

Budget

Fiscal Year
2017 - 2018



Roane County, Tennessee

ROANE COUNTY BUDGET

2017-2018 FISCAL YEAR

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General Information

About Roane County

Soak in the rich land we call Roane County. Natural beauty and recreation are part of the good life here. Located in the Tennessee Valley with a Great Smoky Mountains backdrop, we enjoy four true seasons, generally mild temperatures and miles of picturesque and inviting waterways.

Spend summer days paddleboarding or cruising on a pontoon, or hiking and biking more than 60 miles of trails. Enjoy events year-round, from fireworks to fire breathing, classic cars to classic films, and races of all kinds. Music can be heard almost any night, from bluegrass to show tunes and from singer/songwriters to local bands.

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.

Our Cities:

Since its creation in 1801, Roane County and its five unique, historic communities—Harriman, Kingston, Rockwood, Oak Ridge and Oliver Springs—have attracted visitors and commerce to a place filled with beauty and opportunities.

Kingston is the county's seat, created after trading posts and inns grew up around Fort Southwest Point. By 1799, the Fort's garrison numbered over 400 men, becoming one of the most important military posts on the American frontier. Kingston is known for its scenic waterfront right in the center of town, and the location for the county's largest and longest-running festival – Smokin' the Water on July 4th.

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

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

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

Oliver Springs once drew visitors from near and far for their natural mineral spring. Established in 1930, "Oliver" came from the town's first postmaster. The "October Sky" movie was shot in the Oliver Springs coal mining area, as were scenes from its downtown. Visitors come from all around to venture up to Windrock Mountain and the Coal Creek OHV area.

Festivals & Attractions:

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

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

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

Live music can be heard year-round at a number of venues, including Bradbury Community Club, where you can tap your toes to bluegrass music every Tuesday night and the third Saturday. Unexpected locations can offer a laid-back vibe to enjoy singer/songwriters up close and personal, including lakeside restaurants and parks – like the easy listening sounds of the Babahatchie Band on a summer Sunday afternoon at Riverfront Park.

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

Watts Bar Lake is home to the 2010 National Bass Federation Championship, and holds annually – the Rockin' on the River, the Tennessee Team Trail, and numerous other fishing tournaments - nearly every weekend spring through fall.

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

For those individuals who prefer the great outdoors Caney Creek RV Park and Marina offers full upscale RV hookups, a riverside pool, and pontoon, paddle boat and canoe rentals. The new Riley Creek Campground as well as Soaring Eagle Campground also offers full hookups, swimming areas and wooded spots on the banks of Watts Bar Lake.

Explore Kingston's Fort Southwest Point, which serves as Tennessee's only colonial-era museum standing in its original location. Picture settlers building this way station in the late 1700s. Imagine their delight at the view from the fort's position on a bluff overlooking the confluence of the Tennessee, Clinch, and Emory rivers creating a 39,000-acre lake with more than 700 miles of shoreline. Enjoy the sights and sounds of this era at the Colonial Candlelight Tour in December.

Discover the mystery of the Secret City and the Manhattan Project, Oak Ridge's Atomic Age story. Learn how more than 75,000 people quietly assembled to create a workforce and a town that didn't appear on any map. Talk with National Park Service rangers and tour 'secret' sites to find out what lay behind X-10, Y-12 and K-25 and this industrial complex in the hills of East Tennessee – now established as a national historical park.

Education:

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

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

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

Industrial Development:

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

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

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

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

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

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. It all comes together in Roane.

**Information submitted by Pamela D. May, VP of Marketing & Tourism, The Roane Alliance, August 1, 2017*

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 Peggy 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
Terry Stevens
Dennis Humphrey
Sharon Brackett
Molly Hartup

Appointed Officials

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

Dr. Leah Rice Watkins
Shannon Conley
Connie Cook-Aytes
Charles Holiway
Lynn Farnham
Gene McClure
Scott Stout

Department Heads

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

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

Board of Education

District 1 Larry Brackett
District 1 Michael "Brillo" Miller
District 2 Darrell "Drack" Langley
District 2 Danny Wright
District 3&4 Sam Cox

District 3&4 Michael Taylor
District 5&6 Rob Jago
District 5&6 Hugh Johnson
District 5&6 Victor "Vic" King
District 7 Nadine Jackson

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

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

Peggy 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 Members

Larry Brackett- District: (1)

227 Scott Circle
Rockwood, TN 37854
865-354-3536
Term Expires: 2018

Michael Taylor-District: (3 & 4)

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

Michael "Brillo" Miller- District: (1)

P.O. Box 522
Rockwood, TN 37854
865-354-2015
Term Expires: 2020

Rob Jago- District: (5 & 6)

600 Calvin St.
Kingston, TN 37763
865-376-4549
Term Expires: 2020

Darrell "Drack" Langley-District: (2)

517 Russell Ave.
Harriman, TN 37748
865-882-6770
Term Expires: 2020

Hugh Johnson- District: (5 & 6)

310 Woodlawn Dr.
Kingston, TN 37763
865-376-9433
Term Expires: 2020

Danny Wright- District: (2)

1172 Swan Pond Circle Road
Harriman, TN 37748
865-310-9701
Term Expires: 2020

Victor "Vic" King-District: (5 & 6)

602 Scenic Drive
Kingston, TN 37763
865-399-0391
Term Expires: 2020

Sam Cox- District: (3 & 4)

2478 Old Harriman Hwy.
Oliver Springs, TN 37840
865-435-0765
Term Expires: 2018

Nadine Jackson: (7)

617 Mans Hollow Rd.
Kingston, TN 37748
865-414-3313
Term Expires: 2020

**PRINCIPALS/ASSISTANT PRINCIPALS
ROANE COUNTY SCHOOLS
2017-2018**

SCHOOL	PHONE	PRINCIPAL	ADDRESS	E-MAIL ADDRESS
Bowers Elementary	882-1185 882-1748** 882-3203***	Brenda Arwood Kevin Ayers*	120 Breazeale St., Harriman 37748	barwood@roaneschools.com ksayers@roaneschools.com
Cherokee Middle	376-9281 717-5445** 376-8525***	Elizabeth Rose Marlene Holton	200 Paint Rock Ferry Rd., Kingston 37763	ecrose@roaneschools.com mholton@roaneschools.com
Dyllis Springs Elementary	435-6357 717-5446** 435-3402***	Jenny Spakes Jeanne Armstrong*	120 Ollis Rd., Oliver Springs 37840	jspakes@roaneschools.com jharmstrong@roaneschools.com
Harriman Middle	882-1727 882-0681** 882-6285***	Leslie Smith Unknown at Publication*	1025 Cumberland St., Harriman 37748	lnsmith@roaneschools.com
Kingston Elementary	376-5252 717-5447** 376-8535***	Tim Thompson Billy M. Linville*	2000 Kingston Hwy., Kingston 37763	tthompson@roaneschools.com bmlinville@roaneschools.com
Midtown Elementary	882-1228 882-9278** 882-8165***	Kendra Inman Laura Fisher*	2830 Roane State Hwy., Harriman 37748	kjinman@roaneschools.com lpfisher@roaneschools.com
Midway Elementary	376-2341 717-5448** 376-8512***	Travis Langley Dawn Click*	130 Laurel Bluff Rd., Kingston 37763	tlangley@roaneschools.com dclick@roaneschools.com
Midway Middle	717-5464 717-5465** 376-0948***	Amy Cawood Lu Howard	104 Dogtown Rd., Ten Mile 37880	acawood@roaneschools.com lhoward@roaneschools.com
Oliver Springs Middle	435-0011 717-5449** 435-1621***	Nancy K. Wilson Pam Henry*	317 Roane St., Oliver Springs 37840	nkwilson@roaneschools.com pdhenry@roaneschools.com
Ridge View Elementary	354-2111 354-5151 354-5153** 354-5150***	Angela Spurgeon Christy Kamikawa*	625 Pumphouse Rd., Rockwood 37854	aspurgeon@roaneschools.com cgkamikawa@roaneschools.com
Rockwood Middle	354-0931 717-5451** 354-5160***	Amanda Evans Jeff Allen*	434 W. Rockwood St., Rockwood 37854	abevans@roaneschools.com jallen@roaneschools.com
Harriman High	882-1821 882-8371** 882-6479***	Scott Calahan Bobby Clark*	920 North Roane St., Harriman 37748	scalahan@roaneschools.com rlclark@roaneschools.com
Midway High	376-5645 717-5452** 376-8516***	Scott Mason Chastity Qualkenbush*	530 Loudon Hwy., Kingston 37763	smason@roaneschools.com cdqualkenbush@roaneschools.com
Oliver Springs High	435-7216 435-6775** 435-6774***	Justin Nivens Unknown at Publication*	419 Kingston Ave. P. O. Box 309, Oliver Springs 37840	jdnivens@roaneschools.com jljohnson@roaneschools.com
Roane County High	376-6534 717-5454** 376-8530***	Lance Duff Dan Matthews* Kent Millsaps*	540 W. Cumberland St., Kingston 37763	lduff@roaneschools.com dmatthews@roaneschools.com kmillsaps@roaneschools.com
Rockwood High	354-0882 354-5171** 354-5170***	C. Shannon Cawood Leanne Malicoat*	512 W. Rockwood St., Rockwood 37854	scawood@roaneschools.com lhmalicoat@roaneschools.com
Midtown Educational Center	882-3700 882-7734***	Chris B. Johnson	3096 Roane State Hwy., Harriman 37748	cbjohnson@roaneschools.com

*Assistant Principal

** Cafeteria

*** Fax Number

Revised 8/28/17

Summary of Current Operations

FY 18
Working Template of Operations with calculated beginning figures from active year

A	B	C	D	E	F	G	H	J	K	L	M	N	O	P	Q	R	S	T
Operation of Fund/Fund Balance																		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19
DATE:	6/30/2017		Books were closed on: July 28, 2017. Beginning Balances DO NOT reflect any audit adjustments	Closing of Books Restricted	Closing of Books Committed Assigned	Total Fund Balance	Proposed Revenue	Transfer In	Available Funds	Proposed Expenditures	Transfer Out	Total Exp & Trans Out	Est. Ending Rest./ Comm./ Assign	End Fund Bal with Rest/Com/As 6/30/2018	Est. Fund Balance Unassigned	Current Property Tax	Effect on Fund Bal w/ rest/comm/as	B Fund Bal Policy Level
101	GENERAL		5,476,013	1,677,118	7,153,131	17,070,779	-	24,223,910	18,494,094	450,000	18,944,094	1,750,000	5,279,816	3,529,816	0.705	(1,873,315)		27.9%
SPECIAL REVENUE FUNDS																		
116	SOLID WASTE		404,707		404,707	972,800	-	1,377,507	1,025,420	130,000	1,155,420	-	222,087	222,087	0.010	(182,620)		19.2%
118	AMBULANCE SERVICE		374,039	400,000	774,039	2,944,628	-	3,718,667	2,683,038	400,000	1,033,629	400,000	635,629	635,629	0.060	261,590		38.6%
121	FIRE & ANIMAL CONTROL		395,041	73,821	468,862	741,400	-	1,211,262	887,887	-	323,375	887,887	323,375	323,375	0.060	(146,487)		36.4%
122	SHERIFF DRUG CONTROL		48,385		48,385	47,600	-	95,985	49,400	-	46,585	49,400	46,585	46,585	0.030	(1,800)		94.3%
128	RECYCLING		542,295		542,295	777,700	-	1,319,995	881,151	50,000	438,844	881,151	438,844	438,844	0.100	(750,506)		17.1%
131	HIGHWAY/PUBLIC WORKS		1,485,298		1,485,298	3,556,400	-	5,041,698	3,790,012	516,894	4,306,906	-	643,000	5,424,706	1,225	(544,760)		9.8%
EDUCATION FUNDS																		
141	GENERAL PURPOSE SCHOOL		4,651,709	1,317,757	5,969,466	54,748,955	-	60,718,421	54,947,254	346,461	55,293,715	-	500,000	500,000	0.145	(377,741)		45.6%
142	SCHOOL FEDERAL PROJECTS		496,782		496,782	4,317,838	-	4,817,838	4,317,838	-	3,944,500	-	1,156,030	1,156,030	0.020	(200,000)		29.3%
143	SCHOOL CENTRAL CAFETERIA		1,256,030		1,256,030	3,844,500	-	5,100,530	3,944,500	-	2,304,000	-	617,066	617,066	0.020	(200,000)		26.8%
144	SCHOOL TRANSPORTATION		817,066		817,066	2,104,000	-	2,921,066	2,304,000	-	220,000	-	29,096	29,096	0.145	(377,741)		45.6%
146	EXTENDED SCHOOL PROGRAM		29,096		29,096	220,000	-	249,096	220,000	-	220,000	-	29,096	29,096	0.085	(302,132)		-1.4%
DEBT SERVICE FUNDS																		
151	GENERAL DEBT SERVICE		1,938,589		1,938,589	2,886,916	155,219	4,980,724	3,419,876	-	3,419,876	-	1,560,848	1,560,848	0.145	(377,741)		45.6%
152	RURAL DEBT SERVICE		959,040		959,040	1,488,400	-	2,447,440	1,705,180	-	1,705,180	-	742,260	742,260	0.145	(216,780)		43.5%
156	EDUCATION DEBT SERVICE		423,031		423,031	227,900	-	650,931	321,770	-	321,770	-	329,161	329,161	0.020	(93,870)		102.3%
OPERATIONAL FUNDS TOTAL																		
			18,804,552	3,965,478	22,770,030	95,949,816	155,219	118,875,070	98,941,620	1,493,355	100,434,725	2,793,000	18,440,295	15,647,295	2,440	(4,329,740)		
CAPITAL PROJECTS FUNDS																		
171	GENERAL CAPITAL PROJECTS*		2,499,272		2,499,272	975,000	737,000	4,211,272	2,205,200	107,000	2,312,200	1,166,725	1,899,072	732,347	0.050	(600,200)		82.1%
176	HIGHWAY CAPITAL PROJECTS*		430,921		430,921	-	400,000	830,921	806,297	-	806,297	-	24,624	24,624	0.085	(302,132)		3.1%
177	EDUCATIONAL CAP. PROJECTS*		279,834		279,834	999,600	346,461	1,625,895	1,648,193	-	1,648,193	-	(22,298)	(22,298)	0.085	(302,132)		-1.4%
PROPRIETARY FUNDS																		
204	WASTEWATER TREATMENT**		1,131,125		1,131,125	1,075,000	-	2,206,125	993,021	38,325	1,031,346	-	1,174,779	1,174,779	0.050	(600,200)		113.9%
264	EMP. HEALTH INSURANCE		(2,236)	200,000	197,764	607,130	-	804,894	585,309	-	585,309	200,000	219,585	19,585	0.050	(600,200)		37.5%
266	WORKERS COMPENSATION		306,416		306,416	660,888	-	967,304	702,285	-	702,285	-	265,019	265,019	0.050	(600,200)		37.7%
TRUST AND AGENCY FUNDS																		
357	JUD. DIST. DRUG		159,612		159,612	250,000	-	409,612	245,871	-	245,871	-	163,741	163,741	0.050	(600,200)		66.6%
359	ECONOMIC & COMM. DEV.		903,518		903,518	70,950	-	974,468	167,024	-	167,024	-	807,444	807,444	0.050	(600,200)		483.4%
364	DISTRICT ATTORNEY GENERAL		26,291		26,291	25,500	-	51,791	16,700	-	16,700	-	35,091	35,091	0.050	(600,200)		210.1%
TOTAL FUNDS																		
			23,979,504	4,725,283	28,704,787	100,613,884	1,638,680	130,957,351	106,311,320	1,638,680	107,950,000	4,159,725	23,007,351	18,847,626	2,575	(5,697,436)		
CAPITAL FUNDS DO NOT MATCH AUDIT SINCE AUDIT KEEPS ENCUMBRANCES FROM PRIOR YEARS SKEWING BUDGETS																		
ENTERPRISE FUND USES CASH BASIS RATHER THAN FUND BALANCE AMOUNT																		
47																		

Roane County Government
Real & Personal Property

	6-Jun-17	All Others	156	152	121	(2017 Tax Levy) 2018 BUDGET	(2016 Tax Levy) 2017 BUDGET	Diff	Percent Change
REAL	Countywide Tax	Educ. Debt	Rural School	Rural					
Oak Ridge	140,150,460					140,150,460	139,036,884	1,113,576	0.801%
Harriman	104,180,290	104,180,290				104,180,290	105,774,980	(1,594,690)	-1.508%
Kingston	138,679,235	138,679,235	138,679,235			138,679,235	138,173,071	506,164	0.366%
Rockwood	70,858,260	70,858,260	70,858,260			70,858,260	71,826,835	(968,575)	-1.348%
Oliver Springs	8,943,495	8,943,495	8,943,495			8,943,495	8,892,935	50,560	0.569%
Rural	<u>693,181,150</u>	<u>693,181,150</u>	<u>693,181,150</u>	<u>693,181,150</u>		<u>693,181,150</u>	<u>687,131,537</u>	<u>6,049,613</u>	<u>0.880%</u>
Total Real	<u>1,155,992,890</u>	<u>1,015,842,430</u>	<u>911,662,140</u>	<u>693,181,150</u>		<u>1,155,992,890</u>	<u>1,150,836,242</u>	<u>5,156,648</u>	<u>0.448%</u>
PERSONAL									
Oak Ridge	9,756,059					9,756,059	8,101,424	1,654,635	20.424%
Harriman	6,226,004	6,226,004				6,226,004	4,168,077	2,057,927	49.374%
Kingston	4,199,605	4,199,605	4,199,605			4,199,605	5,210,959	(1,011,354)	-19.408%
Rockwood	13,631,698	13,631,698	13,631,698			13,631,698	13,219,204	412,494	3.120%
Oliver Springs	490,794	490,794	490,794			490,794	294,067	196,727	66.899%
Rural	<u>21,692,415</u>	<u>21,692,415</u>	<u>21,692,415</u>	<u>21,692,415</u>		<u>21,692,415</u>	<u>16,670,303</u>	<u>5,022,112</u>	<u>30.126%</u>
Total Personal	<u>55,996,575</u>	<u>46,240,516</u>	<u>40,014,512</u>	<u>21,692,415</u>		<u>55,996,575</u>	<u>47,664,034</u>	<u>8,332,541</u>	<u>17.482%</u>
PUBLIC UTILITY	2016 Utilities					(2017 Tax Levy) 2018 BUDGET	(2016 Tax Levy) 2017 BUDGET		
Oak Ridge	2,459,513					2,459,513	2,358,032	101,481	4.304%
Harriman	5,409,852	5,409,852				5,409,852	5,640,592	(230,740)	-4.091%
Kingston	2,336,446	2,336,446	2,336,446			2,336,446	2,730,417	(393,971)	-14.429%
Rockwood	4,784,662	4,784,662	4,784,662			4,784,662	5,006,594	(221,932)	-4.433%
Oliver Springs	1,017,206	1,017,206	1,017,206			1,017,206	1,086,208	(69,002)	-6.353%
Rural	<u>27,938,601</u>	<u>27,938,601</u>	<u>27,938,601</u>	<u>27,938,601</u>		<u>27,938,601</u>	<u>25,584,087</u>	<u>2,354,514</u>	<u>9.203%</u>
Subtotal	<u>43,946,280</u>	<u>41,486,767</u>	<u>36,076,915</u>	<u>27,938,601</u>		<u>43,946,280</u>	<u>42,405,930</u>	<u>1,540,350</u>	<u>3.632%</u>
Total	<u>1,255,935,745</u>	<u>1,103,569,713</u>	<u>987,753,567</u>	<u>742,812,166</u>		<u>1,255,935,745</u>	<u>1,240,906,206</u>	<u>15,029,539</u>	<u>1.211%</u>
Divided by									
100	12,559,357	11,035,697	9,877,536	7,428,122					
Muliplied by									
95%	11,962,788	10,511,502	9,408,353	7,075,286					
Muliplied by									
0.01	<u>119,628</u>	<u>105,115</u>	<u>94,084</u>	<u>70,753</u>					
Numbers Used	<u>119,000</u>	<u>104,500</u>	<u>94,000</u>	<u>71,000</u>					
		0.9352 School ADA		111,289					
		0.0648 Oak Ridge ADA		7,711					
				119,000					
Estimate									
Value of Penny:	2017	2016	2015	2014	2013				
County Wide	119,000	118,000	118,000	120,000	120,000				
Education Debt	104,500	104,000	103,000	104,000	104,000				
Rural School Debt	94,000	93,000	92,000	94,000	94,000				
Rural	71,000	69,000	68,000	70,000	70,000				
RCSL/ADA	111,289	112,000	112,000	113,000	113,000				
OR/ADA	7,711	6,000	6,000	7,000	7,000				

1,255,935,745	<u>Countywide</u>
1,103,569,713	<u>Harriman Incl.</u>
987,753,567	<u>Rural School</u>
742,812,166	<u>Rural</u>

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

95%

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	0.705	0.705	0.705	0.705	8,854,347	420,581	8,433,766
118	Ambulance Service	0.010	0.010	0.010	0.010	125,594	5,966	119,628
121	Fire & Animal Control	0.060				445,687	21,170	424,517
123	Recycling Center	0.030	0.030	0.030	0.030	376,781	17,897	358,884
131	Highway/Public Works	0.100	0.100	0.100	0.100	1,255,936	59,657	1,196,279
141	G.P.S.(ADA .9352)	1.146	1.146	1.146	1.146	14,388,251	683,442	13,704,809
151	General Debt Service	0.145	0.145	0.145	0.145	1,821,107	86,503	1,734,604
152	Rural Debt Service	0.145	0.145			1,432,243	68,032	1,364,211
156	Education Debt Service	0.020	0.020	0.020		220,714	10,484	210,230
171	General Capital Projects	0.050	0.050	0.050	0.050	627,968	29,828	598,139
177	School Capital Projects (ADA .9352)	0.079	0.079	0.079	0.079	996,962	47,356	949,606
356	Oak Ridge - Schools (ADA .0648)	0.085	0.085	0.085	0.085	936,820	44,499	892,321
	Total	<u>2.575</u>	<u>2.515</u>	<u>2.370</u>	<u>2.350</u>	<u>31,482,409</u>	<u>1,495,414</u>	<u>29,986,994</u>

	Collection
County General Fund 101	8,433,766
Special Revenue Funds 118-123	903,029
Highway Fund 131	1,196,279
School Fund 141	13,704,809
Debt Funds 151-156	3,309,045
Capital Funds 171-177	1,547,746
Oak Ridge Schools	892,321
	<u>29,986,994</u>

Roane County, Tennessee

Calculation of the taxes levied on each city

6-Jun-17

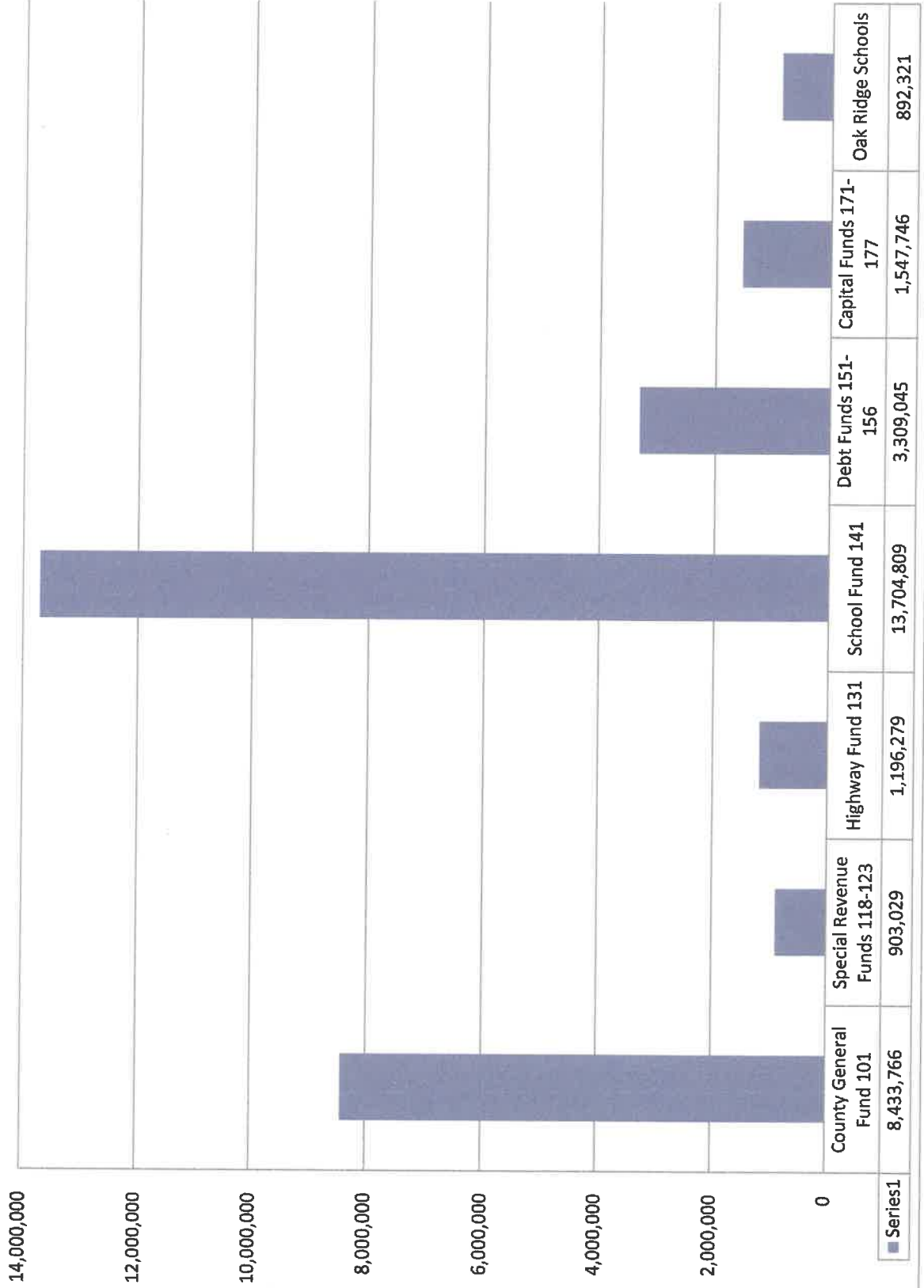
2016/2017 Budget

	Harriman	Oak Ridge	Kingston	Rockwood	Oliver Springs	Rural County	Totals
R & P	109,943,057	147,138,308	143,384,030	85,046,039	9,187,002	703,801,840	1,198,500,276
PSC	<u>5,640,592</u>	<u>2,358,032</u>	<u>2,730,417</u>	<u>5,006,594</u>	<u>1,086,208</u>	<u>25,584,087</u>	<u>42,405,930</u>
Total Assessed	/ <u>115,583,649</u>	/ <u>149,496,340</u>	/ <u>146,114,447</u>	/ <u>90,052,633</u>	/ <u>10,273,210</u>	/ <u>729,385,927</u>	/ <u>1,240,906,206</u>
	x <u>1,155,836</u>	x <u>1,494,963</u>	x <u>1,461,144</u>	x <u>900,526</u>	x <u>102,732</u>	x <u>7,293,859</u>	x <u>12,409,062</u>
Value of Penny	11,558	14,950	14,611	9,005	1,027	72,939	124,091
Est. Tax Rate	x <u>237.0</u>	x <u>235.0</u>	x <u>251.5</u>	x <u>251.5</u>	x <u>251.5</u>	x <u>257.5</u>	x <u>N/A</u>
Tax Levy	<u>2,739,332</u>	<u>3,513,164</u>	<u>3,674,778</u>	<u>2,264,824</u>	<u>258,371</u>	<u>18,781,688</u>	<u>31,232,157</u>

2017/2018

	Harriman	Oak Ridge	Kingston	Rockwood	Oliver Springs	Rural County	Totals
R & P	110,406,294	149,906,519	142,878,840	84,489,958	9,434,289	714,873,565	1,211,989,465
PSC	<u>5,409,852</u>	<u>2,459,513</u>	<u>2,336,446</u>	<u>4,784,662</u>	<u>1,017,206</u>	<u>27,938,601</u>	<u>43,946,280</u>
Total Assessed	/ <u>115,816,146</u>	/ <u>152,366,032</u>	/ <u>145,215,286</u>	/ <u>89,274,620</u>	/ <u>10,451,495</u>	/ <u>742,812,166</u>	/ <u>1,255,935,745</u>
	x <u>1,158,161</u>	x <u>1,523,660</u>	x <u>1,452,153</u>	x <u>892,746</u>	x <u>104,515</u>	x <u>7,428,122</u>	x <u>12,559,357</u>
Value of Penny	11,582	15,237	14,522	8,927	1,045	74,281	125,594
Est. Tax Rate	x <u>236.989</u>	x <u>235.0</u>	x <u>251.5</u>	x <u>251.5</u>	x <u>251.5</u>	x <u>257.5</u>	x <u>N/A</u>
Tax Levy	<u>2,744,715</u>	<u>3,580,434</u>	<u>3,652,005</u>	<u>2,245,158</u>	<u>262,844</u>	<u>19,126,596</u>	<u>31,611,752</u>
17-18 Tax Levy	2,744,715	3,580,434	3,652,005	2,245,158	262,844	19,126,596	31,611,752
16-17 Tax Levy	-	<u>3,513,164</u>	<u>3,674,778</u>	<u>2,264,824</u>	<u>258,371</u>	<u>18,781,688</u>	<u>31,232,157</u>
Difference	<u>5,383</u>	<u>67,270</u>	<u>(22,774)</u>	<u>(19,665)</u>	<u>4,472</u>	<u>344,909</u>	<u>379,595</u>

Roane County Budget FY 2017-18 Property Tax to support each fund



*Resolutions
&
Approvals*

A RESOLUTION fixing the tax levy in Roane County, Tennessee for the Fiscal Year beginning July 1, 2017.

SECTION 1. BE IT RESOLVED by the County Commission of Roane County, Tennessee, assembled in session on the 10th day of July, 2017, that the combined property tax rate for Roane County, Tennessee, for the Fiscal Year beginning July 1, 2017, 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:

Fund	Proposed Expenditures	Outside Tax Rate	1 Inside Tax Rate	2 Inside Tax Rate	3 Inside Tax Rate
Budgeted Value of the Penny		71,000	94,000	104,500	119,000
FUNDS					
County General	18,944,094	0.7050	0.7050	0.7050	0.7050
Solid Waste/Sanitation	1,155,420				
Ambulance Service	2,683,038	0.0100	0.0100	0.0100	0.0100
Fire and Animal Control	887,887	0.0600			
Recycling Center	881,151	0.0300	0.0300	0.0300	0.0300
County Road	4,306,906	0.1000	0.1000	0.1000	0.1000
General Purpose Schools	55,293,715	1.2250	1.2250	1.2250	1.2250
School Federal Projects	4,317,838				
School Cafeterias	3,944,500				
School Transportation	2,304,000				
Extended School Program	220,000				
General Debt Service	3,419,876	0.1450	0.1450	0.1450	0.1450
Rural Debt Service	1,705,180	0.1450	0.1450		
Education Debt Service	321,770	0.0200	0.0200	0.0200	
Capital Projects Fund	2,321,500	0.0500	0.0500	0.0500	0.0500
Education Capital Projects	1,648,193	0.0850	0.0850	0.0850	0.0850
Wastewater Treatment	1,031,346				
Employee Insurance	585,309				
Workers Compensation	702,285				
Economic & Community Dev	167,024				
Judicial Drug Enforcement	245,871				
District Attorney General	16,700				
Other Funds (122,176)	855,697				
Total	107,959,000	2.575	2.515	2.370	2.350
Prior Year		2.575	2.515	2.370	2.350

1 - Within corporate city limits of Kingston, Oliver Springs, and Rockwood.

2 - Within corporate city limits of Harriman.

3 – within corporate city limits of Oak Ridge.

SECTION 2. BE IT FURTHER RESOLVED, that there is levied by and for the use of Roane County, Tennessee, a business tax upon merchants, other vocations, occupations, and businesses doing business or exercising a taxable privilege by the Business Tax Act of the State of Tennessee and the amendments thereto. The business taxes hereby levied shall be the maximum amounts levied by the Business Act of 1971 and all amendments thereto. The proceeds of said taxes shall accrue to the County General Fund except where otherwise provided by statute.

SECTION 3. BE IT FURTHER RESOLVED, that there is hereby levied a Tax upon the severance of sand, gravel, limestone, phosphate rock, or other mineral products in the sum of .15 per ton, as authorized by the provisions of Chapter 384 of the Private Acts of 1982 and all amendments thereto, and heretofore adopted and ratified by the Commission, proceeds of the severance tax shall accrue to the Highway Fund.

SECTION 4. BE IT FURTHER RESOLVED, that there is hereby levied a tax upon the occupancy of every hotel of each tenant in the amount of five percent (5%) of the rate charged by the operator, as authorized by Chapter 166 of the 1992 Private Acts and all amendments thereto.

SECTION 5. BE IT FURTHER RESOLVED, that all Resolutions of the County Commission of Roane County, Tennessee, which are in conflict with this Resolution are hereby repealed.

SECTION 6. BE IT FURTHER RESOLVED, that this Resolution take effect from and after this passage, the public welfare requiring it. This Resolution shall be spread upon the minutes of the County Commission. Passed this the 10th day of July, 2017.

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

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

The following Commissioners passed: -0-

The following Commissioners voted No: -0-

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

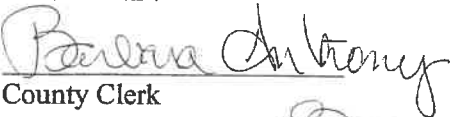
APPROVED:



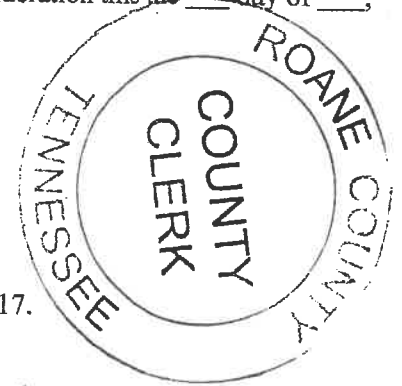
COUNTY CHAIRMAN

The foregoing Resolution was submitted to the County Executive for his consideration this the _____ day of _____, 2017.

ATTESTED:



County Clerk



I hereby approve veto _____ the foregoing Resolution, the 21 day of July, 2017.



ROANE COUNTY EXECUTIVE

Recommended by Budget Committee

IN THE COUNTY COMMISSION FOR ROANE COUNTY, TENNESSEE

A RESOLUTION making appropriations for various funds, departments, institutions, offices and agencies of Roane County, Tennessee for the fiscal year beginning July 1, 2017 and ending June 30, 2018.

SECTION 1. BE IT RESOLVED by the County Commission of Roane County, Tennessee, assembled on this 21th day of *July* 2017 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, 2017 and ending June 30, 2018 according to the following schedule.

	FY17	FY18	Variance
101-COUNTY GENERAL FUND			
<u>General Government</u>			
County Commission	\$ 137,392	\$ 143,297	\$ 5,905
Board of Equalization	11,400	11,400	-
Beer Board	5,620	5,620	-
Budget and Finance Committee	12,525	12,525	-
Other Boards and Committees	42,830	42,830	-
County Executive	282,326	286,714	4,388
County Attorney	121,848	122,390	542
Election Commission	448,063	326,298	(121,765)
Register of Deeds	319,003	327,632	8,629
Planning & Zoning	210,857	214,809	3,952
Codes Compliance	269,757	343,086	73,329
County Buildings	535,223	517,534	(17,689)
Other General Administration	36,350	36,500	150
Preservation of Records	130,342	120,566	(9,776)
Risk Management	461,710	489,166	27,456
Total General Government	<u>\$ 3,025,246</u>	<u>\$ 3,000,367</u>	<u>\$ 24,879</u>
<u>Finance</u>			
Accounting and Budgeting	468,370	482,105	13,735
Purchasing	182,813	190,986	8,173
Property Assessor's Office	582,086	586,435	4,349
Reappraisal Program	122,720	158,606	35,886
County Trustee's Office	306,896	319,069	12,173
County Clerk's Office	624,320	643,126	18,806
Total Finance	<u>\$ 2,287,205</u>	<u>\$ 2,380,327</u>	<u>\$ 93,122</u>

	FY17	FY18	Variance
<u>Administration of Justice</u>			
Circuit Court	\$ 266,597	\$ 275,296	\$ 8,699
General Sessions Court	498,047	515,991	17,944
General Sessions Judge	597,075	596,012	(1,063)
Drug Court	179,583	178,667	(916)
Chancery Court	325,772	355,958	30,186
Juvenile Court	428,741	443,304	14,563
Other Administration of Justice	55,100	55,100	-
Total Administration of Justice	\$ 2,350,915	\$ 2,420,328	\$ 69,413
<u>Public Safety</u>			
Sheriff Department	3,702,080	3,697,653	(4,427)
Jail	3,037,339	3,244,221	206,882
Civil Defense	404,983	424,407	19,424
Other Emergency Management	-	430,362	430,362
County Coroner	68,000	71,000	3,000
Total Public Safety	\$ 7,212,402	\$ 7,867,643	\$ 655,241
<u>Public Health and Welfare</u>			
Local Health Center	173,863	181,382	7,519
Other Local Health Services	560,478	553,688	(6,790)
State Health Department	52,781	52,781	-
Other Local Health & Welfare	120,000	120,000	-
Total Public Health & Welfare	\$ 907,122	\$ 907,851	\$ 729
<u>Social, Cultural and Recreational Services</u>			
Libraries	15,800	15,800	-
Parks and Fair Boards	488,372	528,638	40,266
Recreational	\$ 504,172	\$ 544,438	\$ 40,266
<u>Agricultural and Natural Resources</u>			
Agricultural Ext. Service	85,917	93,016	7,099
Soil Conservation	56,776	58,436	1,660
Total Agricultural & Natural Resources	\$ 142,693	\$ 151,452	\$ 8,759
<u>Other General Government</u>			
Industrial Development	613,850	614,110	260
Veteran's Services	55,191	56,753	1,562
Employee Benefits	64,000	64,000	-
Miscellaneous	438,620	486,825	48,205
Total Other General Government	\$ 1,171,661	\$ 1,221,688	\$ 50,027

	FY17	FY18	Variance
<u>101-GENERAL FUND (cont.)</u>			
<u>Transfers</u>	<u>\$ 119,000</u>	<u>\$ 450,000</u>	<u>\$ 331,000</u>
Total Transfers -CHJ			
Total General Fund	<u>\$ 17,720,416</u>	<u>\$ 18,944,094</u>	<u>\$ 1,223,678</u>
SPECIAL REVENUE FUNDS			
<u>116-SOLID WASTE/SANITATION FUND</u>			
Convenience Centers	894,651	1,025,420	130,769
Transfer to Capital	<u>140,000</u>	<u>130,000</u>	<u>(10,000)</u>
Total Sanitation Fund	<u>\$ 1,034,651</u>	<u>\$ 1,155,420</u>	<u>\$ 120,769</u>
<u>118-AMBULANCE SERVICE FUND</u>			
Total Ambulance Service Fund	<u>\$ 2,566,283</u>	<u>\$ 2,683,038</u>	<u>\$ 116,755</u>
<u>121-FIRE & ANIMAL CONTROL FUND</u>			
Fire Prevention	557,535	559,295	1,760
Animal Control	<u>308,688</u>	<u>328,592</u>	<u>19,904</u>
Total Fire & Animal Control Fund	<u>\$ 866,223</u>	<u>\$ 887,887</u>	<u>\$ 21,664</u>
<u>122-SHERIFF'S DRUG FUND</u>			
Total Sheriff's Drug Fund	<u>\$ 153,921</u>	<u>\$ 49,400</u>	<u>\$ (104,521)</u>
<u>128-RECYCLING FUND</u>			
Recycling Center	739,436	769,151	29,715
Post Closure Care	53,000	62,000	9,000
Transfer to Capital	<u>70,000</u>	<u>50,000</u>	<u>(20,000)</u>
Total Recycling Fund	<u>\$ 862,436</u>	<u>\$ 881,151</u>	<u>\$ 18,715</u>
<u>131-COUNTY ROAD FUND</u>			
Administration	318,674	332,992	14,318
Highway & Bridge Maintenance	2,947,203	2,457,625	(489,578)
Operation & Maintenance of Equipment	726,384	617,284	(109,100)
Traffic Signs	63,555	67,755	4,200
Litter and Trash Collection	52,400	52,761	361
Other Charges	169,800	172,175	2,375
Employee Benefits	73,100	89,420	16,320
Operating Transfers	<u>319,894</u>	<u>516,894</u>	<u>197,000</u>
Total Highway Fund	<u>\$ 4,671,010</u>	<u>\$ 4,306,906</u>	<u>\$ (364,104)</u>

<u>141-GENERAL PURPOSE SCHOOL FUND</u>	<u>FY17</u>	<u>FY18</u>	<u>Variance</u>
Regular Instruction Program	27,049,062	27,855,489	806,427
Alternative Schools	143,596	143,420	(176)
Special Education Program	4,855,697	4,929,710	74,013
Vocational Education Program	1,670,870	1,735,318	64,448
Attendance	136,944	136,908	(36)
Health Services	662,786	640,792	(21,994)
Other Student Support	1,834,193	1,825,253	(8,940)
Instructional Support	1,972,206	1,985,068	12,862
Alternative Schools Support	125,991	129,657	3,666
Special Education Support	977,199	1,004,130	26,931
Vocational Education Support	115,243	184,707	69,464
Technology	826,384	953,100	126,716
Board of Education	1,054,650	1,053,712	(938)
Office of Superintendent	340,231	356,514	16,283
Office of Principal	4,356,672	4,485,334	128,662
Fiscal Services	363,461	375,345	11,884
Human Services/Personnel	23,834	25,269	1,435
Operation of Plant	4,272,392	4,306,845	34,453
Maintenance of Plant	1,170,893	1,195,420	24,527
Transportation	281,183	227,522	(53,661)
Community Services	490,920	495,952	5,032
Early Childhood Education	681,668	698,473	16,805
Capital Outlay	50,000	105,000	55,000
Education Debt	98,316	98,316	-
Transfers to Other Funds	400,000	346,461	(53,539)
Total General Purpose School	<u>53,954,391</u>	<u>55,293,715</u>	<u>1,339,324</u>
<u>142-SCHOOL FEDERAL PROJECTS</u>			
Total School Federal Projects	<u>4,523,576</u>	<u>4,317,838</u>	<u>(205,738)</u>
<u>143-SCHOOL CAFETERIA FUND</u>			
Total School Cafeteria	<u>3,880,000</u>	<u>3,944,500</u>	<u>64,500</u>
<u>144-TRANSPORTATION FUND</u>			
Total Transportation	<u>2,243,000</u>	<u>2,304,000</u>	<u>61,000</u>
<u>146-EXTENDED SCHOOL PROGRAM</u>			
Total Extended School Program	<u>235,000</u>	<u>220,000</u>	<u>(15,000)</u>

	<u>FY17</u>	<u>FY18</u>	<u>Variance</u>
DEBT SERVICE FUNDS			
<u>151-GENERAL DEBT SERVICE FUND</u>			
Principal on Debt	1,970,000	2,373,316	403,316
Interest on Debt	1,107,795	966,860	(140,935)
Other Debt Service	25,500	25,500	-
Fixed Charges	51,622	54,200	2,578
Total General Debt Service Fund	<u>\$ 3,154,917</u>	<u>\$ 3,419,876</u>	<u>\$ 264,959</u>
<u>152-RURAL DEBT SERVICE</u>			
Principal on Debt	1,375,000	1,450,000	75,000
Interest on Debt	264,258	225,430	(38,828)
Fixed Charges	28,700	29,750	1,050
Total Rural Debt Service Fund	<u>\$ 1,667,958</u>	<u>\$ 1,705,180</u>	<u>\$ 37,222</u>
<u>156-EDUCATION DEBT SERVICE</u>			
Principal on Debt	250,000	280,000	30,000
Interest on Debt	44,840	35,670	(9,170)
Fixed Charges	5,890	6,100	210
Total Education Debt Service	<u>\$ 300,730</u>	<u>\$ 321,770</u>	<u>\$ 21,040</u>
SUBTOTAL OF OPERATING BUDGETS	<u>\$ 97,834,512</u>	<u>\$ 100,434,775</u>	<u>\$ 2,600,263</u>
CAPITAL PROJECTS FUNDS			
<u>171-GENERAL CAPITAL PROJECTS</u>			
AMB - Ambulance Sub Fund	197,000	153,000	(44,000)
BAL - Balance Sub Fund	100,000	73,000	(27,000)
CCC - Convenience Center Capital Sub Fund	140,000	130,000	(10,000)
CHJ - Courthouse/Jail Maintenance Sub Fund	355,000	246,000	(109,000)
CIF - Community Infrastructure Fund	-	60,000	60,000
HSG - Homeland Security Grant Sub Fund	16,095	-	(16,095)
JEX - Jail Expansion Sub Fund	-	100,000	100,000
OES - Emergency Services / Building	42,000	22,000	(20,000)
OFI - Other Facility Improvements Sub Fund	12,000	37,000	25,000

	<u>FY17</u>	<u>FY18</u>	<u>Variance</u>
<u>171-GENERAL CAPITAL PROJECTS (cont.)</u>			
RCY - Recycling Sub Fund	\$ 100,000	\$ -	\$ (100,000)
REC - Recreation Sub Fund	335,000	370,000	35,000
SPC - Swan Pond Sports Complex	276,000	107,000	(169,000)
VEH - Vehicles Sub Fund	316,200	343,200	27,000
VOT - Voting Maching Sub Fund	-	680,000	680,000
Total General Capital Projects	<u>\$ 1,889,295</u>	<u>\$ 2,321,200</u>	<u>\$ 431,905</u>
<u>176-HIGHWAY CAPTIAL PROJECTS FUNDS</u>			
BAL - Miscellaneous Projects	-	50,000	50,000
BRG - State Aid Bridge Project	310,000	346,297	36,297
CCB - Caney Creek Bridge		25,000	25,000
EQP - Equipment	330,000	185,000	(145,000)
PCR - Popular Creek Road/Bridge	-	200,000	200,000
017 - FY17 Projects- closed into BAL	60,000	-	(60,000)
Total Highway Capital Projects	<u>\$ 700,000</u>	<u>\$ 806,297</u>	<u>\$ 106,297</u>
<u>177-EDUCATION CAPITAL PROJECTS</u>			
Total Education Capital Projects	<u>\$ 1,580,018</u>	<u>\$ 1,648,193</u>	<u>\$ 68,175</u>
AGENCY AND TRUST FUNDS			
<u>204-WASTEWATER TREATMENT</u>			
Total Wastewater Treatment	<u>\$ 1,081,976</u>	<u>\$ 1,031,346</u>	<u>\$ (50,630)</u>
<u>264-EMPLOYEE INSURANCE FUND</u>			
Total Employee Insurance Fund	<u>\$ 569,000</u>	<u>\$ 585,309</u>	<u>\$ 16,309</u>
<u>266-WORKER'S COMPENSATION FUND</u>			
Total Worker's Comp Fund	<u>\$ 694,704</u>	<u>\$ 702,285</u>	<u>\$ 7,581</u>
<u>357-JUDICIAL DISTRICT DRUG FUND</u>			
Total Judicial District Drug Fund	<u>\$ 215,646</u>	<u>\$ 245,871</u>	<u>\$ 30,225</u>
<u>359-ECON. & COMMUNITY DEVELOPMENT FUND</u>			
Total Economic & Community Development Fund	<u>\$ 167,024</u>	<u>\$ 167,024</u>	<u>\$ -</u>

	<u>FY17</u>	<u>FY18</u>	<u>Variance</u>
<u>364-DISTRICT ATTORNEY</u>			
<u>GENERAL FUND</u>			
Total District Attorney General	\$ 16,700	\$ 16,700	\$ -
GRAND TOTAL OF ALL FUNDS	\$ 104,748,875	\$ 107,950,020	\$ 3,201,145

OPERATIONAL LAWS

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

SECTION 3. BE IT FURTHER RESOLVED that the Fiscal Year 2018 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 2018 the County Budget is: in compliance with our fund balance policy in the General Fund, (101) and General Purpose School Fund (141) which has lower than required fund balances; Education Debt Service Fund (156) which has higher than required fund balance. The Education Debt Service Fund (156) is using fund balances over the next several years in order to be in compliance with the Fund Balance Policy.
- b) Resolution 05-17-12 amended the Capital Projects Policy that was established on 03-11-22.
- c) Resolution 03-11-23 established the Debt Management Policy and Resolution 07-12-08 revised the Policy.
- d) Resolution 01-13-06 established the Donation Acceptance Policy for State and Federal Personal Property.
- e) Resolution 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.
- h) Resolution 02-17-10 established the Budget Calendar for 2018 and subsequent years as follows:

BUDGET CALENDAR

- By Feb 1-----Budget Forms will be distributed to departments
- By March 2-----All (except Schools) will be submitted to the Accounting Department
- During March, April and May-----The Budget Committee shall review all county budget requests
- By June 1-----The School Department shall submit their budget to the Budget Committee
- During June-----The Budget Committee shall continue to review the budget and meet the public hearing requirements set forth in the 1957 Budgeting Act. At this time, all resolutions shall be prepared to meet the filing date for the July Commission meeting.
- 2nd Monday in July-----County Commission shall consider adoption of the County Budget
- By July 31st -----County Commission should desire to have the Annual Budget adopted.

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

SECTION 16. of Public Chapter No. 1080, Tennessee Code Annotated, Section 5-21-111, is amended by adding the following language as a new subsection: If the county legislative body and the county school board fail to agree upon a budget for the county department of education by August 31 of any year, then, by operation of law, the budget for the county department of education shall be equal to the minimum budget required to comply with the local match and maintenance of effort provisions of the BEP. However, if for three (3) consecutive years, the county legislative body and school board fail to agree upon a budget and the department of education receives the minimum required funding for that fiscal year by operation of law, then, the budget in the third year shall include a mandatory increase that is equivalent to three percent

(3%) of the required funding from local sources for schools; provided however, this increase shall not be required if during any of those three (3) years the school board failed to submit its budget proposals in accordance with a calendar adopted pursuant to § 5-21-11 O(a) or the timeline provided in § 5-21-11 O(e).

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

Commitments:

101 General Fund	1,000,000
118 Ambulance Service	400,000
264 Employee Dental Insurance	200,000

The Employee Insurance Fund in prior years consisted of both the medical and dental insurance operations. This fiscal year we are only reflecting the dental insurance operations.

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

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

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

salaries and between functions or between funds. A detailed printout "Revenue Estimate and Appropriation Requests" is adopted by reference for line item details.

