

# *Budget*

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*Fiscal Year*  
**2015 - 2016**



*Roane County, Tennessee*

# ROANE COUNTY BUDGET

## 2015-2016 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  
Emergency Medical Services  
Animal Control  
Health Department  
Historian

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

**Board of Education**

Darrell (Drack) 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)

**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  
2015 - 2016**

SCHOOL	PHONE	PRINCIPAL	ADDRESS	E-MAIL ADDRESS
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***	David R. Stevens  Jeanne Armstrong*	120 Ollis Rd., Oliver Springs 37840	<a href="mailto:drstevens@roaneschools.com">drstevens@roaneschools.com</a>  <a href="mailto:jharmstrong@roaneschools.com">jharmstrong@roaneschools.com</a>
Harriman Middle	882-1727 882-0681** 882-6285***	Leslie Smith  C. Shannon Cawood*	1025 Cumberland St., Harriman 37748	<a href="mailto:lnsmith@roaneschools.com">lnsmith@roaneschools.com</a>  <a href="mailto:cscawood@roaneschools.com">cscawood@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***	Amy Cawood  Angela Spurgeon*	104 Dogtown Rd., Ten Mile 37880	<a href="mailto:acawood@roaneschools.com">acawood@roaneschools.com</a>  <a href="mailto:arspurgeon@roaneschools.com">arspurgeon@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:cgakamikawa@roaneschools.com">cgkamikawa@roaneschools.com</a>
Rockwood Middle	354-0931 717-5451** 354-5160***	Amanda Evans  Leanne Malicoat*	434 W. Rockwood St., Rockwood 37854	<a href="mailto:abevans@roaneschools.com">abevans@roaneschools.com</a>  <a href="mailto:lmalicoat@roaneschools.com">lmalicoat@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***	Justin D. Nivens  Lyndon Johnson*	419 Kingston Ave. P. O. Box 309, Oliver Springs 37840	<a href="mailto:jdnivens@roaneschools.com">jdnivens@roaneschools.com</a>  <a href="mailto:jljohnson@roaneschools.com">jljohnson@roaneschools.com</a>
Roane County High	376-6534 717-5454** 376-8530***	Lance Duff Cheryl Kennedy* Kent Millsaps*	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:kmillsaps@roaneschools.com">kmillsaps@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 8/5/15

*Summary of  
Current  
Operations*

	A	B	C	D	E	G	H	J	K	L	N	P	Q	R	S
1	Operation of Fund/Fund Balance														
2	DATE:		8/27/2015	Calculated	Calculated										
3				Restricted	Fund						Est. Ending	Est. Fund	Recom.	Effect on	Effect on
4	FUND		FUND	Committed	Balance	Budget	Transfer	Available	Budget	Transfer	Rest./	Balance	Property	Total	Fund Bal w/o
5	NUMBER		TITLE	Assigned	07/01/15	Revenue	In	Funds	Expenditures	Out	Comm./ Assign	Unassigned	Tax	Fund Balance	rest/comm/as
6	GENERAL FUND														
7		101	GENERAL	632,372	5,231,277	16,085,883	-	21,949,532	17,350,207	100,000	632,372	3,866,953	0.695	(1,364,324)	(1,364,324)
8															
9	SPECIAL REVENUE FUNDS														
10		116	SOLID WASTE	513,377	-	884,000	-	1,397,377	920,851	-	476,526	-	-	(36,851)	-
11		118	AMBULANCE SERVICE	671,535	-	2,864,500	-	3,536,035	2,862,021	-	674,014	-	0.020	2,479	-
12		121	FIRE & ANIMAL CONTROL	532,725	-	656,100	-	1,188,825	839,070	-	349,755	-	0.060	(182,970)	-
13		122	SHERIFF DRUG CONTROL	138,272	-	47,700	-	185,972	146,421	-	39,551	-	-	(98,721)	-
14		123	RECYCLING	255,376	-	782,500	-	1,037,876	804,975	-	232,901	-	0.030	(22,475)	-
15		131	HIGHWAY/PUBLIC WORKS	907,635	-	3,671,400	-	4,579,035	3,666,836	122,894	789,305	-	0.100	(118,330)	-
16															
17	EDUCATION FUNDS														
18		141	GENERAL PURPOSE SCHOOL	1,407,426	2,160,453	52,597,679	24,959	56,190,517	52,561,954	-	632,000	2,996,563	1.245	60,684	836,110
19		142	SCHOOL FEDERAL PROJECTS	500,000	-	4,073,912	-	4,573,912	4,048,953	24,959	500,000	-	-	-	-
20		143	SCHOOL CENTRAL CAFETERIA	1,045,261	-	3,836,000	-	4,881,261	3,886,000	-	995,261	-	-	(50,000)	-
21		144	SCHOOL TRANSPORTATION	533,525	-	2,237,000	-	2,770,525	2,267,000	-	503,525	-	-	(30,000)	-
22		146	EXTENDED SCHOOL PROGRAM	27,712	-	232,000	-	259,712	232,000	-	27,712	-	-	-	-
23															
24	DEBT SERVICE FUNDS														
25		151	GENERAL DEBT SERVICE	2,170,406	-	2,714,757	164,043	5,049,206	3,157,389	-	1,891,817	-	0.145	(278,589)	-
26		152	RURAL DEBT SERVICE	1,317,979	-	1,429,100	-	2,747,079	1,641,118	-	1,105,961	-	0.145	(212,018)	-
27		156	EDUCATION DEBT SERVICE	574,126	-	230,000	-	804,126	308,210	-	495,916	-	0.020	(78,210)	-
28	<b>OPERATIONAL FUNDS TOTAL</b>			<b>11,227,728</b>	<b>7,391,730</b>	<b>92,342,531</b>	<b>189,002</b>	<b>111,150,990</b>	<b>94,693,005</b>	<b>247,853</b>	<b>9,346,616</b>	<b>6,863,516</b>	<b>2.460</b>	<b>(2,409,325)</b>	<b>(528,214)</b>
29															
30	CAPITAL PROJECTS FUNDS														
31		171	GENERAL CAPITAL PROJECTS*	2,674,419	-	700,000	100,000	3,474,419	1,738,000	-	1,736,419	-	0.050	(938,000)	-
32		176	HIGHWAY CAPITAL PROJECTS*	583,015	-	-	-	583,015	300,000	-	283,015	-	-	(300,000)	-
33		177	EDUCATIONAL CAP. PROJECTS*	1,266,558	-	719,500	-	1,986,058	1,321,011	-	665,047	-	0.065	(601,511)	-
34															
35	PROPRIETARY FUNDS														
36		204	WASTEWATER TREATMENT**	3,723,805	-	1,650,000	-	5,373,805	1,477,689	41,149	3,854,967	-	-	131,162	-
37		264	EMP. HEALTH INSURANCE	204,898	-	538,480	-	743,378	566,000	-	177,378	-	-	(27,520)	-
38		266	WORKERS COMPENSATION	523,301	-	552,240	-	1,075,541	631,959	-	443,582	-	-	(79,719)	-
39															
40	TRUST AND AGENCY FUNDS														
41		357	JUD. DIST. DRUG	220,240	-	265,100	-	485,340	227,544	-	257,796	-	-	37,556	-
42		359	ECONOMIC & COMM. DEV.	307,970	-	62,900	-	370,870	156,274	-	214,596	-	-	(93,374)	-
43		364	DISTRICT ATTORNEY GENERAL	25,405	-	25,500	-	50,905	16,300	-	34,605	-	-	9,200	-
44			<b>TOTAL FUNDS</b>	<b>20,757,339</b>	<b>7,391,730</b>	<b>96,856,251</b>	<b>289,002</b>	<b>125,294,322</b>	<b>101,127,782</b>	<b>289,002</b>	<b>17,014,022</b>	<b>6,863,516</b>	<b>2.575</b>	<b>(4,271,531)</b>	<b>(528,214)</b>

Roane County Government  
Real & Personal Property

	16-Sep-15	101, 118, 123, 131 141, 151, 171, 177	156	152	121				
	Countywide		Educ.	Rural		2015 R & P	2014 Budget	Diff	Percent
	<u>Tax</u>		<u>Debt</u>	<u>School</u>	<u>Rural</u>				<u>Change</u>
Oak Ridge	155,022,854					155,022,854	167,939,105	(12,916,251)	-7.691%
Harriman	110,535,085		110,535,085			110,535,085	109,765,717	769,368	0.701%
Kingston	144,404,661		144,404,661	144,404,661		144,404,661	148,697,402	(4,292,741)	-2.887%
Rockwood	86,577,868		86,577,868	86,577,868		86,577,868	85,913,464	664,404	0.773%
Oliver Springs	9,270,333		9,270,333	9,270,333		9,270,333	10,006,670	(736,337)	-7.358%
Rural	<u>704,879,108</u>		<u>704,879,108</u>	<u>704,879,108</u>	<u>704,879,108</u>	<u>704,879,108</u>	<u>737,626,985</u>	<u>(32,747,877)</u>	<u>-4.440%</u>
Net R&P	<u>1,210,689,909</u>		<u>1,055,667,055</u>	<u>945,131,970</u>	<u>704,879,108</u>	<u>1,210,689,909</u>	<u>1,259,949,343</u>	<u>(49,259,434)</u>	<u>-3.910%</u>

Plus Public Utilities	2014 Tax Roll Figures					2014 Tax Roll Figure	2013 Utilities		
Oak Ridge	1,877,503					1,877,503	1,745,451	132,052	7.565%
Harriman	5,724,702		5,724,702			5,724,702	4,944,301	780,401	15.784%
Kingston	2,784,475		2,784,475	2,784,475		2,784,475	2,346,966	437,509	18.641%
Rockwood	4,886,418		4,886,418	4,886,418		4,886,418	4,465,632	420,786	9.423%
Oliver Springs	1,072,008		1,072,008	1,072,008		1,072,008	1,014,851	57,157	5.632%
Rural	<u>25,791,326</u>		<u>25,791,326</u>	<u>25,791,326</u>	<u>25,791,326</u>	<u>25,791,326</u>	<u>23,562,152</u>	<u>2,229,174</u>	<u>9.461%</u>
Subtotal	<u>42,136,432</u>		<u>40,258,929</u>	<u>34,534,227</u>	<u>25,791,326</u>	<u>42,136,432</u>	<u>38,079,353</u>	<u>4,057,079</u>	<u>10.654%</u>

Total	<u>1,252,826,341</u>	<u>1,095,925,984</u>	<u>979,666,197</u>	<u>730,670,434</u>	<u>1,252,826,341</u>	<u>1,298,028,696</u>	<u>(45,202,355)</u>	<u>-3.482%</u>
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Divided by

100      12,528,263      10,959,260      9,796,662      7,306,704

Muliplied by

94%      11,776,568      10,301,704      9,208,862      6,868,302

Muliplied by

0.01      117,766      103,017      92,089      68,683

Estimate

Value of Penny:	2015	2014	2013	2012
County Wide	118,000	120,000	118,000	120,000
Education Debt	103,000	104,000	104,000	104,000
Rural School Debt	92,000	95,000	92,000	94,000
Rural	68,000	70,000	70,000	70,000
RCSL/ADA	114,000	113,000	113,000	113,000
OR/ADA	6,000	7,000	7,000	7,000

Numbers Used

118,000      103,000      92,000      68,000

0.95 School ADA      112,100

0.05 Oak Ridge ADA      5,900

1,252,826,341	<u>Countywide</u>
1,095,925,984	<u>Harriman Incl.</u>
979,666,197	<u>Rural School</u>
730,670,434	<u>Rural</u>

ADA Percentages	
Roane County	0.95
Oak Ridge City	<u>0.05</u>
	<u><u>1.00</u></u>

94%

Fund Number	Fund Title	*Rural Tax Rate	**Inside 1 Tax Rate	***Inside 2 Tax Rate	****Inside 3 Tax Rate	Amount of Tax Levy	Variance Factor	Collection of Taxes
101	County General	0.695000	0.695	0.695	0.695	8,707,143	522,429	8,184,714
116	Solid Waste/Sanitation	-				0	0	0
118	Ambulance Service	0.020000	0.020	0.020	0.020	250,565	15,034	235,531
121	Fire & Animal Control	0.060000				438,402	26,304	412,098
123	Recycling Center	0.030000	0.030	0.030	0.030	375,848	22,551	353,297
131	Highway/Public Works	0.100000	0.100	0.100	0.100	1,252,826	75,170	1,177,657
141	G.P.S.(ADA .95)	1.182750	1.183	1.183	1.183	14,817,804	889,068	13,928,735
151	General Debt Service	0.145000	0.145	0.145	0.145	1,816,598	108,996	1,707,602
152	Rural Debt Service	0.145000	0.145			1,420,516	85,231	1,335,285
156	Education Debt Service	0.020000	0.020	0.020		219,185	13,151	206,034
171	General Capital Projects	0.050000	0.050	0.050	0.050	626,413	37,585	588,828
177	School Capital Projects (ADA .95)	0.061750	0.062	0.062	0.062	773,620	46,417	727,203
356	Oak Ridge (ADA .05)	<u>0.065500</u>	<u>0.066</u>	<u>0.066</u>	<u>0.066</u>	<u>820,601</u>	<u>49,236</u>	<u>771,365</u>
	Total	<u>2.57500</u>	<u>2.515</u>	<u>2.370</u>	<u>2.350</u>	<u>31,519,522</u>	<u>1,891,171</u>	<u>29,628,351</u>

Roane County, Tennessee  
 Calculation of the taxes levied on each city  
 16-Sep-15

**2014/2015 Budget**

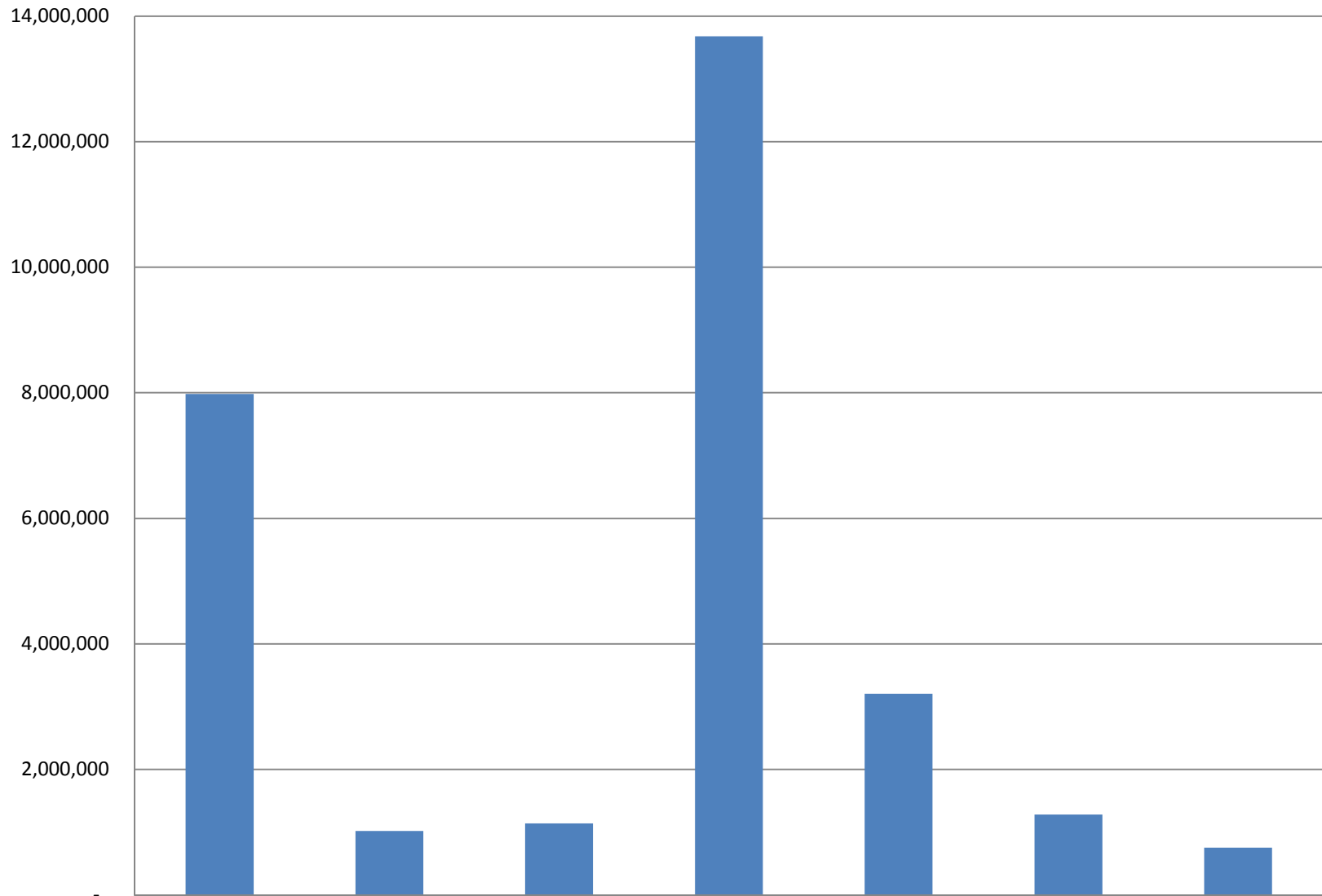
	<b>Harriman</b>	<b>Oak Ridge</b>	<b>Kingston</b>	<b>Rockwood</b>	<b>Oliver Springs</b>	<b>Rural County</b>	<b>Totals</b>
R & P	109,765,717	167,939,105	148,697,402	85,913,464	10,006,670	737,626,985	1,259,949,343
PSC	<u>4,944,301</u>	<u>1,745,451</u>	<u>2,346,966</u>	<u>4,465,632</u>	<u>1,014,851</u>	<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>

**2015/2016 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	110,535,085	155,022,854	144,404,661	86,577,868	9,270,333	704,879,108	1,210,689,909
PSC	<u>5,724,702</u>	<u>1,877,503</u>	<u>2,784,475</u>	<u>4,886,418</u>	<u>1,072,008</u>	<u>25,791,326</u>	<u>42,136,432</u>
Total Assessed	116,259,787	156,900,357	147,189,136	91,464,286	10,342,341	730,670,434	1,252,826,341
	/ <u>100</u> /	/ <u>100</u> /	/ <u>100</u> /	/ <u>100</u> /	/ <u>100</u> /	/ <u>100</u> /	/ <u>100</u> /
	1,162,598	1,569,004	1,471,891	914,643	103,423	7,306,704	12,528,263
	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	11,626	15,690	14,719	9,146	1,034	73,067	125,283
Est. Tax Rate	x <u>237.000</u> x	x <u>235.0</u> x	x <u>251.5</u> x	x <u>251.5</u> x	x <u>251.5</u> x	x <u>257.5</u> x	x <u>N/A</u> x
Tax Levy	<u>2,755,357</u>	<u>3,687,158</u>	<u>3,701,807</u>	<u>2,300,327</u>	<u>260,110</u>	<u>18,814,764</u>	<u>31,519,522</u>
15-16 Tax Levy	2,755,357	3,687,158	3,701,807	2,300,327	260,110	18,814,764	31,519,522
14-15 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> -
Difference	<u>472,628</u>	<u>344,373</u>	<u>484,562</u>	<u>375,252</u>	<u>25,351</u>	<u>2,220,840</u>	<u>3,923,006</u>



## Roane County Budget Fy 2015-16 Property Tax to support each fund



■ Property Tax Budgeted	7,980,000	1,020,000	1,140,000	13,680,000	3,206,000	1,284,000	756,000
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*Resolutions  
&  
Approvals*

**RESOLUTION # 09-15-13**

A RESOLUTION fixing the tax levy in Roane County, Tennessee for the Fiscal Year beginning July 1, 2015.

**BE IT RESOLVED** by the County Commission of Roane County, Tennessee, assembled in session on the 14th day of September 2015, that the combined property tax rate for Roane County, Tennessee, for the Fiscal Year beginning July 1, 2015, shall be \$2.575 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 \$2.515 on each \$100.00 of taxable property within the corporate limits of the cities of Kingston, Oliver Springs, and Rockwood, and \$2.37 on each \$100.00 of taxable property within the limits of the city of Harriman, and \$2.35 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:

**SEE ATTACHED SHEET**

**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.

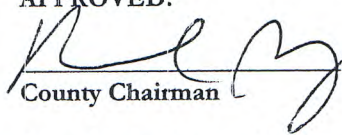
Upon motion of **Commissioner Johnson**, seconded by **Commissioner Kelley**.

The following Commissioners voted Aye **Bell, Brummett, Ellis, Fink, Granger, Johnson, Kelley, Meadows** (8)

The following Commissioners voted No: **Berry, East, Ferguson, Hendrickson, Hooks, Moore** (6)

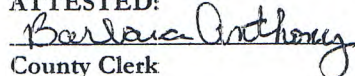
Thereupon, the Chairman announced that said Resolution had received a constitutional majority and ordered same spread of record.

**APPROVED:**

  
County Chairman

The foregoing Resolution was submitted to the County Executive for his consideration this the 17<sup>th</sup> day of September, 2015.

**ATTESTED:**

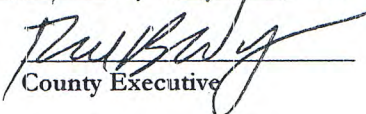
  
County Clerk

STATE OF TENNESSEE  
COUNTY OF ROANE

Attest  
Barbara J. Anthony, Clerk

Certified a true and  
correct copy

I hereby approve/ veto the foregoing Resolution this 17 day of Sept, 2015.

  
County Executive

October 5, 2015  
Month Day Year  
By Barbara J. Anthony  
26



Summary

Oak Ridge	2.35
Harriman	2.37
Kingston, OS, Rockwood	2.515
Rural	2.575

<b>RURAL</b>	Certified	Budget	2015
	Rate	Committee	Recommended
		Adjustment	Tax Rate
<b>FUNDS</b>			
County General	0.6628	0.032	0.695
Solid Waste	0.0316	(0.032)	-
Ambulance Service	-	0.020	0.020
Fire and Animal Control	0.0211	0.039	0.060
Recycling Center	0.0209	0.009	0.030
County Road	0.0992	0.001	0.100
General Purpose Schools	1.0437	0.201	1.245
General Debt Service	0.1461	(0.001)	0.145
Rural Debt Service	0.1462	(0.001)	0.145
Education Debt Service	0.0208	(0.001)	0.020
Capital Projects Fund	0.0417	0.008	0.050
Education Capital Projects	0.0417	0.023	0.065
<b>Total Rural Tax Rate</b>	<b>2.2758</b>	<b>0.299</b>	<b>2.575</b>

<b>Inside Rate 1</b>	Certified	Budget	2015
<b>Kingston, Oliver Springs,</b>	Rate	Committee	Recommended
<b>Rockwood</b>		Adjustment	Tax Rate
<b>FUNDS</b>			
County General	0.663	0.032	0.695
Solid Waste	-	-	-
Ambulance Service	-	0.020	0.020
Fire and Animal Control	-	-	-
Recycling Center	0.021	0.009	0.030
County Road	0.099	0.001	0.100
General Purpose Schools	1.044	0.201	1.245
General Debt Service	0.146	(0.001)	0.145
Rural Debt Service	0.146	(0.001)	0.145
Education Debt Service	0.021	(0.001)	0.020
Capital Projects Fund	0.042	0.008	0.050
Education Capital Projects	0.042	0.023	0.065
<b>Total Inside Rate 1</b>	<b>2.223</b>	<b>0.292</b>	<b>2.515</b>



Inside Rate 2	Certified	Budget	2015
<b>Harriman</b>	Rate	Committee	Recommended
	Adjustment	Adjustment	Tax Rate
<b>FUNDS</b>			
County General	0.663	0.032	0.695
Solid Waste	-	-	-
Ambulance Service	-	0.020	0.020
Fire and Animal Control	-	-	-
Recycling Center	0.021	0.009	0.030
County Road	0.099	0.001	0.100
General Purpose Schools	1.044	0.201	1.245
General Debt Service	0.146	(0.001)	0.145
Rural Debt Service	-	-	-
Education Debt Service	0.021	(0.001)	0.020
Capital Projects Fund	0.042	0.008	0.050
Education Capital Projects	0.042	0.023	0.065
<b>Total Inside Rate 2</b>	<b>2.077</b>	<b>0.293</b>	<b>2.370</b>

Inside Rate 3	Certified	Budget	2015
<b>Oak Ridge</b>	Rate	Committee	Recommended
	Adjustment	Adjustment	Tax Rate
<b>FUNDS</b>			
County General	0.663	0.032	0.695
Solid Waste	-	-	-
Ambulance Service	-	0.020	0.020
Fire and Animal Control	-	-	-
Recycling Center	0.021	0.009	0.030
County Road	0.099	0.001	0.100
General Purpose Schools	1.044	0.201	1.245
General Debt Service	0.146	(0.001)	0.145
Rural Debt Service	-	-	-
Education Debt Service	-	-	-
Capital Projects Fund	0.042	0.008	0.050
Education Capital Projects	0.042	0.023	0.065
<b>Total Inside Rate 3</b>	<b>2.056</b>	<b>0.294</b>	<b>2.350</b>

**Resolution # 06-15-05 As Amended**

**A RESOLUTION** making appropriations for various funds, departments, institutions, offices and agencies of Roane County, Tennessee for the fiscal year beginning July 1, 2015 and ending June 30, 2016.

**SECTION 1. BE IT RESOLVED** by the County Commission of Roane County, Tennessee, assembled on this 13<sup>th</sup> day of July, 2015 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, 2015 and ending June 30, 2016 according to the following schedule.

	FY 15	FY 16	Variance
<b><u>101-COUNTY GENERAL FUND</u></b>			
<b><u>General Government</u></b>			
County Commission	141,216	155,616	14,400
Board of Equalization	15,200	33,200	18,000
Beer Board	5,925	5,925	-
Budget and Finance Committee	12,315	12,415	100
Other Boards and Committees	41,030	41,030	-
County Executive	275,193	284,854	9,661
County Attorney	123,938	123,151	(787)
Election Commission	471,147	386,925	(84,222)
Register of Deeds	312,176	320,253	8,077
Planning & Zoning	75,950	230,657	154,707
Codes Compliance	261,967	263,857	1,890
County Buildings	476,250	498,113	21,863
Other General Administration	34,150	38,350	4,200
Preservation of Records	112,148	118,142	5,994
Risk Management	<u>523,322</u>	<u>437,260</u>	<u>(86,062)</u>
Total General Government	<u>2,881,927</u>	<u>2,949,748</u>	<u>67,821</u>
<b><u>Finance</u></b>			
Accounting and Budgeting	461,214	466,070	4,856
Purchasing	171,766	175,213	3,447
Property Assessor's Office	585,863	583,736	(2,127)
Reappraisal Program	238,684	128,420	(110,264)
County Trustee's Office	308,592	317,521	8,929
County Clerk's Office	<u>604,295</u>	<u>606,758</u>	<u>2,463</u>
Total Finance	<u>2,370,414</u>	<u>2,277,718</u>	<u>(92,696)</u>



**Administration of Justice**

Circuit Court	200,350	217,926	17,576
General Sessions Court	501,538	534,728	33,190
General Sessions Judge	600,515	601,203	688
Chancery Court	316,359	325,809	9,450
Juvenile Court	419,122	433,431	14,309
Other Administration of Justice	<u>23,500</u>	<u>23,500</u>	-
Total Administration of Justice	<u>2,061,384</u>	<u>2,136,597</u>	<u>75,213</u>

**Public Safety**

Sheriff Department	3,755,155	3,711,518	(43,637)
Jail	2,951,995	3,124,346	172,351
Civil Defense	444,616	422,742	(21,874)
Rescue Squad	55,000	35,000	(20,000)
County Coroner	<u>68,400</u>	<u>68,000</u>	<u>(400)</u>
Total Public Safety	<u>7,275,166</u>	<u>7,361,606</u>	<u>86,440</u>

**Public Health and Welfare**

Local Health Center	173,273	174,513	1,240
Other Local Health Services	617,864	591,110	(26,754)
State Health Department	52,781	52,781	-
Other Local Health & Welfare	<u>116,350</u>	<u>105,000</u>	<u>(11,350)</u>
Total Public Health & Welfare	<u>960,268</u>	<u>923,404</u>	<u>(36,864)</u>

**Social, Cultural and Recreational Services**

Libraries	15,800	15,800	-
Parks and Fair Boards	<u>354,055</u>	<u>395,680</u>	<u>41,625</u>
Total Social, Cultural & Recreational	<u>369,855</u>	<u>411,480</u>	<u>41,625</u>

**Agricultural and Natural Resources**

Agricultural Ext. Service	86,107	85,917	(190)
Soil Conservation	<u>57,050</u>	<u>56,776</u>	<u>(274)</u>
Total Agricultural & Natural Resources	<u>143,157</u>	<u>142,693</u>	<u>(464)</u>

**Other General Government**

Industrial Development	858,850	588,850	(270,000)
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Veteran's Services	54,120	55,491	1,371
Employee Benefits	64,000	64,000	-
Miscellaneous	<u>434,200</u>	<u>438,620</u>	<u>4,420</u>
Total Other General Government	<u>1,411,170</u>	<u>1,146,961</u>	<u>(264,209)</u>

**Transfers**

Total Transfers -CHJ	<u>160,300</u>	<u>100,000</u>	<u>(60,300)</u>
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<b>Total County General Fund</b>	<b><u>17,633,641</u></b>	<b><u>17,450,207</u></b>	<b><u>(183,434)</u></b>
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**SPECIAL REVENUE FUNDS**

**116-SOLID WASTE/SANITATION FUND**

Convenience Centers	889,471	920,851	31,380
Transfers Out	<u>270,000</u>	=	<u>(270,000)</u>
Total Sanitation Fund	<u>1,159,471</u>	<u>920,851</u>	<u>(238,620)</u>

**118-AMBULANCE SERVICE FUND**

Ambulance	2,989,165	2,862,021	(127,144)
Transfer Out	<u>330,000</u>	=	<u>(330,000)</u>
Total Ambulance Service Fund	<u>3,319,165</u>	<u>2,862,021</u>	<u>(457,144)</u>

**121-FIRE & ANIMAL CONTROL FUND**

Fire Prevention	535,618	528,320	(7,298)
Animal Control	<u>307,844</u>	<u>310,750</u>	<u>2,906</u>
Total Fire & Animal Control Fund	<u>843,462</u>	<u>839,070</u>	<u>(4,392)</u>

**122-SHERIFF'S DRUG FUND**

Total Sheriff's Drug Fund	<u>121,921</u>	<u>146,421</u>	<u>24,500</u>
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**123-RECYCLING FUND**

Recycling Center	852,547	766,975	(85,572)
Post Closure Care	<u>101,800</u>	<u>38,000</u>	<u>(63,800)</u>
Total Recycling Fund	<u>954,347</u>	<u>804,975</u>	<u>(149,372)</u>



131-COUNTY ROAD FUND

Administration	326,105	333,461	7,356
Highway & Bridge Maintenance	2,096,973	2,258,137	161,164
Operation & Maintenance of Equipment	765,865	691,509	(74,356)
Traffic Signs	57,337	57,569	232
Litter and Trash Collection	52,400	52,400	-
Other Charges	214,850	171,960	(42,890)
Employee Benefits	66,310	61,800	(4,510)
Capital Outlay	37,000	40,000	3,000
Operating Transfers	<u>399,718</u>	<u>122,894</u>	<u>(276,824)</u>
Total Highway Fund	<u>4,016,558</u>	<u>3,789,730</u>	<u>(226,828)</u>

141-GENERAL PURPOSE SCHOOL FUND

Regular Instruction Program	27,167,134	26,750,551	(416,583)
Alternative Schools	109,616	137,252	27,636
Special Education Program	4,717,493	4,768,942	51,449
Vocational Education Program	1,547,074	1,562,227	15,153
Attendance	148,180	130,172	(18,008)
Health Services	645,210	660,240	15,030
Other Student Support	1,789,901	1,801,346	11,445
Instructional Support	2,819,994	2,718,717	(101,277)
Alternative Schools Support	118,943	121,799	2,856
Special Education Support	885,177	944,480	59,303
Vocational Education Support	112,722	113,317	595
Board of Education	981,530	1,009,640	28,110
Office of Superintendent	323,962	330,532	6,570
Office of Principal	4,145,302	4,235,658	90,356
Fiscal Services	342,615	352,776	10,161
Human Services/Personnel	22,374	23,077	703
Operation of Plant	4,182,715	4,217,333	34,618
Maintenance of Plant	1,132,222	1,148,524	16,302
Transportation	222,480	215,552	(6,928)
Community Services	496,771	496,771	-
Early Childhood Education	663,881	674,732	10,851
Capital Outlay	50,000	50,000	-
Education Debt	98,316	98,316	-
Transfers to Other Funds	<u>400,000</u>	=	<u>(400,000)</u>
Total General Purpose School (Bottom Line Set)	<u>53,123,612</u>	<u>52,561,954</u>	<u>(561,658)</u>

142-SCHOOL FEDERAL PROJECTS FUND

Total School Federal Projects                    4,402,993            4,073,912            (329,081)

143-SCHOOL CAFETERIA FUND

Total School Cafeteria Fund                    3,846,000            3,886,000            40,000

144-TRANSPORTATION FUND

Total Transportation Fund                    2,277,000            2,267,000            (10,000)

146-EXTENDED SCHOOL PROGRAM

Total Extended School Program                    260,000            232,000            (28,000)

**DEBT SERVICE FUNDS**

151-GENERAL DEBT SERVICE FUND

Principal on Debt                    1,895,633            1,890,000            (5,633)

Interest on Debt                    1,274,227            1,185,783            (88,444)

Other Debt Service                    25,681            25,606            (75)

Fixed Charges                    65,000            56,000            (9,000)

Total General Debt Service Fund                    3,260,541            3,157,389            (103,152)

152-RURAL DEBT SERVICE

Principal on Debt                    1,255,000            1,305,000            50,000

Interest on Debt                    336,574            301,118            (35,456)

Fixed Charges                    35,000            35,000            =

Total Rural Debt Service Fund                    1,626,574            1,641,118            14,544

156-EDUCATION DEBT SERVICE

Principal on Debt                    240,000            245,000            5,000

Interest on Debt                    61,310            53,210            (8,100)

Fixed Charges                    10,000            10,000            =

Total Education Debt Service                    311,310            308,210            (3,100)

**SUBTOTAL OF OPERATING BUDGETS                    97,156,595            94,940,858            (2,215,737)**

## CAPITAL PROJECTS FUNDS

### 171-GENERAL CAPITAL PROJECTS

AMB - Ambulance Sub Fund	120,000	274,000	154,000
BAL - Balance Sub Fund	97,500	40,000	(57,500)
CCC - Convenience Center Capital Sub Fund	275,000	70,000	(205,000)
CHJ - Courthouse/Jail Maintenance Sub Fund	519,750	155,000	(364,750)
GWT - In God We Trust Sub Fund	5,000	-	(5,000)
HSG - Homeland Security Grant Sub Fund	15,200	-	(15,200)
HUB - Hub and Spoke Grant Sub Fund	265,000	-	(265,000)
IND - Industrial Development Sub Fund	1,000,000	-	(1,000,000)
OES - Emergency Services Building	30,000	75,000	45,000
OFI - Other Facility Improvements Sub Fund	316,926	-	(316,926)
RCY - Recycling Sub Fund	353,500	75,000	(278,500)
REC - Recreation Sub Fund	305,000	279,000	(26,000)
RED - FIDP Red Diamond Grant Sub Fund	100,000	-	(100,000)
SPC - Swan Pond Sports Complex	100,000	450,000	350,000
VEH - Vehicles Sub Fund	<u>317,000</u>	<u>320,000</u>	<u>3,000</u>
Total General Capital Projects	<u>3,819,876</u>	<u>1,738,000</u>	<u>(2,081,876)</u>

### 176-HIGHWAY CAPITAL PROJECTS FUNDS

BRG - State Aid Bridge Project	800,000	150,000	(650,000)
EQP - Equipment	270,000	150,000	(120,000)
014 - FY14 Projects	201,000	-	(201,000)
015 - FY15 Projects	<u>50,000</u>	-	<u>(50,000)</u>
Total Highway Capital Projects	<u>1,321,000</u>	<u>300,000</u>	<u>(1,021,000)</u>

### 177-EDUCATION CAPITAL PROJECTS

Total Education Capital Projects	<u>1,702,953</u>	<u>1,321,011</u>	<u>(381,942)</u>
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## AGENCY AND TRUST FUNDS



<u>204-WASTEWATER TREATMENT FUND</u>			
Total Wastewater Treatment Fund	<u>2,426,034</u>	<u>1,525,013</u>	<u>(901,021)</u>
<u>264-EMPLOYEE INSURANCE FUND</u>			
Total Health and Dental Insurance	<u>529,500</u>	<u>566,000</u>	<u>36,500</u>
<u>266-WORKER'S COMPENSATION FUND</u>			
Total Worker's Compensation Fund	<u>557,000</u>	<u>631,959</u>	<u>74,959</u>
<u>357-JUDICIAL DISTRICT DRUG FUND</u>			
Total Judicial District Drug Fund	<u>261,410</u>	<u>227,544</u>	<u>(33,866)</u>
<u>359-ECON. &amp; COMMUNITY DEVELOPMENT FUND</u>			
Total Economic & Community Development	<u>266,274</u>	<u>156,274</u>	<u>(110,000)</u>
<u>364-DISTRICT ATTORNEY GENERAL FUND</u>			
Total District Attorney General	<u>37,900</u>	<u>16,300</u>	<u>(21,600)</u>
<b><u>GRAND TOTAL OF ALL FUNDS</u></b>	<b><u>108,078,542</u></b>	<b><u>101,422,959</u></b>	<b><u>(6,655,583)</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 2016 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 2016 the County Budget is: not in compliance with our fund balance policy in the General Fund, (101) and General Purpose School Fund (141) which has lower than required fund balances; Education Debt Service Fund (156) which has higher than required fund balance. The General Fund (101) and General Purpose School Fund (141) are attempting to add to fund balance slowly over several years to get to the optimum level. The Education Debt Service Fund (156) is using fund balances 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	600,000
118 Ambulance Service	400,000
204 Wastewater	400,000
264 Employee Insurance	200,000

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

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

**SECTION 5. BE IT FURTHER RESOLVED**, that the portions of commissions and fees for collecting taxes and licenses and for the administering of Deeds, Clerk & Master, and Circuit



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

**SECTION 6. BE IT FURTHER RESOLVED**, that if the need shall arise, the Accounting Department with a written request from the Department Head or Elected Official and with written approval from the County Executive may transfer any amount from any item of appropriation to any other item of appropriation within the same function, with the exception of salary or benefit lines as per TCA 5-9-407 (c) (1). Transfers within the school budget shall be approved by the School Board. Be it further provided that a record of every such transfer is provided to the Budget Committee at a subsequent Budget Committee Meeting, and that any such transfer shall be authorized by written minutes of meeting(s) of the Budget Committee. One copy of the authorization reflected in said minutes shall be filed with the County Clerk, one copy with the Chairman of the Budget Committee, and one with the Accounting Department. Be it further provided that any transfers involving benefit lines (excluding schools) shall be approved by the Budget Committee. Be it further provided that only the Roane County Legislative Body as a whole shall give approval for transfer to or from any line items involving salaries and between functions or between funds. The detailed printout "Revenue Estimate and Appropriation Requests" 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, 2016 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, 2016. 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 2013-14.

**SECTION 10. BE IT FURTHER RESOLVED**, within the budget for the Highway Fund (131) approximately \$1,321,000 is anticipated to be produced by the local tax levy. Such portion of this money as is needed shall be used for the required "match money" in order to receive the maximum allocation of State Road monies; the liability insurance will likewise be paid for out of this money.

**SECTION 11. BE IT FURTHER RESOLVED**, 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	\$215,000
Special Purpose/Fire & Animal Fund	\$100,000
General Purpose School	\$760,000
General Fund	Remaining



**SECTION 15. BE IT FURTHER RESOLVED**, the budget for the School Federal Projects Fund (142) for the 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, 2016. 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, 2016.

**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 the self insured monthly dental rates for county employees (excepting school employees) are as follows:

	Employee Payment	County Payment
Employee Coverage	\$0.00	\$25.00
Family Coverage	\$40.00	\$0.00

**SECTION 31. 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 32. 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.



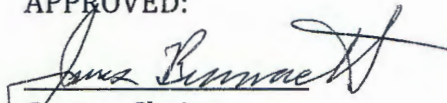
Upon motion of **Commissioner Ellis**, seconded by **Commissioner Collier**.  
The following Commissioners voted Aye: **Bell, Brummett, Collier, Ellis, Fink, Granger, Johnson, Kelley (8)**

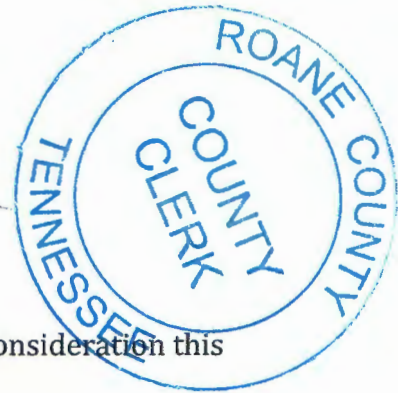
The following Commissioners voted No: **Berry, East, Ferguson, Hendrickson, Hooks, Meadows, Moore (7)**

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

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

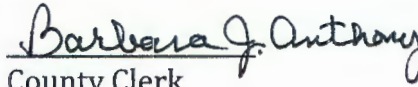
APPROVED:

  
County Chairman



The foregoing Resolution was submitted to the County Executive for his consideration this the 20<sup>th</sup> day of July, 2015.

ATTESTED:

  
County Clerk

I hereby approve/veto the foregoing Resolution this 20 day of July, 2015.

  
County Executive

STATE OF TENNESSEE  
COUNTY OF ROANE

Attest  
Barbara J. Anthony, Clerk

Certified a true and  
correct copy

October 05, 2015  
Month Day Year

By Daniel Smith D.C.

Submitted by Ron Woody, County Executive

# *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

Fund Balance calculation from 6/30/14 audit

7/1/2014	Restricted	745,248
	Unassigned	4,223,189
	<b>Total Fund Balance</b>	<b>4,968,437</b>
	Revenue Posted	15,788,798
	Transfers In	342,536
	Anticipated Revenue	-
	<b>Total Revenue</b>	<b>16,131,334</b>
	Expenditures	(15,024,123)
	Transfers Out	(160,300)
	Encumbrances	(57,110)
	Anticipated Expenditures	-
	<b>Total Expenditures</b>	<b>(15,241,533)</b>
	Rest/Comm/Assign	745,248
	Ending Unassigned Fund Balance	<b>5,112,990</b>
6/30/2015	<b>Total Equity</b>	<b>5,858,238</b>

2015 Tax Rate:	<u>63.5</u>	2016 Tax Rate:	<u>69.5</u>
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7/1/2015	Beginning Fund Balance	5,858,238	
	Estimated Revenues	16,085,883	Property Tax: <u>7,980,000</u>
	Estimated Expenditures	(17,350,207)	
	Transfer to Capital	(100,000)	
6/30/2016	Budget ending fund balance	4,493,914	Budget effect on fund balance <u>(1,364,324)</u>
	Fall Out (8%)	1,388,017	
6/30/2016	Est. ending fund balance	5,881,930	Est. effect on fund balance <u>23,693</u>
	FB % of expenditures	40%	includes cash flow money in other funds
	FB Policy 35%-45%+:	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 FY2016 of \$16,085,883. 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 69.5 pennies of property tax allocated to the General Fund. Of the 2.575 pennies levied for property tax this accounts for 27% 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 \$8,900,000 or 55% 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 \$1,229,000 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 \$214,000 or 1% of budgeted revenue for the General Fund.

### **COURT FINES AND FEES – AS APPLICABLE TO CIRCUIT, SESSIONS, JUVENILE AND CHANCERY COURT (42000's)**

Circuit Court fines and fees are collected and held by the Circuit Court Clerk. On a monthly basis, generally by the middle of the following month, all revenue is turned over to the County Trustee for inclusion into the financial records of the county. The Sessions Court Clerk, who is also the Circuit Court Clerk, holds the fines and fees collected for the Sessions Court and Juvenile Court and will turn them over to the County Trustee on a monthly basis. The Clerk & Master holds the fines and fees for Chancery Court and turns them over to the County Trustee on a monthly basis.

Fines are assessed in Circuit, Sessions and Juvenile courts. Fines are determined by the courts, in accordance with TCA, as a punishment for an offense. These fines are assessed by the judges and are payable to the respective clerk. That clerk will then on a monthly basis turn over all local fines that have been paid.

Certain fees are assessed for each case that is brought before the court. These include a jail fee, a data entry fee and a courtroom security fee. The data processing fee is assessed at \$2 per case and is restricted for use to supply data processing equipment and services.

Fines and Fees generated by the Courts which fall under these parameters are budgeted to bring in approximately \$179,600 or 1% of budgeted revenue for the General Fund.

### **CHARGES FOR CURRENT SERVICE (43000's)**

The Roane County Park System has sheds and a cottage that can be rented out for an hourly rate of \$5. There is a reservation system in place to reserve the location of your choosing. Additionally the county runs Riley Creek Campground. Campers can stay for a night, a month or the entire camping season. There is a nightly rate of \$30 and a monthly rate of \$400. In the beginning and end of the season, depending on availability there may be reduced fees for camping.

Copy Fees are assessed by each office for copies of public records that are requested by citizens of the State. A charge of 15-50 cents per page, plus labor was established by the Office of Open Records Council, a position within the Comptroller of the Treasury's office.

Archive and Records Management Fee is assessed by the County Clerk for documents filed in the County Court Clerk's office. This is a \$2 fee per document filed, and it is earmarked for storage and maintenance of the records. The County Clerk also charges a \$2 data processing fee per transaction in her office.

Telephone Commissions are collected by the Sheriff's Department and turned over to the County Trustee on a monthly basis.

The Register of Deeds and Sheriff charge a \$2 per document data processing fee for all documents filed in the office (Deeds) or in the courts (Sheriff).

Probation fees are supplied by the private company providing probation services in Roane County.

All of these fees are budgeted to bring in approximately \$241,700.

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 \$473,200 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 \$203,000 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 \$2,160,000 or 13% 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. (\$557,209)

An Emergency Management Performance Grant (EMPG) from TEMA covers a portion of the salary and benefits of one position within the Office of Emergency Services. This grant is received in a lump sum amount in the fiscal year after it is earned. (\$43,500)

Governor's Highway Safety Program (NT16, RD 16, HV-16) - 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. (\$54,925)

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 \$2,110,000 or 13% of budgeted revenue for the General Fund.

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

The county receives two (2) federal grants. The first is a reimbursement for federal election related expenditures.

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 \$70,300 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.

Total revenue from other government & citizens groups is budgeted to bring in approximately \$10,000 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.

