

Budget

Fiscal Year
2022 - 2023



Roane County, Tennessee

ROANE COUNTY BUDGET

2022-2023 FISCAL YEAR

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General Information

Roane County

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

Roane County is home to inviting waterways, opportunities for adventure and relaxing getaways. Whether you live or vacation here, you'll enjoy fun family festivals, toe-tapping music, the beautiful Watts Bar Lake with its world-class fishing, history that changed our world and delightful historic towns.

Our History:

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

In the late 1700's, hunter Peter Avery was commissioned by the mother state of North Carolina to blaze a trail through the wilderness. The trail became known as the Avery Trace. Early settlers found rich pasture land surrounded by mountains and rivers in the area that is today Roane County. The Avery Trace, replaced by Interstate 40, makes Roane County easily accessible to many major metropolitan areas and within a day's drive to 75% of the U.S.

Kingston is the county 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; the Historic Roane County Courthouse, one of only 7 antebellum courthouses in the state; and the location for the county's largest and longest-running festival – Smokin' the Water on July 4th.

Harriman was a planned community mapped out in a grid pattern at the end of 1890 known as the Town that Temperance built. The name came from a Union general in the Civil War who

observed that the location would make a remarkable town. Explore the Cornstalk Heights Historic District, with 100+ Victorian homes, many on the National Register of Historic Places, the restored art-deco Princess Theater, and Carnegie Library.

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

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 Oak Ridge National Laboratory, located in Roane County, has become one of the nation's premier national laboratories on the cutting edge of technology. Recently, the Oak Ridge area of Roane County has become popular with "new nuclear" companies wanting to locate near the lab.

Oliver Springs was established in 1930, after a natural mineral spring began drawing visitors from near and far. Named after the town's first postmaster, the town is also known for the location of the movie "October Sky." Today, it is popular with visitors who come to venture up to Windrock Mountain to ride the trails and attend concerts.

Education:

Employing 1,000's of engineers, scientists and 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.

Roane County Schools operates five high schools: Harriman, Kingston, Midway, Oliver Springs and Rockwood; as well as a multitude of elementary and middle schools. In addition, Roane County has several private schools and post-secondary schools.

The Tennessee College of Applied Technology (TCAT) at Harriman provides technical skills instruction as part of the Tennessee Board of Regents' system of higher education. Working closely with Roane County Schools, there are a number of Career Technical Educational opportunities for Roane County's students.

Roane County students can earn associate degrees or complete two years towards bachelor's degrees at Roane State Community College, with its home campus located in Harriman and a multitude of branch campuses across East and Middle Tennessee. Harriman's campus is also home to the Henry/Stafford East Tennessee Agricultural Exposition Center, with agricultural events nearly every weekend; the O'Brien Theater, a performing arts theater; and the Tamke-Allan Observation and Environmental Center.

The Michael Dunn Center offers school services, vocational training, and 24-hour residential support for students with developmental disabilities.

The Education Matters program brings together educational institutions and Roane County businesses and industries to create workforce curriculum and provide students with hands-on experience. 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 a day's drive of 75% of key U.S. markets, the county lies within a day's drive of two-thirds of the U.S. population.

In 2021-2022, Roane County's three Select TN Certified Sites sold, along with several other parcels. A newly constructed spec building, business expansion and new industry are making Roane County their new home.

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.

Enjoy Roane:

Explore more than 60 miles of hiking and biking trails. Satisfy your curiosity about what lies within Manhattan Project National Historical Park in the Secret City of Oak Ridge and learn how more than 75,000 people quietly assembled to create a workforce and a town that didn't appear on any map. Explore Tennessee's only colonial-era fort reconstructed on its original site overlooking the confluence of the Tennessee, Clinch, and Emory rivers. Roane County was also one of the five pilot communities on the Tennessee RiverLine, a multi-modal trail system similar to the Appalachian Trail on water.

Spend summer days paddleboarding or cruising on a pontoon on the 39,000-acre Watts Bar Lake that offers more than 700 miles of scenic shoreline. Enjoy events year-round, from fireworks to fire breathing, classic cars to classic films, and races of all kinds! Music can be heard many nights, from bluegrass to show tunes and singer/songwriters to local bands. Take a trip to any of our downtowns and spend time browsing through antiques and specialty shops, and enjoy old-fashioned soda fountains.

Relax where New England architecture meets East Tennessee natural beauty at the peaceful Whitestone Inn, a sanctuary for the soul. Camp on the water's edge at Riley Creek Campground, Caney Creek RV Resort or Soaring Eagle Campground. Rent a private lakeside cabin or home.

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. To learn more about Roane County and what there is to do visit RoaneAlliance.org and VisitRoane.com or call 865-376-2093.

**Information submitted by Pam May, President/CEO, The Roane Alliance, September 12, 2022*

County Officials

Roane County's Elected and Appointed Officials

County Commission

District 1 Chris Lehman
District 1 Ron Berry
District 1 Randy Kirby
District 2 Brad Goss
District 2 Greg Ferguson
District 2 Junior Hendrickson
District 3 Ben Gann
District 4 Charlotte Bowers

District 4 Lance Duff
District 5 Mike Hooks
District 6 David Bell
District 6 Ben Wilson
District 6 David Brackett
District 7 Shannon Hester
District 7 Travis Parks

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

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

Appointed Officials

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

Russell Jenkins
Shannon Conley
Connie Cook
Charles Holiway
Lynn Farnham
Gene McClure
Tim Suter

Department Heads

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

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

Board of Education

District 1 Larry Brackett (Chairperson)
District 1 Michael "Brillo" Miller
District 2 Diane Tate
District 2 Danny Wright
District 3&4 Sam Cox

District 3&4 Jessica Hunsaker
District 5&6 Nancy Hamilton
District 5&6 Kristy Oran
District 5&6 Victor "Vic" King
District 7 Nadine Jackson

Roane County Commissioners
September 1, 2022 - August 31, 2026

District 1

Chris Lehman
100 Eagle Furnace Drive
Rockwood TN 37854
865-776-6191

Ron Berry

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

Randy Kirby

111 Kirby Lane
Rockwood TN 37854
865-394-0806

District 2

Brad Goss
1968 Ruritan Rd
Harriman, TN 37748
bgoss101@gmail.com

Greg Ferguson

119 Duncan Hollow Rd
Harriman, TN 37748
865-740-7705

Junior Hendrickson

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

District 3

Ben Gann
816 Dickey Valley Rd
Harriman, TN 37748
250-9534

District 4

Charlotte Bowers
12 Newhope Lane
Oak Ridge TN 37830
865-591-6189

Lance Duff

1098 W. Outer Rd
Oak Ridge TN 37830
865-621-2647

District 5

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

District 6

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

Ben Wilson

148 Pineview Drive
Kingston TN 37763
414-5328

David Brackett

1738 James Ferry Rd
Kingston TN 37763
865-617-3577

District 7

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

Travis Parks

184 Paint Rock Creek Rd
Philadelphia TN 37763
865-387-8325

Roane County Schools
2022 - 2023
Board Members

<u>NAME</u>	<u>DISTRICT</u>	<u>ADDRESS</u>
Cox, Sam	Oliver Springs	2478 Old Harriman Hwy. Oliver Springs 37840
Jackson, Nadine	Midway	605 Mans Hollow Road Kingston 37763-6719
Brackett, Larry	Rockwood	227 Scott Circle Rockwood 37854
Hamilton, Nancy	Kingston	2623 Lawnville Road Kingston 37763
Hunsaker, Jessica	Oliver Springs	104 Honeysuckle Lane Oliver Springs 37840
King, Vic	Kingston	612 Lawnville Road Kingston 37763
Miller, Mike "Brillo"	Rockwood	P.O. Box 522 411 N. Front Street Rockwood 37854
Oran, Kristy	Kingston	2426 Lawnville Road Kingston 37763
Tate, Diane	Harriman	315 Fiske Road Harriman 37748
Wright, Danny	Harriman	262 Harding Road Harriman 37748