SECTION 7. BE IT FURTHER RESOLVED, in event of an emergency or crisis, should it become necessary, the Fiscal Agent is hereby authorized to borrow money from other County Funds (if sufficient funds are available) on tax/revenue anticipation notes, provided such notes are first approved by the Director of Local Finance to pay the expenses herein authorized until the taxes and other revenue for the Fiscal Year ending June 30, 2018 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, 2018. 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 2015-16.

SECTION 10. BE IT FURTHER RESOLVED, within the budget for the Highway Fund (131) approximately \$1,316,000 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, that funds received into the General Capital Project Fund 171 is derived by the following revenue codes:

40110 - 5 cent property tax (\$595,000), is first receipted into the BAL subfund and then redistributed to the following subfunds (AMB, CIF, JEX, OES, VEH).

43340 - revenues earned through lease agreements for the Caney Creek Marina and Caney Creek RV Park shall be receipted into the 171 Capital Projects Fund, subfund REC (Recreation) for capital improvements or grant match requirements. In addition, it is the intent that any profit received on the County operated Riley Creek Campground is used for investment in the County Park system.

44530 & 44570 is from revenue of sales of equipment not on our asset reports on gov deals and from contributions mainly from the Industrial Development for work performed in the Industrial Parks (IND subfund)

46980 – is from state grants. Budgeted for 2018 is the state’s portion of a \$680,000 appropriation for the purchase of new voting machines.

49600 – is revenue from vehicles and equipment that is on the asset reports and has been sold on gov deals.

49700 – is revenue from insurance recovery that have been received when our county vehicles have been involved in a wreck.

49800 – transfers from other funds that have an associated subfund for their capital expenditures are as follows: General Fund 101 - \$450,000 (Lit Tax for Courthouse and Jail Maintenance and Voting Machines); Solid Waste and Sanitation Fund 116 - \$130,000 is for the purchase of compactors, and from the Recycling/Landfill Fund 128 - \$50,000 to be use to help purchase equipment or have work performed on the recycling center buildings.

SECTION 12. BE IT FURTHER RESOLVED, the Local Option Sales Tax is distributed in the following manner:

Contribution to the School Transportation Fund (144) shall not exceed \$1,750,000. Until said amount is received in the Transportation Fund the monthly Local Option Sales Tax for education shall be split 60% General Purpose Schools Fund (141), and 40% Transportation Fund (144) with the calculation consideration ADA basis allocation. Once the entire amount has been received in the Transportation Fund (144) all remaining Local Option Sales Tax dedicated to Education shall be received in the General-Purpose School Fund (141).

All available Rural Local Option Sales Tax (L.O.S.T) proceeds (discretionary amount) shall accrue into the Special Purpose/Fire & Animal Fund (121), at the rate of 84% and the Solid Waste/Sanitation Fund (116) at the rate of 16% of the total Rural L.O.S.T. This availability is considering the contract with the City of Kingston that has been in place since May 30, 1989.

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

SECTION 14. BE IT FURTHER RESOLVED, the State Revenue Sharing – TVA account (Revenue Line 46851) be distributed as follows:

Solid Waste/Sanitation Fund	\$200,000
Recycling Fund	\$ 15,000
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 Every Student Succeeds Act (ESSA), Individuals with Disabilities Education Act (IDEA), the Carl Perkins Vocational Projects, and other Federal discretionary allocations, shall be the budget approved for separate projects within the fund by the Roane County Board of Education.

SECTION 16. 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. \$187,000), 100% of Hotel/Motel Tax (per Private Act 1992, Chapter 166), 100% of Wholesale Beer Tax, 100% of ORUD payments in relation to the Roane Regional Business and Technology Park (RRBTP), 100% of PILOT for businesses within the RRBTP is used to supplement funding, as needed.

SECTION 17. 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 18. 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 19. 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, 2018. The aggregate expenditures or encumbrances for any item shall in no instance be more than the amount herein appropriated for such item.

SECTION 20. 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 21. 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 22. 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, 2018.

SECTION 23. 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 24. BE IT FURTHER RESOLVED, that the Roane County Legislative Body members be paid for each Committee meeting, with payment being made only for those meetings that are in conjunction with the Open Meeting or “Sunshine” Law, for which a quorum was present, for which official minutes have been filed with the County Executive, and the County Clerk, and for which funds are available within the specific budget appropriation. Commissioner pay is set using a separate resolution that is generally passed in September. The following chart shows the calculation formula:

<u>Pay for Committee Meetings</u>	<u>Divided by:</u>	<u>Monthly Amount</u>
County Executive's Salary \$102,502	1000	\$ 102.50
<u>Commission Meetings</u>	<u>Divided by:</u>	<u>Monthly Amount</u>
County Executive's Salary \$102,502	500	\$ 205.00
<u>Pay for Chairman for Commission Meetings</u>	<u>Times</u>	<u>Monthly Amount</u>
Commission Meeting Pay \$ 205	1.5	\$ 307.51
<u>Pay for Com. Secretary's Salary for Com. Meet:</u>	<u>Times</u>	<u>Monthly Amount</u>
Commission Meeting Pay \$ 205	0.75	\$ 153.75

SECTION 25. BE IT FURTHER RESOLVED, per diem payment to members and staff of the Board of Equalization shall be made only for days when appointments or review work is scheduled. The pay shall be based on 70% of the monthly amount paid per commission meetings. Calculation is as follows: ($\$205 \times .70 = \143.50)

SECTION 26. BE IT FURTHER RESOLVED, that longevity pay of \$2,500 will be paid out to all county employees upon reaching 25 years of service. This pay shall be included as a onetime payment in the fiscal year the 25 years of service date achieved.

SECTION 27. 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 28. BE IT FURTHER RESOLVED, that a 401(k) program has been established and the county's match amount for the current fiscal year is set at \$480 per employee, to be broken out at the rate of \$20 per pay period for each of the 24 pay periods that have withholdings. This program applies only to the Legacy Retirement employees.

SECTION 29. BE IT FURTHER RESOLVED, that the self-insured monthly dental rates for county employees (excepting school employees) are as follows:

	Employee Payment	County Payment
Employee Coverage	\$ 0.00	\$27.25
Family Coverage	\$43.60	\$ 0.00

SECTION 30. BE IT FURTHER RESOLVED, that no claims shall be paid for travel inside Roane County, with the exception of the School Department, Property Assessor, Juvenile Department, Office of Emergency Services, and the County Executive's Office, and reimbursement shall be on forms developed by the County Executive's Office. Said claims shall be approved by the Department Head or County Official. In addition, Roane County shall herein

establish or have established travel regulations which are based on the State of Tennessee travel regulations and reimbursement rate schedule as approved, and approve any subsequent amendments to said regulations and rate schedule. Further clarification for travel policy purposes as follows:

1. Meals per day shall be at the rate set out within the rate schedule; however, if the claimant did not have out-of-pocket expense for the meal, then no reimbursement is made. Upon use of the standard rate, receipts are not required.
2. Documentation is required to prove an overnight stay. Lodging reimbursement shall be set out within the rate schedule, unless lodging is at conference location, wherein reimbursement shall be the actual cost of lodging. All lodging requires receipts being filed. Sales tax shall not be paid due to government tax exempt status within the State of Tennessee.
3. Travel reimbursement for Commissioners shall be first approved and/or be within the guidelines of policies and procedures set by the County Commission.

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

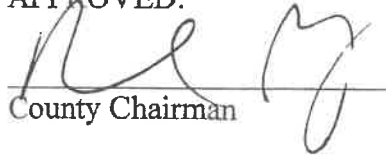
Upon motion of **Commissioner Kelley**, seconded by **Commissioner Meadows**.

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

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

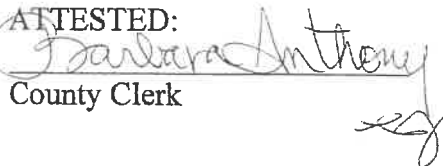
Thereupon, the Chairman announced that said Resolution had received a constitutional majority and ordered same spread of record.

APPROVED:


County Chairman

The foregoing Resolution was submitted to the County Executive for his consideration this the 21 day of July, 2017.

ATTESTED:

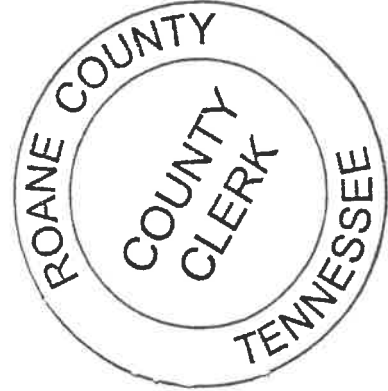

County Clerk

Resolution 07-17-01

I hereby approve/veto the foregoing Resolution this 21 day of July, 2017.

Paul Woody
County Executive

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

Cash calculation of fund		
6/30/2017	Current Cash	6,927,463
	Receivables	771,200
	Total Anticipated Funds	7,698,664
	Liabilities	(545,533)
	Total Anticipated Expenditures	(545,533)
	Rest/Comm/Assign	1,677,118
	Ending Unassigned Fund Balance	5,476,013
6/30/2017	Total Equity	7,153,131

Fund Balance calculation from 6/30/16 audit

7/1/2016	Restricted	1,413,071
	Unassigned	5,695,788
	Total Fund Balance	7,108,859
	Revenue Posted	16,746,155
	Transfers In	17,332
	Anticipated Revenue	-
	Total Revenue	16,763,487
	Expenditures	(15,746,160)
	Transfers Out	(879,617)
	Expenditures Charged to Prior Year	(93,436)
	Change in Encumbrances	-
	Total Expenditures	(16,719,213)
	Rest/Comm/Assign	1,677,118
	Ending Unassigned Fund Balance	5,476,015
6/30/2018	Total Equity	7,153,133

2017 Tax Rate:	<u>0.695</u>	2018 Tax Rate:	<u>0.705</u>
7/1/2017 Beginning Fund Balance	7,153,133	Value of a Penny:	119,000
Estimated Revenues	17,070,779	Property Tax:	8,389,500
Estimated Expenditures	(18,494,094)		
Transfer to Capital	(450,000)		
Total Expenditures	(18,944,094)		
6/30/2018 Budget ending fund balance	5,279,818	Budget effect on fund balance	(1,873,315)
Fall Out (8%)	1,479,528		
6/30/2018 Est. ending fund balance	6,759,346	Est. effect on fund balance	(393,787)
FB % of expenditures	42%	includes cash flow money in other funds	
FB Policy 35%-45%+:	Compliance		

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
 - Drug 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 FY2018 of \$17,070,779. 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 70.5 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 \$9,311,150 or 54% of budgeted revenue for the General Fund.

Local Option Taxes (40200's)

Roane County has a Hotel/Motel tax of 5% of the cost of lodging for all hotels within the county as established with the Private Act of 1992 Chapter 166. The city of Harriman also has a Hotel/Motel tax rate in addition to that levied by the county.

Other local option taxes that are received are litigation taxes provided by the users of the court system. There are currently three (3) litigation taxes that are collected by the clerks of the courts. The first is a local litigation tax equivalent to the state levied litigation tax that ranges from \$23.75 for civil cases to \$29.50 or \$35.50 for criminal cases. The second litigation tax was established under TCA 16-15-5006 to raise sufficient revenue to fund the salaries of the general session judges based on a baseline cost at year 1990. This litigation is currently \$61 per case, but is reviewed on an annual basis to ensure that it covers to additional expenses related to the judge's salaries and benefits. The third litigation tax is levied on civil and criminal cases to support capital construction and upkeep of the jail and courthouse. This

litigation tax is capped at \$50 per case. A large portion of the projects that are funded with this money are captured in the 171 General Capital Projects Fund. Each year a portion of this money is eligible to be transferred over to the Capital Projects Fund to support projects related to the Courthouse or Jail Maintenance.

Business tax is collected based on a percentage of gross receipts dependent on the classification of the business, and is adjusted for different credits, exemptions and deductions. See TCA 67-4-711 through 713. The business tax is reported and receipted in good faith to the State of Tennessee by each of the businesses. Of the total revenue received the first \$7 goes to the County Clerk. The next 57% of the revenue goes to the county, less an administrative fee. The remaining 43% stays with the state.

These local option taxes are budgeted to bring in approximately \$1,178,000 or 7% 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 \$248,000 or 1.45% 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 \$280,000 or 1.5% 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 \$283,500 or 1.5% 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 \$155,470 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 \$35 and a monthly rate of \$430. 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 \$274,150.

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 \$221,500 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 \$528,850 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 \$70,500 or 5% 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 \$2,581,300 or 15% of budgeted revenue for the General Fund.

STATE OF TENNESSEE (46000's)

The County receives a Juvenile Services Grant for \$9,000 each year; this grant is a reimbursable grant that is used to support Juvenile Court Officers.

There is a law enforcement educational supplement of \$600 for each POST certified officer. This is a recurring annual supplement from the state.

There is no income tax in the State of Tennessee, except for income derived from stocks and bonds as defined in TCA 67-2-101. This tax gets split between the state and the county or municipality where the taxpayer lives. This Hall Income Tax is received on an annual basis.

Beer Tax is a state levied tax. This is a tax on alcoholic beverages that contain less than 5% alcohol by weight. Beer Tax is \$4.29 per barrel.

Alcoholic Beverage Tax is another state levied tax. This tax covers alcoholic beverages that contain more than 5% alcohol by weight. 17.5% of this tax collected goes toward counties. It is distributed based on a calculation that includes population and area.

Mixed Drink Tax is a 15% tax on the sales price of alcoholic beverages sold that are to be consumed on premises. Of the total tax collected, $\frac{1}{4}$ is distributed to the General Fund of the county.

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

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

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

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

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

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

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

Health Department Grant (DGA) – This grant is to support the expenditures related to the salaries, benefits and other associated expenses related to the operation of a county health department. (\$560,478)

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. (\$66,500)

Bullet proof Vests (VEST) -Awarded from the Department of Justice. This grant reimburses 50% the costs of vests worn by officers. (\$2,500)

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 \$2,287,842 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 \$145,667 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.

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, 2018

	Audited Actual 2015-2016	Unaudited Actual 2016-2017	Approved Budget 2017-2018
REVENUE			
COUNTY PROPERTY TAXES			
40110	8,234,610	8,272,364	8,389,500
40120	285,284	244,216	285,300
40130	322,284	249,374	320,000
40140	51,319	59,381	51,000
40150	71,081	68,991	77,350
40162	9,519	9,223	9,500
40162	63,554	61,261	64,000
40163	14,511	14,512	14,500
40163	137,500	100,000	100,000
TOTAL	<u>9,189,662</u>	<u>9,079,322</u>	<u>9,311,150</u>
COUNTY LOCAL OPTION TAXES			
40210	117,978	-	-
40220	92,811	96,369	96,000
40250	117,451	112,633	120,000
40250	241,372	243,506	240,000
40266	223,066	218,524	220,000
40270	501,981	576,378	500,000
40275	2,424	3,128	2,000
TOTAL	<u>1,297,083</u>	<u>1,250,538</u>	<u>1,178,000</u>
STATUTORY LOCAL TAXES			
40320	53,081	48,070	48,000
40330	171,339	187,371	200,000
TOTAL	<u>224,420</u>	<u>235,441</u>	<u>248,000</u>
TOTAL LOCAL TAXES	<u>10,711,165</u>	<u>10,565,301</u>	<u>10,737,150</u>
LICENSES & PERMITS			
41140	273,731	287,343	280,000
41510	3,531	3,436	3,500
41520	223,269	256,145	280,000
41590	150	-	-
TOTAL	<u>500,681</u>	<u>546,924</u>	<u>563,500</u>
CIRCUIT COURT			
42110	2,370	1,363	2,300
42120	5,673	6,332	5,600
42141	-	45	-
42150	3,453	3,495	3,500
42180	380	285	-
42190	887	1,193	1,000
42191	369	302	370
TOTAL	<u>13,132</u>	<u>13,015</u>	<u>12,770</u>

GENERAL FUND

Fund 101 – Fiscal Year Ending June 30, 2018

	Audited Actual 2015-2016	Unaudited Actual 2016-2017	Approved Budget 2017-2018
GENERAL SESSIONS COURT			
42310 Fines	21,112	14,231	21,000
42311 Fines for Littering	11	68	-
42320 Officers Costs	57,838	72,699	60,000
42330 Game & Fish Fines	146	542	-
42341 Drug Court Fees	5,718	5,276	10,000
42350 Jail Fees	7,204	7,192	7,300
42380 DUI Treatment Fines	10,366	8,392	10,000
42390 Data Entry Fee	17,905	17,536	18,000
42391 Courtroom Security Fee	626	297	700
TOTAL	<u>120,926</u>	<u>126,233</u>	<u>127,000</u>
JUVENILE COURT			
42410 Fines	121	200	100
TOTAL	<u>121</u>	<u>200</u>	<u>100</u>
CHANCERY COURT			
42520 Officers Costs	1,447	1,430	2,000
42530 Data Entry Fee	10,732	11,757	10,000
42591 Courtroom Security Fee	697	591	600
42990 Other Fines, Forfeitures & Seizures	4,286	346	3,000
TOTAL	<u>17,162</u>	<u>14,124</u>	<u>15,600</u>
TOTAL FINES, FORFEITURES, & PENALTIES	<u>151,341</u>	<u>153,572</u>	<u>155,470</u>
FEES			
43170 Work Release Charges	420	150	400
43180 Health Department	-	55	-
43190 Other General Service Charges	700	-	700
43340 Recreation Fees-HOUSE	3,505	4,891	4,000
43340 Recreation Fees-RILEY	19,253	23,200	20,000
43340 Recreation Fees-RILEY-MTH	95,474	128,420	130,000
43340 Recreation Fees-SHEDS	6,304	10,236	6,300
43340 Recreation Fees-STORG	-	735	750
43350 Copy Machine Fees	8,430	7,627	8,500
43365 Archives & Records Mgn't	29,243	30,623	29,000
43366 Greenbelt Late Application Fee	-	500	-
43370 Telephone Commissions	48,120	51,013	48,000
43392 Data Processing Fee - REGISTER	16,142	17,320	16,000
43393 Probation Fees	10,561	8,017	10,500
43394 Data Processing Fee - SHERIFF	4,212	3,970	4,500
43395 Sexual Offender Reg Fee - SHERIFF	5,200	5,300	5,000
43396 Data Processing Fee-COUNTY CLERK	3,510	3,291	3,500
43990 Other Charges for Services-SHRFF	260	390	200
43990 Other Charges for Services-SRO	215,743	218,554	221,500
43990 Other Charges for Services-TRU	10,000	10,000	10,000
43990 Other Charges for Services-WCOMP	-	10,000	10,000
TOTAL	<u>477,077</u>	<u>534,292</u>	<u>528,850</u>
TOAL CHARGES FOR SERVICES	<u>477,077</u>	<u>534,292</u>	<u>528,850</u>

GENERAL FUND

Fund 101 – Fiscal Year Ending June 30, 2018

	Audited Actual 2015-2016	Unaudited Actual 2016-2017	Approved Budget 2017-2018
RECURRING ITEMS			
44120 Lease/Rentals	8,422	8,280	8,400
44130 Sale Of Materials & Supplies	2,308	46	2,300
44131 Commissary Sales	29,170	40,439	35,000
44140 Sale of Maps	241	-	200
44145 Sale of Recycled Materials	188	348	200
44165 Commodity Rebates	1,171	1,274	1,200
44170 Miscellaneous Refunds	-	224	-
44180 Expenditure Credits	435	220	500
TOTAL	<u>41,935</u>	<u>50,831</u>	<u>47,800</u>
NON-RECURRING ITEMS			
44530 Sale of Equipment	14,093	9,390	-
44530 Sale of Equipment-NT17	-	3,000	-
44540 Sale of Property	41,812	60,476	10,000
44560 Damages Recovered from Individuals	447	-	-
44570 Contributions & Gifts	234,920	-	-
44570 Contributions & Gifts-HEALT	-	600	-
TOTAL	<u>291,272</u>	<u>73,466</u>	<u>10,000</u>
LOCAL REVENUES-OTHER			
44990 Other Local Revenues-	596	2,507	-
44990 Other Local Revenues-GIS	286	3,474	-
44990 Other Local Revenues-ORUD	8,998	9,434	12,700
TOTAL	<u>9,880</u>	<u>15,415</u>	<u>12,700</u>
TOTAL OTHER LOCAL REVENUES	<u>343,087</u>	<u>139,712</u>	<u>70,500</u>
FEES IN LIEU OF SALARIES			
45510 County Clerk	405,275	434,409	420,000
45520 Circuit Court Clerk	102,300	101,797	100,000
45540 General Sessions Court Clerk	497,559	498,354	500,000
45550 Clerk & Master	341,905	376,414	370,000
45580 Register of Deeds	217,017	244,148	250,000
45590 Sheriff	23,168	34,296	26,000
45590 Sheriff-CHCGP	150	255	300
45610 Trustee	908,045	918,837	915,000
TOTAL	<u>2,495,419</u>	<u>2,608,510</u>	<u>2,581,300</u>
TOTAL FEES FROM COUNTY OFFICIALS	<u>2,495,419</u>	<u>2,608,510</u>	<u>2,581,300</u>
GENERAL GOVERNMENT GRANTS			
46110 Juvenile Services Program	9,000	4,500	9,000
TOTAL	<u>9,000</u>	<u>4,500</u>	<u>9,000</u>
PUBLIC SAFETY GRANT			
46210 Law Enforcement Training Program	24,000	25,200	24,000
TOTAL	<u>24,000</u>	<u>25,200</u>	<u>24,000</u>

GENERAL FUND

Fund 101 – Fiscal Year Ending June 30, 2018

	Audited Actual 2015-2016	Unaudited Actual 2016-2017	Approved Budget 2017-2018
OTHER STATE REVUES			
46820 Income Tax	92,212	102,815	60,000
46830 Beer Tax	18,488	18,415	18,000
46840 Alcoholic Beverage Tax	87,959	93,758	88,000
46851 State Revenue Sharing	564,940	519,781	564,900
46851 State Revenue Sharing-IMPAC	456,721	335,230	228,000
46915 Contracted Prisoner Board	492,732	437,188	450,000
46940 Reappraisal Program	351	-	-
46960 Registrar's Salary Supplement	15,164	15,164	15,164
46980 Other State Grants	9,078	4,600	-
46980 Other State Grants-CHILD	34,321	34,673	37,300
46980 Other State Grants-DGA	206,949	184,607	560,478
46980 Other State Grants-DRUG	49,815	49,606	50,000
46980 Other State Grants-EMPG	43,500	43,500	43,500
46980 Other State Grants-HIDTA	14,121	17,735	15,000
46980 Other State Grants-HV16	4,883	115	-
46980 Other State Grants-MINOR	1,271	-	-
46980 Other State Grants-NT16	3,563	1,652	-
46980 Other State Grants-NT17	-	11,157	10,000
46980 Other State Grants-NT18	-	-	20,000
46980 Other State Grants-RD16	6,611	26,748	-
46980 Other State Grants-RD17	-	1,714	5,000
46980 Other State Grants-RD18	-	-	25,000
46980 Other State Grants-RMGMT	36,842	37,936	36,500
46980 Other State Grants-ST16	643	1,034	-
46980 Other State Grants-ST17	-	3,046	5,000
46980 Other State Grants-ST18	-	-	10,000
46980 Other State Grants-TS	-	7,000	-
46980 Other State Grants-VEST	4,602	1,915	5,000
46990 Other State Revenues	10,182	23,877	8,000
TOTAL	<u>2,154,948</u>	<u>1,973,264</u>	<u>2,254,842</u>
TOTAL STATE OF TENNESSEE	<u>2,187,948</u>	<u>2,002,964</u>	<u>2,287,842</u>
FEDERAL THROUGH STATE			
47220 Civil Defense Reimbursement-DOE	14,876	16,000	16,000
47230 Disaster Relief	-	60,109	-
47250 Law Enforcement	101,630	-	-
47590 Other Direct Federal Revenue-ST17	43,500	-	-
47990 Other Direct Federal Revenue-FE	88,055	111,862	116,667
47990 Other Direct Federal Revenue-SOIL	12,620	6,676	13,000
TOTAL FEDERAL GOVERNMENT	<u>260,681</u>	<u>194,647</u>	<u>145,667</u>
OTHER GOVERNMENTS			
48140 Contracted Services-SHRFF	520	250	500
TOTAL	<u>520</u>	<u>250</u>	<u>500</u>
OTHER GOVERNMENTS & CITIZENS			
48990 Other	10,000	-	-
TOTAL	<u>10,000</u>	<u>-</u>	<u>-</u>

GENERAL FUND

Fund 101 – Fiscal Year Ending June 30, 2018

	Audited Actual 2015-2016	Unaudited Actual 2016-2017	Approved Budget 2017-2018
49700 INSURANCE RECOVERY	3,715	17,332	-
TOTAL	<u>3,715</u>	<u>17,332</u>	<u>-</u>
49800 OPERATING TRANSFERS			
49800 Transfers In	400,000	-	-
TOTAL	<u>400,000</u>	<u>-</u>	<u>-</u>
TOTAL REVENUE	<u>17,541,634</u>	<u>16,763,503</u>	<u>17,070,779</u>
34510 Restricted for General Government-DEEDS	75,042	75,544	73,727
34520 Restricted for Administration of Justice-CHNCY	33,684	43,259	53,915
34520 Restricted for Administration of Justice-CIRCT	6,787	2,724	3,917
34520 Restricted for Administration of Justice-CTSEC	9,606	9,664	10,749
34520 Restricted for Administration of Justice-RCRDS	78,932	71,453	85,710
34525 Restricted for Administration of Justice-SESCT	36,085	21,726	20,581
34525 Restricted for Public Safety-CRIME	-	6,250	6,250
34525 Restricted for Public Safety-SHRFF	13,740	17,951	20,965
34525 Restricted for Public Safety-SOR	16,692	20,582	25,182
34575 Restricted for Capital Outlay-CHJ	32,026	31,740	1,085
34635 Committed for Social, Culteral, Rec Ser-RILEY	48,984	35,901	91,755
34690 Committed for Other Purposes-RET	194,795	208,920	222,542
35110 Designated for Purpose 1	600,000	1,000,000	1,000,000
39000 Beg. Undesignated Fund Balance	4,647,066	5,563,143	5,337,903
TOTAL	<u>5,793,439</u>	<u>7,108,859</u>	<u>6,954,281</u>
TOTAL AVAILABLE FUNDS	<u>23,335,073</u>	<u>23,872,362</u>	<u>24,025,060</u>

Expenditures General Fund 101

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

County Commission – 51100

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

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

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

The total appropriation for County Commission is \$143,297. Of this, 92% (131,397) is for salaries and benefits while the remainder is for operations.

Board of Equalization – 51210

The total appropriation for Board of Equalization is \$11,400. Of this, 95% (10,800) 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 \$5,620. Of this, 96% (5,420) is for salaries and benefits while the remainder is for operations.

Budget and Finance Committee – 51230

The Budget Committee is another statutory committee required in the State of Tennessee. The County operates under the County Budgeting Law of 1957 which established the Budget Committee, the committee makeup, and duties. The Budget Committee is made up of four (4) commissioners and the County Executive. The Director of Accounts and Budgets is the secretary per TCA 5-12-104. The County Executive is the Chairman per TCA 5-12-104. The Budget Committee generally meets on a monthly basis 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 \$12,525. Of this, 91% (\$11,425) is for salaries and benefits while the remainder is for operations.

GENERAL FUND

Fund 101 – Fiscal Year Ending June 30, 2018

	Audited Actual 2015-2016	Unaudited Actual 2016-2017	Approved Budget 2017-2018
EXPENDITURES			
51100 COUNTY COMMISSION			
161 Secretary(s)	2,009	1,904	2,500
191 Board & Committee Members Fees	37,220	35,338	45,150
201 Social Security	2,996	2,845	4,064
204 State Retirement	2,300	1,730	2,859
206 Life Insurance	796	745	800
207 Medical Insurance	71,738	55,377	72,000
208 Dental Insurance	3,473	3,388	3,924
299 Other Fringe Benefits	22	19	100
302 Advertising	394	120	800
355 Travel	4,531	8,624	8,000
499 Other Supplies & Materials	86	-	600
524 Inservice/Staff Development	2,096	2,260	2,000
599 Other Charges	425	100	500
TOTAL	<u>128,086</u>	<u>112,450</u>	<u>143,297</u>
51210 BOARD OF EQUALIZATION			
191 Board & Committee Members Fees	28,499	8,300	10,000
201 Social Security	1,913	750	800
302 Advertising	110	-	300
355 Travel	172	227	300
TOTAL	<u>30,694</u>	<u>9,277</u>	<u>11,400</u>
51220 BEER BOARD			
191 Board & Committee Members Fees	1,827	1,126	4,500
201 Social Security	139	86	400
204 State Retirement	98	38	400
207 Medical Insurance	16	16	100
208 Dental Insurance	1	1	10
299 Other Fringe Benefits	2	2	10
302 Advertising	192	144	200
TOTAL	<u>2,275</u>	<u>1,413</u>	<u>5,620</u>
51230 BUDGET AND FINANCE COMMITTEE			
191 Board & Committee Members Fees	7,176	8,981	10,000
201 Social Security	541	676	700
204 State Retirement	485	540	600
206 Life Insurance	1	2	5
207 Medical Insurance	183	302	100
208 Dental Insurance	7	10	10
299 Other Fringe Benefits	11	17	10
302 Advertising	727	602	1,000
422 Food Supplies	109	116	100
TOTAL	<u>9,240</u>	<u>11,246</u>	<u>12,525</u>

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 \$42,830. Of this, 100% is for salaries and benefits.

County Executive – 51300

The County Executive's Office consists of four (4) employees; the Elected Official, Executive Assistant, Administrative Assistant and Office Assistant. The County Executive's Office is responsible for the fiscal affairs of the entire county's approximately \$100.4 million operating budget. Primarily the office deals with fiscal policy for overall operations, related debt management, capital investments and appropriate fund balance ranges for each of the funds in use by the county. County Executive's staff also schedules and maintains the committee meeting schedule and board meeting schedules for ancillary groups. The office is responsible for applying 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 \$286,714. Of this 96% (\$276,464) is for salaries and benefits while the remainder is for operations.

County Attorney – 51400

The County Attorney is an elected position.

The total appropriation for County Attorney is \$122,390. Of this 98% (\$119,690) is for salaries and benefits while the remainder is for operations.

Election Commission – 51500

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

The total appropriation for Election Commission is \$326,298. Of this 79% (\$251,398) is for salaries and benefits while the remainder is for operations.

Register of Deeds – 51600

The Register of Deeds is an elected position.

The total appropriation for Register of Deeds is \$327,632. Of this 85% (\$280,082) is for salaries and benefits while the remainder is for operations.

Planning – 51720

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

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

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 \$214,809. Of this 74% (\$159,409) is for salaries and benefits while the remainder is for operations.

Codes Compliance – 51750

This function falls under the responsibilities of the County Executive. Codes Compliance consists of the county's Building Codes Enforcement Program along with Flood Plain Management. Responsibilities of the Codes Office include residential, commercial, and industrial building codes enforcement. The Codes Enforcement Office is located at 308 N. Third St.

There is a Director of Codes Enforcement who oversees a staff of three (3) full-time employees consisting of a Building Inspector and two (2) Administrative Assistants.

Office staff responsibilities include: accept applications, maintain data base, accept payment and make deposits to the state, issue permits after state has approved permit building codes enforcement began in November of 2001. Building codes inspections now include building, plumbing and mechanical for all residential, commercial and industrial structures.

Codes 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 \$343,086. Of this 77% (\$264,086) is for salaries and benefits while the remainder is for operations.

County Buildings – 51800

This function falls under the responsibilities of the County Executive. The Building & Grounds Department is responsible for maintaining buildings and grounds that are part of the General Fund. These facilities include; Courthouse, Juvenile Probation & Sheriff's Investigation Building (Old Jail), Codes Enforcement Building, 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 (2) custodial employees with two (2) part-time custodial employees.

The maintenance employees perform all routine duties necessary to keep the building and grounds in a functional and attractive state. This includes but is not limited to; mowing and trimming the grounds, monitoring the heating, ventilation, and air conditioning system for the courthouse and old jail, painting and minor repairs in all of the facilities listed above. Any repairs or maintenance that requires licensure is outsourced. As needed, the maintenance employees assist the officials or department heads with other tasks, e.g. moving furniture or files, hanging things on walls, etc. The maintenance employees have been trained to supervise county inmates

and do use inmate labor when it is available. The custodial staff is responsible for daily cleaning the courthouse. When needed, the custodial staff is also responsible for stripping and waxing the floors in the hallways and offices.

The total appropriation for County Buildings is \$517,534. Of this 37% (\$190,434) is for salaries and benefits while the remainder is for operations.

Other General Administration – 51900

This function falls under the responsibilities of the County Executive. This function is used for expenditures related to the maintenance and training on financial software used for purchasing, accounting, payroll and fixed assets. There are no employee salaries in this function.

The total appropriation for Other General Administration is \$36,500. Of this amount 100% is for operations.

Preservation of Records - 51910

This function falls under the responsibilities of the County Executive. The operation of function 51910 consists of preserving government records, utilizing records management, and providing public access to those records. The County Historian/Director oversees one (1) full time Archive Assistant and one (1) part time Assistant.

The Roane County Archives are located at 119 Court Street in Kingston in the Historic Roane County Courthouse. The Preservation of Records Department/Roane County Archives became a part of Roane County Government in July 2002. There are two types of records that the Archive handles: permanent records (inactive records that have to be maintained forever) and temporary records (those which are kept for a limited time period).

Permanent records are records which may never be destroyed. These records include those required by law to be kept, historical records and records that the county official deems of continuing value to their office. The records in the Archives are from all of the court systems and include case files and docket and minute books. Also maintained in the archives are tax books, marriage licenses, estates, and various other legal documents. The records are stored in a fire-resistant location with appropriate temperature and humidity controls. The archival process involves the organization of records and placing them in acid free folders and boxes on metal shelves. Organized records require less space and provide prompt and efficient access to the general public. As Roane County's records begin in 1801, the Archive is responsible for probably one of the largest collections of historic records in the State of Tennessee. Most inactive permanent records are maintained in the Archives while temporary records are stored in other locations. The Archive is responsible for providing access to permanent records by the general public.

Temporary value records are those that have to be kept for certain number of years and then may be destroyed. These records are the fastest growing sector of government records. Guidance is provided to the county officials as to which and when records may be destroyed. The Archives utilizes County Technical Assistance Services (CTAS) retention schedules as a guide for destruction of temporary records. The Public Records Commission/Committee approves final destruction of temporary value records.

Electronic records are one of the greatest challenges facing archives. Many offices are beginning to switch to digital records storage as opposed to paper records. Are electronic records going to

be able to be read when new computer systems are used? Will electronic records be able to be migrated to a new system? These are some of the questions which will have to be answered in the future.

The total appropriation for Preservation of Records is \$120,566. Of this 86% (\$103,366) is for salaries and benefits while the remainder is for operations.

GENERAL FUND

Fund 101 – Fiscal Year Ending June 30, 2018

	Audited Actual 2015-2016	Unaudited Actual 2016-2017	Approved Budget 2017-2018
EXPENDITURES			
51240 OTHER BOARDS AND COMMITTEES			
191 Board & Committee Members Fees	34,732	37,584	38,000
201 Social Security	2,643	2,870	2,900
204 State Retirement	1,575	1,494	1,700
206 Life Insurance	1	1	10
207 Medical Insurance	133	149	200
208 Dental Insurance	4	4	10
299 Other Fringe Benefits	7	7	10
422 Food Supplies	49	-	-
TOTAL	39,144	42,109	42,830
51300 COUNTY MAYOR/EXECUTIVE			
101 County Official/Adm Officer	95,679	97,621	102,502
103 Assistant(s)	88,318	75,538	90,247
168 Temporary Personnel	162	-	-
169 Part-Time Personnel	-	16,238	18,018
185 Educational Incentive	3,000	3,000	3,000
199 Other Per Diem & Fees	1,164	1,164	1,200
201 Social Security	14,927	14,136	16,000
204 State Retirement	16,951	13,808	11,005
206 Life Insurance	239	241	264
207 Medical Insurance	27,277	27,607	31,000
208 Dental Insurance	1,054	1,093	1,308
299 Other Fringe Benefits	1,734	1,431	1,920
307 Communication	35	37	100
320 Dues & Memberships	483	403	500
333 Licenses	110	480	600
349 Printing, Stationery, and Forms	582	262	1,100
351 Rentals	220	228	350
355 Travel	4,304	4,373	4,300
437 Periodicals	200	205	200
508 Premiums on Corporate Surety Bonds	-	50	-
524 In-Service/Staff Development	3,015	3,009	3,100
TOTAL	259,454	260,924	286,714
51400 COUNTY ATTORNEY			
101 County Official	96,690	96,801	98,060
201 Social Security	7,364	7,374	7,600
204 State Retirement	8,169	6,776	5,884
206 Life Insurance	66	66	66
207 Medical Insurance	7,067	7,061	7,300
208 Dental Insurance	293	300	300
299 Other Fringe Benefits	-	-	480
331 Legal Services	535	2,138	1,000
355 Travel	620	-	1,500
524 In-Service/Staff Development	174	100	200
TOTAL	120,978	120,616	122,390

GENERAL FUND

Fund 101 – Fiscal Year Ending June 30, 2018

	Audited Actual 2015-2016	Unaudited Actual 2016-2017	Approved Budget 2017-2018
EXPENDITURES			
51500 ELECTION COMMISSION			
105 Supervisor/Director	68,682	70,076	73,580
106 Deputy(ies)	62,488	63,526	86,801
142 Mechanic(s)	1,605	2,743	2,500
169 Part-Time Personnel	1,236	2,482	1,500
187 Overtime Pay	1,339	2,860	1,500
192 Election Commission	11,400	11,900	18,600
193 Election Workers	42,747	99,021	20,000
201 Social Security	11,208	16,456	16,000
204 State Retirement	11,255	9,548	9,291
206 Life Insurance	201	198	205
207 Medical Insurance	18,425	18,276	19,000
208 Dental Insurance	878	900	981
299 Other Fringe Benefits	1,453	1,440	1,440
302 Advertising	6,392	5,507	4,000
307 Communication	1,833	1,208	2,000
320 Dues & Memberships	250	175	300
334 Maintenance Agreements	18,048	17,987	21,200
336 Maint/Repair/Equipment	2,206	3,027	3,500
349 Printing, Stationary & Forms	3,823	1,086	3,000
351 Rentals	2,347	4,573	-
355 Travel	7,931	4,344	10,500
399 Other Contracted Services	3,624	3,764	7,000
411 Data Processing Supplies	1,240	1,612	2,000
425 Gasoline	42	173	-
432 Library Books	379	-	400
499 Other Supplies & Materials	2,663	2,320	4,000
524 In-Service/Staff Development	2,799	6,183	5,000
709 Data Processing Equipment	-	674	12,000
TOTAL	<u>286,494</u>	<u>352,059</u>	<u>326,298</u>
51600 REGISTER OF DEEDS			
101 County Official/Adm Officer	76,313	77,862	81,756
106 Deputy(ies)	98,606	100,141	103,856
169 Part-time Personnel	13,878	15,191	18,696
185 Educational Incentives	2,000	3,000	3,000
201 Social Security	13,310	13,684	15,860
204 State Retirement	14,947	12,664	11,122
206 Life Insurance	264	264	264
207 Medical Insurance	42,332	41,469	42,300
208 Dental Insurance	1,170	1,200	1,308
299 Other Fringe Benefits	960	960	1,920
307 Communication	5	13	150
317 Data Processing Services	185	2,480	10,000
320 Dues and Memberships	1,085	1,070	1,000
334 Maintenance Agreements	1,296	1,296	2,000
334 Maintenance Agreements-DATA	14,061	15,103	22,000
337 Maint/Repair/Office Equipment	100	-	200
349 Printing, Stationary and Forms	1,469	1,059	3,000
351 Rentals	82	86	100
355 Travel	2,332	1,948	2,700

GENERAL FUND

Fund 101 -- Fiscal Year Ending June 30, 2018

	Audited Actual 2015-2016	Unaudited Actual 2016-2017	Approved Budget 2017-2018
EXPENDITURES			
51600 REGISTER OF DEEDS (cont.)			
367 Maint/Repair Service	2,981	-	2,000
524 In-Service/Staff Development	775	605	400
599 Other Charges	-	213	1,000
709 Data Processing Equipment	-	1,555	1,000
711 Furniture & Fixtures	2,831	-	2,000
TOTAL	290,982	291,863	327,632
51720 PLANNING & ZONING			
133 Paraprofessional	79,240	85,148	99,960
169 Part-Time Personnel	6,517	-	8,472
189 Other Salaries	-	-	5,890
191 Board & Committee Member Fees	5,665	5,924	11,000
199 Other Per Diem & Fees	895	369	1,200
201 Social Security	6,772	6,787	9,590
204 State Retirement	6,568	5,983	5,755
206 Life Insurance	129	132	198
207 Medical Insurance	6,768	7,015	15,000
208 Dental Insurance	286	300	900
299 Other Fringe Benefits	933	960	1,440
302 Advertising	340	-	-
307 Communication	1,924	-	-
309 Contracts w/Gov't Agencies	13,475	13,475	28,000
332 Legal Notices, Recording, & Crt Costs	-	-	600
334 Maintenance Agreements	9,928	5,962	10,000
348 Postal Charges	-	326	500
349 Printing, Stationary and Forms	-	367	400
349 Printing, Stationary and Forms-BOOKS	-	-	400
355 Travel	1,319	498	1,000
411 Data Processing Supplies	1,389	2,296	2,400
422 Food Supplies	-	-	100
451 Uniforms	-	138	150
524 In-Service/Staff Development	1,440	550	2,000
599 Other Charges	216	-	354
709 Data Processing Equipment	1,165	8,738	8,500
711 Furniture & Fixtures	-	559	1,000
TOTAL	144,969	145,527	214,809
51750 CODES COMPLIANCE			
103 Assistant(s)	46,866	51,682	56,100
105 Supervisor/Director	55,637	56,145	57,770
133 Paraprofessional	-	5,385	-
189 Other Salaries & Wages	49,289	49,809	90,056
199 Other Per Diem & Fees	2,328	2,697	2,400
201 Social Security	11,039	11,782	14,763
204 State Retirement	12,994	11,663	11,603
206 Life Insurance	265	281	266
207 Medical Insurance	28,062	29,056	29,100
208 Dental Insurance	878	975	1,308
299 Other Fringe Benefits	1,420	1,440	1,920
302 Advertising	634	391	2,000

GENERAL FUND

Fund 101 – Fiscal Year Ending June 30, 2018

	Audited Actual 2015-2016	Unaudited Actual 2016-2017	Approved Budget 2017-2018
EXPENDITURES			
51750 CODES COMPLIANCE (cont.)			
307 Communication	526	906	900
320 Dues & Memberships	575	280	1,000
332 Legal Notices, Recording, & Crt Costs	365	-	2,000
334 Maintenance Agreements	9,160	7,943	16,500
338 Maint/Repair/Vehicles	3,885	3,614	3,000
348 Postal Charges	455	445	500
349 Printing, Stationary and Forms	1,816	2,009	3,500
355 Travel	1,814	2,171	3,000
399 Other Contracted Services	666	-	1,000
410 Custodial Supplies	728	149	2,000
413 Drugs & Medical Supplies	12	7	100
415 Electricity	1,767	1,930	2,000
422 Food Supplies	-	60	800
425 Gasoline	3,961	4,864	8,500
434 Natural Gas	370	337	1,000
435 Office Supplies	889	3,433	3,500
437 Periodicals	-	56	300
450 Tires & Tubes	101	-	1,500
451 Uniforms	483	1,086	1,200
454 Water and Sewer	269	355	500
524 In-Service/Staff Development	555	2,034	3,000
599 Other Charges	48	204	1,000
709 Data Processing Equipment	592	3,770	3,000
711 Furniture & Fixtures	563	333	1,000
719 Office Equipment	216	150	15,000
TOTAL	239,228	257,442	343,086
51800 COUNTY BUILDINGS			
141 Foremen	35,081	35,452	36,652
166 Custodial Personnel	47,045	47,793	50,944
167 Maintenance Personnel	30,418	31,085	33,727
169 Part-time Personnel	15,236	15,531	16,475
199 Other Per Diem & Fees	1,164	1,164	1,200
201 Social Security	9,488	9,672	10,451
204 State Retirement	9,606	8,079	8,493
206 Life Insurance	264	264	264
207 Medical Insurance	28,456	28,223	29,000
208 Dental Insurance	1,170	1,200	1,308
299 Other Fringe Benefits	1,680	1,680	1,920
302 Advertising	42	108	-
307 Communication	22,915	24,847	24,000
321 Engineering Services	230	-	2,500
332 Legal Notices, Recordings, Court Costs	-	493	-
334 Maintenance Agreements	25,046	22,012	35,000
335 Maint/Repair/Building	521,365	60,444	40,000
336 Maint/Repair/Equipment	21,576	29,235	23,000
338 Maint/Repair/Vehicles	2,372	1,307	2,000
349 Printing, Stationary	90	-	-
359 Disposal Fees	1,652	1,959	1,800
410 Custodial Supplies	20,509	16,076	18,000
411 Data Processing Supplies	-	-	500
415 Electricity	118,151	109,509	120,000
422 Food Supplies	2,881	2,016	1,500

GENERAL FUND

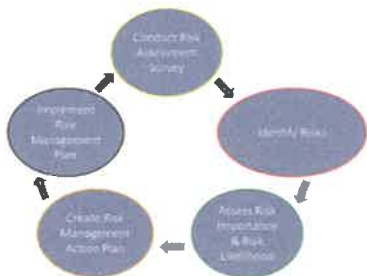
Fund 101 – Fiscal Year Ending June 30, 2018

	Audited Actual 2015-2016	Unaudited Actual 2016-2017	Approved Budget 2017-2018
EXPENDITURES			
51800 COUNTY BUILDINGS (cont.)			
425 Gasoline	1,481	2,428	3,000
434 Natural Gas	12,443	11,885	18,000
435 Office Supplies	118	-	-
451 Uniforms	2,218	2,243	3,000
454 Water and Sewer	11,411	18,354	20,000
499 Other Supplies and Materials	13,446	10,040	12,500
524 InService/Staff Development	-	-	300
711 Furniture & Fixtures	1,917	2,390	2,000
TOTAL	959,471	495,489	517,534
51900 OTHER GENERAL ADMINISTRATION			
309 Contracts with Other Agencies	89,048	-	-
317 Data Processing Services	429	1,594	500
334 Maintenance Agreements	14,891	15,614	16,000
337 Maint/Repair/Office Equipment	-	-	1,000
355 Travel	781	1,775	2,000
411 Data Processing Supplies	3,550	3,615	6,500
499 Other Supplies	-	64	-
524 In-Service/Staff Development	1,707	-	5,500
530 Fines, Assessment	-	2,820	-
709 Data Processing Equipment	4,534	5,290	5,000
TOTAL	114,940	30,772	36,500
51910 PRESERVATION OF RECORDS			
103 Assistant(s)	22,181	11,998	23,644
105 Supervisor/Director	35,260	35,775	36,986
169 Part-time Personnel	16,289	16,366	16,695
201 Social Security	5,588	4,851	5,814
204 State Retirement	4,852	3,475	3,535
206 Life Insurance	132	113	132
207 Medical Insurance	14,418	12,634	15,000
208 Dental Insurance	585	513	600
299 Other Fringe Benefits	960	600	960
349 Printing, Stationary and Forms	-	95	1,200
415 Electricity	6,000	6,000	6,000
599 Other Charges	9,173	-	10,000
TOTAL	115,438	92,420	120,566

Risk Management – 51920

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

Risk Management Cycle



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

OAK RIDGE RESERVATION COMMUNITIES ALLIANCE (ORRCA) GRANT:

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

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

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

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

The total appropriation for Risk Management is \$489,166. Of this 5% (\$25,766) is for salaries and benefits while the remainder is for operations.

51000's - General Government Totals

The previous functions are the sum total of the General Government major category in the chart of accounts. This major category entails functions 51100 through 51900 and they account for 16% (\$3,000,367) of the total budget for the General Fund.

Accounting & Budgeting – 52100

This function falls under the responsibilities of the County Executive. The Accounting Department operates under the County Fiscal Procedure Law of 1957. This law is covered in TCA 5-13-101 through 111. The Accounting Department is managed by the Director of Accounts and Budgets. The Director is appointed by the County Executive and confirmed by the County Commission. The department has one (1) Deputy Director, two (2) School Accounting Clerks, one (1) County Accounting Clerk, one (1) Revenue Clerk, one (1) Benefits Clerk and one (1) Payroll Clerk. The Accounting Department handles all accounts receivable, accounts payable, payroll (except for schools), debt payments (principal and interest) and payments for capital items. Approximately 15,000 checks are written by the Accounting Department each year. All accounting records for the county, highway and schools are maintained by the Accounting Department. Cash, ACH and wire transferred revenue received by the county is handled by the County Trustee. The financial records are recorded in the Accounting Department software by fund and function. All county government grants are tracked for expenditures and reimbursements within the Accounting Department. Flexible spending, voluntary deduction, and all personnel insurances are handled by the Accounting Department's benefits and payroll function.

The Director of Accounts and Budgets is responsible for collection, preparation and presentation of the annual budget documents to the Budget Committee and County Commission. The Accounting Department sends out budget request forms to department heads and elected officials each January. 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 \$482,105. Of this amount 97% (\$468,055) is for salaries and benefits and the remainder is for operations.

Purchasing – 52200

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

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

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

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

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

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

Total Appropriation for Purchasing is \$190,986. Of this amount 89% (\$170,066) is for salaries and benefits and the remainder is for operations.

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 \$586,435. Of this amount 76% (\$446,535) is for salaries and benefits and the remainder is for operations.

Reappraisal Program – 52310

Total Appropriation for Reappraisal Program is \$158,606. Of this amount 91% (\$144,331) is for salaries and benefits and the remainder is for operations.

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. 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 \$319,069. Of this amount 81% (\$256,919) is for salaries and benefits and the remainder is for operations.

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 \$643,126. Of this amount 86% (\$555,122) 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% (\$2,380,326) of the total budget for the General Fund.