**GENERAL FUND**

**Fund 101 -- Fiscal Year Ending June 30, 2016**

		<b>Unaudited Actual 2013-2014</b>	<b>Unaudited Actual 2014-2015</b>	<b>Budget 2015-2016</b>
<b>REVENUE</b>	<b>COUNTY PROPERTY TAXES</b>			
40110	Current Property Taxes	7,623,481	7,721,240	7,980,000
40120	Trustee's Collection - Prior Year	305,011	276,388	300,000
40130	Clerk & Master's Prior Year	265,400	187,491	330,000
40140	Interest & Penalty	46,551	49,011	50,000
40150	Pick up Taxes	395	927	1,000
40161	Payments in Lieu of Tax-TVA	77,350	77,350	77,000
40162	Payments in Lieu of Tax-Clinton	8,674	8,855	9,000
40162	Payment in Lieu of Tax-Oak Ridge	59,133	60,893	54,000
40163	Payment in Lieu of Tax-Other	11,064	11,064	11,000
40163	Payment in Lieu of Tax-Other	100,000	100,000	100,000
	<b>TOTAL</b>	<b><u>8,497,060</u></b>	<b><u>8,493,219</u></b>	<b><u>8,912,000</u></b>
	<b>COUNTY LOCAL OPTION TAXES</b>			
40210	Local Option Sales Tax	56,762	-	-
40220	Hotel/Motel Tax	85,609	80,816	87,000
40250	Litigation Tax	119,016	123,318	130,000
40250	Litigation Tax-JUDGE	228,712	240,294	250,000
40266	Litigation Tax (Jail or Workhouse)	215,481	227,301	240,000
40270	Business Tax	517,003	643,570	520,000
40275	Mixed Drink Tax	-	1,974	2,000
	<b>TOTAL</b>	<b><u>1,222,582</u></b>	<b><u>1,317,273</u></b>	<b><u>1,229,000</u></b>
	<b>STATUTORY LOCAL TAXES</b>			
40320	Bank Excise Tax	43,695	42,707	44,000
40330	Wholesale Beer Tax	153,751	152,932	170,000
	<b>TOTAL</b>	<b><u>197,446</u></b>	<b><u>195,639</u></b>	<b><u>214,000</u></b>
	<b>TOTAL LOCAL TAXES</b>	<b><u>9,917,088</u></b>	<b><u>10,006,131</u></b>	<b><u>10,355,000</u></b>
	<b>LICENSES &amp; PERMITS</b>			
41140	Cable TV Franchise	254,327	263,619	250,000
41510	Beer Permits	4,782	3,952	4,000
41520	Building Permits	200,884	205,824	210,000
	<b>TOTAL</b>	<b><u>459,993</u></b>	<b><u>473,395</u></b>	<b><u>464,000</u></b>
	<b>CIRCUIT COURT</b>			
42110	Fines	4,006	1,772	4,000
42120	Officers Costs	5,817	8,636	8,000
42150	Jail Fees	4,181	4,942	4,000
42180	DUI Treatment Fines	1,677	-	-
42190	Data Entry Fee Circuit Court	1,046	998	1,000
42191	Courtroom Security Fee	246	459	300
	<b>TOTAL</b>	<b><u>16,973</u></b>	<b><u>16,807</u></b>	<b><u>17,300</u></b>

**GENERAL FUND**

**Fund 101 -- Fiscal Year Ending June 30, 2016**

	<b>Unaudited Actual 2013-2014</b>	<b>Unaudited Actual 2014-2015</b>	<b>Budget 2015-2016</b>
<b>GENERAL SESSIONS COURT</b>			
42310 Fines	27,903	27,764	30,000
42311 Fines for Littering	57	-	-
42320 Officers Costs	59,615	67,829	65,000
42330 Game & Fish Fines	360	14	-
42350 Jail Fees	9,254	9,957	10,000
42380 DUI Treatment Fines	9,071	12,699	12,000
42390 Data Entry Fee	17,805	18,678	17,000
42391 Courtroom Security Fee	1,107	1,335	1,200
<b>TOTAL</b>	<b><u>125,172</u></b>	<b><u>138,276</u></b>	<b><u>135,200</u></b>
<b>JUVENILE COURT</b>			
42410 Fines	38	128	100
<b>TOTAL</b>	<b><u>38</u></b>	<b><u>128</u></b>	<b><u>100</u></b>
<b>CHANCERY COURT</b>			
42520 Officers Costs	1,455	2,586	2,500
42530 Data Entry Fee	8,037	8,479	10,000
42591 Courtroom Security Fee	538	486	500
42990 Other Fines, Forfeitures & Seizures	456	14,990	14,000
<b>TOTAL</b>	<b><u>10,486</u></b>	<b><u>26,541</u></b>	<b><u>27,000</u></b>
<b>TOTAL FINES, FORFEITURES, &amp; PENALTIES</b>	<b><u>152,669</u></b>	<b><u>181,752</u></b>	<b><u>179,600</u></b>
<b>FEES</b>			
43170 Work Release Charges	180	630	1,000
43190 Other General Service Charges	750	839	800
43340 Recreation Fees-HOUSE	3,128	3,531	4,000
43340 Recreation Fees-RILEY	21,361	16,786	30,000
43340 Recreation Fees-RILEY-MTH	72,600	91,425	80,000
43340 Recreation Fees-SHEDS	4,333	6,089	4,500
43350 Copy Machine Fees	9,574	9,225	10,000
43365 Archives & Records Mgn't	27,867	27,785	27,000
43366 Greenbelt Late Application Fee	50	-	-
43370 Telephone Commissions	46,074	41,966	45,000
43392 Data Processing Fee - REGISTER	15,824	15,250	16,000
43393 Probation Fees	11,633	10,107	10,100
43394 Data Processing Fee - SHERIFF	4,274	4,903	4,800
43395 Sexual Offender Reg Fee - SHERIFF	4,145	3,225	4,500
43396 Data Processing Fee-COUNTY CLERK	4,257	2,946	4,000
43517 Tuition-CODES	1,100	120	-
43990 Other Charges for Services-SRO	218,569	218,014	221,500
43990 Other Charges for Services-TRU	10,000	10,000	10,000
<b>TOTAL</b>	<b><u>455,719</u></b>	<b><u>462,841</u></b>	<b><u>473,200</u></b>



**GENERAL FUND**

**Fund 101 -- Fiscal Year Ending June 30, 2016**

	<b>Unaudited Actual 2013-2014</b>	<b>Unaudited Actual 2014-2015</b>	<b>Budget 2015-2016</b>
<b>RECURRING ITEMS</b>			
44120 Lease/Rentals	8,388	7,938	8,400
44120 Lease/Rentals-MID-E	5,000	-	-
44130 Sale Of Materials & Supplies	569	4,751	5,000
44131 Commissary Sales	34,198	30,475	36,000
44145 Sale of Recycled Materials	28	-	-
44165 Commodity Rebates	1,770	2,896	1,000
44170 Miscellaneous Refunds	13	1,641	-
44180 Expenditure Credits	1,022	627	1,000
<b>TOTAL</b>	<b><u>50,988</u></b>	<b><u>48,328</u></b>	<b><u>51,400</u></b>
<b>NON-RECURRING ITEMS</b>			
44530 Sale of Equipment	1	7,245	-
44540 Sale of Property	28,038	43,148	10,000
44560 Damages Recovered from Individuals	760	2,100	-
44570 Contributions & Gifts	598	-	-
44570 Contributions & Gifts-SWANS	3,000	-	-
44570 Contributions & Gifts-WLMT	1,000	500	-
<b>TOTAL</b>	<b><u>33,397</u></b>	<b><u>52,993</u></b>	<b><u>10,000</u></b>
<b>LOCAL REVENUES-OTHER</b>			
44990 Other Local Revenues-GIS	-	-	-
44990 Other Local Revenues-LCUB	192,284	192,452	190,000
44990 Other Local Revenues-ORUD	11,080	12,763	12,700
<b>TOTAL</b>	<b><u>203,364</u></b>	<b><u>205,215</u></b>	<b><u>202,700</u></b>
<b>TOTAL OTHER LOCAL REVENUES</b>	<b><u>287,749</u></b>	<b><u>769,377</u></b>	<b><u>264,100</u></b>
<b>FEES IN LIEU OF SALARIES</b>			
45510 County Clerk	408,771	418,441	390,000
45520 Circuit Court Clerk	70,926	74,194	70,000
45540 General Sessions Court Clerk	387,413	346,324	350,000
45550 Clerk & Master	324,837	244,166	340,000
45580 Register of Deeds	197,780	199,058	200,000
45590 Sheriff	27,998	26,096	28,000
45590 Sheriff-CHCGP	3,560	405	2,000
45610 Trustee	798,076	806,455	780,000
<b>TOTAL</b>	<b><u>2,219,360</u></b>	<b><u>2,115,139</u></b>	<b><u>2,160,000</u></b>
<b>TOTAL FEES FROM COUNTY OFFICIALS</b>	<b><u>2,219,360</u></b>	<b><u>2,115,139</u></b>	<b><u>2,160,000</u></b>
<b>GENERAL GOVERNMENT GRANTS</b>			
46110 Juvenile Services Program	13,500	9,000	9,000
<b>TOTAL</b>	<b><u>13,500</u></b>	<b><u>9,000</u></b>	<b><u>9,000</u></b>
<b>PUBLIC SAFETY GRANT</b>			
46210 Law Enforcement Training Program	24,000	24,600	22,200
<b>TOTAL</b>	<b><u>24,000</u></b>	<b><u>24,600</u></b>	<b><u>22,200</u></b>

**GENERAL FUND**

**Fund 101 -- Fiscal Year Ending June 30, 2016**

	<b>Unaudited Actual 2013-2014</b>	<b>Unaudited Actual 2014-2015</b>	<b>Budget 2015-2016</b>
<b>LITTER PROGRAM</b>			
46430 Litter Program-TVA	4,915	-	-
<b>TOTAL</b>	<b>4,915</b>	<b>-</b>	<b>-</b>
<b>OTHER STATE REVUES</b>			
46820 Income Tax	92,593	98,747	100,000
46830 Beer Tax	17,806	18,055	18,000
46840 Alcoholic Beverage Tax	78,334	82,179	80,000
46850 Mixed Drink Tax	1,828	-	-
46851 State Revenue Sharing-T.V.A.	476,797	545,023	400,000
46851 State Revenue Sharing-T.V.A.-IMPAC	430,681	451,166	430,000
46915 Contracted Prisoner Board	261,587	323,972	320,000
46940 Reappraisal Program	-	359	-
46960 Registrar's Salary Supplement	15,164	15,164	15,000
46980 Other State Grants	150	-	-
46980 Other State Grants-CHILD	30,024	29,072	37,300
46980 Other State Grants-DGA	373,151	328,755	557,209
46980 Other State Grants-DIABT	16,717	6,390	-
46980 Other State Grants-ELECT	3,415	-	-
46980 Other State Grants-EMPG	83,000	43,500	43,500
46980 Other State Grants-HIDTA	12,201	21,899	20,000
46980 Other State Grants-HV14	4,991	4,773	-
46980 Other State Grants-METH	931	-	-
46980 Other State Grants-NT13	1,950	-	-
46980 Other State Grants-NT14	7,856	(34)	-
46980 Other State Grants-RD12	-	6,083	-
46980 Other State Grants-RD13	1,527	-	-
46980 Other State Grants-RD14	59,171	4,064	-
46980 Other State Grants-RD15	-	73,658	-
46980 Other State Grants-RMGMT	54,752	22,846	-
46980 Other State Grants-SEAT	-	1,855	12,000
46980 Other State Grants-TS	38,860	34,974	34,974
46980 Other State Grants-VEST	-	3,736	2,500
46990 Other State Revenues	8,538	8,538	8,000
<b>TOTAL</b>	<b>2,072,023</b>	<b>2,124,774</b>	<b>2,078,483</b>
<b>TOTAL STATE OF TENNESSEE</b>	<b>2,114,438</b>	<b>2,158,374</b>	<b>2,109,683</b>
<b>FEDERAL THROUGH STATE</b>			
47220 Civil Defense Reimbursement-DOE	32,000	62,718	-
47990 Other Direct Federal Revenue-ELECT	-	-	55,000
47990 Other Direct Federal Revenue-SOIL	9,980	11,320	15,300
<b>TOTAL FEDERAL GOVERNMENT</b>	<b>41,980</b>	<b>74,038</b>	<b>70,300</b>
<b>OTHER GOVERNMENTS</b>			
48140 Contracted Services-SHRFF	-	594	-
<b>TOTAL</b>	<b>-</b>	<b>594</b>	<b>-</b>

**GENERAL FUND**

**Fund 101 -- Fiscal Year Ending June 30, 2016**

	Unaudited Actual 2013-2014	Unaudited Actual 2014-2015	Budget 2015-2016
48990 <b>OTHER GOVERNMENTS &amp; CITIZENS</b>	1,200	-	-
48990 Other-HPPA	1,528	-	-
48990 Other-KPPA	2,469	-	-
48990 Other-ORPPA	93	-	-
48990 Other-OSPPA	771	-	-
48990 Other-RPPA	-	-	-
48990 Other-WCOMP	10,000	10,000	10,000
<b>TOTAL</b>	<b>16,061</b>	<b>10,000</b>	<b>10,000</b>
49700 <b>INSURANCE RECOVERY</b>	13,532	12,536	-
Insurance Recovery	13,532	12,536	-
<b>TOTAL</b>			
49800 <b>OPERATING TRANSFERS</b>	-		
49800 Transfers In	20,000	330,000	-
<b>TOTAL</b>	<b>20,000</b>	<b>330,000</b>	<b>-</b>
<b>TOTAL REVENUE</b>	<b>15,698,589</b>	<b>16,131,336</b>	<b>16,085,883</b>
34510 Restricted for General Government-DEEDS	78,177	73,988	75,042
34520 Restricted for Administration of Justice-CHNCY	19,212	25,909	33,684
34520 Restricted for Administration of Justice-CIRCT	4,743	5,789	6,787
34520 Restricted for Administration of Justice-CTSEC	5,435	7,326	9,606
34520 Restricted for Administration of Justice-CTYCL	3,406	356	-
34520 Restricted for Administration of Justice-RCRDS	26,485	52,063	78,932
34525 Restricted for Administration of Justice-SESCT	29,965	34,527	36,085
34525 Restricted for Public Safety-SHRFF	9,792	14,067	13,740
34525 Restricted for Public Safety-SOR	9,246	14,528	16,692
34545 Restricted for Other Operations	131,172	-	-
34575 Restricted for Capital Outlay-CHJ	253,247	33,579	32,026
34635 Committed for Social, Culteral, Rec Ser-RILEY	19,714	40,752	48,984
34690 Committed for Other Purposes-RET	193,684	172,365	194,795
34715 Assigned for Finance - PROPA	-	-	86,000
35110 Designated for Purpose 1	600,000	270,000	600,000
39000 Beg. Undesignated Fund Balance	3,734,229	4,212,565	4,631,277
<b>TOTAL</b>	<b>5,118,509</b>	<b>4,957,814</b>	<b>5,863,649</b>
<b>TOTAL AVAILABLE FUNDS</b>	<b>20,817,098</b>	<b>21,089,150</b>	<b>21,949,532</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 \$155,616. Of this, 92% (143,716) is for salaries and benefits while the remainder is for operations.

### **Board of Equalization – 51210**

The total appropriation for Board of Equalization is \$33,200. Of this, 97% (32,300) 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 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 \$12,415. Of this, 93% (\$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, 2016**

	<b>Unaudited Actual 2013-2014</b>	<b>Unaudited Actual 2014-2015</b>	<b>Budget 2015-2016</b>
<b>EXPENDITURES</b>			
<b>51100 COUNTY COMMISSION</b>			
106 Deputy(ies)	446	42	1,545
161 Secretary(s)	1,860	1,866	2,781
185 Educational Incentives	1,000	1,000	-
191 Board & Committee Members Fees	32,951	35,497	42,000
201 Social Security	2,765	2,934	3,600
204 State Retirement	1,920	2,207	4,000
206 Life Insurance	729	756	990
207 Medical Insurance	65,577	82,361	84,200
208 Dental Insurance	1,479	2,197	4,500
210 Unemployment Compensation	506	0.00	-
299 Other Fringe Benefits	20	22	100
302 Advertising	-	129	800
355 Travel	2,902	8,181	8,500
499 Other Supplies & Materials	776	125	600
524 Inservice/Staff Development	1,305	2,300	2,000
<b>TOTAL</b>	<b><u>114,235</u></b>	<b><u>139,617</u></b>	<b><u>155,616</u></b>
<b>51210 BOARD OF EQUALIZATION</b>			
191 Board & Committee Members Fees	9,000	500	30,000
201 Social Security	742	191	2,300
302 Advertising	110	31	300
349 Printing, Stationery, & Forms	-	-	300
355 Travel	119	-	300
<b>TOTAL</b>	<b><u>9,970</u></b>	<b><u>722</u></b>	<b><u>33,200</u></b>
<b>51220 BEER BOARD</b>			
191 Board & Committee Members Fees	3,925	3,075	4,500
201 Social Security	298	235	400
204 State Retirement	300	179	400
206 Life Insurance	1	-	5
207 Medical Insurance	80	34	100
208 Dental Insurance	3	2	10
299 Other Fringe Benefits	6	3	10
302 Advertising	354	371	200
332 Legal Notices, Recordings, and Court Costs	250	-	200
349 Printing, Stationary, Forms	-	-	100
<b>TOTAL</b>	<b><u>5,214</u></b>	<b><u>3,899</u></b>	<b><u>5,925</u></b>
<b>51230 BUDGET AND FINANCE COMMITTEE</b>			
191 Board & Committee Members Fees	6,849	11,099	9,500
201 Social Security	517	-	800
204 State Retirement	575	-	900
207 Medical Insurance	186	3	205
208 Dental Insurance	5	8	10
299 Other Fringe Benefits	12	20	100
302 Advertising	-	734	800
422 Food Supplies	175	-	100
<b>TOTAL</b>	<b><u>8,319</u></b>	<b><u>11,864</u></b>	<b><u>12,415</u></b>

**GENERAL FUND**

**Fund 101 -- Fiscal Year Ending June 30, 2016**

	<b>Unaudited Actual 2013-2014</b>	<b>Unaudited Actual 2014-2015</b>	<b>Budget 2015-2016</b>
<b>EXPENDITURES</b>			
<b>51240 OTHER BOARDS AND COMMITTEES</b>			
191 Board & Committee Members Fees	24,436	31,658	35,000
201 Social Security	1,862	2,418	2,700
204 State Retirement	1,125	1,600	3,000
206 Life Insurance	1	1	10
207 Medical Insurance	134	174	300
208 Dental Insurance	3	4	10
299 Other Fringe Benefits	7	9	10
524 In-Service/Staff Development	275	707	-
<b>TOTAL</b>	<b>27,844</b>	<b>36,571</b>	<b>41,030</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 \$94.7 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 \$284,854. Of this 96% (\$274,604) is for salaries and benefits while the remainder is for operations.



**GENERAL FUND****Fund 101 -- Fiscal Year Ending June 30, 2016**

	<b>Unaudited Actual 2013-2014</b>	<b>Unaudited Actual 2014-2015</b>	<b>Budget 2015-2016</b>
<b>EXPENDITURES</b>			
<b>51300 COUNTY MAYOR/EXECUTIVE</b>			
101 County Official/Adm Officer	92,567	95,679	95,679
103 Assistant(s)	96,202	101,304	101,977
168 Temporary Personnel	-	-	1,493
185 Educational Incentive	3,000	3,000	3,000
188 Bonus Payments	2,250	-	0.00
199 Other Per Diem & Fees	1,164	1,164	1,200
201 Social Security	15,515	15,936	16,800
204 State Retirement	19,273	18,397	18,400
206 Life Insurance	261	247	264
207 Medical Insurance	22,233	27,485	32,671
208 Dental Insurance	829	836	1,200
299 Other Fringe Benefits	1,854	1,910	1,920
307 Communication	21	28	100
320 Dues & Memberships	633	408	500
333 Licenses	47	524	600
349 Printing, Stationery, and Forms	184	439	1,100
351 Rentals	180	192	350
355 Travel	3,068	3,061	4,300
437 Periodicals	172	198	200
508 Premiums on Corporate Surety Bonds	-	810	1,000
524 In-Service/Staff Development	1,215	2,523	2,100
<b>TOTAL</b>	<b>260,668</b>	<b>274,141</b>	<b>284,854</b>

**County Attorney – 51400**

The County Attorney is an elected position.

The total appropriation for County Attorney is \$123,151. Of this 98% (\$120,651) is for salaries and benefits while the remainder is for operations.

**GENERAL FUND**

**Fund 101 -- Fiscal Year Ending June 30, 2016**

	<b>Unaudited Actual 2013-2014</b>	<b>Unaudited Actual 2014-2015</b>	<b>Budget 2015-2016</b>
<b>EXPENDITURES</b>			
<b>51400 COUNTY ATTORNEY</b>			
101 County Official	93,781	95,196	96,705
201 Social Security	6,763	7,184	7,400
204 State Retirement	8,568	8,041	8,200
206 Life Insurance	66	61	66
207 Medical Insurance	9,111	7,556	7,500
208 Dental Insurance	210	193	300
299 Other Fringe Benefits	480	80	480
355 Travel	803	1,046	2,500
524 In-Service/Staff Development	-	175	-
<b>TOTAL</b>	<b>119,782</b>	<b>119,532</b>	<b>123,151</b>

**Election Commission – 51500**

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

The total appropriation for Election Commission is \$386,925. Of this 79% (\$307,075) is for salaries and benefits while the remainder is for operations.

**GENERAL FUND**

**Fund 101 -- Fiscal Year Ending June 30, 2016**

	<b>Unaudited Actual 2013-2014</b>	<b>Unaudited Actual 2014-2015</b>	<b>Budget 2015-2016</b>
<b>EXPENDITURES</b>			
<b>51500 ELECTION COMMISSION</b>			
105 Supervisor/Director	66,448	68,671	68,682
106 Deputy(ies)	79,416	81,951	88,099
142 Mechanic(s)	480	2,400	4,568
169 Part-Time Personnel	-	1,010	2,091
187 Overtime Pay	-	4,013	6,851
188 Bonus Payments	2,250	-	-
192 Election Commission	12,400	14,500	18,600
193 Election Workers	-	104,410	61,400
201 Social Security	11,858	16,497	19,200
204 State Retirement	13,533	13,044	14,300
206 Life Insurance	265	254	264
207 Medical Insurance	25,306	22,338	19,900
208 Dental Insurance	840	735	1,200
299 Other Fringe Benefits	1,920	1,880	1,920
302 Advertising	1,724	11,184	7,000
307 Communication	158	912	3,000
320 Dues & Memberships	275	275	400
334 Maintenance Agreements	9,171	18,210	21,200
336 Maint/Repair/Equipment	-	409	1,200
349 Printing, Stationary & Forms	764	3,277	3,900
351 Rentals	100	4,654	2,600
355 Travel	8,813	9,127	11,500
399 Other Contracted Services	13,553	4,948	13,400
411 Data Processing Supplies	1,722	314	2,000
425 Gasoline	-	172	250
432 Library Books	278	356	400
499 Other Supplies & Materials	2,243	1,656	4,000
524 In-Service/Staff Development	3,210	3,525	7,000
707 Building Improvements	581	225	500
709 Data Processing Equipment	5,829	448	1,500
<b>TOTAL</b>	<b>263,137</b>	<b>391,395</b>	<b>386,925</b>

## **Register of Deeds – 51600**

The Register of Deeds is an elected position.

The total appropriation for Register of Deeds is \$320,253. Of this 85% (\$272,203) is for salaries and benefits while the remainder is for operations.

**GENERAL FUND**

**Fund 101 -- Fiscal Year Ending June 30, 2016**

	<b>Unaudited Actual 2013-2014</b>	<b>Unaudited Actual 2014-2015</b>	<b>Budget 2015-2016</b>
<b>EXPENDITURES</b>			
<b>51600 REGISTER OF DEEDS</b>			
101 County Official/Adm Officer	73,830	76,313	76,313
106 Deputy(ies)	94,298	97,090	98,584
169 Part-time Personnel	14,635	14,178	17,622
185 Educational Incentives	2,000	2,000	2,000
188 Bonus Payments	2,882	-	-
201 Social Security	13,683	13,700	14,900
204 State Retirement	15,770	14,814	15,000
206 Life Insurance	264	259	264
207 Medical Insurance	35,708	38,193	44,400
208 Dental Insurance	840	840	1,200
299 Other Fringe Benefits	960	960	1,920
307 Communication	115	7	150
317 Data Processing Services	2,000	795	10,000
320 Dues and Memberships	932	777	1,000
334 Maintenance Agreements	1,188	1,296	2,000
334 Maintenance Agreements-DATA	13,762	13,401	22,000
337 Maint/Repair/Office Equipment	-	-	200
349 Printing, Stationary and Forms	990	1,578	3,000
351 Rentals	64	80	100
355 Travel	1,352	2,622	2,700
367 Maint/Repair Service	-	25	2,000
508 Premiums on Corporate Surety Bonds	-	810	-
524 In-Service/Staff Development	225	475	900
599 Other Charges	-	54	1,000
709 Data Processing Equipment	4,250	-	1,000
711 Furniture & Fixtures	-	-	2,000
<b>TOTAL</b>	<b><u>279,749</u></b>	<b><u>280,267</u></b>	<b><u>320,253</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.

In fiscal year 2016 the mapping/GIS function of the county was combined with planning, along with the addition of a full time planner position. This will unify the work of the planning department and replace the reliance on outside contracts for this purpose.

The total appropriation for Planning is \$230,657. Of this 88% (\$203,253) is for salaries and benefits while the remainder is for operations.



**GENERAL FUND**

**Fund 101 -- Fiscal Year Ending June 30, 2016**

	<b>Unaudited Actual 2013-2014</b>	<b>Unaudited Actual 2014-2015</b>	<b>Budget 2015-2016</b>
<b>EXPENDITURES</b>			
<b>51720 PLANNING &amp; ZONING</b>			
105 Supervisor/Director	33,989	-	-
133 Paraprofessional	-	-	127,890
169 Part-Time Personnel	-	12,907	15,225
188 Bonus Payments	750	-	-
191 Board & Committee Member Fees	5,855	8,065	11,000
199 Other Per Diem & Fees	1,214	1,164	1,200
201 Social Security	3,109	1,695	11,900
204 State Retirement	3,311	-	11,000
206 Life Insurance	61	-	198
207 Medical Insurance	6,215	-	22,500
208 Dental Insurance	193	-	900
299 Other Fringe Benefits	440	-	1,440
302 Advertising	903	433	600
307 Communication	59	53	400
309 Contracts w/Gov't Agencies	12,250	13,475	-
332 Legal Notices, Recording, & Crt Costs	-	-	600
334 Maintenance Agreements	1,017	4,977	10,000
348 Postal Charges	395	-	500
349 Printing, Stationary and Forms	438	874	400
349 Printing, Stationary and Forms-BOOKS	-	-	400
355 Travel	776	845	1,000
411 Data Processing Supplies	132	75	1,400
422 Food Supplies	30	40	100
451 Uniforms	-	-	150
524 In-Service/Staff Development	-	180	2,000
599 Other Charges	9	35	354
709 Data Processing Equipment	530	72	8,500
711 Furniture & Fixtures	-	-	1,000
790 Other Equipment	4,950	-	-
<b>TOTAL</b>	<b>76,627</b>	<b>44,890</b>	<b>230,657</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 City of Kingston has also contracted with Roane County for building enforcement services.

The total appropriation for Codes Compliance is \$263,857. Of this 80% (\$210,957) is for salaries and benefits while the remainder is for operations.

**GENERAL FUND**

**Fund 101 -- Fiscal Year Ending June 30, 2016**

	<b>Unaudited Actual 2013-2014</b>	<b>Unaudited Actual 2014-2015</b>	<b>Budget 2015-2016</b>
<b>EXPENDITURES</b>			
<b>51750 CODES COMPLIANCE</b>			
103 Assistant(s)	44,045	44,115	46,046
105 Supervisor/Director	53,218	54,815	55,638
188 Bonus Payments	3,000	-	0.00
189 Other Salaries & Wages	47,146	48,561	49,289
199 Other Per Diem & Fees	2,328	2,328	2,400
201 Social Security	10,835	10,817	11,800
204 State Retirement	13,686	12,664	13,000
206 Life Insurance	265	248	264
207 Medical Insurance	27,285	27,687	29,400
208 Dental Insurance	630	611	1,200
299 Other Fringe Benefits	720	880	1,920
302 Advertising	222	110	2,000
307 Communication	(67)	-	900
320 Dues & Memberships	388	543	800
332 Legal Notices, Recording, & Crt Costs	-	1,093	1,000
334 Maintenance Agreements	9,793	9,527	11,000
338 Maint/Repair/Vehicles	2,105	2,647	2,000
348 Postal Charges	500	303	500
349 Printing, Stationary and Forms	1,116	1,507	2,000
349 Printing, Stationary and Forms-BOOKS	155	-	1,000
355 Travel	924	1,060	3,000
399 Other Contracted Services	-	-	1,000
410 Custodial Supplies	183	61	2,500
413 Drugs & Medical Supplies	-	23	100
415 Electricity	1,377	1,425	2,000
422 Food Supplies	160	223	800
425 Gasoline	7,153	5,466	8,500
434 Natural Gas	589	536	1,000
435 Office Supplies	960	820	1,500
437 Periodicals	246	54	300
450 Tires & Tubes	496	-	1,500
451 Uniforms	735	453	1,000
454 Water and Sewer	236	244	500
524 In-Service/Staff Development	680	828	3,000
599 Other Charges	(2)	378	1,000
709 Data Processing Equipment	985	2,388	3,000
711 Furniture & Fixtures	270	65	500
719 Office Equipment	-	28	500
<b>TOTAL</b>	<b><u>232,361</u></b>	<b><u>232,508</u></b>	<b><u>263,857</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 \$498,113. Of this 37% (\$184,513) is for salaries and benefits while the remainder is for operations.

**GENERAL FUND**

**Fund 101 -- Fiscal Year Ending June 30, 2016**

	<b>Unaudited Actual 2013-2014</b>	<b>Unaudited Actual 2014-2015</b>	<b>Budget 2015-2016</b>
<b>EXPENDITURES</b>			
<b>51800 COUNTY BUILDINGS</b>			
141 Foremen	33,414	34,602	34,933
166 Custodial Personnel	45,264	46,350	47,945
167 Maintenance Personnel	29,237	29,929	30,556
169 Part-time Personnel	13,025	8,349	15,995
188 Bonus Payments	3,375	-	-
199 Other Per Diem & Fees	1,186	1,164	1,800
201 Social Security	9,476	8,979	10,100
204 State Retirement	10,325	9,462	9,800
206 Life Insurance	264	253	264
207 Medical Insurance	28,102	28,855	30,000
208 Dental Insurance	840	840	1,200
299 Other Fringe Benefits	1,240	1,680	1,920
305 Audit Services	39	-	-
307 Communication	24,350	24,528	21,000
321 Engineering Services	1,800	-	2,500
332 Legal Notices, Recordings, Court Costs	-	-	1,000
333 Licenses	-	20	-
334 Maintenance Agreements	12,609	13,618	30,000
335 Maint/Repair/Building	23,376	142,099	35,000
336 Maint/Repair/Equipment	27,272	13,824	23,000
338 Maint/Repair/Vehicles	1,485	1,969	2,000
359 Disposal Fees	1,608	1,659	1,800
410 Custodial Supplies	15,689	18,299	18,000
411 Data Processing Supplies	565	-	500
415 Electricity	117,261	111,030	120,000
422 Food Supplies	-	1,378	-
425 Gasoline	2,864	2,216	3,000
434 Natural Gas	21,116	18,756	18,000
435 Office Supplies	120	-	-
451 Uniforms	1,841	2,178	3,000
454 Water and Sewer	17,361	34,319	20,000
499 Other Supplies and Materials	7,119	9,607	12,500
524 InService/Staff Development	300	-	300
711 Furniture & Fixtures	-	1,188	2,000
<b>TOTAL</b>	<b><u>452,526</u></b>	<b><u>567,151</u></b>	<b><u>498,113</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 \$38,350. Of this amount 100% is for operations.

**GENERAL FUND**

**Fund 101 -- Fiscal Year Ending June 30, 2016**

	<b>Unaudited Actual 2013-2014</b>	<b>Unaudited Actual 2014-2015</b>	<b>Budget 2015-2016</b>
<b>EXPENDITURES</b>			
<b>51900 OTHER GENERAL ADMINISTRATION</b>			
317 Data Processing Services	-	-	350
334 Maintenance Agreements	14,175	13,718	18,000
337 Maint/Repair/Office Equipment	-	-	1,000
355 Travel	838	643	4,000
411 Data Processing Supplies	6,352	2,582	6,500
524 In-Service/Staff Development	935	2,302	3,500
709 Data Processing Equipment	4,321	6,783	5,000
711 Furniture & Fixtures	-	1,888	-
<b>TOTAL</b>	<b>26,621</b>	<b>27,916</b>	<b>38,350</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 \$118,142. Of this 85% (\$100,942) is for salaries and benefits while the remainder is for operations.



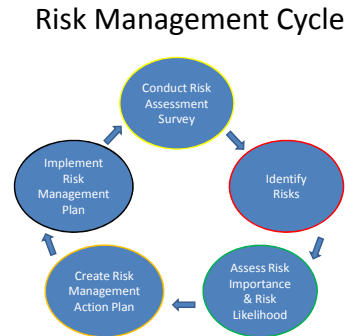
**GENERAL FUND**

**Fund 101 -- Fiscal Year Ending June 30, 2016**

	<b>Unaudited Actual 2013-2014</b>	<b>Unaudited Actual 2014-2015</b>	<b>Budget 2015-2016</b>
<b>EXPENDITURES</b>			
<b>51910 PRESERVATION OF RECORDS</b>			
103 Assistant(s)	21,216	21,852	22,180
105 Supervisor/Director	33,727	34,740	35,261
169 Part-time Personnel	11,343	11,261	16,209
188 Bonus Payments	1,875	-	-
201 Social Security	5,160	5,114	5,700
204 State Retirement	5,159	4,779	4,900
206 Life Insurance	132	132	132
207 Medical Insurance	14,476	14,803	15,000
208 Dental Insurance	420	420	600
299 Other Fringe Benefits	960	960	960
334 Maintenance Agreements	760	-	-
349 Printing, Stationary and Forms	865	1,210	1,200
415 Electricity	6,000	6,000	6,000
599 Other Charges	2,290	915	10,000
<b>TOTAL</b>	<b><u>104,383</u></b>	<b><u>102,186</u></b>	<b><u>118,142</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 \$437,260. Of this 4% (\$17,110) is for salaries and benefits while the remainder is for operations.

**GENERAL FUND**

**Fund 101 -- Fiscal Year Ending June 30, 2016**

	<b>Unaudited Actual 2013-2014</b>	<b>Unaudited Actual 2014-2015</b>	<b>Budget 2015-2016</b>
<b>EXPENDITURES</b>			
<b>51920 RISK MANAGEMENT</b>			
140 Salary Supplements	4,998	10,954	12,000
185 Educational Incentives	1,000	1,000	1,000
201 Social Security	766	888	1,000
204 State Retirement	926	999	1,100
206 Life Insurance	10	16	20
207 Medical Insurance	1,097	1,696	1,800
208 Dental Insurance	33	50	70
299 Other Fringe Benefits	81	117	120
307 Communication	-	495	-
320 Dues & Memberships	1,160	3,110	3,200
333 Licenses	-	41	-
349 Printing, Stationery & Forms	-	-	150
355 Travel	1,229	2,219	2,400
499 Other Supplies & Materials	240	73	3,500
502 Building & Contents Insurance	17,029	39,336	42,000
506 Liability Insurance	212,698	114,294	130,000
511 Vehicle & Equipment Insurance	57,017	51,101	54,000
513 Worker's Compensation	120,340	109,400	109,400
516 Other Self-Insured Claims	95,425	98,199	70,000
524 In-Service/Staff Development	605	546	3,000
599 Other Charges	-	-	2,500
599 Other Charges - MVR	123	420	-
709 Data Processing Equipment	382	-	-
<b>TOTAL</b>	<b><u>515,161</u></b>	<b><u>434,954</u></b>	<b><u>437,260</u></b>
 <b>TOTAL GENERAL ADMINISTRATION</b>	 <b><u>2,496,597</u></b>	 <b><u>2,667,613</u></b>	 <b><u>2,949,748</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% (\$2,949,748) 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 \$466,070. Of this amount 98% (\$454,670) is for salaries and benefits and the remainder is for operations.

**GENERAL FUND****Fund 101 -- Fiscal Year Ending June 30, 2016**

	<b>Unaudited Actual 2013-2014</b>	<b>Unaudited Actual 2014-2015</b>	<b>Budget 2015-2016</b>
<b>EXPENDITURES</b>			
<b>52100 ACCOUNTING AND BUDGETING</b>			
105 Supervisor/Director	73,830	76,313	76,313
119 Accountants/Bookkeepers	207,964	221,110	239,931
169 Part-time Personnel	-	-	5,758
185 Educational Inc	7,000	4,000	4,000
188 Bonus Payments	3,750	-	-
201 Social Security	21,606	23,685	25,000
204 State Retirement	27,807	28,182	27,100
206 Life Insurance	527	521	528
207 Medical Insurance	54,995	65,610	69,800
208 Dental Insurance	1,673	1,741	2,400
299 Other Fringe Benefits	3,264	3,501	3,840
307 Communication	54	95	150
320 Dues & Memberships	371	666	700
334 Maintenance Agreements	2,151	1,810	2,000
349 Printing, Stationary and Forms	716	1,008	1,500
355 Travel	903	1,202	1,300
508 Premium on Corporate Surety Bonds	92	214	250
524 In-Service/Staff Development	273	2,964	3,000
711 Furniture & Fixtures	451	1,096	2,500
<b>TOTAL</b>	<b>407,427</b>	<b>433,718</b>	<b>466,070</b>

## **Purchasing – 52200**

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

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

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

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

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

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

Total Appropriation for Purchasing is \$175,213. Of this amount 92% (\$161,253) is for salaries and benefits and the remainder is for operations.

**GENERAL FUND****Fund 101 -- Fiscal Year Ending June 30, 2016**

	<b>Unaudited Actual 2013-2014</b>	<b>Unaudited Actual 2014-2015</b>	<b>Budget 2015-2016</b>
<b>EXPENDITURES</b>			
<b>52200 PURCHASING</b>			
105 Supervisor/Director	55,859	57,737	57,737
122 Purchasing Personnel	48,654	51,286	59,888
169 Part-time Personnel	8,170	8,827	11,090
185 Educational Incentive	1,000	1,000	1,000
188 Bonus Payments	1,898	-	-
199 Other Per Diem & Fees	1,164	1,164	1,200
201 Social Security	8,555	8,870	10,100
204 State Retirement	9,877	9,391	10,200
206 Life Insurance	187	188	198
207 Medical Insurance	9,388	7,521	7,500
208 Dental Insurance	595	614	900
299 Other Fringe Benefits	1,360	1,402	1,440
302 Advertising	1,047	1,140	1,700
307 Communication	28	32	240
308 Consultants	4,000	3,000	4,000
320 Dues & Memberships	475	475	500
334 Maintenance Agreements	955	887	1,800
355 Travel	1,673	2,461	2,500
508 Premium on Corporate Surety Bonds	75	214	220
524 InService/Staff Development	1,738	1,840	3,000
<b>TOTAL</b>	<b>156,700</b>	<b>158,049</b>	<b>175,213</b>

**Property Assessor’s Office – 52300**

The operation of the Property Assessor Office (functions 52300 & 52310) consists of appraising, classifying, assessing, and reappraising all real and personal property in Roane County. The Property Assessor Offices are located at the Roane County Courthouse in Kingston. The Appraisal Offices are located on the 1st floor and the Reappraisal Offices are located on the 3rd floor. Our Appraisal Dept. is responsible for physically inspecting all properties (land & buildings) and assigning a value to the properties. Our Reappraisal Dept. works on a 5-year cycle. New values are assessed every 5 years based upon market sales data gathered during that 5-year cycle.

Property Assessor Personnel Property Assessor, Chief of Staff/Personal Property Specialist, Property Specialists - 2 full time, 1 part time, , Senior Appraiser, Review Appraisers - 2 full time, Senior Mapping/GIS Technician, Mapping/GIS Technicians - 2 full time

We use the following equipment daily:

- |                              |                      |
|------------------------------|----------------------|
| (1) Desktop/Laptop Computers | (7) Trimble GPS Unit |
| (2) Laser Printers           | (8) Digital Camera   |
| (3) Copier/Fax Machines      | (9) Flatbed Scanner  |
| (4) Measuring Tapes          | (10) Light Table     |
| (5) Measuring Wheels         |                      |
| (6) Vehicles                 |                      |

Total Appropriation for Property Assessor’s Office is \$583,736. Of this amount 78% (\$455,636) is for salaries and benefits and the remainder is for operations 22%.

**Reappraisal Program – 52310**

Total Appropriation for Reappraisal Program is \$128,420. Of this amount 89% (\$113,920) is for salaries and benefits and the remainder is for operations.



**GENERAL FUND**

**Fund 101 -- Fiscal Year Ending June 30, 2016**

	<b>Unaudited Actual 2013-2014</b>	<b>Unaudited Actual 2014-2015</b>	<b>Budget 2015-2016</b>
<b>EXPENDITURES</b>			
<b>52300 PROPERTY ASSESSOR'S OFFICE</b>			
101 County Official/Adm Officer	73,830	76,313	76,313
103 Assistants	67,154	52,935	73,182
133 Para/Professionals	121,134	-	174,627
188 Bonus Payments	4,375	145,048	-
199 Other Per Diem & Fees	1,150	598.00	1,800
201 Social Security	19,196	20,138	25,000
204 State Retirement	23,295	23,247	27,600
206 Life Insurance	458	499	594
207 Medical Insurance	61,143	59,630	69,500
208 Dental Insurance	1,453	1,619	2,700
210 Unemployment Compensation	-	1,280	-
299 Other Fringe Benefits	2,860	3,480	4,320
302 Advertising	68	1,329	-
307 Communication	83	114	300
309 Contracts w/ Gov't Agencies	28,288	5,986	3,000
312 Contracts with Private Agencies	54,350	88,160	72,000
320 Dues & Memberships	2,270	2,265	3,500
337 Maint/Repair/Office Equipment	3,903	3,824	4,500
349 Printing, Stationary and Forms	2,860	4,315	20,200
355 Travel	1,984	1,595	2,000
425 Gasoline	1,235	-	7,000
499 Other Supplies and Materials	2,243	3,670	2,800
524 In-Service/Staff Development	615	1,220	3,500
709 Data Processing Equipment	10,269	-	6,200
718 Motor Vehicles	-	9,173	-
719 Office Equipment	3,582	-	3,100
<b>TOTAL</b>	<b><u>487,797</u></b>	<b><u>506,438</u></b>	<b><u>583,736</u></b>

**GENERAL FUND**

**Fund 101 -- Fiscal Year Ending June 30, 2016**

	<b>Unaudited Actual 2013-2014</b>	<b>Unaudited Actual 2014-2015</b>	<b>Budget 2015-2016</b>
<b>EXPENDITURES</b>			
<b>52310 REAPPRAISAL PROGRAM</b>			
121 Data Processing Personnel	22,914	13,639	27,264
133 Paraprofessionals	91,011	84,565	33,678
169 Part-time Personnel	9,115	1,160	18,086
188 Bonus Payments	2,850	-	-
201 Social Security	9,226	7,114	6,100
204 State Retirement	10,497	8,404	5,200
206 Life Insurance	240	182	132
207 Medical Insurance	18,724	20,025	21,900
208 Dental Insurance	552	473	600
299 Other Fringe Benefits	1,263	1,040	960
302 Advertising	409	917	-
307 Communication	-	2,000	1,000
309 Contracts w/ Gov't Agencies	-	175	-
334 Maintenance Agreements	854	3,000	-
337 Main/Rpr/Equip	-	400	1,000
338 Main/Rpr/Vehicles	2,780	4,023	8,000
348 Postal Charges	1,604	10,941	1,000
355 Travel	581	624	2,000
412 Diesel Fuel	59	-	-
425 Gasoline	7,162	3,165	-
499 Other Supplies & Materials	1,752	3,379	-
499 Other Supplies & Materials-MAPS	-	990	-
599 Other Charges	981	1,896	1,500
707 Building Improvements	8,000	-	-
<b>TOTAL</b>	<b><u>190,573</u></b>	<b><u>168,112</u></b>	<b><u>128,420</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 \$317,521. Of this amount 79% (\$250,196) is for salaries and benefits and the remainder is for operations.

**GENERAL FUND****Fund 101 -- Fiscal Year Ending June 30, 2016**

	<b>Unaudited Actual 2013-2014</b>	<b>Unaudited Actual 2014-2015</b>	<b>Budget 2015-2016</b>
<b>EXPENDITURES</b>			
<b>52400 COUNTY TRUSTEE'S OFFICE</b>			
101 County Official/Adm Officer	73,830	76,313	76,313
106 Deputy(ies)	90,748	93,343	94,872
169 Part-time Personnel	6,980	11,594	16,727
188 Bonus Payments	2,785	-	-
201 Social Security	13,181	13,672	14,400
204 State Retirement	15,282	14,328	14,500
206 Life Insurance	265	248	264
207 Medical Insurance	28,231	29,043	30,000
208 Dental Insurance	841	839	1,200
299 Other Fringe Benefits	1,441	1,438	1,920
302 Advertising	154	169	800
307 Communication	11	8	150
309 Contracts w/ Gov't Agencies	9,560	8,941	10,000
320 Dues & Memberships	687	687	900
332 Legal Notices, Recordings, and Court Costs	-	-	50
334 Maintenance Agreements	6,941	10,117	13,000
337 Maint/Repair/Office Equipment	-	871	1,000
349 Printing, Stationary and Forms	2,144	942	30,000
351 Rentals	100	106	125
355 Travel	99	-	700
411 Data Processing Supplies	3,007	1,845	5,000
508 Premiums on Corporate Surety Bonds	-	12,968	-
524 In-Service/Staff Development	-	-	600
709 Data Processing Equipment	-	673	5,000
<b>TOTAL</b>	<b><u>256,288</u></b>	<b><u>278,145</u></b>	<b><u>317,521</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 \$606,758. Of this amount 89% (\$538,574) is for salaries and benefits and the remainder is for operations.

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

The previous functions are the sum total of the Finance major category in the chart of accounts. This major category entails functions 52100 through 52900 and they account for 13% (\$2,277,718) of the total budget for the General Fund.

**GENERAL FUND**

**Fund 101 -- Fiscal Year Ending June 30, 2016**

	<b>Unaudited Actual 2013-2014</b>	<b>Unaudited Actual 2014-2015</b>	<b>Budget 2015-2016</b>
<b>EXPENDITURES</b>			
<b>52500 COUNTY CLERK'S OFFICE</b>			
101 County Official/Adm Officer	73,830	76,313	76,313
106 Deputy(ies)	270,015	277,267	282,478
169 Part-time Personnel	19,730	21,967	37,323
185 Educational Incentive	5,000	5,000	5,000
188 Bonus Payments	7,325	-	-
201 Social Security	27,536	28,401	30,700
204 State Retirement	32,499	30,243	30,800
206 Life Insurance	659	609	660
207 Medical Insurance	68,588	62,700	67,500
208 Dental Insurance	2,089	2,071	3,000
299 Other Fringe Benefits	3,814	3,774	4,800
307 Communication	117	121	2,272
320 Dues & Memberships	677	697	1,549
334 Maintenance Agreements	18,536	19,735	25,000
337 Maint/Repair/Office Equipment	-	1,202	1,000
349 Printing, Stationary and Forms	1,690	2,369	12,000
351 Rentals	180	192	192
355 Travel	1,768	1,853	5,000
432 Library Books/Media	-	-	51
437 Periodicals	162	54	325
499 Other Supplies & Materials	1,142	1,385	7,100
508 Premium on Corporate Surety Bonds	-	810	595
524 In-Service/Staff Development	370	950	900
709 Data Processing Equipment	495	5,251	3,300
711 Furniture & Fixtures	-	-	1,000
719 Office Equipment	13,190	8,848	7,900
<b>TOTAL</b>	<b><u>549,412</u></b>	<b><u>551,812</u></b>	<b><u>606,758</u></b>
 <b>TOTAL FINANCE</b>	 <b><u>2,048,196</u></b>	 <b><u>2,096,274</u></b>	 <b><u>2,277,718</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 \$217,926. Of this amount 91% (\$197,676) is for salaries and benefits and the remainder is for operations.

**GENERAL FUND**

**Fund 101 -- Fiscal Year Ending June 30, 2016**

	<b>Unaudited Actual 2013-2014</b>	<b>Unaudited Actual 2014-2015</b>	<b>Budget 2015-2016</b>
<b>EXPENDITURES</b>			
<b>53100 CIRCUIT COURT</b>			
101 County Official/Adm Officer	73,830	76,313	76,313
106 Deputy(ies)	59,200	52,009	67,026
169 Part-time Personnel	3,057	38	3,199
188 Bonus Payments	1,850	-	-
201 Social Security	10,355	9,545	11,300
204 State Retirement	12,290	10,844	12,200
206 Life Insurance	208	170	198
207 Medical Insurance	15,432	22,297	25,100
208 Dental Insurance	449	575	900
299 Other Fringe Benefits	1,027	745	1,440
307 Communication	57	54	100
312 Contracts with Private Agencies	105	-	-
320 Dues & Memberships	1,034	-	1,200
334 Maintenance Agreements	1,513	1,496	2,000
337 Maint/Repair/Office Equip	108	2,393	-
349 Printing, Stationary and Forms	2,187	-	2,500
351 Rentals	-	-	-
355 Travel	86	530	750
411 Data Processing Supplies	-	140	-
435 Office Supplies	-	248	1,000
508 Premium on Corporate Surety Bonds	250	810	1,000
524 In-Service/Staff Development	-	275	700
709 Data Processing Equipment	-	-	9,000
711 Furniture & Fixtures	-	1,856	2,000
<b>TOTAL</b>	<b><u>183,039</u></b>	<b><u>180,338</u></b>	<b><u>217,926</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 \$534,728. Of this amount 90% (\$484,428) is for salaries and benefits and the remainder is for operations.

## **General Session Judges – 53310**

Total Appropriation for General Sessions Judges is \$601,203. Of this amount 86% (\$514,453) is for salaries and benefits and the remainder is for operations.