ROANE COUNTY SCHOOLS
PRINCIPALS/ASSISTANT PRINCIPALS
2022 - 2023

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

*Assistant Principal

** Cafeteria

*** Fax Number

Revised 8/6/20

*Summary of
Current
Operations*

2023 Estimated Ending Fund Balance

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S
1	Operation of Fund/Fund Balance																		
2	DATE: 6/30/2022			Estimated	Estimated														
3				Restricted	Fund	Total								Est. Ending	End Fund Bal	Est. Fund	Official	Effect on	
4	FUND		FUND	Committed	Balance	Fund	Proposed	Transfer	Total Rev	Available	Proposed	Transfer	Total Exp	Rest./	with Rest/Com/As	Balance	Property	Fund Bal w/	Fund Bal.
5	NUM for Fis		TITLE	Assigned	07/01/22	Balance	Revenue	In	& Trans In	Funds	Expenditures	Out	& Trans Out	Comm./ Assign	6/30/2023	Unassigned	Tax	rest/comm/as	Policy Level
6	GENERAL FUND																		
7		101	GENERAL	5,013,488	7,997,378	13,010,866	19,366,846	-	19,366,846	32,377,712	22,755,479	1,400,000	24,155,479	6,617,693	8,222,233	1,604,540	0.74	(4,788,633)	54%
8																			
9	SPECIAL REVENUE FUNDS																		
10		116	SOLID WASTE	1,423,882	-	1,423,882	1,300,000	-	1,300,000	2,723,882	1,234,644	200,000	1,434,644	1,289,238	1,289,238	-	-	(134,644)	99.2%
11		118	AMBULANCE SERVICE	888,528	-	888,528	3,004,420	898,654	3,903,074	4,791,602	3,989,552	-	3,989,552	802,050	802,050	-	0.01	(86,478)	22.3%
12		121	FIRE & ANIMAL CONTROL	885,885	-	885,885	1,208,000	40,000	1,248,000	2,133,885	1,377,254	-	1,377,254	756,631	756,631	-	0.06	(129,254)	64.3%
13		122	SHERIFF DRUG CONTROL	84,202	-	84,202	47,000	-	47,000	131,202	83,480	-	83,480	47,722	47,722	-	-	(36,480)	100.9%
14		128	RECYCLING	1,381,379	-	1,381,379	1,127,426	-	1,127,426	2,508,805	1,350,026	-	1,350,026	1,158,779	1,158,779	-	0.03	(222,600)	102.3%
15		131	HIGHWAY/PUBLIC WORKS	3,070,956	-	3,070,956	4,129,861	-	4,129,861	7,200,817	6,135,226	370,993	6,506,219	694,598	694,598	-	0.10	(2,376,358)	47.2%
16																			
17	EDUCATION FUNDS																		
18		141	GENERAL PURPOSE SCHOOL	7,522,468	8,473,616	15,996,084	59,061,828	401,331	59,463,159	75,459,243	61,800,361	5,000,000	66,800,361	2,163,013	8,658,882	6,495,869	1.05	(7,337,202)	23.9%
19		142	SCHOOL FEDERAL PROJECTS	1,502,377	-	1,502,377	18,862,759	-	18,862,759	20,365,136	18,461,428	401,331	18,862,759	1,502,377	1,502,377	-	-	-	8.0%
20		143	SCHOOL CENTRAL CAFETERIA	2,259,461	-	2,259,461	4,598,500	-	4,598,500	6,857,961	4,648,500	-	4,648,500	2,209,461	2,209,461	-	-	(50,000)	48.6%
21		144	SCHOOL TRANSPORTATION	635,717	-	635,717	2,177,500	-	2,177,500	2,813,217	2,437,500	-	2,437,500	375,717	375,717	-	-	(260,000)	26.1%
22		146	EXTENDED SCHOOL PROGRAM	316,941	-	316,941	265,000	-	265,000	581,941	265,000		265,000	316,941	316,941	-	-	-	119.6%
23				-															
24	DEBT SERVICE FUNDS																		
25		151	GENERAL DEBT SERVICE	4,623,344	-	4,623,344	3,056,757	1,170,993	4,227,750	8,851,094	3,122,670	-	3,122,670	5,728,425	5,728,425	-	0.13	1,105,080	148.1%
27	OPERATIONAL FUNDS TOTAL			29,608,628	16,470,994	46,079,622	118,205,897	2,510,978	120,716,875	166,796,497	127,661,120	7,372,324	135,033,444	23,662,645	31,763,053	8,100,408	2.12	(14,316,569)	
28																			
29	CAPITAL PROJECTS FUNDS																		
30		171	GENERAL CAPITAL PROJECTS	13,130,702	-	13,130,702	7,047,114	1,246,954	8,294,068	21,424,770	9,080,496	1,585,608	10,665,804	10,758,666	10,758,666	-	0.06	(2,372,036)	123.1%
31		176	HIGHWAY CAPITAL PROJECTS	681,630	-	681,630	-	200,000	200,000	881,630	281,470	-	281,470	600,160	600,160	-	-	(81,470)	242.2%
32		177	EDUCATIONAL CAP. PROJECTS	7,386,652	-	7,386,652	2,879,200	5,000,000	7,879,200	15,265,852	13,656,198	-	13,656,198	1,609,654	1,609,654	-	0.22	(5,776,998)	54.1%
33																			
34	PROPRIETARY FUNDS																		
35		204	WASTEWATER TREATMENT**	4,288,007	-	4,288,007	1,502,000	-	1,502,000	5,790,007	2,668,842	-	2,668,842	3,121,165	3,121,165	-	-	(1,166,842)	160.7%
36		264	EMP. HEALTH INSURANCE	545,592	-	545,592	577,360	-	577,360	1,122,952	598,029	-	598,029	524,923	524,923	-	-	(20,669)	91.2%
37		266	WORKERS COMPENSATION	1,284,014	-	1,284,014	659,333	-	659,333	1,943,347	787,600	-	787,600	1,155,747	1,155,747	-	-	(128,267)	163.0%
38																			
39	TRUST AND AGENCY FUNDS																		
40		357	JUD. DIST. DRUG	289,035	-	289,035	261,700	-	261,700	550,735	443,346	-	443,346	107,389	107,389	-	-	(181,646)	65.2%
41		359	ECONOMIC & COMM. DEV.	923,124	-	923,124	33,600	-	33,600	956,724	160,600	-	160,600	796,124	796,124	-	-	(127,000)	574.8%
42		364	DISTRICT ATTORNEY GENERAL	26,238	-	26,238	14,700	-	14,700	40,938	11,700	-	11,700	29,238	29,238	-	-	3,000	224.3%
43			TOTAL FUNDS	58,163,622	16,470,994	74,634,616	131,180,904	8,957,932	140,138,836	214,773,452	155,349,401	8,957,932	164,307,033	42,365,711	50,466,119	8,100,408	2.40	(24,168,497)	
44	** ENTERPRISE FUND USES CASH BASIS RATHER THAN FUND BALANCE AMOUNT																		
45																			

Roane County Government
Real & Personal Property

27-Jun-22 All Others 121

	Countywide		(2022 Tax Levy)	(2021 Tax Levy)	Diff	Percent
	Tax	Rural	2023 BUDGET	2022 BUDGET		Change
REAL						
Oak Ridge	170,099,855		170,099,855	165,555,835	4,544,020	2.745%
Harriman	117,113,145		117,113,145	117,102,750	10,395	0.009%
Kingston	160,424,460		160,424,460	157,926,755	2,497,705	1.582%
Rockwood	81,714,820		81,714,820	79,314,840	2,399,980	3.026%
Oliver Springs	10,549,345		10,549,345	10,547,695	1,650	0.016%
Rural	<u>824,969,030</u>	<u>824,969,030</u>	<u>824,969,030</u>	<u>793,022,475</u>	<u>31,946,555</u>	<u>4.028%</u>
Total Real	<u>1,364,870,655</u>	<u>824,969,030</u>	<u>1,364,870,655</u>	<u>1,323,470,350</u>	<u>41,400,305</u>	<u>3.128%</u>

	Countywide		(2022 Tax Levy)	(2021 Tax Levy)	Diff	Percent
	Tax	Rural	2023 BUDGET	2022 BUDGET		Change
PERSONAL						
Oak Ridge	9,310,042		9,310,042	13,903,076	(4,593,034)	-33.036%
Harriman	5,074,846		5,074,846	6,205,806	(1,130,960)	-18.224%
Kingston	4,997,130		4,997,130	5,153,072	(155,942)	-3.026%
Rockwood	11,610,837		11,610,837	15,458,880	(3,848,043)	-24.892%
Oliver Springs	935,183		935,183	958,246	(23,063)	-2.407%
Rural	<u>22,902,149</u>	<u>22,902,149</u>	<u>22,902,149</u>	<u>26,252,149</u>	<u>(3,350,000)</u>	<u>-12.761%</u>
Total Personal	<u>54,830,187</u>	<u>22,902,149</u>	<u>54,830,187</u>	<u>67,931,229</u>	<u>(13,101,042)</u>	<u>-19.286%</u>
	1,419,700,842					

* LARGE COMPUTER SYSTEM

*

	Countywide		(2022 Tax Levy)	(2021 Tax Levy)	Diff	Percent
	2020 Utilities		2023 BUDGET	2022 BUDGET		
PUBLIC UTILITY						
Oak Ridge	3,097,957		3,097,957	2,638,196	459,761	17.427%
Harriman	4,843,593		4,843,593	4,899,842	(56,249)	-1.148%
Kingston	2,432,358		2,432,358	2,666,793	(234,435)	-8.791%
Rockwood	4,892,448		4,892,448	4,805,952	86,496	1.800%
Oliver Springs	931,015		931,015	882,734	48,281	5.469%
Rural	<u>27,257,352</u>	<u>27,257,352</u>	<u>27,257,352</u>	<u>26,430,708</u>	<u>826,644</u>	<u>3.128%</u>
Subtotal	<u>43,454,723</u>	<u>27,257,352</u>	<u>43,454,723</u>	<u>42,324,225</u>	<u>1,130,498</u>	<u>2.671%</u>
Total	<u>1,463,155,565</u>	<u>875,128,531</u>	<u>1,463,155,565</u>	<u>1,433,725,804</u>	<u>29,429,761</u>	<u>2.053%</u>

Divided by	100	14,631,556	8,751,285
Muliplied by	95%	13,899,978	8,313,721
Muliplied by	0.01	<u>139,000</u>	<u>83,137</u>

Numbers Used	<u>138,900</u>	<u>83,100</u>
--------------	----------------	---------------

See Note	0.923601	School ADA	128,288
	0.076399	Oak Ridge ADA	<u>10,612</u>
			138,900

Estimate

Value of Penny:	2021	2020	2019	2018	2017	2016	2015	2014
County Wide	136,200	136,400	120,000	120,000	119,000	118,000	118,000	120,000
Education Debt	106,725	105,690	105,400	105,400	104,500	104,000	103,000	104,000
Rural School Debt	-	-	94,000	94,000	94,000	93,000	92,000	94,000
Rural	80,342	79,400	71,000	71,000	71,000	69,000	68,000	70,000
RCSL/ADA	126,148	126,334	112,296	112,296	111,289	112,000	112,000	113,000
OR/ADA	10,052	10,066	7,704	7,704	7,711	6,000	6,000	7,000