GENERAL FUND

Fund 101 -- Fiscal Year Ending June 30, 2018

	Audited Actual 2015-2016	Unaudited Actual 2016-2017	Approved Budget 2017-2018
EXPENDITURES			
51920 RISK MANAGEMENT			
140 Salary Supplements	12,001	12,002	12,242
169 Part-Time Personnel-ORCCA	7,610	7,390	8,000
185 Educational Incentives	1,000	1,000	1,000
201 Social Security	1,521	1,566	1,700
204 State Retirement	1,099	910	927
206 Life Insurance	15	15	20
207 Medical Insurance	1,663	1,635	1,800
208 Dental Insurance	65	68	77
299 Other Fringe Benefits	113	112	120
312 Contracts with Agencies-ORCCA	-	-	10,000
320 Dues & Memberships	3,190	3,110	3,500
355 Travel	2,682	1,842	3,000
355 Travel-ORCCA	-	775	-
499 Other Supplies & Materials	75	151	3,500
502 Building & Contents Insurance	36,028	43,595	46,000
506 Liability Insurance	122,991	120,702	127,000
511 Vehicle & Equipment Insurance	57,557	60,119	63,500
513 Worker's Compensation	109,400	109,400	131,280
516 Other Self-Insured Claims	42,761	11,337	70,000
524 In-Service/Staff Development	765	1,125	3,000
599 Other Charges	20	-	2,500
TOTAL	<u>400,556</u>	<u>376,854</u>	<u>489,166</u>
TOTAL GENERAL GOVERNMENT	<u>3,141,949</u>	<u>2,600,461</u>	<u>3,000,367</u>
52100 ACCOUNTING AND BUDGETING			
105 Supervisor/Director	76,313	77,863	81,756
119 Accountants/Bookkeepers	228,783	237,053	251,870
169 Part-time Personnel	-	1,330	5,758
185 Educational Inc	5,000	5,000	6,000
201 Social Security	22,379	22,905	26,000
204 State Retirement	27,097	23,189	19,685
206 Life Insurance	519	517	530
207 Medical Insurance	64,707	67,216	70,000
208 Dental Insurance	2,295	2,343	2,616
210 Unemployment	-	3,575	-
299 Other Fringe Benefits	3,547	3,169	3,840
307 Communication	80	81	150
320 Dues & Memberships	648	77	700
334 Maintenance Agreements	1,583	1,245	3,000
349 Printing, Stationary and Forms	865	-	1,500
355 Travel	2,415	2,713	3,000
508 Premium on Corporate Surety Bonds	197	438	200
524 In-Service/Staff Development	2,993	3,535	3,000
711 Furniture & Fixtures	1,148	1,559	2,500
TOTAL	<u>440,569</u>	<u>453,808</u>	<u>482,105</u>

GENERAL FUND

Fund 101 – Fiscal Year Ending June 30, 2018

	Audited Actual 2015-2016	Unaudited Actual 2016-2017	Approved Budget 2017-2018
EXPENDITURES			
52200 PURCHASING			
105 Supervisor/Director	57,737	61,909	65,004
122 Purchasing Personnel	56,204	59,167	63,126
169 Part-time Personnel	7,916	7,357	11,423
185 Educational Incentive	1,000	1,000	1,000
199 Other Per Diem & Fees	1,164	1,164	1,200
201 Social Security	9,125	9,630	10,712
204 State Retirement	9,809	8,615	7,782
206 Life Insurance	198	198	198
207 Medical Insurance	7,352	7,180	7,200
208 Dental Insurance	878	900	981
299 Other Fringe Benefits	1,440	1,440	1,440
302 Advertising	1,678	1,117	1,700
307 Communication	40	208	200
308 Consultants	-	5,000	8,000
320 Dues & Memberships	405	405	500
334 Maintenance Agreements	1,873	1,877	2,800
355 Travel	3,019	2,241	2,500
508 Premium on Corporate Surety Bonds	197	197	220
524 InService/Staff Development	1,079	1,069	4,000
709 Data Processing	-	842	1,000
TOTAL	161,114	171,516	190,986
52300 PROPERTY ASSESSOR'S OFFICE			
101 County Official/Adm Officer	76,313	77,862	81,756
103 Assistants	68,186	77,304	84,975
133 Para/Professionals	154,991	163,773	156,500
199 Other Per Diem & Fees	598	1,567	1,800
201 Social Security	21,861	23,469	25,000
204 State Retirement	24,429	24,729	16,294
206 Life Insurance	523	575	594
207 Medical Insurance	52,535	61,056	71,353
208 Dental Insurance	2,271	2,573	2,943
210 Unemployment Compensation	-	1,281	1,000
299 Other Fringe Benefits	2,979	2,216	4,320
307 Communication	113	543	300
309 Contracts w/ Gov't Agencies	1,328	14,874	15,000
312 Contracts with Private Agencies	65,147	26,595	79,000
320 Dues & Memberships	830	2,572	3,500
333 Licenses	20	-	-
337 Maint/Repair/Office Equipment	2,115	3,099	5,500
349 Printing, Stationary and Forms	4,223	3,946	5,000
355 Travel	1,739	1,442	9,000
425 Gasoline	2,485	2,644	7,000
499 Other Supplies and Materials	3,794	1,407	3,500
524 In-Service/Staff Development	396	625	2,800
709 Data Processing Equipment	3,999	6,826	6,200
719 Office Equipment	7,069	53	3,100
TOTAL	497,944	501,031	586,435

GENERAL FUND

Fund 101 – Fiscal Year Ending June 30, 2018

	Audited Actual 2015-2016	Unaudited Actual 2016-2017	Approved Budget 2017-2018
EXPENDITURES			
52310 REAPPRAISAL PROGRAM			
121 Data Processing Personnel	13,669	-	32,000
133 Paraprofessionals	23,052	32,481	67,671
169 Part-time Personnel	14,625	4,188	19,002
201 Social Security	3,907	2,662	9,000
204 State Retirement	3,156	2,254	4,687
206 Life Insurance	85	63	132
207 Medical Insurance	8,043	522	10,000
208 Dental Insurance	408	288	654
210 Unemployment co	-	957	-
299 Other Fringe Benefits	615	420	960
307 Communication	112	-	1,000
337 Main/Rpr/Equip	-	158	1,000
338 Main/Rpr/Vehicles	4,759	825	8,000
348 Postal Charges	743	-	1,000
355 Travel	-	-	2,000
599 Other Charges	672	710	1,500
TOTAL	<u>73,846</u>	<u>45,528</u>	<u>158,606</u>
52400 COUNTY TRUSTEE'S OFFICE			
101 County Official/Adm Officer	76,313	77,862	81,756
106 Deputy(ies)	89,463	88,369	98,809
169 Part-time Personnel	9,217	10,184	17,229
201 Social Security	13,223	13,288	14,983
204 State Retirement	14,068	12,007	10,650
206 Life Insurance	254	248	264
207 Medical Insurance	26,074	26,811	30,000
208 Dental Insurance	1,120	1,125	1,308
299 Other Fringe Benefits	1,340	960	1,920
302 Advertising	-	-	500
307 Communication	9	7	250
309 Contracts w/ Gov't Agencies	-	8,472	9,000
320 Dues & Memberships	744	760	900
332 Legal Notices, Recordings, and Court Costs	-	-	50
334 Maintenance Agreements	10,647	11,517	15,000
337 Maint/Repair/Office Equipment	556	446	1,000
348 Postal Charges	9,688	9,700	11,000
349 Printing, Stationary and Forms	7,450	6,664	8,000
351 Rentals	130	130	150
355 Travel	26	30	700
411 Data Processing Supplies	1,891	4,349	5,000
524 In-Service/Staff Development	-	-	600
709 Data Processing Equipment	1,751	1,640	10,000
TOTAL	<u>263,964</u>	<u>274,569</u>	<u>319,069</u>

GENERAL FUND**Fund 101 – Fiscal Year Ending June 30, 2018**

	Audited Actual 2015-2016	Unaudited Actual 2016-2017	Approved Budget 2017-2018
EXPENDITURES			
52500 COUNTY CLERK'S OFFICE			
101 County Official/Adm Officer	76,313	77,862	81,756
106 Deputy(ies)	281,304	286,985	297,308
169 Part-time Personnel	19,525	20,533	39,212
185 Educational Incentive	5,000	5,000	6,000
201 Social Security	28,292	28,966	31,953
204 State Retirement	30,593	25,986	22,663
206 Life Insurance	659	659	660
207 Medical Insurance	61,442	59,270	67,500
208 Dental Insurance	2,911	2,912	3,270
299 Other Fringe Benefits	3,817	3,819	4,800
302 Advertising	60	30	-
307 Communication	132	150	3,000
320 Dues & Memberships	734	750	2,000
334 Maintenance Agreements	22,183	23,682	28,000
337 Maint/Repair/Office Equipment	-	-	2,000
349 Printing, Stationary and Forms	3,394	4,181	12,000
351 Rentals	220	228	228
355 Travel	2,573	1,901	5,000
432 Library Books/Media	-	-	51
437 Periodicals	56	56	325
499 Other Supplies & Materials	3,030	5,458	7,100
524 In-Service/Staff Development	1,400	850	1,000
709 Data Processing Equipment	420	10,084	18,300
711 Furniture & Fixtures	818	-	1,000
719 Office Equipment	6,338	4,086	8,000
TOTAL	551,214	563,448	643,126
TOTAL FINANCE	1,988,650	2,009,902	2,380,326

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 \$275,296. Of this amount 93% (\$254,746) is for salaries and benefits and the remainder is for operations.

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 \$515,991. Of this amount 90% (\$462,151) is for salaries and benefits and the remainder is for operations.

General Session Judges – 53310

Total Appropriation for General Sessions Judges is \$596,012. Of this amount 85% (\$508,512) is for salaries and benefits and the remainder is for operations.

Drug Court – 53330

Total Appropriation for Drug Court is \$178,667. Of this amount 26% (\$47,145) is for salaries and benefits and the remainder is for operations.

Chancery Court – 53400

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

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

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

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

Total Appropriation for Chancery Court is \$355,958. Of this amount 92% (\$326,568) is for salaries and benefits and the remainder is for operations.

Juvenile Court – 53500

Total Appropriation for Juvenile Court is \$443,304. Of this amount 75% (\$334,554) is for salaries and benefits and the remainder is for operations.

Other Administration of Justice – 53900

Total Appropriation for Other Administration of Justice is \$55,100. Of this amount 73% (\$40,100) 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 13% (\$2,420,328) of the total budget for the General Fund.

GENERAL FUND**Fund 101 – Fiscal Year Ending June 30, 2018**

	Audited Actual 2015-2016	Unaudited Actual 2016-2017	Approved Budget 2017-2018
EXPENDITURES			
53100 CIRCUIT COURT			
101 County Official/Adm Officer	76,313	77,862	81,756
106 Deputy(ies)	56,496	97,836	100,980
201 Social Security	9,523	12,171	13,830
204 State Retirement	11,218	12,193	11,596
206 Life Insurance	199	264	264
207 Medical Insurance	26,649	35,180	43,200
208 Dental Insurance	880	1,197	1,200
299 Other Fringe Benefits	725	1,426	1,920
307 Communication	36	51	100
320 Dues & Memberships	20	380	1,000
334 Maintenance Agreements	1,470	1,560	2,000
349 Printing, Stationary and Forms	1,987	2,470	3,000
355 Travel	890	112	500
411 Data Processing Supplies	-	446	1,000
435 Office Supplies	520	24	1,000
508 Premium on Corporate Surety Bonds	-	17	100
524 In-Service/Staff Development	-	-	850
709 Data Processing Equipment	4,950	-	9,000
711 Furniture & Fixtures	-	2,756	2,000
TOTAL	191,876	245,945	275,296
53300 GENERAL SESSIONS COURT			
106 Deputy(ies)	314,300	280,815	299,935
169 Part-time Personnel	13,725	13,138	23,651
185 Educational Inc	1,000	1,000	1,000
188 Bonus Payments	2,500	-	-
201 Social Security	22,794	20,486	24,305
204 State Retirement	26,839	20,191	17,500
206 Life Insurance	714	649	660
207 Medical Insurance	86,246	76,532	87,300
208 Dental Insurance	2,573	2,346	3,000
210 Unemployment Compensation	1,289	1,289	-
299 Other Fringe Benefits	4,223	3,344	4,800
307 Communication	160	240	250
320 Dues & Memberships	964	850	1,200
334 Maintenance Agreements	17,484	18,682	19,900
349 Printing, Stationary and Forms	3,721	5,211	4,500
355 Travel	620	1,402	1,500
411 Data Processing Supplies	256	394	1,000
435 Office Supplies	618	1,310	1,490
451 Uniforms	-	-	500
524 In-Service/Staff Development	100	1,085	2,200
531 Access Fees	1,416	1,745	1,800
709 Data Processing Equipment	16,684	-	15,000
711 Furniture & Fixtures	-	649	2,500
719 Office Equipment	-	-	2,000
TOTAL	518,226	451,358	515,991

GENERAL FUND

Fund 101 – Fiscal Year Ending June 30, 2018

	Audited Actual 2015-2016	Unaudited Actual 2016-2017	Approved Budget 2017-2018
EXPENDITURES			
53310 GENERAL SESSIONS JUDGE			
102 Judge(s)	321,059	322,670	326,865
133 Paraprofessionals	84,678	85,716	88,455
185 Educational Incentive	1,000	1,000	1,000
188 Bonus Payments	2,500	-	-
199 Other Per Diem & Fees	4,117	4,856	4,500
201 Social Security	26,134	26,297	30,000
204 State Retirement	35,322	32,244	23,000
206 Life Insurance	259	265	264
207 Medical Insurance	26,793	29,693	31,200
208 Dental Insurance	1,145	1,200	1,308
299 Other Fringe Benefits	960	720	1,920
309 Contracts with Government Agencies	-	100	10,350
312 Contracts with Private Agencies	17,898	45,731	45,000
320 Dues and Memberships	150	984	1,000
329 Laundry Service	-	10	250
331 Legal Services	-	-	500
333 Licenses	820	1,228	500
334 Maintenance Agreements	212	100	750
340 Medical and Dental	-	1,496	-
349 Printing, Stationary and Forms	532	230	2,500
355 Travel	5,869	4,224	6,800
355 Travel-MAG	3,030	2,898	6,000
411 Data Processing	1,509	340	3,000
432 Library Books/Magazines	55	1,759	2,500
451 Uniforms	261	275	600
524 In-Service/Staff Development	550	2,275	1,750
524 In-Service/Staff Development-MAG	-	-	1,000
709 Data Processing	-	-	5,000
TOTAL	<u>534,853</u>	<u>566,311</u>	<u>596,012</u>
53330 DRUG COURT			
105 Supervisor/Director	24,560	32,397	34,320
201 Social Security	1,810	2,443	2,557
204 State Retirement	1,986	2,914	2,402
206 Life Insurance	44	66	66
207 Medical Insurance	4,648	7,015	7,500
208 Dental Insurance	200	300	300
312-FEDS Contracts with Other Agencies	68,056	121,733	116,667
355 Travel	16,144	6,026	8,855
399 Other Contracted Services	5,585	5,610	3,000
524 Inservice/ Staff Development	1,800	135	1,000
599 Other Charges	48	-	2,000
	<u>124,881</u>	<u>178,639</u>	<u>178,667</u>

GENERAL FUND

Fund 101 – Fiscal Year Ending June 30, 2018

	Audited Actual 2015-2016	Unaudited Actual 2016-2017	Approved Budget 2017-2018
EXPENDITURES			
53400 CHANCERY COURT			
101 County Official/Adm Officer	76,313	77,862	81,756
106 Deputy(ies)	123,837	116,171	130,617
169 Part-time Personnel	14,714	17,756	36,312
187 Overtime Pay	3,989	3,921	4,000
201 Social Security	15,702	15,646	19,042
204 State Retirement	17,289	14,060	12,700
206 Life Insurance	326	309	330
207 Medical Insurance	34,276	34,161	37,776
208 Dental Insurance	1,438	1,400	1,635
299 Other Fringe Benefits	1,700	1,440	2,400
307 Communication	48	48	50
312 Contracts w/Private Agencies	-	-	250
320 Dues and Memberships	704	920	1,000
334 Maintenance Agreements	12,940	12,619	13,700
349 Printing, Stationary and Forms	3,075	2,954	5,000
351 Rentals	100	135	135
355 Travel	896	863	1,200
437 Periodicals	224	429	1,300
499 Other Supplies & Materials	1,639	2,211	3,500
508 Premium on Corporate Surety Bonds	175	367	350
524 In-Service/Staff Development	395	205	205
709 Data Processing Equipment	1,156	1,101	2,700
TOTAL	310,936	304,578	355,958
53500 JUVENILE COURT			
103 Assistants	44,744	45,263	46,659
105 Supervisor/Director	44,744	45,263	46,659
112 Youth Service Officer	111,634	105,186	117,005
164 Attendants	9,303	9,116	10,506
187 Overtime Pay	24,358	28,335	24,360
199 Other Per Diem & Fees	6,070	5,796	6,000
201 Social Security	17,520	17,316	18,800
204 State Retirement	20,348	17,032	14,000
206 Life Insurance	355	339	330
207 Medical Insurance	41,579	40,240	46,200
208 Dental Insurance	1,567	1,539	1,635
299 Other Fringe Benefits	2,094	1,785	2,400
307 Communication	390	1,589	3,500
312 Contracts with Private Agencies	-	3,700	4,500
320 Dues and Memberships	225	325	1,000
322 Evaluation & Testing	-	-	10,000
333 Licenses	34	-	-
334 Maintenance Agreements	-	870	5,000
335 Maint/Repair/Buildings	3,971	363	6,000
337 Maint/Repair/Office Equip	-	1,134	3,000
338 Maint/Repair/Vehicles	11,586	7,290	10,000
340 Medical & Dental Charges	2,228	-	4,000
349 Printing, Stationary and Forms	3,000	179	3,000
355 Travel	5,455	6,415	15,000
399 Other Contracted Services	11,009	7,549	15,000
411 Data Processing Supplies	1,965	270	2,000
422 Food Supplies	377	262	1,000
425 Gasoline	4,308	4,380	8,000
432 Library Books	56	3,710	2,000

GENERAL FUND

Fund 101 – Fiscal Year Ending June 30, 2018

	Audited Actual 2015-2016	Unaudited Actual 2016-2017	Approved Budget 2017-2018
EXPENDITURES			
53500 JUVENILE COURT (cont.)			
441 Prisoners Clothing	-	-	500
450 Tires & Tubes	872	1,600	2,500
451 Uniforms	2,000	1,998	2,000
508 Premiums on Corporate Bonds	417	617	750
524 In-Service Staff/Development	330	-	-
599 Other Charges	5,147	2,535	5,000
711 Furniture and Fixtures	-	-	5,000
TOTAL	<u>377,686</u>	<u>361,996</u>	<u>443,304</u>
53900 OTHER ADMINISTRATION OF JUSTICE			
194 Jury and Witness Fees	10,507	20,917	40,000
201 Social Security	34	31	100
302 Advertising	345	189	500
355 Travel	2,906	599	13,000
399 Other Contracted Services	-	1,043	-
422 Food Supplies	1,399	3,697	1,500
TOTAL	<u>15,191</u>	<u>26,476</u>	<u>55,100</u>
TOTAL ADMINISTRATION OF JUSTICE	<u>2,073,649</u>	<u>2,135,304</u>	<u>2,420,328</u>

Sheriff's Department – 54110

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

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

- **Administrative operations:** Personnel management, budget preparation, and community policing.
- **Records Division:** Tennessee Incident Based Reporting Systems (TIBRS) management, Titian Accident management, NCIC file management and filing of department documents.
- **Dispatch Operations:** Liaison between the public and other office officials including deputies and correctional staff.
- **Patrol Division:** The Roane County patrol division consist of (25) deputies including supervisors. This division is responsible for covering 395 square miles and extending service to approximately 54,000 citizens. Our deputies answer approximately 1,700 calls for service monthly, ranging from severe and violent offenses to minor traffic offense. 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 \$3,697,653. Of this amount 81% (\$3,007,350) is for salaries and benefits and the remainder is for operations.

Jail – 54210

By state statue the Sheriff is responsible for operating the jail. September 2009 Roane County opened is 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 regiment to follow on daily basis just to keep the jail in compliance with TCI minimum standards. Along with a brief description of the duties and responsibilities.

For example:

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

3. There is a regiment 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 over see's the production of food. TCI requires an approve menu by a dietician.
10. The jail has implemented a GED program and it allows inmates to obtain their GED while incarcerated. However if you are under the age of 21 it is mandatory that we offer this program.
11. The Roane County Jail provides inmate labor for the county and other municipalities.
12. The Roane County jail also operates an inmate work crew that is primarily assigned to picking up litter throughout Roane County.
13. The staff is responsible for processing in and out all people arrested in Roane County. RCSO processes arrested people for several agencies, Harriman Police Department, Rockwood Police Department, Kingston Police Department, Oak Ridge Police Department, Oliver Springs Police Department, Tennessee Wildlife Resource Agency, Tennessee Highway Patrol, and Tennessee Bureau of Investigation.

Total Appropriation for Jail is \$3,244,221. Of this amount 65% (\$2,113,272) is for salaries and benefits and the remainder is for operations.

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 \$424,407. Of this amount 51% (\$215,407) is for salaries and benefits and the remainder is for operations.

Other Emergency Management – 54490

This function has been created this fiscal year to account for the cost of the E-911 contract. In the past, the contract was split between the following function and two funds (Sheriff – 54110; Fund 118 – EMS and Fund 121 Fire). It was determined during the budget process that the Fire had the lowest call volume than EMS but was being charged the same amount of approximately \$84,000. When asked of other counties how they accounted for the E-911 contracts, we were told they pay it out of one major function as we have it budgeted.

Total Appropriation for Other Emergency Management is \$430,362. Of this amount 100% (\$430,362) is for the cost of the contract.

County Medical Examiner – 54610

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

The total appropriation for County Medical Examiner is \$71,000. Of this 100% (\$71,000) 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 39% (\$7,867,643) of the total budget for the General Fund.

GENERAL FUND

Fund 101 – Fiscal Year Ending June 30, 2018

	Audited Actual 2015-2016	Unaudited Actual 2016-2017	Approved Budget 2017-2018
EXPENDITURES			
54110 SHERIFF'S DEPARTMENT			
101 County Official	83,945	85,649	89,931
103 Assistant (Chief Deputy)	62,729	63,246	65,001
106 Deputy(ies)	539,574	587,233	577,124
106 Deputy(ies)-CHILD	34,361	34,882	36,070
106 Deputy(ies)-CORPL	105,990	68,463	110,775
106 Deputy(ies)-CRTHS	33,710	37,569	36,070
108 Investigator(s)	243,484	248,811	298,459
109 Captain(s)	42,658	48,500	49,470
110 Lieutenant(s)	67,947	73,444	40,017
115 Sergeant(s)	108,255	109,677	113,342
140 Salary Supplements	27,150	28,350	28,500
141 Foremen (Courts)	116,653	131,560	142,786
148 Dispatchers	63,564	64,598	66,871
161 Secretary(s)	68,567	69,610	71,982
169 Part-Time Personnel	34,504	44,717	36,304
170 School Resource Officer(s)	210,414	209,138	220,643
187 Overtime Pay	99,581	106,832	90,000
187 Overtime Pay-HIDTA	13,940	17,775	20,000
187 Overtime Pay-HOLI	43,204	45,700	53,000
187 Overtime Pay-NT16	1,959	230	-
187 Overtime Pay-NT17	-	3,826	-
187 Overtime Pay-NT18	-	-	8,000
187 Overtime Pay-RD16	5,813	-	-
187 Overtime Pay-RD17	-	4,689	-
187 Overtime Pay-RD18	-	-	10,000
187 Overtime Pay-SEAT	643	-	-
187 Overtime Pay-SRO	6,150	8,467	12,000
187 Overtime Pay-ST17	-	3,989	-
187 Overtime Pay-ST18	-	-	10,000
188 Bonus Payments	2,500	-	-
199 Other Per Diem & Fees	11,719	14,119	16,800
201 Social Security	146,002	152,249	163,940
203 Extension Service	-	-	25,000
204 State Retirement	156,982	135,404	175,580
206 Life Insurance	2,486	2,787	2,970
207 Medical Insurance	374,081	361,786	395,400
208 Dental Insurance	12,967	13,219	14,715
210 Unemployment Compensation	3,025	791	5,000
299 Other Fringe Benefits	13,458	13,445	21,600
307 Communication	24,671	22,274	23,000
309 Contracts w/ Gov't Agencies	2,680	2,680	2,680
309 Contracts w/ Gov't Agencies-E-911	202,085	227,460	-
309 Contracts w/ Gov't Agencies-NCIC	42,103	43,367	44,667
312 Contracts w/Private Agencies	-	-	30,000
320 Dues and Memberships	3,080	2,900	3,200
332 Legal Notices	69	-	490
333 Licenses	195	267	500
334 Maintenance Agreements	80,605	96,822	99,653
335 Maint/Repair/Buildings	39	1,291	2,000
337 Maint/Repair/Office Equipment	-	-	500
338 Maint/Repair/Vehicles	71,052	52,403	75,000
338 Maint/Repair/Vehicles INS	-	22,884	-
340 Medical & Dental Services	220	-	-

GENERAL FUND

Fund 101 – Fiscal Year Ending June 30, 2018

	Audited Actual 2015-2016	Unaudited Actual 2016-2017	Approved Budget 2017-2018
EXPENDITURES			
54110 SHERIFF'S DEPARTMENT CON'T (cont.)			
348 Postal Charges	523	287	1,400
349 Printing, Stationary and Forms	2,935	2,485	6,000
351 Rentals	-	-	200
353 Tow-In Services	100	-	-
355 Travel	9,862	18,093	15,000
355 Travel-NT16	-	268	-
355 Travel-NT18	-	-	2,000
357 Veterinary Services	589	496	400
399 Other Contracted Services	7,580	8,572	9,200
399 Other Contracted Services-SOR	1,310	700	2,700
401 Animal Food	492	260	800
412 Diesel Fuel	-	1,946	-
415 Electricity	2,014	2,555	2,800
425 Gasoline	101,268	118,894	150,000
431 Law Enforcement Supplies	31,881	17,513	37,500
431 Law Enforcement Supplies-VEST	7,574	5,598	10,000
432 Library Books/Media	195	320	1,400
437 Periodicals	92	684	931
450 Tires and Tubes	24,190	19,015	27,000
451 Uniforms	14,899	17,766	18,000
499 Other Supplies & Materials	6,177	6,167	4,900
499 Other Supplies & Materials-CHILD	-	-	6,000
508 Premium on Corporate Surety Bonds	900	900	1,382
516 Other Self-Insured Claims	-	-	5,000
524 In-Service/Staff Development	22,988	12,861	15,000
599 Other Charges	-	1,495	-
599 Other Charges-CHCGP	5,075	6,655	7,000
599 Other Charges-NT16	2,990	462	-
599 Other Charges-NT17	5,469	8,945	-
599 Other Charges-NT18	-	-	10,000
599 Other Charges-RD17	-	14,694	-
709 Data Processing Equipment	-	956	4,000
711 Furniture & Fixtures	65	2,600	5,000
716 Law Enforcement	-	30,000	-
719 Office Equipment	-	-	5,000
790 Other Equipment	500	11,852	35,000
790 Other Equipment-HV16	4,883	115	-
790 Other Equipment-RD16	2,450	22,475	-
790 Other Equipment-RD18	-	-	25,000
TOTAL	<u>3,421,815</u>	<u>3,598,732</u>	<u>3,697,653</u>
54210 JAIL			
103 Assistant(s)	94,037	70,045	97,952
109 Captain(s)	-	-	49,470
110 Lieutenant(s)	79,050	58,793	82,671
115 Sergeant(s)	89,572	114,603	112,945
160 Guards (Jailers)	701,215	786,454	901,757
160 Guards (Jailers)-CORPL	88,793	87,168	109,066
167 Maintenance Personnel	32,761	34,882	36,070
169 Part-time Personnel	42,044	43,845	49,311

GENERAL FUND

Fund 101 – Fiscal Year Ending June 30, 2018

	Audited Actual 2015-2016	Unaudited Actual 2016-2017	Approved Budget 2017-2018
EXPENDITURES			
54210 JAIL (cont.)			
187 Overtime Pay	109,377	83,932	99,604
187 Overtime Pay-HOLI	39,794	45,428	48,195
199 Other Per Diem & Fees	4,110	3,890	4,200
201 Social Security	92,763	96,332	119,375
204 State Retirement	102,690	98,999	81,300
206 Life Insurance	1,659	1,905	2,376
207 Medical Insurance	240,191	213,936	288,900
208 Dental Insurance	8,864	9,236	10,800
210 Unemployment Compensation	1,268	387	2,000
299 Other Fringe Benefits	8,170	5,640	17,280
307 Communication	683	429	4,000
310 Contracts w/Public Agencies	17,662	-	-
334 Maintenance Agreements	29,069	30,192	43,054
335 Maint/Repair/Building	39,415	38,543	36,050
336 Maint/Repair/Equipment	23,333	12,222	19,055
338 Main/Repair/Vehicles	8,576	6,969	8,240
340 Medical and Dental Service	198,632	334,187	250,000
340 Medical and Dental Service-ADMIN	51,979	25,098	50,000
340 Medical and Dental Service-HMANA	154,068	199,568	150,000
340 Medical and Dental Service-INPAT	2,880	3,513	10,000
349 Printing, Stationery, Forms	1,961	1,781	6,000
355 Travel	16,087	2,570	9,800
359 Disposal Fees	4,955	5,877	6,000
410 Custodial Supplies	58,642	54,921	60,000
412 Diesel Fuel	395	789	1,000
415 Electricity	72,539	76,154	75,000
421 Food Preparation Supplies	293	160	500
422 Food Supplies	165,013	214,044	190,000
425 Gasoline	4,960	7,957	10,000
431 Law Enforcement Supplies	4,603	1,000	6,000
432 Library Books	5,378	3,577	4,200
434 Natural Gas	28,318	33,666	30,050
441 Prisoner Clothing	29,525	20,010	25,000
450 Tires and Tubes	1,877	2,580	3,000
451 Uniforms	5,712	7,527	9,500
454 Water and Sewer	73,360	79,194	100,000
499 Other Supplies	4,257	4,867	4,500
524 In-Service/Staff Development	4,885	900	10,000
711 Furniture and Fixtures	-	4,206	5,000
719 Office Equipment	-	-	5,000
790 Other Equipment	-	13,221	-
TOTAL	<u>2,745,415</u>	<u>2,941,197</u>	<u>3,244,221</u>
54410 CIVIL DEFENSE			
103 Assistant(s)	53,785	57,839	62,220
103 Assistant(s)-EMPG	11,013	7,002	7,010
105 Supervisor/Director	40,375	40,714	47,081
140 Salary Supplement-DOE	2,500	5,000	5,000
169 Part-Time Personnel	35,041	22,277	23,528
169 Part-Time Personnel-HAZ	1,400	0	17,925

GENERAL FUND

Fund 101 – Fiscal Year Ending June 30, 2018

	Audited Actual 2015-2016	Unaudited Actual 2016-2017	Approved Budget 2017-2018
EXPENDITURES			
54410 CIVIL DEFENSE (cont.)			
185 Educational Incentive	-	1,000	1,000
187 Overtime Pay- HOLI	-	408	-
199 Other Per Diem & Fees	3,492	3,644	3,600
201 Social Security	10,349	11,183	12,905
204 State Retirement	8,656	8,013	8,000
206 Life Insurance	161	183	198
207 Medical Insurance	19,077	21,605	24,600
208 Dental Insurance	720	832	900
210 Unemployment Compensation	1	-	-
299 Other Fringe Benefits	1,167	1,328	1,440
307 Communication	3,032	5,981	9,500
309 Contracts w/Government Agencies	-	2,611	-
312 Contracts w/Private Agencies	13,983	11,668	23,500
320 Dues and Memberships	80	275	500
330 Operating Lease Payments	21,600	23,400	21,600
333 Licenses	-	20	1,300
334 Maintenance Agreements	10,314	7,534	15,000
335 Maint/Repair/Building	2,564	1,441	4,000
336 Maint/Repair/Equip	4,449	1,194	10,000
337 Maint/Repair/Office Equip	-	-	3,000
338 Maint/Repair/Vehicles	27,877	20,266	30,000
348 Postal Charges	26	59	100
351 Rentals	-	-	500
355 Travel	711	194	1,500
410 Custodial Supplies	196	230	500
412 Diesel Fuel	3,009	3,549	9,000
415 Electricity	498	512	1,000
422 Food Supplies	5	128	100
425 Gasoline	1,288	1,727	10,000
429 Instructional Supplies & Materials	-	1,321	2,500
435 Office Supplies	573	999	1,800
442 Propane Gas	-	-	200
446 Small Tools	1,973	1,208	2,000
450 Tires & Tubes	1,400	1,775	3,500
451 Uniforms	599	136	3,000
454 Water & Sewer	373	376	500
499 Other Supplies & Materials	1,462	775	1,900
499 Other Supplies & Materials-DOE	8,086	10,345	10,000
524 In-Service/Staff Development	5,141	6,205	5,000
599 Other Charges	5,436	4,835	15,500
708 Communication Equipment	472	-	22,000
711 Furniture & Fixtures	-	7,750	-
719 Office Equipment	7,200	-	-
TOTAL	310,084	297,542	424,407

GENERAL FUND

Fund 101 – Fiscal Year Ending June 30, 2018

	Audited Actual 2015-2016	Unaudited Actual 2016-2017	Approved Budget 2017-2018
EXPENDITURES			
54420 RESCUE SQUAD			
316 Contributions	19,000	-	-
799 Capital Outlay	16,000	-	-
TOTAL	35,000	-	-
54490 OTHER EMERGENCY MANAGEMENT			
309 Contracts w/Government Agencies E-911	-	-	430,362
	-	-	430,362
54610 COUNTY CORONER/MEDICAL EXAMINER			
312 Contracts w/Private Agencies	24,375	25,125	25,000
312 Contracts w/Private Agencies-ORI	-	350	-
312 Contracts w/Private Agencies-ROI	-	2,175	3,000
599 Other Charges	23,450	44,130	40,000
599 Other Charges-BAGS	250	-	3,000
TOTAL	48,075	71,780	71,000
TOTAL PUBLIC SAFETY	6,560,389	6,909,251	7,867,643

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 \$181,382. Of this amount 38% (\$69,632) is for salaries and benefits and the remainder is for operations.

Other Local Health Services – 55190

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

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

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

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

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

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

Total Appropriation for Other Local Health Services is \$553,688. Of this amount 91% (\$502,317) 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 \$120,000. 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% (\$907,851) of the total budget for the General Fund.

Libraries – 56500

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

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

Parks & Fair Boards – 56700

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

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

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 \$528,638. Of this amount 44% (\$232,867) 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 3% (\$544,438) of the total budget for the General Fund.

GENERAL FUND

Fund 101 – Fiscal Year Ending June 30, 2018

	Audited Actual 2015-2016	Unaudited Actual 2016-2017	Approved Budget 2017-2018
EXPENDITURES			
55110 LOCAL HEALTH CENTER			
167 Maintenance Personnel	32,417	28,848	34,085
169 Part-time Personnel	9,110	9,142	15,696
199 Other Per Diem & Fees	349	295	360
201 Social Security	3,097	2,802	3,800
204 State Retirement	2,768	2,039	2,045
206 Life Insurance	66	66	66
207 Medical Insurance	7,067	12,473	12,800
208 Dental Insurance	293	300	300
299 Other Fringe Benefits	480	480	480
302 Advertising	179	488	300
307 Communication	6,835	7,529	10,000
320 Dues & Memberships	1,031	645	1,500
334 Maintenance Agreements	4,461	3,247	7,000
335 Maint/Repair/Buildings	9,207	8,700	11,000
336 Maint/Repair Services	1,424	966	2,500
348 Postal Charges	-	-	500
349 Printing, Stationary and Forms	-	-	300
355 Travel	477	389	1,500
359 Disposal Fees	985	1,012	1,500
410 Custodial Supplies	1,780	999	1,500
412 Diesel Fuel	-	-	200
413 Drugs & Medical Supplies	2,892	3,568	3,200
415 Electricity	29,151	35,936	30,000
425 Gasoline	366	278	1,500
434 Natural Gas	3,990	3,070	25,000
435 Office Supplies	3,159	2,518	4,500
437 Periodicals	211	223	250
454 Water & Sewer	5,068	3,664	6,000
599 Other Charges	754	845	3,500
TOTAL	<u>127,617</u>	<u>130,522</u>	<u>181,382</u>
55190 OTHER LOCAL HEALTH SERVICES			
103 Assistants	49,456	58,911	96,901
131 Medical Personnel	68,649	64,196	303,968
169 Part-time Personnel	18,582	7,349	11,844
201 Social Security	9,978	8,972	30,521
204 State Retirement	10,140	10,247	17,315
206 Life Insurance	259	309	528
207 Medical Insurance	31,664	34,136	35,000
208 Dental Insurance	1,191	1,425	2,400
299 Other Fringe Benefits	1,260	480	3,840
355 Travel	5,508	4,473	10,700
499 Other Supplies	2,796	-	-
506 Liability Insurance	59	323	3,000
513 Workman's Comp Insurance	2,300	2,300	2,760
524 In-Service/Staff Development	-	-	400
599 Other Charges-TS	26,355	13,367	34,511
TOTAL	<u>228,197</u>	<u>206,488</u>	<u>553,688</u>

GENERAL FUND

Fund 101 – Fiscal Year Ending June 30, 2018

	Audited Actual 2015-2016	Unaudited Actual 2016-2017	Approved Budget 2017-2018
EXPENDITURES			
55390 APPROPRIATION TO STATE			
399 Other Contracted Services	51,601	51,601	52,781
599 Other Charges	896	684	-
TOTAL	52,497	52,285	52,781
55590 OTHER LOCAL WELFARE SERVICES			
316 Contributions	10,823	-	120,000
316 Contributions-AGING	-	1,000	-
316 Contributions-BAGC	2,430	2,430	-
316 Contributions-CAC	25,000	6,000	-
316 Contributions-ETHRA	9,200	9,200	-
316 Contributions-HERTG	6,500	6,500	-
316 Contributions-MDUNN	30,000	30,000	-
316 Contributions-MECAA	17,797	17,000	-
316 Contributions-OSHS	-	5,000	-
316 Contributions-RS	-	19,000	-
799 Other Capital Outlay-RS	-	16,000	-
TOTAL	101,750	112,130	120,000
TOTAL PUBLIC HEALTH & WELFARE	510,061	501,425	907,851
56500 LIBRARIES			
316 Library - Contributions	10,000	10,000	10,000
337 Maint/Repair/Office Equipment	-	-	300
432 Library Books	-	-	5,000
711 Furniture & Fixtures	-	-	500
TOTAL	10,000	10,000	15,800
56700 PARKS & FAIR BOARDS			
103 Assistant(s)	25,486	27,562	30,233
103 Assistant(s)-SPC	10,000	22,840	26,520
105 Supervisor/Director	52,168	52,687	54,231
169 Part-time Personnel	23,999	-	-
169 Part-time Personnel-RILEY	23,938	17,544	21,930
169 Part-time Personnel-ROANE	-	21,036	30,875
169 Part-time Personnel-SPC	-	25,489	22,950
187 Overtime Pay	-	-	10,000
199 Other Per Diem & Fees	2,931	3,600	2,760
201 Social Security	10,519	12,977	15,423
204 State Retirement	7,663	7,941	6,347
206 Life Insurance	160	198	198
207 Medical Insurance	6,972	7,015	7,500
208 Dental Insurance	293	300	900
299 Other Fringe Benefits	480	480	3,000
302 Advertising	-	-	100
307 Communication	2,556	2,476	2,000
320 Dues & Memberships	-	-	100
333 Licenses	20	-	100
334 Maintenance Agreements	1,130	1,137	4,000
335 Maint/Repair/Building	8,276	799	-
335 Maint/Repair/Building-DOCK	-	-	8,000
335 Maint/Repair/Building-EMORY	437	2,968	4,600
335 Maint/Repair/Building-RILEY	1,026	3,803	5,000

GENERAL FUND

Fund 101 – Fiscal Year Ending June 30, 2018

	Audited Actual 2015-2016	Unaudited Actual 2016-2017	Approved Budget 2017-2018
EXPENDITURES			
56700 PARKS & FAIR BOARDS (cont.)			
335 Maint/Repair/Building-ROANE	17,435	23,563	26,000
335 Maint/Repair/Building-SPC	-	11,243	27,000
336 Maint/Repair/Equipment	15,328	8,339	17,000
338 Maint/Repair/Vehicles	1,291	7,264	5,500
351 Rentals	2,847	624	-
351 Rentals-RILEY	-	287	3,000
351 Rentals-ROANE	-	1,872	3,500
351 Rentals-SPC	-	-	500
355 Travel	160	547	1,000
359 Disposal Fee	1,987	2,678	3,000
359 Disposal Fee-RILEY	1,050	1,980	3,000
359 Disposal Fee-SPC	-	-	1,000
399 Other Contracted Services-RILEY	21,510	31,430	31,200
410 Custodial Supplies	2,465	3,849	5,000
410 Custodial Supplies-RILEY	1,012	795	3,000
410 Custodial Supplies-SPC	-	129	2,000
412 Diesel Fuel	239	-	-
413 Drugs and Medical Supplies	-	-	200
415 Electricity	19,809	14,915	12,000
415 Electricity-RILEY	20,077	25,871	25,374
415 Electricity-SPC	21	1,322	3,797
422 Food Supplies	712	1,735	3,000
425 Gasoline	6,609	13,594	13,000
435 Office Supplies	254	44	500
442 Propane Gas	274	426	1,800
450 Tires and Tubes	1,084	1,379	4,000
451 Uniforms	891	1,368	1,500
453 Vehicle Parts	2,777	1,323	6,000
454 Water and Sewer	19,195	10,904	13,500
454 Water and Sewer-RILEY	3,458	3,270	3,300
454 Water and Sewer-SPC	2,532	13,694	1,000
516 Other Self Insurance Claims	4,696	-	-
599 Other Charges	329	283	10,000
599 Other Charges-RILEY	6,250	16,770	20,000
709 Data Processing Equipment	679	-	-
791 Other Construction-OTHER	-	-	4,000
791 Other Construction-SIGN	-	-	4,000
791 Other Construction-TRAIL	-	-	2,000
799 Other Capital Outlay-RILEY	45,056	4,972	11,200
TOTAL	<u>378,081</u>	<u>417,322</u>	<u>528,638</u>
 TOTAL SOCIAL, CULTURAL AND REC. SERV.	 <u>388,081</u>	 <u>427,322</u>	 <u>544,438</u>

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 \$93,016. Of this amount 100% is for operations.

Soil Conservation – 57500

The Roane County Soil Conservation District was organized in 1958 and is one of the 95 Districts throughout Tennessee. Our mission is to help conserve, maintain, and improve natural resources. The Roane County SCD is a division of Roane County Government and partners with USDA Natural Resource Conservation Service (NRCS) and the Tennessee Department of Agriculture (TDA) under a Memorandum of Understanding whereby the Federal, State, and local government work together to ensure that Agricultural Best Management Practices are being implemented on local farmland to address water quality concerns generated from agricultural land use. This inter-agency partnership is critical to addressing nonpoint source water pollution of unregulated land use.

The purpose of the Roane County Soil Conservation District is to work with all farm landowners in Roane County to advance agriculture and forestry throughout the county to promote the development, good use, and conservation of our soil, water, air, animals and plants to help strengthen our county. We provide technical assistance on conservation practices; educational assistance aimed at reducing soil erosion and improving water quality, provide farm rental equipment, and work with landowners to implement various conservation practices to assist in the growth and development of Roane County farmland.

Total Appropriation for Soil Conservation is \$58,436. Of this amount 94% (\$54,756) 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% (\$151,452) of the total budget for the General Fund.

Industrial Development – 58120

Roane County has a contract with the Roane Alliance to provide industrial recruitment efforts on behalf of the county, as well as promotion of tourism. This is accomplished by providing funds to The Roane Alliance, the Roane County Industrial Development Board and to Roane State Community College.

Support of the Roane Regional Business & Technology Park is covered here as well. By providing funds for engineering services the county assists the Roane Alliance with the continued development of the park and provides funds for some general engineering services.

The county has been responsible for wetland mitigation and stream restoration in the park and there are funds provided in this budget to provide for the wetland & stream monitoring. If no problems with the monitoring arise in 2014, the monitoring period will be over. This will be determined by the State of Tennessee, Department of Environmental & Conservation.

Total Appropriation for Industrial Development is \$614,110. Of this amount 100% is for operations.

Veterans' Services – 58300

Total Appropriation for Veterans' Services is \$56,753. Of this amount 90% (\$51,153) 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 \$486,825. Of this amount 100% is for operations.

58000's Other Operations Totals

The previous functions are the sum total of the Other Operations major category in the chart of accounts. This major category entails functions 58100 through 58900 and they account for 6% (\$1,221,688) of the total budget for the General Fund.

Transfers Out – 99100

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

Total Appropriation for Transfers Out is \$450,000. Of this amount 100% is for capital outlay.

Fund Balance

The unaudited ending fund balance of the General fund on June 30, 2017 is \$7,153,131. 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 42% of appropriations which is within policy.

GENERAL FUND

Fund 101 – Fiscal Year Ending June 30, 2018

	Audited Actual 2015-2016	Unaudited Actual 2016-2017	Approved Budget 2017-2018
EXPENDITURES			
57100 AGRICULTURAL EXTENSION SERVICE			
309 Contracts w/Gov't Agencies	48,919	80,880	84,066
316 Contributions	500	-	1,000
334 Maintenance Agreements	705	765	1,000
348 Postal Charges	150	150	150
351 Rentals	-	1,000	1,000
499 Other Supplies and Materials	-	2,887	5,800
TOTAL	<u>50,274</u>	<u>85,682</u>	<u>93,016</u>
57500 SOIL CONSERVATION			
105 Supervisor/Director	25,369	25,888	26,896
169 Part-time Personnel	13,363	12,084	15,902
201 Social Security	2,929	2,888	3,097
204 State Retirement	2,143	1,811	1,787
206 Life Insurance	66	66	66
207 Medical Insurance	7,067	7,015	6,681
208 Dental Insurance	293	300	327
299 Other Fringe Benefits	-	-	480
312 Contracts w/Private Agencies	3,200	3,200	3,200
TOTAL	<u>54,430</u>	<u>53,252</u>	<u>58,436</u>
TOTAL AGRICULTURAL AND NAT. RESOURCES	<u>104,704</u>	<u>138,933</u>	<u>151,452</u>
58120 INDUSTRIAL DEVELOPMENT			
310 Contracts w/ Gov't Agencies	149,600	174,600	174,600
312 Contracts w/ Private Agencies	231,920	-	-
316 Contributions	387,250	387,250	387,510
316 Contributions-RSCC	15,000	15,000	15,000
320 Dues & Memberships	200	225	500
321 Engineering Services	-	-	20,000
355 Travel	803	1,320	1,000
524 In-Service/Staff Development	-	430	1,000
599 Other Charges	4,750	4,149	9,500
724 Site Development-	-	-	5,000
TOTAL	<u>789,523</u>	<u>582,974</u>	<u>614,110</u>

GENERAL FUND

Fund 101 – Fiscal Year Ending June 30, 2018

	Audited Actual 2015-2016	Unaudited Actual 2016-2017	Approved Budget 2017-2018
EXPENDITURES			
58300 VETERANS BENEFITS			
169 Part-Time Personnel	41,332	38,879	46,753
199 Other Per Diem and Fees	600	600	600
201 Social Security	3,207	3,020	3,800
320 Dues and Memberships	50	35	100
355 Travel	2,702	4,302	3,000
425 Gasoline	21	-	-
599 Other Charges	2,469	2,174	2,500
TOTAL	50,381	49,010	56,753
58600 EMPLOYEE BENEFITS			
207 Employee Insurance	45,875	46,378	60,000
210 Unemployment Compensation	-	-	4,000
TOTAL	45,875	46,378	64,000
58900 MISCELLANEOUS			
302 Advertising	1,601	3,022	2,000
306 Bank Charges	-	93	100
306 Bank Charges-EDDEP	1,235	374	2,000
309 Contracts w/ Gov't Agencies	16,254	19,505	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	1,100	1,000	1,200
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
320 Dues & Memberships-TCCA	1,950	1,950	2,000
320 Dues & Memberships-TCSA	2,257	2,257	2,300
331 Legal Services	331	1,582	4,000
333 Licenses	410	-	50
334 Maintenance Agreements	2,238	2,113	3,600
341 Pauper Burials	2,400	1,600	2,500
348 Postal Charges	70,904	74,886	95,000
349 Printing, Stationary and Forms	9,159	7,179	9,500
351 Rentals	1,268	2,717	3,100
413 Drugs & Medical Supplies	-	300	700
414 Duplicating Supplies	7,627	10,819	10,000
425 Gasoline-MECA	-	(34)	-
435 Office Supplies	22,081	21,472	23,000
510 Trustee's Commission	229,658	236,758	220,000
599 Other Charges	43,161	25,565	30,000
599 Other Charges-DTP	-	-	30,000
599 Other Charges-FSA	1,161	1,305	3,000
TOTAL	438,956	438,624	486,825
TOTAL GENERAL COUNTY OPERATIONS	1,324,735	1,116,985	1,221,688
TOTAL EXPENDITURES	16,092,219	15,839,583	18,494,094
62000 HIGHWAY & BRIDGE MAINT			
530 Fines, Assessment	-	16	-

GENERAL FUND

Fund 101 – Fiscal Year Ending June 30, 2018

	Audited Actual 2015-2016	Unaudited Actual 2016-2017	Approved Budget 2017-2018
EXPENDITURES			
99100 OPERATING TRANSFERS			
590 Transfers to Other Funds-CHJ	100,000	100,000	200,000
590 Transfers to Other Funds-JEX	-	760,617	-
590 Transfers to Other Funds-OFI	34,000	19,000	-
590 Transfers to Other Funds-VOT	-	-	250,000
TOTAL	<u>134,000</u>	<u>879,617</u>	<u>450,000</u>
TOTAL EXPENDITURES & TRANSFERS	<u>16,226,219</u>	<u>16,719,200</u>	<u>18,944,094</u>
34510 Restricted for General Government-DEEDS	75,544	73,727	73,727
34520 Restricted for Administration of Justice-CHNCY	43,259	53,915	53,915
34520 Restricted for Administration of Justice-CIRCT	2,724	3,917	3,917
34520 Restricted for Administration of Justice-CTSEC	9,664	10,749	10,749
34520 Restricted for Administration of Justice-RCRDS	71,453	85,710	85,710
34520 Restricted for Administration of Justice-SESCT	21,726	20,581	20,581
34525 Restricted for Public Safety-CRIME	6,250	6,250	6,250
34525 Restricted for Public Safety-SHRFF	17,951	20,965	20,965
34525 Restricted for Public Safety-SOR	20,582	25,182	25,182
34575 Restricted for Capital Outlay-CHJ	31,741	1,085	1,085
34635 Committed for Social, Cultural, Rec Ser-RILEY	35,901	91,755	91,755
34690 Committed for Other Purposes-RET	208,920	222,542	222,542
34715 Assigned for Finance - 2018 Budget & additional reserves	-	1,873,315	133,622
35110 Designated for Purpose 1	1,000,000	1,000,000	1,000,000
TOTAL	<u>1,545,715</u>	<u>3,489,693</u>	<u>1,750,000</u>
Adjustments to ending reserves		(31)	198,850
39000 END UNASSIGNED FUND BALANCE	<u>7,108,859</u>	<u>7,153,131</u>	<u>5,279,816</u>

Solid Waste 116

The Solid Waste Fund supports the operation of twelve Convenience Centers. The property tax associated with this fund is a tax on rural residents only.