**GENERAL FUND****Fund 101 -- Fiscal Year Ending June 30, 2016**

	<b>Unaudited Actual 2013-2014</b>	<b>Unaudited Actual 2014-2015</b>	<b>Budget 2015-2016</b>
<b>EXPENDITURES</b>			
<b>53300 GENERAL SESSIONS COURT</b>			
106 Deputy(ies)	302,606	306,579	319,559
169 Part-time Personnel	11,730	11,534	12,263
188 Bonus Payments	8,600	-	-
201 Social Security	23,508	21,774	25,400
204 State Retirement	28,412	24,884	27,100
206 Life Insurance	704	662	726
207 Medical Insurance	70,758	72,102	90,800
208 Dental Insurance	1,814	1,721	3,300
210 Unemployment Compensation	660	-	-
299 Other Fringe Benefits	2,707	3,452	5,280
307 Communication	177	158	150
312 Contracts with Private Agencies	-	254	-
320 Dues & Memberships	807	1,507	1,400
334 Maintenance Agreements	14,907	16,392	16,950
349 Printing, Stationary and Forms	5,449	4,832	3,500
355 Travel	-	770	1,000
411 Data Processing Supplies	-	230	-
435 Office Supplies	-	637	1,000
451 Uniforms	-	470	-
524 In-Service/Staff Development	475	390	1,000
531 Access Fees	1,440	1,440	1,440
709 Data Processing Equipment	-	2,329	21,000
711 Furniture & Fixtures	-	-	1,500
719 Office Equipment	-	-	1,360
<b>TOTAL</b>	<b><u>474,754</u></b>	<b><u>472,117</u></b>	<b><u>534,728</u></b>

**GENERAL FUND**

**Fund 101 -- Fiscal Year Ending June 30, 2016**

	<b>Unaudited Actual 2013-2014</b>	<b>Unaudited Actual 2014-2015</b>	<b>Budget 2015-2016</b>
<b>EXPENDITURES</b>			
<b>53310 GENERAL SESSIONS JUDGE</b>			
102 Judge(s)	312,605	317,321	322,348
133 Paraprofessionals	80,999	83,426	84,721
169 Part-time Personnel-MAG	-	1,000	-
185 Educational Incentive	1,000	-	1,000
188 Bonus Payments	1,500	-	-
199 Other Per Diem & Fees	3,656	3,656	4,500
201 Social Security	25,287	25,618	31,600
204 State Retirement	36,628	34,241.00	34,900
206 Life Insurance	267	248	264
207 Medical Insurance	29,797	29,613	32,000
208 Dental Insurance	846	840	1,200
299 Other Fringe Benefits	1,174	760	1,920
309 Contracts with Government Agencies	1,050	181	10,350
312 Contracts with Private Agencies	1,805	14,726	45,000
320 Dues and Memberships	820	700	1,000
329 Laundry Service	-	-	250
331 Legal Services	554	-	500
333 Licenses	(530)	-	500
334 Maintenance Agreements	-	100	-
349 Printing, Stationary and Forms	900	925	2,500
355 Travel	3,326	4,664	6,800
355 Travel-MAG	3,123	2,290	6,000
411 Data Processing	1,411	2,955	3,000
432 Library Books/Magazines	-	-	2,500
451 Uniforms	-	-	600
524 In-Service/Staff Development	1,110	1,351	1,750
524 In-Service/Staff Development-MAG	-	-	1,000
709 Data Processing	-	-	5,000
<b>TOTAL</b>	<b><u>507,330</u></b>	<b><u>524,615</u></b>	<b><u>601,203</u></b>

## **Chancery Court – 53400**

The operations of the Clerk and Master's Office consist of maintaining Rule and Execution dockets for suits filed in Chancery and Probate Court, attending all Court sessions, and keeping minutes of the Courts. Other responsibilities of the office include investing idle funds, conducting auctions of real and personal property when Ordered by the Court; collecting filing fees and costs associated with the cases filed; Reporting collections and making distributions to proper entities monthly, prepare annual budget, comply with all audit standards, record and revenue management, courtroom administration and public relations. .

The Clerk is responsible for collecting delinquent taxes for Roane County, Harriman, Kingston, Oliver Springs, and Rockwood and conducts an annual tax sale for Roane County taxes.

The office also processes Passport applications and takes public inquiries in person or by phone about chancery and probate cases and delinquent taxes.

The Clerk and Master's office consists of the Clerk & Master, four (4) full time employees and 1-2 part-time employees.

Total Appropriation for Chancery Court is \$325,809. Of this amount 92% (\$300,059) is for salaries and benefits and the remainder is for operations.

**GENERAL FUND****Fund 101 -- Fiscal Year Ending June 30, 2016**

	<b>Unaudited Actual 2013-2014</b>	<b>Unaudited Actual 2014-2015</b>	<b>Budget 2015-2016</b>
<b>EXPENDITURES</b>			
<b>53400 CHANCERY COURT</b>			
101 County Official/Adm Officer	73,830	76,313	76,313
106 Deputy(ies)	104,620	112,778	124,054
169 Part-time Personnel	19,897	13,956	14,662
187 Overtime Pay	-	1,954	4,000
188 Bonus Payments	3,542	-	-
201 Social Security	14,666	14,700	16,800
204 State Retirement	16,639	16,093	17,300
206 Life Insurance	293	282	330
207 Medical Insurance	29,311	34,697	42,700
208 Dental Insurance	928	980	1,500
299 Other Fringe Benefits	2,120	2,080	2,400
307 Communication	41	44	50
312 Contracts w/Private Agencies	-	-	500
320 Dues and Memberships	647	647	750
334 Maintenance Agreements	11,114	12,197	13,750
349 Printing, Stationary and Forms	3,957	2,666	5,000
351 Rentals	100	100	100
355 Travel	363	719	900
437 Periodicals	357	449	650
499 Other Supplies & Materials	663	1,506	2,000
508 Premium on Corporate Surety Bonds	275	275	200
524 In-Service/Staff Development	195	295	350
709 Data Processing Equipment	1,340	704	1,500
<b>TOTAL</b>	<b><u>284,897</u></b>	<b><u>293,435</u></b>	<b><u>325,809</u></b>

### **Juvenile Court – 53500**

Total Appropriation for Juvenile Court is \$433,431. Of this amount 76% (\$327,181) 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% (\$20,100) is for jury pay and the remainder is for operations.

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

The previous functions are the sum total of the Administration of Justice major category in the chart of accounts. This major category entails functions 53100 through 53900 and they account for 12% (\$2,136,597) of the total budget for the General Fund.

**GENERAL FUND**

**Fund 101 -- Fiscal Year Ending June 30, 2016**

	<b>Unaudited Actual 2013-2014</b>	<b>Unaudited Actual 2014-2015</b>	<b>Budget 2015-2016</b>
<b>EXPENDITURES</b>			
<b>53500 JUVENILE COURT</b>			
103 Assistants	42,799	44,083	44,745
105 Supervisor/Director	42,799	44,083	44,745
112 Youth Service Officer	102,000	105,060	111,711
164 Attendants	8,772	8,772	6,090
187 Overtime Pay	21,965	28,328	24,360
188 Bonus Payments	3,750	-	-
199 Other Per Diem & Fees	6,070	6,070	6,000
201 Social Security	16,529	17,298	18,200
204 State Retirement	20,579	19,957	20,100
206 Life Insurance	350	343	330
207 Medical Insurance	41,454	42,430	47,000
208 Dental Insurance	1,114	1,129	1,500
299 Other Fringe Benefits	2,049	2,086	2,400
307 Communication	4,118	352	3,500
312 Contracts with Private Agencies	-	-	4,500
320 Dues and Memberships	175	-	1,000
322 Evaluation & Testing	-	-	15,000
333 Licenses	177	-	-
334 Maintenance Agreements	-	-	5,000
335 Maint/Repair/Buildings	7,574	6,020	6,000
337 Maint/Repair/Office Equip	2,977	-	3,000
338 Maint/Repair/Vehicles	3,201	4,272	7,500
340 Medical & Dental Charges	-	4,000	4,000
349 Printing, Stationary and Forms	43	-	3,000
355 Travel	2,175	1,893	15,000
399 Other Contracted Services	10,623	10,767	15,000
411 Data Processing Supplies	265	1,741	2,000
415 Electricity	-	-	-
422 Food Supplies	-	646	1,000
425 Gasoline	6,815	4,997	8,000
431 Law Enforcement Supplies	-	-	-
432 Library Books	-	1,934	2,000
441 Prisoners Clothing	-	-	500
450 Tires & Tubes	1,017	1,956	2,500
451 Uniforms	618	1,700	2,000
508 Premiums on Corporate Bonds	534	378	750
524 In-Service Staff/Development	740	477	-
599 Other Charges	1,474	4,324	5,000
718 Motor Vehicles	-	-	-
<b>TOTAL</b>	<b><u>352,756</u></b>	<b><u>365,096</u></b>	<b><u>433,431</u></b>

**GENERAL FUND**

**Fund 101 -- Fiscal Year Ending June 30, 2016**

	<b>Unaudited Actual 2013-2014</b>	<b>Unaudited Actual 2014-2015</b>	<b>Budget 2015-2016</b>
<b>EXPENDITURES</b>			
<b>53900 OTHER ADMINISTRATION OF JUSTICE</b>			
194 Jury and Witness Fees	7,703	8,963	20,000
201 Social Security	34	15	100
302 Advertising	478	441	500
422 Food Supplies	1,623	1,458	2,900
<b>TOTAL</b>	<b>9,839</b>	<b>10,877</b>	<b>23,500</b>
<b>TOTAL ADMINISTRATION OF JUSTICE</b>	<b>1,812,615</b>	<b>1,846,478</b>	<b>2,136,597</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 \$3,711,518. Of this amount 76% (\$2,832,743) is for salaries and benefits and the remainder is for operations.

**GENERAL FUND**

**Fund 101 -- Fiscal Year Ending June 30, 2016**

	<b>Unaudited Actual 2013-2014</b>	<b>Unaudited Actual 2014-2015</b>	<b>Budget 2015-2016</b>
<b>EXPENDITURES</b>			
<b>54110 SHERIFF'S DEPARTMENT</b>			
101 County Official	81,214	83,945	83,945
103 Assistant (Chief Deputy)	60,005	61,802	62,727
106 Deputy(ies)	640,893	544,296	549,806
106 Deputy(ies)-CHILD	32,869	35,224	34,363
106 Deputy(ies)-CORPL	-	81,847	105,604
106 Deputy(ies)-CRTHS	33,285	34,671	34,363
108 Investigator(s)	234,168	238,090	244,808
109 Captain(s)	40,801	42,020	42,654
110 Lieutenant(s)	73,045	75,512	76,464
115 Sergeant(s)	72,876	104,980	108,120
140 Salary Supplements	26,700	27,900	28,000
141 Foremen (Courts)	94,636	103,068	135,909
148 Dispatchers	58,954	62,611	63,559
161 Secretary(s)	65,590	67,555	68,571
169 Part-Time Personnel	31,136	30,516	33,559
170 School Resource Officer(s)	200,912	204,092	210,043
187 Overtime Pay	72,645	97,577	90,102
187 Overtime Pay-FBI	-	3,617	-
187 Overtime Pay-HIDTA	18,129	21,453	20,000
187 Overtime Pay-HOLI	32,184	40,434	48,776
187 Overtime Pay-NT13	2,370	-	-
187 Overtime Pay-NT14	6,060	2,000	-
187 Overtime Pay-NT15	-	6,642	-
187 Overtime Pay-RD13	1,465	-	-
187 Overtime Pay-RD14	7,545	2,823	-
187 Overtime Pay-RD15	-	3,719	-
187 Overtime Pay-SEAT	-	1,829	-
187 Overtime Pay-SRO	9,807	8,393	11,500
188 Bonus Payments	39,044	2,500	-
199 Other Per Diem & Fees	13,536	13,219	16,800
201 Social Security	142,461	145,414	158,400
204 State Retirement	164,057	155,407	172,100
206 Life Insurance	3,083	2,567	2,970
207 Medical Insurance	346,550	364,494	394,500
208 Dental Insurance	9,381	9,195	13,500
210 Unemployment Compensation	1,736	4,125	-
299 Other Fringe Benefits	10,295	10,683	21,600
307 Communication	19,055	20,329	23,000
309 Contracts w/ Gov't Agencies	2,680	2,680	-
309 Contracts w/ Gov't Agencies-E-911	153,533	177,451	202,086
309 Contracts w/ Gov't Agencies-NCIC	39,686	40,877	42,103
312 Contracts w/Private Agencies	-	-	30,000
320 Dues and Memberships	3,168	3,044	3,200
332 Legal Notices	69	-	490
333 Licenses	240	207	500
334 Maintenance Agreements	59,129	42,166	96,750
335 Maint/Repair/Buildings	1,244	-	2,000
337 Maint/Repair/Office Equipment	499	-	500
338 Maint/Repair/Vehicles	51,417	74,478	75,000

**GENERAL FUND**

**Fund 101 -- Fiscal Year Ending June 30, 2016**

	<b>Unaudited Actual 2013-2014</b>	<b>Unaudited Actual 2014-2015</b>	<b>Budget 2015-2016</b>
<b>EXPENDITURES</b>			
<b>54110 SHERIFF'S DEPARTMENT CON'T</b>			
340 Medical & Dental Services	41	890	-
348 Postal Charges	730	341	1,400
349 Printing, Stationary and Forms	2,507	2,612	6,000
351 Rentals	-	-	200
353 Tow-In Services	100	-	-
355 Travel	14,316	14,405	15,000
355 Travel-CHILD	-	-	5,000
355 Travel-NT14	1,325	174	-
355 Travel-RD15	-	2,055	-
357 Veterinary Services	419	121	400
399 Other Contracted Services	8,429	1,793	9,200
399 Other Contracted Services-SOR	1,363	1,061	2,700
401 Animal Food	374	501	800
412 Diesel Fuel	-	1,459	-
415 Electricity	497	489	600
425 Gasoline	193,514	127,668	210,000
431 Law Enforcement Supplies	31,260	19,194	37,500
431 Law Enforcement Supplies-VEST	6,601	5,394	10,000
432 Library Books/Media	204	195	1,400
437 Periodicals	47	305	931
450 Tires and Tubes	25,606	19,108	27,000
451 Uniforms	11,031	12,404	17,133
451 Uniforms-WLMT	2,000	-	-
499 Other Supplies & Materials	5,866	5,097	4,900
499 Other Supplies & Materials-CHILD	912	-	5,000
508 Premium on Corporate Surety Bonds	900	2,408	1,382
516 Other Self-Insured Claims	5,000	-	5,000
524 In-Service/Staff Development	9,708	11,194	20,600
599 Other Charges	15	-	-
599 Other Charges-CHCGP	6,773	6,983	7,000
709 Data Processing Equipment	-	5,230	4,000
709 Data Processing Equipment-JAG11	-	-	-
711 Furniture & Fixtures	-	322	5,000
719 Office Equipment	-	-	5,000
790 Other Equipment-HV14	4,991	-	-
790 Other Equipment-HV15	-	4,818	-
790 Other Equipment-NT13	150	-	-
790 Other Equipment-NT14	1,273	1,710	-
790 Other Equipment-RD15	53,840	67,442	-
<b>TOTAL</b>	<b><u>3,347,945</u></b>	<b><u>3,370,825</u></b>	<b><u>3,711,518</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 \$3,124,346. Of this amount 61% (\$1,910,012) is for salaries and benefits and the remainder is for operations.

**GENERAL FUND**

**Fund 101 -- Fiscal Year Ending June 30, 2016**

	<b>Unaudited Actual 2013-2014</b>	<b>Unaudited Actual 2014-2015</b>	<b>Budget 2015-2016</b>
<b>EXPENDITURES</b>			
<b>54210 JAIL</b>			
103 Assistant(s)	89,943	92,632	94,031
110 Lieutenant(s)	75,618	77,877	79,050
115 Sergeant(s)	104,839	90,390	107,729
160 Guards (Jailers)	750,034	694,873	721,620
160 Guards (Jailers)-CORPL	-	80,715	105,604
165 Cafeteria Personnel	32,869	21,337	34,363
167 Maintenance Personnel	28,590	33,855	34,363
169 Part-time Personnel	23,571	25,423	46,936
187 Overtime Pay	83,119	104,468	108,303
187 Overtime Pay-HOLI	39,939	41,858	48,195
188 Bonus Payments	26,433	-	-
199 Other Per Diem & Fees	4,087	4,110	4,200
201 Social Security	92,596	92,748	106,000
204 State Retirement	112,882	103,726	113,100
206 Life Insurance	2,325	1,800	2,178
207 Medical Insurance	242,633	256,775	278,600
208 Dental Insurance	6,975	6,455	9,900
210 Unemployment Compensation	5,880	3,300	-
299 Other Fringe Benefits	5,786	9,283	15,840
307 Communication	569	429	4,000
312 Contracts w/Private Agencies	-	-	125,434
329 Laundry Service	8,734	9,418	8,700
334 Maintenance Agreements	29,044	24,289	39,400
335 Maint/Repair/Building	27,656	18,820	35,000
336 Maint/Repair/Equipment	13,868	17,391	18,500
338 Main/Repair/Vehicles	950	5,693	8,000
340 Medical and Dental Service	188,296	195,544	175,000
340 Medical and Dental Service-ADMIN	27,491	23,213	25,000
340 Medical and Dental Service-HMANA	79,835	104,008	50,000
340 Medical and Dental Service-INPAT	-	10,276	100,000
349 Printing, Stationery, Forms	1,704	1,141	6,000
355 Travel	2,873	9,092	9,800
359 Disposal Fees	4,825	4,961	5,250
410 Custodial Supplies	46,415	52,899	50,000
412 Diesel Fuel	-	418	2,500
415 Electricity	73,038	72,008	100,000
421 Food Preparation Supplies	134	159	3,000
422 Food Supplies	203,823	137,129	223,000
425 Gasoline	8,074	8,280	15,000
431 Law Enforcement Supplies	4,755	5,080	6,000
432 Library Books	80	385	4,200
434 Natural Gas	30,606	28,094	30,050
441 Prisoner Clothing	24,441	25,672	25,000
450 Tires and Tubes	632	1,379	2,500
451 Uniforms	8,219	6,577	9,500
454 Water and Sewer	72,477	73,769	100,000
499 Other Supplies	5,543	3,956	4,500
524 In-Service/Staff Development	4,380	7,230	10,000
707 Building Improvements	45,677	3,313	-

**GENERAL FUND**

**Fund 101 -- Fiscal Year Ending June 30, 2016**

	<b>Unaudited Actual 2013-2014</b>	<b>Unaudited Actual 2014-2015</b>	<b>Budget 2015-2016</b>
<hr/>			
<b>EXPENDITURES</b>			
<b>54210 JAIL CON'T</b>			
711 Furniture and Fixtures	-	-	5,000
719 Office Equipment	-	-	5,000
790 Other Equipment	-	9,833	9,000
<b>TOTAL</b>	<b><u>2,642,261</u></b>	<b><u>2,602,081</u></b>	<b><u>3,124,346</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 \$422,742. Of this amount 47% (\$198,242) is for salaries and benefits and the remainder is for operations.

**GENERAL FUND**

**Fund 101 -- Fiscal Year Ending June 30, 2016**

	<b>Unaudited Actual 2013-2014</b>	<b>Unaudited Actual 2014-2015</b>	<b>Budget 2015-2016</b>
<b>EXPENDITURES</b>			
<b>54410 CIVIL DEFENSE</b>			
103 Assistant(s)	25,852	28,133	28,791
103 Assistant(s)-EMPG	-	-	36,093
105 Supervisor/Director	38,387	35,332	52,589
140 Salary Supplement-DOE	4,999	5,000	-
169 Part-Time Personnel	14,656	13,930	22,394
169 Part-Time Personnel-HAZ	763	600	17,062
188 Bonus Payments	2,250	-	-
199 Other Per Diem & Fees	3,492	3,492	3,600
201 Social Security	6,842	8,066	12,300
204 State Retirement	6,725	5,951	10,300
206 Life Insurance	160	112	120
207 Medical Insurance	12,911	12,745	13,263
208 Dental Insurance	509	372	530
210 Unemployment Compensation	36	17	-
299 Other Fringe Benefits	1,138	843	1,200
307 Communication	6,202	8,541	9,000
312 Contracts w/Private Agencies	16,197	16,317	23,500
320 Dues and Memberships	250	-	500
330 Operating Lease Payments	21,600	19,800	21,600
333 Licenses	35	38	1,300
334 Maintenance Agreements	7,602	7,380	15,000
335 Maint/Repair/Building	357	4,310	3,000
336 Maint/Repair/Equip	5,251	916	10,000
337 Maint/Repair/Office Equip	1,750	243	3,000
338 Maint/Repair/Vehicles	15,873	3,154	30,000
348 Postal Charges	79	3	200
351 Rentals	-	33	500
355 Travel	258	358	1,500
410 Custodial Supplies	166	98	1,000
412 Diesel Fuel	2,928	1,929	9,000
415 Electricity	530	543	1,000
422 Food Supplies	-	110	-
425 Gasoline	7,760	7,167	10,000
429 Instructional Supplies & Materials	120	395	2,500
435 Office Supplies	792	1,138	1,800
442 Propane Gas	-	-	200
446 Small Tools	-	545	2,000
450 Tires & Tubes	359	585	3,500
451 Uniforms	349	857	3,000
454 Water & Sewer	329	373	400
499 Other Supplies & Materials	1,824	2,839	10,000
499 Other Supplies & Materials-DOE	10,000	9,807	-
524 In-Service/Staff Development	380	220	5,000
599 Other Charges	1,115	12,510	15,500
708 Communication Equipment	-	1,073	5,500
709 Data Processing Equipment	7,910	-	-
790 Other Equipment	336	7,411	35,000
<b>TOTAL</b>	<b><u>229,074</u></b>	<b><u>223,286</u></b>	<b><u>422,742</u></b>

### **Rescue Squad – 54420**

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

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

### **County Medical Examiner – 54610**

The county contracts with a local physician to be the Medical Examiner per TCA 38-7-104. The Medical Examiner is appointed by the County Executive and confirmed by the County Commission. The Medical Examiner's term is 5 years. This function also covers the expense related to the bonds obtained by the Coroners, autopsy expense and the purchase of body bags.

The total appropriation for County Medical Examiner is \$68,000. Of this 100% (\$68,000) is for operations.

### **54000's Public Safety Totals**

The previous functions are the sum total of the Public Safety major category in the chart of accounts. This major category entails functions 54100 through 54900 and they account for 42% (\$7,361,606) of the total budget for the General Fund.

**GENERAL FUND**

**Fund 101 -- Fiscal Year Ending June 30, 2016**

	<b>Unaudited Actual 2013-2014</b>	<b>Unaudited Actual 2014-2015</b>	<b>Budget 2015-2016</b>
<b>EXPENDITURES</b>			
<b>54420 RESCUE SQUAD</b>			
316 Contributions	19,000	19,000	-
799 Capital Outlay	16,000	36,000	35,000
<b>TOTAL</b>	<b>35,000</b>	<b>55,000</b>	<b>35,000</b>
<b>54610 COUNTY CORONER/MEDICAL EXAMINER</b>			
312 Contracts w/Private Agencies	24,000	21,075	25,000
599 Other Charges	50,000	26,350	40,000
599 Other Charges-BAGS	1,750	-	3,000
<b>TOTAL</b>	<b>75,750</b>	<b>47,425</b>	<b>68,000</b>
<b>TOTAL PUBLIC SAFETY</b>	<b>6,330,030</b>	<b>6,298,617</b>	<b>7,361,606</b>

### **Local Health Center – 55110**

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

Total Appropriation for Local Health Center is \$174,513. Of this amount 36% (\$62,563) is for salaries and benefits and the remainder is for operations.

**GENERAL FUND**

**Fund 101 -- Fiscal Year Ending June 30, 2016**

	<b>Unaudited Actual 2013-2014</b>	<b>Unaudited Actual 2014-2015</b>	<b>Budget 2015-2016</b>
<b>EXPENDITURES</b>			
<b>55110 LOCAL HEALTH CENTER</b>			
167 Maintenance Personnel	30,859	31,938	32,417
169 Part-time Personnel	8,464	9,117	14,940
188 Bonus Payments	1,125	-	0.00
199 Other Per Diem & Fees	349	349	360
201 Social Security	3,100	3,103	3,700
204 State Retirement	2,921	2,726	2,800
206 Life Insurance	66	61	66
207 Medical Insurance	7,024	7,200	7,500
208 Dental Insurance	210	210	300
299 Other Fringe Benefits	480	480	480
302 Advertising	111	-	150
307 Communication	6,381	6,191	11,500
320 Dues & Memberships	929	704	2,800
334 Maintenance Agreements	3,570	4,289	7,000
335 Maint/Repair/Buildings	9,023	10,435	11,000
336 Maint/Repair Services	846	2,062	2,000
348 Postal Charges	110	84	500
349 Printing, Stationary and Forms	135	219	250
355 Travel	1,684	2,143	2,500
359 Disposal Fees	865	-	1,000
410 Custodial Supplies	722	2,607	1,500
412 Diesel Fuel	-	1,110	200
413 Drugs & Medical Supplies	3,425	2,210	3,200
415 Electricity	30,573	31,003	30,000
425 Gasoline	59	243	1,200
434 Natural Gas	6,409	6,394	25,000
435 Office Supplies	4,029	6,252	4,500
437 Periodicals	191	202	200
451 Uniforms	-	184	-
454 Water & Sewer	4,417	4,330	6,250
599 Other Charges	592	1,204	1,200
<b>TOTAL</b>	<b><u>128,671</u></b>	<b><u>137,050</u></b>	<b><u>174,513</u></b>
<b>55120 RABIES AND ANIMAL CONTROL</b>			
599 Other Charges	100,000	-	-
<b>TOTAL</b>	<b><u>100,000</u></b>	<b><u>-</u></b>	<b><u>-</u></b>
<b>55150 MATERNAL AND CHILD HEALTH SERVICES</b>			
316 Contributions	2,780	-	-
<b>TOTAL</b>	<b><u>2,780</u></b>	<b><u>-</u></b>	<b><u>-</u></b>

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

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

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

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

There are many opportunities for expansion on the horizon. While there are still uncertainties about the full scope of ramifications of the Affordable Care Act, there will be significant impacts to our operations. We are currently (on a state/regional level) exploring being able to bill private and 3<sup>rd</sup> party insurance and ACA insurance exchanges for many of the service we provide. Currently we can only bill TennCare for most services. Primary prevention of disease and injury is vital in controlling health care costs and there is new emphasis on the importance of prevention. Primary prevention seeks to prevent a disease or injury from ever happening to begin with. It is the heart of what Public Health is and does. It is our specialty. We anticipate that all of these, coupled with other factors, will lead to continued expansion of our services.

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

Total Appropriation for Other Local Health Services is \$591,110. Of this amount 91% (\$539,736) is for salaries and benefits and the remainder is for operations.



### **Appropriation to State – 55390**

In addition to providing the facilities for the health department the county also makes a direct payment to the state for a portion of the salaries and benefits of the employees covered under the grant from the state.

Total Appropriation for Appropriation to State is \$52,781. Of this amount 100% (\$52,781) is operations.

### **Other Local Welfare Services – 55590**

A majority of the nonprofits identified in the nonprofit resolution have their contributions appropriated within this function. Please see the Nonprofit Resolution for more detail.

Total Appropriation for Other Local Welfare Services is \$105,000. Of this amount 100% is for operations.

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

The previous functions are the sum total of the Public Health and Welfare major category in the chart of accounts. This major category entails functions 55100 through 55900 and they account for 5% (\$923,404) 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, 2016**

	<b>Unaudited Actual 2013-2014</b>	<b>Unaudited Actual 2014-2015</b>	<b>Budget 2015-2016</b>
<b>EXPENDITURES</b>			
<b>55190 OTHER LOCAL HEALTH SERVICES</b>			
103 Assistants	56,734	67,615	94,001
131 Medical Personnel	186,502	153,646	300,968
140 Salary Supplement-DIABT	4,545	5,000	-
169 Part-time Personnel	11,810	12,244	11,499
188 Bonus Payments	4,875	-	-
201 Social Security	23,579	17,340	31,100
204 State Retirement	23,002	18,921	33,400
206 Life Insurance	397	394	528
207 Medical Insurance	48,386	47,516	62,000
208 Dental Insurance	1,251	1,295	2,400
210 Unemployment Compensation	1,526	-	-
299 Other Fringe Benefits	2,150	2,080	3,840
355 Travel	5,609	4,774	10,700
355 Travel-DIABT	-	480	-
499 Other Supplies-DIABT	9,033	6,453	-
506 Liability Insurance	1,528	997	3,000
513 Workman's Comp Insurance	2,530	2,300	2,300
524 In-Service/Staff Development	400	-	400
599 Other Charges	-	274	-
599 Other Charges-TS	2,589	29,022	34,974
<b>TOTAL</b>	<b><u>386,446</u></b>	<b><u>370,351</u></b>	<b><u>591,110</u></b>
<b>55390 APPROPRIATION TO STATE</b>			
399 Other Contracted Services	6,190	52,781	52,781
<b>TOTAL</b>	<b><u>6,190</u></b>	<b><u>52,781</u></b>	<b><u>52,781</u></b>
<b>55590 OTHER LOCAL WELFARE SERVICES</b>			
316 Contributions	-	-	105,000
316 Contributions-AGING	14,547	17,047	-
316 Contributions-CAC	25,000	25,000	-
316 Contributions-CRF	1,000	1,000	-
316 Contributions-DAV	-	5,000	-
316 Contributions-DV86	-	5,000	-
316 Contributions-DAYCA	10,823	10,823	-
316 Contributions-ETHRA	9,200	9,200	-
316 Contributions-HERTG	6,500	6,500	-
316 Contributions-MDUNN	30,000	30,000	-
316 Contributions-RA	2,000	-	-
316 Contributions-RCADC	1,000	-	-
316 Contributions-RCS	1,000	1,000	-
<b>TOTAL</b>	<b><u>101,070</u></b>	<b><u>110,570</u></b>	<b><u>105,000</u></b>
<b>TOTAL PUBLIC HEALTH &amp; WELFARE</b>	<b><u>725,158</u></b>	<b><u>670,752</u></b>	<b><u>923,404</u></b>

**GENERAL FUND**

**Fund 101 -- Fiscal Year Ending June 30, 2016**

	<b>Unaudited Actual 2013-2014</b>	<b>Unaudited Actual 2014-2015</b>	<b>Budget 2015-2016</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	2,438	157	5,000
711 Furniture & Fixtures	-	-	500
<b>TOTAL</b>	<b>12,438</b>	<b>10,157</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 \$395,680. Of this amount 53% (\$209,380) 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% (\$411,480) of the total budget for the General Fund.

**GENERAL FUND**

**Fund 101 -- Fiscal Year Ending June 30, 2016**

	<b>Unaudited Actual 2013-2014</b>	<b>Unaudited Actual 2014-2015</b>	<b>Budget 2015-2016</b>
<b>EXPENDITURES</b>			
<b>56700 PARKS &amp; FAIR BOARDS</b>			
103 Assistant(s)	32,172	24,290	32,710
105 Supervisor/Director	31,892	51,397	52,168
169 Part-time Personnel	20,242	13,072	60,900
169 Part-time Personnel-RILEY	18,122	38,610	30,450
188 Bonus Payments	2,650	-	-
199 Other Per Diem & Fees	2,673	1,379	2,760
201 Social Security	8,110	9,821	13,700
204 State Retirement	6,232	6,493	7,500
206 Life Insurance	143	132	132
207 Medical Insurance	13,220	6,972	7,500
208 Dental Insurance	403	210	600
299 Other Fringe Benefits	-	320	960
302 Advertising	-	-	400
307 Communication	3,140	2,674	2,500
320 Dues & Memberships	-	-	100
333 Licenses	44	-	100
334 Maintenance Agreements	1,772	1,355	2,500
335 Maint/Repair/Building	24	2,856	3,000
335 Maint/Repair/Building-EMORY	2,343	2,689	4,600
335 Maint/Repair/Building-RILEY	-	1,721	5,000
335 Maint/Repair/Building-ROANE	7,879	14,756	24,800
336 Maint/Repair/Equipment	5,016	9,995	15,000
338 Maint/Repair/Vehicles	2,191	975	3,000
351 Rentals	1,619	1,965	2,000
355 Travel	916	133	1,000
359 Disposal Fee	1,298	2,269	2,600
359 Disposal Fee-RILEY	1,034	1,170	2,400
399 Other Contracted Services	28	-	-
399 Other Contracted Services-RILEY	14,156	16,081	18,000
410 Custodial Supplies	2,410	2,811	2,500
410 Custodial Supplies-RILEY	1,310	1,021	2,200
412 Diesel Fuel	1,976	1,987	3,000
412 Diesel Fuel-RILEY	17	-	200
413 Drugs and Medical Supplies	-	-	200
415 Electricity	14,567	15,255	16,000
415 Electricity-RILEY	16,274	16,474	17,000
422 Food Supplies	163	243	500
425 Gasoline	6,879	5,209	7,500
425 Gasoline-RILEY	1,187	1,337	1,700
435 Office Supplies	306	276	500
442 Propane Gas	1,495	755	1,800
450 Tires and Tubes	947	1,942	2,000
451 Uniforms	711	950	1,000
453 Vehicle Parts	798	2,004	2,600
454 Water and Sewer	12,329	19,510	17,000
454 Water and Sewer-RILEY	2,471	2,787	2,500
499 Other Supplies	-	49	100
499 Other Supplies-RILEY	3,227	2,076	-
506 Liability Insurance-RILEY	-	498	-

**GENERAL FUND**

**Fund 101 -- Fiscal Year Ending June 30, 2016**

	<b>Unaudited Actual 2013-2014</b>	<b>Unaudited Actual 2014-2015</b>	<b>Budget 2015-2016</b>
<b>EXPENDITURES</b>			
<b>56700 PARKS &amp; FAIR BOARDS CON'T</b>			
524 In-Service/Staff Development	340	491	-
599 Other Charges	1,119	237	5,000
599 Other Charges-RILEY	9,641	2,512	5,000
709 Data Processing Equipment	-	-	1,000
791 Other Construction-RILEY	-	15,794	-
799 Other Capital Outlay	-	-	10,000
799 Other Capital Outlay-RILEY	-	540	-
<b>TOTAL</b>	<b><u>255,488</u></b>	<b><u>306,093</u></b>	<b><u>395,680</u></b>
<b>TOTAL SOCIAL, CULTURAL AND REC. SERV.</b>	<b><u>267,926</u></b>	<b><u>316,250</u></b>	<b><u>411,480</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 \$85,917. Of this amount 100% is for operations.



**GENERAL FUND**

**Fund 101 -- Fiscal Year Ending June 30, 2016**

	<b>Unaudited Actual 2013-2014</b>	<b>Unaudited Actual 2014-2015</b>	<b>Budget 2015-2016</b>
<b>EXPENDITURES</b>			
<b>57100 AGRICULTURAL EXTENSION SERVICE</b>			
307 Communication	288	-	1,350
309 Contracts w/Gov't Agencies	76,639	55,026	77,469
316 Contributions	-	500	500
334 Maintenance Agreements	-	555	1,000
348 Postal Charges	-	150	150
351 Rentals	1,010	341	1,000
499 Other Supplies and Materials	-	300	4,448
<b>TOTAL</b>	<b>77,937</b>	<b>56,872</b>	<b>85,917</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 \$56,776. Of this amount 94% (\$53,576) 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% (\$142,693) of the total budget for the General Fund.

**GENERAL FUND**

**Fund 101 -- Fiscal Year Ending June 30, 2016**

	<b>Unaudited Actual 2013-2014</b>	<b>Unaudited Actual 2014-2015</b>	<b>Budget 2015-2016</b>
<b>EXPENDITURES</b>			
<b>57500 SOIL CONSERVATION</b>			
105 Supervisor/Director	24,266	24,994	24,630
169 Part-time Personnel	10,860	12,731	15,300
188 Bonus Payments	1,125	-	0.00
201 Social Security	2,745	2,852	3,100
204 State Retirement	2,286	2,111	2,200
206 Life Insurance	66	66	66
207 Medical Insurance	7,024	7,200	7,500
208 Dental Insurance	210	210	300
299 Other Fringe Benefits	300	40	480
312 Contracts w/Private Agencies	3,200	3,200	3,200
<b>TOTAL</b>	<b><u>52,082</u></b>	<b><u>53,404</u></b>	<b><u>56,776</u></b>
 <b>TOTAL AGRICULTURAL AND NAT. RESOURCES</b>	 <b><u>130,019</u></b>	 <b><u>110,276</u></b>	 <b><u>142,693</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, 2016**

	<b>Unaudited Actual 2013-2014</b>	<b>Unaudited Actual 2014-2015</b>	<b>Budget 2015-2016</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	15,000	15,000	15,000
320 Dues & Memberships	-	-	500
321 Engineering Services	2,464	-	20,000
355 Travel	1,035	-	500
524 In-Service/Staff Development	-	-	1,000
599 Other Charges	4,240	4,050	10,000
724 Site Development-	-	-	5,000
<b>TOTAL</b>	<b><u>559,589</u></b>	<b><u>555,900</u></b>	<b><u>588,850</u></b>

### **Veterans' Services – 58300**

Total Appropriation for Veterans' Services is \$55,491. Of this amount 93% (\$51,491) is for salaries and benefits and the remainder is for operations.

### **Employee Benefits – 58600**

If someone has been employed with Roane County Government, excluding schools, for at least 10 years, once they retire, if it is prior to 62, they are eligible to stay on the county's health insurance plan until they are eligible for Medicare. The employee is still responsible for paying their 5% for self and 50% for family of the premium directly to the Trustee. The county will 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.

### **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 \$438,620. 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% (\$1,146,961) of the total budget for the General Fund.

**GENERAL FUND**

**Fund 101 -- Fiscal Year Ending June 30, 2016**

	<b>Unaudited Actual 2013-2014</b>	<b>Unaudited Actual 2014-2015</b>	<b>Budget 2015-2016</b>
<b>EXPENDITURES</b>			
<b>58300 VETERANS BENEFITS</b>			
169 Part-Time Personnel	6,720	29,652	45,391
199 Other Per Diem and Fees	185	600	2,400
201 Social Security	501	2,282	3,700
316 Contributions	1,500	-	0.00
355 Travel	2,038	577	1,000
425 Gasoline	103	21	1,000
524 In-Service/Staff Development	150	-	1,000
599 Other Charges	845	1,494	1,000
709 Data Processing	958	-	-
<b>TOTAL</b>	<b><u>13,000</u></b>	<b><u>34,626</u></b>	<b><u>55,491</u></b>
<b>58600 EMPLOYEE BENEFITS</b>			
207 Employee Insurance - Health-RET	63,919	37,570	60,000
210 Unemployment Compensation	-	-	4,000
<b>TOTAL</b>	<b><u>63,919</u></b>	<b><u>37,570</u></b>	<b><u>64,000</u></b>
<b>58900 MISCELLANEOUS</b>			
302 Advertising	864	1,381	2,000
306 Bank Charges-EDDEP	1,213	1,200	2,000
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-ACM	1,950	1,950	1,950
320 Dues & Memberships-ATVG	830	830	900
320 Dues & Memberships-CHAMB	1,158	1,100	1,195
320 Dues & Memberships-ETDD	5,297	5,297	5,300
320 Dues & Memberships-NACO	1,084	1,084	1,500
320 Dues & Memberships-RCEA	-	125	125
320 Dues & Memberships-TCCA	1,950	1,950	2,000
320 Dues & Memberships-TCSA	2,257	2,257	2,300
331 Legal Services	1,803	168	4,000
333 Licenses	25	440	50
334 Maintenance Agreements	2,026	2,021	3,600
341 Pauper Burials	800	1,600	2,500
348 Postal Charges	83,166	79,004	95,000
349 Printing, Stationary and Forms	5,538	7,891	7,500
413 Drugs & Medical Supplies	300	260	700
414 Duplicating Supplies	10,849	12,513	12,000
422 Food Supplies	-	224	-
435 Office Supplies	17,792	19,021	18,000
510 Trustee's Commission	213,005	211,118	220,000
524 In-Service/Staff Development	-	15	-
599 Other Charges	3,023	5,362	20,000
599 Other Charges-FSA	1,441	1,719	3,000
<b>TOTAL</b>	<b><u>387,624</u></b>	<b><u>389,784</u></b>	<b><u>438,620</u></b>
<b>TOTAL GENERAL COUNTY OPERATIONS</b>	<b><u>1,024,133</u></b>	<b><u>1,017,880</u></b>	<b><u>1,146,961</u></b>
<b>TOTAL EXPENDITURES</b>	<b><u>14,834,674</u></b>	<b><u>15,024,140</u></b>	<b><u>17,350,207</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 Jail buildings.

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

## **Fund Balance**

The estimated ending fund balance of the General fund on June 30, 2015 is \$5,613,555. The fund balance policy as adopted by the County Commission in April, 2011 and revised in July of 2012 sets the total fund balance needed at 35%-45% of the current year appropriation. The total fund balance of the General Fund is projected to be 38% of appropriations which is within policy.



**GENERAL FUND**

**Fund 101 -- Fiscal Year Ending June 30, 2016**

	<b>Unaudited Actual 2013-2014</b>	<b>Unaudited Actual 2014-2015</b>	<b>Budget 2015-2016</b>
<b>EXPENDITURES</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	300,000	157,300	100,000
590 Transfers to Other Funds-OFI	60,591	3,000	-
590 Transfers to Other Funds-TEQ	4,768	-	-
<b>TOTAL</b>	<b><u>788,937</u></b>	<b><u>160,300</u></b>	<b><u>100,000</u></b>
<b>TOTAL EXPENDITURES &amp; TRANSFERS</b>	<b><u>15,623,611</u></b>	<b><u>15,184,440</u></b>	<b><u>17,450,207</u></b>
34510 Restricted for General Government-DEEDS	73,988	75,042	75,042
34520 Restricted for Administration of Justice-CHNCY	25,909	33,684	33,684
34520 Restricted for Administration of Justice-CIRCT	5,789	6,787	6,787
34520 Restricted for Administration of Justice-CTSEC	7,326	9,606	9,606
34520 Restricted for Administration of Justice-CTYCL	356	-	-
34520 Restricted for Administration of Justice-RCRDS	52,063	78,932	78,932
34520 Restricted for Administration of Justice-SESCT	34,527	36,085	36,085
34525 Restricted for Public Safety-SHRFF	14,067	13,740	13,740
34525 Restricted for Public Safety-SOR	14,528	16,692	16,692
34575 Restricted for Capital Outlay-CHJ	33,579	32,026	32,026
34635 Committed for Social, Cultural, Rec Ser-RILEY	40,752	48,984	48,984
34690 Committed for Other Purposes-RET	172,365	194,795	194,795
34715 Assigned for Finance - PROPA	-	86,000	86,000
35110 Designated for Purpose 1	270,000	600,000	600,000
<b>TOTAL</b>	<b><u>745,248</u></b>	<b><u>1,232,372</u></b>	<b><u>1,232,372</u></b>
Adjustments/Deleted Purchase Orders	235,673	41,061	
<b>39000 END UNASSIGNED FUND BALANCE</b>	<b><u>4,212,565</u></b>	<b><u>4,631,277</u></b>	<b><u>3,266,953</u></b>

# *Solid Waste 116*

*The Solid Waste Fund supports the  
operation of twelve Convenience  
Centers.*

## Fund 116 Solid Waste

Fund Balance calculation from 6/30/14 audit

7/1/2014	Restricted	<u>814,168</u>	
	<b>Total Fund Balance</b>	<b>814,168</b>	
	Revenue Posted	<u>804,772</u>	
	<b>Total Revenue</b>	<b>804,772</b>	
	Expenditures	<u>(835,432)</u>	
	Transfers Out	<u>(270,000)</u>	
	<b>Total Expenditures</b>	<b>(1,105,432)</b>	
	Rest/Comm/Assign	<u>513,508</u>	Effect on Fund Balance (300,660)
			Effect on Fund Balance w/o Trans (30,660)
6/30/2015	<b>Total Equity</b>	<b><u>513,508</u></b>	

	<u>3.0</u>	Proposed 2016 Tax Rate:	<u>-</u>
7/1/2015	Beginning Fund Balance	513,508	
	Estimated Revenues	884,000	Property Tax: <u>-</u>
	Estimated Expenditures	<u>(920,851)</u>	Sales Tax: <u>660,000</u>
	Transfer to Capital	<u>-</u>	
6/30/2016	Budget ending fund balance	<u>476,657</u>	Budget effect on fund balance <u>(36,851)</u>
	Fall Out (10%)	<u>92,085</u>	
6/30/2016	Est. ending fund balance	<u>568,742</u>	Estimated effect on fund balance <u>55,234</u>
	FB % of expenditures	62%	
	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.

**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 two (2) main revenue sources; local option sales tax and TVA state revenue sharing. The sales tax is local revenue and the TVA state revenue sharing is state revenue; however there is no requirement for local options sales tax or TVA money to be designated to solid waste. They are eligible to be used for different operations as budget demand require.

In previous years this fund was associated with a rural property tax. That tax burden has been shifted and additional Local Option Sales Tax has been assigned for Solid Waste. With late collections of property tax, this fund will still receive approximately \$24,000.

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 most of it to support the solid waste program with the remainder going to support rural fire and animal control. This revenue provides \$660,000.

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 \$884,000 for FY16.

## EXPENDITURES:

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

Total Appropriation for Other Waste Collection is \$920,851. 48% or \$443,271 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.

## FUND BALANCE:

The estimated ending fund balance of the Solid Waste fund on June 30, 2016 is \$568,742. 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 62% 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, 2016**

	<b>Unaudited Actual 2013-2014</b>	<b>Unaudited Actual 2014-2015</b>	<b>Budget 2015-2016</b>
<b>REVENUE</b>			
<b>COUNTY PROPERTY TAXES</b>			
40110 Property Tax	216,121	216,535	-
40120 Trustee's Collections - Prior Year	8,600	6,107	8,000
40130 Clerk & Master's Coll. - Prior Year	11,960	7,050	15,000
40140 Interest & Penalty	1,400	1,273	1,000
40150 Pick Up Taxes	19	44	-
40210 Local Option Sales Tax	350,000	373,764	660,000
<b>TOTAL</b>	<b><u>588,100</u></b>	<b><u>604,773</u></b>	<b><u>684,000</u></b>
<b>OTHER STATE REVENUE</b>			
46851 State Revenue Sharing - TVA	300,000	200,000	200,000
<b>TOTAL</b>	<b><u>300,000</u></b>	<b><u>200,000</u></b>	<b><u>200,000</u></b>
<b>TOTAL REVENUE</b>	<b><u>888,109</u></b>	<b><u>804,773</u></b>	<b><u>884,000</u></b>
<b>RESTRICTIONS</b>			
34530 Restricted for Public Health & Welfare	967,250	814,037	513,377
<b>TOTAL</b>	<b><u>967,250</u></b>	<b><u>814,037</u></b>	<b><u>513,377</u></b>
<b>TOTAL AVAILABLE FUNDS</b>	<b><u>1,855,359</u></b>	<b><u>1,618,810</u></b>	<b><u>1,397,377</u></b>

**SANITATION FUND**

**Fund 116 -- Fiscal Year Ending June 30, 2016**

	<b>Unaudited Actual 2013-2014</b>	<b>Unaudited Actual 2014-2015</b>	<b>Budget 2015-2016</b>
<b>EXPENDITURES</b>			
<b>55732 CONVENIENCE CENTERS</b>			
141 Foremen	7,293	7,512	7,625
162 Clerical Personnel	280	-	5,065
169 Part-time Personnel	261,811	264,289	288,201
187 Overtime Pay	683	712	2,500
188 Bonus Payments	11,990	-	-
189 Other Salaries & Wages	69,720	66,505	72,942
199 Other Per Diem & Fees	582	470	600
201 Social Security	26,895	25,710	28,900
204 State Retirement	7,395	6,327	7,500
206 Life Insurance	198	198	198
207 Medical Insurance	21,415	25,076	27,400
208 Dental Insurance	630	648	900
210 Unemployment Compensation	1,664	-	-
299 Other Fringe Benefits	960	830	1,440
307 Communication	800	819	1,000
335 Maint/Repair/Building	2,884	1,778	6,000
336 Maint/Repair/Equipment	8,260	6,944	15,000
338 Maint/Repair/Vehicles	1,827	542	3,000
348 Postal Charges	313	162	650
359 Disposal Fees	380,142	389,639	400,000
408 Concrete	13,376	-	3,000
409 Crushed Stone	-	661	3,000
415 Electricity	10,484	10,558	13,500
420 Fertilizer, Lime, & Chemicals	526	201	1,000
425 Gasoline	1,762	1,230	3,000
438 Pipe	218	-	-
443 Road Signs	-	551	1,000
499 Other Supplies and Materials	144	1,220	1,500
506 Liability Insurance	11,584	3,331	3,500
510 Trustee's Commission	11,711	9,933	12,200
513 Workman's Comp. Insurance	10,230	9,300	10,230
524 Inservice Staff Development	-	285	-
<b>TOTAL</b>	<b><u>865,777</u></b>	<b><u>835,431</u></b>	<b><u>920,851</u></b>
<b>99100 OPERATING TRANSFERS</b>			
590 Transfers Out-171	<u>175,000</u>	<u>270,000</u>	<u>-</u>
<b>TOTAL</b>	<b><u>175,000</u></b>	<b><u>270,000</u></b>	<b><u>-</u></b>
<b>TOTAL SANITATION FUND</b>	<b><u>1,040,777</u></b>	<b><u>1,105,431</u></b>	<b><u>920,851</u></b>
Adjustments/Deleted Purchase Orders	545	2	-
<b>34530 RES. FOR PUBLIC HEALTH/WELFARE</b>	<b><u>814,037</u></b>	<b><u>513,377</u></b>	<b><u>476,526</u></b>



# *Ambulance Service 118*

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

## Fund 118 Ambulance

Fund Balance calculation from 6/30/14 audit

7/1/2015	Assigned for Cash Flow		730,000
	Rest/Comm/Assign		323,093
	<b>Total Fund Balance</b>		<b>1,053,093</b>
	Revenue Posted		2,467,362
	<b>Total Revenue</b>		<b>2,467,362</b>
	Expenditures		(2,519,113)
	Transfer Out		(330,000)
	<b>Total Expenditures</b>		<b>(2,849,113)</b>
	Rest/Comm/Assign		400,000
	Ending Fund Balance		271,342
6/30/2016	<b>Total Equity</b>		<b>671,342</b>

		Proposed	
Tax Rate:	-	2016 Tax Rate:	2.00
7/1/2015	Beginning Fund Balance	671,342	Property Tax:
			240,000
	Estimated Revenues	2,864,500	
	Estimated Expenditures	(2,862,021)	
6/30/2016	Budget Ending fund balance	673,821	Budget Effect on Fund Balance:
			2,479
	Fall Out (5%)	143,101	
6/30/2016	Estimated Ending Fund Balance	816,922	Estimated Effect on Fund Balance
			145,580
	FB % of expenditures	15%	Restricted for Public Health
			416,922
	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 EMS Division has a total of 27 Employees; 1 Director, 24 full time EMTs and Paramedics, and 2 people in the billing department. The service utilizes 32 part time EMTs and Paramedics to cover sick and vacation time of the full time employees.