1,463,155,565	Countywide
0	Harriman Incl.
875,128,531	Rural

ADA Percentages	
Roane County	0.9236
Oak Ridge City	0.0764
	<u>1.00</u>

95%

Fund Number	Fund Title	*Rural Tax Rate	**Inside 1 Tax Rate	Amount of Tax Levy	Variance Factor	Collection of Taxes
101	County General	0.74	0.74	10,827,351	541,368	10,285,984
118	Ambulance Service	0.01	0.01	146,316	7,316	139,000
121	Fire & Animal Control	0.06		525,077	26,254	498,823
128	Recycling Center	0.03	0.03	438,947	21,947	416,999
131	Highway/Public Works	0.10	0.10	1,463,156	73,158	1,389,998
141	G.P.S.(ADA .92616)	0.97	0.97	14,189,405	709,470	13,479,935
151	General Debt Service	0.13	0.13	1,902,102	95,105	1,806,997
171	General Capital Projects	0.06	0.06	877,893	43,895	833,999
177	School Capital Projects (ADA .921625)	0.20	0.20	2,973,018	148,651	2,824,367
356	Oak Ridge - Schools (ADA .073875)	0.10	0.10	1,463,156	73,158	1,389,998
Total		2.40	2.34	34,806,421	1,740,321	33,066,100

NEW ADA			
GPS		177	
0.9698	1.05*.923601	0.2032	.22*.923601
0.0802	1.05*.076399	0.0168	.22*.076399
1.05		0.22	
356			
0.097027			

Collection	
County General Fund 101	10,285,984
Special Revenue Funds 118-128	1,054,822
Highway Fund 131	1,389,998
School Fund 141	13,479,935
Debt Funds 151-152	1,806,997
Capital Funds 171-177	3,658,366
Oak Ridge Schools	1,389,998
	<u>33,066,100</u>

Roane County, Tennessee
 Calculation of the taxes levied on each city
 27-Jun-22

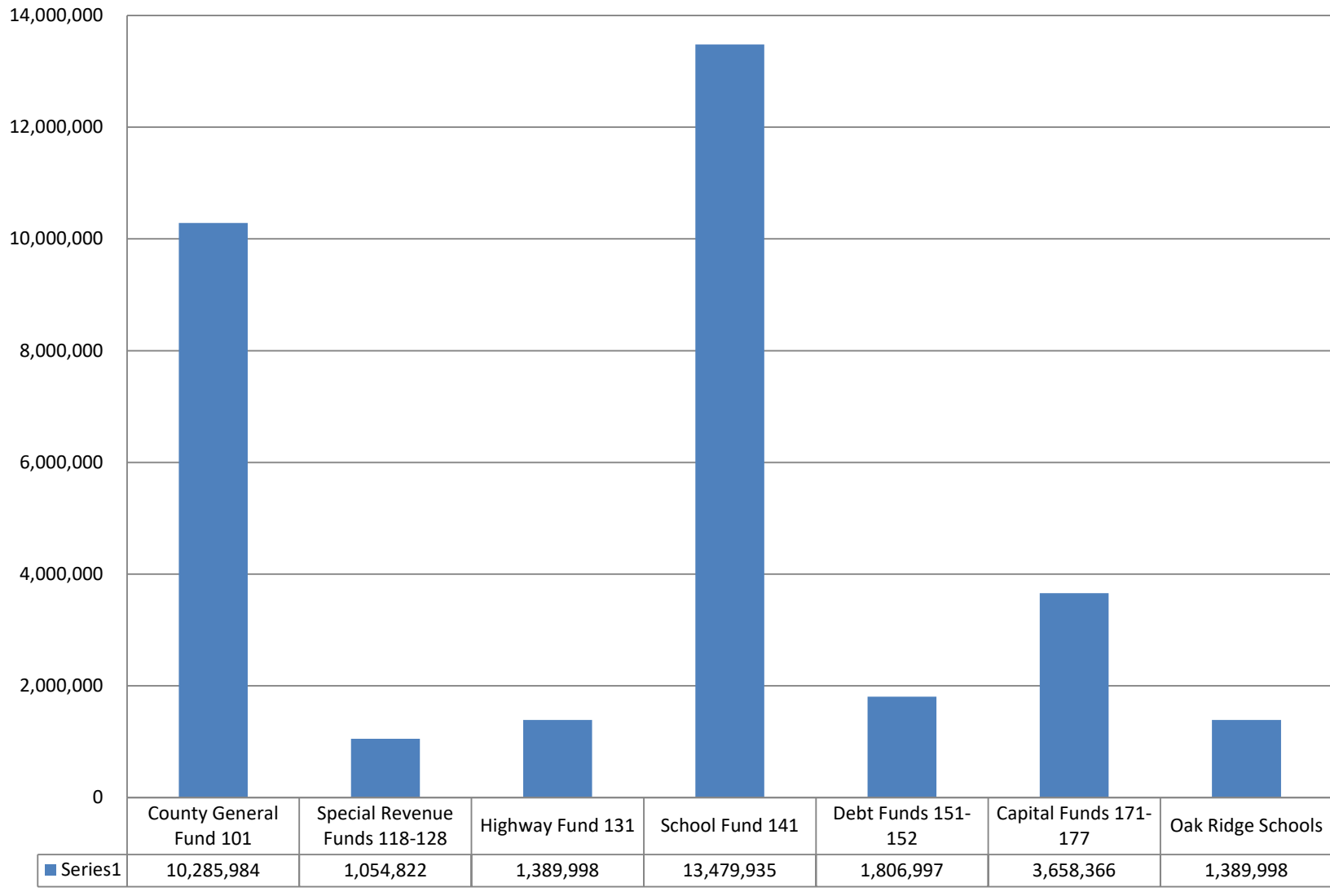
2020/2021

	Harriman	Oak Ridge	Kingston	Rockwood	Oliver Springs	Rural County	Totals
R & P	123,308,556	179,458,911	163,079,827	94,773,720	11,505,941	819,274,624	1,391,401,579
PSC	<u>4,899,842</u>	<u>2,638,196</u>	<u>2,666,793</u>	<u>4,805,952</u>	<u>882,734</u>	<u>26,430,708</u>	<u>42,324,225</u>
Total Assessed	128,208,398	182,097,107	165,746,620	99,579,672	12,388,675	845,705,332	1,433,725,804
	/ <u>100</u> /	/ <u>100</u> /	/ <u>100</u> /	/ <u>100</u> /	/ <u>100</u> /	/ <u>100</u> /	/ <u>100</u> /
	1,282,084	1,820,971	1,657,466	995,797	123,887	8,457,053	14,337,258
	x <u>0.01</u> x	x <u>0.01</u> x	x <u>0.01</u> x	x <u>0.01</u> x	x <u>0.01</u> x	x <u>0.01</u> x	x <u>0.01</u> x
Value of Penny	12,821	18,210	16,575	9,958	1,239	84,571	143,373
Est. Tax Rate	x <u>245.5</u> x	x <u>245.0</u> x	x <u>261.5</u> x	x <u>245.5</u> x	x <u>245.5</u> x	x <u>268.5</u> x	x <u>N/A</u> x
Tax Levy	<u>3,147,516</u>	<u>4,461,379</u>	<u>4,334,274</u>	<u>2,444,681</u>	<u>304,142</u>	<u>22,707,188</u>	<u>37,399,180</u>

2021/2022

	Harriman	Oak Ridge	Kingston	Rockwood	Oliver Springs	Rural County	Totals
R & P	122,187,991	179,409,897	165,421,590	93,325,657	11,484,528	847,871,179	1,419,700,842
PSC	<u>4,843,593</u>	<u>3,097,957</u>	<u>2,432,358</u>	<u>4,892,448</u>	<u>931,015</u>	<u>27,257,352</u>	<u>43,454,723</u>
Total Assessed	127,031,584	182,507,854	167,853,948	98,218,105	12,415,543	875,128,531	1,463,155,565
	/ <u>100</u> /	/ <u>100</u> /	/ <u>100</u> /	/ <u>100</u> /	/ <u>100</u> /	/ <u>100</u> /	/ <u>100</u> /
	1,270,316	1,825,079	1,678,539	982,181	124,155	8,751,285	14,631,556
	x <u>0.01</u> x	x <u>0.01</u> x	x <u>0.01</u> x	x <u>0.01</u> x	x <u>0.01</u> x	x <u>0.01</u> x	x <u>0.01</u> x
Value of Penny	12,703	18,251	16,785	9,822	1,242	87,513	146,316
Est. Tax Rate	x <u>234.30</u> x	x <u>226.00</u> x	x <u>234.30</u> x	x <u>234.30</u> x	x <u>234.30</u> x	x <u>247.09</u> x	x <u>N/A</u> x
Tax Levy	<u>2,976,316</u>	<u>4,124,678</u>	<u>3,932,773</u>	<u>2,301,224</u>	<u>290,893</u>	<u>21,623,551</u>	<u>35,249,434</u>
20-21 Tax Levy	2,976,316	4,124,678	3,932,773	2,301,224	290,893	21,623,551	35,249,434
19-20 Tax Levy	- <u>3,147,516</u> -	- <u>4,461,379</u> -	- <u>4,334,274</u> -	- <u>2,444,681</u> -	- <u>304,142</u> -	- <u>22,707,188</u> -	- <u>37,399,180</u> -
Difference	<u>(171,200)</u>	<u>(336,702)</u>	<u>(401,501)</u>	<u>(143,457)</u>	<u>(13,249)</u>	<u>(1,083,637)</u>	<u>(2,149,746)</u>

Roane County Budget Fy 2022-2023 Property Tax to support each fund



*Resolutions
&
Approvals*

RESOLUTION NO. 06-22-06B
IN THE COUNTY COMMISSION FOR ROANE COUNTY, TENNESSEE

A **RESOLUTION** fixing the tax levy in Roane County, Tennessee for the Fiscal Year beginning July 1, 2022

SECTION 1. BE IT RESOLVED by the County Commission of Roane County, Tennessee, assembled in session on the 28th day of June, 2022, that the combined property tax rate for Roane County, Tennessee, for the Fiscal Year beginning July 1, 2022, shall be 2.40 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 2.34 on each \$100.00 of taxable property within the corporate limits of the cities of Kingston, Oliver Springs, Harriman, Oak Ridge and Rockwood, which is to provide revenue for each of the following funds and otherwise conform to the following levies:

	Proposed	%	Rural	1 Inside
Fund	Expenditures	of Tax	Tax Rate	Tax Rate
Budgeted Value of the Penny			83,000	138,000
County General		30.83%	0.74	0.74
Solid Waste/Sanitation				
Ambulance Service		0.42%	0.01	0.01
Fire and Animal Control		2.50%	0.06	
Recycling Center		1.25%	0.03	0.03
County Road		4.17%	0.10	0.10
General Purpose Schools		43.75%	1.05	1.05
School Federal Projects				
School Cafeterias				
School Transportation				
Extended School Program				
General Debt Service		5.42%	0.13	0.13
Capital Projects Fund		2.50%	0.06	0.06
Education Capital Projects		9.17%	0.22	0.22
Wastewater Treatment				
Employee Insurance				
Workers Compensation				
Judicial Drug Enforcement				
Economic & Comm. Dev				
District Attorney General				
Other Funds (122,176)				
Total	0	100%	2.40	2.34
Prior Year			2.47	2.28

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

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.