FUND 116 Solid Waste

OPERATIONS OF THE CONVENIENCE CENTERS:

The county operates 12 convenience centers throughout the county:

Blue Springs	3810 River Road	Kingston
Bradbury	3343 Buttermilk Road	Kingston
Cave Creek	329 Cave Creek Road	Loudon
Clax Gap	624 Clax Gap Road	Harriman
Glen Alice	1913 Spring City Hwy	Rockwood
North Gallaher	Gallaher Road	Kingston
Orchard View	123 Orchard View Road	Oliver Springs
Paint Rock	125 Paint Rock Road	Kingston
Post Oak	123 Post Oak Road	Rockwood
Pumphouse	123 Pumphouse Road	Rockwood
South 58	107 Walnut Grove Road	Kingston
Swan Pond	107 Swan Pond Road	Harriman

The county's first collection program was a "Green Box" which was located at the entrance to Roane County Park in the late seventies and then "Green Boxes" were located throughout the county. Based on a TVA study, the first convenience centers (fenced sites with operators) opened at seven (7) different sites. Over the years, sites were established in various locations throughout the county.

CONVENIENCE CENTER PERSONNEL:

The Convenience Centers fall under the purview of the County Executive. The Solid Waste Director oversees a staff of three (8) full-time employees and twenty-three (29) part-time employees. All employees receive bi-annual training on safety and policy/procedure changes.

EQUIPMENT:

Each convenience center offers different services depending on lot size and community needs.

CONVENIENCE CENTER RECYCLING:

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

- Ten (10) 20-yard scrap metal receptacles
- Two (2) 40-yard scrap metal receptacles
- Eleven (11) used oil containers
- Eleven (11) used antifreeze drums
- Eleven (11) cardboard-paper-aluminum receptacles
- Eleven (11) plastic receptacles
- One (1) solar cardboard compactor

- One (1) electric 40-yard 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
- Pave and/or concrete lots
- Construct carports over compactor areas for weather protection

FINANCIAL ANALYSIS OF THE CONVENIENCE CENTERS:

REVENUE:

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

In previous years this fund was associated with a rural property tax. That tax burden has been shifted and additional Local Option Sales Tax has been assigned for Solid Waste.

Local Option Sales Tax is the sales tax over and above the state 7% that is received by the local government. By law, ½ of all local options sales tax must go towards local education (141 fund and city school systems). The remaining ½ is returned to the location where it was collected. The county receives local options sales tax only if it is collected outside of any city. Of this rural sales tax the county uses most of it to support the solid waste program with the remainder going to support rural fire and animal control. This revenue provides \$772,000.

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 \$1,377,506 for FY18.

EXPENDITURES:

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

Total Appropriation for Other Waste Collection is \$1,025,420. 42% or (\$431,938) is for salaries and benefits while the remainder is for operations 58%. The bulk of this is for waste disposal fees associated with the removal of waste by a contractor.

FUND BALANCE:

The unaudited ending fund balance of the Solid Waste fund on June 30, 2017 is \$404,706. 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 39% of expenditures which is an acceptable level. If additional fund balance is available it the county policy to transfer the additional funds to the capital fund for convenience centers to fund needed capital upgrades or improvements to the centers.

Fund 116 Solid Waste

Cash calculation of fund

6/30/2017 Current Cash	459,858	
Anticipated Revenue	462	
Total Anticipated Funds	460,321	
Encumbrances	-	
Anticipated Expenditures	(55,614)	
Total Anticipated Expenditures	(55,614)	
Rest/Comm/Assign	404,707	
6/30/2017 Total Equity	404,707	

Fund Balance calculation from 6/30/16 audit

7/1/2016 Restricted	544,270	
Total Fund Balance	544,270	
Revenue Posted	911,276	
Anticipated Revenue	462	
Total Revenue	911,738	
Expenditures	(1,001,301)	
Transfers Out	(50,000)	
Encumbrances	-	
Anticipated Expenditures	-	
Total Expenditures	(1,051,301)	
Rest/Comm/Assign	404,707	Effect on Fund Balance (139,563)
6/30/2017 Total Equity	404,707	Effect on Fund Balance w/o Trans (89,563)

2017 Tax Rate:	<u>0.0</u>	Proposed 2018 Tax Rate:	<u>-</u>
7/1/2017 Beginning Fund Balance	404,707		
Estimated Revenues	972,800	Property Tax:	<u>-</u>
Estimated Expenditures	(1,025,420)	Sales Tax: 86% of Rural	772,800
Transfer to Capital	(130,000)		
6/30/2018 Budget ending fund balance	<u>222,087</u>	Budget effect on fund balance	(182,620)
Fall Out (10%)	102,542		
6/30/2018 Est. ending fund balance	<u>324,629</u>	Estimated effect on fund balance	(80,078)
FB % of expenditures	32%	Add back Transfer (one time money)	130,000
FB Policy 10%-100%+:	Compliant	Operation effect (less Transfers)	<u>49,922</u>

SANITATION FUND

Fund 116 -- Fiscal Year Ending June 30, 2018

	Audited Actual 2015-2016	Unaudited Actual 2016-2017	Approved Budget 2017-2018
REVENUE			
COUNTY PROPERTY TAXES			
40110 Property Tax	-	-	-
40120 Trustee's Collections - Prior Year	8,830	757	-
40130 Clerk & Master's Coll. - Prior Year	14,893	9,590	-
40140 Interest & Penalty	1,503	928	-
40150 Pick Up Taxes	-	-	-
40210 Local Option Sales Tax	660,000	700,000	772,800
TOTAL	685,226	711,275	772,800
OTHER STATE REVENUE			
44560 Damages Recovery	1,373	-	-
46851 State Revenue Sharing - TVA	215,000	200,000	200,000
49700 Insurance Recovery	-	463	-
TOTAL	216,373	200,463	200,000
TOTAL REVENUE	901,599	911,738	972,800
RESTRICTIONS			
34530 Restricted for Public Health & Welfare	513,377	544,270	404,706
TOTAL	513,377	544,270	404,706
TOTAL AVAILABLE FUNDS	1,414,976	1,456,008	1,377,506

SANITATION FUND

Fund 116 -- Fiscal Year Ending June 30, 2018

	Audited Actual 2015-2016	Unaudited Actual 2016-2017	Approved Budget 2017-2018
EXPENDITURES			
55732 CONVENIENCE CENTERS			
141 Foremen	7,625	7,625	7,854
162 Clerical Personnel	-	-	5,000
169 Part-time Personnel	272,999	281,560	302,784
187 Overtime Pay	816	827	2,000
188 Bonus Payments	2,500	-	-
189 Other Salaries & Wages	64,783	71,102	74,942
199 Other Per Diem & Fees	-	-	600
201 Social Security	26,295	26,427	29,667
204 State Retirement	6,435	4,999	7,202
206 Life Insurance	184	176	198
207 Medical Insurance	27,821	29,176	38,265
208 Dental Insurance	836	800	1,308
210 Unemployment Compensation	119	-	-
299 Other Fringe Benefits	880	800	1,440
307 Communication	1,469	849	1,000
321 Engineering Services	1,100	800	1,100
335 Maint/Repair/Building	15	2,286	6,000
336 Maint/Repair/Equipment	9,406	9,737	15,000
338 Maint/Repair/Vehicles	2,194	1,674	3,000
348 Postal Charges	365	105	400
359 Disposal Fees	403,421	515,012	465,000
408 Concrete	1,330	694	3,000
409 Crushed Stone	2,064	800	3,000
412 Diesel Fuel	-	8,137	10,000
415 Electricity	9,931	10,266	13,500
420 Fertilizer, Lime, & Chemicals	1,229	343	1,000
422 Food Supplies	23	-	-
425 Gasoline	2,372	932	2,000
443 Road Signs	720	2,681	1,000
499 Other Supplies and Materials	1,049	911	1,500
506 Liability Insurance	3,688	3,354	4,000
510 Trustee's Commission	9,737	8,388	12,000
513 Workman's Comp. Insurance	9,300	10,230	11,160
599 Other Charges	-	611	500
TOTAL	870,706	1,001,300	1,025,420
99100 OPERATING TRANSFERS			
590 Transfers Out-171	-	50,000	130,000
TOTAL	-	50,000	130,000
TOTAL SANITATION FUND	870,708	1,051,302	1,155,420
Adjustments/Deleted Purchase Orders	-	-	-
34530 RES. FOR PUBLIC HEALTH/WELFARE	544,270	404,706	222,086

Ambulance Service 118

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

Fund 118 Ambulance

OPERATIONS

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

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

The operational goals are to:

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

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

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

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

Station 3 is located on Highway 58 in Kingston.

The EMS Division has a total of 28 Employees; 1 Director, 24 full time AEMTs and Paramedics, and 2 people in the billing department. The service utilizes 20 part time AEMTs and Paramedics to cover sick and vacation time of the full time employees.

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

EQUIPMENT

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

FUTURE OPPORTUNITIES

New headquarters facility

More efficient billing and collection system

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

FINANCIAL ANALYSIS OF THE AMBULANCE DEPARTMENT

REVENUES:

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

One penny of property tax is allocated to the General Fund. This will provide \$119,000. for the Ambulance Fund towards paying for services rendered to the indigent or uninsured population.

The Ambulance Fund utilizes a 3rd party billing company to bill and process payments received from patients, insurance providers, TennCare and Medicaid. This money is transferred weekly to the county. Patient charges account for \$2,819,000.

These two main sources along with various small revenues are budgeted to bring in approximately \$2,944,628.

EXPENDITURES:

This fund supports the operation of the Ambulance Service. The main expenditure is salaries and benefits. This accounts for \$1,803,483. or 67% of expenditures. The next largest expenditure is Workman's Compensation Insurance, Fuel, and the contract with 3rd party billers. The billing company which is utilized to bill and collect patients charges a 6% collection fee. The actual amount is dependent on the amount of revenue collected and thus is a moving target. The current budget allows for \$150,000.

Additionally the Ambulance Fund has a contract for \$59,000 with Anderson County for Anderson County EMS to provide ambulance service to a small northern portion of Roane County. The Ambulance Service also has a contract with E-911 of \$83,499 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 \$2,683,038. Of this, 67% (\$1,803,483.) 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 Balance ended the 2017 fiscal year with \$374,538 of its own money in addition to the cash flow \$400,000. The fund balance equates to 14% of expenditures which is between the 10% and 100% of expenditures which set an acceptable level. This fund struggles to maintain or grow an optimal fund balance and it is a focus of the County Executive, EMS Director and Budget Director.

Fund 118 Ambulance

Cash calculation of fund

6/30/2017	Current Cash	687,235	
	Receivables	169,566	
	Total Anticipated Funds	856,801	
	Liabilities	(82,762)	
	Anticipated Encumbrances	-	
	Total Anticipated Expenditures	(82,762)	
	Assigned for Cash Flow	400,000	
	Rest/Comm/Assign	374,039	
6/30/2017	Total Equity	774,039	

Fund Balance calculation from 6/30/16 audit

7/1/2016	Assigned for Cash Flow	400,000	
	Rest/Comm/Assign	345,110	
	Total Fund Balance	745,110	
	Revenue Posted	2,500,752	
	Anticipated Revenue	-	
	Total Revenue	2,500,752	
	Expenditures	(2,478,732)	
	Encumbrances	(500)	
	Transfer Out	-	
	Anticipated Expenditures	-	
	Total Expenditures	(2,479,232)	
	Rest/Comm/Assign	400,000	
	Ending Fund Balance	374,039	
6/30/2017	Total Equity	774,039	

2017 Tax Rate:	0.02	2018 Tax Rate:	0.01
7/1/2017 Beginning Fund Balance	774,039	Penny Value:	119,000
Estimated Revenues	2,944,628	Property Tax Collections	119,000
Estimated Expenditures	(2,683,038)		
6/30/2018 Budget Ending fund balance	1,035,629	Budget Effect on Fund Balance:	261,590
Fall Out (5%)	134,152		
6/30/2018 Estimated Ending Fund Balance	1,169,781	Estimated Effect on Fund Balance	395,742
FB % of expenditures	44%	6/2018 Est. Fund Balance	1,169,781
		Less \$400,000 Seed Money in Reserve	(400,000)
FB Policy 10%-100%+:	Compliant	Operational Fund Balance	769,781

AMBULANCE FUND

Fund 118 -- Fiscal Year Ending June 30, 2018

	Audited Actual 2015-2016	Unaudited Actual 2016-2017	Approved Budget 2017-2018
REVENUE			
COUNTY PROPERTY TAXES			
40110	236,982	238,327	119,000
40120	(355)	6,474	2,000
40130	4,964	3,533	4,000
40140	4	370	100
TOTAL	<u>241,595</u>	<u>248,704</u>	<u>125,100</u>
GENERAL SERVICE CHARGES			
43120	803,210	823,961	850,000
43120	191,978	182,095	576,000
43120	1,022,330	1,120,184	1,200,000
43120	180,021	111,974	175,000
43130	17,026	13,200	18,000
TOTAL	<u>2,214,565</u>	<u>2,251,414</u>	<u>2,819,000</u>
NON-RECURRING ITEMS			
43350	730	523	528
TOTAL	<u>730</u>	<u>523</u>	<u>528</u>
OTHER LOCAL REVENUES			
44165	-	110	-
TOTAL	<u>-</u>	<u>110</u>	<u>-</u>
OTHER SOURCES			
49700	1,221	7,410	-
TOTAL	<u>1,221</u>	<u>7,410</u>	<u>-</u>
TOTAL AMBULANCE SERVICE	<u>2,458,111</u>	<u>2,508,161</u>	<u>2,944,628</u>
ADJUSTMENTS:			
Prior Year Encumbrances not reflected	-	-	(500)
FUND BALANCE/RESTRICTIONS			
34530	384,419	345,110	374,538
35110	400,000	400,000	400,000
TOTAL	<u>784,419</u>	<u>745,110</u>	<u>774,038</u>
TOTAL AVAILABLE FUNDS	<u>3,242,530</u>	<u>3,253,271</u>	<u>3,718,666</u>

AMBULANCE FUND

Fund 118 -- Fiscal Year Ending June 30, 2018

	Audited Actual 2015-2016	Unaudited Actual 2016-2017	Approved Budget 2017-2018
EXPENDITURES			
55130 AMBULANCE SERVICE			
105 Supervisor/Director	70,900	71,419	73,338
162 Clerical Personnel	58,127	59,165	61,627
164 Attendants	619,932	653,268	673,248
169 Part-Time Personnel	63,657	33,302	115,524
187 Overtime Pay	434,824	448,370	429,943
199 Other Per Diem & Fees	1,200	1,200	1,200
201 Social Security	89,988	91,375	102,142
204 State Retirement	99,882	92,890	43,850
206 Life Insurance	1,771	1,846	1,782
207 Medical Insurance	234,262	240,785	280,000
208 Dental Insurance	7,799	8,400	8,829
210 Unemployment Compensation	-	1,299	-
299 Other Fringe Benefits	6,740	5,840	12,000
302 Advertising	176	-	-
307 Communication	14,408	10,695	14,000
309 Contracts with	-	14,750	62,000
309 Contracts w/Gov't Agencies-ANDER	44,250	59,000	59,000
309 Contracts w/Gov't Agencies-E/911	74,185	83,499	-
312 Contracts w/Private Agencies	127,069	137,573	150,000
320 Dues & Memberships	625	1,095	1,000
333 Licenses	2,004	2,290	5,000
334 Maintenance Agreements	15,647	14,484	15,000
335 Maint/Repair/Building	3,115	6,806	27,500
336 Maint/Repair/Equipment	5,688	4,209	5,000
338 Maint/Repair/Vehicles	37,677	48,736	70,000
340 Medical and Dental	250	169	1,000
348 Postal Charges	185	178	500
349 Printing, Stationary and Forms	907	853	1,500
353 Towing Services	-	-	500
355 Travel	752	813	2,500
359 Disposal Fees	5,948	4,726	10,000
410 Custodial Supplies	3,246	2,142	5,000
411 Data Processing Supplies	-	183	1,000
412 Diesel Fuel	60,288	45,758	70,000
413 Drugs & Medical Supplies	53,340	70,285	71,600
413 Drugs & Medical Supplies-O2	-	61	-
413 Drugs & Medical Supplies-02	10,013	8,326	10,000

AMBULANCE FUND

Fund 118 -- Fiscal Year Ending June 30, 2018

	Audited Actual 2015-2016	Unaudited Actual 2016-2017	Approved Budget 2017-2018
EXPENDITURES			
55130 AMBULANCE SERVICE (cont.)	-	-	-
413 Drugs & Medical Supplies-PHARM	8,238	18,047	15,570
415 Electricity	10,199	11,423	13,000
422 Food Supplies	-	793	500
425 Gasoline	1,832	23,397	17,500
429 Instructional Supplies & Materials	370	133	1,000
434 Natural Gas	2,226	2,034	2,500
450 Tires and Tubes	12,013	-	10,000
451 Uniforms	10,695	10,190	14,000
454 Water and Sewer	4,973	4,728	4,500
499 Other Supplies & Materials	2,803	3,587	14,000
502 Building & Contents Insurance	704	639	1,600
506 Liability Insurance	22,833	18,079	25,200
510 Trustee's Commission	26,875	28,120	29,000
511 Vehicle & Equipment Insurance	4,600	10,817	10,817
513 Worker's Comp. Insurance	107,140	107,140	128,568
524 In-Service/Staff Development	705	8,397	7,500
599 Other Charges	120	-	-
709 Data Processing Equipment	-	1,673	1,200
711 Furniture & Fixtures	850	1,514	1,000
790 Other Equipment	9,116	2,232	-
TOTAL	<u>2,375,147</u>	<u>2,478,733</u>	<u>2,683,038</u>
99100 TRANSFERS OUT			
590 Transfers Out	122,272	-	-
	<u>122,272</u>	<u>-</u>	<u>-</u>
TOTAL AMBULANCE SERVICE	<u>2,497,419</u>	<u>2,478,733</u>	<u>2,683,038</u>
DESIGNATIONS			
35110 Designated For Purpose 1	400,000	400,000	400,000
TOTAL	<u>400,000</u>	<u>400,000</u>	<u>400,000</u>
34530 RES. FOR PUBLIC HEALTH/WELFAR	<u>345,110</u>	<u>374,538</u>	<u>635,628</u>

Special Purpose

121

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

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 an employee in OES that is an additional firefighter, and will go on calls if needed.

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

The county has 5 volunteer fire departments which are located outside of all of the cities. These volunteer departments are each provided with quarterly operating payments from the county and an annual capital contribution. Each department is provided with \$49,000. This comes to \$245,000 or 44% of the expenditures.

ANIMAL SHELTER

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

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

Animal shelter offers many services; from July 2016 to June 2017 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, a Ford F-250 pickup, an F-250 Ford Super-Duty pickup, a Featherlite large animal trailer (donated) and an enclosed horse trailer.

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

FINANCIAL ANALYSIS OF THE SPECIAL PURPOSE FUND

REVENUE:

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

The property tax that is levied to support fire protection and animal control is a rural property tax which is not levied upon property within city limits, only on property outside of all cities. The property tax rate for this fund is six (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 \$446,000.

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 \$147,200.

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 \$741,400.

EXPENDITURES:

There are two functions within this fund, fire protection which is 63% of the fund and animal shelter which is the remaining 37%. 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 \$559,295. 28% or \$160,583 is for salaries and benefits while the remainder is for operations. The bulk of this money, \$318,822 is contributions to the volunteer fire departments. Included in the total is \$118,822 of current year contributions and prior year reserves towards the purchase and installation of fire plugs throughout the county.

Total Appropriation for Animal Shelter is \$328,592. 76% or \$251,872 is for salaries and benefits while the remainder is for operations. The largest operational expense is gasoline and utilities.

FUND BALANCE:

The unaudited ending fund balance of the Special Purpose fund on June 30, 2017 is \$323,376. The fund balance policy of Roane County requires that this fund maintain a fund balance between 10% and 100% of its budgeted expenditures. This fund balance equates to 58% of expenditures which is an acceptable level.

Fund 121 Special Purpose (Fire Animal)

Cash calculation of fund

6/30/2017	Current Cash	415,578	
	Anticipated Revenue	78,422	
	Total Anticipated Funds	494,000	
	Liabilities	-	
	Anticipated Expenditures	(24,138)	
	Total Anticipated Expenditure	(24,138)	
	Rest/Comm/Assign	469,862	
6/30/2017	Total Equity	469,862	

Fund Balance calculation from 6/30/16 audit

7/1/2017	Restricted	491,833	
	Unrecognized Encumb.	(25,400)	
	Total Fund Balance	466,433	
	Revenue Posted	789,211	
	Anticipated Revenue	-	
	Total Revenue	789,211	
	Expenditures	(785,782)	
	Encumbrances	-	
	Anticipated Expenditures	-	
	Total Expenditures	(785,782)	
	Rest/Comm/Assign	469,862	
6/30/2017	Total Equity	469,862	

	0.06	Proposed	0.06
2017 Tax Rate:		2018 Tax Rate:	
7/1/2017 Beginning Fund Balance	469,862	Penny Value:	71,000
Estimated Revenues	741,400	Property Tax:	426,000
Estimated Expenditures	(887,887)	Sales Tax:	147,200
6/30/2018 Budget Ending Fund Balance	323,375	Budget Effect on Fund Balance	(146,487)
Fall Out (7%)	62,152	One time reserve on Hydrants	82,822
6/30/2018 Estimated Ending Fund Balance	385,527	Operational effect	(63,665)
FB % of expenditures	43%	Est. Effect on Fund Balance	(84,335)
		One time reserve on Hydrants	82,822
		Operational effect	(1,513)
FB Policy 10%-100%+:	Compliant		

* If we were to take out the one time reserve spend down from the previous years of unspent funding then our true effect on fund balance would be a net loss of \$60,305

SPECIAL PURPOSE

Fund 121 -- Fiscal Year Ending June 30, 2018

	Audited Actual 2015-2016	Unaudited Actual 2016-2017	Approved Budget 2017-2018
REVENUE			
COUNTY PROPERTY TAXES			
40110	417,515	422,002	426,000
40120	5,891	11,947	9,000
40130	9,928	7,072	10,000
40140	1,004	1,426	1,000
TOTAL	<u>434,338</u>	<u>442,447</u>	<u>446,000</u>
COUNTY LOCAL OPTION TAXES			
40210	60,000	205,542	147,200
TOTAL	<u>60,000</u>	<u>205,542</u>	<u>147,200</u>
GENERAL SERVICE CHARGES			
43190	674	411	-
43190	13,760	10,720	10,000
43190	17,920	-	2,000
43190	6,653	4,550	6,000
43190	14,330	10,390	8,000
43190	1,590	1,710	2,000
43190	11	-	200
43190	2,060	2,130	2,000
43190	875	630	1,000
43190	3,930	1,060	4,000
43190	1,014	132	1,500
43190	5,319	3,001	3,500
TOTAL	<u>68,136</u>	<u>34,734</u>	<u>40,200</u>
NONRECURRING ITEMS			
44570	6,710	5,889	5,000
TOTAL	<u>6,710</u>	<u>5,889</u>	<u>5,000</u>
OTHER STATE REVENUES			
46851	100,000	100,000	100,000
46990	1,800	600	3,000
TOTAL	<u>101,800</u>	<u>100,600</u>	<u>103,000</u>
TOTAL REVENUE	<u>670,984</u>	<u>789,212</u>	<u>741,400</u>
FUND BALANCE/RESERVES			
34625	12,991	21,991	30,991
34625	7,644	12,962	15,525
34625	33,990	38,990	-
34625	8,806	17,806	26,806
34625	16,500	100	500
34525	453,150	399,985	396,041
TOTAL	<u>533,081</u>	<u>491,834</u>	<u>469,863</u>
TOTAL AVAILABLE FUNDS	<u>1,204,065</u>	<u>1,281,046</u>	<u>1,211,263</u>

SPECIAL PURPOSE

Fund 121 -- Fiscal Year Ending June 30, 2018

	Audited Actual 2015-2016	Unaudited Actual 2016-2017	Approved Budget 2017-2018
EXPENDITURES			
55120 RABIES & ANIMAL CONTROL			
105 Supervisor/Director	43,935	44,642	46,025
106 Deputies	61,561	63,038	65,280
164 Attendants	42,645	48,761	51,000
169 Part-time Personnel	6,431	7,640	9,506
199 Other Per Diem & Fees	2,263	2,346	2,400
201 Social Security	10,907	11,356	9,208
204 State Retirement	12,696	11,424	13,000
206 Life Insurance	320	325	320
207 Medical Insurance	38,591	46,216	52,333
208 Dental Insurance	1,115	1,375	1,500
210 Unemployment Co		4,380	1,300
299 Other Fringe Benefits	1,340	1,120	2,400
302 Advertising	-	-	300
307 Communication	2,133	2,810	2,200
333 Licenses	810	20	1,000
336 Maint/Repair/Equipment	2,946	1,141	1,500
338 Maint/Repair/Vehicles	642	2,877	4,000
348 Postal Charges	51	59	100
349 Printing, Stationery, Forms	786	463	1,000
355 Travel	-	931	1,500
359 Disposal Fees	429	570	1,000
399 Other Contracted Services	1,869	1,754	5,000
401 Animal Food & Supplies	2,263	3,497	4,000
410 Custodial Supplies	2,251	2,221	3,000
411 Data Processing		-	1,000
413 Drugs & Medical Supplies	3,043	1,769	2,200
415 Electricity	5,560	5,851	5,300
425 Gasoline	3,851	5,594	9,500
434 Natural Gas	2,278	1,611	4,000
435 Office Supplies	180	-	500
450 Tires & Tubes	747	-	1,400
451 Uniforms	502	1,386	1,200
454 Water & Sewer	6,177	4,472	4,700
499 Other Supplies and Materials	1,299	98	5,000
502 Building & Contents Insurance	1,062	968	1,200
506 Liability Insurance	1,259	1,192	1,400
510 Trustee's Commission	4,403	4,903	4,800
511 Vehicle & Equipment Insurance	821	764	900
513 Workman's Comp. Insurance	2,600	2,600	3,120
524 In-Service/Staff Development	1,570	1,228	2,000
594 Specialized Med	-	391	-
709 Data Processing Equipment		-	1,500
TOTAL	<u>271,336</u>	<u>291,793</u>	<u>328,592</u>
TOTAL EXPENDITURES	<u>712,232</u>	<u>785,782</u>	<u>887,887</u>

SPECIAL PURPOSE

Fund 121 -- Fiscal Year Ending June 30, 2018

	Audited Actual 2015-2016	Unaudited Actual 2016-2017	Approved Budget 2017-2018
EXPENDITURES			
FUND BALANCE			
34625 Committed for Public Safety - BLAIR	12,991	21,991	30,991
34625 Committed for Public Safety - EAST	7,644	12,962	15,525
34625 Committed for Public Safety - MID	33,990	38,990	-
34625 Committed for Public Safety - SOUTH	8,806	17,806	26,806
34625 Committed for Public Safety - WEST	16,500	100	500
TOTAL	79,931	91,849	73,822
Adjustments/Deleted Purchase Orders	(25,400)	-	-
34525 RESTRICTED FOR PUBLIC SAFETY	386,503	403,415	249,554

SPECIAL PURPOSE

Fund 121 – Fiscal Year Ending June 30, 2018

	Audited Actual 2015-2016	Unaudited Actual 2016-2017	Approved Budget 2017-2018
EXPENDITURES			
54310 FIRE PREVENTION AND CONTROL			
103 Assistant(s)	41,474	53,585	63,835
105 Supervisor/Director	29,769	16,708	33,357
140 Salary Supplement	1,800	600	3,000
187 Overtime Pay	17,129	13,925	17,062
199 Other Per Diem & Fees	-	-	1,200
201 Social Security	6,867	6,319	9,000
204 State Retirement	8,090	6,648	3,830
206 Life Insurance	182	138	198
207 Medical Insurance	21,595	17,012	27,061
208 Dental Insurance	815	625	900
299 Other Fringe Benefits	840	560	1,440
309 Contracts w/Government Agencies	2,000	2,000	2,000
309 Contracts w/Government Agencies-E-911	74,185	83,499	
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	110	100	150
335 Maint/Rpr/Building	-	1,750	4,000
336 Maint/Rpr/Equipment	200	-	500
355 Travel	-	-	1,500
410 Custodial Supplies	-	-	2,000
446 Small Tools	1,005	255	10,000
451 Uniforms	2,006	976	2,500
468 Chemicals	-	-	8,000
499 Other Supplies	1,350	949	2,500
506 Liability Insurance	2,756	2,667	2,900
510 Trustee's Commission	6,605	7,354	8,000
513 Workman's Comp Insur	14,200	14,200	17,040
524 In-Service/Staff Development	236	1,082	4,000
709 Data Processing Equipment	-	-	1,000
735 Health Equipment	-	-	13,500
790 Other Equipment-BLAIR	-	-	39,991
790 Other Equipment-EAST	3,682	6,437	24,525
790 Other Equipment-MID	4,000	48,000	9,000
790 Other Equipment-SOUTH	-	-	35,806
790 Other Equipment-WEST	-	8,600	9,500
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
TOTAL	440,896	493,989	559,295

Drug Control 122

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

122 Drug Control

OPERATIONS

The 122 fund is referred to as “The Drug Fund”. The funds that are appropriated for this fund comes through drug seizures and court fines related to drug offenses. The appropriations are made by the County Commission. This fund is used primarily to operate our narcotics division. The line items in the 122 fund are the same as other budgets for the Sheriff’s Office; however this budget is primarily focused on using the funds for narcotics investigation.

FINANCIAL ANALYSIS OF THE DRUG FUND

FUND BALANCE:

The unaudited ending fund balance of the Drug Control fund on June 30, 2017 is \$48,385. 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 94% of expenditures which is an acceptable level.

Fund 122 Drug Control

Cash calculation of fund		Total
6/30/2017	Current Cash	47,772
	Receivables	840
	Total Anticipated Funds	48,611
	Encumbrances	-
	Receivables	(266)
	Total Anticipated Expenditures	(266)
	Rest/Comm/Assign	48,345
6/30/2017	Total Equity	48,345

Fund Balance calculation from 6/30/16 audit

7/1/2016	Rest/Comm/Assign	124,964
	Total Fund Balance	124,964
	Revenue Posted	38,168
	Anticipated Revenue	-
	Total Revenue	38,168
	Expenditures	(114,746)
	Prior Year Enc.	-
	Encumbrances	-
	Anticipated Expenditures	-
	Total Expenditures	(114,746)
	Rest/Comm/Assign	48,385
6/30/2017	Total Equity	48,385

7/1/2017	Beginning Fund Balance	48,385	
	Estimated Revenues	47,600	
	Estimated Expenditures	(49,400)	
6/30/2018	Ending fund balance	<u>46,585</u>	Effect on Fund Balance: <u>(1,800)</u>
	FB % of expenditures	94%	
	FB Policy 10%-100%+:	Compliant	

DRUG CONTROL FUND

Fund 122 -- Fiscal Year Ending June 30, 2018

	Audited Actual 2015-2016	Unaudited Actual 2016-2017	Approved Budget 2017-2018
REVENUE			
DRUG CONTROL FINES			
42140 Drug Control Fines	4,033	6,783	2,500
42340 Drug Control Fines	5,399	2,795	15,000
42865 Drug Task Force Forfeitures	16,948	19,304	10,000
42865 Drug Task Force Forfeitures-EQS	-	-	-
TOTAL	<u>26,380</u>	<u>28,882</u>	<u>27,500</u>
NONRECURRING ITEMS			
44110 Investment Income-EQS	99	199	100
44145 Sale of Recycled Materials	-	147	-
44570 Contributions and Gifts	18,236	8,940	20,000
TOTAL	<u>18,335</u>	<u>9,286</u>	<u>20,100</u>
TOTAL DRUG CONTROL	<u>44,715</u>	<u>38,168</u>	<u>47,600</u>
RESTRICTIONS			
34525 Restricted for Public Safety	138,271	124,964	48,386
TOTAL AVAILABLE FUNDS	<u>182,986</u>	<u>163,132</u>	<u>95,986</u>
EXPENDITURES			
54110 SHERIFF'S DEPARTMENT			
199 Other Per Diem & Fees	2,400	-	2,400
307 Communication	1,632	1,632	1,000
309 Contracts w/Government Agencies	1,551	-	500
334 Maintenance Agreements	2,698	2,458	1,000
338 Maint/Repair/Vehicles	585	859	-
355 Travel	3,167	2,240	2,000
357 Veterinary Services	-	-	2,000
401 Animal Food	187	93	2,500
431 Law Enforcement Supplies	2,872	1,220	6,000
431 Law Enforcement Supplies-VEST	-	-	1,000
450 Tires & Tubes	1,431	-	-
499 Other Supplies & Materials	7,519	11,601	-
499 Other Supplies & Materials-GAMBL	-	-	-
510 Trustee's Commission	351	359	1,000
524 In-Service/Staff Development	2,325	895	-
709 Data Processing Equipment	4,022	1,495	-
718 Motor Vehicles	27,282	91,894	20,000
790 Other Equipment	-	-	10,000
TOTAL	<u>58,022</u>	<u>114,746</u>	<u>49,400</u>
34545 RESTRICTED FOR PUBLIC SAFETY	<u>124,964</u>	<u>48,386</u>	<u>46,586</u>

Recycling 128

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

FUND 128 Recycling & Closed Landfill

OPERATIONS OF THE RECYCLING/ CLOSED LANDFILL FUND 128

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

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

25 acres for the closed landfill cell

32 acres for a permit landfill cell (not developed)

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

One (1) acre for a brush waste area

Four (4) acres for a future recycling improvement area

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

Annually, the county signs a post closure performance bond with the State of Tennessee pledging the county resources for estimated post closure cost and monitoring. As of June 2017, 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 (7) full-time employees. The recycling program also contracts with Michael Dunn Center for additional labor and periodic service workers.

EQUIPMENT:

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

- Scale (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)
- 4- 40 yard roll-off containers
- 2- Bobcat skid steer loaders (1997 & 2006)
- Caterpillar skid steer loader (2010)
- American General Road Tractor/ 5th 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 expanded to include:

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

ANNUAL HOUSEHOLD HAZARDOUS WASTE DAY:

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

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

FUTURE OPPORTUNITIES:

The county has developed a capital improvement plan for the landfill area, recycling operation and county-wide convenience centers. Since 2014 the Sheriff's Department has operated a Firing/Training

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

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 three pennies considering current and prior year collection generate estimated revenue for fiscal 2018 of \$357,000.

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 \$160,000 in revenue for fiscal 2018.

Sales of recycled materials from aluminum, metals, plastics, waste oil, paper and cardboard are estimated to generate approximately \$189,600 for fiscal 2018.

Estimated revenue for fiscal 2018: \$777,700

FUND EXPENDITURES

The recycling center accounts for expenditures of \$881,151 of which:

\$314,141 salary and benefits (36%);

\$105,000 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 \$400,010 (45%).

Postclosure care cost of the landfill budget is \$62,000.

Total Budget Expenditures for fiscal 2016: \$881,151

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.roanecountytn.gov). The Executive Summaries outline the operations and capital investments at the recycling center and the landfill area.

Fund 128 Recycling/Landfill

Cash calculation of fund

6/30/2017 Current Cash	598,974	
Receivables	1,394	
Total Anticipated Funds	600,368	
Liabilities	(58,074)	
Total Anticipated Expenditures	(58,074)	
Rest/Comm/Assign	542,294	
6/30/2017 Total Equity	542,294	

Fund Balance calculation from 6/30/16 audit

7/1/2016 Restricted	388,330	
Total Fund Balance	388,330	
Revenue Posted	869,389	
Anticipated Revenue	-	
Total Revenue	869,389	
Expenditures	(644,537)	
Transfers Out	(70,000)	
Variance in closing & Budget	-	
Total Expenditures	(714,537)	
Rest/Comm/Assign	543,182	
6/30/2017 Total Equity	543,182	

Tax Rate:	0.03	Proposed 2018 Tax Rate:	0.03
7/1/2017 Beginning Fund Balance	543,182		
Estimated Revenues	777,700	Penny Value:	119,000
Estimated Expenditures	(831,151)	Property Tax:	357,000
Transfer to 171	(50,000)		
Total Expenditures	(881,151)		
		Budget Effect on Fund Balance:	(103,451)
6/30/2018 Budget Ending Fund Balance	439,731		
Fall Out (5%)	41,558		
6/30/2018 Estimated Ending Fund Balance	481,289	Estimated Effect on Fund Balance	(61,893)
		Add back Transfer (One Time Money)	50,000
		Operational Effect (Less Transfers)	(11,893)
FB % of expenditures	58%		
FB Policy 10%-100%+:	Compliant		

RECYCLING FUND

Fund 128 – Fiscal Year Ending June 30, 2018

	Audited Actual 2015-2016	Unaudited Actual 2016-2017	Approved Budget 2017-2018
REVENUE			
COUNTY PROPERTY TAXES			
40110 Current Property Tax	356,335	356,988	357,000
40120 Trustee's Collections - Prior Year	9,017	10,193	9,500
40130 Clerk & Master's Coll. - Prior Year	9,928	7,076	10,000
40140 Interest & Penalty	1,617	2,015	1,000
40150 Pick Up Taxes	-	-	-
TOTAL	<u>376,897</u>	<u>376,272</u>	<u>377,500</u>
GENERAL SERVICE CHARGES			
43109 Transfer Waste Stations Coll. Charges	27,507	21,812	25,000
43109 Transfer Waste Stations Coll. Charges-MTIRE	4,350	4,967	5,000
43109 Transfer Waste Stations Coll. Charges-NMTIR	13,314	10,751	10,000
43114 Solid Waste Disposal Fee	119,617	116,575	120,000
TOTAL	<u>164,788</u>	<u>154,105</u>	<u>160,000</u>
RECURRING ITEMS			
44145 Sale of Recycled Materials	9,474	11,318	10,000
44145 Sale of Recycled Materials-ALUM	7,202	13,026	11,500
44145 Sale of Recycled Materials-CBAT	889	405	500
44145 Sale of Recycled Materials-METAL	56,909	66,186	52,000
44145 Sale of Recycled Materials-MPLAS	14,949	21,300	18,000
44145 Sale of Recycled Materials-MULCH	2,341	5,796	2,500
44145 Sale of Recycled Materials-OCC	74,149	119,305	80,000
44145 Sale of Recycled Materials-ONP	10,604	16,131	15,000
44170 Miscellaneous Rebates	-	30	100
TOTAL	<u>176,517</u>	<u>253,497</u>	<u>189,600</u>
OTHER LOCAL REVENUES			
44530 Sale of Equipment	3,300	-	100
44570 Contributions & Gifts	703	1,408	500
TOTAL	<u>4,003</u>	<u>1,408</u>	<u>600</u>
STATE OF TENNESSEE			
46170 Solid Waste Grants	39,523	39,501	35,000
46851 State Revenue Sharing - TVA	-	15,000	15,000
TOTAL	<u>39,523</u>	<u>54,501</u>	<u>50,000</u>
FEDERAL GOVERNMENT			
47230 Disaster Relief	-	29,606	-
TOTAL	<u>-</u>	<u>29,606</u>	<u>-</u>
OTHER SOURCES (NON-REVENUE)			
49700 Insurance Recovery	949	-	-
TOTAL	<u>949</u>	<u>-</u>	<u>-</u>
TOTAL RECYCLING	<u>762,677</u>	<u>869,389</u>	<u>777,700</u>
RESTRICTIONS			
34530 Restricted for Public Health & Welfare	248,875	388,330	543,182
TOTAL AVAILABLE FUNDS	<u>1,011,552</u>	<u>1,257,719</u>	<u>1,320,882</u>

RECYCLING FUND

Fund 128 – Fiscal Year Ending June 30, 2018

	Audited Actual 2015-2016	Unaudited Actual 2016-2017	Approved Budget 2017-2018
EXPENDITURES			
55751 RECYCLING CENTER			
103 Assistant(s)	6,861	21,630	22,554
105 Supervisor/Director	52,168	52,687	54,231
169 Part-time Personnel	11,232	-	10,000
189 Other Salaries & Wages	131,480	120,165	144,747
199 Other Per Diem & Fees	1,513	1,513	2,400
201 Social Security	15,224	15,143	19,052
204 State Retirement	16,221	15,118	10,235
206 Life Insurance	416	452	462
207 Medical Insurance	37,877	41,036	45,000
208 Dental Insurance	1,818	2,075	2,100
210 Unemployment	2,579	-	-
299 Other Fringe Benefits	2,900	2,400	3,360
302 Advertising	702	780	1,000
307 Communication	3,337	2,688	3,100
309 Contracts with Government Agencies	200	2,100	10,000
312 Contracts with Private Agencies-MDUNN	39,858	34,630	47,000
320 Dues & Memberships	312	562	500
333 Licenses	151	375	200
334 Maintenance Agreements	2,045	2,000	6,500
335 Maint/Repair/Buildings	229	93	10,500
336 Maint/Repair/Equipment	34,658	17,084	60,000
337 Maint/Repair/Office Equipment	-	-	1,000
338 Maint/Repair/Vehicles	1,793	504	2,000
348 Postal Charges	-	-	150
353 Towing Services	585	-	1,000
355 Travel	1,247	1,212	1,000
359 Disposal Fees	99,315	103,181	105,000
359 Disposal Fees-TIRE	25,328	31,791	50,000
359 Disposal Fees-TIRES	3,582	14,345	16,000
368 Drug Treatment	-	76	600
409 Crushed Stone	949	2,057	4,000
410 Custodial Supplies	751	988	1,000
411 Data Processing Supplies	-	-	500
412 Diesel Fuel	22,124	15,880	20,000
413 Drugs & Medical Supplies	-	-	300
415 Electricity	13,972	13,656	15,000
422 Food Supplies	81	23	500
425 Gasoline	820	1,345	2,000
435 Office Supplies	250	896	500
437 Periodicals	-	-	200
443 Road Signs	1,020	-	2,000
450 Tires & Tubes	10,548	12,364	12,000
451 Uniforms	3,288	2,064	4,000
454 Water & Sewer	2,503	3,652	4,000
499 Other Supplies & Materials	4,142	5,253	8,500
502 Building & Contents Insurance	2,520	2,943	3,000

RECYCLING FUND

Fund 128 -- Fiscal Year Ending June 30, 2018

	Audited Actual 2015-2016	Unaudited Actual 2016-2017	Approved Budget 2017-2018
EXPENDITURES			
55751 RECYCLING CENTER CONT			
506 Liability Insurance	3,943	3,645	5,000
510 Trustee's Commission	11,045	11,886	10,000
511 Vehicle & Equipment Insurance	5,397	10,188	10,000
513 Worker's Comp. Insurance	3,800	3,800	4,560
516 Other Self Insured Claims	-	-	-
524 In-Service/Staff Development	495	730	1,400
599 Other Charges	17,127	24,290	30,000
719 Office Equipment	-	-	1,000
790 Other Equipment	-	29,953	-
TOTAL	<u>598,406</u>	<u>629,251</u>	<u>769,151</u>
55770 POSTCLOSURE CARE COSTS			
302 Advertising	-	-	-
321 Engineering Services	-	-	5,000
361 Permits	-	-	1,000
366 Contracts for Postclosure Care	16,671	5,200	30,000
366 Contracts for Postclosure Care-GWM	7,000	8,000	20,000
415 Electricity	1,145	1,084.00	1,000
420 Fertilizer, Lime, & Seed	-	1,000	5,000
TOTAL	<u>24,816</u>	<u>15,284</u>	<u>62,000</u>
99100 TRANSFERS OUT			
590 Transfers To Other Funds-171	-	70,000	50,000
TOTAL	<u>-</u>	<u>70,000</u>	<u>50,000</u>
TOTAL EXPENDITURES	<u>623,222</u>	<u>714,535</u>	<u>881,151</u>
Adjustments/Deleted Purchase Orders	-	-	-
34530 RES. FOR PUBLIC HEALTH/WELFARE	<u>388,330</u>	<u>543,182</u>	<u>439,731</u>

County Road 131

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

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 fluctuates from year to year depending on how many projects are eligible for state aid.

The state provides a litter grant for roadside litter pick up and education of the effects of litter. The education portion is conducted within the local school system.

The largest state revenue is from Gasoline and Motor Fuel Tax. It is a privilege tax paid on gasoline, fuel, alcohol, and substitutes.

EXPENDITURE:

Asphalt is the single largest expenditures for the Highway Department. Other large expenditures are salaries and benefits along with fuel and vehicle parts.

FUND BALANCE:

The unaudited ending fund balance of the Highway Fund on June 30, 2017 is \$1,485,285. 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 40% of expenditures which is an acceptable level. If additional fund balance is available it is the county policy to transfer the additional funds to a capital account to fund needed equipment purchases or capital projects.