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

### **EQUIPMENT**

The EMS Division owns a total of seven (7) vehicles for departmental use, six (6) ambulances and one (1) support vehicle. The service has typically remounted two (2) ambulances each year. Ambulance boxes (the rear portion of the ambulance where medical services are provided) can be remounted a finite number of times before a new ambulance must be purchased as a replacement. It is more cost effective to purchase a new chassis (cab, motor, axles) and remount the box than to purchase a whole new ambulance.

### **FUTURE OPPORTUNITIES**

New headquarters facility

More efficient billing and collection system

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

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

#### REVENUES:

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

There are 2 pennies of property tax allocated to the General Fund. This will provide \$240,000 for the Ambulance Fund towards paying for services rendered to the indigent or uninsured population. Of the 2.575 pennies levied for property tax this accounts for 1% of the total levy.

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 \$2,620,000

These two main sources along with various small revenues are budgeted to bring in approximately \$2,864,500.

## EXPENDITURES:

This fund supports the operation of the Ambulance Service. The main expenditure is salaries and benefits. This accounts for \$1,964,097 or 69% of expenditures. The next largest expenditure is Workman's Compensation Insurance, Fuel, and the contract with 3<sup>rd</sup> party billers. The billing company which is utilized to bill and collect patients charges a 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 \$74,184 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 total appropriation for the Ambulance Fund is \$2,862,021. Of this, 69% (\$1,964,097) 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 \$416,922 of its own money in addition to the cash flow \$400,000. The fund balance equates to 15% of expenditures which is between the 10% and 100% of expenditures which set an acceptable level. This fund struggles to maintain or grow an optimal fund balance and it is a focus of the County Executive, EMS Director and Budget Director.

**AMBULANCE FUND**

**Fund 118 -- Fiscal Year Ending June 30, 2016**

	<b>Unaudited Actual 2013-2014</b>	<b>Unaudited Actual 2014-2015</b>	<b>Budget 2015-2016</b>
<b>REVENUE</b>			
<b>COUNTY PROPERTY TAXES</b>			
40110 Property Tax	119,819	-	240,000
40120 Trustee's Collections - Prior Year	5,130	4,154	-
40130 Clerk & Master Collections - Prior Year	3,776	2,351	4,000
40140 Interest & Penalty	732	608	-
40150 Pick Up Taxes	6	15	-
<b>TOTAL</b>	<b><u>129,463</u></b>	<b><u>7,128</u></b>	<b><u>244,000</u></b>
<b>GENERAL SERVICE CHARGES</b>			
43120 Ambulance Charges-INSUR	815,401	915,217	930,000
43120 Ambulance Charges-MCAID	36,302	85,968	100,000
43120 Ambulance Charges-MCARE	1,369,717	1,265,357	1,400,000
43120 Ambulance Charges-PRIV	187,454	170,599	175,000
43130 Past Due Collections-Ambulance	9,827	17,702	15,000
<b>TOTAL</b>	<b><u>2,418,701</u></b>	<b><u>2,454,843</u></b>	<b><u>2,620,000</u></b>
<b>NON-RECURRING ITEMS</b>			
43350 Copy Fees	690	300	500
44170 Miscellaneous Refunds	-	31	-
<b>TOTAL</b>	<b><u>690</u></b>	<b><u>331</u></b>	<b><u>500</u></b>
<b>OTHER SOURCES</b>			
49700 Insurance Recovery	1,000	5,060	-
49800 Transfers In-F101	330,000	-	-
<b>TOTAL</b>	<b><u>331,000</u></b>	<b><u>5,060</u></b>	<b><u>-</u></b>
<b>TOTAL AMBULANCE SERVICE</b>	<b><u>2,879,854</u></b>	<b><u>2,467,362</u></b>	<b><u>2,864,500</u></b>
<b>FUND BALANCE/RESTRICTIONS</b>			
34530 Restricted for Public Health & Welfare	327,359	272,190	271,535
35110 Designated for Purpose 1	400,000	730,000	400,000
<b>TOTAL</b>	<b><u>727,359</u></b>	<b><u>1,002,190</u></b>	<b><u>671,535</u></b>
<b>TOTAL AVAILABLE FUNDS</b>	<b><u>3,607,213</u></b>	<b><u>3,469,552</u></b>	<b><u>3,536,035</u></b>

**AMBULANCE FUND**

**Fund 118 -- Fiscal Year Ending June 30, 2016**

	<b>Unaudited Actual 2013-2014</b>	<b>Unaudited Actual 2014-2015</b>	<b>Budget 2015-2016</b>
<b>EXPENDITURES</b>			
<b>55130 AMBULANCE SERVICE</b>			
103 Assistant(s)	44,394	7,610	-
105 Supervisor/Director	22,980	44,641	71,050
162 Clerical Personnel	55,601	57,268	58,127
164 Attendants	629,995	635,507	705,425
169 Part-Time Personnel	117,740	102,460	182,700
187 Overtime Pay	426,243	439,372	470,453
188 Bonus Payments	22,125	-	-
199 Other Per Diem & Fees	1,200	1,015	1,200
201 Social Security	96,086	92,816	114,000
204 State Retirement	107,132	97,993	110,400
206 Life Insurance	1,769	1,686	1,782
207 Medical Insurance	196,965	229,789	222,900
208 Dental Insurance	5,198	5,305	8,100
210 Unemployment Compensation	6,419	7,172	5,000
299 Other Fringe Benefits	8,620	8,000	12,960
307 Communication	14,364	14,743	14,000
309 Contracts w/Gov't Agencies-ANDER	73,750	59,000	59,000
309 Contracts w/Gov't Agencies-E/911	56,361	65,141	74,184
312 Contracts w/Private Agencies	143,465	140,110	150,000
320 Dues & Memberships	470	545	1,000
333 Licenses	2,000	2,172	5,000
334 Maintenance Agreements	14,071	18,356	15,000
335 Maint/Repair/Building	2,773	5,105	11,500
336 Maint/Repair/Equipment	4,635	6,705	5,000
338 Maint/Repair/Vehicles	16,726	49,690	70,000
348 Postal Charges	289	191	500
349 Printing, Stationary and Forms	-	477	1,500
353 Towing Services	-	100	1,000
355 Travel	1,050	923	3,500
410 Custodial Supplies	3,007	6,421	5,000
411 Data Processing Supplies	-	95	1,000
412 Diesel Fuel	96,657	76,585	115,000
413 Drugs & Medical Supplies	46,041	54,128	65,000
413 Drugs & Medical Supplies-O2	10,495	8,704	12,000

**AMBULANCE FUND**

**Fund 118 -- Fiscal Year Ending June 30, 2016**

	<b>Unaudited Actual 2013-2014</b>	<b>Unaudited Actual 2014-2015</b>	<b>Budget 2015-2016</b>
<b>EXPENDITURES</b>			
<b>55130 AMBULANCE SERVICE CONT</b>			
413 Drugs & Medical Supplies-PHARM	8,701	12,853	15,000
415 Electricity	13,229	12,347	13,000
425 Gasoline	3,261	2,997	5,500
429 Instructional Supplies & Materials	-	55	1,000
434 Natural Gas	3,108	3,382	4,000
435 Office Supplies	-	66	-
442 Propane Gas	-	-	500
450 Tires and Tubes	6,225	4,769	12,000
451 Uniforms	13,400	12,843	15,000
454 Water and Sewer	6,147	5,743	4,500
499 Other Supplies & Materials	2,780	2,957	9,500
502 Building & Contents Insurance	632	1,482	1,600
506 Liability Insurance	65,074	23,980	25,200
510 Trustee's Commission	27,743	25,082	29,000
511 Vehicle & Equipment Insurance	7,571	4,403	4,700
513 Worker's Comp. Insurance	107,140	107,140	107,140
524 In-Service/Staff Development	1,146	1,996	9,500
709 Data Processing Equipment	1,745	741	1,200
711 Furniture & Fixtures	1,200	160	5,000
735 Health Equipment	21,458	55,959	-
770 Disposal Fees	7,013	333	10,000
790 Other Equipment	437	-	15,400
<b>TOTAL</b>	<b><u>2,526,633</u></b>	<b><u>2,519,113</u></b>	<b><u>2,862,021</u></b>
<b>99100 TRANSFERS OUT</b>			
590 Transfers Out	-	330,000	-
	<u>-</u>	<u>330,000</u>	<u>-</u>
<b>TOTAL AMBULANCE SERVICE</b>	<b><u>2,526,633</u></b>	<b><u>2,849,113</u></b>	<b><u>2,862,021</u></b>
<b>DESIGNATIONS</b>			
35110 Designated For Purpose 1	730,000	400,000	400,000
<b>TOTAL</b>	<b><u>730,000</u></b>	<b><u>400,000</u></b>	<b><u>400,000</u></b>
Adjustments/Deleted Purchase Orders	78,390	(51,096)	-
<b>34530 RES. FOR PUBLIC HEALTH/WELFARE</b>	<b><u>272,190</u></b>	<b><u>271,535</u></b>	<b><u>274,014</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)

Fund Balance calculation from 6/30/14 audit

7/1/2014 Restricted		<u>577,170</u>	
<b>Total Fund Balance</b>		<b>577,170</b>	
Revenue Posted		678,535	
<b>Total Revenue</b>		<b>678,535</b>	
Expenditures		(721,999)	
<b>Total Expenditures</b>		<b>(721,999)</b>	
Rest/Comm/Assign		533,706	
6/30/2015 <b>Total Equity</b>		<b><u>533,706</u></b>	

2015 Tax Rate:	<u>2.00</u>	Proposed 2016 Tax Rate:	<u>6.00</u>
7/1/2015 Beginning Fund Balance	533,706	Penny Value:	
Estimated Revenues	656,100	Property Tax:	<u>420,000</u>
Estimated Expenditures	<u>(839,070)</u>	Sales Tax:	<u>60,000</u>
6/30/2016 Budget Ending Fund Balance	<u><u>350,736</u></u>	Budget Effect on Fund Balance	<u>(182,970)</u>
Fall Out (10%)	83,907	Est. Effect on Fund Balance	<u>(99,063)</u>
6/30/2016 Estimated Ending Fund Balance	434,643		
FB % of expenditures	52%		
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 38% 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 support by three (3) main revenue sources; property tax, local option sales tax and fees for service.

The property tax that is levied to support fire protection and animal control is a rural property tax which is not levied upon property within city limits, only on property outside of all cities. The property tax rate for this fund is six (6) pennies. Of the 257.5 pennies levied for property tax this accounts for 2% of the total levy. This property tax equates to approximately \$442,000.

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. This revenue provides \$60,000.

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 \$656,100.

## 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 \$528,320. 28% or \$146,886 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 \$45,000 towards the purchase and installation of fire plugs throughout the county.

Total Appropriation for Animal Shelter is \$310,750. 77% or \$239,800 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, 2016 is \$434,643. The fund balance policy of Roane County requires that this fund maintain a fund balance between 10% and 100% of its budgeted expenditures. This fund balance equates to 52% of expenditures which is an acceptable level.

**SPECIAL PURPOSE**

**Fund 121 -- Fiscal Year Ending June 30, 2016**

<b>REVENUE</b>	<b>Unaudited Actual 2013-2014</b>	<b>Unaudited Actual 2014-2015</b>	<b>Budget 2015-2016</b>
<b>COUNTY PROPERTY TAXES</b>			
40110 Current Property Tax	144,074	144,352	420,000
40120 Trustee's Collections - Prior	5,868	4,095	6,000
40130 Cir Clk/Clk & Mst Collections	7,973	4,700	15,000
40140 Interest and Penalty	935	849	1,000
40150 Pick-Up Taxes	12	29	-
<b>TOTAL</b>	<b><u>158,863</u></b>	<b><u>154,025</u></b>	<b><u>442,000</u></b>
<b>COUNTY LOCAL OPTION TAXES</b>			
40210 Local Option Sales Tax	370,000	373,764	60,000
<b>TOTAL</b>	<b><u>370,000</u></b>	<b><u>373,764</u></b>	<b><u>60,000</u></b>
<b>GENERAL SERVICE CHARGES</b>			
43190 Other General Service Charges-ADOPT	10,635	11,073	10,000
43190 Other General Service Charges-ANDER	-	5,120	5,000
43190 Other General Service Charges-BOARD	3,765	4,986	5,000
43190 Other General Service Charges-DISP	125	-	-
43190 Other General Service Charges-F101	100,000	-	-
43190 Other General Service Charges-HARRI	10,500	8,340	10,000
43190 Other General Service Charges-KINGS	3,500	3,030	3,000
43190 Other General Service Charges-MERCH	30	25	100
43190 Other General Service Charges-OS	4,090	1,880	2,000
43190 Other General Service Charges-OTI	605	918	1,000
43190 Other General Service Charges-ROCKW	2,350	4,200	4,000
43190 Other General Service Charges-RSRCH	516	1,020	1,000
43190 Other General Service Charges-SHFEE	5,410	3,416	4,000
<b>TOTAL</b>	<b><u>141,526</u></b>	<b><u>44,008</u></b>	<b><u>45,100</u></b>
<b>NONRECURRING ITEMS</b>			
44570 Contributions & Gifts	7,284	5,538	6,000
<b>TOTAL</b>	<b><u>7,284</u></b>	<b><u>5,538</u></b>	<b><u>6,000</u></b>

**SPECIAL PURPOSE**

**Fund 121 -- Fiscal Year Ending June 30, 2016**

	<b>Unaudited Actual 2013-2014</b>	<b>Unaudited Actual 2014-2015</b>	<b>Budget 2015-2016</b>
<b>REVENUE</b>			
<b>OTHER STATE REVENUES</b>			
46851 Other State Revenues	-	100,000	100,000
46990 Other State Revenues-EDU	-	1,200	3,000
<b>TOTAL</b>	<b>-</b>	<b>101,200</b>	<b>103,000</b>
<b>TOTAL REVENUE</b>	<b>677,673</b>	<b>678,535</b>	<b>656,100</b>
<b>FUND BALANCE/RESERVES</b>			
34625 Committed for Public Safety - BLAIR	-	3,991	12,991
34625 Committed for Public Safety - EAST	-	1,730	7,644
34625 Committed for Public Safety - MID	-	37,500	33,990
34625 Committed for Public Safety - SOUTH	-	(194)	8,806
34625 Committed for Public Safety - WEST	-	7,500	16,500
34525 Restricted for Public Safety	614,519	526,552	452,795
<b>TOTAL</b>	<b>614,519</b>	<b>577,078</b>	<b>532,725</b>
<b>TOTAL AVAILABLE FUNDS</b>	<b>1,292,192</b>	<b>1,255,613</b>	<b>1,188,825</b>

**SPECIAL PURPOSE**

**Fund 121 -- Fiscal Year Ending June 30, 2016**

	<b>Unaudited Actual 2013-2014</b>	<b>Unaudited Actual 2014-2015</b>	<b>Budget 2015-2016</b>
<b>EXPENDITURES</b>			
<b>54310 FIRE PREVENTION AND CONTROL</b>			
103 Assistant(s)	55,078	56,477	57,583
105 Supervisor/Director	28,203	31,885	30,203
140 Salary Supplement	2,250	1,200	3,000
187 Overtime Pay	15,842	11,571	17,062
199 Other Per Diem & Fees	1,164	1,164	1,200
201 Social Security	7,569	7,598	8,400
204 State Retirement	9,340	8,717	9,300
206 Life Insurance	198	209	198
207 Medical Insurance	16,746	17,107	17,600
208 Dental Insurance	631	630	900
299 Other Fringe Benefits	1,201	1,170	1,440
309 Contracts w/Government Agencies	2,000	2,000	-
309 Contracts w/Government Agencies-E-911	56,361	65,177	74,184
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	-	60	150
335 Maint/Rpr/Building	-	-	4,000
336 Maint/Rpr/Equipment	800	215	500
340 Medical and Dental	-	-	2,500
410 Custodial Supplies	1,659	123	2,000
446 Small Tools	1,267	4,140	10,000
451 Uniforms	408	1,362	2,000
468 Chemicals	-	3,852	8,000
499 Other Supplies	411	563	2,500
506 Liability Insurance	7,181	2,680	2,900
510 Trustee's Commission	4,389	4,769	5,500
513 Workman's Comp Insur	15,620	14,200	14,200
524 In-Service/Staff Development	395	153	1,000
709 Data Processing Equipment	1,204	-	1,000
735 Health Equipment	-	-	6,000
790 Other Equipment-BLAIR	-	-	9,000
790 Other Equipment-EAST	2,250	3,086	9,000
790 Other Equipment-MID	-	12,510	9,000
790 Other Equipment-PLUGS	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	16,000	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>446,892</u></b>	<b><u>452,618</u></b>	<b><u>528,320</u></b>



**SPECIAL PURPOSE**

**Fund 121 -- Fiscal Year Ending June 30, 2016**

	<b>Unaudited Actual 2013-2014</b>	<b>Unaudited Actual 2014-2015</b>	<b>Budget 2015-2016</b>
<b>EXPENDITURES</b>			
<b>55120 RABIES &amp; ANIMAL CONTROL</b>			
105 Supervisor/Director	42,204	43,252	44,123
106 Deputies	56,348	58,257	62,186
164 Attendants	43,543	44,849	47,112
169 Part-time Personnel	5,712	5,811	10,049
188 Bonus Payments	4,111	-	-
199 Other Per Diem & Fees	2,328	2,328	2,400
201 Social Security	10,630	10,710	12,700
204 State Retirement	13,543	12,557	13,200
206 Life Insurance	331	320	330
207 Medical Insurance	40,642	41,658	43,800
208 Dental Insurance	840	840	1,500
299 Other Fringe Benefits	1,440	1,440	2,400
302 Advertising	-	-	100
307 Communication	2,211	1,838	2,000
333 Licenses	810	-	500
335 Maint/Repair/Building	-	3,761	3,500
336 Maint/Repair/Equipment	570	114	800
338 Maint/Repair/Vehicles	303	1,521	7,000
348 Postal Charges	37	52	50
349 Printing, Stationery, Forms	285	420	1,500
355 Travel	-	1,587	1,200
359 Disposal Fees	804	758	1,000
399 Other Contracted Services	1,543	1,940	2,500
401 Animal Food & Supplies	1,742	1,601	3,500
410 Custodial Supplies	2,457	1,366	3,000
413 Drugs & Medical Supplies	1,148	2,133	3,500
415 Electricity	4,874	5,151	5,000
425 Gasoline	7,757	5,508	10,000
434 Natural Gas	2,874	3,898	3,000
450 Tires & Tubes	1,193	608	1,600
451 Uniforms	927	636	1,200
454 Water & Sewer	2,865	3,399	4,500
499 Other Supplies and Materials	1,273	800	2,000
502 Building & Contents Insurance	459	886	1,000
506 Liability Insurance	3,173	1,112	1,200
510 Trustee's Commission	2,926	3,179	3,500
511 Vehicle & Equipment Insurance	2,790	642	700
513 Workman's Comp. Insurance	2,860	2,600	2,600
524 In-Service/Staff Development	-	1,550	3,000
709 Data Processing Equipment	608	-	1,500
712 Heating and Air Conditioning Equipment	-	300	-
<b>TOTAL</b>	<b><u>268,161</u></b>	<b><u>269,382</u></b>	<b><u>310,750</u></b>
<b>TOTAL EXPENDITURES</b>	<b><u>715,053</u></b>	<b><u>722,000</u></b>	<b><u>839,070</u></b>

**SPECIAL PURPOSE**

**Fund 121 -- Fiscal Year Ending June 30, 2016**

	<b>Unaudited Actual 2013-2014</b>	<b>Unaudited Actual 2014-2015</b>	<b>Budget 2015-2016</b>
<b>EXPENDITURES</b>			
<b>FUND BALANCE</b>			
34625 Committed for Public Safety - BLAIR	3,991	12,991	12,991
34625 Committed for Public Safety - EAST	1,730	7,644	7,644
34625 Committed for Public Safety - MID	37,500	33,990	33,990
34625 Committed for Public Safety - SOUTH	(194)	8,806	8,806
34625 Committed for Public Safety - WEST	<u>7,500</u>	<u>16,500</u>	<u>16,500</u>
<b>TOTAL</b>	<b><u>50,526</u></b>	<b><u>79,930</u></b>	<b><u>79,930</u></b>
Adjustments/Deleted Purchase Orders	61	888	-
<b>34525 RESTRICTED FOR PUBLIC SAFETY</b>	<b><u>526,552</u></b>	<b><u>452,795</u></b>	<b><u>269,825</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

Fund Balance calculation from 6/30/14 audit

7/1/2014	Rest/Comm/Assign	<u>139,947</u>	
	<b>Total Fund Balance</b>	<b>139,947</b>	
	Revenue Posted	<u>53,157</u>	
	<b>Total Revenue</b>	<b>53,157</b>	
	Expenditures	<u>(54,832)</u>	
	<b>Total Expenditures</b>	<b>(54,832)</b>	
	Rest/Comm/Assign	138,272	
6/30/2015	<b>Total Equity</b>	<u><u>138,272</u></u>	



7/1/2015	Beginning Fund Balance	138,272	
	Estimated Revenues	47,700	
	Estimated Expenditures	(146,421)	
6/30/2016	Ending fund balance	<u><u>39,551</u></u>	Effect on Fund Balance: <u>(98,721)</u>
	FB % of expenditures	27%	
	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, 2016 is \$39,551. 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 27% of expenditures which is an acceptable level.

**DRUG CONTROL FUND**

**Fund 122 -- Fiscal Year Ending June 30, 2016**

		<b>Unaudited Actual 2013-2014</b>	<b>Unaudited Actual 2014-2015</b>	<b>Budget 2015-2016</b>
<b>REVENUE</b>				
<b>DRUG CONTROL FINES</b>				
42140	Drug Control Fines	2,950	2,841	2,500
42340	Drug Control Fines	15,145	14,363	15,000
42865	Drug Task Force Forfeitures	12,401	2,357	10,000
42865	Drug Task Force Forfeitures-EQS	10,043	3,570	-
	<b>TOTAL</b>	<b><u>40,539</u></b>	<b><u>23,131</u></b>	<b><u>27,500</u></b>
<b>NONRECURRING ITEMS</b>				
44110	Investment Income-EQS	45	41	200
44145	Sale of Recycled Materials	-	1,630	-
44570	Contributions and Gifts	17,840	28,355	20,000
	<b>TOTAL</b>	<b><u>17,885</u></b>	<b><u>30,026</u></b>	<b><u>20,200</u></b>
	<b>TOTAL DRUG CONTROL</b>	<b><u>58,424</u></b>	<b><u>53,157</u></b>	<b><u>47,700</u></b>
<b>RESTRICTIONS</b>				
34525	Restricted for Public Safety	115,110	139,947	138,271
	<b>TOTAL AVAILABLE FUNDS</b>	<b><u>173,534</u></b>	<b><u>193,104</u></b>	<b><u>185,971</u></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	1,710	1,632	5,000
309	Contracts w/Government Agencies	2,173	1,306	2,000
334	Maintenance Agreements	1,859	1,532	2,000
338	Maint/Repair/Vehicles	898	949	2,400
351	Rentals	-	-	4,000
355	Travel	3,213	3,220	5,000
357	Veterinary Services	54	727	10,000
415	Electricity	-	-	3,600
431	Law Enforcement Supplies	510	3,399	12,000
431	Law Enforcement Supplies-VEST	2,280	-	2,000
450	Tires & Tubes	795	-	-
499	Other Supplies & Materials	15,793	7,650	20,500
499	Other Supplies & Materials-GAMBL	-	-	4,521
510	Trustee's Commission	625	450	1,000
524	In-Service/Staff Development	1,275	1,615	2,000
709	Data Processing Equipment	-	-	7,000
711	Furniture and Fixtures	-	-	1,000
718	Motor Vehicles	-	29,953	40,000
	<b>TOTAL</b>	<b><u>33,587</u></b>	<b><u>54,833</u></b>	<b><u>146,421</u></b>
<b>34545</b>	<b>RESTRICTED FOR PUBLIC SAFETY</b>	<b><u>139,947</u></b>	<b><u>138,271</u></b>	<b><u>39,550</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

Fund Balance calculation from 6/30/14 audit

7/1/2014 Restricted		322,914
<b>Total Fund Balance</b>		<b>322,914</b>
Revenue Posted		713,955
<b>Total Revenue</b>		<b>713,955</b>
Expenditures		(781,411)
Transfers Out		-
<b>Total Expenditures</b>		<b>(781,411)</b>
Rest/Comm/Assign		255,458
<b>6/30/2015 Total Equity</b>		<b>255,458</b>

Tax Rate:	<u>2.00</u>	Proposed 2016 Tax Rate:		<u>3.0</u>
7/1/2015 Beginning Fund Balance	255,458			
Estimated Revenues	782,500	Property Tax:		<u>360,000</u>
Estimated Expenditures	(804,975)			
6/30/2016 Budget Ending Fund Balance	<u>232,983</u>	Budget Effect on Fund Balance:		<u>(22,475)</u>
Fall Out (5%)	40,249			
6/30/2016 Estimated Ending Fund Balance	<u>273,232</u>	Estimated Effect on Fund Balance		<u>17,774</u>
FB % of expenditures	34%			
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 2015, the county post closure cost is estimated at \$ 257,079.

### 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 three (3) pennies of property tax. These two pennies considering current and prior year collection generate estimated revenue for fiscal 2016 of \$379,000.

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 2016.

Sales of recycled materials from aluminum, metals, plastics, waste oil, paper and cardboard are estimated to generate approximately \$205,000 for fiscal 2016. The county also receives a State of Tennessee tire disposal grant of approximately \$20,000. Other grants are available periodically.

**Estimated revenue for fiscal 2016:** \$782,500

**FUND EXPENDITURES**

The recycling center accounts for expenditures of \$766,975 of which:

\$338,300 is salary and benefits (44%);

\$100,000 is disposal fees (12%); and

The balance of remaining expenditures is operation costs from maintenance of equipment and vehicles to property and liability insurance in the amount of \$328,675 (44%).

Postclosure care cost of the landfill budget is \$38,000.

**Total Budget Expenditures for fiscal 2016:** \$804,975

**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, 2016**

	<b>Unaudited Actual 2013-2014</b>	<b>Unaudited Actual 2014-2015</b>	<b>Budget 2015-2016</b>
<b>REVENUE</b>			
<b>COUNTY PROPERTY TAXES</b>			
40110 Current Property Tax	240,089	243,171	360,000
40120 Trustee's Collections - Prior Year	9,626	8,794	9,000
40130 Clerk & Master's Coll. - Prior Year	7,973	4,700	10,000
40140 Interest & Penalty	1,467	1,545	500
40150 Pick Up Taxes	12	29	-
<b>TOTAL</b>	<b><u>259,167</u></b>	<b><u>258,239</u></b>	<b><u>379,500</u></b>
<b>GENERAL SERVICE CHARGES</b>			
43109 Transfer Waste Stations Coll. Charges	23,985	25,611	30,000
43109 Transfer Waste Stations Coll. Charges-MTIRE	8,535	4,381	6,000
43109 Transfer Waste Stations Coll. Charges-NMTIR	6,484	7,454	7,000
43114 Solid Waste Disposal Fee	107,517	117,327	120,000
<b>TOTAL</b>	<b><u>146,522</u></b>	<b><u>154,773</u></b>	<b><u>163,000</u></b>
<b>RECURRING ITEMS</b>			
44145 Sale of Recycled Materials	8,234	10,676	10,000
44145 Sale of Recycled Materials-ALUM	11,927	11,004	12,000
44145 Sale of Recycled Materials-METAL	81,239	66,609	70,000
44145 Sale of Recycled Materials-MULCH	2,970	2,380	3,000
44145 Sale of Recycled Materials-OCC	75,794	64,061	75,000
44145 Sale of Recycled Materials-ONP	8,302	12,300	11,000
44145 Sale of Recycled Materials-PLAS1	4,049	3,514	12,000
44145 Sale of Recycled Materials-PLAS2	-	11,772	5,000
44145 Sale of Recycled Materials-WOIL	6,481	3,413	7,000
<b>TOTAL</b>	<b><u>198,996</u></b>	<b><u>185,729</u></b>	<b><u>205,000</u></b>
<b>STATE OF TENNESSEE</b>			
46170 Solid Waste Grants-TIRES	23,412	23,122	20,000
46851 State Revenue Sharing - TVA	15,000	15,000	15,000
<b>TOTAL</b>	<b><u>38,412</u></b>	<b><u>38,122</u></b>	<b><u>35,000</u></b>
<b>FEDERAL GOVERNMENT</b>			
47230 Disaster Relief	-	74,296	-
<b>TOTAL</b>	<b><u>-</u></b>	<b><u>74,296</u></b>	<b><u>-</u></b>
<b>OTHER SOURCES (NON-REVENUE)</b>			
49700 Insurance Recovery	-	2,796	-
<b>TOTAL</b>	<b><u>-</u></b>	<b><u>2,796</u></b>	<b><u>-</u></b>
<b>TOTAL RECYCLING</b>	<b><u>643,097</u></b>	<b><u>713,955</u></b>	<b><u>782,500</u></b>
<b>RESTRICTIONS</b>			
34530 Restricted for Public Health & Welfare	307,808	322,833	255,376
<b>TOTAL AVAILABLE FUNDS</b>	<b><u>950,905</u></b>	<b><u>1,036,788</u></b>	<b><u>1,037,876</u></b>

**RECYCLING FUND**

**Fund 123 -- Fiscal Year Ending June 30, 2016**

	<b>Unaudited Actual 2013-2014</b>	<b>Unaudited Actual 2014-2015</b>	<b>Unaudited Actual 2015-2016</b>
<b>EXPENDITURES</b>			
<b>55751 RECYCLING CENTER</b>			
103 Assistant(s)	5,095	724	21,112
105 Supervisor/Director	48,022	51,430	52,168
169 Part-time Personnel	24,635	25,488	32,289
188 Bonus Payments	5,600	-	-
189 Other Salaries & Wages	105,792	120,449	135,909
199 Other Per Diem & Fees	1,513	1,513	2,400
201 Social Security	14,321	13,931	18,700
204 State Retirement	15,663	14,632	17,900
206 Life Insurance	389	386	462
207 Medical Insurance	35,248	38,408	51,900
208 Dental Insurance	1,242	1,225	2,100
299 Other Fringe Benefits	1,440	2,660	3,360
302 Advertising	-	801	1,000
307 Communication	2,180	2,039	2,100
309 Contracts with Government Agencies	1,600	1,000	10,000
312 Contracts with Private Agencies	-	5,298	-
312 Contracts with Private Agencies-MDUNN	29,412	28,212	35,000
320 Dues & Memberships	570	475	500
333 Licenses	-	36	175
334 Maintenance Agreements	1,415	2,344	6,500
335 Maint/Repair/Buildings	555	12,804	10,500
336 Maint/Repair/Equipment	24,927	48,334	65,000
337 Maint/Repair/Office Equipment	-	-	1,000
338 Maint/Repair/Vehicles	-	866	2,500
348 Postal Charges	69	-	150
349 Printing, Stationery, Forms	-	236	-
355 Travel	1,841	972	-
359 Disposal Fees	91,146	142,272	100,000
359 Disposal Fees-TIRES	37,473	24,713	50,000
409 Crushed Stone	1,955	3,103	4,000
410 Custodial Supplies	1,010	950	1,000
411 Data Processing Supplies	190	-	500
412 Diesel Fuel	38,232	29,124	39,000
413 Drugs & Medical Supplies	255	-	300
415 Electricity	13,269	15,266	15,000
422 Food Supplies	80	-	500
425 Gasoline	2,059	2,391	2,000
435 Office Supplies	38	-	500
437 Periodicals	-	-	200
443 Road Signs	120	962	2,200
450 Tires & Tubes	6,553	9,447	10,000
451 Uniforms	2,641	2,705	5,000
454 Water & Sewer	2,324	3,728	3,500
499 Other Supplies & Materials	6,460	8,872	8,500
502 Building & Contents Insurance	459	1,725	1,850

**RECYCLING FUND**

**Fund 123 -- Fiscal Year Ending June 30, 2016**

	<b>Unaudited Actual 2013-2014</b>	<b>Unaudited Actual 2014-2015</b>	<b>Unaudited Actual 2015-2016</b>
<b>EXPENDITURES</b>			
<b>55751 RECYCLING CENTER CONT</b>			
506 Liability Insurance	10,431	4,174	4,400
510 Trustee's Commission	8,508	8,390	8,500
511 Vehicle & Equipment Insurance	5,450	5,726	6,100
513 Worker's Comp. Insurance	4,180	3,800	3,800
516 Other Self Insured Claims	261	-	-
524 In-Service/Staff Development	1,120	200	1,400
599 Other Charges	9,500	50,012	25,000
719 Office Equipment	-	140	1,000
<b>TOTAL</b>	<b><u>565,246</u></b>	<b><u>691,963</u></b>	<b><u>766,975</u></b>
<b>55770 POSTCLOSURE CARE COSTS</b>			
302 Advertising	-	170	-
321 Engineering Services	300	4,132	5,000
361 Permits	1,000	1,000	1,000
366 Contracts for Postclosure Care	10,769	74,057	15,000
366 Contracts for Postclosure Care-GWM	4,326	8,951	11,000
415 Electricity	981	1,139.00	1,000
420 Fertilizer, Lime, & Seed	-	-	5,000
<b>TOTAL</b>	<b><u>17,376</u></b>	<b><u>89,449</u></b>	<b><u>38,000</u></b>
<b>99100 TRANSFERS OUT</b>			
590 Transfers To Other Funds-171	50,000	-	-
<b>TOTAL</b>	<b><u>50,000</u></b>	<b><u>-</u></b>	<b><u>-</u></b>
<b>TOTAL EXPENDITURES</b>	<b><u>632,622</u></b>	<b><u>781,412</u></b>	<b><u>804,975</u></b>
Adjustments/Deleted Purchase Orders	(4,550)	-	-
<b>34530 RES. FOR PUBLIC HEALTH/WELFARE</b>	<b><u>322,833</u></b>	<b><u>255,376</u></b>	<b><u>232,901</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

Fund Balance calculation from 6/30/14 audit

7/1/2014	Restricted	784,642
	Committed	-
	<b>Total Fund Balance</b>	<b>784,642</b>
	Revenue Posted	4,005,654
	<b>Total Revenue</b>	<b>4,005,654</b>
	Expenditures	(3,530,119)
	Transfers Out	(381,618)
	<b>Total Expenditures</b>	<b>(3,911,737)</b>
	Rest/Comm/Assign	-
	Ending Fund Balance	878,559
6/30/2015	<b>Total Equity</b>	<b>878,559</b>

		Proposed	
2015 Tax Rate:	<u>9.50</u>	2016 Tax Rate:	<u>10.00</u>
7/1/2015 Beginning Fund Balance	878,559		
Estimated Revenues	3,671,400		
Estimated Expenditures	<u>(3,789,730)</u>	Property Tax:	<u>1,140,000</u>
6/30/2016 Budget ending fund balance	<u>760,229</u>	Budget effect on Fund Balance:	<u>(118,330)</u>
Fall Out (3%)	<u>110,005</u>		
6/30/2016 Est. Ending Fund Balance	<u>870,234</u>	Est. effect on Fund Balance	<u>(8,325)</u>
Est. FB% of expenditures	23%		
FB Policy 7%-15%:	Not 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 10 pennies of property tax allocated to the Highway Fund. Of the 257.5 pennies levied for property tax this accounts for 4% of the total levy.

The largest source of revenue for the Highway Fund comes from the State of Tennessee. The first of these comes in the form of State Aid. This is funding related to engineering or improvement of roads and bridges that have been previously submitted to be included in the state aid highway system. This revenue 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, 2016 is \$870,234. 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 23% 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, 2016**

	<b>Unaudited Actual 2013-2014</b>	<b>Unaudited Actual 2014-2015</b>	<b>Budget 2015-2016</b>
<b>REVENUE</b>			
<b>COUNTY PROPERTY TAXES</b>			
40110 Current Property Tax	1,140,269	1,155,048	1,140,000
40120 Trustee's Collection Prior Year	45,986	41,394	46,000
40130 Clerk and Master's Prior Year	37,872	22,327	64,000
40140 Interest and Penalty	6,959	7,331	10,000
40150 Pick Up Taxes	59	139	1,000
40280 Mineral Severance Tax	57,824	45,100	60,000
<b>TOTAL</b>	<b><u>1,288,969</u></b>	<b><u>1,271,339</u></b>	<b><u>1,321,000</u></b>
<b>OTHER LOCAL REVENUES</b>			
44130 Sale of Materials & Supplies	3,581	5,404	6,000
44130 Sale of Materials & Supplies-SALT	-	16,031	-
44135 Sale of Gasoline	157,153	124,454	10,000
44145 Sale of Recycled Materials	4,692	7,990	3,000
44530 Sale of Equipment	26,591	5,941	5,000
44570 Contributions & Gifts	27	-	-
44570 Contributions & Gifts-CIGS	2,000	-	-
<b>TOTAL</b>	<b><u>194,044</u></b>	<b><u>159,820</u></b>	<b><u>24,000</u></b>
<b>STATE OF TENNESSEE</b>			
46410 Bridge Program	-	6,065	-
46420 State Aid Program	250,932	196,978	200,000
46430 Litter Program	39,472	42,154	44,400
46430 Litter Program-CIGS	-	2,500	-
46430 Litter Program-TVA	5,000	3,475	8,000
46920 Gasoline and Motor Fuel Tax	1,784,205	1,807,328	1,830,000
46930 Petroleum Special Tax	35,836	35,836	39,000
46980 Other State Grants	-	418	-
<b>TOTAL</b>	<b><u>2,115,445</u></b>	<b><u>2,094,754</u></b>	<b><u>2,121,400</u></b>
<b>FEDERAL GOVERNMENT</b>			
47230 Disaster Relief	-	133,625	200,000
<b>TOTAL</b>	<b><u>-</u></b>	<b><u>133,625</u></b>	<b><u>200,000</u></b>
<b>OTHER GOVERNMENTS</b>			
48130 Contributions	-	335,000	-
48140 Contracted Services	32,339	10,237	5,000
<b>TOTAL</b>	<b><u>32,339</u></b>	<b><u>345,237</u></b>	<b><u>5,000</u></b>
<b>OTHER SOURCES</b>			
49700 Insurance Recovery	11,318	879	-
	<b><u>11,318</u></b>	<b><u>879</u></b>	<b><u>-</u></b>
<b>TOTAL REVENUES</b>	<b><u>3,642,115</u></b>	<b><u>4,005,654</u></b>	<b><u>3,671,400</u></b>

	<b>FUND BALANCE RESTRICTIONS</b>			
34550	Restricted for Highways	<u>1,076,384</u>	<u>808,346</u>	<u>907,635</u>
	<b>TOTAL</b>	<b><u>1,076,384</u></b>	<b><u>808,346</u></b>	<b><u>907,635</u></b>
	<b>TOTAL AVAILABLE FUNDS</b>	<b><u>4,718,499</u></b>	<b><u>4,814,000</u></b>	<b><u>4,579,035</u></b>

**COUNTY ROAD**

**Fund 131 -- Fiscal Year Ending June 30, 2016**

	<b>Unaudited Actual 2013-2014</b>	<b>Unaudited Actual 2014-2015</b>	<b>Budget 2015-2016</b>
<b>EXPENDITURES</b>			
<b>61000 ADMINISTRATION</b>			
101 County Official	81,214	83,945	83,945
103 Assistant	57,000	58,315	59,591
161 Secretary(s)	73,268	88,561	93,045
187 Overtime Pay	763	271	2,500
188 Bonus Payments	2,250	-	-
199 Other Per Diem & Fees	2,328	2,328	3,600
201 Social Security	16,339	17,605	18,600
204 State Retirement	19,739	19,759	20,600
206 Life Insurance	314	310	330
207 Medical Insurance	26,413	28,187	30,000
208 Dental Insurance	998	1,020	1,500
299 Other Fringe Benefits	1,780	1,850	2,400
320 Dues	3,133	3,283	3,800
332 Legal Notices, Recording, & Cost	-	-	200
335 Maint/Repair/Building	1,003	2,299	3,000
337 Maint/Repair/Office Equipment	770	840	1,200
348 Postal Charges	132	-	350
349 Printing, Stationary and Forms	59	185	800
355 Travel	940	860	2,500
399 Other Contracted Services	655	2,143	500
411 Data Processing Supplies	560	300	1,000
413 Drugs & Medical Supplies	1,162	1,297	1,500
435 Office Supplies	658	274	1,500
524 In-Service/Staff Development	200	885	1,000
719 Office Equipment	686	-	-
<b>TOTAL</b>	<b>292,365</b>	<b>314,517</b>	<b>333,461</b>
<b>62000 HIGHWAY AND BRIDGE MAINTENANCE</b>			
141 Foremen	-	84,493	-
141 Foremen-ASST	103,848	-	45,458
143 Equipment Operator	124,529	126,242	130,005
145 Equipment Operators-Light	7,686	52,039	78,706
147 Truck Drivers	81,328	83,782	128,788
149 Laborers	113,899	150,194	192,861
169 Part-Time Personnel	30,049	24,687	57,500
187 Overtime Pay	31,169	45,790	48,091
188 Bonus Payments	11,250	2,500	-
199 Other Per Diem & Fees	6,146	5,088	7,400
201 Social Security	37,035	41,788	52,700
204 State Retirement	44,592	45,951	53,400
206 Life Insurance	972	1,170	1,320
207 Medical Insurance	121,282	146,479	154,300
208 Dental Insurance	3,084	3,679	6,000
210 Unemployment Compensation	302	1,277	2,000
299 Other Fringe Benefits	2,770	4,028	9,600
312 Contracts with Private Agencies	17,044	114,278	34,000
321 Engineering Services	5,544	-	5,000
404 Asphalt - Hot Mix	844,708	1,190,647	1,078,708

**COUNTY ROAD**

**Fund 131 -- Fiscal Year Ending June 30, 2016**

	Unaudited Actual 2013-2014	Unaudited Actual 2014-2015	Budget 2015-2016
<b>EXPENDITURES</b>			
<b>62000 HIGHWAY AND BRIDGE MAINTENANCE CONT</b>			
408 Concrete	230	60	2,000
409 Crushed Stone	37,458	60,173	45,000
420 Fertilizer/Lime/Chemicals/Seed	5,580	-	7,500
438 Pipe	14,311	6,035	35,000
443 Road Signs	34,278	23,690	40,000
444 Salt	12,950	62,189	30,000
445 Sand	-	-	2,000
447 Structural Steel	2,862	3,964	10,000
455 Wood Products	164	-	600
499 Other Supplies & Materials	189	95	200
<b>TOTAL</b>	<b><u>1,695,260</u></b>	<b><u>2,280,318</u></b>	<b><u>2,258,137</u></b>
<b>63100 OPERATION AND MAINTENANCE OF EQUIPMENT</b>			
142 Mechanic(s)	97,469	120,833	101,902
187 Overtime Pay	1,108	2,494	2,823
188 Bonus Payments	2,250	-	-
199 Other Per Diem & Fees	1,019	1,075	1,200
201 Social Security	7,012	8,714	8,200
204 State Retirement	9,363	10,462	9,000
206 Life Insurance	197	245	264
207 Medical Insurance	29,765	33,701	37,500
208 Dental Insurance	626	778	1,200
299 Other Fringe Benefits	950	1,298	1,920
336 Maintenance/Repair/Equipment	54,160	43,005	50,000
338 Maintenance/Repair/Vehicles	4,401	25,921	50,000
351 Rentals	452	14	3,500
353 Tow In Services	550	1,175	-
410 Custodial Supplies	3,087	2,638	-
412 Diesel Fuel	201,069	158,438	150,000
413 Drugs and Medical Supplies	-	219	-
418 Equipment and Machinery Parts	90,016	124,111	120,000
424 Garage Supplies	15,202	17,114	20,000
425 Gasoline	77,285	62,801	80,000
433 Lubricants	7,589	4,781	9,000
450 Tires and Tubes	15,774	19,235	30,000
451 Uniforms	9,182	9,983	15,000
499 Other Supplies & Materials	160	-	-
<b>TOTAL</b>	<b><u>628,688</u></b>	<b><u>649,035</u></b>	<b><u>691,509</u></b>

**COUNTY ROAD**

**Fund 131 -- Fiscal Year Ending June 30, 2016**

	Unaudited Actual 2013-2014	Unaudited Actual 2014-2015	Budget 2015-2016
<b>EXPENDITURES</b>			
<b>63600 TRAFFIC CONTROL</b>			
167 Maintenance Personnel	24,627	25,377	27,249
187 Overtime Pay	593	1,931	2,614
188 Bonus Payments	750	-	-
199 Other Per Diem & Fees	354	354	360
201 Social Security	1,949	2,040	2,400
204 State Retirement	2,404	2,324	2,600
206 Life Insurance	66	66	66
207 Medical Insurance	7,081	7,257	7,500
208 Dental Insurance	210	210	300
299 Other Fringe Benefits	480	480	480
443 Road Signs	-	416	-
728 Traffic Control Equipment	4,980	2,209	14,000
<b>TOTAL</b>	<b>43,496</b>	<b>42,664</b>	<b>57,569</b>
<b>64000 LITTER AND TRASH COLLECTION</b>			
105 Supervisor/Director	15,000	7,400	15,450
149 Laborers	9,985	3,823	10,300
201 Social Security	1,911	842	1,970
204 State Retirement	1,371	649	2,176
206 Life Insurance	33	9	66
207 Medical Insurance	3,800	949	8,700
208 Dental Insurance	105	27	300
299 Other Fringe Benefits	240	63	480
422 Food Supplies	-	914	1,200
599 Other Charges	11,022	23,995	3,758
599 Other Charges-CIGS	1,877	1,958	-
599 Other Charges-TVA	5,073	3,933	8,000
<b>TOTAL</b>	<b>50,418</b>	<b>44,562</b>	<b>52,400</b>
<b>65000 OTHER CHARGES</b>			
307 Communication	8,111	8,220	12,000
333 Licenses	510	351	500
334 Maintenance Agreements	1,360	1,400	2,000
359 Disposal Fees	3,672	424	5,000
415 Electricity	9,409	8,367	20,000
422 Food Supplies	667	1,476	2,500
434 Natural Gas	6,694	7,722	5,500
454 Water and Sewer	3,331	3,093	2,000
502 Building and Contents Insurance	1,253	2,257	2,400
506 Liability Insurance	74,289	27,506	29,000
510 Trustee's Commission	43,005	43,309	50,000
511 Vehicle & Equipment Insurance	26,762	24,819	26,060
516 Other Self-Insured Claims	11,269	4,461	15,000
599 Other Charges	-	359	-
<b>TOTAL</b>	<b>190,334</b>	<b>133,764</b>	<b>171,960</b>