RESOLUTION NO. 06-22-06B (continued)

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 28th day of June, 2022.

UPON MOTION by Commissioner **Hooks**, seconded by Commissioner **Hester**, the following Commissioners voted **Aye: Bell, Berry, Brashears, Cunningham, East, Gann, Hester, Hooks, Meadows, and Parkison. (10)**

The following Commissioners voted **No: Ellis, Ferguson, and Hendrickson. (3)**

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

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

APPROVED:

Sam M...
County Chairman

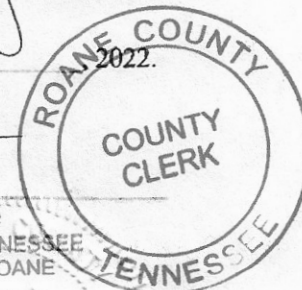
The foregoing resolution was submitted to the County Executive for his consideration this, the 29 day of June, 2022.

ATTESTED:

Beth G. Johnson
County Clerk

I approve /veto _____ the foregoing resolution this, the 30 day of June, 2022.

Paul Bailey
County Executive



Recommended by the Budget Committee

STATE OF TENNESSEE
COUNTY OF ROANE
Attest
Beth G. Johnson, County Clerk
Certified a true and
correct copy

2

Month June Day 30 Year 2022
By *A. Smith* D.C.

RESOLUTION NO. 06-22-05B

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, 2022 and ending June 30, 2023

SECTION 1. BE IT RESOLVED by the County Commission of Roane County, Tennessee, assembled on this 28th day of June, 2022 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, 2022 and ending June 30, 2023 according to the following schedule.

	<u>FY22</u>	<u>FY23</u>	<u>Variance</u>
101-COUNTY GENERAL FUND			
<u>General Government</u>			
County Commission	\$ 158,222	\$ 209,850	\$ 51,628
Board of Equalization	9,212	15,800	6,588
Beer Board	5,638	5,638	-
Budget and Finance Committee	12,566	13,495	929
Other Boards and Committees	43,280	43,355	75
County Executive	331,120	352,389	21,269
County Attorney	137,899	142,864	4,965
Election Commission	302,210	458,663	156,453
Register of Deeds	350,656	370,131	19,475
Planning & Zoning	90,478	97,839	7,361
Codes Compliance	489,738	516,400	26,662
Geographical Information System	148,394	129,878	(18,516)
County Buildings	590,018	609,867	19,849
Other General Administration	58,100	67,100	9,000
Preservation of Records	130,750	135,472	4,722
Risk Management	534,639	562,373	27,734
Total General Government	<u>\$ 3,392,920</u>	<u>\$ 3,731,114</u>	<u>\$ 338,194</u>
<u>Finance</u>			
Accounting and Budgeting	585,649	692,286	106,637
Purchasing	220,870	232,532	11,662
Property Assessor's Office/Reaap.	871,332	996,760	125,428
County Trustee's Office	365,817	397,540	31,723
County Clerk's Office	760,098	808,044	47,946
Total Finance	<u>\$ 2,803,766</u>	<u>\$ 3,127,162</u>	<u>\$ 323,396</u>

	<u>FY22</u>	<u>FY23</u>	<u>Variance</u>
<u>Administration of Justice</u>			
Circuit Court/Sessions	\$ 864,652	\$ 922,882	\$ 58,230
General Sessions Judge	668,055	758,489	90,434
Drug Court	466,773	50,000	(416,773)
Chancery Court	406,453	425,745	19,292
Juvenile Court	495,166	507,005	11,839
Office of Public Defender	69,180	65,143	(4,037)
Other Administration of Justice	45,000	45,000	-
Victim Assistance Program	69,833	65,334	(4,499)
Justice	<u>\$ 3,085,112</u>	<u>\$ 2,839,598</u>	<u>\$ (245,514)</u>
<u>Public Safety</u>			
Sheriff Department	4,100,837	4,884,217	783,380
Jail	4,020,782	4,264,931	244,149
Correctional Incentive Program	15,000	-	(15,000)
Civil Defense	382,986	377,723	(5,263)
Other Emergency Management	433,966	452,845	18,879
County Coroner	151,000	176,000	25,000
Total Public Safety	<u>\$ 9,104,571</u>	<u>\$ 10,155,716</u>	<u>\$ 1,051,145</u>
<u>Public Health and Welfare</u>			
Local Health Center	153,512	164,271	10,759
Other Local Health Services	412,009	437,006	24,997
State Health Department	52,781	52,781	-
Other Local Health & Welfare	135,600	138,000	2,400
Total Public Health & Welfare	<u>\$ 753,902</u>	<u>\$ 792,058</u>	<u>\$ 38,156</u>
<u>Social, Cultural and Recreational Services</u>			
Libraries	15,800	25,800	10,000
Parks and Fair Boards	616,668	660,716	44,048
Total Social, Cultural & Recreational	<u>\$ 632,468</u>	<u>\$ 686,516</u>	<u>\$ 54,048</u>
<u>Agricultural and Natural Resources</u>			
Agricultural Ext. Service	100,357	113,600	13,243
Soil Conservation	70,254	73,472	3,218
Total Ag & Natural Res.	<u>\$ 170,611</u>	<u>\$ 187,072</u>	<u>\$ 16,461</u>

	<u>FY22</u>	<u>FY23</u>	<u>Variance</u>
<u>Other General Government</u>			
Industrial Development	\$ 539,750	\$ 589,650	\$ 49,900
Veteran's Services	77,760	80,188	2,428
Employee Benefits	75,000	90,000	15,000
Miscellaneous	<u>523,005</u>	<u>526,005</u>	<u>3,000</u>
Total Other General Government	\$ <u>1,215,515</u>	\$ <u>1,285,843</u>	\$ <u>70,328</u>
<u>Other Uses</u>			
Transfers	<u>\$ 104,000</u>	<u>\$ 1,400,000</u>	<u>\$ 1,296,000</u>
Total General Fund	\$ <u>21,262,865</u>	\$ <u>24,155,479</u>	\$ <u>2,892,614</u>
SPECIAL REVENUE FUNDS			
<u>116-SOLID WASTE/SANITATION FUND</u>			
Convenience Centers	1,183,097	1,234,644	51,547
Transfer to Capital	<u>200,000</u>	<u>200,000</u>	<u>-</u>
Total Sanitation Fund	\$ <u>1,383,097</u>	\$ <u>1,434,644</u>	\$ <u>51,547</u>
<u>118-AMBULANCE SERVICE FUND</u>			
Total Ambulance Service Fund	\$ <u>3,066,540</u>	\$ <u>3,989,552</u>	\$ <u>923,012</u>
	Difference		
<u>121-FIRE & ANIMAL CONTROL FUND</u>			
Fire Prevention	646,076	937,491	291,415
Animal Control	<u>417,706</u>	<u>439,763</u>	<u>22,057</u>
Total Fire & Animal Control Fund	\$ <u>1,063,782</u>	\$ <u>1,377,254</u>	\$ <u>313,472</u>
<u>122-SHERIFF'S DRUG FUND</u>			
Total Sheriff's Drug Fund	\$ <u>79,800</u>	\$ <u>83,480</u>	\$ <u>3,680</u>
<u>128-RECYCLING FUND</u>			
Recycling Center	\$ 1,034,755	\$ 1,116,126	\$ 81,371
Post Closure Care	90,970	233,900	142,930
Transfer to Capital	<u>100,000</u>	<u>-</u>	<u>(100,000)</u>
Total Recycling Fund	\$ <u>1,225,725</u>	\$ <u>1,350,026</u>	\$ <u>124,301</u>

	<u>FY22</u>	<u>FY23</u>	<u>Variance</u>
<u>131-COUNTY ROAD FUND</u>			
Administration	\$ 374,342	\$ 386,504	\$ 12,162
Highway & Bridge Maintenance	3,527,430	4,587,585	1,060,155
Operation & Maintenance of Equipment	693,622	716,212	22,590
Traffic Signs	82,425	86,064	3,639
Litter and Trash Collection	60,461	60,261	(200)
Other Charges	211,100	212,100	1,000
Employee Benefits	75,000	64,000	(11,000)
Capital Outlay	13,200	22,500	9,300
Operating Transfers	370,993	370,993	-
Total Highway Fund	<u>\$ 5,408,573</u>	<u>\$ 6,506,219</u>	<u>\$ 1,097,646</u>
<u>141-GENERAL PURPOSE SCHOOL FUND</u>			
Regular Instruction Program	29,780,762	30,345,127	564,365
Alternative Schools	192,414	242,695	50,281
Special Education Program	5,211,842	5,547,753	335,911
Vocational Education Program	2,038,178	2,286,813	248,635
Attendance	177,803	258,036	80,233
Health Services	831,852	850,232	18,380
Other Student Support	2,299,093	2,552,855	253,762
Instructional Support	2,264,959	2,322,945	57,986
Alternative Schools Support	159,100	162,149	3,049
Special Education Support	1,285,543	1,338,283	52,740
Vocational Education Support	315,882	345,493	29,611
Technology	975,878	1,037,879	62,001
Board of Education	1,109,182	1,162,108	52,926
Office of Superintendent	380,164	392,081	11,917
Office of Principal	4,948,846	5,348,131	399,285
Fiscal Services	484,051	517,765	33,714
Human Services/Personnel	32,510	71,449	38,939
Operation of Plant	4,131,615	4,207,500	75,885
Maintenance of Plant	1,337,986	1,402,501	64,515
Transportation	263,002	276,032	13,030
Community Services	220,947	268,554	47,607
Early Childhood Education	699,555	714,979	15,424
Capital Outlay	75,000	145,000	70,000
Education Debt	98,316	4,001	(94,315)
Transfers to Other Funds	-	5,000,000	5,000,000
Total General Purpose School	<u>\$ 59,314,480</u>	<u>\$ 66,800,361</u>	<u>\$ 7,485,881</u>