Fund 131 Highway

Cash calculation of fund

6/30/2017	Current Cash	1,503,262
	Receivables	<u>176,772</u>
	Total Anticipated Funds	1,680,034
	Liabilities	<u>(71,823)</u>
	Total Anticipated Expenditures	(71,823)
	Rest/Comm/Assign	122,913
	Ending Fund Balance	<u>1,485,298</u>
6/30/2017	Total Equity	<u>1,608,211</u>

Fund Balance calculation from 6/30/16 audit

7/1/2016	Restricted	1,137,633
	Committed	<u>-</u>
	Total Fund Balance	1,137,633
	Revenue Posted	4,058,097
	Anticipated Revenue	<u>-</u>
	Total Revenue	4,058,097
	Expenditures	(3,267,626)
	Transfers Out	(319,894)
	Encumbrances	(121,994)
	Balance Sheet Liability	<u>(931)</u>
	Total Expenditures	(3,710,445)
	Rest/Comm/Assign	-
	Ending Fund Balance	<u>1,485,285</u>
6/30/2017	Total Equity	<u>1,485,285</u>

	2017 Tax Rate:	<u>0.10</u>	Proposed 2018 Tax Rate:	<u>0.10</u>
7/1/2017	Beginning Fund Balance	1,485,285	Penny Value:	<u>119,000</u>
	Estimated Revenues	3,556,400	Property Tax:	<u>1,190,000</u>
	Estimated Expenditures	(3,790,012)	Budget effect on Fund Balance:	<u>(750,506)</u>
	Transfers	<u>(516,894)</u>	Fall Out (3%)	<u>129,207</u>
	Total Estimated Expenditures	<u>(4,306,906)</u>	Est. effect on Fund Balance	<u>(621,299)</u>
6/30/2018	Budget ending fund balance	<u>734,779</u>		
	Est. Ending Fund Balance	<u>863,986</u>		
	Est. FB% of expenditures	20%	Est. Ending Fund Balance	
	FB Policy 7%-15%:	Compliant		

COUNTY ROAD

Fund 131 - Fiscal Year Ending June 30, 2018

	Audited Actual 2015-2016	Unaudited Actual 2016-2017	Approved Budget 2017-2018
REVENUE			
COUNTY PROPERTY TAXES			
40110 Current Property Tax	1,184,811	1,190,143	1,190,000
40120 Trustee's Collection Prior Year	42,833	35,397	44,000
40130 Clerk and Master's Prior Year	47,161	33,584	35,000
40140 Interest and Penalty	7,679	8,821	7,000
40280 Mineral Severance Tax	45,042	65,682	40,000
TOTAL	1,327,526	1,333,627	1,316,000
OTHER LOCAL REVENUES			
44130 Sale of Materials & Supplies	157,045	8,957	8,000
44130 Sale of Materials & Supplies-SALT	-	-	5,000
44135 Sale of Gasoline	23,258	-	-
44145 Sale of Recycled Materials	536	1,535	8,000
44180 Expenditure Credit	243	-	-
44530 Sale of Equipment	20,635	10,882	15,000
TOTAL	201,717	21,374	36,000
STATE OF TENNESSEE			
46410 Bridge Program	-	59,998	-
46420 State Aid Program	275,463	612,605	210,000
46430 Litter Program	22,003	55,001	44,400
46430 Litter Program-CIGS	-	-	-
46430 Litter Program-TVA	2,707	8,000	8,000
46920 Gasoline and Motor Fuel Tax	1,891,206	1,911,461	1,900,000
46930 Petroleum Special Tax	39,094	39,094	39,000
46980 Other State Grants	-	13,937	-
TOTAL	2,230,473	2,700,096	2,201,400
FEDERAL GOVERNMENT			
47230 Disaster Relief	466,043	-	-
TOTAL	466,043	-	-
OTHER GOVERNMENTS			
48140 Contracted Services	5,778	3,000	3,000
TOTAL	5,778	3,000	3,000
OTHER SOURCES			
49700 Insurance Recovery	22,527	-	-
TOTAL	22,527	-	-
TOTAL REVENUES	4,254,064	4,058,097	3,556,400
FUND BALANCE RESTRICTIONS			
34550 Restricted for Highways	911,399	1,137,633	1,485,284
TOTAL	911,399	1,137,633	1,485,284
TOTAL AVAILABLE FUNDS	5,165,463	5,195,730	5,041,683

COUNTY ROAD

Fund 131 – Fiscal Year Ending June 30, 2018

	Audited Actual 2015-2016	Unaudited Actual 2016-2017	Approved Budget 2017-2018
EXPENDITURES			
61000 ADMINISTRATION			
101 County Official	83,945	85,649	89,931
103 Assistant	59,534	60,090	61,591
161 Secretary(s)	63,776	66,307	72,000
187 Overtime Pay	190	10	3,000
199 Other Per Diem & Fees	2,328	2,328	3,600
201 Social Security	15,668	16,116	17,604
204 State Retirement	17,711	14,996	20,711
206 Life Insurance	257	257	264
207 Medical Insurance	21,090	20,757	24,000
208 Dental Insurance	1,136	1,167	1,200
299 Other Fringe Benefits	1,379	1,624	1,920
320 Dues	3,133	3,133	4,000
332 Legal Notices, Recording, & Cost	-	-	200
335 Maint/Repair/Building	2,654	5,028	4,321
337 Maint/Repair/Office Equipment	840	284	1,500
348 Postal Charges	172	220	350
349 Printing, Stationary and Forms	298	-	800
355 Travel	1,082	2,782	3,000
399 Other Contracted Services	300	300	500
411 Data Processing Supplies	-	-	1,000
413 Drugs & Medical Supplies	2,029	2,109	2,000
435 Office Supplies	721	1,899	2,000
508 Premiums on Cor	-	-	1,000
524 In-Service/Staff Development	1,460	610	1,500
719 Office Equipment	-	-	15,000
TOTAL	279,703	285,666	332,992
62000 HIGHWAY AND BRIDGE MAINTENANCE			
141 Foremen-ASST	46,827	48,026	48,500
143 Equipment Operator	108,702	57,998	132,005
145 Equipment Operators-Light	55,463	77,484	81,706
147 Truck Drivers	101,836	112,709	132,788
149 Laborers	151,602	179,772	199,861
169 Part-Time Personnel	60,962	104,283	100,000
187 Overtime Pay	46,150	61,375	50,000
188 Bonus Payments	5,000	2,500	-
199 Other Per Diem & Fees	4,282	4,380	7,400
201 Social Security	42,250	47,334	56,000
204 State Retirement	43,638	39,539	45,365
206 Life Insurance	1,161	1,138	1,320
207 Medical Insurance	138,709	132,920	176,100
208 Dental Insurance	5,115	5,140	6,000
210 Unemployment Compensation	-	7,054	5,000
299 Other Fringe Benefits	3,730	3,153	9,600
312 Contracts with Private Agencies	167,410	46,288	60,000
321 Engineering Services	-	40,675	25,000
404 Asphalt - Hot Mix	1,381,467	1,159,727	1,089,380

COUNTY ROAD

Fund 131 – Fiscal Year Ending June 30, 2018

	Audited Actual 2015-2016	Unaudited Actual 2016-2017	Approved Budget 2017-2018
EXPENDITURES			
62000 HIGHWAY AND BRIDGE MAINTENANCE CONT		-	
408 Concrete	568	40	2,000
409 Crushed Stone	76,182	53,258	60,000
420 Fertilizer/Lime/Chemicals/Seed	-	-	5,000
424 Garage Supplies	33	203	1,500
438 Pipe	14,568	41,417	40,000
443 Road Signs	77,280	54,476	60,000
444 Salt	57,634	32,291	50,000
445 Sand	-	-	2,000
447 Structural Steel	1,848	1,248	10,000
455 Wood Products	67	-	600
499 Other Supplies & Materials	20	687	500
TOTAL	<u>2,592,504</u>	<u>2,315,114</u>	<u>2,457,625</u>
63100 OPERATION AND MAINTENANCE OF EQUIPMENT			
142 Mechanic(s)	108,496	104,058	115,000
187 Overtime Pay	1,694	3,008	3,000
199 Other Per Diem & Fees	1,075	734	1,200
201 Social Security	7,545	7,164	8,200
204 State Retirement	9,443	7,542	7,500
206 Life Insurance	218	196	264
207 Medical Insurance	33,081	27,720	42,100
208 Dental Insurance	962	892	1,200
299 Other Fringe Benefits	1,106	947	1,920
336 Maintenance/Repair/Equipment	30,254	50,835	15,000
338 Maintenance/Repair/Vehicles	15,922	14,077	100
351 Rentals	-	229	3,500
353 Tow In Services	1,400	750	1,500
410 Custodial Supplies	1,851	1,173	1,500
412 Diesel Fuel	52,049	37,049	80,000
413 Drugs and Medical Supplies	-	103	300
418 Equipment and Machinery Parts	122,712	116,194	150,000
424 Garage Supplies	17,444	23,935	50,000
425 Gasoline	37,200	41,769	80,000
433 Lubricants	8,701	7,319	10,000
435 Office Supplies	-	576	-
450 Tires and Tubes	19,854	21,598	30,000
451 Uniforms	11,262	10,555	15,000
TOTAL	<u>482,269</u>	<u>478,423</u>	<u>617,284</u>

COUNTY ROAD

Fund 131 – Fiscal Year Ending June 30, 2018

	Audited Actual 2015-2016	Unaudited Actual 2016-2017	Approved Budget 2017-2018
EXPENDITURES			
63600 TRAFFIC CONTROL			
167 Maintenance Personnel	25,761	26,269	28,249
187 Overtime Pay	1,161	791	2,500
199 Other Per Diem & Fees	354	354	360
201 Social Security	2,016	1,972	2,500
204 State Retirement	2,317	1,918	2,300
206 Life Insurance	66	66	66
207 Medical Insurance	7,257	7,180	8,000
208 Dental Insurance	292	300	300
299 Other Fringe Benefits	480	480	480
443 Road Signs	1,314	6,814	3,000
728 Traffic Control Equipment	2,550	1,931	20,000
TOTAL	43,568	48,075	67,755
64000 LITTER AND TRASH COLLECTION			
105 Supervisor/Director	8,036	6,189	9,000
149 Laborers	11,776	15,296	17,000
201 Social Security	1,524	1,624	1,184
204 State Retirement	362	429	300
206 Life Insurance	6	11	66
207 Medical Insurance	632	1,602	866
208 Dental Insurance	24	51	100
299 Other Fringe Benefits	45	36	45
422 Food Supplies	333	1,086	1,200
599 Other Charges	12,702	11,775	15,000
599 Other Charges-TVA	2,617	6,229	8,000
TOTAL	38,057	44,329	52,761
65000 OTHER CHARGES			
307 Communication	6,148	13,528	12,000
333 Licenses	251	155	500
334 Maintenance Agreements	1,440	1,440	2,500
359 Disposal Fees	3,212	992	5,000
415 Electricity	8,202	8,829	15,000
422 Food Supplies	-	870	2,500
434 Natural Gas	4,608	3,766	7,200
454 Water and Sewer	2,678	2,546	3,000
502 Building and Contents Insurance	3,210	3,055	3,500
506 Liability Insurance	27,782	29,411	30,000
508 Premiums On Cor	-	975	975
510 Trustee's Commission	44,861	45,294	50,000
511 Vehicle & Equipment Insurance	20,835	24,476	25,000
516 Other Self-Insured Claims	11,672	1,280	15,000
TOTAL	134,899	136,616	172,175

COUNTY ROAD**Fund 131 – Fiscal Year Ending June 30, 2018**

	Audited Actual 2015-2016	Unaudited Actual 2016-2017	Approved Budget 2017-2018
EXPENDITURES			
66000 EMPLOYEE BENEFITS			
207 Medical Insurance	16,340	25,317	25,700
513 Workmen's Compensation	53,100	53,100	63,720
TOTAL	69,440	78,417	89,420
68000 CAPITAL OUTLAY			
707 Building Improvements	-	2,980	-
TOTAL	-	2,980	-
TOTAL OPERATIONS	3,640,440	3,389,620	3,790,012
OPERATING TRANSFERS			
99100 Operating Transfers			
590 Transfers to Other Funds	264,500	200,000	400,000
590 Transfers to Other Funds-FD151	122,894	119,894	116,894
TOTAL	387,394	319,894	516,894
TOTAL HIGHWAYS	4,027,834	3,709,514	4,306,906
Adjustments to ending reserves	(4)	930	
34550 RESTRICTED FOR HIGHWAYS	1,137,633	1,485,285	734,779

General Purpose Schools 141

This fund supports the operation of the 17 Schools in the County K-12 system. This fund is primarily supported by funding from the State of Tennessee through the BEP (Basic Education Program). The property tax associated with this fund is a countywide tax. Proceeds must be shared with the City of Oak Ridge School System according to the ADA (Average Daily Attendance) between the two school districts.

Fund 141 General Purpose School Fund

Cash calculation of fund

6/30/2017	Current Cash	5,612,029
	Receivables	989,707
	Total Anticipated Funds	6,601,736
	Prior Year Enc.	-
	Liabilities	(312,744)
	Total Anticipated Expenditures	(312,744)
	Rest/Comm/Assign	1,643,555
	Ending Unassigned Fund Balance	4,645,437
6/30/2017	Total Equity	6,288,992

Fund Balance calculation from 6/30/16 audit

7/1/2016	Restricted	548,347
	Unassigned	4,537,123
	Total Fund Balance	5,085,470
	Revenue Posted	52,158,809
	Transfers In	34,240
	Anticipated Revenue	-
	Total Revenue	52,193,049
	Expenditures	(50,589,176)
	Transfers Out	(400,000)
	Encumbrances	(319,868) reflected in the ending reserve
	Prior Year Encumbrances	-
	Anticipated Expenditures	-
	Total Expenditures	(51,309,044)
	Rest/Comm/Assign	1,323,687
	Ending Unassigned Fund Balance	4,645,788
6/30/2017	Total Equity	5,969,475

	Tax Rate:	1.1456 (1.225*.9352)	Proposed 2018 Tax Rate:	1.1456
7/1/2017	Beginning Fund Balance	5,969,475	Penny Value:	119,000
	Projected fall out		Property Tax:	13,720,000
	Estimated Revenues	54,748,955	Sales Tax:	5,750,000
	Estimated Expenditures	(54,947,254)		
	Transfer to Other Funds	(346,461)		
	Total Est. Exenditures	(55,293,715)		
6/30/2018	Budget ending fund balance	5,424,715	Budget effect on fund balance	(544,760)
	FB % of expenditures	9.87%		
	FB Policy 7%-15%+:	Compliant		

GENERAL PURPOSE SCHOOL FUND

Fund 141 -- Fiscal Year Ending June 30, 2018

	Audited Actual 2015-2016	Unaudited Actual 2016-2017	Approved Budget 2017-2018
REVENUE			
COUNTY PROPERTY TAXES			
40110 Current Property Tax	13,988,863	13,640,428	13,720,000
40120 Trustee's Collection - Prior Year	427,393	395,935	420,000
40130 Clerk and Master's Prior Year	470,757	326,185	400,000
40140 Interest and Penalty	77,293	87,450	75,000
40162 Payments in Lieu of Tax - Local	242,513	251,652	220,000
40210 Local Option Sales Tax	5,518,092	5,800,394	5,750,000
40275 Mixed Drink Tax	29,792	27,480	22,000
40350 Interstate Telecommunications Tax	4,319	4,300	4,500
TOTAL	<u>20,759,022</u>	<u>20,533,824</u>	<u>20,611,500</u>
LICENSES AND PERMITS			
41110 Marriage Licenses	2,726	2,598	2,500
TOTAL	<u>2,726</u>	<u>2,598</u>	<u>2,500</u>
EDUCATION CHARGES			
43517 Tuition - Other	(110)	-	-
43517 Tuition - Other-DRIVE	3,000	1,600	-
43542 Contract for In	-	-	5,000
43542 Contract for In-ESL	1,889	1,365	-
43570 Receipts From Individual Schools	36,265	30,653	45,000
TOTAL	<u>41,044</u>	<u>33,618</u>	<u>50,000</u>
OTHER LOCAL REVENUES			
44110 Investment Income	21,794	52,456	17,600
44120 Lease/Rentals	10	75	-
44130 Sale of Material and Supplies	407	79	-
44145 Sale of Recycled Materials	1,819	1,063	2,500
44146 E-Rate Funding	-	-	1,000
44170 Miscellaneous Refunds	3,300	1,878	-
44180 Expenditure Credits	-	-	-
44530 Sale of Equipment	2,130	376	1,500
44560 Damages from Individuals	4,315	4,298	3,000
44570 Contributions & Gifts	2,582	1,933	1,602,000
44570 Contributions & Gifts-CSH	-	-	-
44570 Contributions & Gifts-SCI	1,000	1,000	-
44990 Other Local Revenues	1,949	1,936	1,500
TOTAL	<u>39,306</u>	<u>65,094</u>	<u>1,629,100</u>

GENERAL PURPOSE SCHOOL FUND

Fund 141 -- Fiscal Year Ending June 30, 2018

	Audited Actual 2015-2016	Unaudited Actual 2016-2017	Approved Budget 2017-2018
REVENUE			
STATE OF TENNESSEE			
46175 Grant On-Behalf Contr	270,889	-	-
TOTAL	270,889	-	-
STATE EDUCATION FUNDS			
46511 Basic Educ. Program	28,301,000	29,324,000	30,033,000
46515 Early Childhood Education	631,757	640,816	642,593
46590 Other State Education Funds	31,187	20,371	653,600
46590 Other State Education Funds-CHS	-	-	-
46590 Other State Education Funds-CSH	90,000	90,000	-
46590 Other State Education Funds-FRC	26,240	29,612	-
46590 Other State Education Funds-LEAPS	405,305	393,313	-
46610 Career Ladder Program	219,498	192,377	192,488
46851 State Revenue Sharing - TVA	760,000	760,000	760,000
46980 Other State Grants	36,065	31,220	35,070
TOTAL	30,501,052	31,481,709	32,316,751
FEDERAL GOVERNMENT			
47143 Special Education-Grants to States	125,542	32,391	60,000
47630 Direct Federal Revenue Public Law 874	56,443	9,576	50,000
TOTAL	181,985	41,967	110,000
OTHER SOURCES (NON-REVENUE)			
49700 Insurance Recovery	-	9,121	-
49800 Operating Transfers	20,648	25,119	29,104
TOTAL	20,648	34,240	29,104
TOTAL REVENUES/TRANSFERS	51,816,672	52,193,050	54,748,955
FUND BALANCE/RESTRICTIONS			
34240 Prepaid Items	5,148	2,550	2,665
34555 Restricted for Education-BEP	773,576	746,461	346,461
34555 Restricted for Education-EXTC	2,951	-	-
34560 Restricted for Instruction-CL	2,709	3,592	2,345
34655 Committed for Education-TECH	-	-	334,584
34660 Committed for Instruction-TECH	-	-	69,752
34790 Assigned for Other Purposes-ERI	485,340	454,276	417,036
34790 Assigned for Other Purposes-LEAVE	142,850	134,684	144,915
39000 Beg. Unassigned Fund Balance	2,227,325	3,743,903	4,651,709
Unknown Adjustment	-	-	-
BEGINNING FUND BALANCE	3,639,900	5,085,466	5,969,466
TOTAL AVAILABLE FUNDS	55,456,572	57,278,516	60,718,421

GENERAL PURPOSE SCHOOL FUND

Fund 141 -- Fiscal Year Ending June 30, 2018

		Audited Actual 2015-2016	Unaudited Actual 2016-2017	Approved Budget 2017-2018
EXPENDITURES				
71100	REGULAR INSTRUCTION PROGRAM			
116	Teachers	17,263,481	17,472,949	17,915,220
117	Career Ladder Program	130,119	119,818	110,100
127	Career Ladder Extended Contr	61,575	57,375	75,000
128	Homebound Teachers	4,563	6,638	5,000
163	Educational Assistants	635,356	645,821	674,881
188	Bonus Payment	161,350	160,000	172,550
189	Other Salaries & Wages	71,428	79,937	85,000
195	Certified Substitute Teachers	84,288	107,078	91,000
198	Non-Certified Substitute Teachers	119,528	174,184	181,000
201	Social Security	1,080,136	1,095,700	1,197,205
204	State Retirement	1,619,057	1,628,579	1,728,020
206	Life Insurance	12,754	12,016	12,606
207	Medical Insurance	3,010,281	3,121,599	3,439,346
208	Dental Insurance	104,850	126,215	147,070
210	Unemployment Compensation	9,952	2,414	30,000
211	Local Retirement	-	159,200	170,000
212	Medicare	254,828	258,641	279,991
299	Other Fringe Benefits	157,047	-	-
399	Other Contracted Services	260,830	199,973	273,000
399	Other Contracted Services-ESL	2,235	2,504	-
429	Instructional Suppl & Materials	1,866	2,326	242,500
429	Instructional Suppl & Materials-BES	13,368	15,782	-
429	Instructional Suppl & Materials-CMS	9,805	11,805	-
429	Instructional Suppl & Materials-DSES	10,405	13,098	-
429	Instructional Suppl & Materials-ESL	329	205	-
429	Instructional Suppl & Materials-HHS	7,391	10,277	-
429	Instructional Suppl & Materials-HMS	5,865	5,244	-
429	Instructional Suppl & Materials-KES	15,871	19,938	-
429	Instructional Suppl & Materials-LIT	-	2,537	-
429	Instructional Suppl & Materials-MATH	5,002	4,387	-
429	Instructional Suppl & Materials-MES	8,025	11,093	-
429	Instructional Suppl & Materials-MHS	6,828	8,712	-
429	Instructional Suppl & Materials-MMS	4,639	3,967	-
429	Instructional Suppl & Materials-MTOWN	7,816	9,660	-
429	Instructional Suppl & Materials-OSHS	9,377	10,096	-
429	Instructional Suppl & Materials-OSMS	4,721	4,673	-
429	Instructional Suppl & Materials-RCHS	16,395	22,177	-
429	Instructional Suppl & Materials-RHS	11,938	11,171	-
429	Instructional Suppl & Materials-RMS	7,929	8,395	-
429	Instructional Suppl & Materials-RVES	15,750	19,758	-
429	Instructional Suppl & Materials-SCI	7,980	2,388	-
430	Textbooks-Electronic	-	-	50,000
449	Textbooks-Bound	220,823	11,847	500,000
535	Fee Waivers	937	1,423	5,000
599	Other Charges	-	1,100	2,000

GENERAL PURPOSE SCHOOL FUND

Fund 141 -- Fiscal Year Ending June 30, 2018

	Audited Actual 2015-2016	Unaudited Actual 2016-2017	Approved Budget 2017-2018
EXPENDITURES			
71100 REGULAR INSTRUCTION PROGRAM (cont.)			
722 Regular Instruction Equipment	-	227,041	469,000
722 Regular Instruction Equipment-BES	15,647	18,613	-
722 Regular Instruction Equipment-CMS	18,289	21,478	-
722 Regular Instruction Equipment-DSES	13,086	12,525	-
722 Regular Instruction Equipment-HHS	10,073	10,782	-
722 Regular Instruction Equipment-HMS	8,646	12,113	-
722 Regular Instruction Equipment-KES	19,708	19,817	-
722 Regular Instruction Equipment-MES	10,741	10,593	-
722 Regular Instruction Equipment-MHS	8,042	8,386	-
722 Regular Instruction Equipment-MMS	5,748	8,269	-
722 Regular Instruction Equipment-MTOWN	9,146	8,830	-
722 Regular Instruction Equipment-OSHS	11,361	11,468	-
722 Regular Instruction Equipment-OSMS	8,716	10,730	-
722 Regular Instruction Equipment-RCHS	21,391	21,335	-
722 Regular Instruction Equipment-RHS	12,724	16,364	-
722 Regular Instruction Equipment-RMS	10,751	10,876	-
722 Regular Instruction Equipment-RVES	17,596	18,545	-
722 Regular Instruction Equipment-SCI	-	3,049	-
TOTAL	25,638,383	26,093,514	27,855,489
71150 ALTERNATIVE SCHOOLS			
116 Teachers	79,924	92,817	95,755
117 Career Ladder Program	1,000	1,000	1,000
163 Educational Assistants	19,906	12,205	12,637
188 Bonus Payments	-	250	1,000
195 Certified Substitute Teachers	500	-	1,100
198 Non-Certified Substitute Teacher	1,000	533	2,200
201 Social Security	6,256	6,508	7,049
204 State Retirement	8,358	9,353	10,013
206 Life Insurance	89	83	83
207 Medical Insurance	6,800	6,396	6,971
208 Dental Insurance	570	875	963
211 Local Retirement	-	1,000	1,000
212 Medicare	1,463	1,522	1,649
299 Other Fringe Benefits	1,050	-	0.00
429 Instructional Supplies & Materials	1,493	1,446	2,000
TOTAL	128,409	133,988	143,420
71200 SPECIAL EDUCATION PROGRAM			
116 Teachers	2,663,485	2,725,415	2,809,907
117 Career Ladder Program	15,999	14,499	17,000
128 Homebound Teachers	4,525	6,475	5,000
163 Educational Assistants	378,122	387,488	403,535
171 Speech Pathologist	280,033	289,928	301,814

GENERAL PURPOSE SCHOOL FUND

Fund 141 -- Fiscal Year Ending June 30, 2018

	Audited Actual 2015-2016	Unaudited Actual 2016-2017	Approved Budget 2017-2018
EXPENDITURES			
71200 SPECIAL EDUCATION PROGRAM (cont.)			
188 Bonus Payments	26,600	26,200	30,250
195 Certified Substitute Teachers	8,855	7,755	14,000
198 Non-Certified Substitute Teachers	19,808	15,900	29,000
201 Social Security	196,063	198,540	223,851
204 State Retirement	298,621	295,895	323,607
206 Life Insurance	2,690	2,627	2,789
207 Medical Insurance	574,405	540,922	587,072
208 Dental Insurance	23,190	25,200	32,533
210 Unemployment Compensation	5,215	186	6,000
211 Local Retirement	-	32,370	35,000
212 Medicare	46,411	47,575	52,352
299 Other Fringe Benefits	32,940	-	-
399 Other Contracted Services	20,865	24,654	25,000
429 Instructional Suppl & Materials	17,327	16,959	20,000
449 Textbooks	375	-	5,000
499 Other Supplies & Materials	754	655	1,000
725 Special Education Equipment	4,805	4,273	5,000
TOTAL	<u>4,621,088</u>	<u>4,663,516</u>	<u>4,929,710</u>
71300 VOCATIONAL EDUCATION PROGRAM			
116 Teachers	1,055,973	1,105,978	1,109,435
117 Career Ladder Program	6,500	5,000	6,000
188 Bonus Payments	8,400	10,750	11,500
195 Certified Substitute Teachers	5,810	7,875	7,500
198 Non-Certified Substitute Teacher	11,460	10,458	15,000
201 Social Security	64,239	65,840	71,265
204 State Retirement	96,785	100,481	102,326
206 Life Insurance	759	792	759
207 Medical Insurance	182,339	233,276	252,761
208 Dental Insurance	6,000	7,700	8,855
210 Unemployment Compensation	-	-	5,000
211 Local Retirement	-	9,650	11,750
212 Medicare	15,024	15,538	16,667
299 Other Fringe Benefits	9,750	-	-
399 Other Contracted Services	2,706	3,882	4,000
429 Instructional Suppl & Materials	65,371	58,942	65,000
449 Textbooks	9,884	9,206	10,000
499 Other Supplies & Materials	7,401	3,536	7,500
730 Vocational Equipment	29,907	30,295	30,000
TOTAL	<u>1,578,308</u>	<u>1,679,199</u>	<u>1,735,318</u>
72110 ATTENDANCE			
105 Supervisor	18,341	18,989	19,369
117 Career Ladder Program	1,800	1,800	1,800

GENERAL PURPOSE SCHOOL FUND

Fund 141 -- Fiscal Year Ending June 30, 2018

	Audited Actual 2015-2016	Unaudited Actual 2016-2017	Approved Budget 2017-2018
EXPENDITURES			
72110 ATTENDANCE (cont.)			
188 Bonus Payments	-	-	150
189 Other Salaries & Wages	45,090	45,323	51,979
201 Social Security	2,760	2,758	4,544
204 State Retirement	3,810	3,173	6,614
206 Life Insurance	33	33	33
207 Medical Insurance	6,239	6,396	6,971
208 Dental Insurance	300	350	385
211 Local Retirement	-	500	500
212 Medicare	937	947	1,063
299 Other Fringe Benefits	500	-	-
355 Travel	-	-	500
399 Other Contracted Services	13,065	12,798	30,000
499 Other Supplies & Materials	2,350	2,603	3,000
524 In-Service/Staff Development	2,245	2,363	5,000
704 Attendance Equipment	2,110	569	5,000
TOTAL	99,580	98,602	136,908
72120 HEALTH SERVICES			
105 Supervisor/Director-CSH	65,258	63,065	64,412
131 Medical Personnel	335,961	329,555	344,645
162 Clerical Personnel-CSH	15,000	15,000	11,825
188 Bonus Payments	-	500	500
201 Social Security	19,359	19,174	26,126
201 Social Security-CSH	4,976	4,840	-
204 State Retirement	26,146	21,665	36,626
204 State Retirement-CSH	5,899	5,701	-
206 Life Insurance	264	264	330
206 Life Insurance-CSH	33	33	-
207 Medical Insurance	65,383	52,437	56,868
208 Dental Insurance	2,400	2,450	3,850
211 Local Retirement	-	2,000	3,500
211 Local Retirement-CSH	-	500	-
212 Employee Medicare	4,527	4,484	6,110
212 Employee Medicare-CSH	1,164	1,132	-
299 Other Fringe Benefits	2,750	-	-
320 Dues and Memberships	131	131	500
355 Travel	20	87	1,000
399 Other Contracted Services	13,091	13,363	20,000
413 Drugs & Medical Supplies	8,134	8,009	18,500
413 Drugs & Medical Supplies-BES	661	667	-
413 Drugs & Medical Supplies-CMS	594	664	-
413 Drugs & Medical Supplies-DSES	505	500	-
413 Drugs & Medical Supplies-HHS	299	369	-
413 Drugs & Medical Supplies-HMS	292	333	-

GENERAL PURPOSE SCHOOL FUND

Fund 141 -- Fiscal Year Ending June 30, 2018

	Audited Actual 2015-2016	Unaudited Actual 2016-2017	Approved Budget 2017-2018
EXPENDITURES			
72120 HEALTH SERVICES (cont.)			
413 Drugs & Medical Supplies-KES	792	744	-
413 Drugs & Medical Supplies-MES	415	427	-
413 Drugs & Medical Supplies-MHS	313	317	-
413 Drugs & Medical Supplies-MMS	230	242	-
413 Drugs & Medical Supplies-MTOWN	357	345	-
413 Drugs & Medical Supplies-OSHS	457	365	-
413 Drugs & Medical Supplies-OSMS	215	282	-
413 Drugs & Medical Supplies-RCHS	870	820	-
413 Drugs & Medical Supplies-RHS	515	553	-
413 Drugs & Medical Supplies-RMS	407	377	-
413 Drugs & Medical Supplies-RVES	768	727	-
499 Other Supplies & Materials	4,399	5,045	36,000
499 Other Supplies & Materials-CSH	22,282	27,813	-
524 In-Service/Staff Development	2,144	2,166	7,500
524 In-Service Staff Development-CSH	3,450	4,000	-
599 Other Charges	700	600	1,000
790 Other Equipment	-	936	1,500
TOTAL	611,161	592,682	640,792
72130 OTHER STUDENT SUPPORT			
117 Career Ladder Program	3,000	2,000	2,000
123 Guidance Personnel	837,615	836,106	850,996
162 Clerica Person	-	-	3,475
188 Bonus Payments	8,000	8,000	8,500
189 Other Salaries & Wages	229,584	234,585	285,097
189 Other Salaries & Wages-FRC	31,080	36,550	-
201 Social Security	63,635	62,425	71,304
201 Social Security-FRC	1,927	2,266	-
204 State Retirement	96,065	90,702	104,198
204 State Retirement-FRC	2,626	3,290	-
206 Life Insurance	752	734	792
206 Life Insurance-FRC	24	28	-
207 Medical Insurance	147,600	125,105	143,775
208 Dental Insurance	6,210	6,020	9,240
211 Local Retirement	-	10,775	12,000
211 Local Retirement-FRC	-	425	-
212 Medicare	14,882	15,027	16,676
212 Medicare-FRC	451	530	-
299 Other Fringe Benefits	10,950	-	-
307 Communication	-	-	2,500
309 Contracts w/ Gov't Agencies	210,000	210,000	210,000
322 Evaluation & Testing	33,872	28,117	35,000
355 Travel	1,822	1,719	3,500
399 Other Contracted Services	39,088	25,934	40,500

GENERAL PURPOSE SCHOOL FUND

Fund 141 -- Fiscal Year Ending June 30, 2018

	Audited Actual 2015-2016	Unaudited Actual 2016-2017	Approved Budget 2017-2018
EXPENDITURES			
72130 OTHER STUDENT SUPPORT (cont.)			
499 Other Supplies & Materials	3,453	1,121	6,700
499 Other Supplies & Materials-BES	191	200	-
499 Other Supplies & Materials-CMS	220	94	-
499 Other Supplies & Materials-DSES	189	190	-
499 Other Supplies & Materials-FRC	94	50	-
499 Other Supplies & Materials-HHS	200	240	-
499 Other Supplies & Materials-HMS	196	199	-
499 Other Supplies & Materials-KES	151	175	-
499 Other Supplies & Materials-MES	134	185	-
499 Other Supplies & Materials-MHS	145	233	-
499 Other Supplies & Materials-MMS	76	215	-
499 Other Supplies & Materials-MTOWN	197	194	-
499 Other Supplies & Materials-OSHS	266	190	-
499 Other Supplies & Materials-OSMS	192	187	-
499 Other Supplies & Materials-RCHS	394	295	-
499 Other Supplies & Materials-RHS	124	195	-
499 Other Supplies & Materials-RMS	171	199	-
524 In-Service/Staff Development	4,662	6,324	9,500
524 In-Service/Staff Development-FRC	462	1,031	-
599 Other Charges	2,582	821	6,500
599 Other Charges-FRC	2,088	5,831	-
790 Other Equipment	2,473	2,082	3,000
TOTAL	<u>1,757,843</u>	<u>1,720,589</u>	<u>1,825,253</u>
72210 REGULAR INSTRUCTIONAL PROGRAM			
105 Supervisors	210,349	215,740	220,722
117 Career Ladder Program	8,000	7,000	8,500
129 Librarians	719,841	720,830	782,745
137 Education Media Personnel	111,787	115,058	117,896
138 Instructional Computer Personnel	274,255	-	-
161 Secretary(s)	48,703	15,184	15,720
188 Bonus Payments	8,950	9,350	10,300
189 Other Salaries & Wages	87,523	103,479	137,025
201 Social Security	82,668	66,837	80,160
204 State Retirement	119,479	93,381	117,289
206 Life Insurance	869	648	756
207 Medical Insurance	221,666	177,833	197,642
208 Dental Insurance	7,299	5,285	8,816
210 Unemployment Compensation	-	30	500
211 Local Retirement	-	9,750	11,250
212 Medicare	20,152	16,388	18,747
299 Other Fringe Benefits	11,190	-	-
320 Dues and Memberships	1,275	1,340	1,500

GENERAL PURPOSE SCHOOL FUND

Fund 141 -- Fiscal Year Ending June 30, 2018

	Audited Actual 2015-2016	Unaudited Actual 2016-2017	Approved Budget 2017-2018
EXPENDITURES			
72210 REGULAR INSTRUCTIONAL PROGRAM (cont.)			
355 Travel	2,042	2,662	5,000
355 Travel-ESL	1,102	1,413	-
399 Other Contracted Services	81,827	138,658	103,000
399 Other Contracted Services-TECH	218,799	-	-
432 Library Books	-	-	100,000
432 Library Books-BES	7,417	8,099	-
432 Library Books-CMS	6,896	7,702	-
432 Library Books-DSES	5,995	5,926	-
432 Library Books-HHS	4,504	4,691	-
432 Library Books-HMS	3,477	2,985	-
432 Library Books-KES	8,765	9,042	-
432 Library Books-MES	4,693	5,336	-
432 Library Books-MHS	3,809	3,997	-
432 Library Books-MMS	2,534	2,793	-
432 Library Books-MTOWN	4,201	4,158	-
432 Library Books-OSHS	5,207	4,737	-
432 Library Books-OSMS	3,284	3,349	-
432 Library Books-RCHS	9,584	10,364	-
432 Library Books-RHS	5,811	6,040	-
432 Library Books-RMS	4,323	4,455	-
432 Library Books-RVES	6,851	8,454	-
499 Other Supplies & Materials	8,738	13,383	22,500
499 Other Supplies & Materials-ESL	292	188	-
499 Other Supplies & Materials-TECH	27,919	-	-
524 In-Service/Staff Development	9,946	12,605	16,000
524 In-Service/Staff Development-ESL	716	94	-
524 In-Service/Staff Development-TECH	1,443	-	-
599 Other Charges	679	1,167	1,000
790 Other Equipment	42,053	4,661	8,000
TOTAL	2,416,913	1,825,092	1,985,068
72215 ALTERNATIVE SCHOOL SUPPORT			
105 Supervisor/Director	75,437	78,075	79,620
117 Career Ladder Program	1,000	1,000	1,000
161 Secretary(s)	11,789	12,205	12,637
188 Bonus Payments	500	500	500
201 Social Security	5,314	5,506	5,813
204 State Retirement	7,951	8,048	8,503
206 Life Insurance	50	50	50
207 Medical Insurance	15,243	15,865	17,347
208 Dental Insurance	450	520	578
211 Local Retirement	-	500	500
212 Employee Medicare	1,243	1,288	1,359
299 Other Fringe Benefits	500	-	-

GENERAL PURPOSE SCHOOL FUND

Fund 141 -- Fiscal Year Ending June 30, 2018

	Audited Actual 2015-2016	Unaudited Actual 2016-2017	Approved Budget 2017-2018
EXPENDITURES			
72215 ALTERNATIVE SCHOOL SUPPORT (cont.)			
355 Travel	94.00	83	250.00
599 Other Charges	998	991	1,500
TOTAL	120,569	124,631	129,657
72220 SPECIAL EDUCATION PROGRAM			
105 Supervisors	90,501	104,042	88,670
117 Career Ladder Program	3,000	2,500	3,000
124 Psychological Personnel	233,251	294,461	302,981
162 Clerical Personnel	43,973	45,528	47,134
188 Bonus Payments	2,500	2,100	3,000
189 Other Salaries & Wages	206,253	222,182	230,000
201 Social Security	33,338	39,372	41,837
204 State Retirement	48,381	52,559	61,049
206 Life Insurance	748	805	891
207 Medical Insurance	125,446	124,834	142,774
208 Dental Insurance	5,781	7,000	10,010
210 Unemployment Compensation	1,669	-	5,000
211 Local Retirement	-	4,796	5,000
212 Medicare	7,823	9,208	9,784
299 Other Fringe Benefits	3,945	-	-
320 Dues and Memberships	199	199	500
336 Maint/Repair/Equipment	3,367	3,541	3,500
355 Travel	6,202	6,558	6,500
399 Other Contracted Services	37,543	45,000	40,000
499 Other Supplies & Materials	146	251	500
524 In-Service/Staff Development	1,091	1,605	2,000
TOTAL	855,157	966,541	1,004,130
72230 VOCATIONAL EDUCATION PROGRAM			
105 Supervisor Director	33,682	30,309	74,248
117 Career Ladder P	-	500	1,000
161 Secretary	29,623	30,215	30,819
188 Bonus Payments	250	250	500
201 Social Security	3,860	3,530	6,607
204 State Retirement	5,571	4,923	9,652
206 Life Insurance	50	46	66
207 Medical Insurance	9,387	17,694	30,500
208 Dental Insurance	450	490	770
211 Local Retirement	-	200	1,000
212 Medicare	903	825	1,545
299 Other Fringe Benefits	250	-	-
355 Travel	9,333	6,628	15,000
499 Other Supplies & Materials	4,440	3,038	5,000
524 In-Service/Staff Development	3,200	656.00	3,000
599 Other Charges	-	1,728	5,000
TOTAL	100,999	101,032	184,707

GENERAL PURPOSE SCHOOL FUND

Fund 141 -- Fiscal Year Ending June 30, 2018

	Audited Actual 2015-2016	Unaudited Actual 2016-2017	Approved Budget 2017-2018
EXPENDITURES			
72250 TECHNOLOGY			
105 Supervisor Director	-	66,242	67,567
138 Instructional	-	221,498	270,582
161 Secretary	-	35,239	36,480
201 Social Security	-	18,962	23,227
204 State Retirement	-	22,609	33,717
206 Life Insurance	-	231	264
207 Medical Insurance	-	39,153	52,851
208 Dental Insurance	-	2,450	3,080
210 Unemployment Co	-	-	500
211 Local Retirement	-	1,500	4,000
212 Medicare	-	4,435	5,432
320 Dues and Membership	-	-	500
350 Internet Connection	-	89,624	89,000
355 Travel	-	-	500
399 Other Contracts	-	97,625	101,400
470 Cabling	-	2,576	3,000
471 Software	-	56,699	59,000
499 Other Supplies & Materials	-	27,125	28,000
524 In-Service/Staff Development	-	3,569.00	8,000
599 Other Charges	-	-	2,000
701 Administration	-	-	8,000
790 Other Equipment	-	15,749	156,000
709 Other Equipment-CAP	-	10,500	-
TOTAL	-	715,786	953,100
72290 TECHNOLOGY			
215 Supervisor Director	270,889	-	-
TOTAL	270,889	-	-
72310 BOARD OF EDUCATION			
118 Secretary to Board	4,040	4,121	4,203
191 Board and Commission	45,352	40,512	47,500
201 Social Security	3,062	2,767	3,206
204 State Retirement	2,233	1,410	4,653
212 Medicare	716	647	750
215 On-Behalf Pym't for Opeb	227,138	208,518	230,000
305 Audit Services	19,275	20,500	20,500
311 Contracts With	-	-	-
320 Dues & Memberships	30,544	31,249	33,000
331 Legal Services	1,863	4,931	25,000
399 Other Contracted Services	6,000	10,250	9,000
506 Liability Insurance	101,079	109,292	115,000
508 Premium on Bonds	-	793	600
510 Trustee's Commission	361,136	345,918	375,000
513 Workman's Compensation	129,300	139,300	139,300

GENERAL PURPOSE SCHOOL FUND

Fund 141 -- Fiscal Year Ending June 30, 2018

	Audited Actual 2015-2016	Unaudited Actual 2016-2017	Approved Budget 2017-2018
EXPENDITURES			
72310 BOARD OF EDUCATION (cont.)			
516 Self-Insured Claims	1,137	500	20,000
524 In-Service/Staff Development	9,872	13,598	15,000
534 Rfnd to Appl-Crmn'l Investigation	2,930	2,783	6,000
599 Other Charges	8,181	4,987	5,000
TOTAL	953,858	942,076	1,053,712
72320 OFFICE OF THE SUPERINTENDENT			
101 County Official	134,135	120,000	124,800
117 Career Ladder Program	1,000	1,000	1,000
161 Secretary	77,853	78,428	80,827
188 Bonus Payments	12,500	15,000	15,000
201 Social Security	12,840	12,617	13,741
204 State Retirement	18,136	17,667	20,059
206 Life Insurance	99	99	99
207 Medical Insurance	32,755	37,790	42,619
208 Dental Insurance	900	700	1,155
211 Local Retirement	-	1,000	1,500
212 Medicare	3,121	2,952	3,214
299 Other Fringe Benefits	1,300	-	-
307 Communication	13,446	19,891	20,000
320 Dues & Memberships	6,513	4,184	6,500
348 Postal Charges	4,101	3,829	5,000
355 Travel	-	-	500
399 Other Contracted Services	-	49	1,500
435 Office Supplies	1,957	4,773	4,000
524 In-Service/Staff Development	4,745	4,122	7,500
599 Other Charges	1,748	815	5,000
701 Administration Equipment	419	-	2,500
TOTAL	327,568	324,916	356,514
72410 OFFICE OF THE PRINCIPAL			
104 Principals	1,224,309	1,248,011	1,288,092
117 Career Ladder Program	17,000	10,916	13,000
139 Assistant Principals	820,778	815,953	854,838
161 Secretary(s)	990,851	1,022,968	1,076,836
188 Bonus Payments	14,000	14,000	14,000
189 Others Saleries	-	-	-
201 Social Security	181,260	182,545	201,299
204 State Retirement	267,861	256,176	293,495
206 Life Insurance	2,051	2,042	2,244
207 Medical Insurance	449,193	473,486	542,072
208 Dental Insurance	18,510	19,478	26,180
210 Unemployment Co	-	-	-
211 Local Retirement	-	23,680	25,000
212 Medicare	42,391	42,928	47,078
299 Other Fringe Benefits	23,545	-	-

GENERAL PURPOSE SCHOOL FUND

Fund 141 -- Fiscal Year Ending June 30, 2018

	Audited Actual 2015-2016	Unaudited Actual 2016-2017	Approved Budget 2017-2018
EXPENDITURES			
72410 OFFICE OF THE PRINCIPAL (cont.)			
307 Communication	9,762	9,968	25,000
320 Dues and Memberships	-	-	1,000
320 Dues and Memberships-RCHS	765	800	-
355 Travel	4,998	3,928	5,000
399 Other Contracted Services	5,986	6,488	8,000
399 Other Contracted Services-MHS	-	150	-
499 Other Supplies	1,064	-	1,200
499 Other Supplies-BES	-	1,475	-
499 Other Supplies-MMS	-	68	-
499 Other Supplies-MTOWN	-	84	-
499 Other Supplies-RCHS	-	77	-
524 In-Service/Staff Development	18,732	22,379	25,000
599 Other Charges	5,038	1,315.00	5,000
701 Administration Equipment	-	-	-
701 Administration Equipment-BES	1,790	811	31,000
701 Administration Equipment-CMS	2,104	2,376	-
701 Administration Equipment-DSES	1,599	1,834	-
701 Administration Equipment-HHS	1,918	692	-
701 Administration Equipment-HMS	971	1,259	-
701 Administration Equipment-KES	2,653	2,674	-
701 Administration Equipment-MES	1,252	1,350	-
701 Administration Equipment-MHS	1,027	1,162	-
701 Administration Equipment-MMS	767	686	-
701 Administration Equipment-MTOWN	1,276	1,046	-
701 Administration Equipment-OSHS	1,572	1,264	-
701 Administration Equipment-OSMS	948	-	-
701 Administration Equipment-RCHS	1,945	1,889	-
701 Administration Equipment-RHS	496	1,530	-
701 Administration Equipment-RMS	154	963	-
701 Administration Equipment-RVES	1,866	2,019	-
TOTAL	<u>4,120,432</u>	<u>4,180,470</u>	<u>4,485,334</u>
72510 FISCAL SERVICES			
105 Supervisor/Director	83,624	85,296	87,002
119 Bookkeepers	161,354	162,991	170,671
189 Other Salaries & Wages	555	1,137	5,000
201 Social Security	14,598	14,816	16,286
204 State Retirement	20,701	17,430	23,191
206 Life Insurance	149	149	165
207 Medical Insurance	32,698	34,186	37,796
208 Dental Insurance	1,350	1,575	1,925
211 Local Retirement	-	1,500	2,500
212 Medicare	3,414	3,465	3,809

GENERAL PURPOSE SCHOOL FUND

Fund 141 -- Fiscal Year Ending June 30, 2018

	Audited Actual 2015-2016	Unaudited Actual 2016-2017	Approved Budget 2017-2018
EXPENDITURES			
72510 FISCAL SERVICES (cont.)			
299 Other Fringe Benefits	1,750	-	-
320 Dues and Memberships	219	225	300
355 Travel	56	55	500
399 Other Contracted Services	6,926	7,663	9,200
499 Other Supplies & Materials	5,982	5,642	8,000
524 In-Service/Staff Development	2,355	417	2,500
599 Other Charges	3,512	2,978	4,000
701 Administration Equipment	1,846	1,703	2,500
TOTAL	<u>341,089</u>	<u>341,228</u>	<u>375,345</u>
72520 HUMAN SERVICES/PERSONNEL			
105 Supervisor/Director	18,340	18,989	19,369
188 Bonus Payments	-	-	150
201 Social Security	-	-	1,210
204 State Retirement	-	-	1,757
212 Medicare	266	275	283
302 Advertising	14	637	750
399 Other Contracted Services	120	270	500
499 Other Supplies & Materials	-	1,572	1,000
524 In-Service/Staff Development	-	-	250
TOTAL	<u>18,740</u>	<u>21,743</u>	<u>25,269</u>
72610 OPERATION OF PLANT			
166 Custodial Personnel	46,444	23,686	24,160
201 Social Security	2,792	1,434	1,498
204 State Retirement	3,925	1,658	2,174
206 Life Insurance	66	33	33
207 Medical Insurance	12,423	6,387	6,972
208 Dental Insurance	600	350	385
212 Medicare	653	335	350
333 Licenses	1,202,874	1,248,077	1,315,773
347 Pest Control	3,255	2,375	5,000
351 Rentals	13,080	14,980	15,000
359 Disposal Fees	960	960	1,500
399 Other Contracted Services	37,658	38,052	35,000
410 Custodial Supplies	19,946	15,836	20,000

GENERAL PURPOSE SCHOOL FUND

Fund 141 -- Fiscal Year Ending June 30, 2018

	Audited Actual 2015-2016	Unaudited Actual 2016-2017	Approved Budget 2017-2018
EXPENDITURES			
72610 OPERATION OF PLANT (cont.)			
415 Electricity	66,098	69,675	75,000
434 Natural Gas	1,664,050	1,705,245	1,850,000
454 Water & Sewer	248,262	191,478	270,000
499 Other Supplies & Materials	339,250	290,484	350,000
501 Boiler Insurance	18,724.00	21,739	25,000.00
502 Building & Contents Insurance	147,339	184,537	194,000
599 Other Charges	98,883	97,117	105,000
720 Plant Operation Equipment	9,999	8,270	10,000
TOTAL	<u>3,937,281</u>	<u>3,922,708</u>	<u>4,306,845</u>
72620 MAINTENANCE OF PLANT			
105 Supervisor	74,712	86,206	86,206
167 Maintenance Personnel	468,379	448,055	535,853
189 Other Salaries & Wages	31,774.00	30,970	38,568.00
201 Social Security	45,891	37,665	55,985
204 State Retirement	396	396	462
206 Life Insurance	109,275	100,763	129,436
207 Medical Insurance	3,900	4,200	5,390
208 Dental Insurance	-	-	500
210 Unemployment Compensation	-	3,000	4,000
212 Medicare	7,431	7,334	9,020
299 Other Fringe Benefits	3,250	-	-
307 Communication	17,113	24,064	20,000
335 Maint/Repair/Building	46,929	46,266	50,000
336 Maint/Repair/Equipment	71,692	69,691	75,000
399 Other Contracted Services	43,782	47,495	45,000
499 Other Supplies & Materials	81,908	108,088	100,000
599 Other Charges	22,852	27,760	25,000
717 Maintenance Equipment	7,328	3,412	10,000
790 Other Equipment	2,813	3,150	5,000
TOTAL	<u>1,039,425</u>	<u>1,048,516</u>	<u>1,195,420</u>
72710 TRANSPORTATION			
146 Bus Drivers	109,661	118,025	127,635
189 Other Salaries	35,601	32,700	55,000
201 Social Security	7,986	8,190	11,323
204 State Retirement	9,542	8,115	16,437
206 Life Insurance	33	36	198
207 Medical Insurance	7,512	6,396	6,971
208 Dental Insurance	300	385	2,310

GENERAL PURPOSE SCHOOL FUND

Fund 141 -- Fiscal Year Ending June 30, 2018

	Audited Actual 2015-2016	Unaudited Actual 2016-2017	Approved Budget 2017-2018
EXPENDITURES			
72710 TRANSPORTATION (cont.)			
211 Local Retirement	-	1,400	2,000
212 Employer Medicare	2,066	2,146	2,648
299 Other Fringe Benefits	1,400	-	-
313 Contracts w/Parents	2,526	2,057	3,000
TOTAL	176,627	179,450	227,522
73300 COMMUNITY SERVICES			
189 Other Salaries & Wages	-	3,360	6,600
189 Other Salaries & Wages-LEAPS	-	232,775	211,900
201 Social Security	-	20,214	35,000
201 Social Security-LEAPS	-	33,751	74,500
204 State Retirement	329,790	33,035	32,000
212 Medicare	19,125	18,828	22,320
212 Medicare-LEAPS	25,856	23,935	30,000
399 Other Contracted Services-LEAPS	4,571	4,504	5,220
499 Other Supplies & Materials	3,640	3,590	14,000
499 Other Supplies & Materials-LEAPS	7,832	4,799	26,412
599 Other Charges	-	493	2,000
790 Other Equipment	11,580	10,782	36,000
TOTAL	402,394	390,066	495,952
73400 EARLY CHILDHOOD EDUCATION			
116 Teachers	158,527	161,202	167,276
163 Educational Assistants	46,263	47,902	49,587
188 Bonus Payments	1,500	1,450	1,500
195 Certified Substitute Teachers	780	585	1,000
198 Non-Certified Substitute Teacher	1,560	1,538	2,000
201 Social Security	12,226	12,437	13,725
204 State Retirement	18,376	18,057	19,788
206 Life Insurance	165	165	198
207 Medical Insurance	42,040	43,285	47,183
208 Dental Insurance	1,500	1,750	2,310
211 Local Retirement	-	2,000	2,500
212 Medicare	2,859	2,909	3,210
299 Other Fringe Benefits	1,990	-	-
310 Contracts W/other Public Agencies	359,893	367,196	367,196
355 Travel	183	192	500
399 Other Contracted Services	9,000	9,000	9,000
429 Instructional Suppl & Materials	5,267	6,659	7,000
499 Other Supplies & Materials	2,440	2,520	3,000
524 In-Service/Staff Development	564	512	1,500
TOTAL	665,133	679,359	698,473

GENERAL PURPOSE SCHOOL FUND

Fund 141 -- Fiscal Year Ending June 30, 2018

	Audited Actual 2015-2016	Unaudited Actual 2016-2017	Approved Budget 2017-2018
EXPENDITURES			
76100 Capital Outlay			
711 Furniture & Fixtures	25,240	35,588	20,000
718 Motor Vehicles	5,639	24,966	70,000
799 Other Capital Outlay	32,950	4,477	15,000
TOTAL	<u>63,829</u>	<u>65,031</u>	<u>105,000</u>
82130 Principal on Debt			
612 Principal on Other Loans	98,316	98,316	98,316
TOTAL	<u>98,316</u>	<u>98,316</u>	<u>98,316</u>
OPERATING TRANSFERS			
590 Transfers to Other Funds	27,115	400,000	346,461
TOTAL	<u>27,115</u>	<u>400,000</u>	<u>346,461</u>
TOTAL EXPENDITURES	<u>50,371,106</u>	<u>51,309,051</u>	<u>55,293,715</u>
FUND BALANCE			
34240 Prepaid Items	2,550	2,665	2,665
34555 Restricted for Education-BEP	746,461	346,461	346,461
34560 Restrictedfor Instruction-CL	3,592	2,345	
34655 Committed for Education-TECH	-	334,584	334,584
34660 Committed for Instruction	-	69,752	69,752
34790 Assigned for Other Purposes-ERI	454,276	417,036	417,036
34790 Assigned for Other Purposes-LEAVE	134,684	144,915	144,915
39000 Unassigned			
TOTAL	<u>1,341,563</u>	<u>1,317,757</u>	<u>1,315,412</u>
Adjustments/Deleted Purchase Orders	-	-	-
39000 END. UNASSIGNED FUND BALANCE	<u>5,085,466</u>	<u>5,969,465</u>	<u>5,424,706</u>

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.