**COUNTY ROAD**

**Fund 131 -- Fiscal Year Ending June 30, 2016**

	<b>Unaudited Actual 2013-2014</b>	<b>Unaudited Actual 2014-2015</b>	<b>Budget 2015-2016</b>
<b>EXPENDITURES</b>			
<b>66000 EMPLOYEE BENEFITS</b>			
207 Medical Insurance	-	7,277	8,700
513 Workmen's Compensation	58,410	53,100	53,100
<b>TOTAL</b>	<b>58,410</b>	<b>60,377</b>	<b>61,800</b>
<b>68000 CAPITAL OUTLAY</b>			
707 Building Improvements	30,261	3,099	30,000
711 Furniture & Fixtures	1,000	-	-
714 Highway Equipment	15,000	-	-
718 Motor Vehicles	68,254	-	-
719 Office Equipment	-	1,784	3,000
790 Other Equipment	-	-	7,000
<b>TOTAL</b>	<b>114,515</b>	<b>4,883</b>	<b>40,000</b>
<b>TOTAL</b>	<b>3,073,486</b>	<b>3,530,120</b>	<b>3,666,836</b>
<b>OPERATING TRANSFERS</b>			
99100 Operating Transfers			
590 Transfers to Other Funds	-	155,724	-
590 Transfers to Other Funds-176	600,000	100,000	-
590 Transfers to Other Funds-FD151	128,894	125,894	122,894
<b>TOTAL</b>	<b>728,894</b>	<b>381,618</b>	<b>122,894</b>
<b>TOTAL HIGHWAYS</b>	<b>3,802,380</b>	<b>3,911,738</b>	<b>3,789,730</b>
Adjustments	107,773	(5,373)	-
<b>34550 RESTRICTED FOR HIGHWAYS</b>	<b>808,346</b>	<b>907,635</b>	<b>789,305</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, 2016**

	<b>Unaudited Actual 2013-2014</b>	<b>Unaudited Actual 2014-2015</b>	<b>Budget 2015-2016</b>
<b>REVENUE</b>			
<b>COUNTY PROPERTY TAXES</b>			
40110 Current Property Tax	11,321,411	11,579,100	13,680,000
40120 Trustee's Collection - Prior Year	454,677	419,048	400,000
40130 Clerk and Master's Prior Year	375,807	222,958	400,000
40140 Interest and Penalty	69,068	72,940	80,000
40150 Pick Up Taxes	596	1,391	-
40162 Payments in Lieu of Tax - Local	219,607	222,814	200,000
40210 Local Option Sales Tax	5,625,882	4,709,817	5,350,000
40275 Mixed Drink Tax	107,487	28,639	17,000
40350 Interstate Telecommunications Tax	5,199	5,075	4,500
<b>TOTAL</b>	<b><u>18,179,734</u></b>	<b><u>17,261,782</u></b>	<b><u>20,131,500</u></b>
<b>LICENSES AND PERMITS</b>			
41110 Marriage Licenses	2,722	2,554	3,500
<b>TOTAL</b>	<b><u>2,722</u></b>	<b><u>2,554</u></b>	<b><u>3,500</u></b>
<b>EDUCATION CHARGES</b>			
43517 Tuition - Other-DRIVE	1,950	2,800	-
43542 Contract for In-ESL	2,258	2,319	5,000
43570 Receipts From Individual Schools	38,260	34,947	45,000
43990 Other Charges for Services	4,545	5,219	-
<b>TOTAL</b>	<b><u>47,013</u></b>	<b><u>45,285</u></b>	<b><u>50,000</u></b>
<b>OTHER LOCAL REVENUES</b>			
44110 Investment Income	16,161	10,456	30,000
44120 Lease/Rentals	220	-	750
44145 Sale of Recycled Materials	4,456	12,112	2,500
44146 E-Rate Funding	27,015	-	30,000
44170 Miscellaneous Refunds	6,686	4,318	1,000
44180 Expenditure Credits	21	41	-
44530 Sale of Equipment	4,185	6,264	1,500
44560 Damages from Individuals	1,947	4,767	1,500
44570 Contributions & Gifts	2,227	1,486	1,604,000
44570 Contributions & Gifts-CSH	3,420	2,605	1,500
44570 Contributions & Gifts-SCI	-	1,250	-
44990 Other Local Revenues	2,044	1,733	-
<b>TOTAL</b>	<b><u>68,382</u></b>	<b><u>45,032</u></b>	<b><u>1,672,750</u></b>

**GENERAL PURPOSE SCHOOL FUND**

**Fund 141 -- Fiscal Year Ending June 30, 2016**

	<b>Unaudited Actual 2013-2014</b>	<b>Unaudited Actual 2014-2015</b>	<b>Budget 2015-2016</b>
<b>REVENUE</b>			
<b>STATE OF TENNESSEE</b>			
46511 Basic Educ. Program	27,640,000	27,660,000	28,278,000
46515 Early Childhood Education	633,413	633,579	633,579
46590 Other State Education Funds	48,427	30,703	653,600
46590 Other State Education Funds-CSH	90,000	90,000	-
46590 Other State Education Funds-FRC	28,927	29,612	-
46590 Other State Education Funds-LEAPS	82,460	449,568	-
46590 Other State Education Funds-PARCC	354,739	-	-
46610 Career Ladder Program	265,909	243,128	238,980
46612 Career Ladder Extended Contracts	67,420	67,420	-
46851 State Revenue Sharing - TVA	760,000	760,000	760,000
46980 Other State Grants	33,900	32,770	35,770
46980 Other State Grants-STS	3,000	3,000	-
<b>TOTAL</b>	<b><u>30,008,195</u></b>	<b><u>29,999,780</u></b>	<b><u>30,599,929</u></b>
<b>FEDERAL GOVERNMENT</b>			
47143 Special Education-Grants to States	44,222	120,593	70,000
47590 Other Federal Through State	531,143	-	-
47630 Public Law 874 - Maint. & Oper.	47,596	58,280	70,000
<b>TOTAL</b>	<b><u>622,961</u></b>	<b><u>178,873</u></b>	<b><u>140,000</u></b>
<b>OTHER SOURCES (NON-REVENUE)</b>			
49700 Insurance Recovery	19,134	-	-
49800 Operating Transfers	24,728	17,991	24,959
<b>TOTAL</b>	<b><u>43,862</u></b>	<b><u>17,991</u></b>	<b><u>24,959</u></b>
<b>TOTAL REVENUES/TRANSFERS</b>	<b><u>48,972,870</u></b>	<b><u>47,551,297</u></b>	<b><u>52,622,638</u></b>

**GENERAL PURPOSE SCHOOL FUND**

**Fund 141 -- Fiscal Year Ending June 30, 2016**

	<b>Unaudited Actual 2013-2014</b>	<b>Unaudited Actual 2014-2015</b>	<b>Budget 2015-2016</b>
<b>REVENUE</b>			
<b>FUND BALANCE/RESTRICTIONS</b>			
34240 Prepaid Items	3,691	4,322	5,148
34555 Restricted for Education-BEP	-	-	773,576
34555 Restricted for Education-EXTC	15,128	9,673	2,951
34560 Restricted for Instruction-CL	2,577	2,207	2,709
34660 Committed for Instruction	1,251,896	804,678	-
34675 Committed for Capital Outlay	764,000	764,000	-
34760 Assigned for Instruction-DRIVE	33,249	30,491	-
34790 Assigned for Other Purposes-ERI	726,022	670,092	485,340
34790 Assigned for Other Purposes-LEAVE	140,588	132,530	142,850
39000 Beg. Unassigned Fund Balance	<u>5,219,628</u>	<u>4,104,885</u>	<u>2,160,452</u>
<b>TOTAL</b>	<b><u>8,156,778</u></b>	<b><u>6,522,878</u></b>	<b><u>3,573,027</u></b>
<b>TOTAL AVAILABLE FUNDS</b>	<b><u>57,129,648</u></b>	<b><u>54,074,175</u></b>	<b><u>56,195,665</u></b>

**GENERAL PURPOSE SCHOOL FUND**

**Fund 141 -- Fiscal Year Ending June 30, 2016**

	<b>Unaudited Actual 2013-2014</b>	<b>Unaudited Actual 2014-2015</b>	<b>Budget 2015-2016</b>
<b>EXPENDITURES</b>			
<b>71100 REGULAR INSTRUCTION PROGRAM</b>			
116 Teachers	17,473,307	17,562,465	17,153,516
117 Career Ladder Program	152,526	141,340	136,000
127 Career Ladder Extended Contr	60,338	59,538	65,000
128 Homebound Teachers	3,990	4,594	5,000
163 Educational Assistants	639,907	631,985	688,949
189 Other Salaries & Wages	65,768	78,108	176,500
195 Certified Substitute Teachers	14,830	10,730	80,000
198 Non-Certified Substitute Teachers	230,320	201,010	22,000
201 Social Security	1,097,633	1,086,802	240,000
204 State Retirement	1,616,476	1,635,484	1,186,492
206 Life Insurance	15,291	15,222	1,729,569
207 Medical Insurance	3,335,137	3,254,395	15,327
208 Dental Insurance	108,690	106,620	3,258,712
210 Unemployment Compensation	15,477	29,344	117,900
212 Medicare	257,551	257,330	45,000
299 Other Fringe Benefits	160,095	159,935	277,486
399 Other Contracted Services	115,314	118,109	175,000
399 Other Contracted Services-DRIVE	-	-	287,600
399 Other Contracted Services-ESL	2,235	2,235	-
399 Other Contracted Services-TECH	109,691	120,535	-
429 Instructional Suppl & Materials	439	2,642	253,500
429 Instructional Suppl & Materials-BES	17,607	18,750	-
429 Instructional Suppl & Materials-CMS	18,215	16,909	-
429 Instructional Suppl & Materials-DSES	12,817	19,482	-
429 Instructional Suppl & Materials-ESL	339	180	-
429 Instructional Suppl & Materials-HHS	8,932	9,892	-
429 Instructional Suppl & Materials-HMS	8,259	8,325	-
429 Instructional Suppl & Materials-KES	19,436	20,089	-
429 Instructional Suppl & Materials-LIT	6,042	6,455	-
429 Instructional Suppl & Materials-MATH	-	7,246	-
429 Instructional Suppl & Materials-MES	9,447	11,158	-
429 Instructional Suppl & Materials-MHS	8,241	7,137	-
429 Instructional Suppl & Materials-MMS	7,221	5,680	-
429 Instructional Suppl & Materials-MTOWN	10,199	10,432	-
429 Instructional Suppl & Materials-OSHS	9,540	8,758	-
429 Instructional Suppl & Materials-OSMS	6,872	7,944	-
429 Instructional Suppl & Materials-RCHS	21,274	20,520	-
429 Instructional Suppl & Materials-RHS	14,540	7,532	-
429 Instructional Suppl & Materials-RMS	7,814	9,831	-
429 Instructional Suppl & Materials-RVES	17,038	23,160	-
429 Instructional Suppl & Materials-SCI	-	8,883	-
449 Textbooks	64,711	103,496	600,000
535 Fee Waivers	956	1,361	10,000
599 Other Charges	-	-	2,000
722 Regular Instruction Equipment	-	859	225,000
722 Regular Instruction Equipment-BES	17,104	17,145	-
722 Regular Instruction Equipment-CMS	17,145	16,850	-

**GENERAL PURPOSE SCHOOL FUND**

**Fund 141 -- Fiscal Year Ending June 30, 2016**

	<b>Unaudited Actual 2013-2014</b>	<b>Unaudited Actual 2014-2015</b>	<b>Budget 2015-2016</b>
<b>EXPENDITURES</b>			
<b>71100 REGULAR INSTRUCTION PROGRAM CONT</b>			
722 Regular Instruction Equipment-DSES	15,800	6,291	-
722 Regular Instruction Equipment-ESL	598	-	-
722 Regular Instruction Equipment-HHS	10,305	11,706	-
722 Regular Instruction Equipment-HMS	9,339	10,409	-
722 Regular Instruction Equipment-KES	20,947	16,146	-
722 Regular Instruction Equipment-MES	14,394	10,691	-
722 Regular Instruction Equipment-MHS	7,965	8,540	-
722 Regular Instruction Equipment-MMS	6,973	7,867	-
722 Regular Instruction Equipment-MTOWN	9,953	10,153	-
722 Regular Instruction Equipment-OSHS	16,867	13,772	-
722 Regular Instruction Equipment-OSMS	9,324	8,044	-
722 Regular Instruction Equipment-RCHS	20,744	22,952	-
722 Regular Instruction Equipment-RHS	12,130	20,260	-
722 Regular Instruction Equipment-RMS	14,504	10,804	-
722 Regular Instruction Equipment-RVES	20,168	17,243	-
<b>TOTAL</b>	<b><u>25,968,776</u></b>	<b><u>26,021,375</u></b>	<b><u>26,750,551</u></b>
<b>71150 ALTERNATIVE SCHOOLS</b>			
116 Teachers	46,862	67,766	69,368
117 Career Ladder Program	1,000	1,000	1,000
163 Educational Assistants	28,249	28,419	28,877
188 Bonus Payments	-	-	750
195 Certified Substitute Teachers	23	45	400
198 Non-Certified Substitute Teacher	397	825	2,900
201 Social Security	4,667	5,975	6,404
204 State Retirement	6,832	6,728	9,325
206 Life Insurance	98	98	117
207 Medical Insurance	13,228	13,053	13,213
208 Dental Insurance	750	750	900
212 Medicare	1,092	1,397	1,498
299 Other Fringe Benefits	500	500	1,000.00
429 Instructional Supplies & Materials	-	1,431	1,500
<b>TOTAL</b>	<b><u>103,697</u></b>	<b><u>127,987</u></b>	<b><u>137,252</u></b>
<b>71200 SPECIAL EDUCATION PROGRAM</b>			
116 Teachers	2,571,595	2,499,319	2,560,482
117 Career Ladder Program	20,709	15,934	16,000
128 Homebound Teachers	5,499	3,825	5,000
163 Educational Assistants	374,369	371,291	379,725
171 Speech Pathologist	275,326	278,213	282,992
188 Bonus Payments	-	-	29,250
195 Certified Substitute Teachers	1,358	1,660	4,000
198 Non-Certified Substitute Teachers	22,699	30,440	30,000
201 Social Security	189,202	185,299	205,062
204 State Retirement	281,879	280,513	298,828
206 Life Insurance	3,124	3,069	3,218
207 Medical Insurance	603,182	581,455	589,177

**GENERAL PURPOSE SCHOOL FUND**

**Fund 141 -- Fiscal Year Ending June 30, 2016**

	<b>Unaudited Actual 2013-2014</b>	<b>Unaudited Actual 2014-2015</b>	<b>Budget 2015-2016</b>
<b>EXPENDITURES</b>			
<b>71200 SPECIAL EDUCATION PROGRAM CON'T</b>			
208 Dental Insurance	22,650	22,710	24,750
210 Unemployment Compensation	4,772	1,198	5,000
212 Medicare	45,062	43,758	47,958
299 Other Fringe Benefits	27,240	28,720	31,500
312 Contracts w/Private Agencies	100,000	160,000	200,000
399 Other Contracted Services	16,884	19,954	25,000
429 Instructional Suppl & Materials	17,231	18,272	20,000
449 Textbooks	540	-	5,000
499 Other Supplies & Materials	1,370	642	1,000
725 Special Education Equipment	9,355	2,582	5,000
<b>TOTAL</b>	<b><u>4,594,047</u></b>	<b><u>4,548,854</u></b>	<b><u>4,768,942</u></b>
<b>71300 VOCATIONAL EDUCATION PROGRAM</b>			
116 Teachers	1,011,040	995,266	1,014,800
117 Career Ladder Program	8,485	8,000	8,000
188 Bonus Payments	-	-	11,000
195 Certified Substitute Teachers	809	890	2,500
198 Non-Certified Substitute Teacher	13,711	16,330	20,000
201 Social Security	61,815	60,885	65,491
204 State Retirement	89,850	90,695	95,481
206 Life Insurance	831	819	858
207 Medical Insurance	198,540	182,851	184,681
208 Dental Insurance	6,090	6,000	6,600
210 Unemployment Compensation	4,504	2,475	10,000
212 Medicare	14,457	14,239	15,316
299 Other Fringe Benefits	9,750	9,500	11,000
399 Other Contracted Services	1,982	3,982	4,000
429 Instructional Suppl & Materials	58,786	52,378	65,000
449 Textbooks	21,061	19,332	10,000
499 Other Supplies & Materials	6,608	7,220	7,500
730 Vocational Equipment	50,619	31,132	30,000
<b>TOTAL</b>	<b><u>1,558,937</u></b>	<b><u>1,501,994</u></b>	<b><u>1,562,227</u></b>
<b>72110 ATTENDANCE</b>			
105 Supervisor	17,889	17,889	18,341
117 Career Ladder Program	1,775	1,800	1,800
188 Bonus Payments	-	-	150
189 Other Salaries & Wages	44,078	49,493	51,907
201 Social Security	2,733	3,056	4,476
204 State Retirement	4,029	4,182	6,506
206 Life Insurance	39	39	39
207 Medical Insurance	6,614	6,527	6,606
208 Dental Insurance	300	300	300
212 Medicare	924	1,000	1,047
299 Other Fringe Benefits	500	500	500
355 Travel	-	-	500
399 Other Contracted Services	71,378	26,749	25,000

**GENERAL PURPOSE SCHOOL FUND**

**Fund 141 -- Fiscal Year Ending June 30, 2016**

		Unaudited Actual 2013-2014	Unaudited Actual 2014-2015	Budget 2015-2016
<b>EXPENDITURES</b>				
<b>72110</b>	<b>ATTENDANCE CON'T</b>			
499	Other Supplies & Materials	2,867	2,182	3,000
524	In-Service/Staff Development	2,822	1,999	5,000
704	Attendance Equipment	3,492	1,858	5,000
	<b>TOTAL</b>	<b>159,439</b>	<b>117,574</b>	<b>130,172</b>
<b>72120</b>	<b>HEALTH SERVICES</b>			
105	Supervisor/Director	-	-	65,258
105	Supervisor/Director-CSH	63,650	63,650	-
131	Medical Personnel	331,099	333,330	345,317
162	Clerical Personnel	-	4	12,000
162	Clerical Personnel-CSH	8,511	13,394	-
188	Bonus Payments	-	-	500
201	Social Security	19,067	19,181	26,231
201	Social Security-CSH	4,474	4,777	-
204	State Retirement	30,248	25,684	37,023
204	State Retirement-CSH	5,652	5,754	-
206	Life Insurance	351	301	429
206	Life Insurance-CSH	39	39	-
207	Medical Insurance	65,185	66,065	73,547
207	Employee Insurance - Health-CSH	5,104	5,191	-
208	Dental Insurance	2,100	2,100	3,300
208	Dental Insurance-CSH	300	300	-
212	Medicare	4,459	4,486	6,135
212	Medicare-CSH	1,046	1,117	-
299	Other Fringe Benefits	2,025	1,750	3,000
299	Other Fringe Benefits-CSH	500	500	-
320	Dues and Memberships	226	326	500
355	Travel	-	102	1,500
399	Other Contracted Services	13,344	13,084	22,500
399	Other Contracted Services-CSH	5,000	3,500	-
413	Drugs & Medical Supplies	4,553	6,136	15,000
413	Drugs & Medical Supplies-BES	682	657	-
413	Drugs & Medical Supplies-CMS	677	647	-
413	Drugs & Medical Supplies-DSES	547	510	-
413	Drugs & Medical Supplies-HHS	217	346	-
413	Drugs & Medical Supplies-HMS	201	368	-
413	Drugs & Medical Supplies-KES	789	783	-
413	Drugs & Medical Supplies-MES	411	404	-
413	Drugs & Medical Supplies-MHS	303	306	-
413	Drugs & Medical Supplies-MMS	255	250	-
413	Drugs & Medical Supplies-MTOWN	381	304	-
413	Drugs & Medical Supplies-OSHS	487	419	-
413	Drugs & Medical Supplies-OSMS	304	207	-
413	Drugs & Medical Supplies-RCHS	794	785	-
413	Drugs & Medical Supplies-RHS	494	523	-
413	Drugs & Medical Supplies-RMS	437	411	-
413	Drugs & Medical Supplies-RVES	103	819	-

**GENERAL PURPOSE SCHOOL FUND**

**Fund 141 -- Fiscal Year Ending June 30, 2016**

	<b>Unaudited Actual 2013-2014</b>	<b>Unaudited Actual 2014-2015</b>	<b>Budget 2015-2016</b>
<b>EXPENDITURES</b>			
<b>72120 HEALTH SERVICES CONT</b>			
499 Other Supplies & Materials	10,302	5,693	38,000
499 Other Supplies & Materials-CSH	25,268	22,513	-
524 In-Service/Staff Development	1,379	1,525	7,500
524 In-Service Staff Development-CSH	4,850	3,387	-
599 Other Charges	700	400	1,000
790 Other Equipment	468	1,020	1,500
<b>TOTAL</b>	<b><u>616,981</u></b>	<b><u>613,048</u></b>	<b><u>660,240</u></b>
<b>72130 OTHER STUDENT SUPPORT</b>			
117 Career Ladder Program	4,500	3,000	3,000
123 Guidance Personnel	831,250	816,095	834,414
188 Bonus Payments	-	-	8,250
189 Other Salaries & Wages	225,459	218,342	265,208
189 Other Salaries & Wages-FRC	32,733	32,733	-
201 Social Security	62,619	60,818	68,874
201 Social Security-FRC	2,029	2,029	-
204 State Retirement	94,818	92,466	100,317
204 State Retirement-FRC	2,992	2,766	-
206 Life Insurance	844	840	878
206 Life Insurance-FRC	33	33	-
207 Medical Insurance	170,709	173,730	185,597
207 Medical Insurance-FRC	7,484	7,607	-
208 Dental Insurance	6,195	5,865	6,750
208 Dental Insurance-FRC	255	255	-
212 Medicare	14,645	14,223	16,108
212 Medicare-FRC	475	475	-
299 Other Fringe Benefits	9,238	9,825	11,250
299 Other Fringe Benefits-FRC	213	425	-
307 Communication	693	-	2,500
309 Contracts w/ Gov't Agencies	210,000	210,000	210,000
322 Evaluation & Testing	27,485	25,975	35,000
355 Travel	1,389	869	3,500
399 Other Contracted Services	21,070	27,134	26,500
499 Other Supplies & Materials	861	1,445	6,200
499 Other Supplies & Materials-BES	198	187	-
499 Other Supplies & Materials-CMS	39	200	-
499 Other Supplies & Materials-DSES	205	209	-
499 Other Supplies & Materials-FRC	57	203	-
499 Other Supplies & Materials-HHS	223	197	-
499 Other Supplies & Materials-HMS	154	199	-
499 Other Supplies & Materials-KES	197	201	-
499 Other Supplies & Materials-MES	200	150	-
499 Other Supplies & Materials-MHS	139	148	-
499 Other Supplies & Materials-MMS	179	187	-
499 Other Supplies & Materials-MTOWN	200	178	-
499 Other Supplies & Materials-OSHS	176	173	-
499 Other Supplies & Materials-OSMS	207	197	-



**GENERAL PURPOSE SCHOOL FUND**

**Fund 141 -- Fiscal Year Ending June 30, 2016**

	<b>Unaudited Actual 2013-2014</b>	<b>Unaudited Actual 2014-2015</b>	<b>Budget 2015-2016</b>
<b>EXPENDITURES</b>			
<b>72130 OTHER STUDENT SUPPORT CONT</b>			
499 Other Supplies & Materials-RCHS	227	447	-
499 Other Supplies & Materials-RHS	194	-	-
499 Other Supplies & Materials-RMS	207	168	-
499 Other Supplies & Materials-RVES	157	-	-
524 In-Service/Staff Development	6,161	3,042	9,500
524 In-Service/Staff Development-FRC	768	977	-
599 Other Charges	2,438	2,338	4,000
599 Other Charges-FRC	1,961	2,497	-
790 Other Equipment	1,887	1,929	3,500
<b>TOTAL</b>	<b><u>1,744,161</u></b>	<b><u>1,720,777</u></b>	<b><u>1,801,346</u></b>
<b>72210 REGULAR INSTRUCTIONAL PROGRAM</b>			
105 Supervisors	205,761	205,869	210,349
117 Career Ladder Program	9,600	8,000	9,500
127 Career Ladder Ext Contracts	200	200	-
129 Librarians	775,710	738,452	746,495
137 Education Media Personnel	109,707	110,189	111,787
138 Instructional Computer Personnel	317,891	271,905	284,531
161 Secretary(s)	46,190	47,444	48,703
188 Bonus Payments	-	-	10,250
189 Other Salaries & Wages	32,352	164,219	176,924
201 Social Security	88,015	87,430	99,241
204 State Retirement	125,298	124,562	144,519
206 Life Insurance	1,035	1,062	1,071
207 Medical Insurance	268,213	240,881	238,143
208 Dental Insurance	7,419	7,239	8,529
210 Unemployment Compensation	-	-	500
212 Medicare	20,584	21,245	23,210
299 Other Fringe Benefits	11,840	11,915	13,515
320 Dues and Memberships	-	895	750
355 Travel	1,283	1,492	7,500
355 Travel-ESL	1,643	848	-
399 Other Contracted Services	18,876	15,690	346,700
399 Other Contracted Services-PARCC	19,745	-	-
399 Other Contracted Services-TECH	191,496	227,707	105,000
432 Library Books	605	-	-
432 Library Books-BES	7,969	8,107	-
432 Library Books-CMS	8,160	7,835	-
432 Library Books-DSES	6,718	6,681	-
432 Library Books-HHS	4,506	4,909	-
432 Library Books-HMS	4,164	4,584	-
432 Library Books-KES	9,937	9,300	-
432 Library Books-MES	5,183	5,116	-
432 Library Books-MHS	3,968	3,821	-
432 Library Books-MMS	3,297	2,974	-
432 Library Books-MTOWN	4,767	4,686	-
432 Library Books-OSHS	6,145	5,725	-

**GENERAL PURPOSE SCHOOL FUND**

**Fund 141 -- Fiscal Year Ending June 30, 2016**

	<b>Unaudited Actual 2013-2014</b>	<b>Unaudited Actual 2014-2015</b>	<b>Budget 2015-2016</b>
<b>EXPENDITURES</b>			
<b>72210 REGULAR INSTRUCTIONAL PROGRAM CONT</b>			
432 Library Books-OSMS	3,774	2,973	-
432 Library Books-RCHS	9,234	9,939	-
432 Library Books-RHS	6,199	6,268	-
432 Library Books-RMS	5,648	5,069	-
432 Library Books-RVES	9,180	9,327	-
499 Other Supplies & Materials	12,540	13,101	53,500
499 Other Supplies & Materials-ESL	129	227	-
499 Other Supplies & Materials-TECH	37,486	10,527	-
524 In-Service/Staff Development	17,897	8,484	24,000
524 In-Service/Staff Development-ESL	64	55	-
524 In-Service/Staff Development-TECH	6,488	4,792	-
599 Other Charges	1,200	-	3,000
599 Other Charges-TECH	976	520	-
790 Other Equipment	3,440	2,296	51,000
790 Other Equipment-PARCC	46,129	-	-
790 Other Equipment-PARCC-CAP	229,997	-	-
790 Other Equipment-TECH	47,214	38,032	-
<b>TOTAL</b>	<b><u>2,755,871</u></b>	<b><u>2,462,592</u></b>	<b><u>2,718,717</u></b>
<b>72215 ALTERNATIVE SCHOOL SUPPORT</b>			
105 Supervisor/Director	73,601	73,601	75,434
117 Career Ladder Program	1,000	1,000	1,000
161 Secretary(s)	11,330	11,500	11,789
188 Bonus Payments	-	-	500
201 Social Security	5,181	5,166	5,501
204 State Retirement	7,660	7,716	8,016
206 Life Insurance	59	59	59
207 Medical Insurance	15,602	15,498	15,764
208 Dental Insurance	450	450	450
212 Employee Medicare	1,212	1,208	1,286
299 Other Fringe Benefits	500	500	500
355 Travel	-	-	500.00
499 Other Supplies & Materials	-	989	1,000
524 In-Service/Staff Development	-	-	-
599 Other Charges	-	-	-
<b>TOTAL</b>	<b><u>116,593</u></b>	<b><u>117,687</u></b>	<b><u>121,799</u></b>
<b>72220 SPECIAL EDUCATION PROGRAM</b>			
105 Supervisors	88,272	88,272	90,501
117 Career Ladder Program	3,000	3,000	3,000
124 Psychological Personnel	268,374	263,737	294,917
162 Clerical Personnel	40,415	42,895	43,973
188 Bonus Payments	-	-	3,000
189 Other Salaries & Wages	157,599	158,380	202,000
201 Social Security	32,696	32,509	39,518
204 State Retirement	47,677	46,975	57,522
206 Life Insurance	767	732	895

**GENERAL PURPOSE SCHOOL FUND**

**Fund 141 -- Fiscal Year Ending June 30, 2016**

	<b>Unaudited Actual 2013-2014</b>	<b>Unaudited Actual 2014-2015</b>	<b>Budget 2015-2016</b>
<b>EXPENDITURES</b>			
<b>72220 SPECIAL EDUCATION PROGRAM CON'T</b>			
207 Medical Insurance	105,214	109,336	124,027
208 Dental Insurance	4,371	4,281	6,900
210 Unemployment Compensation	8,709	789	5,000
212 Medicare	7,647	7,603	9,242
299 Other Fringe Benefits	3,525	3,805	3,985
307 Communication	692	-	2,500
336 Maint/Repair/Equipment	3,153	1,126	3,500
355 Travel	4,394	5,184	6,500
399 Other Contracted Services	-	30,000	45,000
499 Other Supplies & Materials	251	386	500
524 In-Service/Staff Development	312	1,519	2,000
599 Other Charges	194	-	-
<b>TOTAL</b>	<b><u>777,263</u></b>	<b><u>800,529</u></b>	<b><u>944,480</u></b>
<b>72230 VOCATIONAL EDUCATION PROGRAM</b>			
105 Supervisor Director	33,080	33,627	33,681
161 Secretary	13,016	29,330	29,623
188 Bonus Payments	-	-	250
201 Social Security	2,854	3,874	3,940
204 State Retirement	4,127	5,518	5,733
206 Life Insurance	39	59	59
207 Medical Insurance	6,614	9,790	9,909
208 Dental Insurance	300	450	450
212 Medicare	667	906	922
299 Other Fringe Benefits	250	250	750
355 Travel	4,616	4,241	20,000
499 Other Supplies & Materials	4,948	4,264	5,000
524 In-Service/Staff Development	691	1,230.00	3,000
599 Other Charges	-	863	-
<b>TOTAL</b>	<b><u>71,203</u></b>	<b><u>94,402</u></b>	<b><u>113,317</u></b>
<b>72310 BOARD OF EDUCATION</b>			
118 Secretary to Board	4,000	4,000	4,040
191 Board Member Fees	34,146	42,052	35,000
201 Social Security	2,358	2,855	2,420
204 State Retirement	2,040	2,223	3,514
212 Medicare	551	668	566
215 On-Behalf Pym't for Opeb	223,364	242,670	265,000
305 Audit Services	-	-	20,000
320 Dues & Memberships	27,452	23,132	28,500
331 Legal Services	12,156	9,194	30,000
399 Other Contracted Services	500	4,500	5,000
506 Liability Insurance	74,626	98,262	115,000
508 Premium on Bonds	207	-	600
510 Trustee's Commission	287,858	301,542	300,000
513 Workman's Compensation	136,780	109,300	154,800
516 Self-Insured Claims	20,000	8,704	20,000

**GENERAL PURPOSE SCHOOL FUND**

**Fund 141 -- Fiscal Year Ending June 30, 2016**

	<b>Unaudited Actual 2013-2014</b>	<b>Unaudited Actual 2014-2015</b>	<b>Budget 2015-2016</b>
<b>EXPENDITURES</b>			
<b>72310 BOARD OF EDUCATION CON'T</b>			
524 In-Service/Staff Development	16,313	10,464	15,000
533 Criminal Investigation of Appl	-	-	200
534 Rfnd to Appl-Crmm'l Investigation	2,016	2,458	5,000
599 Other Charges	200	1,767	5,000
<b>TOTAL</b>	<b><u>844,567</u></b>	<b><u>863,791</u></b>	<b><u>1,009,640</u></b>
<b>72320 OFFICE OF THE SUPERINTENDENT</b>			
101 County Official	110,250	113,250	116,250
117 Career Ladder Program	1,000	1,000	1,000
161 Secretary	75,910	75,915	81,977
188 Bonus Payments	-	-	15,000
201 Social Security	11,314	11,686	13,282
204 State Retirement	17,826	17,694	19,333
206 Life Insurance	117	117	117
207 Medical Insurance	26,881	26,934	27,567
208 Dental Insurance	900	900	900
212 Medicare	2,781	2,814	3,106
299 Other Fringe Benefits	13,750	13,750	1,500
307 Communication	7,638	8,408	15,000
320 Dues & Memberships	4,576	4,461	5,000
348 Postal Charges	6,901	3,761	7,500
355 Travel	-	-	500
399 Other Contracted Services	-	-	1,500
435 Office Supplies	1,516	1,311	5,000
524 In-Service/Staff Development	4,064	3,023	8,500
599 Other Charges	1,251	1,630	5,000
701 Administration Equipment	-	-	2,500
<b>TOTAL</b>	<b><u>286,674</u></b>	<b><u>286,654</u></b>	<b><u>330,532</u></b>
<b>72410 OFFICE OF THE PRINCIPAL</b>			
104 Principals	1,221,196	1,225,036	1,251,056
117 Career Ladder Program	26,000	25,000	24,500
127 Career Ladder Ext Contracts	2,000	3,800	-
139 Assistant Principals	785,423	771,525	785,140
161 Secretary(s)	954,569	959,012	999,188
188 Bonus Payments	-	-	13,750
201 Social Security	177,779	176,078	190,565
204 State Retirement	263,037	259,647	277,457
206 Life Insurance	2,367	2,363	2,594
207 Medical Insurance	464,675	473,386	477,140
208 Dental Insurance	18,360	18,240	19,950
212 Medicare	41,581	41,180	44,568
299 Other Fringe Benefits	23,382	22,325	23,750
307 Communication	6,820	2,318	50,000
355 Travel	3,676	3,914	5,000
399 Other Contracted Services	5,268	9,040	7,000
524 In-Service/Staff Development	13,343	14,238	20,000

**GENERAL PURPOSE SCHOOL FUND**

**Fund 141 -- Fiscal Year Ending June 30, 2016**

	<b>Unaudited Actual 2013-2014</b>	<b>Unaudited Actual 2014-2015</b>	<b>Budget 2015-2016</b>
<b>EXPENDITURES</b>			
<b>72410 OFFICE OF THE PRINCIPAL CONT</b>			
599 Other Charges	-	1,016	4,000
599 Other Charges-MHS	-	150	-
599 Other Charges-RMS	-	174	-
599 Other Charges-STC	3,000	3,000	-
701 Administration Equipment	1,116	171	40,000
701 Administration Equipment-BES	2,933	2,915	-
701 Administration Equipment-CMS	2,843	2,967	-
701 Administration Equipment-DSES	2,403	2,549	-
701 Administration Equipment-HHS	1,686	1,151	-
701 Administration Equipment-HMS	1,576	1,460	-
701 Administration Equipment-KES	3,439	3,597	-
701 Administration Equipment-MES	319	1,811	-
701 Administration Equipment-MHS	1,399	960	-
701 Administration Equipment-MMS	1,145	869	-
701 Administration Equipment-MTOWN	1,713	1,699	-
701 Administration Equipment-OSHS	1,938	2,190	-
701 Administration Equipment-OSMS	-	930	-
701 Administration Equipment-RCHS	3,565	4,125	-
701 Administration Equipment-RHS	1,979	2,438	-
701 Administration Equipment-RMS	1,718	1,639	-
701 Administration Equipment-RVES	1,898	3,640	-
<b>TOTAL</b>	<b><u>4,044,146</u></b>	<b><u>4,046,553</u></b>	<b><u>4,235,658</u></b>
<b>72510 FISCAL SERVICES</b>			
105 Supervisor/Director	82,796	82,796	83,624
119 Bookkeepers	143,091	160,870	161,354
189 Other Salaries & Wages	10,286	1,210	5,000
201 Social Security	13,544	14,525	15,499
204 State Retirement	20,646	20,590	22,498
206 Life Insurance	156	168	195
207 Medical Insurance	20,715	30,880	35,981
208 Dental Insurance	1,200	1,290	1,500
212 Medicare	3,314	3,397	3,625
299 Other Fringe Benefits	2,000	1,675	2,500
355 Travel	18	73	500
399 Other Contracted Services	4,960	6,323	7,500
499 Other Supplies & Materials	5,179	6,443	6,000
524 In-Service/Staff Development	2,594	1,701	2,500
599 Other Charges	1,500	1,900	2,000
701 Administration Equipment	2,886	1,529	2,500
<b>TOTAL</b>	<b><u>314,885</u></b>	<b><u>335,370</u></b>	<b><u>352,776</u></b>

**GENERAL PURPOSE SCHOOL FUND**

**Fund 141 -- Fiscal Year Ending June 30, 2016**

	Unaudited Actual 2013-2014	Unaudited Actual 2014-2015	Budget 2015-2016
<b>EXPENDITURES</b>			
<b>72520 HUMAN SERVICES/PERSONNEL</b>			
105 Supervisor/Director	17,889	17,889	18,341
188 Bonus Payments	-	-	150
201 Social Security	-	-	1,146
204 State Retirement	-	-	1,672
212 Medicare	259	259	268
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>18,332</b>	<b>18,248</b>	<b>23,077</b>
 <b>72610 OPERATION OF PLANT</b>			
166 Custodial Personnel	45,984	45,984	46,444
201 Social Security	2,817	2,792	2,880
204 State Retirement	4,203	3,886	4,180
206 Life Insurance	78	78	78
207 Medical Insurance	12,988	12,821	12,978
208 Dental Insurance	600	600	600
212 Medicare	659	653	673
328 Janitorial Services	1,183,158	1,189,187	1,270,000
333 Licenses	2,925	2,330	5,000
347 Pest Control	13,080	13,755	15,000
351 Rentals	986	960	1,500
359 Disposal Fees	35,195	34,738	35,000
399 Other Contracted Services	15,170	18,699	20,000
410 Custodial Supplies	49,462	67,964	68,000
415 Electricity	1,680,296	1,672,898	1,750,000
434 Natural Gas	381,971	343,670	390,000
454 Water & Sewer	237,704	297,475	305,000
499 Other Supplies & Materials	23,743	23,144	25,000
501 Boiler Insurance	-	-	0.00
502 Building & Contents Insurance	122,148	141,790	150,000
599 Other Charges	93,158	88,175	105,000
720 Plant Operation Equipment	7,266	4,235	10,000
<b>TOTAL</b>	<b>3,913,590</b>	<b>3,965,834</b>	<b>4,217,333</b>
 <b>72620 MAINTENANCE OF PLANT</b>			
105 Supervisor	69,022	69,022	74,712
167 Maintenance Personnel	479,007	458,913	514,838
189 Other Salaries & Wages	1,321	-	0.00
201 Social Security	32,227	30,911	36,552
204 State Retirement	50,090	44,611	53,060
206 Life Insurance	507	468	546
207 Medical Insurance	123,562	113,645	121,568
208 Dental Insurance	4,200	3,900	4,200
210 Unemployment Compensation	-	2,750	500
212 Medicare	7,537	7,229	8,548

**GENERAL PURPOSE SCHOOL FUND**

**Fund 141 -- Fiscal Year Ending June 30, 2016**

	<b>Unaudited Actual 2013-2014</b>	<b>Unaudited Actual 2014-2015</b>	<b>Budget 2015-2016</b>
<b>EXPENDITURES</b>			
<b>72620 MAINTENANCE OF PLANT CON'T</b>			
299 Other Fringe Benefits	3,200	3,250	4,000
307 Communication	8,587	12,944	20,000
335 Maint/Repair/Building	49,751	45,111	50,000
336 Maint/Repair/Equipment	61,414	62,434	75,000
399 Other Contracted Services	23,620	28,188	45,000
499 Other Supplies & Materials	69,641	88,945	100,000
599 Other Charges	16,048	19,668	25,000
717 Maintenance Equipment	3,125	9,490	10,000
790 Other Equipment	1,460	2,280	5,000
<b>TOTAL</b>	<b><u>1,004,320</u></b>	<b><u>1,003,759</u></b>	<b><u>1,148,524</u></b>
<b>72710 TRANSPORTATION</b>			
146 Bus Drivers	118,505	116,390	124,727
189 Other Salaries	25,536	24,054	45,450
201 Social Security	7,695	7,755	10,551
204 State Retirement	10,471	9,309	15,316
206 Life Insurance	78	78	234
207 Medical Insurance	8,614	6,527	11,606
208 Dental Insurance	300	300	1,800
212 Employer Medicare	2,041	2,004	2,468
299 Other Fringe Benefits	850	900	900
313 Contracts w/Parents	-	1,062	2,500
<b>TOTAL</b>	<b><u>174,091</u></b>	<b><u>168,379</u></b>	<b><u>215,552</u></b>
<b>73300 COMMUNITY SERVICES</b>			
189 Other Salaries & Wages	415,321	354,509	359,000
189 Other Salaries & Wages-LEAPS	68,241	-	-
201 Social Security	24,172	20,882	22,258
201 Social Security-LEAPS	3,972	-	-
204 State Retirement	32,367	28,039	32,307
204 State Retirement-LEAPS	5,318	-	-
212 Medicare	5,758	4,950	5,206
212 Medicare-LEAPS	946	-	-
399 Other Contracted Services	5,355	8,610	12,000
399 Other Contracted Services-LEAPS	3,410	-	-
499 Other Supplies & Materials	23,272	11,130	28,000
499 Other Supplies & Materials-LEAPS	-	-	-
524 In-Service/Staff Development	2,072	-	2,000
599 Other Charges	19,135	18,544	-
790 Other Equipment	-	-	36,000
<b>TOTAL</b>	<b><u>609,338</u></b>	<b><u>446,664</u></b>	<b><u>496,771</u></b>

**GENERAL PURPOSE SCHOOL FUND**

**Fund 141 -- Fiscal Year Ending June 30, 2016**

	<b>Unaudited Actual 2013-2014</b>	<b>Unaudited Actual 2014-2015</b>	<b>Budget 2015-2016</b>
<b>EXPENDITURES</b>			
<b>73400 EARLY CHILDHOOD EDUCATION</b>			
116 Teachers	139,619	156,112	158,784
163 Educational Assistants	45,596	45,128	46,263
188 Bonus Payments	-	-	1,500
195 Certified Substitute Teachers	97	110	500
198 Non-Certified Substitute Teacher	1,643	2,080	2,500
201 Social Security	10,763	11,945	12,992
204 State Retirement	16,566	17,926	18,653
206 Life Insurance	234	199	234
207 Medical Insurance	55,567	43,413	44,173
208 Dental Insurance	1,800	1,500	1,800
212 Medicare	2,517	2,794	3,038
299 Other Fringe Benefits	1,400	1,750	1,750
310 Contracts W/other Public Agencies	361,879	361,108	362,045
355 Travel	42	228	500
399 Other Contracted Services	9,000	9,000	9,000
429 Instructional Suppl & Materials	4,191	7,180	5,500
499 Other Supplies & Materials	3,451	2,146	4,000
524 In-Service/Staff Development	1,447	886	1,500
<b>TOTAL</b>	<b><u>655,811</u></b>	<b><u>663,505</u></b>	<b><u>674,732</u></b>
<b>76100 Capital Outlay</b>			
711 Furniture & Fixtures	12,508	11,196	20,000
718 Motor Vehicles	-	9,420	10,000
799 Other Capital Outlay	6,240	9,028	20,000
<b>TOTAL</b>	<b><u>18,748</u></b>	<b><u>29,644</u></b>	<b><u>50,000</u></b>
<b>82130 Principal on Debt</b>			
612 Principal on Other Loans	98,316	98,316	98,316
<b>TOTAL</b>	<b><u>98,316</u></b>	<b><u>98,316</u></b>	<b><u>98,316</u></b>
<b>OPERATING TRANSFERS</b>			
590 Transfers to Other Funds	-	400,000	-
<b>TOTAL</b>	<b><u>-</u></b>	<b><u>400,000</u></b>	<b><u>-</u></b>
<b>TOTAL EXPENDITURES</b>	<b><u>50,449,785</u></b>	<b><u>50,453,536</u></b>	<b><u>52,561,954</u></b>



**GENERAL PURPOSE SCHOOL FUND**

**Fund 141 -- Fiscal Year Ending June 30, 2016**

	<b>Unaudited Actual 2013-2014</b>	<b>Unaudited Actual 2014-2015</b>	<b>Budget 2015-2016</b>
<b>EXPENDITURES</b>			
<b>FUND BALANCE</b>			
34240 Prepaid Items	4,322	5,148	5,148
34555 Restricted for Education-BEP	-	773,576	773,576
34555 Restricted for Education-EXTC	9,673	2,951	2,951
34560 Restricted for Instruction-CL	2,207	2,709	2,709
34660 Committed for Instruction	804,678	-	-
34675 Committed for Capital Outlay	764,000	-	-
34760 Assigned for Instruction-DRIVE	30,491	-	-
34790 Assigned for Other Purposes-ERI	670,092	485,340	485,340
34790 Assigned for Other Purposes-LEAVE	132,530	142,850	142,850
<b>TOTAL</b>	<b><u>2,417,993</u></b>	<b><u>1,412,575</u></b>	<b><u>1,412,575</u></b>
 Adjustments/Deleted Purchase Orders	 156,985	 47,612	 -
 <b>39000 END. UNASSIGNED FUND BALANCE</b>	 <b><u>4,104,885</u></b>	 <b><u>2,160,452</u></b>	 <b><u>2,221,136</u></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, 2016**

		<b>Unaudited Actual 2014-2015</b>	<b>Unaudited Actual 2014-2015</b>	<b>Budget 2015-2016</b>
<b>TITLE 1-A</b>				
<b>REVENUE</b>				
<b>FEDERAL THROUGH STATE</b>				
47141	ESEA Title I	<u>1,490,805</u>	<u>1,531,256</u>	<u>1,740,538</u>
	<b>TOTAL</b>	<b><u>1,490,805</u></b>	<b><u>1,531,256</u></b>	<b><u>1,740,538</u></b>
<b>EXPENDITURES</b>				
<b>71100 REGULAR INSTRUCTION PROGRAM</b>				
116-101	Teachers	666,068	643,992	603,351
163-101	Educational Assistants	265,176	290,140	316,060
188-101	Bonus Payments	-	-	6,500
195-101	Certified Substitutes	770	-	2,800
198-101	Non-Certified Substitutes	2,440	8,615	17,500
201-101	Social Security	49,205	51,063	58,665
204-101	State Retirement	75,678	76,540	80,534
206-101	Life Insurance	1,162	1,174	1,209
207-101	Medical Insurance	198,340	201,281	229,408
208-101	Dental Insurance	8,340	8,100	9,300
212-101	Medicare	12,766	12,774	13,720
299-101	Other Fringe Benefits	8,676	8,350	8,750
399-101	Other Contracted Services	7,241	17,299	20,000
429-101	Instructional Supplies	17,654	17,473	26,500
722-101	Regular Instructional Equipment	<u>33,618</u>	<u>43,846</u>	<u>73,750</u>
	<b>TOTAL</b>	<b><u>1,347,134</u></b>	<b><u>1,380,647</u></b>	<b><u>1,468,047</u></b>
<b>72130 OTHER STUDENT SUPPORT</b>				
599-101	Other Charges	<u>14,812</u>	<u>16,946</u>	<u>20,000</u>
	<b>TOTAL</b>	<b><u>14,812</u></b>	<b><u>16,946</u></b>	<b><u>20,000</u></b>
<b>72210 REGULAR INSTRUCTION PROGRAM</b>				
105-101	Supervisor/Director	51,162	51,162	52,454
161-101	Secretary(s)	20,220	21,460	22,000
188-101	Bonus Payments	-	-	300
196-101	In-Service Training	-	-	5,000
201-101	Social Security	4,426	4,503	4,945
204-101	State Retirement	6,391	6,505	7,201
206-101	Life Insurance	47	47	47
207-101	Medical Insurance	11,879	11,778	11,875
208-101	Dental Insurance	360	360	360
212-101	Medicare	1,035	1,053	1,156
355-101	Travel	-	-	4,000
499-101	Other Supplies & Materials	1,579	2,541	6,000
524-101	In-Service/Staff Development	<u>20,405</u>	<u>25,876</u>	<u>125,074</u>
	<b>TOTAL</b>	<b><u>117,504</u></b>	<b><u>125,285</u></b>	<b><u>240,412</u></b>