	<u>FY22</u>	<u>FY23</u>	<u>Variance</u>
<u>142-SCHOOL FEDERAL PROJECTS</u>			
Total School Federal Projects	\$ <u>9,205,998</u>	\$ <u>18,862,760</u>	\$ <u>9,656,762</u>
<u>143-SCHOOL CAFETERIA FUND</u>			
Total School Cafeteria	\$ <u>4,078,578</u>	\$ <u>4,648,500</u>	\$ <u>569,922</u>
<u>144-TRANSPORTATION FUND</u>			
Total Transportation	\$ <u>2,352,500</u>	\$ <u>2,437,500</u>	\$ <u>85,000</u>
<u>146-EXTENDED SCHOOL PROGRAM</u>			
Total Extended School Program	\$ <u>260,000</u>	\$ <u>265,000</u>	\$ <u>5,000</u>
DEBT SERVICE FUNDS			
<u>151-GENERAL DEBT SERVICE FUND</u>			
Principal on Debt	2,478,383	2,363,934	(114,449)
Interest on Debt	805,747	663,159	(142,588)
Other Debt Service	130,173	95,577	(34,596)
Total General Debt Service Fund	\$ <u>3,414,303</u>	\$ <u>3,122,670</u>	\$ <u>(291,633)</u>
<u>152-RURAL DEBT SERVICE</u>			
Principal on Debt	1,591,000	-	(1,591,000)
Interest on Debt	26,570	-	(26,570)
Fixed Charges	28,550	-	(28,550)
Total Rural Debt Service Fund	\$ <u>1,646,120</u>	\$ <u>-</u>	\$ <u>(1,646,120)</u>
<u>SUBTOTAL OF OPERATING BUDGETS</u>	113,762,361	135,033,444	21,271,083
CAPTIAL PROJECTS FUNDS			
<u>171-GENERAL CAPITAL PROJECTS</u>			
AMB - Ambulance Sub Fund	416,000	280,000	(136,000)
ARP - American Recovery Program *	10,368,828	4,897,520	(5,471,308)
BAL - Balance Sub Fund	40,000	745,000	705,000
BRT - Bacon Ridge Trail	-	-	-
CCC - Convenience Center Capital Sub Fund	300,000	418,000	118,000
CHJ - Courthouse/Jail Maintenance Sub Fund	282,000	418,000	136,000
			CONT.

	<u>FY22</u>	<u>FY23</u>	<u>Variance</u>
CAPITAL PROJECTS FUNDS			
<u>171-GENERAL CAPITAL PROJECTS</u>			
CIF - Community Infrastructure Fund	-	-	-
DEC - TN Depart. of Economic Dev. **	-	-	-
GOV - Gov Grant 2020	163,933	32,673	(131,260)
GOV - Gov Grant 2021	494,281	494,281	-
HEA - Health Department	-	990,000	990,000
IND - Industrial Development	300,000	-	(300,000)
NRT - Natural Resource Trust	50,459	-	(50,459)
OES - Emergency Services / Building	112,000	626,195	514,195
OFI - Other Facility Improvements	87,400	295,000	207,600
RAD - Radios	25,000	225,000	200,000
RCC - Riley Creek Campground	235,000	-	(235,000)
RCY - Recycling Sub Fund	188,400	150,000	(38,400)
REC - Recreation Sub Fund	691,518	693,135	1,617
SPC - Swan Pond Sports Complex	19,000	-	(19,000)
VEH - Vehicles Sub Fund	359,000	401,000	42,000
VOT - Voting Machines	-	-	-
Total General Capital Projects	<u>\$ 2,886,815</u>	<u>\$ 10,665,804</u>	<u>\$ 7,778,989</u>

* It is the intent of Roane County Government to use the ARP and the GOV funding first. At this time of the approval of this resolution it is unclear on which projects will be available to transfer into the ARP. The appropriation will decrease from several Sub Funds and the projects will then be transferred into the ARP's _____ when final decision by Commission is made.

176-HIGHWAY CAPITAL PROJECTS FUNDS

BRG - State Aid Project	100,000	100,000	-
EQP - Equipment	85,000	85,000	-
RXR - Railroad Crossing	96,470	96,470	-
Total Highway Capital Projects	<u>\$ 281,470</u>	<u>\$ 281,470</u>	<u>\$ -</u>

177-EDUCATION CAPITAL PROJECTS

BAL - Unappropriated 339,000	-	-	-
BUS - Bus Garage	641,000	672,300	31,300
EIP - Education Improvements	1,000,000	1,764,700	764,700
71M - Oliver Springs & Midway Construction	7,000,000	2,900,000	(4,100,000)
MNT - Maintenance	1,106,630	7,123,400	6,016,770
RRF - Revenue Recovery Fund	542,400	1,090,600	548,200
SEC - Security	30,758	16,623	(14,135)
UNA - Unallocated Funds	88,575	88,575	-
Total Education on Capital Projects	<u>\$ 10,409,363</u>	<u>\$ 13,656,198</u>	<u>\$ 3,246,835</u>

	<u>FY22</u>	<u>FY23</u>	<u>Variance</u>
BUSINESS TYPE ACTIVITY, INTERNAL SERVICE FUNDS			
<u>204-WASTEWATER TREATMENT</u>			
Total Wastewater Treatment	<u>\$ 1,243,764</u>	<u>\$ 2,668,842</u>	<u>\$ 1,425,078</u>
<u>264-EMPLOYEE INSURANCE FUND</u>			
Total Employee Insurance Fund	<u>\$ 542,067</u>	<u>\$ 598,029</u>	<u>\$ 55,962</u>
<u>266-WORKER'S COMPENSATION FUND</u>			
Total Worker's Comp Fund	<u>\$ 846,100</u>	<u>\$ 787,600</u>	<u>\$ (58,500)</u>
<u>357-JUDICIAL DISTRICT DRUG FUND</u>			
Total Judicial District Drug Fund	<u>\$ 231,000</u>	<u>\$ 443,346</u>	<u>\$ 212,346</u>
<u>359-ECON. & COMMUNITY DEVELOPMENT FUND</u>			
Total Economic & Community Development F	<u>\$ 160,000</u>	<u>\$ 160,600</u>	<u>\$ 600</u>
<u>364-DISTRICT ATTORNEY</u>			
<u>GENERAL FUND</u>			
Total District Attorney General	<u>\$ 15,700</u>	<u>\$ 11,700</u>	<u>\$ (4,000)</u>
GRAND TOTAL OF ALL FUNDS **	<u>\$ 141,624,644</u>	<u>\$ 164,307,033</u>	<u>\$ 22,682,389</u>

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 2023 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 2022 the County Budget is in compliance with our fund balance policy in the General Fund, (101) and General-Purpose School Fund (141).

- b) Resolution 05-17-12 amended the Capital Projects Policy that was established on 03-11-22.
- c) Resolution 03-11-23 established the Debt Management Policy and Resolution 07-12-08 revised the Policy.
- d) Resolution 01-13-06 established the Donation Acceptance Policy for State and Federal Personal Property.
- e) Resolution 03-19-05 revised resolution #07-13-10 section #3 the Donation Acceptance Policy for Non-State or Federal donations.
- f) Resolution 01-13-07 established the Vehicle Procurement Policy.
- g) Roane County's Spending Prioritization Policy is as follows; for the General Fund funds, will be spent in the following order; restricted, committed, assigned and finally unassigned. For all special revenue funds, debt funds, capital project funds, trust and agency funds, funds will be spent in the following order, unassigned, assigned, committed and finally restricted.
- h) Resolution 02-17-10 establishes the annual Budget Calendar as follows:

BUDGET CALENDAR

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

By March (by the First Friday) -----All (except Schools) will be submitted to the Accounting Department

During 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 June 30st -----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	500,000
118 Ambulance Fund	400,000
151 General Debt Service Fund	500,000
264 Employee Dental Insurance	200,000

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

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

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). Salary and Benefits within same function shall be approved by the Budget Committee. 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 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, 2023 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, 2023. 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 2020-2021.

SECTION 10. BE IT FURTHER RESOLVED, that Resolution #05-20-02 (as amended) states that the County Executive be authorized to negotiate with the cities contract for reappraisal services

for the five-year reappraisal cycle to be completed in 2025, with the cities' share of the local costs of the said reappraisal to be \$5.00 (\$1,00/year) per city parcel, to be billed on the same billing schedule as the 2020 reappraisal, and

SECTION 11. BE IT FURTHER RESOLVED, within the budget for the Highway Fund (131) approximately \$1,457,000 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 12. BE IT FURTHER RESOLVED, that funds received into the General Capital Project Fund 171 is derived by the following revenue codes: 40110 – Current Property Tax of 6 pennies is budgeted in the following General Capital Project Sub Funds (BRT \$149,651; CHJ \$100,000; CIF \$20,000; OFI \$200,349; RAD \$194,723; VEH \$113,277; VOT \$50,000) for a total of \$828,000.