Fund 142 School Federal Fund

Cash calculation of fund

6/30/2017	Current Cash	402,432
	Receivables	142,358
	Total Anticipated Funds	544,789
	Liabilities	(1,054)
	Payroll	(18,616)
	Due to other Funds	(25,119)
	Total Anticipated Expenditures	(44,789)
	Rest/Comm/Assign	500,000
6/30/2017	Total Equity	500,000

Fund Balance calculation from 6/30/16 audit

7/1/2016	Restricted	504,504
	Total Fund Balance	504,504
	Revenue Posted	4,033,924
	Anticipated Revenue	-
	Total Revenue	4,033,924
	Expenditures	(4,008,805)
	Transfers	(25,119)
	Prior Year Encumbrances	(4,504)
	Total Expenditures	(4,038,429)
	Rest/Comm/Assign	500,000
6/30/2017	Total Equity	500,000

2017 Tax Rate:	-	2018 Tax Rate:	-
7/1/2017 beginning fund balance	500,000		
Estimated Revenues	4,317,838	-	
Estimated Expenditures	(4,317,838)		
6/30/2018 Ending fund balance	500,000	effect on FB:	-

SCHOOL FEDERAL PROJECTS FUND

Fund 142 -- Fiscal Year Ending June 30, 2018

		Audited Actual 2015-2016	Unaudited Actual 2016-2017	Approved Budget 2017-2018
TITLE 1-A				
REVENUE				
FEDERAL THROUGH STATE				
47141	ESEA Title I	1,715,082	1,761,055	1,732,325
	TOTAL	<u>1,715,082</u>	<u>1,761,055</u>	<u>1,732,325</u>
	Fund Balance Reserve	-	9,294	9,294
EXPENDITURES				
71100 REGULAR INSTRUCTION PROGRAM				
116-101	Teachers	606,965	612,439	547,736
163-101	Educational Assistants	316,808	340,766	353,653
188-101	Bonus Payments	6,000	6,000	5,250
195-101	Certified Substitutes	245	1,380	2,050
198-101	Non-Certified Substitutes	3,658	4,028	4,250
201-101	Social Security	50,773	52,197	56,602
204-101	State Retirement	74,945	73,541	82,040
206-101	Life Insurance	977	983	973
207-101	Medical Insurance	192,760	203,543	198,685
208-101	Dental Insurance	8,640	9,520	11,357
208-101	Local Retirement	-	10,140	8,700
212-101	Medicare	12,618	12,987	13,238
399-101	Other Contracted Services	30,426	4,445	20,000
429-101	Instructional Supplies	41,504	45,555	32,000
722-101	Regular Instructional Equipment	185,496	209,255	120,000
	TOTAL	<u>1,531,815</u>	<u>1,586,779</u>	<u>1,456,534</u>
72130 OTHER STUDENT SUPPORT				
599-101	Other Charges	17,197	23,356	17,525
	TOTAL	<u>17,197</u>	<u>23,356</u>	<u>17,525</u>
72210 REGULAR INSTRUCTION PROGRAM				
105-101	Supervisor/Director	52,454	54,309	55,395
161-101	Secretary(s)	22,000	22,776	23,580
188-101	Bonus Payments	300	300	300
196-101	In-Service/Staff Development	7,400	-	-
201-101	Social Security	5,094	4,798	4,915
204-101	State Retirement	7,188	6,542	7,179
206-101	Life Insurance	40	40	40
207-101	Medical Insurance	11,322	11,642	12,800
208-101	Dental Insurance	360	420	462
212-101	Medicare	1,191	1,122	1,149
355-101	Travel	-	-	4,000
499-101	Other Supplies & Materials	4,107	1,505	5,650
524-101	In-Service/Staff Development	34,235	34,539	130,000
	TOTAL	<u>145,691</u>	<u>137,993</u>	<u>245,470</u>

SCHOOL FEDERAL PROJECTS FUND

Fund 142 -- Fiscal Year Ending June 30, 2018

	Audited Actual 2015-2016	Unaudited Actual 2016-2017	Approved Budget 2017-2018
99100 OPERATING TRANSFERS			
504-101 Indirect Cost	<u>11,085</u>	<u>12,927</u>	<u>12,796</u>
TOTAL	<u>11,085</u>	<u>12,927</u>	<u>12,796</u>
	<u>1,705,788</u>	<u>1,761,055</u>	<u>1,732,325</u>
deleted purchase orders	<u>-</u>	<u>-</u>	<u>-</u>
RESTRICTED FOR EDUCATION	<u>9,294</u>	<u>9,294</u>	<u>9,294</u>

SCHOOL FEDERAL PROJECTS FUND

Fund 142 -- Fiscal Year Ending June 30, 2018

	Audited Actual 2015-2016	Unaudited Actual 2016-2017	Closed 2017-2018
TITLE 11-A			
REVENUE			
FEDERAL THROUGH STATE			
47141 Title I Grants	<u>91,070</u>	<u>97,162</u>	<u>-</u>
Fund Balance Reserve	<u>-</u>	<u>-</u>	<u>(0)</u>
EXPENDITURES			
71100 REGULAR INSTRUCTION PROGRAM			
116-111 Teachers	10,900	10,650	-
163-111 Educational Assistants	26,690	41,905	-
201-111 Social Security	2,331	3,258	-
204-111 State Retirement	689	693	-
212-111 Medicare	545	762	-
429-111 INSTRUCTIONAL Supplies and Materials	<u>40,242</u>	<u>18,927</u>	<u>-</u>
TOTAL	<u>81,397</u>	<u>76,195</u>	<u>-</u>
72210 REGULAR INSTRUCTION PROGRAM			
524-111 Inservice Staff Development	<u>8,600</u>	<u>20,704</u>	<u>-</u>
TOTAL	<u>8,600</u>	<u>20,704</u>	<u>-</u>
72710 TRANSPORTATION			
599-111 Other Charges	<u>1,073</u>	<u>263</u>	<u>-</u>
TOTAL	<u>1,073</u>	<u>263</u>	<u>-</u>
RESTRICTED FOR EDUCATION	<u>-</u>	<u>(0)</u>	<u>(0)</u>

SCHOOL FEDERAL PROJECTS FUND

Fund 142 -- Fiscal Year Ending June 30, 2018

		No Activity 2015-2016	No Activity 2016-2017	Approved Budget 2017-2018
TITLE 1-A				
REVENUE				
FEDERAL THROUGH STATE				
47141	Grants to Local Ed Agencies	-	-	37,031
	TOTAL	-	-	37,031
	Fund Balance Reserve	-	-	-
EXPENDITURES				
71100 INSTRUCTION				
429-151	Instructional Supplies & Materials	-	-	9,746
722-151	Regular Instruction Equipment	-	-	15,504
	TOTAL INSTRUCTION	-	-	25,250
72130 Support Services				
599-151	Other Charges	-	-	1,181
	TOTAL	-	-	1,181
72210 Regular Instruction Program				
499-151	Other Supplies & Materials	-	-	3,500
524-151	In Service/Staff Development	-	-	7,100
	TOTAL	-	-	10,600
99100 Other Uses				
504-151	Operating Transfers: Indirect Cost	-	-	-
	TOTAL	-	-	-
	RESTRICTED FOR EDUCATION	-	-	-

SCHOOL FEDERAL PROJECTS FUND

Fund 142 -- Fiscal Year Ending June 30, 2018

	Unaudited Actual 2015-2016	Unaudited Actual 2016-2017	Approved Budget 2017-2018
TITLE 11-A			
REVENUE			
FEDERAL THROUGH STATE			
47189 Eisenhower Prof Development State Grants	<u>320,125</u>	<u>326,191</u>	<u>318,259</u>
Fund Balance Reserve	<u>-</u>	<u>1,800</u>	<u>1,801</u>
EXPENDITURES			
72210 REGULAR INSTRUCTION PROGRAM			
188-201 Bonus Payments	2,000	1,750	1,750
189-201 Other Salaries	213,532	212,319	200,267
196-201 In-Service/Staff Development	3,900	-	-
201-201 Social Security	12,919	12,705	12,525
204-201 State Retirement	19,827	19,331	18,343
206-201 Life Insurance	132	127	115
207-201 Medical Insurance	34,860	36,366	32,955
208-201 Dental Insurance	900	1,348	1,348
211-201 Local Retirement	-	1,300	1,750
212-201 Medicare	3,021	2,902	2,930
524-201 In-Service/Staff Development	<u>27,234</u>	<u>38,042</u>	<u>46,276</u>
TOTAL	<u>318,325</u>	<u>326,190</u>	<u>318,259</u>
RESTRICTED FOR EDUCATION	<u>1,800</u>	<u>1,801</u>	<u>1,801</u>

SCHOOL FEDERAL PROJECTS FUND

Fund 142 -- Fiscal Year Ending June 30, 2018

	No Activity 2015-2016	No Activity 2016-2017	Approved Budget 2017-2018
Title V 501			
REVENUE			
FEDERAL THROUGH STATE			
47590 Other Federal Through State	-	-	127,000
TOTAL	-	-	127,000
Fund Balance Reserve	-	-	-
EXPENDITURES			
71100 REGULAR INSTRUCTION PROGRAM			
116-501 Teachers	-	-	81,169
188-501 Bonus Payments	-	-	750
195-501 Certified Substitute Teachers	-	-	250
198-501 Non-Certified Substitute Teachers	-	-	750
201-501 Social Security	-	-	5,141
204-501 State Retirement	-	-	7,438
206-501 Life Insurance	-	-	50
207-501 Medical Insurance	-	-	21,098
208-501 Dental Insurance	-	-	578
211-501 Local Retirement	-	-	750
212-501 Employer Medicare	-	-	1,202
TOTAL	-	-	119,176
72210 SUPPORT SERVICES			
524-501 In Service/Staff Development	-	-	6,817
TOTAL	-	-	6,817
99100 Other Uses			
524-541 Operating Transfers: Indirect Cost	-	-	1,008
TOTAL	-	-	1,008
TOTAL EDUCATION	-	-	127,001
RESTRICTED FOR EDUCATION	-	-	-

SCHOOL FEDERAL PROJECTS FUND

Fund 142 -- Fiscal Year Ending June 30, 2018

		No Activity 2015-2016	Unaudited Actual 2016-2017	Closed 2017-2018
721 READ TO BE READY-BES				
REVENUE				
FEDERAL THROUGH STATE				
47590-721	Other Federal Through State	-	15,143	-
	TOTAL	-	15,143	-
EXPENDITURES				
71100 REGULAR INSTRUCTION PROGRAM				
116-721	Teachers	-	6,400	-
189-721	Other Salaries and Wages	-	1,785	-
201-721	Social Security	-	507	-
204-721	State Retirement	-	436	-
212-721	Employer Medicare	-	119	-
429-721	Instructional Supplies	-	5,895	-
599-721	Other Charges	-	-	-
	TOTAL	-	15,142	-
	Adjustments/Purchase Orders	-	-	-
	RESTRICTED FOR EDUCATION	-	-	-

SCHOOL FEDERAL PROJECTS FUND

Fund 142 -- Fiscal Year Ending June 30, 2018

	No Activity 2015-2016	Unaudited Actual 2016-2017	Closed 2017-2018
722 READ TO BE READY-BES			
REVENUE			
FEDERAL THROUGH STATE			
47590-722 Other Federal Through State	-	14,500	-
TOTAL	-	14,500	-
EXPENDITURES			
71100 REGULAR INSTRUCTION PROGRAM			
116-721 Teachers	-	8,180	-
189-721 Other Salaries and Wages	-	-	-
201-721 Social Security	-	507	-
204-721 State Retirement	-	563	-
212-721 Employer Medicare	-	119	-
429-721 Instructional Supplies	-	3,558	-
599-721 Other Charges	-	1,573	-
TOTAL	-	14,500	-
Adjustments/Purchase Orders	-	-	-
RESTRICTED FOR EDUCATION	-	-	-

SCHOOL FEDERAL PROJECTS FUND

Fund 142 -- Fiscal Year Ending June 30, 2018

	Audited Actual 2015-2016	Unaudited Actual 2016-2017	Approved Budget 2017-2018
CARL PERKINS			
REVENUE			
FEDERAL THROUGH STATE			
47131 Vocational Program Improvement	105,796	124,231	107,435
TOTAL	105,796	124,231	107,435
Fund Balance Reserve	-	6,229	6,229
EXPENDITURES			
71300 VOCATIONAL EDUCATION			
429-801 Instructional Supplies & Materials	-	-	9,745
499-801 Other Supplies and Materials	-	3,821	5,000
730-801 Vocational Instructional Equipment	65,577	75,828	72,690
30-801-CAP Vocational Instructional Equipment	-	12,999	-
TOTAL	65,577	92,648	87,435
72130 OTHER STUDENT SUPPORT			
355-801 Travel	7,525	5,415	2,000
399-801 Other Contracted Services	20,518	19,417	10,000
524-801 In Service/Staff Development	5,947	6,251	8,000
TOTAL	33,990	31,083	20,000
72230 VOCATIONAL EDUCATION PROGRAM			
524-801 In Service/Staff Development	-	500	-
TOTAL EXPENDITURES & OTHER USES	99,567	124,231	107,435
RESTRICTED FOR EDUCATION	6,229	6,229	6,229

SCHOOL FEDERAL PROJECTS FUND

Fund 142 -- Fiscal Year Ending June 30, 2018

	Audited Actual 2015-2016	Unaudited Actual 2016-2017	Closed 2017-2018
IDEA DISCRETIONARY			
REVENUE			
FEDERAL THROUGH STATE			
47143 Special Education-Grants to States	6,481	6,447	-
TOTAL	6,481	6,447	-
72220 SPECIAL EDUCATION PROGRAM			
499-891 Other Supplies	3,681	3,647	-
524-891 In-Service/Staff Development	2,800	2,800	-
TOTAL	6,481	6,447	-
RESTRICTED FOR EDUCATION	-	-	-

SCHOOL FEDERAL PROJECTS FUND

Fund 142 -- Fiscal Year Ending June 30, 2018

	Audited Actual 2015-2016	Unaudited Actual 2016-2017	Approved Budget 2017-2018
IDEA PART B			
REVENUE			
FEDERAL THROUGH STATE			
47143 Special Education-Grants to States	1,398,220	1,607,664	1,890,818
TOTAL	<u>1,398,220</u>	<u>1,607,664</u>	<u>1,890,818</u>
 Fund Balance Reserve	 <u>-</u>	 <u>7,200</u>	 <u>7,199</u>
 EXPENDITURES			
71200 SPECIAL EDUCATION PROGRAM			
163-901 Educational Assistants	355,187	367,443	381,463
171-901 Speech Pathologists	3,585	2,745	6,500
201-901 Social Security	19,802	20,595	24,054
204-901 State Retirement	30,225	26,376	34,922
206-901 Life Insurance	719	714	759
207-901 Medical Insurance	137,836	129,809	141,543
208-901 Dental Insurance	5,820	7,070	8,855
211-901 Local Retirement	-	5,207	5,000
212-901 Medicare	4,631	4,817	5,625
311-901 Contracts with Other School Systems	10,260	11,337	17,500
312-901 Contracts with Private Agencies	61,114	41,700	80,000
399-901 Other Contracted services	25,220	51,775	105,000
429-901 Instructional Supplies	15,492	25,679	40,000
499-901 Other Supplies	8,056	7,711	25,000
725-901 Special Education Equipment	32,264	78,622	50,000
TOTAL INSTRUCTION	<u>710,211</u>	<u>781,600</u>	<u>926,221</u>
 72220 SPECIAL EDUCATION PROGRAM			
124-901 Psychological Personnel	-	-	3,000
161-901 Secretary(s)	37,774	38,529	39,300
162-901 Clerical Personnel	81,696	81,762	84,908
189-901 Other Salaries & Wages	221,540	296,108	340,000
201-901 Social Security	19,397	23,352	28,967
204-901 State Retirement	25,280	27,136	44,779

SCHOOL FEDERAL PROJECTS FUND

Fund 142 -- Fiscal Year Ending June 30, 2018

	Audited Actual 2015-2016	Unaudited Actual 2016-2017	Approved Budget 2017-2018
IDEA PRESCHOOL			
REVENUE			
FEDERAL THROUGH STATE			
47145 Special Education Preschool Grants	86,845	81,531	104,970
TOTAL	86,845	81,531	104,970
FUND BALANCE RESERVE			
	-	-	-
71200 SPECIAL EDUCATION PROGRAM			
163-911 Educational Assistants	35,763	35,298	41,871
201-911 Social Security	2,215	2,156	2,596
204-911 State Retirement	1,172	1,583	1,338
206-911 Life Insurance	33	30	33
207-911 Medical Insurance	-	2,940	4,657
208-911 Dental Insurance	300	350	385
211-911 Local Retirement	-	-	500
212-911 Medicare	518	504	607
399-911 Other Contracted Services	6,440	6,440	12,000
429-911 Instructional Supplies	7,991	11,446	12,000
499-911 Other Supplies	7,909	7,656	9,174
725-911 Special Education	7,707	591	3,000
TOTAL	70,048	68,994	88,161
72220 SPECIAL EDUCATION PROGRAM			
399-911 Other Contracted Services	15,000	10,000	14,000
524-911 In-Service/Staff Development	1,224	1,863	2,000
TOTAL	16,224	11,863	16,000
TOTAL EDUCATION	86,272	80,857	104,161
99100 OPERATING TRANSFERS			
504-911 Indirect Cost	574	674	809
TOTAL	574	674	809
RESTRICTED FOR EDUCATION	-	-	-

School Cafeteria

143

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

Fund 143 Central Cafeteria

Cash calculation of fund

6/30/2017	Current Cash	1,245,727
	Receivables	<u>11,041</u>
	Total Anticipated Funds	1,256,768
	Liabilities	<u>(640)</u>
	Total Anticipated Expenditures	(640)
	Rest/Comm/Assign	<u>1,256,128</u>
6/30/2017	Total Equity	<u>1,256,128</u>

Fund Balance calculation from 6/30/16 audit

7/1/2016	Restricted	1,200,981
	Total Fund Balance	1,200,981
	Revenue Posted	3,720,281
	Anticipated Revenue	<u>-</u>
	Total Revenue	3,720,281
	Expenditures	(3,660,709)
	Encumbrances	<u>(4,425)</u>
	Total Expenditures	(3,665,134)
	Rest/Comm/Assign	<u>1,256,128</u>
6/30/2017	Total Equity	<u>1,256,128</u>

7/1/2017	beginning fund balance	1,256,128	
	Estimated Revenues	3,844,500	
	Estimated Expenditures	<u>(3,944,500)</u>	
6/30/2018	Ending fund balance	<u>1,156,128</u>	effect on FB: <u>(100,000)</u>
	FB % of expenditures	29%	

SCHOOL CAFETERIA FUND

Fund 143 – Fiscal Year Ending June 30, 2018

	Audited Actual 2015-2016	Unaudited Actual 2016-2017	Approved Budget 2017-2018
REVENUE			
CHARGES FOR CURRENT SERVICES			
43521 Lunch Payments - Children	370,972	338,687	360,000
43522 Lunch Payments - Adults	67,738	71,299	70,000
43523 Income from Breakfast	57,182	53,680	55,000
43525 A La Carte Sales	301,860	270,303	290,000
43990 Other Charges - Services	8,444	8,433	7,000
TOTAL	<u>806,196</u>	<u>742,402</u>	<u>782,000</u>
RECURRING ITEMS			
44110 Investment Income	2,041	5,153	2,000
44170 Miscellaneous Refunds	-	1	-
TOTAL	<u>2,041</u>	<u>5,154</u>	<u>2,000</u>
NON RECURRING ITEMS			
44530 Sale of Equipment	-	-	1,000
TOTAL	<u>-</u>	<u>-</u>	<u>1,000</u>
STATE OF TENNESSEE			
46520 School Food Service	34,438	34,253	34,500
TOTAL	<u>34,438</u>	<u>34,253</u>	<u>34,500</u>
FEDERAL FUNDS THROUGH STATE			
47111 USDA School Lunch	1,980,060	1,933,673	2,005,000
47112 USDA Commodity	113,791	220,178	250,000
47113 Breakfast	711,759	701,374	710,000
47114 USDA- Other	62,891	83,246	60,000
TOTAL	<u>2,868,501</u>	<u>2,938,471</u>	<u>3,025,000</u>
TOTAL REVENUES	<u>3,711,176</u>	<u>3,720,280</u>	<u>3,844,500</u>
FUND BALANCE/RESERVES			
34570 Restr. For Op, of Non-Instructional Services	1,049,562	1,200,983	1,256,128
TOTAL	<u>1,049,562</u>	<u>1,200,983</u>	<u>1,256,128</u>
TOTAL AVAILABLE FUNDS	<u>4,760,738</u>	<u>4,921,263</u>	<u>5,100,628</u>

SCHOOL CAFETERIA FUND

Fund 143 – Fiscal Year Ending June 30, 2018

	Audited Actual 2015-2016	Unaudited Actual 2016-2017	Approved Budget 2017-2018
EXPENDITURES			
73100 FOOD SERVICE			
105 Supervisor	68,650	75,023	81,523
119 Accountants/Bookkeepers	43,324	44,852	46,439
162 Clerical Personnel	65,833	71,553	80,700
165 Cafeteria Personnel	1,098,781	1,101,828	1,150,000
201 Social Security	74,559	75,837	84,237
204 State Retirement	74,869	61,322	82,529
206 Life Insurance	1,472	1,414	1,650
207 Medical Insurance	285,658	271,974	312,471
208 Dental Insurance	12,150	13,615	19,250
210 Unemployment Compensation	-	10	1,000
211 Local Retirement	-	6,114	8,000
212 Medicare	17,437	17,736	19,701
299 Other Fringe Benefits	6,524	-	
320 Dues and Memberships	885	977	1,000
336 Maintenance/Repair/Equipment	49,228	55,362	40,000
347 Pest Control	7,680	7,680	8,000
354 Transportation - Other than Students	7,766	17,733	15,000
355 Travel	593	539	1,500
359 Disposal Fees	21,935	25,247	30,000
361 Permits	1,280	1,280	1,500
399 Other Contracted Services	16,469	16,539	17,000
421 Food Preparation Supplies	119,177	120,848	122,500
422 Food Supplies	1,412,541	1,384,035	1,500,000
469 USDA- Commodity	113,791	220,178	250,000
499 Other Supplies and Materials	6,538	6,733	7,500
513 Workman's Comp. Insurance	35,000	25,000	25,000
524 In-Service/Staff Development	6,597	2,446	12,500
599 Other Charges		-	500
710 Food Service Equipment	11,018	39,358	25,000
TOTAL	<u>3,559,755</u>	<u>3,665,233</u>	<u>3,944,500</u>
Adjustments	-	(98)	-
34570 RESTR. FOR OP. OF NON-INSTRUCT. SVCS	<u>1,200,983</u>	<u>1,256,128</u>	<u>1,156,128</u>

School Transportation

144

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

Fund 144 School Transportation

Cash calculation of fund

6/30/2017	Current Cash	885,353	
	Receivables	6,396	
	Total Anticipated Funds	891,749	
	Liabilities	(31,181)	
	Current and Prior Year Encumbrances	(43,501)	
	Total Anticipated Expenditures	(74,682)	
	Rest/Comm/Assign	817,067	
6/30/2017	Total Equity	817,067	

Fund Balance calculation from 6/30/16 audit

7/1/2016	Restricted	808,270	
	Total Fund Balance	808,270	
	Revenue Posted	2,163,447	
	Transfers	12,964	
	Anticipated Revenue	-	
	Total Revenue	2,176,411	
	Expenditures	(2,117,821)	
	Encumbrances	(49,794)	
	Liabilities	-	
	Anticipated Expenditures	-	
	Total Expenditures	(2,167,615)	
	Rest/Comm/Assign	817,066	
6/30/2017	Total Equity	817,066	

7/1/2017 beginning fund balance	817,066		
Estimated Revenues	2,104,000	Sales Tax:	1,800,000
Estimated Expenditures	(2,304,000)		
6/30/2018 Ending fund balance	617,066	effect on FB:	(200,000)
FB % of expenditures	27%		

TRANSPORTATION FUND

Fund 144 -- Fiscal Year Ending June 30, 2018

	Audited Actual 2015-2016	Unaudited Actual 2016-2017	Approved Budget 2017-2018
REVENUE			
COUNTY PROPERTY TAXES			
40210	1,900,000	1,800,000	1,750,000
TOTAL	<u>1,900,000</u>	<u>1,800,000</u>	<u>1,750,000</u>
EDUCATION CHARGES			
43570	80,847	85,443	80,000
TOTAL	<u>80,847</u>	<u>85,443</u>	<u>80,000</u>
CHARGES FOR CURRENT SERVICES			
43990	-	629	-
TOTAL	<u>-</u>	<u>629</u>	<u>-</u>
RECURRING ITEMS			
44110	2,029	5,455	2,000
44135	-	16,856	15,000
44145	12,314	279	1,500
TOTAL	<u>14,343</u>	<u>22,590</u>	<u>18,500</u>
NONRECURRING ITEMS			
44530	11,216	4,757	5,000
44560	85	28	500
TOTAL	<u>11,301</u>	<u>4,785</u>	<u>5,500</u>
STATE OF TENNESSEE			
46511	250,000	250,000	250,000
TOTAL	<u>250,000</u>	<u>250,000</u>	<u>250,000</u>
OTHER SOURCES (NON-REVENUE)			
48610	156	-	-
49700	7,988	12,964	-
TOTAL	<u>8,144</u>	<u>12,964</u>	<u>-</u>
TOTAL REVENUE	<u>2,264,635</u>	<u>2,176,411</u>	<u>2,104,000</u>
RESTRICTIONS			
34665	556,507	808,273	817,066
TOTAL	<u>556,507</u>	<u>808,273</u>	<u>817,066</u>
TOTAL AVAILABLE FUNDS	<u>2,821,142</u>	<u>2,984,684</u>	<u>2,921,066</u>

TRANSPORTATION FUND

Fund 144 -- Fiscal Year Ending June 30, 2018

	Audited Actual 2015-2016	Unaudited Actual 2016-2017	Approved Budget 2017-2018
EXPENDITURES			
72710 STUDENT TRANSPORTATION			
105 Supervisor/Director	59,881	61,079	62,301
142 Mechanic(s)	103,117	118,208	163,780
146 Bus Drivers	701,560	724,013	745,000
162 Clerical Personnel	26,492	32,781	36,480
189 Other Salaries & Wages	187,092	211,901	200,000
201 Social Security	64,668	68,144	74,869
204 State Retirement	78,235	71,477	94,161
206 Life Insurance	1,716	1,795	2,178
207 Medical Insurance	34,944	38,445	56,811
208 Dental Insurance	15,000	17,710	25,410
210 Unemployment Compensation	1,686	-	2,500
211 Local Retirement	-	8,942	10,000
212 Medicare	15,416	16,398	17,510
299 Other Fringe Benefits	8,700	-	-
307 Communication	8,003	5,854	10,000
336 Maintenance and Repair	17,673	4,524	7,500
353 Tow - in Service	5,585	2,680	7,500
355 Travel	89	-	500
359 Disposal Fees	-	318	500
399 Other Contracted Services	57,272	109,993	45,000
412 Diesel Fuel	212,143	200,234	250,000
424 Garage Supplies	12,800	14,347	20,000
425 Gasoline	18,154	22,988	20,000
433 Lubricants	16,109	17,519.00	20,000
446 Small Tools	941	2,756	5,000
450 Tires and Tubes	49,013	51,240.00	52,500
453 Vehicle Parts	132,601	152,521	155,000
499 Other Supplies & Materials	2,945	6,756	5,000
511 Vehicle & Equipment Insurance	68,496	93,187	98,000
513 Workman's Comp. Insurance	90,000	90,000	90,000
524 In-Service/Staff Development	2,026	2,869	5,000
599 Other Charges	5,788	8,337	10,000
701 Administration Equipment	4,950	811	1,500
729 Transportation Equipment	9,774	9,790	10,000
TOTAL	<u>2,012,869</u>	<u>2,167,617</u>	<u>2,304,000</u>
Adjustments to ending reserves		1	-
34665 COMMITTED FOR SUPPORT SERVICES	<u>808,273</u>	<u>817,066</u>	<u>617,066</u>

Extended School Program 146

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

Fund 146 Before and After School

Cash calculation of fund

6/30/2017	Current Cash	19,196	
	Receivables	32,102	
	Total Anticipated Funds	51,298	
	Net Encumbrances	(100)	
	Liabilities	(22,102)	
	Total Anticipated Expenditures	(22,202)	
	Rest/Comm/Assign	29,096	
6/30/2017	Total Equity	29,096	

Fund Balance calculation from 6/30/16 audit

7/1/2016	Restricted	33,752	
	Total Fund Balance	33,752	
	Revenue Posted	195,367	
	Anticipated Revenue	-	
	Total Revenue	195,367	
	Expenditures	(199,922.48)	
	Encumbrances	(100.00)	
	Potential Fall Out	-	
	Anticipated Expenditures	-	
	Total Expenditures	(200,022)	
	Rest/Comm/Assign	29,096	
6/30/2017	Total Equity	29,096	

7/1/2017	Beginning fund balance	29,096	
	Estimated Revenues	220,000	
	Estimated Expenditures	(220,000)	
6/30/2018	Ending fund balance	29,096	effect on FB: -
	FB % of expenditures	13%	

EXTENDED SCHOOL PROGRAM FUND

Fund 146 – Fiscal Year Ending June 30, 2018

	Audited Actual 2015-2016	Unaudited Actual 2016-2017	Approved Budget 2017-2018
REVENUE			
EDUCATION CHARGES			
43581 Community Service Fees - Children	155,200	159,005	170,000
TOTAL	<u>155,200</u>	<u>159,005</u>	<u>170,000</u>
OTHER LOCAL REVENUE			
44110 Investment Income	-	2	-
TOTAL	<u>-</u>	<u>2</u>	<u>-</u>
STATE OF TENNESSEE			
46110 Juvenile Services Program	7,330	8,402	15,000
46520 School Food Service	34,680	27,957	35,000
TOTAL	<u>42,010</u>	<u>36,359</u>	<u>50,000</u>
TOTAL REVENUE	<u>197,210</u>	<u>195,366</u>	<u>220,000</u>
RESTRICTIONS			
34570 Restricted for Op of Non-Instructional Services	31,912	33,751	29,196
TOTAL	<u>31,912</u>	<u>33,751</u>	<u>29,196</u>
TOTAL AVAILABLE FUNDS	<u>229,122</u>	<u>229,117</u>	<u>249,196</u>
EXPENDITURES			
73300 COMMUNITY SERVICES			
189 Other Salaries & Wages	139,122	148,741	155,000
201 Social Security	8,439	9,030	9,610
204 State Retirement	3,451	3,014	4,252
206 Life Insurance	33	33	33
207 Medical Insurance	10,243	10,506	11,455
208 Dental Insurance	300	350	385
211 Local Retirement	-	500	500
212 Medicare	1,974	2,112	2,248
299 Other Fringe Benefits	500	-	-
355 Travel	1,748	1,384	3,000
399 Other Contracted Services	4,200	4,425	4,600
422 Food Supplies	21,184	16,801	19,417
499 Other Supplies & Materials	1,845	1,558	4,000
524 In-Service/Staff Development	256	-	500
599 Other Charges	2,076	1,569	5,000
TOTAL	<u>195,371</u>	<u>200,023</u>	<u>220,000</u>
Adjustments/Deleted Purchase Orders	-	101	-
34570 RESTRICTED FOR OP. OF NON-INSTR SVCS	<u>33,752</u>	<u>29,196</u>	<u>29,197</u>

General Debt Service 151

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

Fund 151 General Debt Service

Cash calculation of fund

6/30/2017	Current Cash	1,752,627
	Receivables	188,062
	Total Anticipated Funds	1,940,689
	Liabilities	(2,098)
	Total Anticipated Expenditures	(2,098)
	Rest/Comm/Assign	1,938,590
6/30/2017	Total Equity	1,938,590

Fund Balance calculation from 6/30/16 audit

7/1/2016	Restricted	2,074,700
	Total Fund Balance	2,074,700
	Revenue Posted	2,871,099
	Advance Refunding	11,504,526
	Total Revenue	14,375,625
	Expenditures	(4,581,490)
	Advance Refunding	(9,930,247)
	Anticipated Expenditures	-
	Total Expenditures	(14,511,737)
	Rest/Comm/Assign	1,938,589
6/30/2017	Total Equity	1,938,589

2017 Tax Rate:	0.1450	Proposed 2018 Tax Rate:	0.1450
7/1/2017 beginning fund balance	1,938,589		
Estimated Revenues	2,886,916	Penny Value:	119,000
Transfers	155,219	Property Tax:	1,725,500
Total Revenues	3,042,135	effect on FB:	(377,741)
Estimated Expenditures	(3,419,876)	FB Policy 50%-150%:	Compliant
6/30/2018 Ending fund balance	1,560,848		
FB % of expenditures	46%		

GENERAL DEBT SERVICE FUND

Fund 151 -- Fiscal Year Ending June 30, 2018		Audited Actual 2015-2016	Unaudited Actual 2016-2017	Approved Budget 2017-2018
REVENUE				
COUNTY PROPERTY TAXES				
40110	Current Property Taxes	1,717,998	1,725,638	1,725,500
40120	Trustee's Collection - Prior Years	63,090	50,860	58,000
40130	Clerk and Master's Prior Years	69,499	49,495	30,000
40140	Interest and Penalty	11,319	12,946	10,000
40150	Pick Up Taxes	-	-	100
40163	Payments in Lieu of Taxes-DOE	954,844	944,329	950,000
	TOTAL	<u>2,816,750</u>	<u>2,783,268</u>	<u>2,773,600</u>
44100 RECURRING ITEMS				
44110	Investment Income	30,763	77,899	15,000
44170	Miscellaneous Revenues	-	93	-
	TOTAL	<u>30,763</u>	<u>77,992</u>	<u>15,000</u>
44500 NONRECURRING ITEMS				
44500	Sale of Property	49,750	9,840	-
	TOTAL	<u>49,750</u>	<u>9,840</u>	<u>-</u>
OTHER GOVERNMENTS				
48130	Contributions	98,316	-	98,316
	TOTAL	<u>98,316</u>	<u>-</u>	<u>98,316</u>
49000 OTHER SOURCES				
49400	Refunding Debt	-	11,240,000	-
49410	Premiums on Debt	-	105,257	-
49800	Operating Transfers-EQUIP	35,275	39,375	38,325
49800	Operating Transfers-HWY10	122,894	119,894	116,894
	TOTAL	<u>158,169</u>	<u>11,504,526</u>	<u>155,219</u>
RESTRICTIONS				
34580	Restricted for Debt Service	2,170,405	2,074,700	1,938,588
	TOTAL	<u>2,170,405</u>	<u>2,074,700</u>	<u>1,938,588</u>
	TOTAL AVAILABLE FUNDS	<u>5,324,153</u>	<u>16,450,326</u>	<u>4,980,723</u>
EXPENDITURES				
82110 GENERAL GOVERNMENT				
601	Principal on Bonds-2008A	-	35,000	40,000
601	Principal on Bonds-2008B	385,000	750,000	1,525,000
601	Principal on Bonds-2009A	550,000	700,000	-
601	Principal on Bonds-2010A	230,000	235,000	210,000
601	Principal on Bonds-2017	-	-	200,000
612	Principal on Other Loans-B3A04	475,000	-	-
612	Principal on Other Loans-TRI	150,000	1,600,000	-
612	Principal on Other Loans-TRI17	-	-	200,000
	TOTAL	<u>1,790,000</u>	<u>3,320,000</u>	<u>2,175,000</u>

GENERAL DEBT SERVICE FUND

Fund 151 -- Fiscal Year Ending June 30, 2018		Audited Actual 2015-2016	Unaudited Actual 2016-2017	Approved Budget 2017-2018
EXPENDITURES CON'T				
82120	HIGHWAYS & STREETS			
601	Principal on Bonds-HWY10	100,000	100,000	100,000
	TOTAL	100,000	100,000	100,000
82130	EDUCATION			
612	PRINCIPAL ON OT	98,316	-	98,316
	TOTAL	98,316	-	98,316
82210	GENERAL GOVERNMENT			
603	Interest on Bonds-2008A	453,525	239,087	237,758
603	Interest on Bonds-2008B	291,988	276,588	246,586
603	Interest on Bonds-2009A	184,650	168,150	143,650
603	Interest on Bonds-2010A	66,150	59,250	52,202
603	Interest on Bonds-2017	-	-	204,155
613	Interst on Other	8,399	-	-
613	Interest on Other Loans-B3A04	27,788	-	-
613	Interest on Other Loans-TRI	94,950	94,950	-
613	Interest on Other Loans-TRI10	35,438	35,437	35,438
613	Interest on Other Loans-TRI17	-	-	30,177
	TOTAL	1,162,888	873,462	949,966
82220	HIGHWAYS & STREETS			
603	Interest on Bonds-HWY10	22,894	19,894	16,894
	TOTAL	22,894	19,894	16,894
82310	GENERAL GOVERNMENT			
312	Contract w/Private Agencies	3,443	10,068	4,200
510	Trustee's Commission	46,730	53,437	50,000
605	Underwriter's Debt	-	73,579	-
606	Other Debt Issue	-	105,869	-
699	Other Debt Service-PEAST	25,182	25,182	25,500
	TOTAL	75,355	268,135	79,700
	TOTAL EXPENDITURES	3,249,453	4,581,491	3,419,876
99300	Payments to Refunded Debt Escrow			
699	Other Debt Services	-	9,930,247	-
		-	9,930,247	-
	Adjustments/Deleted Purchase Orders	-	-	-
34580	RESTRICTED FOR DEBT SERVICE	2,074,700	1,938,588	1,560,847

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

EDUCATION DEBT SERVICE FUND

Fund 152 -- Fiscal Year Ending June 30, 2018

	Audited Actual 2015-2016	Unaudited Actual 2016-2017	Approved Budget 2017-2018	
REVENUE				
COUNTY PROPERTY TAXES				
40110	Current Property Taxes	1,349,123	1,352,021	1,363,000
40120	Trustee's Collection - Prior Years	49,397	39,297	45,000
40130	Clerk and Master's Prior Years	69,499	49,495	65,000
40140	Interest and Penalty	8,738	11,035	8,400
40150	Pick Up Taxes	-	-	1,000
	TOTAL	<u>1,476,757</u>	<u>1,451,848</u>	<u>1,482,400</u>
40350	Interstate Communication	<u>2,457</u>	<u>2,691</u>	<u>2,500</u>
	TOTAL	<u>2,457</u>	<u>2,691</u>	<u>2,500</u>
OTHER LOCAL REVENUES				
44110	Investment Income	<u>3,255</u>	<u>6,116</u>	<u>3,500</u>
	TOTAL	<u>3,255</u>	<u>6,116</u>	<u>3,500</u>
	TOTAL REVENUE	<u>1,482,469</u>	<u>1,460,655</u>	<u>1,488,400</u>
34580	RESTRICTED FOR DEBT SERVICE	<u>1,317,979</u>	<u>1,166,075</u>	<u>959,040</u>
	TOTAL AVAILABLE FUNDS	<u>2,800,448</u>	<u>2,626,730</u>	<u>2,447,440</u>

Fund 152 Rural Debt Service- Closed Fund

Cash calculation of fund

6/30/2017 Current Cash		954,579
Receivables		<u>4,715</u>
Total Anticipated Funds		959,295

Rest/Comm/Assign		<u>959,295</u>
6/30/2017 Total Equity		<u>959,295</u>

Fund Balance calculation from 6/30/17 audit

7/1/2016 Restricted		<u>1,166,075</u>
Total Fund Balance		1,166,075

Revenue Posted		1,460,655
Anticipated Revenue		<u>-</u>
Total Revenue		1,460,655

Expenditures		(1,667,690)
Encumbrances		-
Anticipated Expenditures		<u>-</u>
Total Expenditures		(1,667,690)

Rest/Comm/Assign		<u>959,040</u>
6/30/2017 Total Equity		<u>959,040</u>

2017 Tax Rate:	<u>0.145</u>	Proposed 2018 Tax Rate:	<u>0.145</u>
7/1/2017 Beginning Fund Balance	959,040	Penny Value:	<u>94,000</u>
Estimated Revenues	1,488,400	Property Tax:	<u>1,363,000</u>
Estimated Expenditures	<u>(1,705,180)</u>	effect on FB:	<u>(216,780)</u>
6/30/2018 Ending fund balance	<u>742,260</u>	FB Policy 50%-150%:	Non-Compliant
FB % of expenditures	44%		

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

EDUCATION DEBT SERVICE**Fund 152 – Fiscal Year Ending June 30, 2018**

	Audited Actual 2015-2016	Unaudited Actual 2016-2017	Approved Budget 2017-2018
EXPENDITURES			
82130 EDUCATION			
601 Principal on Bonds-2010B	100,000	100,000	100,000
601 Principal on Bonds-2014	<u>1,205,000</u>	<u>1,275,000</u>	<u>1,350,000</u>
TOTAL	<u>1,305,000</u>	<u>1,375,000</u>	<u>1,450,000</u>
82230 EDUCATION			
603 Interest on Bonds-2010B	12,250	9,250	6,250
603 Interest on Bonds-2014	<u>287,840</u>	<u>254,100</u>	<u>219,180</u>
TOTAL	<u>300,090</u>	<u>263,350</u>	<u>225,430</u>
82300 OTHER DEBT SERVICE			
82330 EDUCATION			
399 Other Contracted Services	706	706	750
510 Trustee's Commission	<u>28,577</u>	<u>28,634</u>	<u>29,000</u>
TOTAL	<u>29,283</u>	<u>29,340</u>	<u>29,750</u>
TOTAL RURAL DEBT SERVICE	<u>1,634,373</u>	<u>1,667,690</u>	<u>1,705,180</u>
Adjustments	<u>-</u>	<u>-</u>	<u>-</u>
34580 RESTRICTED FOR DEBT SERVICE	<u>1,166,075</u>	<u>959,040</u>	<u>742,260</u>

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

Fund 156 Education Debt Service

Cash calculation of fund

6/30/2017	Current Cash	422,273
	Receivables	759
	Total Anticipated Funds	423,032

	Rest/Comm/Assign	423,032
6/30/2017	Total Equity	423,032

Fund Balance calculation from 6/30/17 audit

7/1/2016	Restricted	498,170
	Total Fund Balance	498,170

	Revenue Posted	225,564
	Anticipated Revenue	-
	Total Revenue	225,564

	Expenditures	(300,703)
	Encumbrances	-
	Anticipated Expenditures	-
	Total Expenditures	(300,703)

	Rest/Comm/Assign	423,031
6/30/2017	Total Equity	423,031

	2017 Tax Rate:	0.020		Proposed 2018 Tax Rate:	0.020
7/1/2017	Beginning Fund Balance	423,031		Penny Value:	104,500
	Estimated Revenues	227,900		Property Tax:	209,000
	Estimated Expenditures	(321,770)		effect on FB:	(93,870)
6/30/2018	Ending fund balance	329,161			5,778
	FB % of expenditures	102%		FB Policy 50%-150%:	Compliant

EDUCATION DEBT SERVICE FUND

Fund 156 – Fiscal Year Ending June 30, 2018

	Audited Actual 2015-2016	Unaudited Actual 2016-2017	Approved Budget 2017-2018
REVENUE			
COUNTY PROPERTY TAXES			
40110 Current Property Taxes	207,247	207,623	209,000
40120 Trustee's Collection - Prior Years	8,384	6,538	8,200
40130 Clerk and Master's Prior Years	9,928	7,070	9,000
40140 Interest and Penalty	1,496	1,774	1,200
TOTAL	<u>227,055</u>	<u>223,005</u>	<u>227,400</u>
OTHER LOCAL REVENUES			
44110 Investment Income	1,273	2,558	500
TOTAL	<u>1,273</u>	<u>2,558</u>	<u>500</u>
34580 RESTRICTED FOR DEBT SERVICE	<u>574,127</u>	<u>498,170</u>	<u>423,032</u>
AVAILABLE FUNDS	<u>802,455</u>	<u>723,733</u>	<u>650,932</u>
EXPENDITURES			
82130 EDUCATION			
601 Principal on Bonds-2008C	120,000	120,000	145,000
601 Principal on Bonds-2009B	125,000	130,000	135,000
TOTAL	<u>245,000</u>	<u>250,000</u>	<u>280,000</u>
82230 EDUCATION			
603 Interest on Bonds-2008C	30,490	25,870	21,250
603 Interest on Bonds-2009B	22,720	18,970	14,420
TOTAL	<u>53,210</u>	<u>44,840</u>	<u>35,670</u>
82300 OTHER DEBT SERVICE			
312 Contracts w/Private Agencies	1,597	1,472	1,600
510 Trustee's Commission	4,478	4,391	4,500
TOTAL	<u>6,075</u>	<u>5,863</u>	<u>6,100</u>
TOTAL EXPENDITURES	<u>304,285</u>	<u>300,703</u>	<u>321,770</u>
Adjustments/Deleted Purchase Orders	-	(2)	-
34580 RESTRICTED FOR DEBT SERVICE	<u>498,170</u>	<u>423,032</u>	<u>329,162</u>

General Capital Projects 171

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

Projects may last multiple years.

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

- **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.

In total, the revenue for this fund including Property Tax (\$595,000), Trustee Collections (30,000.), Clerk & Master (10,000.), transfers in from other funds (\$737,000), fees (\$60,000), grants (\$280,000) comes to \$1,712,000. Total appropriation for this fund is \$2,205,200. 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.

General Capital Projects Fund 171

	A	B	C	D	E
1	Cash calculation of fund				
2		<u>Total</u>	<u>AMB</u>	<u>BAL</u>	<u>CCC</u>
3	Cash Balance 06/30/2017	2,618,239	65,478	60,873	10,658
4	Receivables	43,224	-	1,996	-
5	Liabilities	<u>(162,191)</u>	<u>-</u>	<u>-</u>	<u>(2,985)</u>
6					
7	Cash Balance 7/1/2017	<u>2,499,272</u>	<u>65,478</u>	<u>62,869</u>	<u>7,673</u>
8					
9					
10	7/1/2017	Total	AMB	BAL	CCC
11		534,262			
12	Beginning Fund Balance	<u>2,499,192</u>	<u>65,478</u>	<u>62,869</u>	<u>7,673</u>
13					
14	<u>Revenues</u>				
15	Property Tax (5 pennies)	595,000	105,000	15,000	
16	Trustee Collections	30,000		30,000	
17	Clerk & Master	10,000		10,000	
19	Fees	60,000			
20	Grant	552,950			
21	Transfers In	357,000			130,000
22	101	<u>450,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
25	Total Revenue	2,054,950	105,000	55,000	130,000
26					
27	Total Available Funds	<u>4,554,142</u>	<u>170,478</u>	<u>117,869</u>	<u>137,673</u>
28	Transfer Out (sub to sub)	(107,000)			
29	Appropriations	(2,205,200)	(153,000)	(73,000)	(130,000)
30					
31	Prior Year Projects to be amended	(1,122,725)	-	-	-
32					
33	Ending fund balance 6/30/2018	<u>1,226,217</u>	<u>17,478</u>	<u>44,869</u>	<u>7,673</u>

	A	F	G	H	I	J
1	Cash calculation of fund				Grant	Grant
2		<u>CHJ</u>	<u>CIF</u>	<u>GWT</u>	<u>HOM</u>	<u>HSG</u>
3	Cash Balance 06/30/2017	286,483		1,131	5,994	-
4	Receivables	-			-	-
5	Liabilities	-	-	-	(3,420)	-
6						
7	Cash Balance 7/1/2017	<u>286,483</u>	<u>-</u>	<u>1,131</u>	<u>2,574</u>	<u>-</u>
8						
9						
10	7/1/2017	CHJ	CIF	GWT	HOM	HSG
11						
12	Beginning Fund Balance	<u>286,483</u>	<u>-</u>	<u>1,131</u>	<u>2,574</u>	<u>-</u>
13						
14	<u>Revenues</u>					
15	Property Tax (5 pennies)		60,000			
16	Trustee Collections					
17	Clerk & Master					
19	Fees					
20	Grant					
21	Transfers In	-				
22	101	<u>200,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
25	Total Revenue	200,000	60,000	-	-	-
26						
27	Total Available Funds	<u>486,483</u>	<u>60,000</u>	<u>1,131</u>	<u>2,574</u>	<u>-</u>
28	Transfer Out (sub to sub)					
29	Appropriations	(246,000)	(60,000)	-	-	
30						
31	Prior Year Projects to be amended	(200,000)				
32						
33	Ending fund balance 6/30/2018	<u>40,483</u>	<u>-</u>	<u>1,131</u>	<u>2,574</u>	<u>-</u>

	A	K	L	M	N
1	Cash calculation of fund				
2		IND	JEX	NRT	OES
3	Cash Balance 06/30/2017	340,617	760,617	59,309	55,897
4	Receivables	21,228	-	-	-
5	Liabilities	(11,819)	-	-	-
6			-		
7	Cash Balance 7/1/2017	<u>350,025</u>	<u>760,617</u>	<u>59,309</u>	<u>55,897</u>
8					
9					
10	7/1/2017	IND		NRT	OES
11					
12	Beginning Fund Balance	<u>350,025</u>	<u>760,617</u>	<u>59,309</u>	<u>55,897</u>
13					
14	Revenues				
15	Property Tax (5 pennies)		100,000		35,000
16	Trustee Collections				
17	Clerk & Master				
19	Fees				
20	Grant			272,950	
21	Transfers In			70,000	
22	101	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
25	Total Revenue	-	100,000	342,950	35,000
26					
27	Total Available Funds	<u>350,025</u>	<u>860,617</u>	<u>402,259</u>	<u>90,897</u>
28	Transfer Out (sub to sub)				
29	Appropriations	-	(100,000)		(22,000)
30					
31	Prior Year Projects to be amended		(760,617)	(402,259)	(57,000)
32					
33	Ending fund balance 6/30/2018	<u>350,025</u>	<u>-</u>	<u>(0)</u>	<u>11,897</u>

	A	O	P	Q	R
1	Cash calculation of fund				
2		OFI	RCY	REC	RED
3	Cash Balance 06/30/2017	98,022	124,477	209,022	68,113
4	Receivables	-	-	20,000	
5	Liabilities	-	(75,934)	-	(68,033)
6					
7	Cash Balance 7/1/2017	98,022	48,543	229,022	80
8					
9					
10	7/1/2017	OFI	RCY	REC	RED
11					
12	Beginning Fund Balance	98,022	48,543	229,022	CLOSE
13					
14	Revenues				
15	Property Tax (5 pennies)				
16	Trustee Collections				
17	Clerk & Master				
19	Fees			60,000	
20	Grant				
21	Transfers In		50,000	107,000	
22	101	-	-	-	-
25	Total Revenue	-	50,000	167,000	-
26					
27	Total Available Funds	98,022	98,543	396,022	-
28	Transfer Out (sub to sub)			-	
29	Appropriations	(28,000)	-	(370,000)	-
30					
31	Prior Year Projects to be amended	(12,000)	(70,000)		
32					
33	Ending fund balance 6/30/2018	58,022	28,543	26,022	-

	A	S	T	U
1	Cash calculation of fund			
2		SPC	VEH	VOT
3	Cash Balance 06/30/2017	226,354	95,196	150,000
4	Receivables		-	
5	Liabilities	-	-	-
6				
7	Cash Balance 7/1/2017	226,354	95,196	150,000
8				
9				
10	7/1/2017	SPC	VEH	VOT
11				
12	Beginning Fund Balance	226,354	95,196	150,000
13				
14	Revenues			
15	Property Tax (5 pennies)		280,000	
16	Trustee Collections			
17	Clerk & Master			
19	Fees			
20	Grant			280,000
21	Transfers In			
22	101	-	-	250,000
25	Total Revenue	-	280,000	530,000
26				
27	Total Available Funds	226,354	375,196	680,000
28	Transfer Out (sub to sub)	(107,000)		
29	Appropriations	-	(343,200)	(680,000)
30				
31	Prior Year Projects to be amended	(23,108)		
32				
33	Ending fund balance 6/30/2018	96,246	31,996	-

GENERAL CAPITAL PROJECTS

Fund 171 -- Fiscal Year Ending June 30, 2018

		Audited Actual 2015-2016	Unaudited Actual 2016-2017	Budget 2017-2018
AMBULANCE				
REVENUE				
COUNTY PROPERTY TAXES				
40110-AMB	Current Property Tax	240,000	43,000	105,000
	TOTAL	240,000	43,000	105,000
OTHER SOURCES (NON REVENUE)				
49600-AMB	Proceedes from Sale of Capital Assets	1,600	16,770	-
49600-AMB-AMB	Current Property Tax	-	4,200	-
49700-AMB-AMB	Insurance Recovery	-	13,103	-
	TOTAL	1,600	34,073	-
	TOTAL REVENUE	241,600	77,073	105,000
RESTRICTIONS				
34585	Restricted for Capital Projects	37,356	278,206	65,478
	AVAILABLE FUNDS	278,956	355,279	170,478
EXPENDITURES				
91110 GENERAL ADMIN PROJECTS				
707-AMB	Building Improvements	500	32,318	20,000
718-AMB	Motor Vehicles	250	199,272	100,000
735-AMB	Health Equipment	-	58,212	33,000
	TOTAL	750	289,802	153,000
34585	REST. FOR CAPITAL PROJECTS	278,206	65,478	17,478

AMB – Ambulance Subfund

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

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

The total appropriation for the Ambulance (AMB) subfund is \$153,000. The ending fund balance on June 30, 2018 is anticipated to be \$17,478. See Capital Report for July 12, 2017 balances.