**SCHOOL FEDERAL PROJECTS FUND**

**Fund 142 -- Fiscal Year Ending June 30, 2016**

	<b>Unaudited Actual 2014-2015</b>	<b>Unaudited Actual 2014-2015</b>	<b>Budget 2015-2016</b>
<b>99100 OPERATING TRANSFERS</b>			
504-101 Indirect Cost	10,121	9,614	12,079
<b>TOTAL</b>	<b>10,121</b>	<b>9,614</b>	<b>12,079</b>
deleted purchase orders	<b>1,234</b>	<b>(1,236)</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, 2016**

		<b>Unaudited Actual 2013-2014</b>	<b>Unaudited Actual 2014-2015</b>	<b>Budget 2015-2016</b>
<b>TITLE 11-A</b>				
<b>REVENUE</b>				
<b>FEDERAL THROUGH STATE</b>				
47189	Eisenhower Prof Development State Grants	<u>370,211</u>	<u>306,460</u>	<u>350,921</u>
<b>EXPENDITURES</b>				
<b>72210 REGULAR INSTRUCTION PROGRAM</b>				
188-201	Bonus Payments	-	-	2,000
189-201	Other Salaries	257,278	204,405	211,043
196-201	In-Service Training	-	1,000	10,000
201-201	Social Security	15,179	11,803	13,829
204-201	State Retirement	22,846	18,560	20,163
206-201	Life Insurance	195	156	156
207-201	Medical Insurance	47,639	48,281	57,693
208-201	Dental Insurance	1,500	1,080	1,200
212-201	Medicare	3,517	2,760	3,234
299-201	Other Fringe Benefits	2,010	1,650	2,000
524-201	In-Service/Staff Development	20,047	16,765	29,603
<b>TOTAL</b>		<u><b>370,211</b></u>	<u><b>306,460</b></u>	<u><b>350,921</b></u>
<b>RESTRICTED FOR EDUCATION</b>				
		<u>-</u>	<u>-</u>	<u>-</u>

**SCHOOL FEDERAL PROJECTS FUND**

**Fund 142 -- Fiscal Year Ending June 30, 2016**

		Unaudited Actual 2013-2014	Unaudited Actual 2014-2015	Budget 2015-2016
<b>S-3 SCHOOL CLIMATE</b>				
<b>REVENUE</b>				
<b>FEDERAL THROUGH STATE</b>				
47590	Other Federal Through State	19,717	28,661	60,000
	<b>TOTAL</b>	<b>19,717</b>	<b>28,661</b>	<b>60,000</b>
<b>EXPENDITURES</b>				
<b>71100 REGULAR INSTRUCTION PROGRAM</b>				
198-421	Non-Certified Substitutes	-	-	7,431
201-421	Social Security	-	-	461
212-421	Medicare	-	-	108
	<b>TOTAL</b>	<b>-</b>	<b>-</b>	<b>8,000</b>
<b>72210 OTHER STUDENT SUPPORT</b>				
399-421	Other Contracted Services	7,347	7,591	12,000
499-421	Other Supplies & Materials	3,210	6,567	20,000
524-421	In-Service/Staff Development	7,126	11,060	20,000
790-421	Other Equipment	2,034	-	-
	<b>TOTAL</b>	<b>19,717</b>	<b>25,218</b>	<b>52,000</b>
	Adjustments/Purchase Orders	-	3,443	-
	<b>RESTRICTED FOR EDUCATION</b>	<b>-</b>	<b>-</b>	<b>-</b>

**SCHOOL FEDERAL PROJECTS FUND**

**Fund 142 -- Fiscal Year Ending June 30, 2016**

		Unaudited Actual 2013-2014	Unaudited Actual 2014-2015	Budget 2015-2016
<b>RACE TO THE TOP-FOCUS</b>				
<b>REVENUE</b>				
<b>FEDERAL THROUGH STATE</b>				
47311	Race To The Top-ARRA	360,968	16,487	-
	<b>TOTAL</b>	<b>360,968</b>	<b>16,487</b>	<b>-</b>
<b>EXPENDITURES</b>				
<b>71100 REGULAR INSTRUCTION PROGRAM</b>				
116-541	Teachers	38,391	2,838	-
163-541	Educational Assistants	32,496	838	-
201-541	Social Security	2,708	228	-
204-541	State Retirement	3,842	323	-
206-541	Life Insurance	78	-	-
207-541	Medical Insurance	9,525	-	-
208-541	Dental Insurance	300	-	-
212-541	Medicare	992	53	-
299-541	Other Fringe Benefits	336	-	-
399-541	Other Contracted Services	90,001	4,902	-
722-541	Regular Instructional Equipment	150,643	-	-
	<b>TOTAL</b>	<b>329,312</b>	<b>9,182</b>	<b>-</b>
<b>72130 OTHER STUDENT SUPPORT</b>				
189-541	Other Salaries & Wages	3,195	-	-
201-541	Social Security	198	-	-
212-541	Medicare	46	-	-
355-541	Travel	194	-	-
399-541	Other Contracted Services	6,057	515	-
599-541	Other Charges	13,020	2,070	-
	<b>TOTAL</b>	<b>22,710</b>	<b>2,585</b>	<b>-</b>
<b>72210 REGULAR INSTRUCTION PROGRAM</b>				
524-541	In-Service/Staff Development	8,946	4,720	-
	<b>TOTAL</b>	<b>8,946</b>	<b>4,720</b>	<b>-</b>
<b>TOTAL EDUCATION</b>		<b>360,968</b>	<b>16,487</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, 2016**

		Unaudited Actual 2013-2014	Unaudited Actual 2014-2015	Budget 2015-2016
<b>RACE TO THE TOP</b>				
<b>REVENUE</b>				
<b>FEDERAL THROUGH STATE</b>				
47311	Race To The Top	441,849	71,036	-
	<b>TOTAL</b>	<b>441,849</b>	<b>71,036</b>	<b>-</b>
<b>EXPENDITURES</b>				
<b>71100 REGULAR INSTRUCTION PROGRAM</b>				
116-581	Teachers	269,483	-	-
201-581	Social Security	10,804	-	-
204-581	State Retirement	15,557	-	-
206-581	Life Insurance	98	-	-
207-581	Medical Insurance	11,016	-	-
208-581	Dental Insurance	450	-	-
212-581	Medicare	3,882	-	-
299-581	Other Fringe Benefits	1,250	-	-
429-581	Instructional Supplies	18,004	-	-
722-581	Regular Instructional Equipment	31,335	-	-
	<b>TOTAL</b>	<b>361,878</b>	<b>-</b>	<b>-</b>
<b>72130 OTHER STUDENT SUPPORT</b>				
599-581	Other Charges	1,157	-	-
	<b>TOTAL</b>	<b>1,157</b>	<b>-</b>	<b>-</b>
<b>72210 REGULAR INSTRUCTION PROGRAM</b>				
196-581	In-Service Training	15,380	300	-
201-581	Social Security	954	19	-
204-581	State Retirement	1,304	27	-
212-581	Medicare	223	4	-
399-581	Other Contracted Services	59,299	69,140	-
499-581	Other Supplies & Materials	585	-	-
524-581	In-Service/Staff Development	4,481	1,088	-
	<b>TOTAL</b>	<b>82,226</b>	<b>70,578</b>	<b>-</b>
	<b>TOTAL EDUCATION</b>	<b>445,261</b>	<b>70,578</b>	<b>-</b>
<b>99100 OPERATING TRANSFERS</b>				
504-581	Indirect Cost	2,897	458	-
	Adjustments	(6,309)	-	-
	<b>RESTRICTED FOR EDUCATION</b>	<b>-</b>	<b>-</b>	<b>-</b>



**SCHOOL FEDERAL PROJECTS FUND**

**Fund 142 -- Fiscal Year Ending June 30, 2016**

		<b>Unaudited Actual 2013-2014</b>	<b>Unaudited Actual 2014-2015</b>	<b>Budget 2015-2016</b>
<b>TITLE VI</b>				
<b>REVENUE</b>				
<b>FEDERAL THROUGH STATE</b>				
47148	Rural Education	113,012	22,756	-
	<b>TOTAL</b>	<b>113,012</b>	<b>22,756</b>	<b>-</b>
<b>EXPENDITURES</b>				
<b>71100 REGULAR INSTRUCTION PROGRAM</b>				
116-601	Teachers	61,201	-	-
195-601	Certified Substitute Teachers	420	-	-
201-601	Social Security	3,790	-	-
204-601	State Retirement	5,435	-	-
206-601	Life Insurance	39	-	-
208-601	Dental Insurance	300	-	-
212-601	Medicare	886	-	-
299-601	Other Fringe Benefits	500	-	-
399-601	Other Contracted Services	21,178	6,468	-
	<b>TOTAL</b>	<b>93,749</b>	<b>6,468</b>	<b>-</b>
<b>72210 REGULAR INSTRUCTION PROGRAM</b>				
524-601	In-Service/Staff Development	19,263	16,288	-
	<b>TOTAL</b>	<b>19,263</b>	<b>16,288</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, 2016**

		Unaudited Actual 2013-2014	Unaudited Actual 2014-2015	Budget 2015-2016
<b>CARL PERKINS</b>				
<b>REVENUE</b>				
<b>FEDERAL THROUGH STATE</b>				
47131	Vocational Program Improvement	100,236	109,322	111,165
	<b>TOTAL</b>	<b>100,236</b>	<b>109,322</b>	<b>111,165</b>
<b>EXPENDITURES</b>				
<b>71300 VOCATIONAL EDUCATION</b>				
730-801	Vocational Instructional Equipment	58,354	66,123	67,420
	<b>TOTAL</b>	<b>58,354</b>	<b>66,123</b>	<b>67,420</b>
<b>72130 OTHER STUDENT SUPPORT</b>				
355-801	Travel	20,215	22,231	22,500
399-801	Other Contracted Services	21,113	20,968	20,745
	<b>TOTAL</b>	<b>41,328</b>	<b>43,199</b>	<b>43,245</b>
<b>72230 VOCATIONAL EDUCATION PROGRAM</b>				
355-801	Travel	554	-	500
	<b>TOTAL</b>	<b>554</b>	<b>-</b>	<b>500</b>
	<b>RESTRICTED FOR EDUCATION</b>	<b>0</b>	<b>-</b>	<b>-</b>

**SCHOOL FEDERAL PROJECTS FUND**

**Fund 142 -- Fiscal Year Ending June 30, 2016**

		Unaudited Actual 2013-2014	Unaudited Actual 2014-2015	Budget 2015-2016
<b>IDEA DISCRETIONARY</b>				
<b>REVENUE</b>				
<b>FEDERAL THROUGH STATE</b>				
47143	Special Education-Grants to States	111,119	-	-
	<b>TOTAL</b>	<b>111,119</b>	<b>-</b>	<b>-</b>
<b>EXPENDITURES</b>				
<b>71200 SPECIAL EDUCATION PROGRAM</b>				
116-891	Teachers	84,850	-	-
201-891	Social Security	299	-	-
204-891	State Retirement	428	-	-
212-891	Medicare	1,230	-	-
399-891	Other Contracted Services	8,000	-	-
429-891	Instructional Supplies	1,006	-	-
725-891	Special Education Equipment	7,754	-	-
	<b>TOTAL</b>	<b>103,568</b>	<b>-</b>	<b>-</b>
<b>72220 SPECIAL EDUCATION PROGRAM</b>				
524-891	In-Service/Staff Development	7,551	-	-
	<b>TOTAL</b>	<b>7,551</b>	<b>-</b>	<b>-</b>
<b>RESTRICTED FOR EDUCATION</b>				
		-	-	-

**SCHOOL FEDERAL PROJECTS FUND**

**Fund 142 -- Fiscal Year Ending June 30, 2016**

		<b>Unaudited Actual 2013-2014</b>	<b>Unaudited Actual 2014-2015</b>	<b>Budget 2015-2016</b>
<b>IDEA PART B</b>				
<b>REVENUE</b>				
<b>FEDERAL THROUGH STATE</b>				
47143	Special Education-Grants to States	1,651,280	1,540,557	1,714,777
	<b>TOTAL</b>	<b><u>1,651,280</u></b>	<b><u>1,540,557</u></b>	<b><u>1,714,777</u></b>
<b>EXPENDITURES</b>				
<b>71200 SPECIAL EDUCATION PROGRAM</b>				
163-901	Educational Assistants	306,905	304,919	312,264
171-901	Speech Pathologists	3,238	3,103	3,500
201-901	Social Security	17,978	17,080	19,577
204-901	State Retirement	28,339	26,047	28,420
206-901	Life Insurance	741	706	741
207-901	Medical Insurance	95,886	122,218	135,427
208-901	Dental Insurance	4,290	5,100	5,700
212-901	Medicare	4,205	3,995	4,579
299-901	Other Fringe Benefits	4,475	4,135	5,000
312-901	Contracts with Private Agencies	420,183	336,980	392,000
399-901	Other Contracted services	39,884	32,420	45,000
429-901	Instructional Supplies	10,628	5,795	10,000
499-901	Other Supplies	7,832	1,842	6,325
725-901	Special Education Equipment	21,844	3,471	10,000
	<b>TOTAL</b>	<b><u>966,429</u></b>	<b><u>867,811</u></b>	<b><u>978,533</u></b>
<b>72220 SPECIAL EDUCATION PROGRAM</b>				
124-901	Psychological Personnel	-	-	3,000
161-901	Secretary(s)	33,700	37,400	37,774
162-901	Clerical Personnel	71,947	80,021	83,319
189-901	Other Salaries & Wages	197,278	236,408	202,000
196-901	In-Service Training	5,000	-	-
201-901	Social Security	17,727	20,245	20,218
204-901	State Retirement	26,897	26,019	29,398

**SCHOOL FEDERAL PROJECTS FUND**

**Fund 142 -- Fiscal Year Ending June 30, 2016**

	<b>Unaudited Actual 2013-2014</b>	<b>Unaudited Actual 2014-2015</b>	<b>Budget 2015-2016</b>
<b>IDEA PART B</b>			
<b>72220 SPECIAL EDUCATION PROGRAM (CONT)</b>			-
206-901 Life Insurance	792	906	975
207-901 Medical Insurance	92,160	101,511	117,032
208-901 Dental Insurance	5,790	4,920	7,500
212-901 Medicare	4,146	4,735	4,728
299-901 Other Fringe Benefits	2,020	2,130	3,000
355-901 Travel	493	351	2,500
399-901 Other Contracted Services	181,640	124,922.00	160,000
499-901 Other Supplies & Materials	12,207	13,512.00	25,000
524-901 In-Service/Staff Development	14,793	5,399	20,000
790-901 Other Equipment	6,984	5,899	7,500
<b>TOTAL</b>	<b><u>673,574</u></b>	<b><u>664,378</u></b>	<b><u>723,944</u></b>
 <b>TOTAL EDUCATION</b>	 <b><u>1,640,003</u></b>	 <b><u>1,532,189</u></b>	 <b><u>1,702,477</u></b>
 <b>99100 OPERATING TRANSFERS</b>			
504-901 Indirect Cost	11,278	7,425	12,300
<b>TOTAL</b>	<b><u>11,278</u></b>	<b><u>7,425</u></b>	<b><u>12,300</u></b>
 Adjustments/Purchase Orders	 <u>(1)</u>	 <u>943</u>	 <u>-</u>
 <b>RESTRICTED FOR EDUCATION</b>	 <b><u>-</u></b>	 <b><u>-</u></b>	 <b><u>-</u></b>

**SCHOOL FEDERAL PROJECTS FUND**

**Fund 142 -- Fiscal Year Ending June 30, 2016**

	<b>Unaudited Actual 2013-2014</b>	<b>Unaudited Actual 2014-2015</b>	<b>Budget 2015-2016</b>
<b>IDEA PRESCHOOL</b>			
<b>REVENUE</b>			
<b>FEDERAL THROUGH STATE</b>			
47145 Special Education Preschool Grants	62,371	87,158	96,511
<b>TOTAL</b>	<b><u>62,371</u></b>	<b><u>87,158</u></b>	<b><u>96,511</u></b>
<b>71200 SPECIAL EDUCATION PROGRAM</b>			
163-911 Educational Assistants	22,979	28,589	14,293
201-911 Social Security	1,373	1,773	886.00
204-911 State Retirement	1,245	1,178	1,286
206-911 Life Insurance	39	35	39
207-911 Medical Insurance	4,207	-	4,835
208-911 Dental Insurance	210	-	300
212-911 Medicare	321	415	207
299-911 Other Fringe Benefits	100	410	500
399-911 Other Contracted Services	7,932	9,676	12,000
429-911 Instructional Supplies	5,619	6,577	10,000
499-911 Other Supplies	9,769	3,383	7,921
725-911 Special Education	346	10,611	16,511
<b>TOTAL</b>	<b><u>54,140</u></b>	<b><u>62,647</u></b>	<b><u>68,778</u></b>
<b>72220 SPECIAL EDUCATION PROGRAM</b>			
189-911 Other Salaries and Wages	-	-	2,000
201-911 Social Security	-	-	124
212-911 Medicare	-	-	29
399-911 Other Contracted Services	7,800	22,188	20,000
524-911 In-Service/Staff Development	-	1,829	5,000
<b>TOTAL</b>	<b><u>7,800</u></b>	<b><u>24,017</u></b>	<b><u>27,153</u></b>
<b>TOTAL EDUCATION</b>	<b><u>61,940</u></b>	<b><u>86,664</u></b>	<b><u>95,931</u></b>
<b>99100 OPERATING TRANSFERS</b>			
504-911 Indirect Cost	431	494	580
<b>TOTAL</b>	<b><u>431</u></b>	<b><u>494</u></b>	<b><u>580</u></b>
<b>RESTRICTED FOR EDUCATION</b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>-</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, 2016**

	<b>Unaudited Actual 2013-2014</b>	<b>Unaudited Actual 2014-2015</b>	<b>Budget 2014-2015</b>
<b>REVENUE</b>			
<b>CHARGES FOR CURRENT SERVICES</b>			
43521 Lunch Payments - Children	556,538	390,806	410,000
43522 Lunch Payments - Adults	60,133	60,205	65,000
43523 Income from Breakfast	84,816	55,832	60,000
43525 A La Carte Sales	307,693	301,992	325,000
43990 Other Charges - Services	10,406	6,630	5,000
<b>TOTAL</b>	<b><u>1,019,587</u></b>	<b><u>815,465</u></b>	<b><u>865,000</u></b>
<b>RECURRING ITEMS</b>			
44110 Investment Income	986	843	1,500
44165 Commodity Rebates	1,138	398	-
44530 Sale of Equipment	-	-	1,500
<b>TOTAL</b>	<b><u>2,124</u></b>	<b><u>1,241</u></b>	<b><u>3,000</u></b>
<b>STATE OF TENNESSEE</b>			
46520 School Food Service	37,670	36,707	38,000
<b>TOTAL</b>	<b><u>37,670</u></b>	<b><u>36,707</u></b>	<b><u>38,000</u></b>
<b>FEDERAL FUNDS THROUGH STATE</b>			
47111 USDA School Lunch	1,690,757	1,865,414	1,955,000
47112 USDA Commodity	187,732	144,376	250,000
47113 Breakfast	591,376	666,010	685,000
47114 USDA- Other	39,761	41,969	40,000
<b>TOTAL</b>	<b><u>2,509,626</u></b>	<b><u>2,717,769</u></b>	<b><u>2,930,000</u></b>
<b>TOTAL REVENUES</b>	<b><u>3,569,007</u></b>	<b><u>3,571,182</u></b>	<b><u>3,836,000</u></b>
<b>FUND BALANCE/RESERVES</b>			
34570 Restr. For Op, of Non-Instructional Services	911,433	929,645	1,045,262
<b>TOTAL</b>	<b><u>911,433</u></b>	<b><u>929,645</u></b>	<b><u>1,045,262</u></b>
<b>TOTAL AVAILABLE FUNDS</b>	<b><u>4,480,440</u></b>	<b><u>4,500,827</u></b>	<b><u>4,881,262</u></b>
<b>EXPENDITURES</b>			
<b>73100 FOOD SERVICE</b>			
105 Supervisor	67,970	67,970	68,650
119 Accountants/Bookkeepers	41,635	42,261	43,324
162 Clerical Personnel	64,549	64,761	69,044
165 Cafeteria Personnel	1,096,829	1,051,931	1,150,000
201 Social Security	74,673	71,371	82,523
204 State Retirement	85,191	74,954	91,892
206 Life Insurance	2,044	1,833	2,106
207 Medical Insurance	311,648	315,512	327,589
208 Dental Insurance	13,920	12,900	16,200
210 Unemployment Compensation	-	700	1,000
212 Medicare	17,464	16,692	19,300



**SCHOOL CAFETERIA FUND**

**Fund 143 -- Fiscal Year Ending June 30, 2016**

	<b>Unaudited Actual 2013-2014</b>	<b>Unaudited Actual 2014-2015</b>	<b>Budget 2014-2015</b>
<b>73100 FOOD SERVICE CON'T</b>			
299 Other Fringe Benefits	7,748	6,950	8,000
320 Dues and Memberships	-	832	1,000
336 Maintenance/Repair/Equipment	46,908	24,419	30,000
347 Pest Control	6,720	7,680	8,000
354 Transportation - Other than Students	13,921	11,497	15,000
355 Travel	741	536	1,500
359 Disposal Fees	16,580	21,605	25,000
361 Permits	1,280	1,280	1,500
399 Other Contracted Services	12,482	12,041	16,372
421 Food Preparation Supplies	104,432	104,010	120,000
422 Food Supplies	1,299,513	1,329,045	1,470,000
469 USDA- Commodity	187,732	144,376	250,000
499 Other Supplies and Materials	6,795	5,893	7,500
513 Workman's Comp. Insurance	40,000	35,000	35,000
524 In-Service/Staff Development	5,865	4,620	5,000
599 Other Charges	120	-	500
710 Food Service Equipment	19,760	20,595	20,000
<b>TOTAL</b>	<b><u>3,546,520</u></b>	<b><u>3,451,264</u></b>	<b><u>3,886,000</u></b>
Adjustments	4,275	4,301	-
<b>34570 RESTR. FOR OP. OF NON-INSTRUCT. SVCS</b>	<b><u>929,645</u></b>	<b><u>1,045,262</u></b>	<b><u>995,262</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, 2016**

	<b>Unaudited Actual 2013-2014</b>	<b>Unaudited Actual 2014-2015</b>	<b>Budget 2015-2016</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>1,800,000</b>	<b>1,900,000</b>	<b>1,900,000</b>
<b>EDUCATION CHARGES</b>			
43570 Receipts from Individual Schools	80,058	83,772	80,000
<b>TOTAL</b>	<b>80,058</b>	<b>83,772</b>	<b>80,000</b>
<b>CHARGES FOR CURRENT SERVICES</b>			
43990 Other Charges	-	1,425	-
<b>TOTAL</b>	<b>-</b>	<b>1,425</b>	<b>-</b>
<b>RECURRING ITEMS</b>			
44110 Investment Income	835	602	1,500
44145 Sale of Recycled Materials	447	1,270	1,000
44530 Sale of Equipment	1,622	-	4,000
44560 Damages Recovered from Individuals	-	160	500
<b>TOTAL</b>	<b>2,904</b>	<b>2,032</b>	<b>7,000</b>
<b>STATE OF TENNESSEE</b>			
46511 Basic Education Program	250,000	250,000	250,000
<b>TOTAL</b>	<b>250,000</b>	<b>250,000</b>	<b>250,000</b>
<b>OTHER SOURCES (NON-REVENUE)</b>			
49700 Insurance Recovery	5,866	-	-
49800 Transfers In	627,337	-	-
<b>TOTAL</b>	<b>633,203</b>	<b>-</b>	<b>-</b>
<b>TOTAL REVENUE</b>	<b>2,766,165</b>	<b>2,237,229</b>	<b>2,237,000</b>
<b>RESTRICTIONS</b>			
34665 Committed for Support Service	331,347	345,156	533,525
<b>TOTAL</b>	<b>331,347</b>	<b>345,156</b>	<b>533,525</b>
<b>TOTAL AVAILABLE FUNDS</b>	<b>3,197,512</b>	<b>2,582,385</b>	<b>2,770,525</b>

**TRANSPORTATION FUND**

**Fund 144 -- Fiscal Year Ending June 30, 2016**

	<b>Unaudited Actual 2013-2014</b>	<b>Unaudited Actual 2014-2015</b>	<b>Budget 2015-2016</b>
<b>EXPENDITURES</b>			
<b>72710 STUDENT TRANSPORTATION</b>			
105 Supervisor/Director	67,218	59,288	59,881
142 Mechanic(s)	96,348	114,542	118,990
146 Bus Drivers	679,515	681,389	697,000
161 Secretary(s)	28,636	32,360	30,137
189 Other Salaries & Wages	150,982	174,778	151,500
201 Social Security	61,427	63,328	65,565
204 State Retirement	81,479	76,917	84,851
206 Life Insurance	2,051	2,103	2,145
207 Medical Insurance	72,535	58,856	60,097
208 Dental Insurance	14,430	15,030	16,500
210 Unemployment Compensation	-	342	-
212 Medicare	3,443	15,132	15,334
299 Other Fringe Benefits	14,552	9,490	10,000
307 Communication	8,235	3,557	7,500
336 Maintenance and Repair	2,909	3,852	7,500
338 Maintenance and Repair	4,710	-	-
340 Medical & Dental Services	12,631	-	-
353 Tow - in Service	3,610	2,795	7,500
359 Disposal Fees	-	170	-
399 Other Contracted Services	13,646	25,920	27,500
412 Diesel Fuel	465,893	283,331	440,000
424 Garage Supplies	7,767	5,818	10,000
425 Gasoline	37,897	23,273	35,000
433 Lubricants	7,561	15,893.00	20,000
446 Small Tools	0.00	603	5,000
450 Tires and Tubes	39,336	51,068.00	45,000
453 Vehicle Parts	112,920	106,486	162,000
499 Other Supplies & Materials	2,918	4,920	5,000
511 Vehicle & Equipment Insurance	100,544	75,853	80,000
513 Workman's Comp. Insurance	130,000	110,000	90,000
524 In-Service/Staff Development	2,335	979	1,500
599 Other Charges	2,419	5,400	7,500
718 Motor Vehicles	618,902	-	-
729 Transportation Equipment	5,607	2,406	4,000
<b>TOTAL</b>	<b><u>2,852,456</u></b>	<b><u>2,025,879</u></b>	<b><u>2,267,000</u></b>
Adjustments/Deleted Purchase Orders	(100)	22,981	-
<b>34665 COMMITTED FOR SUPPORT SERVICES</b>	<b><u>345,156</u></b>	<b><u>533,525</u></b>	<b><u>503,525</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, 2016**

	<b>Unaudited Actual 2013-2014</b>	<b>Unaudited Actual 2014-2015</b>	<b>Budget 2015-2016</b>
<b>REVENUE</b>			
<b>EDUCATION CHARGES</b>			
43581 Community Service Fees - Children	141,671	149,961	180,000
<b>TOTAL</b>	<b>141,671</b>	<b>149,961</b>	<b>180,000</b>
<b>STATE OF TENNESSEE</b>			
46110 Juvenile Services Program	31,906	16,568	32,000
46520 School Food Service	19,926	11,543	20,000
<b>TOTAL</b>	<b>51,832</b>	<b>28,111</b>	<b>52,000</b>
<b>TOTAL REVENUE</b>	<b>193,503</b>	<b>178,072</b>	<b>232,000</b>
<b>RESTRICTIONS</b>			
34570 Restricted for Op. of Non-Instructional Services	52,885	45,130	27,711
<b>TOTAL</b>	<b>52,885</b>	<b>45,130</b>	<b>27,711</b>
<b>TOTAL AVAILABLE FUNDS</b>	<b>246,388</b>	<b>223,202</b>	<b>259,711</b>
<b>EXPENDITURES</b>			
<b>73300 COMMUNITY SERVICES</b>			
189 Other Salaries & Wages	150,680	149,995	176,500
201 Social Security	9,159	9,110	10,943
204 State Retirement	4,303	3,485	4,000
206 Life Insurance	39	39	39
207 Medical Insurance	10,336	10,506	10,865
208 Dental Insurance	300	300	300
212 Medicare	2,142	2,131	2,559
299 Other Fringe Benefits	500	500	500
355 Travel	2,763	2,253	3,000
399 Other Contracted Services	-	-	4,400
422 Food Supplies	7,586	6,410	9,500
499 Other Supplies & Materials	3,540	2,942	4,000
524 In-Service/Staff Development	250	169	500
599 Other Charges	5,486	3,451	4,894
<b>TOTAL</b>	<b>197,083</b>	<b>191,291</b>	<b>232,000</b>
Adjustments/Deleted Purchase Orders	4,175	4,200	-
<b>34570 RESTRICTED FOR OP. OF NON-INSTR SVCS</b>	<b>45,130</b>	<b>27,711</b>	<b>27,711</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

Fund Balance calculation from 6/30/14 audit

7/1/2014 Restricted		<u>2,486,672</u>	
<b>Total Fund Balance</b>		<b>2,486,672</b>	
Revenue Posted		2,739,726	
Transfers In		<u>197,409</u>	
<b>Total Revenue</b>		<b>2,937,135</b>	
Expenditures		<u>(3,253,402)</u>	
<b>Total Expenditures</b>		<b>(3,253,402)</b>	
Rest/Comm/Assign		<u>2,170,405</u>	
6/30/2015 <b>Total Equity</b>		<b><u>2,170,405</u></b>	



2015 Tax Rate:	<u>14.00</u>	Proposed 2016 Tax Rate:	<u>14.50</u>
7/1/2015 beginning fund balance	2,170,405	Property Tax:	<u>1,680,000</u>
Estimated Revenues	2,878,800	effect on FB:	<u>(278,589)</u>
Estimated Expenditures	<u>(3,157,389)</u>	FB Policy 50%-150%:	Compliant
6/30/2016 Ending fund balance	<u><u>1,891,816</u></u>		
FB % of expenditures	60%		



**GENERAL DEBT SERVICE FUND**

**Fund 151 -- Fiscal Year Ending June 30, 2016**

	<b>Unaudited Actual 2013-2014</b>	<b>Unaudited Actual 2014-2015</b>	<b>Budget 2015-2016</b>
<b>REVENUE</b>			
<b>COUNTY PROPERTY TAXES</b>			
40110 Current Property Taxes	1,682,249	1,702,670	1,680,000
40120 Trustee's Collection - Prior Years	48,598	61,092	45,000
40130 Clerk and Master's Prior Years	55,812	32,904	50,000
40140 Interest and Penalty	8,048	10,792	8,000
40150 Pick Up Taxes	108	204	100
40163 Payments in Lieu of Taxes-DOE	917,531	916,357	917,531
<b>TOTAL</b>	<b><u>2,712,345</u></b>	<b><u>2,724,019</u></b>	<b><u>2,700,631</u></b>
<b>44100 RECURRING ITEMS</b>			
44110 Investment Income	21,162	15,707	20,000
<b>TOTAL</b>	<b><u>21,162</u></b>	<b><u>15,707</u></b>	<b><u>20,000</u></b>
<b>49000 OTHER SOURCES</b>			
49800 Operating Transfers-EQUIP	37,075	36,175	35,275
49800 Operating Transfers-HWY10	128,894	125,894	122,894
49800 Operating Transfers-RDD02	35,340	35,340	-
<b>TOTAL</b>	<b><u>201,309</u></b>	<b><u>197,409</u></b>	<b><u>158,169</u></b>
<b>RESTRICTIONS</b>			
34580 Restricted for Debt Service	2,807,434	2,489,052	2,170,406
<b>TOTAL</b>	<b><u>2,807,434</u></b>	<b><u>2,489,052</u></b>	<b><u>2,170,406</u></b>
<b>TOTAL AVAILABLE FUNDS</b>	<b><u>5,742,251</u></b>	<b><u>5,426,187</u></b>	<b><u>5,049,206</u></b>
<b>EXPENDITURES</b>			
<b>82110 GENERAL GOVERNMENT</b>			
601 Principal on Bonds-2008B	100,000	100,000	385,000
601 Principal on Bonds-2009A	-	-	550,000
601 Principal on Bonds-2010A	1,400,000	1,460,000	230,000
601 Principal on Bonds-RDD02	9,277	10,629	-
612 Principal on Other Loans-B3A04	225,000	225,000	475,000
612 Principal on Other Loans-TRI	-	-	150,000
<b>TOTAL</b>	<b><u>1,734,277</u></b>	<b><u>1,795,629</u></b>	<b><u>1,790,000</u></b>

**GENERAL DEBT SERVICE FUND**

**Fund 151 -- Fiscal Year Ending June 30, 2016**

	<b>Unaudited Actual 2013-2014</b>	<b>Unaudited Actual 2014-2015</b>	<b>Budget 2015-2016</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	299,987	295,988	291,988
603 Interest on Bonds-2009A	184,650	184,650	184,650
603 Interest on Bonds-2010A	151,950	109,950	66,150
603 Interest on Bonds-RDD02	23,118	24,711	-
613 Interest on Other Loans-B3A04	53,423	40,725	27,788
613 Interest on Other Loans-TRI	103,342	103,350	103,350
613 Interest on Other Loans-TRI10	35,437	35,438	35,438
<b>TOTAL</b>	<b>1,305,432</b>	<b>1,248,337</b>	<b>1,162,889</b>
<b>82220 HIGHWAYS &amp; STREETS</b>			
603 Interest on Bonds-HWY10	28,894	25,894	22,894
<b>TOTAL</b>	<b>28,894</b>	<b>25,894</b>	<b>22,894</b>
<b>82310 GENERAL GOVERNMENT</b>			
312 Contract w/Private Agencies	9,325	3,943	6,000
510 Trustee's Commission	49,590	54,377	50,000
699 Other Debt Service-PEAST	25,681	25,223	25,606
<b>TOTAL</b>	<b>84,596</b>	<b>83,543</b>	<b>81,606</b>
<b>TOTAL EXPENDITURES</b>	<b>3,253,199</b>	<b>3,253,403</b>	<b>3,157,389</b>
Adjustments/Deleted Purchase Orders	-	2,378	-
<b>34580 RESTRICTED FOR DEBT SERVICE</b>	<b>2,489,052</b>	<b>2,170,406</b>	<b>1,891,817</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

Fund Balance calculation from 6/30/14 audit

7/1/2014 Restricted		<u>1,503,955</u>	
<b>Total Fund Balance</b>		<b>1,503,955</b>	
Revenue Posted		<u>1,433,697</u>	
<b>Total Revenue</b>		<b>1,433,697</b>	
Expenditures		<u>(1,619,316)</u>	
<b>Total Expenditures</b>		<b>(1,619,316)</b>	
Rest/Comm/Assign		<u>1,318,336</u>	
6/30/2015 <b>Total Equity</b>		<b><u>1,318,336</u></b>	



2015 Tax Rate:	<u>14.00</u>	Proposed 2016 Tax Rate:	<u>14.5</u>
7/1/2015 Beginning Fund Balance	1,318,336	Property Tax:	<u>1,316,000</u>
Estimated Revenues	1,429,100		
Estimated Expenditures	<u>(1,641,118)</u>		
6/30/2016 Ending fund balance	<u>1,106,318</u>	effect on FB:	<u>(212,018)</u>
FB % of expenditures	67%	FB Policy 50%-150%:	Compliant

**EDUCATION DEBT SERVICE FUND**

**Fund 152 -- Fiscal Year Ending June 30, 2016**

	<b>Unaudited Actual 2013-2014</b>	<b>Unaudited Actual 2014-2015</b>	<b>Budget 2015-2016</b>
<b>REVENUE</b>			
<b>COUNTY PROPERTY TAXES</b>			
40110 Current Property Taxes	1,331,729	1,343,675	1,316,000
40120 Trustee's Collection - Prior Years	47,508	43,574	45,000
40130 Clerk and Master's Prior Years	55,812	32,904	55,000
40140 Interest and Penalty	8,363	8,457	8,000
40150 Pick Up Taxes	87	204	100
40350 Interstate Communication	3,293	3,203	2,000
<b>TOTAL</b>	<b><u>1,446,792</u></b>	<b><u>1,432,017</u></b>	<b><u>1,426,100</u></b>
<b>OTHER LOCAL REVENUES</b>			
44110 Investment Income	2,560	1,680	3,000
<b>TOTAL</b>	<b><u>2,560</u></b>	<b><u>1,680</u></b>	<b><u>3,000</u></b>
49100 Bonds Issued	11,435,000	-	-
<b>TOTAL</b>	<b><u>11,435,000</u></b>	<b><u>-</u></b>	<b><u>-</u></b>
<b>TOTAL REVENUE</b>	<b><u>12,884,352</u></b>	<b><u>1,433,697</u></b>	<b><u>1,429,100</u></b>
<b>34580 RESTRICTED FOR DEBT SERVICE</b>	<b><u>1,920,303</u></b>	<b><u>1,503,598</u></b>	<b><u>1,317,979</u></b>
<b>TOTAL AVAILABLE FUNDS</b>	<b><u>14,804,655</u></b>	<b><u>2,937,295</u></b>	<b><u>2,747,079</u></b>
<b>EXPENDITURES</b>			
<b>82130 EDUCATION</b>			
601 Principal on Bonds-2010B	100,000	100,000	100,000
601 Principal on Bonds-2014	1,100,000	1,155,000	1,205,000
<b>TOTAL</b>	<b><u>1,200,000</u></b>	<b><u>1,255,000</u></b>	<b><u>1,305,000</u></b>
<b>82230 EDUCATION</b>			
603 Interest on Bonds-2010B	18,250	15,250	12,250
603 Interest on Bonds-2014	549,915	320,180	288,868
<b>TOTAL</b>	<b><u>568,165</u></b>	<b><u>335,430</u></b>	<b><u>301,118</u></b>
<b>82300 OTHER DEBT SERVICE</b>			
399 Other Contracted Services	946	706	5,000
510 Trustee's Commission	28,335	28,180	30,000
606 Other Debt Issuance Charges	68,610	-	-
<b>TOTAL</b>	<b><u>97,891</u></b>	<b><u>28,886</u></b>	<b><u>35,000</u></b>
<b>99300 PAYMENTS TO REFUNDED DEBT ESCROW</b>			
699 Other Debt Service	11,435,000	-	-
<b>TOTAL</b>	<b><u>11,435,000</u></b>	<b><u>-</u></b>	<b><u>-</u></b>
<b>TOTAL RURAL DEBT SERVICE</b>	<b><u>13,301,057</u></b>	<b><u>1,619,316</u></b>	<b><u>1,641,118</u></b>
<b>34580 RESTRICTED FOR DEBT SERVICE</b>	<b><u>1,503,598</u></b>	<b><u>1,317,979</u></b>	<b><u>1,105,961</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

Fund Balance calculation from 6/30/14 audit

7/1/2014 Restricted		<u>654,525</u>	
<b>Total Fund Balance</b>		<b>654,525</b>	
Revenue Posted		<u>226,867</u>	
<b>Total Revenue</b>		<b>226,867</b>	
Expenditures		<u>(307,250)</u>	
<b>Total Expenditures</b>		<b>(307,250)</b>	
Rest/Comm/Assign		<u>574,142</u>	
6/30/2015 <b>Total Equity</b>		<b><u>574,142</u></b>	



2015 Tax Rate:	<u>2.0</u>	Proposed 2016 Tax Rate:	<u>2.0</u>
7/1/2015 Beginning Fund Balance	574,142		
Estimated Revenues	230,000	Property Tax:	<u>210,000</u>
Estimated Expenditures	<u>(308,210)</u>	effect on FB:	<u>(78,210)</u>
6/30/2016 Ending fund balance	<b><u>495,932</u></b>		
FB % of expenditures	161%	FB Policy 50%-150%:	<b>Not Compliant</b>

**EDUCATION DEBT SERVICE FUND**

**Fund 156 -- Fiscal Year Ending June 30, 2016**

	<b>Unaudited Actual 2013-2014</b>	<b>Unaudited Actual 2014-2015</b>	<b>Budget 2015-2016</b>
<b>REVENUE</b>			
<b>COUNTY PROPERTY TAXES</b>			
40110 Current Property Taxes	210,118	212,594	210,000
40120 Trustee's Collection - Prior Years	8,604	7,425	8,000
40130 Clerk and Master's Prior Years	7,973	4,700	10,000
40140 Interest and Penalty	1,388	1,458	1,000
40150 Pick Up Taxes	12	29	-
<b>TOTAL</b>	<b><u>228,095</u></b>	<b><u>226,206</u></b>	<b><u>229,000</u></b>
<b>OTHER LOCAL REVENUES</b>			
44110 Investment Income	966	661	1,000
<b>TOTAL</b>	<b><u>966</u></b>	<b><u>661</u></b>	<b><u>1,000</u></b>
<b>34580 RESTRICTED FOR DEBT SERVICE</b>	<b><u>740,215</u></b>	<b><u>654,508</u></b>	<b><u>574,125</u></b>
<b>AVAILABLE FUNDS</b>	<b><u>969,276</u></b>	<b><u>881,375</u></b>	<b><u>804,125</u></b>
<b>EXPENDITURES</b>			
<b>82130 EDUCATION</b>			
601 Principal on Bonds-2008C	125,000	120,000	120,000
601 Principal on Bonds-2009B	115,000	120,000	125,000
<b>TOTAL</b>	<b><u>240,000</u></b>	<b><u>240,000</u></b>	<b><u>245,000</u></b>
<b>82230 EDUCATION</b>			
603 Interest on Bonds-2008C	39,678	34,990	30,490
603 Interest on Bonds-2009B	29,195	26,320	22,720
<b>TOTAL</b>	<b><u>68,873</u></b>	<b><u>61,310</u></b>	<b><u>53,210</u></b>
<b>82300 OTHER DEBT SERVICE</b>			
312 Contracts w/Private Agencies	1,413	1,472	5,000
510 Trustee's Commission	4,483	4,468	5,000
<b>TOTAL</b>	<b><u>5,896</u></b>	<b><u>5,940</u></b>	<b><u>10,000</u></b>
<b>TOTAL EXPENDITURES</b>	<b><u>314,768</u></b>	<b><u>307,250</u></b>	<b><u>308,210</u></b>
<b>34580 RESTRICTED FOR DEBT SERVICE</b>	<b><u>654,508</u></b>	<b><u>574,125</u></b>	<b><u>495,915</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
1	Cash calculation of fund				
2	<b>6/30/2015</b>	<b>Total</b>	<b>AMB</b>	<b>BAL</b>	<b>CCC</b>
3	<b>Current Cash</b>	<b>2,674,420</b>	<b>37,356</b>	<b>70,352</b>	<b>284,228</b>
4	Anticipated Revenue	-	-	-	
5	Anticipated Expenditure	-	-	-	
6					
7	<b>Ending Fund Balance</b>	<u><b>2,674,420</b></u>	<u><b>37,356</b></u>	<u><b>70,352</b></u>	<u><b>284,228</b></u>
8					
9					
10	<b>7/1/2015</b>	<b>Total</b>	<b>AMB</b>	<b>BAL</b>	<b>CCC</b>
11					
12	<b>Beginning Fund Balance</b>	<u><b>2,677,703</b></u>	<u><b>37,356</b></u>	<u><b>70,352</b></u>	<u><b>284,228</b></u>
13					
14	<u><b>Revenues</b></u>				
15	<b>Property Tax (5 pennies)</b>	<b>600,000</b>	240,000	-	
16	<b>Trustee Collections</b>	<b>40,000</b>		20,000	
17	<b>Clerk &amp; Master</b>	-			
18	<b>Donations</b>				
19	<b>Fees</b>	<b>60,000</b>			
21	<b>Transfers In</b>				
22	<b>101</b>	<u><b>100,000</b></u>	<u>-</u>	<u>-</u>	<u>-</u>
25	<b>Total Revenue</b>	<b>800,000</b>	240,000	20,000	-
26					
27	<b>Total Available Funds</b>	<u><b>3,477,703</b></u>	<u><b>277,356</b></u>	<u><b>90,352</b></u>	<u><b>284,228</b></u>
28	<b>Transfer Out (sub to sub)</b>				
29	<b>Appropriations</b>	<b>(1,738,000)</b>	<b>(274,000)</b>	<b>(40,000)</b>	<b>(70,000)</b>
30					
31	<b>Ending fund balance</b>	<u><b>1,739,703</b></u>	<u><b>3,356</b></u>	<u><b>50,352</b></u>	<u><b>214,228</b></u>
32	<b>Total Project Cost</b>				

	A	F	H	I	J	L
1	Cash calculation of fund			Grant	Grant	
2	<b>6/30/2015</b>	<b>CHJ</b>	<b>GWT</b>	<b>HOM</b>	<b>HSG</b>	<b>IND</b>
3	<b>Current Cash</b>	<b>437,253</b>	<b>1,131</b>	<b>6,300</b>	<b>(3,283)</b>	<b>571,143</b>
4	Anticipated Revenue					
5	Anticipated Expenditure		-			
6						
7	<b>Ending Fund Balance</b>	<b><u>437,253</u></b>	<b><u>1,131</u></b>	<b><u>6,300</u></b>	<b><u>(3,283)</u></b>	<b><u>571,143</u></b>
8						
9						
10	<b>7/1/2015</b>	<b>CHJ</b>	<b>GWT</b>	<b>HOM</b>	<b>HSG</b>	<b>IND</b>
11						
12	<b>Beginning Fund Balance</b>	<b><u>437,253</u></b>	<b><u>1,131</u></b>	<b><u>6,300</u></b>	<b><u>-</u></b>	<b><u>571,143</u></b>
13						
14	<b>Revenues</b>					
15	<b>Property Tax (5 pennies)</b>					
16	<b>Trustee Collections</b>					
17	<b>Clerk &amp; Master</b>					
18	<b>Donations</b>					
19	<b>Fees</b>					
21	<b>Transfers In</b>					
22	<b>101</b>	<u>100,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
25	<b>Total Revenue</b>	100,000	-	-	-	-
26						
27	<b>Total Available Funds</b>	<b><u>537,253</u></b>	<b><u>1,131</u></b>	<b><u>6,300</u></b>	<b><u>-</u></b>	<b><u>571,143</u></b>
28	<b>Transfer Out (sub to sub)</b>					
29	<b>Appropriations</b>	<b>(155,000)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
30						
31	<b>Ending fund balance</b>	<b><u>382,253</u></b>	<b><u>1,131</u></b>	<b><u>6,300</u></b>	<b><u>-</u></b>	<b><u>571,143</u></b>
32	<b>Total Project Cost</b>	<b>\$500K</b>				

	A	N	O	P	Q
1	Cash calculation of fund				
2	<b>6/30/2015</b>	<b>OES</b>	<b>OFI</b>	<b>RCY</b>	<b>REC</b>
3	<b>Current Cash</b>	<b>29,200</b>	<b>69,049</b>	<b>103,818</b>	<b>252,210</b>
4	Anticipated Revenue				
5	Anticipated Expenditure	-			
6					
7	<b>Ending Fund Balance</b>	<b><u>29,200</u></b>	<b><u>69,049</u></b>	<b><u>103,818</u></b>	<b><u>252,210</u></b>
8					
9				75K from 116	
10	<b>7/1/2015</b>	<b>OES</b>	<b>OFI</b>	<b>RCY</b>	<b>REC</b>
11					
12	<b>Beginning Fund Balance</b>	<b><u>29,200</u></b>	<b><u>69,049</u></b>	<b><u>103,818</u></b>	<b><u>252,210</u></b>
13					
14	<b>Revenues</b>				
15	<b>Property Tax (5 pennies)</b>	30,000			
16	<b>Trustee Collections</b>	20,000			
17	<b>Clerk &amp; Master</b>				
18	<b>Donations</b>				
19	<b>Fees</b>				60,000
21	<b>Transfers In</b>				
22	<b>101</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
25	<b>Total Revenue</b>	50,000	-	-	60,000
26					
27	<b>Total Available Funds</b>	<b><u>79,200</u></b>	<b><u>69,049</u></b>	<b><u>103,818</u></b>	<b><u>312,210</u></b>
28	<b>Transfer Out (sub to sub)</b>				
29	<b>Appropriations</b>	<b>(75,000)</b>	<b>-</b>	<b>(75,000)</b>	<b>(279,000)</b>
30					
31	<b>Ending fund balance</b>	<b><u>4,200</u></b>	<b><u>69,049</u></b>	<b><u>28,818</u></b>	<b><u>33,210</u></b>
32	<b>Total Project Cost</b>	<b>\$1M</b>			

	A	R	S	T	U
1	Cash calculation of fund				
2	<b>6/30/2015</b>	<b>RED</b>	<b>SPC</b>	<b>VEH</b>	<b>VOT</b>
3	<b>Current Cash</b>	<b>112,343</b>	<b>601,572</b>	<b>51,748</b>	<b>50,000</b>
4	Anticipated Revenue				
5	Anticipated Expenditure		-		
6					
7	<b>Ending Fund Balance</b>	<b><u>112,343</u></b>	<b><u>601,572</u></b>	<b><u>51,748</u></b>	<b><u>50,000</u></b>
8					
9					
10	<b>7/1/2015</b>	<b>RED</b>	<b>SPC</b>	<b>VEH</b>	<b>VOT</b>
11					
12	<b>Beginning Fund Balance</b>	<b><u>112,343</u></b>	<b><u>601,572</u></b>	<b><u>51,748</u></b>	<b><u>50,000</u></b>
13					
14	<b><u>Revenues</u></b>				
15	<b>Property Tax (5 pennies)</b>			280,000	50,000
16	<b>Trustee Collections</b>				
17	<b>Clerk &amp; Master</b>				
18	<b>Donations</b>				
19	<b>Fees</b>				
21	<b>Transfers In</b>				
22	<b>101</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
25	<b>Total Revenue</b>	-	-	280,000	50,000
26					
27	<b>Total Available Funds</b>	<b><u>112,343</u></b>	<b><u>601,572</u></b>	<b><u>331,748</u></b>	<b><u>100,000</u></b>
28	<b>Transfer Out (sub to sub)</b>				
29	<b>Appropriations</b>	-	(450,000)	(320,000)	-
30					
31	<b>Ending fund balance</b>	<b><u>112,343</u></b>	<b><u>151,572</u></b>	<b><u>11,748</u></b>	<b><u>100,000</u></b>
32	<b>Total Project Cost</b>		<b>\$7M</b>		<b>\$500K</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 stay in its subfund or it will be transferred back to the original operating fund. In the case of property tax assigned to this fund, it is all received into one subfund and held there until Budget Committee and County Commission approve to use it to fund specific projects. Additional information is available in the comprehensive annual report put out each year as an Annual Capital Report available at [roanecountytn.gov](http://roanecountytn.gov).