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, sub fund 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.

47901-American Rescue Plan Act is one time funding Directly from the Federal Government. Sub Fund ARP has been established to account for the appropriations. At this time, we have received the full amount of \$10,368,828.

49800 – transfers from other funds that has an associated sub fund for its capital expenditures is the Solid Waste/Sanitation Fund 116 - \$200,000; to be use to help purchase equipment or have work performed on the recycling center buildings. There are also transfers within the General Capital Project Fund totaling \$1,046,954.

SECTION 13. BE IT FURTHER RESOLVED, the Local Option Sales Tax is distributed in the following manner:

Contribution to the School Transportation Fund (144) shall not exceed \$1,800,000. Until said amount is received in the Transportation Fund the monthly Local Option Sales Tax for education shall be split 60% General Purpose Schools Fund (141), and 40% Transportation Fund (144) with the calculation consideration ADA basis allocation. Once the entire amount has been received in the Transportation Fund (144) all remaining Local Option Sales Tax dedicated to Education shall be received in the General-Purpose School Fund (141).

All available Rural Local Option Sales Tax (L.O.S.T) proceeds (discretionary amount) shall accrue into the Solid Waste/Sanitation Fund (116) at the rate of 71% and the Special Purpose/Fire & Animal Fund (121), at the rate of 29% of the total Rural L.O.S.T. This availability is considering the contract with the City of Kingston that has been in place since May 30, 1989 and to be expired by May 2039.

SECTION 14. BE IT FURTHER RESOLVED, that investment interest shall be accrued as follows; Fund 141, 142, 146, and 177 shall accrue interest to Fund 141. Funds 122 EQS, 143, 144, 152, 204, 264, 266, 333, 359 and 357 EQS shall accrue interest to their respective funds. All other funds shall accrue interest into Fund 151. Interest that is earned in the American Recovery Fund account is to remain in the General Capital Project Fund 171-ARP and Interest earned on the Bond Proceeds for the School and Jail Projects will be remain in the General Debt Service Fund 151.

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

Recycling Fund	\$215,000
Special Purpose/Fire & Animal Fund	\$100,000
General Purpose School	\$760,000
General Fund (excess balance)	<u>\$529,011</u>
Total	<u>\$1,604,011</u>

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

SECTION 17. BE IT FURTHER RESOLVED, Tourism shall be paid 100% of Hotel/Motel Tax (per Private Act 1992, Chapter 166). The taxes received shall be transferred to the Roane County Alliance designated for Tourism. Any County contributions above the Hotel/Motel Tax revenue shall be considered to be from property tax revenue.

SECTION 18. BE IT FURTHER RESOLVED, Roane County shall make annual contributions to the Roane Alliance, (Industrial Development Board), which shall be at minimum the amount to meet T.C.A 6-58-114(g)(1) requirements, provide that the following conditions are met every year:

1. The Alliance shall maintain accounting records in accordance with Generally Accepted Accounting Principles (GAAP).
2. The Alliance shall have performed an annual independent audit of its accounting records and financial statements.
3. The Alliance shall adopt and comply with written purchasing procedures.
4. The Alliance shall adopt each year objective performance measures for itself and its employees.
5. The Alliance shall provide open access for all of the above conditions to the County Executive, Director of Accounts & Budgets, or their respective designee.

SECTION 19. BE IT FURTHER RESOLVED, that appropriations from each fund are made contingent on available revenues and fund balances. If the fund balance and estimated revenues are less than the aggregate amount herein appropriated from such fund, then expenditures herein authorized shall be reduced so as not to exceed such amount.

SECTION 20. BE IT FURTHER RESOLVED, that any appropriation made by this resolution which covers the same purpose for which a specific appropriation is made, is made in lieu of, but not in addition to, said statutory appropriation. The salary, wages, or remuneration of each officer, employee, or agent of the County shall not be in excess of the amount authorized by existing state law or as set forth in the estimate of expenditures, which accompanies this resolution and shall not be expended for any other purpose but provisions for such salaries, by any Department, Agency or Division of the County. Such appropriation shall constitute the limit to the expenditures of any Department, Agency or Division for the year ending June 30, 2023. The aggregate expenditures or encumbrances for any item shall in no instance be more than the amount herein appropriated for such item.

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

SECTION 22. BE IT FURTHER RESOLVED, all unencumbered balances of appropriations remaining at the end of the fiscal year shall lapse and be of no further force and effect with the exceptions in the Capital Project Fund which may be specified by project.

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

FEES AND OTHER GENERAL SERVICE CHARGES

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

General Fund 101 - Park and Recs Department		
<u>Desription</u>	<u>Charges</u>	<u>County Employees</u>
Camping Fees - Monthly	\$460	\$420
Camping Fees - Nightly	40	35
Winter - Weekend	245	245
Winter - Regular	285	285
Roane Co. Park Shelters	\$10/hr with a 3 hour min.	
Cottage	\$15/hour with a 3 hour min.	

SolidWaste/Sanitation & Recycling Funds 116 & 128 Res # 05-21-05

<u>Desription</u>	<u>Charges</u>
Manifested Tire Dealer	\$30 per ton
Non-Manifested Tires	\$100 per ton
Commerical Garbage	45 per ton
Furniture and Large Items	\$45 per ton
Matt/Box	\$5 each
Construction and Demolition	\$65 per ton
Electronics	\$5 per item
Brush and Wood	\$45 per ton
Mulch	\$5 per scoop

Ambulance Fund 118

<u>Desription</u>	<u>Charges</u>
Mileage	\$ 13.75
Advance Life Support (ALS 1)	\$ 645.00
ALS 1 - Emergency	\$ 745.00
Basic Life Support (BLS)	\$ 500.00
BLS Emergency	\$ 625.00
Level 2	\$ 1,000.00
Special Care Transport (SCT)	\$ 1,500.00
Treat with not Transport	\$ 125.00

Special Revenue Fund 121 - Animal Shelter

<u>Desription</u>	<u>Charges</u>
Cat/Dog Adoption	\$50
Cat/Dog Owner Surrender Per Animal	\$20
Cat/Dog Redemption Bite Case Quarantine	\$50 + 15/day boarding 1/2 price if altered and up-to-date on Rabies Vaccination
Livestock Adpotion	\$100
Livestock Redemption	\$100 + 20 per day boarding fee
City Contracts	\$15 per day/per animal; 3 day max

PAY AND BENEFITS

SECTION 25. BE IT FURTHER RESOLVED, that the Roane County Legislative Body members be paid for each Committee meeting, with payment being made only for those meetings

that are in conjunction with the Open Meeting or "Sunshine" Law, for which a quorum was present, for which official minutes have been filed with the County Executive, and the County Clerk, and for which funds are available within the specific budget appropriation. Commissioner pay is set using a separate resolution that is generally passed in September. The T.C.A 5-7-107(e) states "any increases in compensation for members of the County Legislative Body does not take effect until the beginning of the term following the next election of County Commissioners after the resolution increasing the compensation is adopted." The following chart shows the calculation formula, rounding all pennies to the nearest dollar:

<u>Pay for Committee Meetings</u>	<u>Divided by:</u>	<u>Per Meeting Amount</u>
County Executive's Salary \$ 121,842	1000	\$ 122
<u>Commission Meetings</u>	<u>Divided by:</u>	<u>Per Meeting Amount</u>
County Executive's Salary \$ 121,842	500	\$ 244
<u>Pay for Chairman for Commission Meetings</u>	<u>Times</u>	<u>Per Meeting Amount</u>
Commission Meeting Pay \$ 244	1.5	\$ 366
<u>Pay for Com. Secretary's Salary for Com. Meetings</u>	<u>Times</u>	<u>Per Meeting Amount</u>
Commission Meeting Pay \$ 244	0.75	\$ 183

SECTION 26. BE IT FURTHER RESOLVED, per diem payment to members and staff of the Board of Equalization shall be made only for days when appointments or review work is scheduled. The pay shall be based on 70% of the monthly amount paid per commission meetings. Calculation is as follows: ($\$244 \times .70 = \171)

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

- a) Resolution # 11-20-09 states part-time employee's that are working less than 29 hours on the average per week can receive longevity pay at a reduced rate.

SECTION 28. BE IT FURTHER RESOLVED, that the county allows county employees to receive an educational incentive payment of \$1,000 upon completion of the County Officials Certificate Training Program (COCTP) and \$2,000 for the Certified County Financial Officer Certificate (CCFO). The incentive payment for the COCTP and CCFO is available each year following certification if all criteria is met for certification renewal. The CCFO program is designed for individuals working in positions with financial oversight for general government, highway department, and school department.

SECTION 29. BE IT FURTHER RESOLVED, that a 401(k) program has been established and the county's match amount for the current fiscal year is set at \$480 per employee, to be broken out at the rate of \$20 per pay period for each of the 24 pay periods that have withholdings. This program applies only to the Legacy Retirement employees.

SECTION 30. BE IT FURTHER RESOLVED, that all County Commissioner will be allowed to participate in the County Insurance Program as long as the following stipulations are met: (1) all payments must be kept up current and verification of payment is place on the payee; (2) payments that are in arrears must not exceed 60 days. If this happens then the payee must have payments into the Accounting Office no later than 10 days beyond 60-day period or coverage will be cancelled and coverage cannot be added back until open enrollment period.