Beginning Fund Balance:	\$ 65,478
Revenue:	\$105,000
Appropriation:	<u>\$153,000</u>
Est. Ending Fund Balance:	\$ 17,478

GENERAL CAPITAL PROJECTS

Fund 171 – Fiscal Year Ending June 30, 2018

		Audited Actual 2015-2016	Unaudited Actual 2016-2017	Budget 2017-2018
BALANCE				
REVENUE				
COUNTY PROPERTY TAXES				
40110-BAL	Current Property Tax	(7,597)	26,056	15,000
40120-BAL	Trustee's Collections	(1,603)	17,174	30,000
40130-BAL	Cir Clk/Clk & Master	14,893	10,604	10,000
40140-BAL	Interest & Penalty	3,221	3,814	-
40150-BAL	Pick Up Taxes	-	-	-
	TOTAL	8,914	57,648	55,000
RESTRICTIONS				
34585	Restricted for Capital Projects	70,351	15,897	58,355
	AVAILABLE FUNDS	79,265	73,545	113,355
EXPENDITURES				
91110 GENERAL ADMIN PROJECTS				
510-BAL	Trustee's Commission	13,851	15,190	15,000
707-BAL	Building Improvements	49,517		
709-BAL-GL	Data Processing Equipment	-	-	30,000
719-BAL	Office Equipment	-	-	8,000
	TOTAL	63,368	15,190	53,000
91120 ADMINISTRATION OF JUSTICE				
709-BAL-JUV	Data Processing Equipment	-	-	20,000
	TOTAL	-	-	20,000
34585	REST. FOR CAPITAL PROJECTS	15,897	58,355	40,355

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 \$73,000. The ending fund balance on June 30, 2018 is anticipated to be \$40,355. As of July 12, 2017, there has been an increase in the begin balance of \$4,514

Beginning Fund Balance:	\$ 58,355
Revenue:	\$ 55,000
Appropriation:	<u>\$ 73,000</u>
Est. Ending Fund Balance:	\$ 40,355

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 \$140,000 for the current fiscal year.

For fiscal year 2017 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 \$130,000 and an encumbrance total of \$44,000. As of July 12, 2017, there has been an additional \$42,867 expensed leaving the beginning balance at \$7,673. The ending fund balance on June 30, 2018 is anticipated to be \$7,673.

Beginning Fund Balance:	\$ 50,540
Revenue:	\$130,000
Appropriation:	<u>\$130,000</u>
Est. Ending Fund Balance:	\$ 6,540 (includes prior year commitments of \$44,000)

GENERAL CAPITAL PROJECTS

Fund 171 – Fiscal Year Ending June 30, 2018

		Audited Actual 2015-2016	Unaudited Actual 2016-2017	Budget 2017-2018
CAPITAL FOR CONVENIENCE CENTERS				
REVENUE				
OTHER SOURCES				
49800-CCC	Transfers In-116	-	50,000	130,000
	TOTAL	<u>-</u>	<u>50,000</u>	<u>130,000</u>
RESTRICTIONS				
34585	Restricted for Capital Projects	284,228	6,540	7,673
	AVAILABLE FUNDS	<u>284,228</u>	<u>56,540</u>	<u>137,673</u>
EXPENDITURES				
91140 PUBLIC HEALTH & WELFARE PROJECTS				
724-CCC	Site Development	277,688	6,000	-
790-CCC	Other Equipment	-	42,867	130,000
791-CCC	Other Construction	-	-	-
	TOTAL	<u>277,688</u>	<u>48,867</u>	<u>130,000</u>
34585	RESTRICTED FOR CAPITAL PROJECTS	<u>6,540</u>	<u>7,673</u>	<u>7,673</u>

CHJ – Courthouse and Jail Maintenance

This subfund receives revenue from a transfer from the General Fund (101). The money that is transferred in comes from a specific fee that is levied upon users of the court system. This fee can only be used for maintenance projects at the Jail and Courthouse. A transfer of \$200,000 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 2nd floor balcony of the pods. Courthouse appropriations updating the jail's technology and to change the boiler and other projects in the courthouse. 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 \$246,000 with a prior year commitment of \$200,000. The ending fund balance on June 30, 2018 is anticipated to be \$40,483. As of July 12, 2017, there has been \$40,457 in additional expenditures leaving the beginning balance at \$286,483

Beginning Fund Balance:	\$326,940
Revenue:	\$200,000
Appropriation:	<u>\$246,000</u>
Est. Ending Fund Balance:	\$80,540 (includes prior year commitments of \$200,000)

GENERAL CAPITAL PROJECTS

Fund 171 -- Fiscal Year Ending June 30, 2018

		Audited Actual 2015-2016	Unaudited Actual 2016-2017	Budget 2017-2018
COURTHOUSE & JAIL MAINTENANCE				
REVENUE				
COUNTY PROPERTY TAXES				
40110-CHJ	Current Property Tax	-	-	-
	TOTAL	<u>-</u>	<u>-</u>	<u>-</u>
OTHER SOURCES				
49700-CHJ	Insurance Recovery	-	26,489	-
49800-CHJ	Transfers In	100,000	100,000	200,000
	TOTAL	<u>100,000</u>	<u>126,489</u>	<u>200,000</u>
RESTRICTIONS				
34585	Restricted for Capital Projects	437,254	329,235	286,483
	AVAILABLE FUNDS	<u>537,254</u>	<u>455,724</u>	<u>486,483</u>
EXPENDITURES				
91110 GENERAL ADMIN PROJECTS				
707-CHJ-CH	Building Improvements-CH	31,054	15,416	52,000
707-CHJ-PAINT	Building Improvements-PAINT	-	55,275	-
707-CHJ-PAVE	Building Improvements-PAVE	-	7,000	-
707-CHJ-SECUR	Building Improvements-SECURITY	-	33,538	20,000
708-CHJ	Communication Equipment-CHJ	-	-	-
712	Heating and Air	160,248	-	-
724-CHJ-SIDE	Site Development-SIDE	-	-	14,000
790-CHJ-JAIL	Other Equipment-JAIL	-	-	-
790-CHJ-TECH	Other Equipment-TECH	-	40,456	-
	TOTAL	<u>191,302</u>	<u>151,685</u>	<u>86,000</u>
91130 PUBLIC SAFETY PROJECTS				
707-CHJ-JAIL	Building Improvements-CH	-	14,042	40,000
707-CHJ-PAVE	Building Improvements-SECUR	-	-	10,000
708-CHJ-RADIO	Communication Equipment-CHJ	-	-	35,000
708-CHJ-VIDEO	Communication Equipment-CHJ	16,717	3,514	-
710-CHJ-JAIL	Food Services-JAIL	-	-	55,000
712-CHJ	Land-CHJ	-	-	15,000
790-CHJ-JAIL	Other Equipment-JAIL	-	-	5,000
	TOTAL	<u>16,717</u>	<u>17,556</u>	<u>160,000</u>
	TOTAL	<u>208,019</u>	<u>169,241</u>	<u>246,000</u>
34585	REST. FOR CAPITAL PROJECTS	<u>329,235</u>	<u>286,483</u>	<u>240,483</u>

CIF – Community Investment Fund

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

Beginning Fund Balance:	\$0
Revenue:	\$60,000
Appropriation:	<u>\$60,000</u>
Est. Ending Fund Balance:	\$0

GENERAL CAPITAL PROJECTS

Fund 171 -- Fiscal Year Ending June 30, 2018

		Audited Actual 2015-2016	Unaudited Actual 2016-2017	Budget 2017-2018
COMMUNITY INVESTMENT FUND				
REVENUE				
COUNTY PROPERTY TAXES				
40110-CIF	Current Property Tax	-	-	60,000
	TOTAL	<u>-</u>	<u>-</u>	<u>60,000</u>
RESTRICTIONS				
34585	Restricted for Capital Projects	-	-	-
	AVAILABLE FUNDS	<u>-</u>	<u>-</u>	<u>60,000</u>
EXPENDITURES				
91110 GENERAL ADMIN PROJECTS				
707-CIF-CarmP	Building Improvements-CarmP	-	-	40,000
707-CIF-GREEN	Building Improvements-GREEN	-	-	10,000
707-CIF-OldCT	Building Improvements-OldCt	-	-	10,000
	TOTAL	<u>-</u>	<u>-</u>	<u>60,000</u>
	TOTAL	<u>-</u>	<u>-</u>	<u>60,000</u>
34585	REST. FOR CAPITAL PROJECTS	<u>-</u>	<u>-</u>	<u>-</u>

IND – Industrial Development

The tax money that was used to start this sub fund was shifted from (151) General Debt Fund upon the sale of some industrial property to Volkswagen, Per the bond documents the proceeds from this sale must go toward paying the debt on the property. Since the county has 30-year debt budgets set the additional revenue of approximately \$500,000 was unanticipated. To keep the fund within fund balance policy/debt compliance the tax rate was shifted to the capital fund and this industrial related subfund was established. As of July 12, 2017, the beginning fund balance was \$350,025 and having no new committed appropriations.

Beginning Fund Balance:	\$349,378
Revenue:	\$622,702
Prior year commitments:	<u>\$858,147</u>
Est. Ending Fund Balance:	\$113,933

Fund 171 -- Fiscal Year Ending June 30, 2018

		Audited Actual 2015-2016	Unaudited Actual 2016-2017	Budget 2017-2018
INDUSTRIAL DEVELOPMENT				
REVENUE				
		OTHER LOCAL REVENUES		
44570-IND-IDB	Contributions and Gifts	85,826	94,019	
44570-IND-IDB-LND	Contributions and Gifts	-	-	
44570-IND-IDB-SDG	Contributions and Gifts	-	7,840	
44570-IND-TVA	Contributions and Gifts	171,652	124,548	-
	TOTAL	<u>257,478</u>	<u>226,407</u>	<u>-</u>
		STATE OF TENNESSEE		
46980-IND- -LND	Other State Grants	-	3,789	-
46980-IND-LND	Other State Grants	-	29,502	-
	TOTAL	<u>-</u>	<u>33,291</u>	<u>-</u>
		RESTRICTIONS		
34585	Restricted for Capital Projects	571,143	162,560	349,378
	AVAILABLE FUNDS	<u>828,621</u>	<u>422,258</u>	<u>349,378</u>
EXPENDITURES				
		OTHER GENERAL GOV PROJECTS		
724-IND	Site Development-IND	666,061	32,427	-
724-IND -LND	Site Development-IND- LND	-	-	-
724-IND-LAND	Site Development-IND-LAND	-	800	-
724-IND-LND	Site Development-IND-LND	-	39,653	-
	TOTAL	<u>666,061</u>	<u>72,880</u>	<u>-</u>
34585	REST. FOR CAPITAL PROJECTS	<u>162,560</u>	<u>349,378</u>	<u>349,378</u>

JEX – Jail Expansion Fund

This subfund has been established to account for the purchase and renovations of the Dollar General Store once it came available for sale. As of August 24, 2017, there has been a delay in obtaining a clear title to the property so therefore funds are still kept in place until the title has been cleared or other means of a jail expansion has been determined.

Revenue to this sub fund comes from property tax. Revenue is estimated at \$100,000. The ending fund balance on June 30, 2018 is anticipated to be \$0

Beginning Fund Balance:	\$760,000
Revenue:	\$100,000
Expenditures:	<u>\$860,000</u> includes an appropriation of \$100,000
Est. Ending Fund Balance:	\$ 0

GENERAL CAPITAL PROJECTS

Fund 171 -- Fiscal Year Ending June 30, 2018

		Audited Actual 2015-2016	Unaudited Actual 2016-2017	Budget 2017-2018
JAIL EXPANSION				
REVENUE				
COUNTY PROPERTY TAXES				
40110-JEX	Current Property Tax	-	-	100,000
	TOTAL	<u>-</u>	<u>-</u>	<u>100,000</u>
OTHER SOURCES				
49800-JEX	Transfers In	-	760,617	-
		<u>-</u>	<u>760,617</u>	<u>-</u>
RESTRICTIONS				
34585	Restricted for Capital Projects	-	-	760,617
		<u>-</u>	<u>-</u>	<u>760,617</u>
	AVAILABLE FUNDS	<u>-</u>	<u>760,617</u>	<u>860,617</u>
EXPENDITURES				
91110 GENERAL ADMIN PROJECTS				
707-JEX	Building Improvements-JEX	-	-	100,000
	TOTAL	<u>-</u>	<u>-</u>	<u>100,000</u>
	TOTAL	<u>-</u>	<u>-</u>	<u>100,000</u>
34585	REST. FOR CAPITAL PROJECTS	<u>-</u>	<u>760,617</u>	<u>760,617</u>

NRT – Natural Resource Trust

This subfund originally was set up to have walking trails and horse trails around the Caney Creek Area. Changes to the plans have been to place boat docks around the shores of Roane County river ways.

Revenue to this sub fund transfers from the General Fund 101 and from Grants. Revenue is estimated at \$342,950. The ending fund balance on June 30, 2018 is anticipated to be \$0

Beginning Fund Balance:	\$ 59,309
Revenue:	\$342,950
Appropriation:	<u>\$402,259</u>
Est. Ending Fund Balance:	\$ 0

GENERAL CAPITAL PROJECTS

Fund 171 -- Fiscal Year Ending June 30, 2018

		Audited Actual 2015-2016	Unaudited Actual 2016-2017	Budget 2017-2018
NATURAL RESOURCE TRUST				
REVENUE				
STATE OF TENNESSEE				
46980-NRT	Other State Grants	-	24,050	272,950
	TOTAL	-	24,050	272,950
OTHER SOURCES				
49800-NRT	Transfers In	-	100,000	70,000
		-	100,000	70,000
RESTRICTIONS				
34585	Restricted for Capital Projects	-	-	59,309
	AVAILABLE FUNDS	-	124,050	402,259
EXPENDITURES				
91150 SOCIAL, CULTURAL, REC PROJECTS				
724-NRT	Site Development	-	64,741	-
	TOTAL	-	64,741	-
34585	REST. FOR CAPITAL PROJECTS	-	59,309	402,259

OES – Office of Emergency Services

This subfund originally was set up to contain 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. Since this project did not fall through then funds are used to purchase data equipment and other equipment to be used by the Office of Emergency Services.

Revenue to this sub fund comes from property tax. Revenue is estimated at \$35,000. The ending fund balance on June 30, 2018 is anticipated to be \$11,897

Beginning Fund Balance:	\$55,897
Revenue:	\$35,000
Appropriation:	<u>\$79,000</u> of this amount is \$57,000 of prior year commitments
Est. Ending Fund Balance:	\$ 11,897

GENERAL CAPITAL PROJECTS

Fund 171 – Fiscal Year Ending June 30, 2018

		Audited Actual 2015-2016	Unaudited Actual 2016-2017	Budget 2017-2018
OFFICE OF EMERGENCY SERVICES				
REVENUE				
OTHER SOURCES				
49800-OES	Transfers In			-
49800-OES	Transfers In to fund balance	50,000	30,000	35,000
	TOTAL	<u>50,000</u>	<u>30,000</u>	<u>35,000</u>
RESTRICTIONS				
34585	Restricted for Capital Projects	29,200	40,897	55,897
	AVAILABLE FUNDS	<u>79,200</u>	<u>70,897</u>	<u>90,897</u>
EXPENDITURES				
91130	PUBLIC SAFETY PROJECTS			
718	Vehicles	-	15,000.00	
790	Other Equipment	38,303	-	22,000
	TOTAL	<u>38,303</u>	<u>15,000</u>	<u>22,000</u>
34585	REST. FOR CAPITAL PROJECTS	<u>40,897</u>	<u>55,897</u>	<u>68,897</u>

Note: There are additional expenditures in 2018 of \$57,000 that are from prior year commitments.

OFI – Other Facility Improvements

This subfund contains funding for building improvements at other county owned facilities. During this fiscal year, the commission has approved to fund repair projects on the Animal Shelter located in Rockwood totaling \$17,000, and some much-needed work on the Health Department building totaling \$23,000

Beginning Fund Balance:	\$ 98,022
Revenue:	\$0
Appropriation:	<u>\$ 40,000</u>
Est. Ending Fund Balance:	\$ 58,022

GENERAL CAPITAL PROJECTS

Fund 171 – Fiscal Year Ending June 30, 2018

		Audited Actual 2015-2016	Unaudited Actual 2016-2017	Budget 2017-2018
OTHER FACILITY IMPROVEMENT				
REVENUE				
OTHER SOURCES				
49800-OFI	Transfers In	34,000	19,000	-
49800-OFI	Transfers In to fund balance	-	-	-
	TOTAL	34,000	19,000	-
RESTRICTIONS				
34585	Restricted for Capital Projects	69,049	84,024	98,022
	AVAILABLE FUNDS	103,049	103,024	98,022
EXPENDITURES				
91110 GENERAL ADMIN. PROJECTS				
707-OFI-ANIML	Building Improvements-ANIML	-	-	-
707-OFI-HEALT	Building Improvements-HEALT	18,778	5,002	-
707-OFI-UTEX	Building Improvements-UTEX	247	-	-
	TOTAL	19,025	5,002	-
91140 PUBLIC HEALTH AND WELFARE PROJECTS				
707-OFI-ANIML	Building Improvements-ANIML	-	-	2,500
707-OFI-HEALT	Building Improvements-HEALT	-	-	16,000
724-OFI-HEALT	Site Development-HEALT	-	-	2,000
791-OFI-ANIML	Other Construction-ANIML	-	-	2,500
791-OFI-HEALT	Other Construction-HEALT	-	-	5,000
	TOTAL	-	-	28,000
34585	REST. FOR CAPITAL PROJECTS	84,024	98,022	70,022

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 \$70,000. The ending fund balance on June 30, 2018 is anticipated to be \$28,543

Beginning Fund Balance:	\$ 48,543
Revenue:	\$ 50,000
Prior year commitments:	\$ <u>70,000</u>
Est. Ending Fund Balance:	\$ 28,543

GENERAL CAPITAL PROJECTS

Fund 171 – Fiscal Year Ending June 30, 2018

		Audited Actual 2015-2016	Unaudited Actual 2016-2017	Budget 2017-2018
RECYCLING REVENUE				
	OTHER STATE REVENUES			
49800-RCY	Transfers In	-	70,000	50,000
	RESTRICTIONS			
34585	Restricted for Capital Projects	103,819	54,477	48,543
	AVAILABLE FUNDS	103,819	124,477	98,543
EXPENDITURES				
91140	PUBLIC HEALTH & WELFARE PROJECTS			
733-RCY	Solid Waste Equipment	49,342	75,934	-
	TOTAL	49,342	75,934	-
34585	REST. FOR CAPITAL PROJECTS	54,477	48,543	98,543

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. See the Capital Project Report on the county website that shows changes made to the original budget.

The expenditures for fiscal year 2018 include:

Updates to the cottage \$10,000

Truck for SPC \$15,000

Splash Pad improvements \$45,000

Bridge at Caney Campground \$230,000

The total appropriation for the Recreation (REC) subfund is \$370,000. The ending fund balance on June 30, 2018 is estimated to be \$26,022.

Beginning Fund Balance:	\$ 229,022
Revenue:	\$ 167,000
Appropriation:	\$ <u>370,000</u> of this amount is a \$70,000 transfer to NRT for additional funding for docks in the NRT subfund
Est. Ending Fund Balance:	\$ 26,022

GENERAL CAPITAL PROJECTS

Fund 171 – Fiscal Year Ending June 30, 2018

		Audited Actual 2015-2016	Unaudited Actual 2016-2017	Budget 2017-2018
RECREATION REVENUE				
COUNTY PROPERTY TAXES				
40110-REC	Current Property Tax	-	49,000	-
FEES				
13340-REC-CANEY	Recreation Fees-CANEY	34,589	34,305	30,000
43340-REC-RV	Recreation Fees-RV	34,468	41,529	30,000
TOTAL		69,057	75,834	60,000
STATE OF TENNESSEE				
46980-REC-HABE	Other State Grants-REC-HABE	-	10,000	-
OTHER SOURCES (NON REVENUE)				
49800-REC	Transfers in	-	-	107,000
RESTRICTIONS				
34585	Restricted for Capital Projects	252,210	261,298	229,021
AVAILABLE FUNDS		321,267	396,132	396,021
EXPENDITURES				
91140 PUBLIC HEALTH AND WELFARE				
724-REC-HABE	Site Development	-	11,695	-
91150 SOCIAL, CULTURAL & REC PROJECTS				
705-REC	Bridge Construction	-	-	300,000
705-REC-CANEY	Bridge Construction-CANEY	109	9,210	-
707-REC	Building Improvements	-	10,046	10,000
717-REC-MOW	Maintenance Equipment-MOW	40,678	8,400	-
718-REC	Motor Vehicles	19,182	9,550	15,000
790-REC-EMGAP	Other Equipment-EMGAP	-	18,210	-
791-REC	Other Construction	-	-	45,000
TOTAL		59,969	55,416	370,000
99100 TRANSFERS				
590-REC	Transfer to Other Funds - NRT	-	100,000	-
34585	REST. FOR CAPITAL PROJECTS	261,298	229,021	26,021

RED – Red Dimond

This fund was set aside for matching grant funds that were to help in installing the sewer lines out in the industrial parks.

Project Complete

GENERAL CAPITAL PROJECTS

Fund 171 – Fiscal Year Ending June 30, 2018

		Audited Actual 2015-2016	Unaudited Actual 2016-2017	Budget 2017-2018
FIDP PROJECT REVENUE				
NON RECURRING ITEMS				
44570-RED	Contributions and Gifts	-	17,853	-
RESTRICTIONS				
34585	Restricted for Capital Projects	112,342	98,423	80
AVAILABLE FUNDS		112,342	98,423	80
EXPENDITURES				
58120 INDUSTRIAL DEVELOPMENT				
724-RED	Site Development	13,919	116,196	-
34585	REST. FOR CAPITAL PROJECTS	98,423	80	80

SPC – Swan Pond Complex

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

There is no specific project planned for the sport center during 2018. There are in the future plans to pave the parking lots and put in a ball field on the back side of the soccer fields.

The total appropriation for the Swan Pond (SPC) subfund is \$23,108 of prior year commitments and \$107,000 transfer to the REC subfund. The ending fund balance on June 30, 2018 is estimated to be \$96,248. See the Capital Project Report on the county’s website to see changes in the original plans.

Beginning Fund Balance:	\$226,354
Revenue:	\$0
Appropriation:	<u>\$130,108</u>
Est. Ending Fund Balance:	\$96,246

GENERAL CAPITAL PROJECTS

Fund 171 – Fiscal Year Ending June 30, 2017

		Unaudited Actual 2015-2016	Unaudited Actual 2016-2017	Budget 2017-2018
SWAN POND COMPLEX				
REVENUE				
	COUNTY PROPERTY TAX			
40110	Current Property Tax		107,000	-
	CONTRIBUTIONS & GIFTS			
44570	Contributions & Gifts	-	-	-
	RESTRICTIONS			
34585	Restricted for Capital Projects	601,572	481,875	224,791
	AVAILABLE FUNDS	601,572	588,875	224,791
EXPENDITURES				
	91150 SOCIAL, CULTURAL & REC. PROJECTS			
724-SPC	Site Development	119,697	364,084	-
		119,697	364,084	-
99100				
590-SPC	Transfer to Other Funds	-	-	-
	TOTAL			
34585	REST. FOR CAPITAL PROJECTS	481,875	224,791	224,791

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 2018 the Sheriff has money budgeted for replacement patrol cars. The Office of Property Assessor, Juvenile, Jail and Codes enforcement each have a truck budgeted to be purchased.

The total appropriation in this sub fund is \$343,200. The ending fund balance on June 30, 2018 is estimated to be \$31,996

Beginning Fund Balance:	\$ 95,196
Revenue:	\$ 280,000
Appropriation:	<u>\$ 343,200</u>
Est. Ending Fund Balance:	\$ 31,996

GENERAL CAPITAL PROJECTS

Fund 171 – Fiscal Year Ending June 30, 2017

		Unaudited Actual 2015-2016	Unaudited Actual 2016-2017	Budget 2017-2018
VEHICLES				
REVENUE				
	COUNTY PROPERTY TAXES			
40110	Current Property Tax	280,000	286,000	280,000
	NON-RECURRING ITEMS			
42910	Proceeds from Confiscated Property	-		-
44145	Sale of Recycled Materials		-	-
44530	Sale of Equipment	7,100	3,743	-
	TOTAL	7,100	3,743	-
	OTHER SOURCES			
49600	Proceeds from	-	10,302	
49700	Insurance Recovery	-	30,450	-
	TOTAL	-	40,752	-
	RESTRICTIONS			
34585	Restricted for Capital Projects	51,748	77,451	95,196
	AVAILABLE FUNDS	338,848	407,946	375,196
EXPENDITURES				
91110	GENERAL ADMINISTRATION PROJ			
718-VEH-CODES	Motor Vehicles	-	-	35,000
718-VEH-PROP	Motor Vehicles	-	-	25,000
	TOTAL	-	-	60,000
91120	Motor Vehicles			
718-VEH-JUVEN	Motor Vehicles	-	-	30,000
	TOTAL	-	-	30,000
91130	PUBLIC SAFETY PROJECTS			
718-VEH-JAIL	Motor Vehicles	-	-	36,000
718-VEH-SHERF	Motor Vehicles	-	-	217,200
	TOTAL	-	-	253,200
91190	OTHER GENERAL GOVT PROJECTS			
718-VEH	Motor Vehicles	239,817	253,035	-
718-VEH	Motor Vehicles-ANIML	-	31,715	-
718-VEH	Motor Vehicles-CODES	21,580	28,000	-
718-VEH	Motor Vehicles-JAIL	-	-	-
718-VEH	Motor Vehicles-JUV	-	-	-
718-VEH	Motor Vehicles-MAINT	-	-	-
718-VEH	Motor Vehicles-OES	-	-	-
718-VEH	Motor Vehicles-PROPA	-	-	-
	TOTAL	261,397	312,750	-
	TOTAL EXPENDITURES	261,397	312,750	343,200
34585	REST. FOR CAPITAL PROJECTS	77,451	95,196	31,996

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 during this fiscal year. The Administrator of Elections estimated the cost to be \$680,000 with \$280,000 being provided by the State of Tennessee.

Revenue for this sub fund came from property tax in the prior years, but with the urgency of needing the funds to purchase the voting machines there was a transfer of \$250,000 from the General Fund 101. Revenue is budgeted to be \$530,000.

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

Beginning Fund Balance:	\$ 150,000
Revenue:	\$ 530,000
Appropriation:	\$ <u>680,000</u>
Est. Ending Fund Balance:	\$0

GENERAL CAPITAL PROJECTS

Fund 171 -- Fiscal Year Ending June 30, 2017

		Unaudited Actual 2015-2016	Unaudited Actual 2016-2017	Budget 2017-2018
VOTING MACHINES				
REVENUE				
COUNTY PROPERTY TAXES				
40110--VOT	Current Property Tax	50,000	50,000	-
46980--VOT	Other State Grants	-	-	280,000
49800-VOT	Transfer In	-	-	250,000
	Total	<u>50,000</u>	<u>50,000</u>	<u>530,000</u>
34585	Restricted for Capital Projects	<u>50,000</u>	<u>100,000</u>	<u>150,000</u>
	AVAILABLE FUNDS	<u>100,000</u>	<u>150,000</u>	<u>680,000</u>
EXPENDITURES				
91110-731-VOT	Voting Machines	-	-	680,000
		<u>-</u>	<u>-</u>	<u>680,000</u>
34585	REST. FOR CAPITAL PROJEC	<u>100,000</u>	<u>150,000</u>	<u>-</u>

Highway Capital Projects 176

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

Highway Capital Projects Fund 176

	<u>Total</u>	<u>BAL</u>	<u>BRG</u>	<u>CCB</u>	<u>EQP</u>	<u>PCR</u>
Beginning Estimated Fund Balance 7/1/2017	430,921	29,977	271,297	-	129,647	-
Revenues						
Grant	-					
Transfers In	400,000	25,000	75,000	25,000	75,000	200,000
Total Revenue	400,000	25,000	75,000	25,000	75,000	200,000
Total Available Funds	830,921	54,977	346,297	25,000	204,647	200,000
Appropriations 2018 *	(806,297)	(50,000)	(346,297)	(25,000)	(185,000)	(200,000)
Ending Estimated Fund Balance 6/30/2018	24,624	4,977	-	-	19,647	-
	(0.03)	Painting Highway Bldg	Unknown Bridge Repairs	Caney Creek Bridge	Highway Equip. 150,000 Vehicles 35,000	Poplar Creek Bridge
	406,297	50,000				

* As of 7-1-17 Subfund 017 is closed into the BAL Account. The BAL Account shall be used for minor improvements of the Highway Facilities

HIGHWAY CAPITAL PROJECTS

Fund 176 – Fiscal Year Ending June 30, 2018

	Audited Actual 2015-2016	CLOSED PROJECT 2016-2017	CLOSED PROJECT 2017-2018
FY18 PROJECTS			
REVENUE			
TRANSFER IN			
49700-015 Transfers In from Other Funds	-	-	-
49700-015 Transfers In from Sub Funds	-	-	-
TOTAL	<u>-</u>	<u>-</u>	<u>-</u>
RESTRICTIONS			
34585 Restricted for Capital Projects	<u>500</u>	<u>-</u>	<u>-</u>
AVAILABLE FUNDS	<u>500</u>	<u>-</u>	<u>-</u>
EXPENDITURES			
91200 HIGHWAY & STREET CAPITAL PROJECTS			
707-015 Building Improvements	<u>500</u>	<u>-</u>	<u>-</u>
TOTAL	<u>500</u>	<u>-</u>	<u>-</u>
	<u>-</u>	<u>-</u>	<u>-</u>

HIGHWAY CAPITAL PROJECTS

Fund 176 – Fiscal Year Ending June 30, 2018

		Unaudited Actual 2015-2016	Unaudited Actual 2016-2017	CLOSED PROJECT 2017-2018
<hr/>				
FY17 PROJECTS				
REVENUE				
	TRANSFER IN			
		<u>-</u>	<u>-</u>	<u>-</u>
	RESTRICTIONS			
34585	Restricted for Capital Projects	<u>-</u>	<u>-</u>	<u>-</u>
	AVAILABLE FUNDS	<u>-</u>	<u>7,225</u>	<u>-</u>
	HIGHWAY & STREET CAPITAL PROJECTS			
91200				
707-017	Building Improvements	<u>-</u>	<u>7,225</u>	<u>-</u>
	TOTAL	<u>-</u>	<u>7,225</u>	<u>-</u>
		<u>-</u>	<u>-</u>	<u>-</u>

HIGHWAY CAPITAL PROJECTS

Fund 176 -- Fiscal Year Ending June 30, 2018

		Audited Actual 2015-2016	Unaudited Actual 2016-2017	Approved Budget 2017-2018
FY18 PROJECTS (BAL)				
REVENUE				
NON RECURRING SOURCES				
49800-BAL	Transfer In	<u>-</u>	<u>-</u>	<u>25,000</u>
		<u>-</u>	<u>-</u>	<u>25,000</u>
RESTRICTIONS				
34585	Restricted for Capital Projects	<u>202,735</u>	<u>29,977</u>	<u>29,977</u>
	AVAILABLE FUNDS	<u>202,735</u>	<u>29,977</u>	<u>54,977</u>
EXPENDITURES				
91200	HIGHWAY & STREET CAPITAL PROJECTS			
707-BAL	Building Improvements	<u>-</u>	<u>-</u>	<u>50,000</u>
	TOTAL	<u>-</u>	<u>-</u>	<u>50,000</u>
34585-BAL	REST. FOR CAPITAL PROJECT	<u>202,735</u>	<u>29,977</u>	<u>4,977</u>

HIGHWAY CAPITAL PROJECTS

Fund 176 – Fiscal Year Ending June 30, 2018

	Audited Actual 2015-2016	Unaudited Actual 2016-2017	Approved Budget 2017-2018
BRIDGE			
REVENUE			
	NONRECURRING ITEMS		
44540-BRG	\$ 500	\$ -	\$ -
	TOTAL	\$ -	\$ -
	STATE OF TENNESSEE		
46410-BRG	-	451,937	-
	TOTAL	\$ 451,937	\$ -
	OTHER SOURCES		
49700-BRG	4,270	-	-
49800-BRG	-	200,000	75,000
	TOTAL	\$ 200,000	\$ 75,000
	RESTRICTIONS		
34585	161,576	124,442	271,297
	AVAILABLE FUNDS	\$ 776,379	\$ 346,297
EXPENDITURES			
91200	HIGHWAY & STREET CAPITAL PROJECTS		
705-BRG	41,404	505,082	346,297
	TOTAL	505,082	346,297
34585	REST. FOR CAPITAL PROJECTS	271,297	-

HIGHWAY CAPITAL PROJECTS

Fund 176 -- Fiscal Year Ending June 30, 2018

		Audited Actual 2015-2016	Unaudited Actual 2016-2017	Approved Budget 2017-2018
CANEY CREEK BRIDGE				
REVENUE				
TRANSFER IN				
49800-CCB	Transfers Ins	\$ -	\$ -	\$ 25,000
	TOTAL	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 25,000</u>
RESTRICTIONS				
34585	Restricted for Capital Projects	-	-	-
	AVAILABLE FUNDS	<u>-</u>	<u>-</u>	<u>-</u>
EXPENDITURES				
91200 HIGHWAY & STREET CAPITAL PROJECTS				
705-CCB	Bridge Construction	\$ -	\$ -	\$ 25,000
	TOTAL	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 25,000</u>
34585-CCB	REST. FOR CAPITAL PROJECT	-	-	-

HIGHWAY CAPITAL PROJECTS

Fund 176 -- Fiscal Year Ending June 30, 2018

		Audited Actual 2015-2016	Unaudited Actual 2016-2017	Approved Budget 2017-2018
EQUIPMENT REVENUE				
OTHER LOCAL REVENUE				
44530-EQP	Sale of Equipment	4,000	-	-
	TOTAL	4,000	-	-
OTHER SOURCES				
49700-EQP	Insurance Recovery	44,500		
49800-EQP	Transfers In	264,500	-	75,000
	TOTAL	309,000	-	75,000
RESTRICTIONS				
34585	Restricted for Capital Projects	160,828	363,495	129,647
	AVAILABLE FUNDS	473,828	363,495	204,647
EXPENDITURES				
91200 HIGHWAY & STREET CAPITAL PROJECTS				
714-EQP	Highway Equipment	290,378	145,547	150,000
718-EQP	Motor Vehicles	43,365	88,301	35,000
	TOTAL	333,743	233,848	185,000
34585-EQP	REST. FOR CAPITAL PROJECTS	140,085	129,647	19,647

HIGHWAY CAPITAL PROJECTS

Fund 176 -- Fiscal Year Ending June 30, 2018

		Audited Actual 2015-2016	Unaudited Actual 2016-2017	Approved Budget 2017-2018
POPULAR CREEK ROAD				
REVENUE				
TRANSFER IN				
49800PCR	Transfers In	\$ -	\$ -	\$ 200,000
	TOTAL	\$ -	\$ -	\$ 200,000
RESTRICTIONS				
34585	Restricted for Capital Projects	-	-	-
	AVAILABLE FUNDS	-	-	-
EXPENDITURES				
91200	HIGHWAY & STREET CAPITAL PROJECTS			
705-PCR	Bridge Construction	\$ -	\$ -	\$ 200,000
	TOTAL	\$ -	\$ -	\$ 200,000
34585-PCR	REST. FOR CAPITAL PROJECTS	-	-	-

Educational Capital Projects

177

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

177 Education Capital Fund

	Total	BAL/UNA	BUS	MNT	PH2	SEC
Cash Balance @ 6/30/2017	361,949	88,575	87,989	161,489	(27,795)	51,690
Receivables	40,923	-	2,734	38,189	-	-
Liabilities	<u>(123,037)</u>	<u>-</u>	<u>-</u>	<u>(93,383)</u>	<u>(29,654)</u>	<u>-</u>
Ending Cash @ 7/1/2017	279,834	88,575	90,722	106,295	(57,449)	51,690

7/1/2017

Beginning Fund Balance

unsent from prior projects	<u>279,834</u>	<u>88,575</u>	<u>90,722</u>	<u>106,295</u>	<u>(57,449)</u>	<u>51,690</u>
Available Fund Balance	279,834	88,575	90,722	106,295	(57,449)	51,690

Revenues

Property Tax	952,000	-	504,000	448,000	-	-
Trustee Collections	28,560	-	15,120	13,440	-	-
Clerk and Master Prior Year	14,280	-	7,560	6,720	-	-
Interest and Penalty	4,760	-	2,520	2,240	-	-
Transfer from 141	<u>346,461</u>	<u>-</u>	<u>-</u>	<u>246,461</u>	<u>100,000</u>	<u>-</u>

Total Revenue	1,346,061	-	529,200	716,861	100,000	-
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Total Available Funds	<u>1,625,895</u>	<u>88,575</u>	<u>619,922</u>	<u>823,156</u>	<u>42,551</u>	<u>51,690</u>
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Transfers between subfunds

Appropriations	(1,648,193)	-	(580,080)	(910,399)	(107,714)	(50,000)
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Ending fund balance (1)	<u>(22,298)</u>	<u>88,575</u>	<u>39,842</u>	<u>(87,243)</u>	<u>(65,163)</u>	<u>1,690</u>
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(not programmed)

(1) The negative fund balance is derived from the unknown expenditures after the passing of the 2018 Budget. The School department will be making the necessary budget amendments to correct the "Appropriations Exceeding Revenues" in the MNT and PH2 subfunds.

EDUCATIONAL CAPITAL PROJECTS FUND

Fund 177 -- Fiscal Year Ending June 30, 2018

	Audited Actual 2015-2016	Unaudited Actual 2016-2017	Budget 2017-2018
BAL			
REVENUE			
RESERVES			
34585 Restricted for Capital Outlay	<u>-</u>	<u>88,575</u>	<u>88,575</u>
AVAILABLE FUNDS	<u>-</u>	<u>88,575</u>	<u>88,575</u>
34585 RESTRICTED FOR CAPITAL OUTLAY	<u>-</u>	<u>88,575</u>	<u>88,575</u>

EDUCATIONAL CAPITAL PROJECTS FUND

Fund 177 -- Fiscal Year Ending June 30, 2018

	Audited Actual 2015-2016	Unaudited Actual 2016-2017	Budget 2017-2018
BUS REVENUE			
COUNTY PROPERTY TAXES			
40110	500,377	503,683	504,000
40120	16,909	14,543	15,120
40130	18,856	12,194	7,560
40140	3,032	3,311	2,520
TOTAL	<u>539,174</u>	<u>533,731</u>	<u>529,200</u>
OTHER USES			
40140	104,943	-	-
TOTAL	<u>104,943</u>	<u>-</u>	<u>-</u>
RESERVES			
34585	567,749	658,550	90,722
AVAILABLE FUNDS	1,211,866	1,192,281	619,922
91300 EDUCATION CAPITAL PROJECTS			
510-BUS	16,091	10,559	10,080
718-BUS	537,225	-	-
790-BUS	-	1,091,000	570,000
TOTAL	<u>553,316</u>	<u>1,101,559</u>	<u>580,080</u>
	-	-	-
34585	<u>658,550</u>	<u>90,722</u>	<u>39,842</u>

EDUCATIONAL CAPITAL PROJECTS FUND

Fund 177 -- Fiscal Year Ending June 30, 2018

		Unaudited Actual 2015-2016	Unaudited Actual 2016-2017	Budget 2017-2018
MNT REVENUE				
COUNTY PROPERTY TAXES				
40110	Current Property Tax-MNT	228,000	442,335	448,000
40120	Trustee's Collections-MNT	-	12,920	13,440
40130	Cir CLK/Clk & Master Collections-MNT	-	8,542	6,720
40140	Interest and Penalties-MNT	-	2,758	2,240
	TOTAL	<u>228,000</u>	<u>466,555</u>	<u>470,400</u>
OTHER SOURCES				
49700	Insurance Recovery-mnt	-	47,294	-
49800	Transfer In	-	200,000	246,461
	AVAILABLE FUNDS	<u>-</u>	<u>247,294</u>	<u>246,461</u>
RESERVES				
34585	Restricted for Capital Outlay			
	AVAILABLE FUNDS	<u>41,727</u>	<u>141,435</u>	<u>106,295</u>
91300 EDUCATIONAL CAPITAL PROJECTS				
399-MNT	Other Contracted Services	-	-	1,000
399-MNT-BES	Other Contracted Services	-	410	-
510-MNT	Trustee's Commission	-	9,296	8,960
599-MNT	Other Charges	-	21	-
707-MNT	Building Improvement	103,017	67,333	900,439
707-MNT-BES	Building Improvement	-	9,791	-
707-MNT-BOE	Building Improvement	-	37,935	-
707-MNT-CMS	Building Improvement	-	14,080	-
707-MNT-DES	Building Improvement	-	46,374	-
707-MNT-HHS	Building Improvement	-	5,880	-
707-MNT-KES	Building Improvement	-	48,195	-
707-MNT-LS	Building Improvement	-	23,745	-
707-MNT-LSRH	Building Improvement	-	168,541	-
707-MNT-MEC	Building Improvement	-	43,278	-
707-MNT-MES	Building Improvement	-	38,215	-
707-MNT-MHS	Building Improvement	-	21,468	-
707-MNT-MTOW	Building Improvement	-	44,337	-
707-MNT-OSHS	Building Improvement	8875	11,020	-
707-MNT-RCHS	Building Improvement	14350	45,545	-
707-MNT-RHS	Building Improvement	2050	18,506	-
707-MNT-RMS	Building Improvement	-	8,497	-
707-MNT-RVES	Building Improvement	-	8,996	-
	TOTAL	<u>128,292</u>	<u>671,463</u>	<u>910,399</u>
	Adjustment for cash basis		(77,526)	
34585	REST. FOR CAPITAL PROJECTS	<u>141,435</u>	<u>106,295</u>	<u>(87,243)</u>

EDUCATIONAL CAPITAL PROJECTS FUND

Fund 177 – Fiscal Year Ending June 30, 2018

		Unaudited Actual 2015-2016	Unaudited Actual 2016-2017	Budget 2017-2018
PHASE II				
REVENUE				
OTHER SOURCES				
49800	Transfer In-PH2	-	-	100,000
	TOTAL	<u>-</u>	<u>-</u>	<u>100,000</u>
RESERVES				
34585	Restricted for Capital Outlay	165,974	40,503	(57,449)
	AVAILABLE FUNDS	<u>165,974</u>	<u>40,503</u>	<u>42,551</u>
EXPENDITURES				
91300 EDUCATIONAL CAPITAL PROJECTS				
189-PH2	Building Improvement	19,960	20,360	20,767
201-PH2	Building Improvement	1,238	1,262	1,288
204-PH2	Building Improvement	1,687	1,425	1,869
212-PH2	Building Improvement	289	295	301
707-PH2	Building Improvement	102,297	63,558	83,489
	TOTAL	<u>125,471</u>	<u>86,900</u>	<u>107,714</u>
	Adjustment to cash basis	<u>-</u>	<u>11,052</u>	<u>-</u>
34585	REST. FOR CAPITAL PROJECTS	<u>40,503</u>	<u>(57,449)</u>	<u>(65,163)</u>

EDUCATIONAL CAPITAL PROJECTS FUND

Fund 177 – Fiscal Year Ending June 30, 2018

		Unaudited Actual 2015-2016	Unaudited Actual 2016-2017	Budget 2017-2018
SECURITY REVENUE				
OTHER SOURCES				
49800	Transfer In-SEC	-	200,000	-
AVAILABLE FUNDS		<u>-</u>	<u>200,000</u>	<u>-</u>
RESERVES				
34585	Restricted for Capital Outlay	200,826	1,778	51,690
AVAILABLE FUNDS		<u>200,826</u>	<u>201,778</u>	<u>51,690</u>
EXPENDITURES				
91300 EDUCATIONAL CAPITAL PROJECTS				
707-SEC	Building Improvements	164,611	-	50,000
707-SEC-MEC	Building Improvements	10,975	45,149	-
707-SEC-MTES	Building Improvements	10,975	53,942	-
707-SEC--REVES	Building Improvements	12,487	50,995	-
TOTAL		<u>199,048</u>	<u>150,086</u>	<u>50,000</u>
34585	REST. FOR CAPITAL PROJECTS	<u>1,778</u>	<u>51,690</u>	<u>1,690</u>

Wastewater Treatment 204

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

WASTEWATER TREATMENT FUND

Fund 204 - Fiscal Year Ending June 30, 2018

ENTERPRISE FUND

		Audited Actuals 2015-2016	Unaudited Actuals 2016-2017	Approved Budget 2017-2018
Revenue				
43115	Water Treatment Charges	1,084,611	1,023,606	1,000,000
43193	Water Tap Sales	-	3,563	55,000
Total Revenues		1,084,611	1,027,169	1,055,000
Expenditures				
55739-103	Assistant(s)	\$ 126,801	\$ 125,432	\$ 138,923
55739-105	Supervisor/Director	52,530	58,917	59,318
55739-169	Parttime Personnel	27,643	26,463	29,813
55739-187	Overtime Pay	15,000	13,457	15,000
55739-188	Bonus Payments	5,000	5,000	5,000
55739-191	Board & Committee Mbr Fe	6,120	5,400	6,120
55739-199	Other Per Diem & Fees	5,400	5,400	5,400
55739-201	Social Security	18,300	16,497	19,156
55739-204	State Retirement	17,800	15,138	20,001
55739-206	Life Insurance	330	330	330
55739-207	Medical Insurance	49,300	51,748	50,000
55739-208	Dental Insurance	1,500	1,500	1,500
55739-299	Other Fringe Benefits	2,400	300	2,400
55739-301	Accounting Service	301	-	-
55739-302	Advertising	77	52	350
55739-307	Communication	2,119	1,994	3,100
55739-320	Dues & Memberships	700	700	900
55739-321	Engineering Services	10,302	16,866	25,000
55739-331	Legal Services	21,677	42,109	25,000
55739-333	Licenses	601	1,063	3,200
55739-334	Maintenance Agreements	7,853	7,899	9,000
55739-335	Maint/Rpr Srv/Building	15,000	13,993	17,250
55739-336	Maint/Rpr Srv/Equipment	25,000	15,783	30,000
55739-337	Maint/Rpr Office Eqt	-	30	1,000
55739-338	Maint/Rpr Srv/Vehicle	6,000	2,879	6,000
55739-348	Postal Charges	3,793	3,644	4,000
55739-349	Printing, Stationery & Forms	410	783	950
55739-351	Rentals	80	68	1,000
55739-355	Travel	-	-	1,000
55739-359	Disposal Fees	14,276	12,241	19,362
55739-361	Permits	-	-	3,500
55739-409	Crushed Stone	-	323	1,500
55739-410	Custodial Supplies	580	741	1,000
55739-412	Diesel Fuel	568	846	1,500
55739-413	Drugs and Medical	-	-	-
55739-415	Electricity	61,367	51,389	50,000
55739-422	Food supplies	543	862	1,200