In total the revenue for this fund including property tax (\$640,000), transfers in from other funds (\$100,000) and fees (\$60,000) comes to \$800,000. Total appropriation for this fund is \$1,738,000. 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. There is 2 cents of property tax assigned to this subfund.

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

The total appropriation for the Ambulance (AMB) subfund is \$274,000. The ending fund balance on June 30, 2016 is anticipated to be \$3,356.

<b>Beginning Fund Balance:</b>	\$37,356
<b>Revenue:</b>	\$240,000
<b>Appropriation:</b>	<u>\$274,000</u>
<b>Est. Ending Fund Balance:</b>	\$3,356

**GENERAL CAPITAL PROJECTS**

**Fund 171 -- Fiscal Year Ending June 30, 2016**

		<b>Unaudited Actual 2013-2014</b>	<b>Unaudited Actual 2014-2015</b>	<b>Budget 2015-2016</b>
<b>AMBULANCE</b>				
<b>REVENUE</b>				
<b>COUNTY PROPERTY TAXES</b>				
40110-AMB	Current Property Tax	-	120,000	240,000
	<b>TOTAL</b>	<b>-</b>	<b>120,000</b>	<b>240,000</b>
<b>RESTRICTIONS</b>				
34585	Restricted for Capital Projects	-	-	37,356
	<b>AVAILABLE FUNDS</b>	<b>-</b>	<b>120,000</b>	<b>277,356</b>
<b>EXPENDITURES</b>				
<b>91110 GENERAL ADMIN PROJECTS</b>				
707-AMB	Building Improvements	-	-	30,000
718-AMB	Motor Vehicles	-	82,644	200,000
735-AMB	Health Equipment	-	-	44,000
	<b>TOTAL</b>	<b>-</b>	<b>82,644</b>	<b>274,000</b>
<b>34585</b>	<b>REST. FOR CAPITAL PROJECTS</b>	<b>-</b>	<b>37,356</b>	<b>3,356</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 \$40,000. The ending fund balance on June 30, 2016 is anticipated to be \$50,352.

<b>Beginning Fund Balance:</b>	\$70,352
<b>Revenue:</b>	\$20,000
<b>Appropriation:</b>	<u>\$40,000</u>
<b>Est. Ending Fund Balance:</b>	\$50,352

**GENERAL CAPITAL PROJECTS**

**Fund 171 -- Fiscal Year Ending June 30, 2016**

		<b>Unaudited Actual 2013-2014</b>	<b>Unaudited Actual 2014-2015</b>	<b>Budget 2015-2016</b>
<b>BALANCE</b>				
<b>REVENUE</b>				
<b>COUNTY PROPERTY TAXES</b>				
40110-BAL	Current Property Tax	(10,862)	36,525	-
40120-BAL	Trustee's Collections	30,977	13,104	20,000
40130-BAL	Cir Clk/Clk & Master	11,960	7,050	-
40140-BAL	Interest & Penalty	4,399	2,497	-
40150-BAL	Pick Up Taxes	(2)	44	-
	<b>TOTAL</b>	<b><u>36,472</u></b>	<b><u>59,220</u></b>	<b><u>20,000</u></b>
<b>RESTRICTIONS</b>				
34585	Restricted for Capital Projects	<u>291,029</u>	<u>72,404</u>	<u>70,352</u>
	<b>AVAILABLE FUNDS</b>	<b><u>327,501</u></b>	<b><u>131,624</u></b>	<b><u>90,352</u></b>
<b>EXPENDITURES</b>				
<b>91110 GENERAL ADMIN PROJECTS</b>				
510-BAL	Trustee's Commission	8,648	10,700	15,000
709-BAL	Data Processing Equipment	9,648	14,448	-
709-BAL	Data Processing Equipment-PRINT	-	2,124	-
709-BAL	Data Processing Equipment-SHRFF	36,765	-	25,000
724-BAL	Site Development-RANGE	11,000	-	-
	<b>TOTAL</b>	<b><u>66,061</u></b>	<b><u>27,272</u></b>	<b><u>40,000</u></b>
<b>99100 TRANSFERS OUT</b>				
	Transfers to Other Sub Funds	<u>190,000</u>	<u>34,000</u>	<u>-</u>
	Adjustments/Deleted Purchase Orders	(964)	-	-
<b>34585</b>	<b>REST. FOR CAPITAL PROJECTS</b>	<b><u>72,404</u></b>	<b><u>70,352</u></b>	<b><u>50,352</u></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 \$0 for the current fiscal year.

For fiscal year 2016 this subfund has one category of expense identified. Site Development at the most necessary sites will be undertaken.

The total appropriation for the Capital for Convenience Centers (CCC) subfund is \$70,000. The ending fund balance on June 30, 2016 is anticipated to be \$4,228.

<b>Beginning Fund Balance:</b>	\$ 284,228
<b>Revenue:</b>	\$0
<b>Appropriation:</b>	<u>\$70,000</u>
<b>Rollover Projects:</b>	<u>\$210,000</u>
<b>Est. Ending Fund Balance:</b>	\$4,228

**GENERAL CAPITAL PROJECTS**

**Fund 171 -- Fiscal Year Ending June 30, 2016**

		<b>Unaudited Actual 2013-2014</b>	<b>Unaudited Actual 2014-2015</b>	<b>Budget 2015-2016</b>
<b>CAPITAL FOR CONVENIENCE CENTERS</b>				
<b>REVENUE</b>				
<b>OTHER SOURCES</b>				
49800-CCC	Transfers In-116	100,000	270,000	-
	<b>TOTAL</b>	<b><u>100,000</u></b>	<b><u>270,000</u></b>	<b><u>-</u></b>
<b>RESTRICTIONS</b>				
34585	Restricted for Capital Projects	21,764	15,479	284,228
	<b>AVAILABLE FUNDS</b>	<b><u>121,764</u></b>	<b><u>285,479</u></b>	<b><u>284,228</u></b>
<b>EXPENDITURES</b>				
<b>91140 PUBLIC HEALTH &amp; WELFARE PROJECTS</b>				
724-CCC	Site Development	14,958	-	70,000
790-CCC	Other Equipment	86,189	-	-
791-CCC	Other Construction	5,138	1,251	-
	<b>TOTAL</b>	<b><u>106,285</u></b>	<b><u>1,251</u></b>	<b><u>70,000</u></b>
34585	<b>RESTRICTED FOR CAPITAL PROJECTS</b>	<b><u>15,479</u></b>	<b><u>284,228</u></b>	<b><u>214,228</u></b>

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

This subfund receives revenue from a transfer from the General Fund (101). The money that is transferred in comes from a specific fee that is levied upon users of the court system. This fee can only be used for maintenance projects at the Jail and Courthouse. A transfer of \$0 is budgeted as a transfer in from the reserve created from the fees collected.

The budgeted expenditures for this include work at both the jail and the courthouse. 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. 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 \$155,000. The ending fund balance on June 30, 2016 is anticipated to be \$27,890.

<b>Beginning Fund Balance:</b>	\$437,253
<b>Revenue:</b>	\$100,000
<b>Appropriation:</b>	<u>\$155,000</u>
<b>Rollover Projects:</b>	<u>\$354,363</u>
<b>Est. Ending Fund Balance:</b>	\$27,890

**GENERAL CAPITAL PROJECTS**

**Fund 171 -- Fiscal Year Ending June 30, 2016**

		<b>Unaudited Actual 2013-2014</b>	<b>Unaudited Actual 2014-2015</b>	<b>Budget 2015-2016</b>
<b>COURTHOUSE &amp; JAIL MAINTENANCE</b>				
<b>REVENUE</b>				
<b>COUNTY PROPERTY TAXES</b>				
40110-CHJ	Current Property Tax	25,000	-	-
	<b>TOTAL</b>	<b>25,000</b>	<b>-</b>	<b>-</b>
<b>OTHER SOURCES</b>				
49800-CHJ	Transfers In	300,000	157,300	100,000
<b>RESTRICTIONS</b>				
34585	Restricted for Capital Projects	290,105	375,339	437,253
	<b>AVAILABLE FUNDS</b>	<b>615,105</b>	<b>532,639</b>	<b>537,253</b>
<b>EXPENDITURES</b>				
<b>91110 GENERAL ADMIN PROJECTS</b>				
707-CHJ	Building Improvements-CH	12,015	2,000	35,000
707-CHJ	Building Improvements-SECUR	67,992	-	-
707-CHJ	Building Improvements-WIND	-	-	20,000
712-CHJ	Heating & Air	-	92,244	-
715-CHJ	Land	99,759	-	-
724-CHJ	Site Development-PAVE	-	-	25,000
790-CHJ	Other Equipment-JAIL	60,000	-	65,000
	<b>TOTAL</b>	<b>239,766</b>	<b>94,244</b>	<b>145,000</b>
<b>91130 PUBLIC SAFETY PROJECTS</b>				
707-CHJ	Jail	-	1,142	10,000
<b>34585</b>	<b>REST. FOR CAPITAL PROJECTS</b>	<b>375,339</b>	<b>437,253</b>	<b>382,253</b>

**GENERAL CAPITAL PROJECTS**

**Fund 171 -- Fiscal Year Ending June 30, 2016**

		<b>Unaudited Actual 2013-2014</b>	<b>Unaudited Actual 2014-2015</b>	<b>Budget 2015-2016</b>
<b>HOMELAND SECURITY GRANT</b>				
<b>REVENUE</b>				
	<b>STATE OF TENNESSEE</b>			
46980-HSG	Other State Grants	<u>-</u>	<u>15,250</u>	<u>15,970</u>
	<b>RESTRICTIONS</b>			
34585	Restricted for Capital Projects	<u>-</u>	<u>-</u>	<u>(3,283)</u>
	<b>AVAILABLE FUNDS</b>	<u><u>-</u></u>	<u><u>15,250</u></u>	<u><u>12,687</u></u>
<b>EXPENDITURES</b>				
	<b>91130 PUBLIC SAFETY PROJECTS</b>			
790-HSG	Other Equipment	<u>-</u>	<u>18,533</u>	<u>12,687</u>
<b>34585</b>	<b>REST. FOR CAPITAL PROJECTS</b>	<u><u>-</u></u>	<u><u>(3,283)</u></u>	<u><u>-</u></u>

**OES – Office of Emergency Services**

This subfund contains the revenue and costs related to the site development and building of a new structure for the Office of Emergency Services. TVA has leased to Roane County a 5 acre tract of land on which to locate the building.

Revenue to this sub fund comes from property tax. Revenue is estimated at \$50,000. 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. The ending fund balance on June 30, 2016 is anticipated to be \$4,200.

<b>Beginning Fund Balance:</b>	\$29,200
<b>Revenue:</b>	\$50,000
<b>Appropriation:</b>	<u>\$75,000</u>
<b>Est. Ending Fund Balance:</b>	\$4,200



**GENERAL CAPITAL PROJECTS**

**Fund 171 -- Fiscal Year Ending June 30, 2016**

		<b>Unaudited Actual 2013-2014</b>	<b>Unaudited Actual 2014-2015</b>	<b>Budget 2015-2016</b>
<b>HOUSING DEVELOPMENT GRANT</b>				
<b>REVENUE</b>				
<b>STATE OF TENNESSEE</b>				
46980	Other State Grants	-	1,556	-
<b>RESTRICTIONS</b>				
34585	Restricted for Capital Projects	4,744	4,744	6,300
<b>AVAILABLE FUNDS</b>		<b><u>4,744</u></b>	<b><u>6,300</u></b>	<b><u>6,300</u></b>
<b>EXPENDITURES</b>				
<b>91190 OTHER GENERAL GOVT PROJECTS</b>				
791-HOM	Other Construction	-	-	-
<b>34585 REST.FOR CAPITAL PROJECTS</b>		<b><u>4,744</u></b>	<b><u>6,300</u></b>	<b><u>6,300</u></b>
 <b>OFFICE OF EMERGENCY SERVICES</b>				
<b>REVENUE</b>				
<b>LOCAL TAXES</b>				
40110-OES	Current Property Tax	-	30,000	30,000
40120-OES	Trustee's Collections	-	-	20,000
		<b><u>-</u></b>	<b><u>30,000</u></b>	<b><u>50,000</u></b>
<b>RESTRICTIONS</b>				
34585	Restricted for Capital Projects	-	-	29,200
<b>AVAILABLE FUNDS</b>		<b><u>-</u></b>	<b><u>30,000</u></b>	<b><u>79,200</u></b>
<b>EXPENDITURES</b>				
<b>91130 PUBLIC SAFETY PROJECTS</b>				
706-OES	Building Construction	-	800	10,000
709-OES	Data Processing	-	-	20,000
790-OES	Other Equipment	-	-	45,000
<b>TOTAL</b>		<b><u>-</u></b>	<b><u>800</u></b>	<b><u>75,000</u></b>
<b>34585 REST. FOR CAPITAL PROJECTS</b>		<b><u>-</u></b>	<b><u>29,200</u></b>	<b><u>4,200</u></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 are related to the updating of the convenience center located at the Midtown recycling center.

The total appropriation for the Recycling (RCY) subfund is \$75,000. The ending fund balance on June 30, 2016 is anticipated to be \$28,818.

<b>Beginning Fund Balance:</b>	\$103,818
<b>Revenue:</b>	\$0
<b>Appropriation:</b>	\$75,000
<b>Est. Ending Fund Balance:</b>	\$28,818

**GENERAL CAPITAL PROJECTS**

**Fund 171 -- Fiscal Year Ending June 30, 2016**

		<b>Unaudited Actual 2013-2014</b>	<b>Unaudited Actual 2014-2015</b>	<b>Budget 2015-2016</b>
<b>RECYCLING</b>				
<b>REVENUE</b>				
<b>OTHER SOURCES</b>				
44530-RCY	Sale of Equipment	-	7,000	-
49800-RCY	Transfers In	125,000	-	-
	<b>TOTAL</b>	<b>125,000</b>	<b>7,000</b>	<b>-</b>
<b>STATE OF TENNESSEE</b>				
46980-RCY	Other State Grants-SORT	-	25,000	-
	<b>TOTAL</b>	<b>-</b>	<b>25,000</b>	<b>-</b>
<b>RESTRICTIONS</b>				
34585	Restricted for Capital Projects	305,463	334,573	103,818
	<b>AVAILABLE FUNDS</b>	<b>430,463</b>	<b>366,573</b>	<b>103,818</b>
<b>EXPENDITURES</b>				
<b>91140 PUBLIC HEALTH &amp; WELFARE PROJECTS</b>				
321-RCY	Engineering Services	-	8,500	-
724-RCY	Site Development	-	-	75,000
724-RCY	Site Development-PAVE	-	30649	-
733-RCY	Solid Waste Equipment	-	93,316	-
733-RCY	Solid Waste Equipment-SORT	-	110,000	-
790-RCY	Other Equipment	87,223	20,224	-
791-RCY	Other Construction	8,667	66	-
	<b>TOTAL</b>	<b>95,890</b>	<b>262,755</b>	<b>75,000</b>
<b>34585</b>	<b>REST. FOR CAPITAL PROJECTS</b>	<b>334,573</b>	<b>103,818</b>	<b>28,818</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 \$60,000.

The expenditures for fiscal year 2016 include:

Updates to the cottage \$9,000

Truck for SPC \$20,000

Bush Hog \$35,000

Finish Mower \$20,000

Bridge at Caney Campground \$195,000

The total appropriation for the Recreation (REC) subfund is \$279,000. The ending fund balance on June 30, 2016 is estimated to be \$\_\_\_\_\_.

<b>Beginning Fund Balance:</b>	\$252,210
<b>Revenue:</b>	\$60,000
<b>Appropriation:</b>	<u>\$279,000</u>
<b>Est. Ending Fund Balance:</b>	\$ 33,210

**GENERAL CAPITAL PROJECTS**

Fund 171 -- Fiscal Year Ending June 30, 2016

		Unaudited Actual 2013-2014	Unaudited Actual 2014-2015	Budget 2015-2016
<b>RECREATION REVENUE</b>				
	<b>FEES</b>			
43340-REC	Recreation Fees-CANEY	31,350	32,061	30,000
43340-REC	Recreation Fees-RV	26,160	29,976	30,000
	<b>TOTAL</b>	<b>57,510</b>	<b>62,037</b>	<b>60,000</b>
<b>NONRECURRING ITEMS</b>				
44570-REC	Contributions and Gifts	-	10,000	-
	<b>TOTAL</b>	<b>-</b>	<b>10,000</b>	<b>-</b>
<b>STATE OF TENNESSEE</b>				
46980-REC	Other State Grants-REC-PLAYG	-	48,628	-
46980-REC	Other State Grants-REC-WOIL	7,595	-	-
	<b>TOTAL</b>	<b>7,595</b>	<b>48,628</b>	<b>-</b>
<b>RESTRICTIONS</b>				
34585	Restricted for Capital Projects	274,115	188,583	252,210
	<b>AVAILABLE FUNDS</b>	<b>339,220</b>	<b>309,248</b>	<b>312,210</b>
<b>EXPENDITURES</b>				
	<b>91150 SOCIAL, CULTURAL &amp; REC PROJECTS</b>			
705-REC	Bridge Construction-CANEY	-	-	195,000
705-REC	Bridge Construction-CANEY	-	-	9,000
717-REC	Maintenance Equipment-MOW	-	8,244	55,000
718-REC	Motor Vehicles	-	23,189	20,000
724-REC	Site Development	44	-	-
724-REC	Site Development-PLAY	86,709	79	-
724-REC	Site Development-SHLT1	42,645	-	-
724-REC	Site Development-SHORE	-	25,526	-
724-REC	Site Development-SPLSH	13,644	-	-
790-REC	Other Equipment-WOIL	7,595	-	-
	<b>TOTAL</b>	<b>150,637</b>	<b>57,038</b>	<b>279,000</b>
<b>34585</b>	<b>REST. FOR CAPITAL PROJECTS</b>	<b>188,583</b>	<b>252,210</b>	<b>33,210</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 2016 include survey work, engineering, and additional site development.

The total appropriation for the Swan Pond (SPC) subfund is \$450,000. The ending fund balance on June 30, 2016 is estimated to be \$151,572.

<b>Beginning Fund Balance:</b>	\$301,572
<b>Revenue:</b>	\$0
<b>Appropriation:</b>	<u>\$450,000</u>
<b>Est. Ending Fund Balance:</b>	\$151,572

**GENERAL CAPITAL PROJECTS**

**Fund 171 -- Fiscal Year Ending June 30, 2016**

		<b>Unaudited Actual 2013-2014</b>	<b>Unaudited Actual 2014-2015</b>	<b>Budget 2015-2016</b>
<b>SWAN POND COMPLEX</b>				
<b>REVENUE</b>				
<b>    COUNTY PROPERTY TAX</b>				
40110	Current Property Tax	50,000	-	-
<b>    CONTRIBUTIONS &amp; GIFTS</b>				
44570	Contributions & Gifts	-	-	-
<b>    RESTRICTIONS</b>				
34585	Restricted for Capital Projects	601,572	601,572	601,572
<b>AVAILABLE FUNDS</b>		<b><u>651,572</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	-	-	450,000
		<u>-</u>	<u>-</u>	<u>450,000</u>
34585	REST. FOR CAPITAL PROJECTS	<u>601,572</u>	<u>601,572</u>	<u>151,572</u>

**VEH – Vehicles**

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

Revenue for this sub fund comes from property tax. 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 \$280,000.

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 \$320,000. The ending fund balance on June 30, 2016 is estimated to be \$11,748.

<b>Beginning Fund Balance:</b>	\$ 51,748
<b>Revenue:</b>	\$280,000
<b>Appropriation:</b>	<u>\$320,000</u>
<b>Est. Ending Fund Balance:</b>	\$11,748



**GENERAL CAPITAL PROJECTS**

**Fund 171 -- Fiscal Year Ending June 30, 2016**

		<b>Unaudited Actual 2013-2014</b>	<b>Unaudited Actual 2014-2015</b>	<b>Budget 2015-2016</b>
<b>VEHICLES</b>				
<b>REVENUE</b>				
<b>COUNTY PROPERTY TAXES</b>				
40110	Current Property Tax	296,000	250,000	280,000
<b>NON-RECURRING ITEMS</b>				
42910	Proceeds from Confiscated Property	-	266	-
44145	Sale of Recycled Materials	2,911	-	-
44530	Sale of Equipment	1,026	7,905	-
	<b>TOTAL</b>	<b>3,937</b>	<b>8,171</b>	<b>-</b>
<b>OTHER SOURCES</b>				
49700	Insurance Recovery	33,307	1,110	-
<b>RESTRICTIONS</b>				
34585	Restricted for Capital Projects	47,803	70,797	51,748
	<b>AVAILABLE FUNDS</b>	<b>381,047</b>	<b>330,078</b>	<b>331,748</b>
<b>EXPENDITURES</b>				
<b>91190 OTHER GENERAL GOVT PROJECTS</b>				
718-VEH	Motor Vehicles	237,753	207,924	210,000
718-VEH	Motor Vehicles-ANIML	-	-	10,000
718-VEH	Motor Vehicles-CODES	-	21,735	30,000
718-VEH	Motor Vehicles-JAIL	54,847	-	-
718-VEH	Motor Vehicles-JUV	17,650	-	33,000
718-VEH	Motor Vehicles-MAINT	-	8,285	-
718-VEH	Motor Vehicles-OES	-	40,386	37,000
718-VEH	Motor Vehicles-PROPA	-	-	-
	<b>TOTAL</b>	<b>310,250</b>	<b>278,330</b>	<b>320,000</b>
<b>34585</b>	<b>REST. FOR CAPITAL PROJECTS</b>	<b>70,797</b>	<b>51,748</b>	<b>11,748</b>

**GENERAL CAPITAL PROJECTS**

**Fund 171 -- Fiscal Year Ending June 30, 2016**

		<b>Unaudited Actual 2013-2014</b>	<b>Unaudited Actual 2014-2015</b>	<b>Budget 2015-2016</b>
<b>FIDP PROJECT REVENUE</b>				
<b>OTHER SOURCES</b>				
49800	Transfers In	<u>100,000</u>	<u>-</u>	<u>-</u>
<b>RESTRICTIONS</b>				
34585	Restricted for Capital Projects	<u>12,343</u>	<u>112,343</u>	<u>112,343</u>
<b>AVAILABLE FUNDS</b>		<b><u>112,343</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	<u>-</u>	<u>-</u>	<u>-</u>
<b>34585</b>	<b>REST. FOR CAPITAL PROJECTS</b>	<b><u>112,343</u></b>	<b><u>112,343</u></b>	<b><u>112,343</u></b>

**GENERAL CAPITAL PROJECTS**

**Fund 171 -- Fiscal Year Ending June 30, 2016**

		<b>Unaudited Actual 2013-2014</b>	<b>Unaudited Actual 2014-2015</b>	<b>Budget 2015-2016</b>
<b>HOUSING DEVELOPMENT GRANT</b>				
<b>REVENUE</b>				
<b>STATE OF TENNESSEE</b>				
46980	Other State Grants	-	1,556	-
<b>RESTRICTIONS</b>				
34585	Restricted for Capital Projects	4,744	4,744	6,300
<b>AVAILABLE FUNDS</b>		<b><u>4,744</u></b>	<b><u>6,300</u></b>	<b><u>6,300</u></b>
<b>EXPENDITURES</b>				
<b>91190 OTHER GENERAL GOVT PROJECTS</b>				
791-HOM	Other Construction	-	-	-
<b>34585 REST.FOR CAPITAL PROJECTS</b>		<b><u>4,744</u></b>	<b><u>6,300</u></b>	<b><u>6,300</u></b>
 <b>OFFICE OF EMERGENCY SERVICES</b>				
<b>REVENUE</b>				
<b>LOCAL TAXES</b>				
40110-OES	Current Property Tax	-	30,000	30,000
40120-OES	Trustee's Collections	-	-	20,000
		<b><u>-</u></b>	<b><u>30,000</u></b>	<b><u>50,000</u></b>
<b>RESTRICTIONS</b>				
34585	Restricted for Capital Projects	-	-	29,200
<b>AVAILABLE FUNDS</b>		<b><u>-</u></b>	<b><u>30,000</u></b>	<b><u>79,200</u></b>
<b>EXPENDITURES</b>				
<b>91130 PUBLIC SAFETY PROJECTS</b>				
706-OES	Building Construction	-	800	10,000
709-OES	Data Processing	-	-	20,000
790-OES	Other Equipment	-	-	45,000
<b>TOTAL</b>		<b><u>-</u></b>	<b><u>800</u></b>	<b><u>75,000</u></b>
<b>34585 REST. FOR CAPITAL PROJECTS</b>		<b><u>-</u></b>	<b><u>29,200</u></b>	<b><u>4,200</u></b>

**GENERAL CAPITAL PROJECTS**

**Fund 171 -- Fiscal Year Ending June 30, 2016**

		<b>Unaudited Actual 2013-2014</b>	<b>Unaudited Actual 2014-2015</b>	<b>Budget 2015-2016</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>180,650</u>	<u>-</u>
<b>RESTRICTIONS</b>				
34585	Restricted for Capital Projects	<u>-</u>	<u>480,000</u>	<u>571,142</u>
<b>EXPENDITURES</b>				
<b>Transfer Out</b>				
99100	Transfers to Other Funds	<u>-</u>	<u>89,508</u>	<u>-</u>
<b>34585</b>	<b>REST. FOR CAPITAL PROJECTS</b>	<u><b>480,000</b></u>	<u><b>571,142</b></u>	<u><b>571,142</b></u>

**GENERAL CAPITAL PROJECTS**

**Fund 171 -- Fiscal Year Ending June 30, 2016**

		<b>Unaudited Actual 2013-2014</b>	<b>Unaudited Actual 2014-2015</b>	<b>Budget 2014-2015</b>
<b>OTHER FACILITY IMPROVEMENT</b>				
<b>REVENUE</b>				
<b>OTHER STATE REVENUES</b>				
46980-OFI	Other State Grants-HEALT	2,435	-	-
<b>OTHER SOURCES</b>				
44530-OFI	Sale of Equipment	-	630	
49700-OFI	Insurance Recovery	-	4,340	-
49800-OFI	Transfers In	200,591	3,000	-
49800-OFI	Transfers In to fund balance	-	34,000	-
<b>TOTAL</b>		<b>200,591</b>	<b>41,970</b>	<b>-</b>
<b>RESTRICTIONS</b>				
34585	Restricted for Capital Projects	147,568	280,439	69,049
<b>AVAILABLE FUNDS</b>		<b>350,594</b>	<b>322,409</b>	<b>69,049</b>
<b>EXPENDITURES</b>				
<b>91110 GENERAL ADMIN. PROJECTS</b>				
707-OFI	Building Improvements-AMB	12,400	-	-
707-OFI	Building Improvements-HEALT	6,491	26,533	-
707-OFI	Building Improvements-ROOF	155	-	-
707-OFI	Building Improvements-UTEX	51,109	214,673	-
712-OFI	Heating & Air-HEALT	-	12,154	-
<b>TOTAL</b>		<b>70,155</b>	<b>253,360</b>	<b>-</b>
<b>34585</b>	<b>REST. FOR CAPITAL PROJECTS</b>	<b>280,439</b>	<b>69,049</b>	<b>69,049</b>

**GENERAL CAPITAL PROJECTS**

**Fund 171 -- Fiscal Year Ending June 30, 2016**

		<b>Unaudited Actual 2013-2014</b>	<b>Unaudited Actual 2014-2015</b>	<b>Budget 2015-2016</b>
<hr/>				
<b>HUB and SPOKE GRANT</b>				
<b>REVENUE</b>				
<b>STATE OF TENNESSEE</b>				
46980	Other State Grants	<u>-</u>	<u>265,000</u>	<u>-</u>
<b>AVAILABLE FUNDS</b>				
		<u>-</u>	<u><b>265,000</b></u>	<u>-</u>
 <b>EXPENDITURES</b>				
<b>91140 PUBLIC HEALTH &amp; WELFARE PROJECTS</b>				
724-HUB	Site Development	-	80,000	-
733-HUB	Solid Waste Equipment	-	<u>185,000</u>	-
<b>TOTAL</b>		<u>-</u>	<u><b>265,000</b></u>	<u>-</u>

**GENERAL CAPITAL PROJECTS**

**Fund 171 -- Fiscal Year Ending June 30, 2016**

		Unaudited Actual 2013-2014	Unaudited Actual 2014-2015	Budget 2015-2016
<b>IN GOD WE TRUST</b>				
<b>REVENUE</b>				
<b>OTHER LOCAL REVENUES</b>				
44570	Contributions & Gifts	-	4,331	-
<b>RESTRICTIONS</b>				
34585	Restricted for Capital Projects	-	-	1,331
<b>AVAILABLE FUNDS</b>				
		<u>-</u>	<u>4,331</u>	<u>1,331</u>
<b>EXPENDITURES</b>				
<b>91110 GENERAL ADMIN. PROJECTS</b>				
707-GWT	Building Improvements	-	3,000	-
<b>TOTAL</b>				
		<u>-</u>	<u>3,000</u>	<u>-</u>
34585	<b>REST. FOR CAPITAL PROJECTS</b>	<u>-</u>	<u>1,331</u>	<u>1,331</u>

**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 2016. 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 \$100,000.

<b>Beginning Fund Balance:</b>	\$50,000
<b>Revenue:</b>	\$50,000
<b>Appropriation:</b>	<u>\$0</u>
<b>Est. Ending Fund Balance:</b>	\$100,000



**GENERAL CAPITAL PROJECTS**

**Fund 171 -- Fiscal Year Ending June 30, 2016**

	<b>Unaudited Actual 2013-2014</b>	<b>Unaudited Actual 2014-2015</b>	<b>Budget 2015-2016</b>
<b>VOTING MACHINES</b>			
<b>REVENUE</b>			
<b>COUNTY PROPERTY TAXES</b>			
40110 Current Property Tax	<u>-</u>	<u>50,000</u>	<u>50,000</u>
<b>AVAILABLE FUNDS</b>	<u>-</u>	<u><b>50,000</b></u>	<u><b>100,000</b></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

7/1/2015	Total	14	15	BRG	EQP	None
<b>Beginning Fund Balance</b>						
(not programmed)	492,882	-		-	-	492,882
unspent from prior projects	90,133	9,784	37,702	11,076	31,571	-
<b>Available Fund Balance</b>	583,015	9,784	37,702	11,076	31,571	492,882
 <b><u>Revenues</u></b>						
<b>Grant</b>	-			-	-	-
<b>Transfers In from 131</b>	-	-		-	-	-
 <b>Total Revenue</b>	-	-		-	-	-
 <b>Total Available Funds</b>	<u>583,015</u>	<u>9,784</u>	<u>37,702</u>	<u>11,076</u>	<u>31,571</u>	<u>492,882</u>
 <b>Transfers between subfunds</b>		(9,784)		150,000	150,000	(290,216)
 <b>Appropriations</b>	(300,000)	-		(150,000)	(150,000)	-
				100,000	40,000	
				Ponders	Pick up Truck	
				Gap Bridge		
					110,000	
				50,000	Fully Equiped	
				Grant Match	Tractor	
				Money		
<b>Ending fund balance</b>	<u>283,015</u>	<u>-</u>	<u>37,702</u>	<u>11,076</u>	<u>31,571</u>	<u>202,666</u>
(not programmed)						

**HIGHWAY CAPITAL PROJECTS**

**Fund 176 -- Fiscal Year Ending June 30, 2016**

		<b>Unaudited Actual 2013-2014</b>	<b>Unaudited Actual 2014-2015</b>	<b>Budget 2015-2016</b>
<b>REVENUE</b>				
<b>OTHER LOCAL REVENUES</b>				
44110	Interest Earned	<u>36</u>	<u>13</u>	<u>-</u>
	<b>TOTAL</b>	<b><u>36</u></b>	<b><u>13</u></b>	<b><u>-</u></b>
 <b>OTHER SOURCES (NON-REVENUE)</b>				
49800	Transfers In	600,000	195,769	-
49800	Transfers In from Subfunds	<u>-</u>	<u>152,100</u>	<u>9,784</u>
	<b>TOTAL</b>	<b><u>600,000</u></b>	<b><u>347,869</u></b>	<b><u>9,784</u></b>
 <b>RESTRICTIONS</b>				
34585	Restricted for Capital Outlay	<u>40,000</u>	<u>415,000</u>	<u>492,882</u>
	<b>AVAILABLE FUNDS</b>	<b><u>640,036</u></b>	<b><u>762,882</u></b>	<b><u>502,666</u></b>
 <b>TRANSFERS OUT</b>				
99100	Transfers to Subfunds (Fund Balance)	<u>225,036</u>	<u>270,000</u>	<u>300,000</u>
34585	Restricted for Capital Outlay	<u>415,000</u>	<u>492,882</u>	<u>202,666</u>

**GENERAL CAPITAL PROJECTS**

**Fund 176 -- Fiscal Year Ending June 30, 2016**

		Unaudited Actual 2013-2014	Unaudited Actual 2014-2015	Budget 2015-2016
<b>BRIDGE</b>				
<b>REVENUE</b>				
<b>TRANSFER IN</b>				
49700-BRG	Transfers In from Sub Funds	-	50,000	150,000
	<b>TOTAL</b>	<u>-</u>	<u>50,000</u>	<u>150,000</u>
<b>RESTRICTIONS</b>				
34585	Restricted for Capital Projects	-	-	11,076
	<b>AVAILABLE FUNDS</b>	<u>-</u>	<u>50,000</u>	<u>161,076</u>
<b>EXPENDITURES</b>				
<b>91200 HIGHWAY &amp; STREET CAPITAL PROJECTS</b>				
705-BRG	Bridge Construction	-	38,924	150,000
	<b>TOTAL</b>	<u>-</u>	<u>38,924</u>	<u>150,000</u>
34585	<b>REST. FOR CAPITAL PROJECTS</b>	<u>-</u>	<u>11,076</u>	<u>11,076</u>

**GENERAL CAPITAL PROJECTS**

**Fund 176 -- Fiscal Year Ending June 30, 2016**

		Unaudited Actual 2013-2014	Unaudited Actual 2014-2015	Budget 2015-2016
<b>EQUIPMENT REVENUE</b>				
<b>NONRECURRING ITEMS</b>				
44530-EQP	Sale of Equipment	-	2,302	-
	<b>TOTAL</b>	<b>-</b>	<b>2,302</b>	<b>-</b>
<b>TRANSFER IN</b>				
49700-EQP	Transfers In from Other Funds	-	100,000	-
49700-EQP	Transfers In from Sub Funds	-	170,000	150,000
	<b>TOTAL</b>	<b>-</b>	<b>270,000</b>	<b>150,000</b>
<b>RESTRICTIONS</b>				
34585	Restricted for Capital Projects	-	-	31,571
	<b>AVAILABLE FUNDS</b>	<b>-</b>	<b>272,302</b>	<b>181,571</b>
<b>EXPENDITURES</b>				
<b>91200 HIGHWAY &amp; STREET CAPITAL PROJECTS</b>				
705-EQP	Bridge Construction	-	-	-
707-EQP	Building Improvements	-	-	-
714-EQP	Highway Equipment	-	202,431	150,000
718-EQP	Motor Vehicles	-	38,300	-
	<b>TOTAL</b>	<b>-</b>	<b>240,731</b>	<b>150,000</b>
34585	<b>REST. FOR CAPITAL PROJECTS</b>	<b>-</b>	<b>31,571</b>	<b>31,571</b>

**GENERAL CAPITAL PROJECTS**

**Fund 176 -- Fiscal Year Ending June 30, 2016**

		Unaudited Actual 2013-2014	Unaudited Actual 2014-2015	Budget 2015-2016
<b>FY15 PROJECTS</b>				
<b>REVENUE</b>				
<b>TRANSFER IN</b>				
49700-015	Transfers In from Other Funds	-	-	-
49700-015	Transfers In from Sub Funds	-	50,000	-
	<b>TOTAL</b>	<u>-</u>	<u>50,000</u>	<u>-</u>
<b>RESTRICTIONS</b>				
34585	Restricted for Capital Projects	-	-	37,702
	<b>AVAILABLE FUNDS</b>	<u>-</u>	<u>50,000</u>	<u>37,702</u>
<b>EXPENDITURES</b>				
<b>91200 HIGHWAY &amp; STREET CAPITAL PROJECTS</b>				
707-015	Building Improvements	-	12,298	-
	<b>TOTAL</b>	<u>-</u>	<u>12,298</u>	<u>-</u>
34585	<b>REST. FOR CAPITAL PROJECTS</b>	<u>-</u>	<u>37,702</u>	<u>37,702</u>

**GENERAL CAPITAL PROJECTS**

**Fund 176 -- Fiscal Year Ending June 30, 2016**

	Unaudited Actual 2013-2014	Unaudited Actual 2014-2015	Budget 2015-2016
<b>FY14 PROJECTS</b>			
<b>REVENUE</b>			
<b>RESTRICTIONS</b>			
34585 Restricted for Capital Projects	-	215,457	9,784
<b>AVAILABLE FUNDS</b>	<b>255,000</b>	<b>215,457</b>	<b>9,784</b>
<b>EXPENDITURES</b>			
<b>68000 CAPITAL OUTLAY</b>			
312-014 Contracts with Private Agencies - AIR	893	-	-
404-014 Hot Mix - AIR	12,591	-	-
404-014 Hot Mix - BLUFF	1,518	-	-
404-014 Hot Mix - PSP	-	37,405	-
409-014 Crushed Stone - AIR	6,000	-	-
409-014 Crushed Stone - BLUFF	8,781	-	-
713-014 Highway Construction - AIR	9,760	-	-
714-014 Highway Equipment	-	138,994	-
718-014 Motor Vehicles	-	29,275	-
<b>TOTAL</b>	<b>39,543</b>	<b>205,673</b>	<b>-</b>
<b>TRANSFERS OUT</b>			
99100 Transfers to Subfunds (Fund Balance)	-	-	9,784
<b>34585 REST. FOR CAPITAL PROJECTS</b>	<b>215,457</b>	<b>9,784</b>	<b>-</b>



**GENERAL CAPITAL PROJECTS**

**Fund 176 -- Fiscal Year Ending June 30, 2016**

		Unaudited Actual 2013-2014	Unaudited Actual 2014-2015	Budget 2015-2016
<b>CRYSTAL COVE</b>				
<b>REVENUE</b>				
<b>RESTRICTIONS</b>				
34585	Restricted for Capital Projects	<u>458,886</u>	<u>146,600</u>	<u>-</u>
<b>AVAILABLE FUNDS</b>		<b><u>458,886</u></b>	<b><u>146,600</u></b>	<b><u>-</u></b>
<b>EXPENDITURES</b>				
<b>68000 CAPITAL OUTLAY</b>				
169-COV	Part Time Personnel	14,256	-	-
201-COV	Social Security	1,091	-	-
312-COV	Contracts with Private Agencies	16,417	-	-
321-COV	Engineering Services	94,209	-	-
404-COV	Hot Mix	9,143	-	-
409-COV	Crushed Stone	109,150	-	-
438-COV	Pipe	3,554	-	-
708-COV	Communication Equipment	<u>64,466</u>	<u>-</u>	<u>-</u>
<b>TOTAL</b>		<b><u>312,286</u></b>	<b><u>-</u></b>	<b><u>-</u></b>
<b>TRANSFERS OUT</b>				
99100	Transfers to Subfunds (Fund Balance)	<u>-</u>	<u>146,600</u>	<u>-</u>
<b>34585</b>	<b>REST. FOR CAPITAL PROJECTS</b>	<b><u>146,600</u></b>	<b><u>-</u></b>	<b><u>-</u></b>

# *Educational Capital Projects*

*177*

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

**EDUCATIONAL CAPITAL PROJECTS FUND**

**Fund 177 -- Fiscal Year Ending June 30, 2016**

	<b>Unaudited Actual 2013-2014</b>	<b>Unaudited Actual 2014-2015</b>	<b>Budget 2015-2016</b>
<b>REVENUE</b>			
<b>COUNTY PROPERTY TAXES</b>			
40110 Current Property Tax	-	-	684,000
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>709,500</b>
<b>NON-RECURRING ITEMS</b>			
44540 Sale of Property	4,200	-	-
<b>TOTAL</b>	<b>4,200</b>	<b>-</b>	<b>-</b>
<b>OTHER GOVERNMENTS</b>			
48140 Contracted Services	-	-	10,000
<b>TOTAL</b>	<b>-</b>	<b>-</b>	<b>10,000</b>
34585 Restricted for Capital Outlay	148,511	148,511	148,511
<b>AVAILABLE FUNDS</b>	<b>148,511</b>	<b>148,511</b>	<b>832,511</b>
<b>EXPENDITURES</b>			
<b>91300 EDUCATIONAL CAPITAL PROJECTS</b>			
189 Other Salaries & Wages	-	-	29,249
201 Social Security	-	-	1,813
204 State Retirement	-	-	2,472
212 Employer Medicare	-	-	424
321 Engineering Services	-	-	8,000
510 Trustee's Commission	-	-	14,250
707 Building Improvements	-	-	839,803
790 Other Equipment	-	-	425,000
<b>TOTAL</b>	<b>-</b>	<b>-</b>	<b>1,321,011</b>
<b>34585 RESTRICTED FOR CAPITAL OUTLAY</b>	<b>148,511</b>	<b>148,511</b>	<b>(488,500)</b>

**EDUCATIONAL CAPITAL PROJECTS FUND**

**Fund 177 -- Fiscal Year Ending June 30, 2016**

	<b>Unaudited Actual 2013-2014</b>	<b>Unaudited Actual 2014-2015</b>	<b>Budget 2015-2016</b>
<b>BUS</b>			
<b>REVENUE</b>			
<b>COUNTY PROPERTY TAXES</b>			
40110 Current Property Tax-BUS	452,800	457,546	-
40120 Trustee's Collections-BUS	16,133	16,495	-
40130 Cir Clk/Clk & Master Collections-BUS	15,946	8,932	-
40140 Interest and Penalties-BUS	2,756	2,902	-
40150 Pick-up taxes-BUS	23	55	-
<b>TOTAL</b>	<b><u>487,659</u></b>	<b><u>485,931</u></b>	<b><u>-</u></b>
<b>NONRECURRING ITEMS</b>			
44530 Sale of Equipment-BUS	16,367	-	-
<b>TOTAL</b>	<b><u>16,367</u></b>	<b><u>-</u></b>	<b><u>-</u></b>
<b>RESTRICTIONS</b>			
34585 Restricted for Capital Outlay	226,087	93,295	569,692
<b>AVAILABLE FUNDS</b>	<b><u>730,113</u></b>	<b><u>579,226</u></b>	<b><u>569,692</u></b>
<b>91300 EDUCATIONAL CAPITAL PROJECTS</b>			
510-BUS Trustee's Commission	9,481	9,534	-
<b>99100 TRANSFERS OUT</b>			
590-BUS Transfers To Other Funds	627,337	-	-
<b>34585 RESTRICTED FOR CAPITAL OUTLA</b>	<b><u>93,295</u></b>	<b><u>569,692</u></b>	<b><u>569,692</u></b>

**EDUCATIONAL CAPITAL PROJECTS FUND**

**Fund 177 -- Fiscal Year Ending June 30, 2016**

	<b>Unaudited Actual 2013-2014</b>	<b>Unaudited Actual 2014-2015</b>	<b>Budget 2015-2016</b>
<b>SECURITY</b>			
<b>REVENUE</b>			
<b>OTHER SOURCES</b>			
49800 Transfers In	<u>-</u>	<u>200,000</u>	<u>-</u>
34585 Restricted for Capital Outlay	<u>827</u>	<u>827</u>	<u>200,827</u>
<b>AVAILABLE FUNDS</b>	<u><b>827</b></u>	<u><b>200,827</b></u>	<u><b>200,827</b></u>
<b>34585 RESTRICTED FOR CAPITAL OUTLAY</b>	<u><b>827</b></u>	<u><b>200,827</b></u>	<u><b>200,827</b></u>

**EDUCATIONAL CAPITAL PROJECTS FUND**

**Fund 177 -- Fiscal Year Ending June 30, 2016**

		<b>Unaudited Actual 2013-2014</b>	<b>Unaudited Actual 2014-2015</b>	<b>Budget 2015-2016</b>
<b>2015</b>				
<b>REVENUE</b>				
<b>OTHER SOURCES</b>				
49800	Transfers In	-	200,000	-
34585	Restricted for Capital Outlay	-	-	114,191
<b>AVAILABLE FUNDS</b>		<b>-</b>	<b>200,000</b>	<b>114,191</b>
<b>EXPENDITURES</b>				
<b>91300 EDUCATIONAL CAPITAL PROJECTS</b>				
707-014	Building Improvements-BUS	-	9,450	-
707-014	Building Improvements-KES	-	17,017	-
707-014	Building Improvements-OSHS	-	12,930	-
707-014	Building Improvements-RCHS	-	24,100	-
707-014	Building Improvements-RHS	-	2,833	-
707-014	Building Improvements-RVES	-	19,478	-
<b>TOTAL</b>		<b>-</b>	<b>85,809</b>	<b>-</b>
<b>34585</b>	<b>RESTRICTED FOR CAPITAL OUTLAY</b>	<b>-</b>	<b>114,191</b>	<b>114,191</b>

**EDUCATIONAL CAPITAL PROJECTS FUND**

**Fund 177 -- Fiscal Year Ending June 30, 2016**

		<b>Unaudited Actual 2013-2014</b>	<b>Unaudited Actual 2014-2015</b>	<b>Budget 2015-2016</b>
<b>2014</b>				
<b>REVENUE</b>				
<b>OTHER SOURCES</b>				
49800	Transfers In	<u>256,849</u>	<u>392,926</u>	<u>-</u>
34585	Restricted for Capital Outlay	<u>-</u>	<u>104,878</u>	<u>70,971</u>
<b>AVAILABLE FUNDS</b>		<b><u>256,849</u></b>	<b><u>497,804</u></b>	<b><u>70,971</u></b>
<b>EXPENDITURES</b>				
<b>91300 EDUCATIONAL CAPITAL PROJECTS</b>				
321-014	Engineering Services-MMS	1,250	-	-
707-014	Building Improvements	5,426	3,303	-
707-014	Building Improvements-BES	-	4,200	-
707-014	Building Improvements-BUS	8,478	19,277	-
707-014	Building Improvements-FIRE	4,925	3,658	-
707-014	Building Improvements-HHS	14,019	-	-
707-014	Building Improvements-KES	-	23,605	-
707-014	Building Improvements-MES	2,755	5,134	-
707-014	Building Improvements-MHS	-	6,621	-
707-014	Building Improvements-MMS	25,166	242,518	-
707-014	Building Improvements-OSHS	8,896	11,314	-
707-014	Building Improvements-OSMS	14,020	-	-
707-014	Building Improvements-RCHS	5,995	21,613	-
707-014	Building Improvements-RHS	-	12,586	-
707-014	Building Improvements-RMS	-	32,117	-
707-014	Building Improvements-RVES	38,511	40,886	-
715-014	Land-MMS	29	-	-
715-014	Land-MMS-CAP	<u>22,500</u>	<u>-</u>	<u>-</u>
<b>TOTAL</b>		<b><u>151,971</u></b>	<b><u>426,833</u></b>	<b><u>-</u></b>
<b>34585</b>	<b>RESTRICTED FOR CAPITAL OUTLAY</b>	<b><u>104,878</u></b>	<b><u>70,971</u></b>	<b><u>70,971</u></b>