SECTION 31. BE IT FURTHER RESOLVED, that the County participates in the State Legacy Retirement Plan known as the TCRS. This plan is available to employees employed with the County prior to 2015. The County contributes 3.34% in to the TCRS per eligible employee. Subsequent to 2015, employees transferring from another County or a new employee must participate in the Hybrid Plan with the State. The County contributes a total of 9% per employee into the Hybrid Plan (7% TCRS and 2.20% into a 401(k) program)

SECTION 32. BE IT FURTHER RESOLVED, that the self-insured monthly dental rates for county employees (excepting school employees) are as follows:

	Employee Payment	County Payment
Employee Coverage	\$ 0.00	\$27.80
Family Coverage	\$40.00	\$ 0.00

SECTION 33. BE IT FURTHER RESOLVED, that no claims shall be paid for travel inside Roane County, with the exception of the School Department, Property Assessor, Juvenile Department, Office of Emergency Services, and the County Executive's Office, and reimbursement shall be on forms developed by the County Executive's Office. Said claims shall be approved by the Department Head or County Official. In addition, Roane County shall herein establish or have established travel regulations which are based on the State of Tennessee travel regulations and reimbursement rate schedule as approved, and approve any subsequent amendments to said regulations and rate schedule. Further clarification for travel policy purposes as follows:

1. Meals per day shall be at the rate set out within the rate schedule; however, if the claimant did not have out-of-pocket expense for the meal, then no reimbursement is made. Upon use of the standard rate, receipts are not required.
 - a. Meals per evening that any essential employee in the Highway/Public Works, OES employees, Fire and Animal Control that are working beyond their normal required hours of work due to a disaster/storm, then shall that employee be paid a \$10 per meal for that day/night of work if meals are not provided by the department.
2. Documentation is required to prove an overnight stay. Lodging reimbursement shall be set out within the rate schedule, unless lodging is at conference location, wherein

reimbursement shall be the actual cost of lodging. All lodging requires receipts being filed. Sales tax shall not be paid due to government tax exempt status within the State of Tennessee.

3. Travel reimbursement for Commissioners shall be first approved and/or be within the guidelines of policies and procedures set by the County Commission.

SECTION 34. BE IT FURTHER RESOLVED, Roane County shall pay the \$400 Occupational Privilege Tax imposed by TCA 67-4-1709, on behalf of the professionals' subject to the tax who are employed by the County.

SECTION 35. BE IT FURTHER RESOLVED, that the following resolutions have been adopted by Commission:

1. Resolution # 03-19-06 adopted on March 11, 2019 - addresses Roane County Government Pre-65 Employee Benefits Coverage
2. Resolution # 04-19-14 adopted on April 9, 2019 – distinguishes between spouse and existing employee and new hires related to Health Insurance eligibility.
3. Resolution # 05-20-03 adopted on May 11, 2020 – allows the sale of land in the Industrial Park to be receipted in the general Capital Project Fund 171-IND instead of the general Debt Service Fund 151.
4. Resolution # 06-21-10 adopted on June 14, 2021 – addresses the Roane County General Fund Committed Reserve for Health Insurance Cost.
5. Resolution # 06-21-11 adopted on June 14, 2021 – addresses the Roane County General Fund Committed Reserve for Vacation Payout.

SECTION 36. 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.

RESOLUTION NO. 06-22-05B (Continued)

UPON MOTION by Commissioner **Hester**, seconded by Commissioner **Hendrickson**, the following Commissioners voted **Aye: Bell, Brashears, Cunningham, East, Ferguson, Gann, Hendrickson, Hester, Hooks, Meadows, and Parkison. (11)**

The following Commissioners voted **No: Berry and Ellis. (2)**

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

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

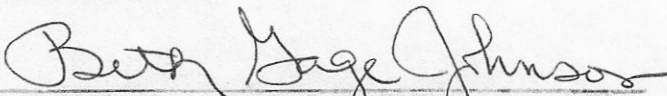
APPROVED:



County Chairman

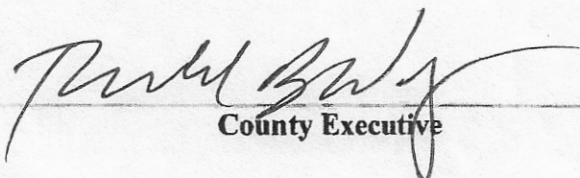
The foregoing resolution was submitted to the County Executive for his consideration this, the 29 day of June, 2022.

ATTESTED:



County Clerk

I approve /veto _____ the foregoing resolution this, the 30 day of June, 2022.

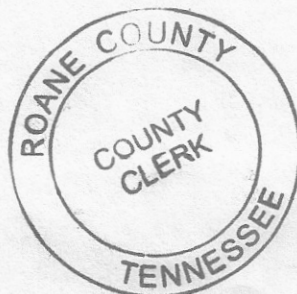


County Executive

Submitted by County Executive Ron Woody on behalf of the Budget Committee

STATE OF TENNESSEE
COUNTY OF ROANE
Attest
Beth G. Johnson, County Clerk
Certified a true and
correct copy

Month June Day 30 Year 2022
By A. Smith D.C.



Funds

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

General 101

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

FUND 101

Introduction

The General Fund of a county is a fund accounting structure that captures relative revenue and expenditures of a government which is not required, mandated or allowed and approved by the county legislative body to be accounted for in a separate fund accounting structure. Examples would be Special Revenue Funds due to legislation restricted revenue such as a Highway Fund to account for Gasoline Tax revenue. County debt shall be paid for out of a special revenue fund called a debt service fund. Operation of the county court systems, sheriff and jail along with other courthouse officials are not allowed to be accounted for in a separate fund thus are only departments within the general fund. The general fund is thus a catch all accounting structure for all departments that are not required or allowed to be accounted for separately.

Revenues fall into one (1) of four (4) main classifications:

- Local Taxes
- Fines and Fees for Services
- State Revenue
- Federal Revenue

Expenditures are broken out into functions related to offices and elected officials:

- General Government
 - County Commission
 - Board of Equalization
 - Beer Board
 - Budget Committee
 - Other Boards and Committees
 - County Executive
 - County Attorney
 - Election Commission
 - Register of Deeds
 - Planning
 - Codes Compliance
 - County Buildings
 - Other General Administration
 - Preservation of Records
 - Risk Management
- Finance
 - Accounting and Budgeting
 - Purchasing
 - Property Assessor's Office
 - Reappraisal Program
 - County Trustee's Office
 - County Clerk's Office
- Administration of Justice
 - Circuit Court
 - General Sessions Court
 - General Sessions Judge
 - Drug Court
- Chancery Court
- Juvenile Court
- Office of Public Defender
- Other Administration of Justice
- Public Safety
 - Sheriff's Department
 - Jail
 - Civil Defense
 - Other Emergency Management
 - Medical Examiner
- Public Health and Welfare
 - Local Health Center
 - Other Local Health Services
 - Appropriation to the State
 - Other Local Welfare Services
- Social, Cultural and Recreational Services
 - Libraries
 - Parks and Fair Boards
- Agriculture & Natural Resources
 - Agricultural Extension Service
 - Soil Conservation
- Other Operations
 - Industrial Development
 - Veteran's Services
 - Employee Benefits
 - Miscellaneous
- Other Uses
 - Transfers Out

General Fund 101

Cash calculation of fund		
6/30/2022	Current Cash	12,178,301
	Highway Receivable	437,594
	Hybrid Retirement Asset	354,575
	Additional revenue	574,255
	Prepaid items	28,271
	Total Anticipated Funds	13,572,996
	Accruals	(558,511)
	Audit Adjustments	(3,619)
	Net Encumbrances	-
	Total Anticipated Expenditures	(562,130)
	Rest/Comm/Assign	7,201,161
	Ending Unassigned Fund Balance	5,809,704
6/30/2022	Total Equity	13,010,866

Fund Balance calculation from 6/30/21 audit

7/1/2021	Restricted	5,149,585
	Unassigned Fund Balance	5,817,764
	Total Fund Balance	10,967,349
	Revenue Posted	19,550,951
	Transfers In	473,048
	Total Revenue	20,023,999
	Expenditures	(17,612,305)
	Transfers	(324,000)
	YE net Encumbrances	(40,558)
	Anticipated Expenditures	(3,619)
	Total Expenditures	(17,980,482)
	Rest/Comm/Assign	7,201,161
	Ending Unassigned Fund Balance	5,809,704
6/30/2022	Total Equity	13,010,866

2022 Tax Rate: 0.74

2023 Tax Rate: 0.74

7/1/2022	Beginning Fund Balance	13,010,866	Value of a Penny:	138,000
	Estimated Revenues	19,366,846	Property Tax:	10,212,000
	Transfer in	-		
		19,366,846		
	Estimated Expenditures	(22,755,479)		
	Transfer to Fund 118 - seed money & 151 Debt Service	(1,400,000)		
	Total Expenditures	(24,155,479)		
6/30/2023	Budget ending fund balance	8,222,233	Budget effect on FB	(4,788,633)
	Fall Out (10%)	2,275,548	Est. effect on FB	(2,513,085)
6/30/2023	Est. ending fund balance	10,497,781	Transfer to 118 & 151	1,400,000
	FB % of expenditures	53.9%	True effect on FB	(1,113,085)
	FB Policy 35%-45%+:	Compliance		

Revenue

The General Fund of Roane County has a total revenue budget for FY2023 of \$19,366,846. 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 74 pennies of property tax allocated to the General Fund. Of the 2.40 pennies levied for property tax this accounts for 31.11% 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 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 \$10,907,335 or 56.32% 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 additional expenses related to the judge's salaries and benefits. The third litigation tax is levied on civil and criminal cases to support capital construction and upkeep of the jail and courthouse. This litigation tax is capped at \$50 per case. A large portion of the projects that are funded with this money are captured in the 171 General

Capital Projects Fund. Each year a portion of this money is eligible to be transferred over to the Capital Projects Fund to support projects related to the Courthouse or Jail Maintenance. At this time there are no excess funds available to transfer to the Capital but \$1,000,000 of the Unassigned Fund Balance has been budgeted to transfer to the General Debt Service Fund to help in building a balance for future building projects that would require debt issuance.

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 \$1,493,500 or 7.72% 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 \$325,000 or 1.68% 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 \$315,000 or 1.62% 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 \$767,500 or 3.96% of budgeted revenue for the General Fund.