WASTEWATER TREATMENT FUND

Fund 204 - Fiscal Year Ending June 30, 2018

ENTERPRISE FUND

	Audited Actuals 2015-2016	Unaudited Actuals 2016-2017	Approved Budget 2017-2018
Expenditures (cont.)			
55739-425 Gasoline	5,069	7,371	8,000
55739-433 Lubricants	390	-	600
55739-435 Office Supplies	2,294	1,455	1,750
55739-450 Tires & Tubes	12	840	1,500
55739-451 Uniforms	1,888	2,288	3,500
55739-454 Water & Sewer	6,709	13,211	8,000
55739-463 Testing	9,736	6,203	31,600
55739-468 Chemicals	22,752	24,524	29,700
55739-502 Building & Contents Ins	6,283	5,723	6,600
55739-506 Liability Insurance	11,465	8,926	12,100
55739-510 Trustee's Commission	11,886	10,865	11,000
55739-511 Vehicle & Equipment Ins	7,063	8,282	9,000
55739-513 Workman's Comp Ins	4,600	4,600	4,600
55739-514 Depreciation (NB)	269,223	361,790	350,024
55739-524 Inservice Staff Development	178	-	100
55739-599 Other Charges	822	2,954	2,500
	adj due to overstatement of sal and l	(54,431)	
55739-799 Other Capital Outlay	125,900	-	35,000
Total Expenditures	931,210	958,879	1,074,347
Operating Income/(Loss)	153,401	68,290	(19,347)
Nonoperating Revenues/Expenses			
Grants	146,042	54,812	20,000
State Expense of Grant (TDOT)		(54,812)	(20,000)
Pension Income			
Sale of Capital Assets	-	820	-
Interest on Bonds	(29,466)	(28,025)	(3,325)
Interest on Loans	(75,169)	(79,332)	(75,786)
Total Nonoperating Revenue (Expenses)	41,407	(106,537)	(79,111)
Income (Loss)	194,808	(38,247)	(98,458)

WASTEWATER TREATMENT FUND

Fund 204 - Fiscal Year Ending June 30, 2018

ENTERPRISE FUND

	Audited Actuals 2015-2016	Unaudited Actuals 2016-2017	Approved Budget 2017-2018
Cash Flow			
Cash Flow from Operating Activities			
Net Income Operating	153,401	68,290	(19,347)
Depreciation	269,223	361,790	350,024
Receipts from Customers revenue	-	-	-
Payments to vendors	-	-	-
Payments to employees	-	-	-
adjustment	57,928		
Payments to Insurers	-	-	-
Cash from Operations	<u>480,552</u>	<u>430,080</u>	<u>330,677</u>
Cash Flows from Capital and Related Financing			
Proceeds from Capital Debt 80% SRF & CDB	396,611	366,760	
Capital Grants 20% SRF	207,327	54,812	20,000
Sale of Capital Asset		820	-
Acquisition of Capital Assets 700's backed into	(648,267)	(165,100)	(35,000)
99100-590 Principal on Bonds	(41,149)	(46,690)	(38,325)
55739-603 Interest on Bonds	(29,466)	(28,025)	-
55739-612 Principal on Other Loans	(93,516)	(189,528)	(192,912)
55739-613 Interest on Other Loans	<u>(75,169)</u>	<u>(79,332)</u>	<u>(75,786)</u>
Net cash used in Capital Financing	<u>(283,629)</u>	<u>(86,283)</u>	<u>(322,023)</u>
Transfers In(Out)	(400,000)		
Increase (Decrease) in Cash	(203,077)	343,797	8,654
Beginning Cash	1,339,915	1,097,362	1,441,159
adjustment			
Ending Cash	<u>1,136,838</u>	<u>1,441,159</u>	<u>1,449,813</u>
audit keyed 5-3-17	1,136,838		
	0		
Appropriation	<u>901,287</u>	<u>940,664</u>	<u>1,031,346</u>

Employee Insurance 264

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

Fund 264 Employee Insurance

Cash calculation of fund		Total	Designated	Gen Government	Highway	Schools
6/30/2017	Current Cash	188,150	198,697	(20,891)	896	9,448
	Receivables	10,958	1,303	8,725	930	-
	Total Anticipated Funds	199,108	200,000	(12,166)	1,826	9,448
	Expenditures	(1,343)	-	(1,343)	-	-
	Total Anticipated Expenditures	(1,343)	-	(1,343)	-	-
	Committed	197,765	200,000	(13,509)	1,826	9,448
	Ending Fund Balance	-	-	-	-	-
6/30/2017	Total Equity	197,765	200,000	(13,509)	1,826	9,448

Fund Balance calculation from 6/30/16 audit

7/1/2016	Restricted	(17,483)	-	(14,583)	(502)	(2,398)
	Committed	200,000	200,000	-	-	-
	Total Fund Balance	182,517	200,000	(14,583)	(502)	(2,398)
	Revenue Posted	606,815	670	108,878	11,249	486,018
	Anticipated Revenue	-	-	-	-	-
	Total Revenue	606,815	670	108,878	11,249	486,018
	Expenditures	(591,568)	(10,569)	(97,906)	(8,920)	(474,173)
	Anticipated Expenditures	-	-	-	-	-
	Total Expenditures	(591,568)	(10,569)	(97,906)	(8,920)	(474,173)
	Committed	-	-	-	-	-
	Ending Fund Balance	197,764	190,101	(3,611)	1,827	9,447
6/30/2017	Total Equity	197,764	190,101	(3,611)	1,827	9,447

Tax Rate:						
7/1/2017	Beginning Fund Balance	197,764	190,101	(3,611)	1,827	9,447
	Estimated Revenues	607,130	-	130,800	13,080	463,250
	Estimated Expenditures	(585,309)	-	(115,502)	(3,150)	(466,657)
6/30/2018	Ending fund balance	219,585	190,101	11,687	11,757	6,040

EMPLOYEE INSURANCE FUND

Fund 264 -- Fiscal Year Ending June 30, 2018

	Audited Actual 2015-2016	Unaudited Actual 2016-2017	Approved Budget 2017-2018
REVENUE			
SELF-INSURANCE PREMIUMS			
43101 Self-Insurance Premiums/Contrib-GOV	108,378	108,878	130,800
43101 Self-Insurance Premiums/Contrib-HWY	11,332	11,249	13,080
43101 Self-Insurance Premiums/Contrib-SCH	425,233	486,018	463,250
TOTAL	<u>544,943</u>	<u>606,145</u>	<u>607,130</u>
RECURRING ITEMS			
44110 Investment Income	301	670	-
Total Estimated Revenue & Other Sources	<u>545,244</u>	<u>606,815</u>	<u>607,130</u>
FUND BALANCE/RESERVES			
35110 Designated For Purpose 1	-	200,000	200,000
39000 Beg. Undesignated Fund Balance	204,898	(17,483)	(2,235)
	<u>204,898</u>	<u>182,517</u>	<u>197,765</u>
AVAILABLE FUNDS	<u>750,142</u>	<u>789,332</u>	<u>804,895</u>
EXPENDITURES			
51900 OTHER GENERAL ADMINISTRATION			
105 Supervisor/Director	10,851	10,569	10,569
TOTAL	<u>10,851</u>	<u>10,569</u>	<u>10,569</u>
58400 OTHER CHARGES			
202 Handling Charges-GOV	10,121	10,888	10,300
202 Handling Charges-HWY	989	1,223	1,030
202 Handling Charges-SCH	33,168	32,483	30,900
340 Medical and Dental Services-GOV	94,773	87,017	103,000
340 Medical and Dental Services-HWY	2,277	7,697	2,060
340 Medical and Dental Services-SCH	415,446	441,690	427,450
TOTAL	<u>556,774</u>	<u>580,998</u>	<u>574,740</u>
99100 TRANSFERS OUT			
590 Transfers to Other Funds-F101	-	-	-
TOTAL	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL	<u>567,625</u>	<u>591,567</u>	<u>585,309</u>
35110 Designated for Purpose 1	200,000	200,000	200,000
39000 END. UNASSIGNED FUND BALANCE	<u>(17,483)</u>	<u>(2,235)</u>	<u>19,586</u>

Worker's Compensation 266

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

Fund 266 Workman's Comp

Cash calculation of fund

6/30/2017	Current Cash	1,288,887
	Receivables	7,380
	Total Anticipated Funds	1,296,267
	Anticipated Encumbrances	-
	Claims	(987,985)
	Liabilities	(1,866)
	Total Anticipated Expenditures	(989,851)
	Committed	
	Ending Fund Balance	306,416
6/30/2017	Total Equity	306,416

Fund Balance calculation from 6/30/14 audit

7/1/2016	Restricted	488,548
	Committed	-
	Total Fund Balance	488,548
	Revenue Posted	558,039
	Anticipated Revenue	-
	Total Revenue	558,039
	Expenditures	(521,655)
	Change in L-T Liabilities	(218,516)
	Encumbrances	-
	Anticipated Expenditures	-
	Total Expenditures	(740,171)
	Committed	-
	Ending Fund Balance	306,416
6/30/2017	Total Equity	306,416

Tax Rate:

7/1/2017	Beginning Fund Balance	306,416
	Estimated Revenues	660,888
	Estimated Expenditures	(702,285)
6/30/2018	Ending fund balance	265,019

WORKER'S COMPENSATION

Fund 266 -- Fiscal Year Ending June 30, 2018

	Audited Actual 2015-2016	Unaudited Actual 2016-2017	Approved Budget 2017-2018
REVENUE			
43100 GENERAL SERVICE CHARGES			
43101 Self Insur Prem/Contributions-101	109,400	109,400	131,280
43101 Self Insur Prem/Contributions-1012	2,300	2,300	2,760
43101 Self Insur Prem/Contributions-116	9,300	10,230	11,160
43101 Self Insur Prem/Contributions-118	107,140	107,140	128,568
43101 Self Insur Prem/Contributions-121	14,200	14,200	17,040
43101 Self Insur Prem/Contributions-1211	2,600	2,600	3,120
43101 Self Insur Prem/Contributions-128	3,800	3,800	4,560
43101 Self Insur Prem/Contributions131	53,100	53,100	63,720
43101 Self Insur Prem/Contributions-141	99,300	119,300	143,160
43101 Self Insur Prem/Contributions-143	35,000	35,000	42,000
43101 Self Insur Prem/Contributions-144	110,000	90,000	108,000
43101 Self Insur Prem/Contributions-204	4,600	4,600	5,520
TOTAL	<u>550,740</u>	<u>551,670</u>	<u>660,888</u>
OTHER LOCAL REVENUES			
44110 Investment Income	2,678	6,369	-
TOTAL REVENUE	<u>553,418</u>	<u>558,039</u>	<u>660,888</u>
RESERVES			
34990 Reserved For Other General Purposes-101	484,021	574,637	642,092
34990 Reserved For Other General Purposes-1011	(167,734)	(161,796)	(257,274)
34990 Reserved For Other General Purposes-1012	88,002	90,013	58,764
34990 Reserved For Other General Purposes-116	45,297	51,525	57,361
34990 Reserved For Other General Purpose-118	(238,699)	(292,126)	(289,312)
34990 Reserved For Other General Purpose-121	25,171	34,423	42,148
34990 Reserved For Other General Purpose-1211	38,033	40,168	31,332
34990 Reserved For Other General Purposes-123	23,662	25,680	23,117
34990 Reserved For Other General Purposes-131	(69,146)	(103,965)	(118,496)
34990 Reserved For Other General Purposes-141	461,011	437,396	245,840
34990 Reserved For Other General Purpose-143	118,530	64,107	11,661
34990 Reserved For Other General Purposes-144	(297,103)	(207,037)	(85,981)
34990 Reserved For Other General Purposes-204	5,808	(70,941)	(68,355)
34990 Reserved For Other General Purposes-363	6,449	6,463	5,967
39000 Beg. Undesignated Fund Balance	-	-	7,552
TOTAL	<u>523,302</u>	<u>488,548</u>	<u>306,415</u>
TOTAL AVAILABLE FUNDS	<u>1,076,720</u>	<u>1,046,587</u>	<u>967,303</u>
EXPENDITURES			
58600 EMPLOYEE BENEFITS			
202 Handling Charges & Admin. Cost	8,289	8,289	10,000
355 Travel	1,863	921	2,000
507 Medical Claims	(75,117)	501	550,000

WORKER'S COMPENSATION

Fund 266 -- Fiscal Year Ending June 30, 2018

	Audited Actual 2015-2016	Unaudited Actual 2016-2017	Approved Budget 2017-2018
58600 EMPLOYEE BENEFITS (cont.)			
507 Medical Claims-101	5,996	12,771	-
507 Medical Claims-1011	29,399	12,219	-
507 Medical Claims-1012	25	32,822	-
507 Medical Claims-116	-	790	-
507 Medical Claims-118	117,113	126,319	-
507 Medical Claims-121	1,499	2,781	-
508 Medical Claims-1211	-	10,707	-
507 Medical Claims-128	2,608	4,769	-
507 Medical Claims-131	182,408	53,759	-
507 Medical Claims-141	65,916	118,336	-
507 Medical Claims-143	19,261	20,495	-
507 Medical Claims-144	7,890	(4,165)	-
507 Medical Claims-204	88,328	851	-
513 Workman's Comp Insurance-101	28,909	26,582	28,909
513 Workman's Comp Insurance-1012	447	468	448
513 Workman's Comp Insurance-116	3,186	3,430	3,187
513 Workman's Comp Insurance-118	20,981	(366)	20,982
513 Workman's Comp Insurance-121	3,501	3,559	3,502
513 Workman's Comp Insurance-1211	548	609	549
513 Workman's Comp Insurance-128	1,254	1,511	1,255
513 Workman's Comp Insurance-131	10,552	12,431	10,553
513 Workman's Comp Insurance-141	39,190	43,066	43,000
513 Workman's Comp Insurance-143	8,113	8,916	8,800
513 Workman's Comp Insurance-144	14,969	17,564	18,000
513 Workman's Comp Insurance-204	1,044	1,163	1,100
513 Workman's Comp Insurance-357	-	483	-
524 Inservice Staff Development	-	75	-
TOTAL	<u>588,172</u>	<u>521,656</u>	<u>702,285</u>
RESERVES			
39000 Unknown Reserve Variance	0	7,552	-33846
39900 Reserved For Other General Purposes-101	574,637	642,092	642,092
39900 Reserved For Other General Purposes-1011	(161,796)	(257,274)	(257,274)
39900 Reserved For Other General Purposes-1012	90,013	58,764	58,764
39900 Reserved For Other General Purposes-116	51,525	57,361	57,361
39900 Reserved For Other General Purposes-118	(292,126)	(289,312)	(289,312)
39900 Reserved For Other General Purposes-121	34,423	42,148	42,148
39900 Reserved For Other General Purposes-1211	40,168	31,332	31,332
39900 Reserved For Other General Purposes-123	25,680	23,117	23,117
39900 Reserved For Other General Purposes-131	(103,965)	(118,496)	(118,496)
39900 Reserved For Other General Purposes-141	437,396	245,840	245,840
39900 Reserved For Other General Purposes-143	64,107	11,661	11,661
39900 Reserved For Other General Purposes-144	(207,037)	(85,981)	(85,981)
39900 Reserved For Other General Purposes-204	(70,941)	(68,355)	(68,355)
39900 Reserved For Other General Purposes-363	6,463	5,967	5,967
TOTAL	<u>488,548</u>	<u>306,415</u>	<u>265,018</u>
Change in Claims Payable	-	218,515	218,516
39000 END. UNASSIGNED FUND BAL.	<u>(0)</u>	<u>0</u>	<u>(0)</u>

Judicial District Drug Fund (DTF)

357

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

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 9th Judicial District along with forfeitures and proceeds from confiscated property and Justice Assistance Grant. This fund is budgeted to receive approximately \$250,000.

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 \$245,871. Of this, 62% (\$152,746) 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.

Fund 357 Joint Venture (DTF)

Cash calculation of fund		Total
6/30/2017	Current Cash	139,011
	Prepaid Items	11,521
	Receivables	11,582
	Total Anticipated Funds	162,114
	Encumbrances	
	Liabilities	(2,501)
	Total Anticipated Expenditures	(2,501)
	Rest/Comm/Assign	
	Ending Fund Balance	159,613
6/30/2017	Total Equity	159,613

Fund Balance calculation from 6/30/16 audit

7/1/2016	Due to Joint Ventures	157,463
	Committed	-
	Total Fund Balance	157,463
	Revenue Posted	165,354
	Anticipated Revenue	-
	Total Revenue	165,354
	Expenditures	(163,204)
	prepaid items	
	Anticipated Expenditures	-
	Total Expenditures	(163,204)
	Rest/Comm/Assign	
	Ending Fund Balance	159,613
6/30/2017	Total Equity	159,613

7/1/2017	Beginning Fund Balance	159,613
	Estimated Revenues	250,000
	Estimated Expenditures	(245,871)
6/30/2018	Ending fund balance	<u>163,742</u>
	FB % of expenditures	67%
	FB Policy:	Cash Flow Available

JOINT VENTURE DRUG TASK FORCE

Fund 357 -- Fiscal Year Ending June 30, 2018

	Audited Actual 2015-2016	Unaudited Actual 2016-2017	Approved Budget 2017-2018
REVENUE			
JUDICIAL DISTRICT DRUG PROGRAM			
42140 Drug Control Fines	2,383	-	3,000
42320 Officers Costs	-	11	-
42340 Drug Control Fines	12,942	7,060	10,000
42620 Officers Costs	425	332	1,000
42641 Drug Court Fees	28,649	-	20,000
42760 District Attorney General Fees	3,480	3,884	4,000
42810 Fines	5,403	7,250	6,000
42865 Drug Task Force Forfeitures	23,801	12,242	30,000
42910 Proceeds from Confiscated Property	64,304	35,536	75,000
42990 Other Fines, Forfeitures, and Penalties	1,705	2,478	-
TOTAL	<u>143,092</u>	<u>68,793</u>	<u>149,000</u>
RECURRING ITEMS			
44110 Investment Income	4	14	-
44180 Expenditure Credit	183	-	-
44530 Sale of Equipment	-	393	1,000
44570 Contributions and Gifts	4,976	33,020	40,000
TOTAL	<u>5,163</u>	<u>33,427</u>	<u>41,000</u>
PUBLIC SAFETY GRANTS			
46220 Drug Control Grants-JAG	51,000	55,250	60,000
47990 Other Direct Federal Revenue	4,527	7,884	-
49700 Insurance Recovery	1,695	-	-
TOTAL	<u>57,222</u>	<u>63,134</u>	<u>60,000</u>
TOTAL	<u>205,477</u>	<u>165,354</u>	<u>250,000</u>
34520 Restricted for Administration of Justice	222,195	157,463	159,614
AVAILABLE FUNDS	<u>427,672</u>	<u>322,817</u>	<u>409,614</u>

JOINT VENTURE DRUG TASK FORCE

Fund 357 -- Fiscal Year Ending June 30, 2018

	Audited Actual 2015-2016	Unaudited Actual 2016-2017	Approved Budget 2017-2018
EXPENDITURES			
54150 DRUG ENFORCEMENT			
103 Assistants	53,318	53,318	55,000
140 Salary Supplements	48,718	31,375	48,000
169 Part Time Personnel	480	755	-
187 Overtime Pay	21,168	4,846	21,000
201 Social Security	5,645	4,528	10,600
204 State Retirement	6,249	4,108	9,800
206 Life Insurance	66	66	66
207 Medical Insurance	7,067	7,015	7,500
208 Dental Insurance	293	300	300
299 Other Fringe Benefits	480	480	480
305 Audit Services	2,472	1,250	-
307 Communication	5,885	3,611	5,500
320 Dues & Memberships	-	-	400
333 Licenses	377.00	61	400
334 Maintenance Agreements	105.00	150	-
336 Maint/Repair Services-Equip't	-	-	500
338 Maint/Repair/Vehicles	2,818	593	5,000
338 Maint/Repair/Vehicles-EQS	175	-	-
348 Postal Charges	11	-	100
349 Printing, Stationery, & Forms	130	-	100
351 Rentals	6,755	9,600	6,000
353 Tow-In Services	2,350	2,875	6,500
355 Travel	3,815	4,354	8,000
425 Gasoline	5,208	5,233	10,000
431 Law Enforcement Supplies	7,499	1,944	4,500
431 Law Enforcement Supplies-EQS	-	490	-
435 Office Supplies	536	389	1,000
450 Tires & Tubes	706	1,036	1,300
451 Uniforms	-	-	200
499 Other Supplies & Materials	71,205	12,549	14,000
506 Liability Insurance	-	-	11,000
508 Premiums on Corporate Bonds	387	287	500
510 Trustee's Commission	1,090	588	1,500
511 Vehicle & Equipment Insurance	11,056	11,221	11,225
513 Workman's Compensation Insur	-	-	3,800
524 In-Service/Staff Development	750	-	1,000
599 Other Charges	689	181	600
711 Furniture and Fixtures	1,260	-	-
TOTAL	<u>268,763</u>	<u>163,203</u>	<u>245,871</u>
Adjustments/Deleted Purchase Orders	(1,446)	-	-
34520 Restricted for Admin. of Justice	<u>157,463</u>	<u>159,614</u>	<u>163,743</u>

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, 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

Active Family and Sports Chiropractic
Amazing Bakes Cookies and Cakes
Browder Hardware III
Dana Audio
Ivan's Restaurant
Lawn Wizard (Default)
Kari Openshaw Interiors
Market Street Fountain

Mary Gail's Place (Default)
Mountains to Lakes Realty
Rockwood Revitalization
Phyllis Ellis
Simply Sweet Bakery
Sail Away Academy
Understanding the Way
Understanding the Way 2

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 \$70,950.

EXPENDITURES:

The total appropriation for Industrial Development is \$167,024. Of this, 9% (\$15,524) 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.

Fund 359 Community Development

Cash calculation of fund

6/30/2017	Current Cash	343,798
	Notes Receivable	566,056
	Anticipated Revenue	-
	Total Anticipated Funds	909,854
	Anticipated Encumbrances	
	Liabilities	(85)
	Total Anticipated Expenditures	(85)
	Ending Fund Balance	909,769
6/30/2017	Total Equity	909,769

Fund Balance calculation from 6/30/16 audit

7/1/2016	Restricted	901,104
	Total Fund Balance	901,104
	Revenue Posted	18,016
	Anticipated Revenue	-
	Total Revenue	18,016
	Expenditures	(15,602)
	Notes Receivable	-
	Anticipated Expenditures	-
	Total Expenditures	(15,602)
	Ending Fund Balance	903,518
6/30/2017	Total Equity	903,518

Tax Rate:

7/1/2017	Beginning Fund Balance	903,518
	Estimated Revenues	70,950
	Estimated Expenditures	(167,024)
6/30/2018	Ending fund balance	807,444
	FB % of expenditures	483%
	FB Policy:	Cash Flow Available

ECONOMIC AND COMMUNITY DEVELOPMENT FUND

Fund 359 – Fiscal Year Ending June 30, 2018

	Audited Actual 2015-2016	Unaudited Actual 2016-2017	Approved Budget 2017-2018
REVENUE			
RECURRING ITEMS			
44110 Investment Income	517	1,651	500
TOTAL	517	1,651	500
OTHER LOCAL REVENUES			
44990 Interest-IABCC	1,669	1,142	903
44990 Interest-IBRO2	499	176	460
44990 Interest-IBRO3	1,342	878	776
44990 Interest-IDANA	720	619	499
44990 Interest-IJR	2,127	1,245	-
44990 Interest-IMLR	3,306	3,059	2,813
44990 Interest-IMSF	1,936	1,435	954
44990 Interest-PE	2,214	2,887	3,610
44990 Interest-IRR	-	499	-
44990 Interest-ISSB	1,525	2,652	2,071
44990 Interest-ISSB2	-	-	119
44990 Interest-IUTW	698	208	37
44990 Interest-IUTW2	1,401	1,565	1,408
44990 Principal-PABCC	-	-	6,386
44990 Principal-PBRO2	-	-	769
44990 Principal-PBRO3	-	-	7,471
44990 Principal-PDANA	-	-	5,501
44990 Principal-PMLR	-	-	6,064
44990 Principal-PMSF	-	-	12,296
44990 Principal-PPE	-	-	5,390
44990 Principal-PSSB	-	-	3,255
44990 Principal-PSSB2	-	-	2,374
44990 Principal-PUTW	-	-	3,377
44990 Principal-PUTW2	-	-	3,917
TOTAL	17,437	16,365	70,450
Notes Receivable - Long Term	595,871	611,654	566,056
21900 BEG. OTHER CURRENT LIABILITIES	309,229	289,450	337,462
AVAILABLE FUNDS	327,183	919,120	974,468
EXPENDITURES			
58120 INDUSTRIAL DEVELOPMENT			
202 Handling Charges & Admin.	13,521	13,000	15,524
331 Legal Services	-	176	-
355 Travel	-	784	500
599 Other Charges	918	1,642	1,000
799 Other Capital Outlay	-	-	150,000
TOTAL	14,439	15,602	167,024
Notes Receivable - Long Term	595,871	611,654	566,056
Adjustments	(7,511)		
21900 END. OTHER CURRENT LIABILITIES	305,233	903,518	807,444

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 9th 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 \$16,700. 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.

Fund 364 District Attorney General

Cash calculation of fund

6/30/2017	Current Cash	28,198	
	Receivables	845	
	Total Anticipated Funds	29,043	
	Anticipated Encumbrances	-	
	Liabilities	(2,751)	
	Total Anticipated Expenditures	(2,751)	
	Rest/Comm/Assign	26,292	
6/30/2018	Total Equity	26,292	

Fund Balance calculation from 6/30/16 audit

7/1/2016	Rest/Comm/Assign	26,134	
	Total Fund Balance	26,134	
	Revenue Posted	17,265	
	Anticipated Revenue	-	
	Total Revenue	17,265	
	Expenditures	(17,109)	
	Encumbrances	-	
	Anticipated Expenditures	-	
	Total Expenditures	(17,109)	
	Rest/Comm/Assign	26,290	
6/30/2017	Total Equity	26,290	

Tax Rate: 0.00

7/1/2017	Beginning Fund Balance	26,290	
	Estimated Revenues	25,500	
	Estimated Expenditures	(16,700)	
6/30/2018	Ending fund balance	35,090	Effect on Fund Balance: 8,800
	FB % of expenditures	210%	
	FB Policy:	Cash Flow Available	

DISTRICT ATTORNEY GENERAL

Fund 364 -- Fiscal Year Ending June 30, 2018

	Audited Actual 2015-2016	Unaudited Actual 2016-2017	Approved Budget 2017-2018
REVENUE			
FEES			
42160 District Attorney General Fees	1,738	1,359	2,500
42360 District Attorney General Fees	4,563	4,233	8,000
42620 Officers Cost	708	811	-
42760 District Attorney General Fees	7,659	8,322	15,000
42990 Other Fines	157	2,441	-
TOTAL	<u>14,825</u>	<u>17,166</u>	<u>25,500</u>
NON RECURRING ITEMS			
44570 Contributions and Gifts	-	99	-
TOTAL	<u>-</u>	<u>99</u>	<u>-</u>
RESTRICTIONS			
34520 Restricted for Administration of Justice	26,028	26,134	26,291
TOTAL AVAILABLE FUNDS	<u>40,853</u>	<u>43,399</u>	<u>51,791</u>
EXPENDITURES			
53600 DISTRICT ATTORNEY GENERAL			
140 Salary Supplements	-	-	-
307 Communication	2,313	1,710	2,500
320 Dues & Memberships	-	-	-
348 Postal Charges	-	-	-
349 Printing, Stationary & Forms	764	1,479	1,500
351 Rentals	-	-	-
355 Travel	1,152	1,992	1,000
399 Other Contracted Services	-	-	-
422 Food Supplies	-	-	-
431 Law Enforcement Supplies	169	718	-
435 Office Supplies	3,387	1,387	5,000
451 Uniforms	478	-	1,000
499 Other Supplies & Materials	5,301	9,129	5,000
508	-	251	-
510 Trustee's Commission	185	175	300
524 Inservice Staff Development	-	138	-
599 Other Charges	347	129	400
TOTAL	<u>14,096</u>	<u>17,108</u>	<u>16,700</u>
Adjustments/Purchase Orders	(623)	-	-
34520 RESTRICTED FOR ADMINISTRATION OF JUSTICE	<u>26,134</u>	<u>26,291</u>	<u>35,091</u>

Appendix

Financial Policies

Fund Balance

Policy

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

Objectives:

1. Provide an educational briefing: defining the fund balance, the purpose of the fund balance and recommended fund balances needed in various county operational, debt service, special revenue, capital outlay, enterprise, and agencies' funds
2. Allow decisions to be transparent
3. Provide a medium in which fund balance management decisions can be made
4. Outline steps to be taken to reach an optimal fund balance, if an optimal fund balance does not exist
5. Summarize the Fund Balance Policy

1. Educational Briefing

a. Fund Balance defined for this policy: Fund Balance shall be defined as all equity balances of restricted, committed, assigned, and unassigned within a fund.

b. Purpose of Fund Balance:

- To maintain sufficient funds to cash flow operations during the year until revenue is received, such as property tax.
- To have emergency funds available due to revenue short falls or unanticipated expenditures/expenses.
- To have investment funds available in order to accumulate interest to provide operating interest earnings to support operations thus limiting the need for property tax revenue.
- To reflect financial stability and strength; thereby, portraying to the investment community the county's financial management strength and public investment security and low risk. Strong financial strength and stability should reflect a lower risk and thus lower interest rate for future debt issuance.

c. Fund balance needs for various funds shall be categorized as follows:

o 101 - General Fund -

The General Fund is heavily supported by property tax and, since property tax is not due until eight months into the fiscal year, must have a relatively high fund balance related to the appropriations in order to support cash flow needs. The fund balance should be sufficient to meet cash flow needs and available funds should also assist in investment planning, and is calculated at 35-45% of the current year appropriation.

- **131 - Highway Fund -**
The Highway Fund is heavily supported by monthly revenue from the State of Tennessee gasoline and motor fuel tax. The fund balance should be sufficient to meet cash flow needs and is calculated at 7-15% of the current year appropriation.
- **141 - General Purpose School Fund -**
See Fund Balance Policy adopted by Roane County Board of Education.

Debt Service Funds in General:

The County's number one priority is to insure that funds will be available for debt obligations. The county typically will have at least one (1) year of future payments as fund balance, thereby maintaining 100% fund balance to appropriation. The county further recognizes that as the debt service obligations are paid off the fund balance would be scheduled to fall below 100% and conversely as additional debt is being anticipated the fund balance should grow above 100%. Further, a healthy fund balance reflects management's commitment to fiscal responsibility and should provide the investment community assurance to purchase the county's debt and thereby a low risk and low interest rate. Further, fund balances can be used as investments, thereby, providing operational revenue for the county.

- **151 - General Debt Service Fund –**
The General Debt Service Fund is the primary fund used for the depository of monies to pay for county debt. The fund can be used for Education Debt Service and does include certain education debt repayment. The General Debt Service Fund shall have an optimal fund balance between 50-150%, typically around 100%.
- **152 – Rural Debt Service Fund –**
The Rural Debt Service Fund is used to pay for educational indebtedness where the debt proceeds were used only for the Roane County Schools, excluding Harriman's and Oak Ridge's sharing of proceeds and repayment of debt. Taxpayers within the cities of Harriman and Oak Ridge do not pay for the debt retirement in the fund. Since the Harriman School System merged with the county system this fund will no longer be used for future debt. The expenditure for debt incurred prior to Harriman/Roane County Schools merger is the only debt within this fund. The fund balance should be sufficient to meet the needs of the fund and be structured to decline over the remaining years of indebtedness and approach zero by the end of the debt term.
- **156 – Education Debt Service Fund –**
The Education Debt Service Fund shall be used to pay current and future education debt issued by Roane County where the proceeds of new debt are not shared with the City of Oak Ridge, nor are the residents of Oak Ridge taxed for the repayment of the debt. This debt service fund should typically have 100% fund balance and could anticipate growing if new school capital projects are scheduled which would require debt funding. The fund balance shall be used for cash flow, investments, and portray to the investment community the county's financial management plans. The optimal fund balance is between 50-150%, typically around 100%.

- **Other Special Revenue Funds –**
Other Special Revenue Funds should have sufficient fund balance to support cash flow needs. These funds' fund balances could be as low as 10% and exceed 100% due to the nature, use, and total appropriation of the fund. These fund balances shall be monitored and discussed annually with the Budget Committee as the respective funds are recommended to the County Commission.

- **Capital Projects Funds –**
There are three capital project funds used by Roane County:
 - The 171 General Capital Project Fund for various capital improvements of the General Fund and certain special revenue funds. (The 171 General Capital Project Fund further will have restrictions established by state law which can only be used as specified in state law.)
 - The 176 Highway Capital Project Fund for highway projects.
 - 177 Education Capital Project Fund for Roane County school projects.

The fund balance in each of the funds shall be sufficient for cash flow purposes. Further the funds shall be allowed to accumulate fund balances for planned and anticipated future capital investments.

- **Enterprise Fund –**
As of 2011 Roane County operates the 204 Wastewater Treatment Enterprise Fund. The fund balance shall be sufficient for cash flow purposes and shall set aside funds for future capital replacement or expansion needs. This fund is managed by the Roane County Board of Public Utilities. Debt that is issued and repayment of such debt is the responsibility of the Roane County Board of Public Utilities.

- **Agency Funds –**
Agency Funds are funds in which the county performs accounting services but the decision of use of the money falls outside county appropriations control. Fund balances in these funds are only for cash flow needs and expenditures/expenses are prohibited if the cash is not available. Certain funds may have additional control of operation which regulates their respective balances.

2. Decisions shall be transparent

The County Budget Committee shall recommend an annual budget to the County Commission. The annual budget shall reflect the operational activity of the county and have an Operational Statement filed with the annual budget. The County Commission's deliberation on the annual budget shall consider the Operational Statement in the adoption of the annual budget. The Operational Statement shall become a part of the annual budget. The process for adoption of the annual budget shall be a public record and all meetings shall be public meetings.

3. Method in which the Fund Balance Decisions shall be made

The management of the fund balances shall be transparent to the Commission and the public by the annual publication of an Operational Statement for each of the county funds. The Operational Statement shall reflect: **Estimated Beginning Fund Balance plus Estimated Revenue less Appropriation equals Estimated Ending Fund Balance.**

The estimated beginning fund balance shall be estimated during the annual budget process and shall be continuously reviewed for each fund until the budget is adopted and/or the fiscal year end is closed. After the fiscal year end is closed, the operational statement shall be recalculated reflecting the ending fund balance closing (prior year), which is the beginning fund balance for the new budget. After the annual audit is complete, the operational statement is again updated with the audited fund balance (prior year).

During the adoption of the annual budget, calculation shall be made comparing the percentage of Estimated Ending Fund Balance (for the proposed new year) with the proposed appropriation. This calculation shall be compared to the policy for compliance. Any variance outside of this policy shall be noted and explained and outline the reasoning for the variance and any proposal to comply with the policy.

Attachment A notes an example of an Operational Statement and Fund Balance percentage.

4. Steps To Be Taken If Fund Balance is Not Optimal

The Budget Committee and County Commission's action on the fund balance, which may be higher or lower than the policy, shall be set out as follows:

- If the fund balance is lower than the stated policy the budget should consider increasing revenue or reducing appropriations to adjust the fund balance into an acceptable range. In the event the fund balance is in the Debt Service Fund, the policy should consider whether the Debt Service Fund anticipates future increases or decreases in annual appropriations before adjustments to revenues are made. Explanations should state why the fund balance should be increased or decreased.
- If the fund balance in the General Fund, Highway Fund, or General Purpose School Fund is greater than the stated optimal fund balance policy then the monies greater than the optimal fund balance should be used for capital expenses and possibly transferred to the respective capital project fund for capital improvements.

Revised with Adoption of Resolution #07-12-07
Original Resolution #04-11-32

5. Summary of Fund Balance

- 101 General Fund between 35 – 45% of proposed appropriation
- 131 Highway Fund between 7 – 15% of proposed appropriation
- 151 General Debt Service Fund between 50 – 150% of proposed appropriation
- 152 Rural Debt Service Fund is declining to zero at the year of last payment because debt will no longer be issued and paid out of this fund 0-100%
- 156 Education Debt Fund Balance between 50 – 150% of proposed appropriation
- All Other Special Revenue Funds – specifically noted during budget deliberation 10-100%
- Capital Project Funds – cash flow and proposed future scheduled projects – reviewed and discussed annually
- Enterprise Fund – cash flow and capital projects – reviewed and discussed annually
- Agency Funds – cash flow, and at request of agency

Capital Policy

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

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

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

Objectives:

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

This Policy References:

- Resolution #10-99-05- Fixed Assets
- Various Resolutions noted in Section 4 and 5.
- Attachment A- Highway and Education Thresholds for Capital Planning
- Attachment B- Position Statement November 2010- Purchase of Replacement Schedule Assets
- 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 March 1 their respective capital asset request

County Executive shall:

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

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

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

County Commission shall:

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

Capital Plan responsibilities for Highways

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

Capital Plan responsibilities for Education

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

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

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

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

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

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

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

- Project name
- Accounting entity sub fund or project fund reflecting
Balance Sheet

Project Budget Remaining

Statement of Revenues and Expenditure against remaining project budget

Statement of Revenue and Expenditures for the entire project

- Time calendar or Gantt chart for project scheduling

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

4. Revenue Streams to support capital projects

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

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

5. Accounting plan establishing and maintaining creditability for capital management

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

- Establishment of a BAL account to receive annual property tax for funding new projects (assets) and replacement schedule assets (i.e. vehicles) with the annual revenue being distributed to various sub fund annually as recommended by the Budget Committee.
- Shifting of Debt Service Revenues (Property Tax) to Capital Projects Funds. Debt Service Funds are adequately funded and annual Debt Fund payment are declining as debt is being paid off. This practice allowing a more level tax rate when adoption of Debt and Capital Tax Rates. Example would be General Debt Tax of \$0.14 and Capital Tax of \$0.05 equaling a total of \$0.19. The debt

could be reduced \$0.05 increasing the Capital fund by \$0.05. Total taxes for Debt and Capital would remain the same of \$0.19. (must still comply with debt policy).

- Projects established as of the 2018 Budget subject to change annually as follows:
 - AMB – Specifically for the purchases of Ambulances and for facility improvements

❖ **For General Capital Project Fund 171 (cont.)**

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

For Highway Capital Project Fund 176

- BAL – Receive property tax revenue to be distributed to other sub funds and to account for Highway facility improvements
- BRG – Support for the County's 93 Bridges
- EQT – Equipment replacement

- CCB – Specifically for the Caney Creek Bridge
- PCR – Specifically for the Popular Creek Road

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

Attachment A

Highway and Education Thresholds for Capital Planning

Highway Capital Threshold and Discussion

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

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

Education Capital Threshold and Discussion

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

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

Attachment B

Date: November 2010

Position Statement: Purchase of Replacement Scheduled Capital Assets:

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

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

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

Items that would be considered scheduled replacement assets:

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

Background:

- **Computers/Radios:** Roane County had historically purchased computers/radios from operations but within the last number of years began the program of issuing capital outlay notes for these assets. Some of these notes appear to be re-funded with longer term notes and as such, it is speculated that some debt could now exceed the asset's useful life. Our position is to no longer issue debt on computer and radio replacements and never issue debt for longer than an asset's useful life.
- **Sheriff's patrol cars:** The Sheriff's patrol cars have been purchased from operations, capital outlay notes, and in more recent years, on lease agreements. Our position is that lease agreements to purchase scheduled replacement assets should never be used and in reviewing the Roane County audit over a number of years, the imputed interest rates on leases have always exceeded the going interest rates on traditional loans available to county governments. Further, since a set number of Sheriff's patrol cars are replaced each year, the county should develop a financial position and policy that these assets are purchased either from operations or a capital fund and no debt be issued to purchase these assets.
- **Ambulances:** Ambulances have been purchased from both operations and capital outlay notes in the past. Since ambulances costs and service rates are set as a part of the Ambulance Operations Budget, sufficient funds should be available to purchase ambulances from operations or capital sub fund.

- **School Buses:** School Buses have been purchased using three-year capital outlay notes since at least in the early 80's. This practice was due to: (1) the county operated a transportation system for both the Roane County Schools and the Harriman City Schools, and (2) the county could issue capital outlay notes and have a county-wide property tax to repay this indebtedness, but proceeds of the original debt issuance did not have to be shared with the Oak Ridge City School System.

Changes to this practice of operating and financing school buses changed the reasoning, logic, and the need to purchase school buses by capital outlay notes. What changed was: (1) Harriman City School System became a part of the Roane County School System, and (2) a local Chancellor ruled that future issues of capital outlay note proceeds would have to be shared with a city school system. The financial and operational reasoning for capital outlay notes issued now does not exist.

Positions:

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

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

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

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

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

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

The Problem – "Rolling Debt":

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

The Solution:

Roane County Capital Policy
Amended with Adoption Resolution # 09-12-26
Re-adoption Resolution # 05-17-12

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

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

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

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

Summary of Positions:

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

6. The practice of “rolling debt” should be stopped.

Debt Policy

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

Objectives:

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

This policy references:

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

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

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

Potential Financing Methods:

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

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

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

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

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

The reasons for prohibiting Tax Increment Financing are:

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

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

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

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

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

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

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

Annual Debt Report

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

The annual report shall contain at a minimum:

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

Annual Debt Budgets

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

New Debt Issuance report

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

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

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

For internal borrowing:

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

For external borrowing:

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

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

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

Cost of Issuance of New Debt

Roane County shall:

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

4. Hiring Professional Assistance and Conflict of Interest Issues

Roane County shall:

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

Revised with adoption of Resolution #07-12-08

Original Resolution #03-11-23

- Require all professionals to disclose the estimated cost to the county of their respective services including “soft” costs or compensations in lieu of direct payments.
- Require the advisor to disclose all relationships (fees and payments) to any other transaction participant including “soft” costs or compensations in lieu of direct payments.
- Require all professionals to enter into an engagement letter related to their proposed services, cost, and disclose any potential conflict of interest.
- Understand that Roane County bears sole responsibility for the development, adoption, and implementation of this policy, even when using professional assistance.
- Ensure that any legal or financial advisor may not privately bid on an issue for which they are, or have been, providing advisory services for the issuance.

5. Establish Requirements and Decision Making Checklist for New Debt or Refinancing of Current Debt

Certain requirements must be met prior to the issuance of new debt. The requirements used as a checklist prior to issuing additional debt are as follows:

- Annual Debt Report completed on existing debt. **Section 2**
- Specific Issue Report which reflects the impact on the multi-year budget, if any, with the new debt. **Section 3**
- Borrowing only for assets in the current Capital Outlay Plan or in emergency situations.
- Borrowing for major assets as outlined in the Capital Project Policy.
- Borrowing for medium assets as outlined in the Capital Project Policy where the assets are for emergencies or in cases that have been noted for borrowed funds in the Capital Outlay Plan.
- Amortization schedule will not exceed the useful life of the asset.

- Amortization schedule uses the straight-line method of repayment or wrapping principal which does not exceed 3 years. Any other repayment schedule must be approved by the comptroller's office in writing and fully disclose the additional interest cost compared to straight-line repayment. **Section 3**
- Compare the proposed repayment schedule with the straight-line method noted whether the new debt has an advanced repayment schedule, straight-line or back loaded schedule. **Section 3**
- Compare at least two proposals of issuances cost and estimated interest rate cost.
- Leases can be used only in very limited cases and where there is an imputed interest rate, amount, and term of the lease which is stated on the face of the document.
- Consider variable debt in the county's overall debt management plan. The county recognizes that the Trustee has investments from month to month which earn interest. Roane County also understands that the Trustee's investment interest rates fluctuate over time and the interest rate earning and interest rate debt expense should move in concert; therefore, Roane County will calculate and project the available idle funds based on fund balances. Roane County will consider that variable debt for the same amount of the invested fund should not impact the percentage of variable verse fixed rate indebtedness.
- Consider having the variable rate debt equal to the Trustee's invested idle funds, at minimum.
- Consider having variable rate debt which would not exceed 30% of total indebtedness; however, Roane County will consider the current debt market and anticipated direction of future interest rates before selecting variable rate instruments.
- In the event of variable rate debt, Roane County shall set aside an amount above the variable rate to protect the county in the event of an upswing in interest rates. Roane County shall budget at least 3% above the variable rate on the initial issuance.
- In the case of refinancing, an analysis report shall be provided which fully explains the reasons for the refinancing and the net savings and costs of the refinancing which will include not only interest charges but also the fees associated with the transaction.
- Ensure that refinanced debt will not exceed the associated asset's useful life.
- Ensure that no debt is issued which engages in interest swap agreements or complex financing arrangements.

Revised with adoption of Resolution #07-12-08

Original Resolution #03-11-23

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

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

6. Debt Tax and Capital Fund Tax-Balancing

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

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

Bench Marks

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

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

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

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

*....And More
Statistics*

...AND MORE STATISTICS

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

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

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

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

Tax/Fee	Collected by	Time Frame
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 2017-2018

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
\$ 1,316,000 has been appropriated and allocated for county road purposes from
Fiscal Year 2017-2018 local revenue sources as compared to \$ 4,310,006 that
represents the average of the most recent five (5) years of local revenue sources
appropriated and allocated for county road purposes.

Ron Woody
Signature and Title

8/29/17
Date

[Signature]
Signature and Title

8/29/17
Date

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

Worksheet- Highway Certification
for
Roane County

I. Average	2012-13	2013-14	2014-15	2015-16	2016-17	Total
Property/In-lieu Taxes	1,245,008	1,223,254	1,218,769	1,252,481	1,274,804	6,214,316
Interest and Penalty	7,618	6,959	7,331	9,662	7,679	39,249
Mineral Severance Tax	54,290	58,992	49,004	89,139	45,042	296,467
Total Local Revenues	1,306,916	1,289,205	1,275,104	1,351,282	1,327,525	6,550,032
5 Year Average	Divided by 5 =					1,310,006
II. Current Year Appropriation 2017- 2018						
Property/In-lieu Taxes		1,269,000				
Interest and Penalty		7,000				
Mineral Severance Tax		40,000				
Total Local Revenues		\$ 1,316,000				

Roane County
Schedule of Outstanding Debt
Fiscal Year 2018

	305,000 7,300,000	1,245,000 Loan Name	Authorized and Unissued	Amount Outstanding at 06/30/17	Payment Fund	FY 2018 Debt Service Payments		
						Principal	Interest	Total Debt Service
Other Loans Payable								
Public Improvement - Blount Co. PBA B-13-A			\$ 1,750,000	\$ -	Refinanced to GOB			\$ -
Public Improvement - Blount Co. PBA B-20-A			\$ 750,000	\$ 750,000	General Debt 151		\$ 35,438	\$ 35,438
Energy Efficient Incentive School Loan			\$ 558,217	\$ 273,687	General Purpose School Fund reimb To 151	\$ 59,724		\$ 59,724
Energy Efficient Incentive School Loan			\$ 385,910	\$ 221,894	General Purpose School Fund reimb To 151	\$ 38,592		\$ 38,592
State Revolving Loan Fund, 2011			\$ 4,468,000	\$ 4,178,735	Waste Water Fund 204	\$ 192,912	\$ 75,786	\$ 268,698
TOTAL LOAN AGREEMENTS:			\$ 7,912,127	\$ 5,424,316		\$ 291,228	\$ 111,224	\$ 133,754
GO Bonds								
General Obligation Refunding Bonds, Series 2008A			\$ 9,975,000	\$ 540,000	Refinanced partial General Debt 151	\$ 40,000	\$ 237,758	\$ 277,758
General Obligation Refunding Bonds, Series 2017A			\$ 9,770,000	\$ 9,770,000	General Debt 151	\$ 200,000	\$ 204,155	\$ 404,155
General Obligation Refunding Bonds, Series 2017B			\$ 1,470,000	\$ 1,470,000	General Debt 151	\$ 200,000	\$ 30,177	\$ 230,177
General Obligation Refunding Bonds, Series 2008B			\$ 7,410,000	\$ 5,575,000	General Debt 151	\$ 1,525,000	\$ 246,586	\$ 1,771,586
General Obligation Refunding Bonds, Series 2009A			\$ 5,628,497	\$ 2,344,549	General Debt 151	\$ -	\$ 97,121	\$ 97,121
General Obligation Bonds, Series 2009A			\$ 2,696,503	\$ 1,130,451	General Debt 151	\$ -	\$ 46,529	\$ 46,529
General Obligation Refunding Bonds, Series 2010A			\$ 3,810,000	\$ 1,104,295	General Debt 151	\$ 210,000	\$ 52,202	\$ 262,202
General Obligation Bonds, Series 2010A			\$ 3,185,000	\$ 805,705	General Debt 151	\$ 100,000	\$ 16,894	\$ 116,894
Rural School Refunding, Series 2010B			\$ 1,180,000	\$ 200,000	Rural Debt 152	\$ 100,000	\$ 6,250	\$ 106,250
Rural School Refunding, Series 2014			\$ 11,435,000	\$ 7,800,000	Rural Debt 152	\$ 1,350,000	\$ 219,180	\$ 1,569,180
Rural School Refunding, Series 2008C			\$ 1,600,000	\$ 425,000	Education Debt 156	\$ 145,000	\$ 21,250	\$ 166,250
Rural School Refunding, Series 2009B			\$ 1,325,000	\$ 420,000	Education Debt 156	\$ 135,000	\$ 14,420	\$ 149,420
General Obligation Bonds, Series 2010A			\$ 305,000	\$ 105,000	Waste Water Fund 204 to 151	\$ 35,000	\$ 3,325	\$ 38,325
TOTAL GO BONDS:			\$ 59,790,000	\$ 31,690,000		\$ 4,040,000	\$ 1,195,847	\$ 5,235,847
Revenue Bonds								
Water and Sewer Revenue and Tax, Series 2000			\$ 620,000	\$ 491,421	Waste Water Fund 204	\$ 12,232	\$ 23,095	\$ 35,327
TOTAL REVENUE BONDS:			\$ 620,000	\$ 491,421		\$ 12,232	\$ 23,095	\$ 35,327

Debt Service By Fund			
	Principal	Interest	Total Debt Service
General Debt 151	\$ 2,408,316	\$ 970,185	\$ 3,378,501
Rural Debt 152	1,450,000	225,430	1,675,430
Education Debt 156	280,000	35,670	315,670
Water & Sewer	205,144	98,881	304,025
Total	\$ 4,343,460	\$ 1,330,166	\$ 5,673,626

Debt Service By Function 2018			
	Principal	Interest	Service
General	\$ 1,735,000	\$ 442,438	\$ 2,177,438
Roads and Bridges	\$ 100,000	\$ 16,894	\$ 116,894
Industrial Development	\$ 400,000	\$ 269,770	\$ 669,770
Schools	\$ 1,828,316	\$ 261,100	\$ 2,089,416
Sewerlines	\$ 240,144	\$ 102,206	\$ 342,350
Roane County Jail	\$ 40,000	\$ 237,758	\$ 277,758
Total	\$ 4,343,460	\$ 1,330,166	\$ 5,673,626

General Fund Balance and Recommended Range 2008-2017