**EDUCATIONAL CAPITAL PROJECTS FUND**

**Fund 177 -- Fiscal Year Ending June 30, 2016**

	<b>Unaudited Actual 2013-2014</b>	<b>Unaudited Actual 2014-2015</b>	<b>Budget 2015-2016</b>
<b>PHASE II</b>			
<b>REVENUE</b>			
48140 Contracted Services-PH2	6,457	11,339	-
34585 Restricted for Capital Outlay	637,607	388,969	166,036
<b>AVAILABLE FUNDS</b>	<b>644,064</b>	<b>400,308</b>	<b>166,036</b>
<b>EXPENDITURES</b>			
<b>91300 EDUCATIONAL CAPITAL PROJECTS</b>			
189-PH2 Other Salaries & Wages	21,925	21,055	-
201-PH2 Social Security	1,309	1,305	-
204-PH2 State Retirement	2,004	1,607	-
206-PH2 Life Insurance	4	-	-
207-PH2 Medical Insurance	539	-	-
208-PH2 Dental Insurance	30	-	-
212-PH2 Employer Medicare	306	305	-
299-PH2 Other Fringe Benefitsf	25	-	-
707-PH2 Building Improvements-BES	49,082	-	-
707-PH2 Building Improvements-HMS	-	-	-
707-PH2 Building Improvements-OSHS	-	-	-
707-PH2 Building Improvements-RCHS	172,606	-	-
707-PH2 Building Improvements-RHS	7,265	-	-
707-PH2 Building Improvements-RVES	-	-	-
707-PH2 Building Improvements-WHES	-	-	-
<b>TOTAL</b>	<b>255,095</b>	<b>24,272</b>	<b>-</b>
<b>99100 Transfers Out (other sub fund)</b>	<b>-</b>	<b>210,000</b>	<b>-</b>
<b>34585 RESTRICTED FOR CAPITAL OUTLAY</b>	<b>388,969</b>	<b>166,036</b>	<b>166,036</b>



**EDUCATIONAL CAPITAL PROJECTS FUND**

**Fund 177 -- Fiscal Year Ending June 30, 2016**

		Unaudited Actual 2013-2014	Unaudited Actual 2014-2015	Budget 2015-2016
<b>2013</b>				
<b>REVENUE</b>				
<b>OTHER LOCAL REVENUES</b>				
44540	Sale of Property	-	-	-
44990	Other Local Revenue	1,286	-	-
	<b>TOTAL</b>	<b>1,286</b>	<b>-</b>	<b>-</b>
<b>STATE OF TENNESSEE</b>				
46980	Other State Grants-EESI	28,389	1,950	-
	<b>TOTAL</b>	<b>29,675</b>	<b>1,950</b>	<b>-</b>
34585	Restricted for Capital Outlay	192,393	-	-
<b>EXPENDITURES</b>				
<b>91300 EDUCATIONAL CAPITAL PROJECTS</b>				
399-013	Other Contracted Services-EESI	28,389	1,950	-
707-013	Building Improvements	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>	<b>222,068</b>	<b>1,950</b>	<b>-</b>
<b>34585</b>	<b>RESTRICTED FOR CAPITAL OUTLAY</b>	<b>-</b>	<b>-</b>	<b>-</b>

**EDUCATIONAL CAPITAL PROJECTS FUND**

**Fund 177 -- Fiscal Year Ending June 30, 2016**

		Unaudited Actual 2013-2014	Unaudited Actual 2013-2014	Budget 2014-2015
<b>32M</b>				
<b>REVENUE</b>				
<b>OTHER LOCAL REVENUES</b>				
44570	Contributions & Gifts	1,177,565	-	-
<b>OTHER GOVERNMENTS</b>				
48140	Contracted Services	6,679	-	-
34585	Restricted for Capital Outlay	(117,828)	-	-
<b>AVAILABLE FUNDS</b>		<b>1,066,416</b>	<b>-</b>	<b>-</b>
<b>EXPENDITURES</b>				
<b>91300 EDUCATIONAL CAPITAL PROJECTS</b>				
189-32M	Other Salaries & Wages	32,938	-	-
201-32M	Social Security	1,968	-	-
204-32M	State Retirement	3,011	-	-
206-32M	Life Insurance	10	-	-
207-32M	Medical Insurance	1,213	-	-
208-32M	Dental Insurance	90	-	-
212-32M	Employer Medicare	460	-	-
299-32M	Other Fringe Benefits	75	-	-
321-32M	Engineering Services-OSES	26,792	-	-
707-32M	Building Improvements	13,413	-	-
707-32M	Building Improvements-BES	100,108	-	-
707-32M	Building Improvements-DSES	9,031	-	-
707-32M	Building Improvements-HMS	184,498	-	-
707-32M	Building Improvements-OSES	17,689	-	-
707-32M	Building Improvements-PH2	5,400	-	-
707-32M	Building Improvements-RCHS	625,890	-	-
707-32M	Building Improvements-RHS	43,831	-	-
<b>TOTAL</b>		<b>1,066,416</b>	<b>-</b>	<b>-</b>
<b>34585</b>	<b>RESTRICTED FOR CAPITAL OUTLAY</b>	<b>-</b>	<b>-</b>	<b>-</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 FUND**

**Fund 204-- Fiscal Year Ending June 30, 2016**

		<b>Unaudited Actual 2013-2014</b>	<b>Unaudited Actual 2014-2015</b>	<b>Budget 2015-2016</b>
<b>REVENUE</b>				
43115	Water Treatment Charges	947,199	956,966	1,000,000
43193	Water Tap Sales	<u>57,272</u>	<u>164,844</u>	<u>50,000</u>
<b>TOTAL REVENUE</b>		<b>1,004,471</b>	<b>1,121,810</b>	<b>1,050,000</b>
<b>EXPENDITURES</b>				
<b>55739 OTHER WASTE COLLECTION</b>				
	103 Assistant(s)	123,742	122,641	126,801
	105 Supervisor/Director	51,000	52,530	52,530
	169 Parttime Personnel	13,362	27,320	27,643
	187 Overtime Pay	12,219	15,000	15,000
	188 Bonus Payments	3,750	-	5,000
	191 Board & Committee Mbr Fees	3,800	7,800	6,120
	199 Other Per Diem & Fees	4,818	5,400	5,400
	201 Social Security	14,872	17,200	18,300
	204 State Retirement	17,740	16,700	17,800
	206 Life Insurance	325	330	330
	207 Medical Insurance	49,834	49,300	49,300
	208 Dental Insurance	1,033	1,050	1,500
	299 Other Fringe Benefits	-	-	2,400
	301 Accounting Service	11,000	-	301
	302 Advertising	214	400	350
	307 Communication	1,963	2,000	3,000
	320 Dues & Memberships	350	300	900
	321 Engineering Services	20,970	2,000	25,000
	331 Legal Services	6,271	22,500	20,000
	333 Licenses	2,497	3,000	3,200
	334 Maintenance Agreements	4,191	6,000	10,560
	335 Maint/Rpr Srv/Building	13,851	18,000	15,000
	336 Maint/Rpr Srv/Equipment	22,497	35,000	25,000
	338 Maint/Rpr Srv/Vehicle	995	3,500	6,000
	348 Postal Charges	2,611	4,000	5,000
	349 Printing, Stationery & Forms	12	2,000	1,300
	351 Rentals	194	-	1,000
	355 Travel	-	-	1,000
	359 Disposal Fees	19,936	20,000	25,000
	361 Permits	-	-	1,500
	409 Crushed Stone	956	500	1,500
	410 Custodial Supplies	579	600	1,000
	412 Diesel Fuel	1,534	800	2,000
	413 Drugs and Medical	99	-	-
	415 Electricity	66,042	68,000	75,000
	422 Food supplies	993	1,000	1,200
	425 Gasoline	8,670	7,500	8,000
	433 Lubricants	4	100	500
	435 Office Supplies	1,784	1,700	1,500
	450 Tires & Tubes	585	1,000	1,500
	451 Uniforms	2,380	3,500	3,500
	454 Water & Sewer	6,367	10,000	8,500

**WASTEWATER FUND**

**Fund 204-- Fiscal Year Ending June 30, 2016**

	<b>Unaudited Actual 2013-2014</b>	<b>Unaudited Actual 2014-2015</b>	<b>Budget 2015-2016</b>
<b>55739 OTHER WASTE COLLECTION CON'T</b>			
463 Testing	10,473	10,000	30,000
468 Chemicals	26,446	30,000	32,000
502 Building & Contents Ins	2,457	5,000	5,300
506 Liability Insurance	20,735	7,000	7,400
510 Trustee's Commission	10,245	11,000	11,000
511 Vehicle & Equipment Ins	4,824	7,500	7,900
513 Workman's Comp Ins	5,062	5,060	5,000
Depreciation	297,383	232,401	232,401
516 Other Self-Insured Claims	-	-	13,388
524 Inservice Staff Development	363	300	-
599 Other Charges	3,568	1,000	3,200
799 Other Capital Outlay	55,122	66,500	78,600
<b>TOTAL EXPENDITURES</b>	<b><u>930,716</u></b>	<b><u>904,432</u></b>	<b><u>1,002,624</u></b>
operating income/(loss)	73,755	217,378	47,376
<b>Nonoperating Revenues</b>			
Interest on Bonds	(32,275)	(30,882)	(29,466)
Interest on Loans	(61,673)	(78,000)	(78,000)
Grants	175,194	669,095	120,000
<b>Total Nonoperating Revenue (Expenses)</b>	<b><u>81,246</u></b>	<b><u>560,213</u></b>	<b><u>12,534</u></b>
Income (Loss) before transfers	155,001	777,591	59,910
<b>CASH FLOW</b>			
<b>FROM OPERATING ACTIVITIES</b>			
Net Income Operating	-	217,378	47,376
Depreciation	-	232,401	232,401
Receipts from Customers	1,027,583		
Payments to vendors	(394,000)		
Payments to employees	(291,411)		
Payments to Insurers	(33,076)	-	-
<b>CASH FROM OPERATIONS</b>	<b>309,096</b>	<b>449,779</b>	<b>279,777</b>
<b>FROM CAPITAL AND RELATED FINANCING</b>			
Proceeds from Capital Debt	628,888	800,000	480,000
Capital Grants	175,194	669,095	120,000
Acquisition of Capital Assets	(604,781)	(1,469,095)	(600,000)
99100-590 Principal on Bonds	(40,141)	(40,633)	(41,149)
55739-603 Interest on Bonds	(32,275)	(30,882)	(29,466)
55739-613 Interest on Other Loans	(61,673)	(78,000)	(78,000)
<b>CASH FROM FINANCING</b>	<b>65,212</b>	<b>(149,515)</b>	<b>(148,615)</b>
Increase (Decrease) in Cash	374,308	300,264	131,162
Beginning Cash	863,037	1,237,345	1,537,609
<b>Ending Cash</b>	<b><u>1,237,345</u></b>	<b><u>1,537,609</u></b>	<b><u>1,668,771</u></b>
<b>APPROPRIATION</b>			<b>1,518,838</b>

# *Employee Insurance 264*

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

**EMPLOYEE INSURANCE FUND**

**Fund 264 -- Fiscal Year Ending June 30, 2016**

		<b>Unaudited Actual 2013-2014</b>	<b>Unaudited Actual 2014-2015</b>	<b>Budget 2015-2016</b>
<b>REVENUE</b>				
<b>    SELF-INSURANCE PREMIUMS</b>				
43101	Self-Insurance Premiums/Contrib-HEALTH	2,122,479	-	-
43101	Self-Insurance Premiums/Contrib-RET	60,645	-	-
43101	Self-Insurance Premiums/Contrib-VISIO	10,780	-	-
43101	Self-Insurance Premiums/Contrib-GOV	75,028	76,175	100,920
43101	Self-Insurance Premiums/Contrib-HWY	7,883	8,537	12,360
43101	Self-Insurance Premiums/Contrib-SCH	423,696	419,724	425,000
	<b>TOTAL</b>	<b><u>2,700,511</u></b>	<b><u>504,436</u></b>	<b><u>538,280</u></b>
<b>    RECURRING ITEMS</b>				
44110	Investment Income	455	222	200
<b>    FUND BALANCE/RESERVES</b>				
35110	Designated For Purpose 1	200,000	200,000	200,000
39000	Beg. Undesignated Fund Balance	235,480	44,056	4,897
		<b><u>435,480</u></b>	<b><u>244,056</u></b>	<b><u>204,897</u></b>
	<b>AVAILABLE FUNDS</b>	<b><u>3,136,446</u></b>	<b><u>748,714</u></b>	<b><u>743,377</u></b>
<b>EXPENDITURES</b>				
<b>51900 OTHER GENERAL ADMINISTRATION</b>				
105	Supervisor/Director	10,423	10,379	20,000
207	Medical Insurance	2,380,114	-	-
	<b>TOTAL</b>	<b><u>2,390,537</u></b>	<b><u>10,379</u></b>	<b><u>20,000</u></b>
<b>58400 OTHER CHARGES</b>				
202	Handling Charges-GOV	10,698	9,866	10,000
202	Handling Charges-HWY	1,062	1,186	1,000
202	Handling Charges-SCH	37,518	33,823	35,000
340	Medical and Dental Services-GOV	73,506	83,794	80,000
340	Medical and Dental Services-HWY	16,767	21,646	20,000
340	Medical and Dental Services-SCH	352,300	383,123	400,000
	<b>TOTAL</b>	<b><u>491,853</u></b>	<b><u>533,438</u></b>	<b><u>546,000</u></b>
<b>99100 TRANSFERS OUT</b>				
590	Transfers to Other Funds-F101	10,000	-	-
	<b>TOTAL</b>	<b><u>10,000</u></b>	<b><u>-</u></b>	<b><u>-</u></b>
	<b>TOTAL</b>	<b><u>2,892,389</u></b>	<b><u>543,816</u></b>	<b><u>566,000</u></b>
35110	Designated for Purpose 1	200,000	200,000	200,000
<b>39000</b>	<b>END. UNASSIGNED FUND BALANCE</b>	<b><u>44,056</u></b>	<b><u>4,897</u></b>	<b><u>(22,623)</u></b>

# *Worker's Compensation 266*

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



**WORKER'S COMPENSATION**

**Fund 266 -- Fiscal Year Ending June 30, 2016**

	<b>Unaudited Actual 2013-2014</b>	<b>Unaudited Actual 2014-2015</b>	<b>Budget 2015-2016</b>
<b>REVENUE</b>			
<b>43100 GENERAL SERVICE CHARGES</b>			
43101 Self Insur Prem/Contributions-101	120,340	109,400	109,400
43101 Self Insur Prem/Contributions-1012	2,530	2,300	2,300
43101 Self Insur Prem/Contributions-116	10,230	9,300	9,300
43101 Self Insur Prem/Contributions-118	107,140	107,140	107,140
43101 Self Insur Prem/Contributions-121	15,620	14,200	14,200
43101 Self Insur Prem/Contributions-1211	2,860	2,600	2,600
43101 Self Insur Prem/Contributions-123	4,180	3,800	3,800
43101 Self Insur Prem/Contributions131	58,410	53,100	53,100
43101 Self Insur Prem/Contributions-141	151,780	99,300	99,300
43101 Self Insur Prem/Contributions-143	40,000	35,000	35,000
43101 Self Insur Prem/Contributions-144	105,000	110,000	110,000
43101 Self Insur Prem/Contributions-204	5,060	4,600	4,600
<b>TOTAL</b>	<b><u>623,150</u></b>	<b><u>550,740</u></b>	<b><u>550,740</u></b>
<b>OTHER LOCAL REVENUES</b>			
44110 Investment Income	1,706	1,378	1,500
<b>TOTAL REVENUE</b>	<b><u>624,856</u></b>	<b><u>552,118</u></b>	<b><u>552,240</u></b>
<b>RESERVES</b>			
34990 Reserved For Other General Purposes-101	294,537	330,218	319,226
34990 Reserved For Other General Purposes-1012	85,054	86,239	88,002
34990 Reserved For Other General Purposes-116	25,752	38,192	45,297
34990 Reserved For Other General Purpose-118	(138,712)	(167,680)	(238,699)
34990 Reserved For Other General Purpose-121	3,818	17,735	25,171
34990 Reserved For Other General Purpose-1211	34,401	36,027	38,033
34990 Reserved For Other General Purposes-123	21,708	25,260	23,662
34990 Reserved For Other General Purposes-131	269,569	309,875	(69,146)
34990 Reserved For Other General Purposes-141	474,031	499,534	461,011
34990 Reserved For Other General Purpose-143	113,199	99,752	118,530
34990 Reserved For Other General Purposes-144	(174,170)	(22,477)	(297,103)
34990 Reserved For Other General Purposes-204	15,187	18,733	5,808
34990 Reserved For Other General Purposes-363	6,979	6,449	6,449
39000 Beg. Undesignated Fund Balance	(13,457)	(631)	(2,939)
<b>TOTAL</b>	<b><u>1,017,895</u></b>	<b><u>1,277,226</u></b>	<b><u>523,301</u></b>
<b>TOTAL AVAILABLE FUNDS</b>	<b><u>1,642,751</u></b>	<b><u>1,829,344</u></b>	<b><u>1,075,541</u></b>
<b>58600 EMPLOYEE BENEFITS</b>			
202 Handling Charges & Admin. Cost	1,966	7,240	8,000
202 Handling Charges & Admin. Cost-101	188	30	-
202 Handling Charges & Admin. Cost-116	15	-	-
202 Handling Charges & Admin. Cost-118	128	45	-
202 Handling Charges & Admin. Cost-131	7	8	-
202 Handling Charges & Admin. Cost-141	139	-	-
202 Handling Charges & Admin. Cost-144	15	-	-
355 Travel	1,931	2,007	2,000

**WORKER'S COMPENSATION**

**Fund 266 -- Fiscal Year Ending June 30, 2016**

	<b>Unaudited Actual 2013-2014</b>	<b>Unaudited Actual 2014-2015</b>	<b>Budget 2015-2016</b>
<b>58600 EMPLOYEE BENEFITS (CONT)</b>			-
507 Medical Claims	-	-	500,000
507 Medical Claims-101	27,906	53,901	-
507 Medical Claims-1012	3,408	-	-
507 Medical Claims-116	2,152	142	-
507 Medical Claims-118	177,677	168,385	-
507 Medical Claims-121	(428)	3,832	-
507 Medical Claims-123	-	2,309	-
507 Medical Claims-131	1,671	189,585	-
507 Medical Claims-141	48,885	22,419	-
507 Medical Claims-143	3,857	4,578	-
507 Medical Claims-144	22,564	29,330	-
507 Medical Claims-204	-	6,343	-
513 Workman's Comp Insurance-101	21,969	26,383	26,383
513 Workman's Comp Insurance-1012	10	602	602
513 Workman's Comp Insurance-116	1,876	2,085	2,085
513 Workman's Comp Insurance-118	18,479	18,116	18,116
513 Workman's Comp Insurance-121	2,751	2,881	2,881
513 Workman's Comp Insurance-1211	561	622	622
513 Workman's Comp Insurance-123	826	993	993
513 Workman's Comp Insurance-131	10,588	12,966	12,966
513 Workman's Comp Insurance-141	33,470	36,538	36,538
513 Workman's Comp Insurance-143	6,844	6,860	6,860
513 Workman's Comp Insurance-144	13,265	12,561	12,561
513 Workman's Comp Insurance-204	1,209	1,352	1,352
<b>TOTAL</b>	<b><u>403,931</u></b>	<b><u>612,113</u></b>	<b><u>631,959</u></b>
<b>99100 TRANSFERS OUT</b>			
590 Transfers to Other Funds-101	<u>10,000</u>	<u>-</u>	<u>-</u>
<b>RESERVES</b>			
34990 Reserved For Other General Purposes-101	330,218	319,226	319,226
34990 Reserved For Other General Purposes-1012	86,239	88,002	88,002
34990 Reserved For Other General Purposes-116	38,192	45,297	45,297
34990 Reserved For Other General Purposes-118	(167,680)	(238,699)	(238,699)
34990 Reserved For Other General Purposes-121	17,735	25,171	25,171
34990 Reserved For Other General Purposes-1211	36,027	38,033	38,033
34990 Reserved For Other General Purposes-123	25,260	23,662	23,662
34990 Reserved For Other General Purposes-131	309,875	(69,146)	(69,146)
34990 Reserved For Other General Purposes-141	499,534	461,011	461,011
34990 Reserved For Other General Purposes-143	99,752	118,530	118,530
34990 Reserved For Other General Purposes-144	(22,477)	(297,103)	(297,103)
34990 Reserved For Other General Purposes-204	18,733	5,808	5,808
34990 Reserved For Other General Purposes-363	6,449	6,449	6,449
<b>TOAL</b>	<b><u>1,277,857</u></b>	<b><u>526,240</u></b>	<b><u>526,240</u></b>
Change in Claims Payable	<u>(48,406)</u>	<u>693,930</u>	<u>-</u>
<b>39000 END. UNASSIGNED FUND BAL.</b>	<b><u>(631)</u></b>	<b><u>(2,939)</u></b>	<b><u>(82,658)</u></b>

# *Judicial District Drug Fund (DTF)*

*357*

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

## **357 Fund**

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

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

##### **EQS:**

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

##### **REVENUE:**

This fund is supported by Fines from the courts within the 9<sup>th</sup> Judicial District along with forfeitures and proceeds from confiscated property and Justice Assistance Grant. This fund is budgeted to receive approximately \$265,100.

##### **EXPENDITURES:**

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

The total appropriation for Drug Enforcement is \$192,544. Of this, 50% (\$95,644) is for salaries and benefits while the remainder is for operations.

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

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

**JOINT VENTURE DRUG TASK FORCE**

**Fund 357 -- Fiscal Year Ending June 30, 2016**

	<b>Unaudited Actual 2013-2014</b>	<b>Unaudited Actual 2014-2015</b>	<b>Budget 2015-2016</b>
<b>EQS</b>			
<b>REVENUE</b>			
<b>JUDICIAL DISTRICT DRUG PROGRAM</b>			
42865 Forfeitures & Seizures	<u>22,972</u>	<u>1,913</u>	<u>-</u>
<b>TOTAL</b>	<b><u>22,972</u></b>	<b><u>1,913</u></b>	<b><u>-</u></b>
<b>RECURRING ITEMS</b>			
44110 Investment Income	<u>8</u>	<u>13</u>	<u>-</u>
34520 Restricted for Administration of Justice	<u>32,102</u>	<u>23,118</u>	<u>(2,981)</u>
<b>TOTAL AVAILABLE FUNDS</b>	<b><u>55,082</u></b>	<b><u>25,044</u></b>	<b><u>(2,981)</u></b>
<b>EXPENDITURES</b>			
<b>54150 DRUG ENFORCEMENT</b>			
307 Communication	-	1,515	-
338 Maint/Repair/Vehicles	-	561	-
431 Law Enforcement Supplies	-	6,105	-
718 Motor Vehicles	<u>28,116</u>	<u>20,392</u>	<u>-</u>
<b>TOTAL</b>	<b><u>28,116</u></b>	<b><u>28,573</u></b>	<b><u>-</u></b>
Adjustments	<u>3,848</u>	<u>(548)</u>	<u>-</u>
<b>Restricted for Admin. of Justice</b>	<b><u>23,118</u></b>	<b><u>(2,981)</u></b>	<b><u>(2,981)</u></b>

**JOINT VENTURE DRUG TASK FORCE**

**Fund 357 -- Fiscal Year Ending June 30, 2016**

	Unaudited Actual 2013-2014	Unaudited Actual 2014-2015	Budget 2015-2016
<b>REVENUE</b>			
<b>JUDICIAL DISTRICT DRUG PROGRAM</b>			
42140 Drug Control Fines	1,715	12,666	3,000
42340 Drug Control Fines	-	2,514	-
42620 Officers Costs	768	543	1,000
42760 District Attorney General Fees	233	-	-
42810 Fines	41,694	38,607	45,000
42865 Drug Task Force Forfeitures	56,562	38,375	40,000
42910 Proceeds from Confiscated Prop.	31,931	87,157	75,000
<b>TOTAL</b>	<b><u>132,903</u></b>	<b><u>179,862</u></b>	<b><u>164,000</u></b>
<b>RECURRING ITEMS</b>			
44110 Investment Income	-	-	100
44530 Sale of Equipment	7,711	21,735	1,000
44570 Contributions & Gifts	45,256	23,175	40,000
<b>TOTAL</b>	<b><u>52,967</u></b>	<b><u>44,910</u></b>	<b><u>41,100</u></b>
<b>PUBLIC SAFETY GRANTS</b>			
46220 Drug Control Grants-JAG	56,000	50,542	60,000
46220 Drug Control Grants-OCDTF	4,490	3,547	-
47990 Insurance Recovery	28,865	-	-
<b>TOTAL</b>	<b><u>89,355</u></b>	<b><u>54,089</u></b>	<b><u>60,000</u></b>
<b>TOTAL</b>	<b><u>275,225</u></b>	<b><u>278,861</u></b>	<b><u>265,100</u></b>
34520 Restricted for Administration of Justice	139,659	125,955	223,769
<b>AVAILABLE FUNDS</b>	<b><u>414,884</u></b>	<b><u>404,816</u></b>	<b><u>488,869</u></b>
<b>EXPENDITURES</b>			
<b>54150 DRUG ENFORCEMENT</b>			
103 Assistants	119,965	62,427	55,000
140 Salary Supplements	47,141	27,637	-
187 Overtime Pay	920	3,448	10,000
188 Bonus Payments	1,500	-	-
201 Social Security	9,098	5,043	10,595
204 State Retirement	11,202	5,629	11,703
206 Life Insurance	154	77	66
207 Medical Insurance	18,701	7,972	7,500
208 Dental Insurance	490	228	300
299 Other Fringe Benefits	1,120	440	480
305 Audit Services	1,821	-	-
307 Communication	5,693	5,240	4,000
309 Contracts w/Government Agencies	471	-	-
320 Dues & Memberships	400	300	400
333 Licenses	399	124	400
334 Maintenance Agreements	90	-	-
336 Maint/Repair Services-Equip't	320	-	500
338 Maint/Repair/Vehicles	3,024	3,813	10,000

348	Postal Charges	180	44	100
349	Printing, Stationery, & Forms	-	99	100
351	Rentals	3,090	5,511	7,000
353	Tow-In Services	650	3,925	6,500
355	Travel	10,388	6,116	11,000
425	Gasoline	20,261	8,642	23,000
431	Law Enforcement Supplies	2,848	1,723	5,000
435	Office Supplies	1,868	859	3,500
450	Tires & Tubes	730	1,081	2,000
451	Uniforms	-	144	-
499	Other Supplies & Materials	8,667	13,440	5,000
506	Liability Insurance	142	10,211	11,000
508	Premiums on Corporate Bonds	912	387	500
510	Trustee's Commission	1,570	1,422	1,500
511	Vehicle & Equipment Insurance	10,056	-	-
513	Workman's Compensation Insur	3,561	3,743	3,800
524	In-Service/Staff Development	1,495	807	1,000
599	Other Charges	-	516	600
	<b>TOTAL</b>	<b><u>288,927</u></b>	<b><u>181,048</u></b>	<b><u>192,544</u></b>
	Adjustments/Deleted Purchase Orders	3	-	-
<b>34520</b>	<b>Restricted for Admin. of Justice</b>	<b><u>125,955</u></b>	<b><u>223,769</u></b>	<b><u>296,325</u></b>

# *Economic Community Development 359*

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

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



## **FUND 359**

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

#### **HISTORY**

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

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

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

#### **OPERATION**

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

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

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

#### **PERSONNEL**

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

**CURRENT LOAN RECEIPIENTS**

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

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

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

**REVENUE:**

The revenue for this fund consists of the principal and interest payments received on the outstanding loans. Each outstanding loan has an amortization schedule laying out the minimum principal and interest payments due on a monthly basis. The payments are calculated on the time value of money basis. Revenue for this fund is estimated to be \$62,900.

**EXPENDITURES:**

The total appropriation for Industrial Development is \$156,274. Of this, 10% (\$15,072) is for salaries and benefits while the remainder is for loans.

**FUND BALANCE:**

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

**ECONOMIC AND COMMUNITY DEVELOPMENT FUND**

**Fund 359 -- Fiscal Year Ending June 30, 2016**

	<b>Unaudited Actual 2013-2014</b>	<b>Unaudited Actual 2014-2015</b>	<b>Budget 2015-2016</b>
<b>REVENUE</b>			
<b>RECURRING ITEMS</b>			
44110 Investment Income	243	205	-
<b>TOTAL</b>	<b>243</b>	<b>205</b>	<b>-</b>
<b>OTHER LOCAL REVENUES</b>			
44990 Interest-IABCC	1,828	1,625	1,200
44990 Interest-IBRO2	1,077	782	600
44990 Interest-IBRO3	1,842	1,571	1,000
44990 Interest-ICC	3,073	3,254	2,800
44990 Interest-ICO	90	-	-
44990 Interest-IDANA	805	782	500
44990 Interest-IJR	2,085	2,405	1,700
44990 Interest-IKO	1,590	500	-
44990 Interest-IMG	-	200	-
44990 Interest-IMLR	3,424	3,629	3,000
44990 Interest-IMSF	2,735	2,328	1,600
44990 Interest-ISSB	-	1,198	2,400
44990 Interest-IUTW	722	965	400
44990 Interest-IUTW2	1,948	1,861	1,200
44990 Principal-PABCC	-	-	3,600
44990 Principal-PBRO2	-	-	5,200
44990 Principal-PBRO3	-	-	4,200
44990 Principal-PCC	-	-	9,200
44990 Principal-PDANA	-	-	500
44990 Principal-PJR	-	-	4,000
44990 Principal-PMLR	-	-	4,200
44990 Principal-PMSF	-	-	7,000
44990 Principal-PSSB	-	-	3,000
44990 Principal-PUTW	-	-	3,400
44990 Principal-PUTW2	-	-	2,200
<b>TOTAL</b>	<b>21,219</b>	<b>21,100</b>	<b>62,900</b>
Notes Receivable - Long Term	636,791	683,223	595,871
39000 Beg. Undesignated Fund Balance	252,818	214,807	308,697
<b>AVAILABLE FUNDS</b>	<b>274,280</b>	<b>236,112</b>	<b>371,597</b>
<b>EXPENDITURES</b>			
<b>58120 INDUSTRIAL DEVELOPMENT</b>			
202 Handling Charges & Admin.	13,040	13,322	15,524
599 Other Charges	-	1,446	750
799 Other Capital Outlay	-	-	140,000
<b>TOTAL</b>	<b>13,040</b>	<b>14,768</b>	<b>156,274</b>
Notes Receivable - Long Term	683,223	595,871	595,871
<b>39000 END. UNDESIGNATED FUND BAL.</b>	<b>214,807</b>	<b>308,697</b>	<b>215,323</b>

# *District Attorney General Fund 364*

*This fund supports the operation of the District Attorney General's Office and is funded by revenues from District Attorney Fees earned in courts from around the district. Roane County serves as their Bookkeepers. There is no property tax that supports this fund.*

## **364 District Attorney General Fund**

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

#### **REVENUE:**

This fund is supported by fees earned by the DA from the courts within the 9<sup>th</sup> Judicial District. These fees are estimated to generate \$25,500.

#### **EXPENDITURES:**

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

The total appropriation for District Attorney General is \$16,300. This total amount is for operations.

#### **FUND BALANCE:**

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

**DISTRICT ATTORNEY GENERAL**

**Fund 364 -- Fiscal Year Ending June 30, 2016**

	<b>Unaudited Actual 2013-2014</b>	<b>Unaudited Actual 2014-2015</b>	<b>Budget 2015-2016</b>
<b>REVENUE</b>			
<b>FEES</b>			
42160 District Attorney General Fees	2,107	4,449	2,500
42360 District Attorney General Fees	6,338	9,002	8,000
42760 District Attorney General Fees	<u>15,165</u>	<u>12,222</u>	<u>15,000</u>
<b>TOTAL</b>	<b><u>23,610</u></b>	<b><u>25,673</u></b>	<b><u>25,500</u></b>
<b>RESTRICTIONS</b>			
34520 Restricted for Administration of Justice	<u>25,600</u>	<u>14,051</u>	<u>25,406</u>
<b>TOTAL AVAILABLE FUNDS</b>	<b><u>49,210</u></b>	<b><u>39,724</u></b>	<b><u>50,906</u></b>
<b>EXPENDITURES</b>			
<b>53600 DISTRICT ATTORNEY GENERAL</b>			
140 Salary Supplements	12,221	-	-
307 Communication	1,528	2,275	2,500
320 Dues & Memberships	498	100	-
348 Postal Charges	13	-	-
349 Printing, Stationary & Forms	23	780	2,000
351 Rentals	6,613	-	-
355 Travel	2,304	811	-
399 Other Contracted Services	150	-	-
422 Food Supplies	-	36	-
431 Law Enforcement Supplies	-	920	-
435 Office Supplies	3,837	2,192	6,000
499 Other Supplies & Materials	7,331	6,513	5,000
510 Trustee's Commission	242	256	300.00
524 In-Service/Staff Development	<u>399</u>	<u>435</u>	<u>500</u>
<b>TOTAL</b>	<b><u>35,159</u></b>	<b><u>14,318</u></b>	<b><u>16,300</u></b>
<b>34520 RESTRICTED FOR ADMINISTRATION OF JUSTIC</b>	<b><u>14,051</u></b>	<b><u>25,406</u></b>	<b><u>34,606</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 versus fixed rate indebtedness.
- Consider having the variable rate debt equal to the Trustee's invested idle funds, at minimum.
- Consider having variable rate debt which would not exceed 30% of total indebtedness; however, Roane County will consider the current debt market and anticipated direction of future interest rates before selecting variable rate instruments.
- In the event of variable rate debt, Roane County shall set aside an amount above the variable rate to protect the county in the event of an upswing in interest rates. Roane County shall budget at least 3% above the variable rate on the initial issuance.
- In the case of refinancing, an analysis report shall be provided which fully explains the reasons for the refinancing and the net savings and costs of the refinancing which will include not only interest charges but also the fees associated with the transaction.
- Ensure that refinanced debt will not exceed the associated asset's useful life.
- Ensure that no debt is issued which engages in interest swap agreements or complex financing arrangements.
- Complete State Form CT- 0253 prior to a new issue reflecting a preliminary estimated cost of issuance.
- Ensure all legal requirements for notice and for public meetings related to debt issuance are followed.



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

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

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

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

### Bench Marks

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

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

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

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

*...And More  
Statistics*

## *...AND MORE STATISTICS*

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

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

It is not our intention, in this Budget Document, to present conclusions to the enclosed statistics, but only to present a medium in which vital statistics are ready available for further discussions, research, and study. This is in no way a substitute, but a supplement of other statistics found in Annual Audits, Tennessee Statistical Abstract, and many other private and governmental reports.

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

FY 15 Operations with audit begining figures after closing

	A	B	C	F	G	H	I	J	K	L	M	P	U
1				Audit									
2	FUND		FUND	Fund Bal	Actual	Transfer	Rev.	Available	Actual	Transfer	Actual	Fund Bal	
3	NUMBER		TITLE	07/01/14	Revenue	In	& Trans In	Funds	Expenditures	Out	& Trans Out	6/30/2015	
4	GENERAL FUND												
5		101	GENERAL	4,968,437	15,801,334	330,000	16,131,334	21,099,771	15,024,122	160,300	15,184,422	5,915,349	39%
6							-						
7	SPECIAL REVENUE FUNDS												
8		116	SANITATION & WASTE REMOVAL	814,168	804,722	-	804,722	1,618,890	835,432	270,000	1,105,432	513,458	46%
9		118	AMBULANCE SERVICE	1,053,093	2,467,361	-	2,467,361	3,520,454	2,519,113	330,000	2,849,113	671,341	24%
10		121	FIRE & ANIMAL CONTROL	577,170	678,535	-	678,535	1,255,705	724,033	-	724,033	531,672	73%
11		122	SHERIFF DRUG CONTROL	139,947	53,157	-	53,157	193,104	54,832	-	54,832	138,272	252%
12		123	RECYCLING	322,914	713,955	-	713,955	1,036,869	781,411	-	781,411	255,457	33%
13		131	HIGHWAY/PUBLIC WORKS	784,642	4,005,654	-	4,005,654	4,790,296	3,530,119	381,618	3,911,737	878,560	22%
14							-				-		
15	EDUCATION FUNDS												
16		141	GENERAL PURPOSE SCHOOL	6,537,075	47,533,305	17,991	47,551,296	54,088,371	50,053,529	400,000	50,453,529	3,634,842	7%
17		142	SCHOOL FEDERAL PROJECTS	500,000	3,713,693	-	3,713,693	4,213,693	3,692,547	17,991	3,710,538	503,155	14%
18		143	SCHOOL CENTRAL CAFETERIA	929,645	3,571,180	-	3,571,180	4,500,825	3,451,264	-	3,451,264	1,049,561	30%
19		144	SCHOOL TRANSPORTATION	345,155	2,237,229	-	2,237,229	2,582,384	2,025,878	-	2,025,878	556,506	27%
20		146	EXTENDED SCHOOL PROGRAM	45,131	178,072	-	178,072	223,203	191,291	-	191,291	31,912	17%
21							-				-		
22	DEBT SERVICE FUNDS												
23		151	GENERAL DEBT SERVICE	2,486,672	2,739,726	197,409	2,937,135	5,423,807	3,253,402	-	3,253,402	2,170,405	67%
24		152	RURAL DEBT SERVICE	1,503,955	1,433,697	-	1,433,697	2,937,652	1,619,316	-	1,619,316	1,318,336	81%
25		156	EDUCATION DEBT SERVICE	654,525	226,867	-	226,867	881,392	307,250	-	307,250	574,142	187%
26	<b>OPERATIONAL FUNDS TOTAL</b>			<b><u>21,662,529</u></b>	<b><u>86,158,488</u></b>	<b><u>545,400</u></b>	<b><u>86,703,888</u></b>	<b><u>108,366,417</u></b>	<b><u>88,063,540</u></b>	<b><u>1,559,909</u></b>	<b><u>89,623,449</u></b>	<b><u>18,742,968</u></b>	
27							-				-		
28	CAPITAL PROJECTS FUNDS												
29		171	GENERAL CAPITAL PROJECTS*	2,628,973	960,716	430,300	1,391,016	4,019,989	1,345,570	-	1,345,570	2,674,420	199%
30		176	HIGHWAY CAPITAL PROJECTS*	822,594	2,324	255,724	258,048	1,080,642	497,627	-	497,627	583,015	117%
31		177	EDUCATIONAL CAP. PROJECTS*	915,798	499,219	400,000	899,219	1,815,017	548,458	-	548,458	1,266,558	231%
32							-				-		
33	PROPRIETARY FUNDS												
34		204	WASTEWATER TREATMENT**	1,279,483	1,444,911	-	1,444,911	2,724,394	886,823	71,515	958,338	1,766,056	184%
35		264	EMP. DENTAL INSURANCE	244,058	504,657	-	504,657	748,715	543,817	-	543,817	204,898	38%
36		266	WORKERS COMPENSATION	1,277,229	552,118	-	552,118	1,829,347	612,114	-	612,114	1,217,233	199%
37							-				-		
38	TRUST AND AGENCY FUNDS												
39		357	JUD. DIST. DRUG	149,073	280,787	-	280,787	429,860	209,619	-	209,619	220,240	105%
40		359	ECONOMIC & COMM. DEV.	216,050	21,305	-	21,305	237,355	14,767	-	14,767	222,588	1507%
41		364	DISTRICT ATTORNEY GENERAL	12,877	25,674	-	25,674	38,551	14,319	-	14,319	24,232	169%
42			<b>TOTAL FUNDS</b>	<b><u>29,208,664</u></b>	<b><u>90,450,198</u></b>	<b><u>1,631,424</u></b>	<b><u>92,081,622</u></b>	<b><u>121,290,286</u></b>	<b><u>92,736,655</u></b>	<b><u>1,631,424</u></b>	<b><u>94,368,079</u></b>	<b><u>26,922,208</u></b>	

Analysis of mid year ending estimate as compared to actual ending figure 6/2015

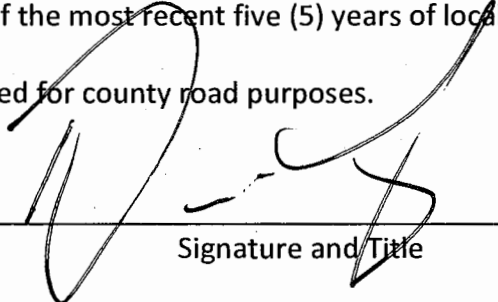
FY16 Fund	Beginning Balance		Difference	Accuracy
	Estimate	Calculated		
101	4,459,854	5,863,649	1,403,795	131%
116	460,202	513,377	53,175	112%
118	679,755	671,535	(8,220)	99%
121	439,652	532,725	93,073	121%
122	117,294	138,272	20,978	118%
123	205,995	255,376	49,381	124%
131	686,205	907,635	221,430	132%
141	2,835,799	3,567,879	732,080	126%
142	500,000	500,000	-	100%
143	900,000	1,045,261	145,261	116%
144	380,000	533,525	153,525	140%
146	30,000	27,712	(2,288)	92%
151	2,140,193	2,170,406	30,213	101%
152	1,311,586	1,317,979	6,393	100%
156	574,718	574,126	(592)	100%
171	2,000,000	2,674,419	674,419	134%
176	619,071	583,015	(36,056)	94%
177	679,805	1,266,558	586,753	186%
204	1,537,609	1,339,715	(197,894)	87%
264	203,364	204,898	1,534	101%
266	1,110,493	523,301	(587,192)	47%
357	165,861	220,240	54,379	133%
359	202,480	307,970	105,490	152%
364	21,306	25,405	4,099	119%
<b>Total</b>	<b>22,261,242</b>	<b>25,764,978</b>	<b>3,503,736</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

**CERTIFICATION OF ROAD REVENUES**

Roane County  
Fiscal Year 2015-2016

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  
\$ 1,321,000 has been appropriated and allocated for county road purposes from  
Fiscal Year 2015-2016 local revenue sources as compared to \$ 1,320,047 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

9-16-15  
\_\_\_\_\_  
Date

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

9-16-15  
\_\_\_\_\_  
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

	2010-2011	2011-2012	2012-2013	2013-2014	2014-2015*	Total
Property/In-lieu Taxes	1,300,154	1,261,565	1,253,058	1,230,272	1,211,300	6,256,349
Business Tax						
Mineral Severance	81,955	89,139	53,858	58,933	60,000	343,885
Local Option Sales Tax						
Wheel Tax						
Other Local Taxes/Revenue				2,028		
<b>Total Local Revenue</b>	<b>1,382,109</b>	<b>1,350,704</b>	<b>1,306,916</b>	<b>1,291,233</b>	<b>1,271,300</b>	<b>6,600,234</b>
Average = Total of 5 years total local revenue divided by 5 <span style="font-size: 2em; font-weight: bold; margin-left: 20px;">Five-year average</span> <span style="font-size: 2em; font-weight: bold; margin-left: 10px;">⇒</span>						1,320,047

\*estimate if audit figures are unavailable

### II. FY 2015-2016 Appropriation

Property/In-lieu Taxes	1,261,000
Business Tax	—
Mineral Severance	60,000
Local Option Sales Tax	—
Wheel Tax	—
Other Local Taxes/Revenue	—
<b>Total Local Revenue</b>	<b>1,321,000</b>

Source: FY 2010-2011 through FY 2013-2014 figures from Comprehensive Annual Financial Reports, Division of Local Government Audit, Comptroller, State of Tennessee, except Davidson, Hamilton, Knox, McMinn, Shelby, and Washington.



**Local Government  
Schedule of Debt Payments  
For Fiscal Year 2016**

Loan Agreements	Loan Name	Authorized and Unissued	Amount Outstanding at 06/30/15	Payment Fund		Total Debt Service
				Principal	Interest	
	State Revolving Loan Fund		\$ 3,697,576	Wastewater 204	\$ -	\$ 78,000
	Energy Efficient Loan 600,000		\$ 393,135	General Purpose School 141	\$ 59,724	\$ -
	Energy Efficient Loan 400,000		\$ 299,078	General Purpose School 141	\$ 38,592	\$ -
<b>TOTAL LOAN AGREEMENTS:</b>			<b>\$ 4,389,789</b>	<b>TOTAL</b>	<b>\$ 98,316</b>	<b>\$ 78,000</b>
	General Obligation Refunding Bonds, 2008A		\$ 9,975,000	Debt Service 151	\$ -	\$ 453,525
	General Obligation Refunding Bonds, Series 2008B		\$ 6,710,000	Debt Service 151	\$ 385,000	\$ 291,988
	General Obligation Refunding Bonds, Series 2009A		\$ 4,725,000	Debt Service 151	\$ 550,000	\$ 184,650
	General Obligation Bonds, Series 2010A		\$ 1,830,000	Debt Service 151	\$ 200,000	\$ 60,875
	Local Government Public Imp. Bonds, Series B-3-A		\$ 475,000	Debt Service 151	\$ 475,000	\$ 27,788
	Local Government Public Imp. Bonds, Series B-20-A		\$ 750,000	Debt Service 151	\$ -	\$ 35,438
	Local Government Public Imp. Bonds, Series B-13-A		\$ 1,750,000	Debt Service 151	\$ 150,000	\$ 103,350
	General Obligation Bonds, Series 2010A-HWY10		\$ 715,000	Debt Service 151	\$ 100,000	\$ 22,894
	General Obligation Bonds, Series 2010A-EQUIP		\$ 170,000	Debt Service 151	\$ 30,000	\$ 5,275
	Rural School Refunding Bonds, Series 2014		\$ 10,280,000	Rural Debt 152	\$ 1,205,000	\$ 288,868
	Rural School Refunding Bonds, Series 2010B		\$ 400,000	Rural Debt 152	\$ 100,000	\$ 12,250
	Rural School Refunding Bonds, Series 2008C		\$ 665,000	Education Debt 156	\$ 120,000	\$ 30,490
	Rural School Bonds, Series 2009B		\$ 675,000	Education Debt 156	\$ 125,000	\$ 22,720
<b>TOTAL GO BONDS:</b>			<b>\$ 39,120,000</b>	<b>TOTAL</b>	<b>\$ 3,440,000</b>	<b>\$ 1,540,111</b>
<b>Tax and Revenue Bonds</b>	620,000 Midtown Sewer		\$ 514,348	Wastewater 204	\$ 11,149	\$ 24,191
<b>TOTAL TAX AND REVENUE BONDS:</b>			<b>\$ 514,348</b>	<b>TOTAL</b>	<b>\$ 11,149</b>	<b>\$ 24,191</b>
<b>TOTAL DEBT OUTSTANDING</b>			<b>\$ 44,024,137</b>	<b>TOTAL DEBT FY16</b>	<b>\$ 3,549,465</b>	<b>\$ 1,642,302</b>

General Government	151	152	156			
Other Debt Service	\$ 25,681	\$ -	\$ -	\$ 1,860,000	\$ 1,305,000	\$ 245,000
Other Contracted Services	\$ 15,000	\$ 5,000	\$ 5,000	\$ 1,180,508	\$ 301,118	\$ 53,210
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**

	Principal	Interest	Total Debt Service
General Debt Service 151	\$ 1,890,000	\$ 1,185,783	\$ 3,075,783
Rural Debt Service 152	\$ 1,305,000	\$ 301,118	\$ 1,606,118
Education Debt Service 156	\$ 245,000	\$ 53,210	\$ 298,210
Wastewater 204	\$ 11,149	\$ 102,191	\$ 113,340
General Purpose School 141	\$ 98,316	\$ -	\$ 98,316
	<b>\$ 3,549,465</b>	<b>\$ 1,642,302</b>	<b>\$ 5,191,767</b>

**Debt Service By Function FY14**

	Principal	Interest	Total Debt Service
General	\$ 1,610,000	\$ 565,301	\$ 2,175,301
Roads and Bridges	\$ 100,000	\$ 22,894	\$ 122,894
Industrial Development	\$ -	\$ 138,788	\$ 138,788
Schools	\$ 1,648,316	\$ 354,328	\$ 2,002,644
Sewerlines	\$ 41,149	\$ 107,466	\$ 148,615
Roane County Jail	\$ -	\$ 453,525	\$ 453,525
	<b>\$ 3,399,465</b>	<b>\$ 1,642,302</b>	<b>\$ 5,041,766</b>

	151	152	156	141 & 204	
<b>TOTAL DEBT SERVICE</b>	<b>\$ 3,166,465</b>	<b>\$ 1,641,118</b>	<b>\$ 308,210</b>	<b>\$ 211,656</b>	<b>\$ 5,327,450</b>

<b>TOTAL OUTSTANDING AS OF 6/30/16</b>	<b>\$ 40,474,672</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.

## General Fund Balance and Recommended Range 2008-2015