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

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

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

Certain fees are assessed for each case that is brought before the court. These include a jail fee, a data entry fee and a courtroom security fee. The data processing fee is assessed at \$4 per case and is restricted for use to supply data processing equipment and services.

Fines and Fees generated by the Courts which fall under these parameters are budgeted to bring in approximately \$118,700 or .61% 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 \$10. There is a reservation system in place to reserve the location of your choosing. Additionally, the county runs Riley Creek Campground. Campers can stay for a night, a month or the entire camping season. There is a nightly rate of \$40 and a monthly rate of \$460. In the beginning and end of the season, depending on availability there may be reduced fees for camping.

Copy Fees are assessed by each office for copies of public records that are requested by citizens of the State. A charge of 15-77 cents per page, plus labor was established by the Office of Open Records Council, a position within the Comptroller of the Treasury’s office.

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

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

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

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

All of these fees are budgeted to bring in approximately \$354,000.

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 \$564,091 of the related expense for the school resource officers (only \$310,633 was budgeted due to the uncertainty of approving 5 additional SROs). 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. During this budget approval, the schools have agreed to pay up to 5% of indirect costs that would offset the cost of new equipment for the officers in the Sheriff's budget.

These charges for current services are budgeted to bring in approximately \$697,585 or 3.41% of the revenue for the General Fund.

OTHER LOCAL REVENUES (44000's)

Roane County leases space to a few different organizations/entities. The State of TN rents space for their employee who is responsible for septic permits and drawings. A bail bondsman rents land for a facility near the courthouse.

Sale of Materials is the category used for items that are not equipment that are sold on the govdeals website by the purchasing department. Items over \$300 in value are surplus by resolution of the County Legislative Body.

Commissary sales are revenue sharing from the purchases made by inmates from the commissary at the jail. The vendor mails a check directly to the county for a portion of their revenue.

Commodity rebates are received from food vendors based on bulk orders and may be a result of contractual agreements. This fund receives one rebate and it is from Pillsbury.

Sale of Equipment is revenue received for equipment, excluding vehicles that are sold on the govdeals website. When a vehicle is sold the revenue received goes into the Capital Fund Vehicle Sub fund.

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 Geographical Information Systems (GIS) maps created in the GIS is one of these.

These Other Local Revenues are budgeted to bring in approximately \$67,500 or .34% 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 \$3,101,000 or 16% of budgeted revenue for the General Fund.

STATE OF TENNESSEE (46000's)

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

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

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

Beer Tax is a state levied tax. This is a tax on alcoholic beverages that contain less than 5% alcohol by weight. Beer Tax is \$4.29 per barrel. See T.C.A 57-5-201.

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

Mixed Drink Tax is a 15% tax on the sales price of alcoholic beverages sold that are to be consumed on premises. Of the total tax collected, $\frac{1}{4}$ 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. (\$36,000)

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 (\$353,845). As the funds are received in from the State, we post all funds to 46980-DGA. It is not until after year end closing that we are able to review a report from the department of Revenue that will show how much of the funding came from the Federal Government.

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 (HIDTA) - Awarded from Tennessee Department of Transportation to raise awareness of road hazards, including alcohol and drugs has not been budgeted at the time of this report.

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

Total revenue from the State of Tennessee is budgeted to bring in approximately \$1,684,220 or 8.69% of budgeted revenue for the General Fund.

FEDERAL GOVERNMENT (47000's)

The county receives three (3) federal grants. The first if from the Department of Energy for Civil Defense Reimbursement.

The second and third grants are from the Department of Justice (JAG) that are reimbursements for the Public Defender's Office and Social Worker Program.

Bullet Proof Vests (VEST) -Awarded from the Department of Justice. This grant reimburses 50% the costs of vests worn by officers. Current budget is \$15,826 in the 54110-431-VEST line of the Sheriff's function. The revenue will be amended if that line is used.

Total revenue from the Federal Government is budgeted to bring in approximately \$204,506 or 1.06% of budgeted revenue for the General Fund.

OTHER GOVERNMENT & CITIZEN GROUPS (48000's)

There is an expense related to the property assessment and valuation services performed by the property assessor. There is a formula based on the assessed property value as a percentage multiplied by the contracted cost of property assessments performed. An equal percentage is charged to each of the cities. Once this is received from each of the cities, it is receipted as revenue. This funding has been budgeted at 43190 – Other General Service Charges, therefore an amendment will have to be made to place them in this category.

OTHER SOURCES Non-Revenue (49000's)

There are two other sources of money inflow that are received which are not considered revenue. One of these is insurance recovery. This is money the county receives when a piece of insured equipment, vehicle or property belonging to the General Fund receives an insurance payment for damages. If a vehicle is totaled, then that insurance recovery would belong in the General Capital Projects Fund (171) sub fund VEH.

GENERAL FUND

Fund 101 -- Fiscal Year Ending June 30, 2023

	Audited Actual 2020-2021	Unaudited Actual 2021-2022	Approved Budget 2022-2023
REVENUE			
COUNTY PROPERTY TAXES			
40110 Current Property Taxes	10,119,182	10,264,127	10,212,000
40120 Trustee's Collection - Prior Year	198,413	160,477	195,000
40130 Clerk & Master's Prior Year	252,022	239,893	250,000
40140 Interest & Penalty	44,426	40,361	40,000
40150 Pick up Taxes	848	-	1,000
40161 Payment in Lieu of Tax-TVA	68,322	62,629	68,322
40162 Payments in Lieu of Tax-Clinton	10,173	10,448	9,400
40162 Payment in Lieu of Tax-Oak Ridge	67,617	70,042	67,000
40163 Payment in Lieu of Tax-Other	5,813	54,478	25,000
40163 Payment in Lieu of Tax - Other- INDHA	39,613	39,613	39,613
TOTAL	<u>10,806,430</u>	<u>10,942,068</u>	<u>10,907,335</u>
COUNTY LOCAL OPTION TAXES			
40220 Hotel/Motel Tax	111,430	147,531	120,000
40250 Litigation Tax	107,218	103,718	100,000
40250 Litigation Tax-JUDGE	222,960	205,183	220,000
40266 Litigation Tax (Jail or Workhouse)	214,931	204,977	200,000
40270 Business Tax	849,951	770,969	850,000
40275 Mixed Drink Tax	3,882	5,100	3,500
TOTAL	<u>1,510,373</u>	<u>1,437,478</u>	<u>1,493,500</u>
STATUTORY LOCAL TAXES			
40320 Bank Excise Tax	122,451	125,246	125,000
40330 Wholesale Beer Tax	199,226	197,096	200,000
TOTAL	<u>321,676</u>	<u>322,342</u>	<u>325,000</u>
TOTAL LOCAL TAXES	<u>12,638,478</u>	<u>12,701,889</u>	<u>12,725,835</u>
LICENSES & PERMITS			
Licenses			
41140 Cable TV Franchise	314,754	329,999	315,000
Permits			
41510 Beer Permits	2,850	3,135	2,500
41520 Building Permits	405,650	655,046	450,000
TOTAL LICENSES & PERMITS	<u>723,254</u>	<u>988,181</u>	<u>767,500</u>
CIRCUIT COURT			
42110 Fines	2,122	2,038	2,300
42120 Officers Costs	7,376	6,887	6,300
42141 Drug Court Fees	768	1,080	1,000
42150 Jail Fees	3,812	3,956	3,900
42180 DUI Treatment Fines	902	808	630
42190 Data Entry Fee Circuit Court	976	1,507	1,500
42191 Courtroom Security Fee	101	51	150
TOTAL	<u>16,057</u>	<u>16,327</u>	<u>15,780</u>
GENERAL SESSIONS COURT			
42310 Fines	13,406	14,575	13,500
42311 Fines for Littering	10	-	-
42320 Officers Costs	42,723	33,660	40,000
42330 Game & Fish Fines	180	79	210
42341 Drug Court Fees	4,272	4,636	4,200
42350 Jail Fees	4,363	5,710	5,000
42380 DUI Treatment Fines	6,575	13,660	8,000

GENERAL FUND

Fund 101 -- Fiscal Year Ending June 30, 2023

	Audited Actual 2020-2021	Unaudited Actual 2021-2022	Approved Budget 2022-2023
REVENUE			
GENERAL SESSIONS COURT (cont.)			
42390 Data Entry Fee	16,493	16,362	17,000
42391 Courtroom Security Fee	60	57	100
TOTAL	<u>88,080</u>	<u>88,739</u>	<u>88,010</u>
JUVENILE COURT			
42410 Fines	-	10	10
TOTAL	<u>-</u>	<u>10</u>	<u>10</u>
CHANCERY COURT			
42520 Officers Costs	3,113	3,974	4,000
42530 Data Entry Fee	12,380	11,253	10,000
42591 Courtroom Security Fee	325	365	400
42990 Other Fines, Forfeitures & Seizures	375	534	500
TOTAL	<u>16,193</u>	<u>16,126</u>	<u>14,900</u>
TOTAL FINES, FORFEITURES, & PENALTIES	<u>120,332</u>	<u>121,201</u>	<u>118,700</u>
FEES			
43190 Other General Service Charges-RHARR	4,558	3,530	3,530
43190 Other General Service Charges-RKING	3,280	5,358	3,280
43190 Other General Service Charges-ROAK	5,831	5,247	2,221
43190 Other General Service Charges-ROLIV	516	516	516
43190 Other General Service Charges-RROCK	5,066	4,956	2,905
43340 Recreation Fees-HOUSE	555	1,420	1,000
43340 Recreation Fees-RILEY	46,001	39,197	45,000
43340 Recreation Fees-RILEY-MTH	138,784	140,250	136,000
43340 Recreation Fees-SHEDS	7,369	9,151	6,000
43350 Copy Machine Fees	4,970	4,339	6,000
43365 Archives & Records Mgn't	36,796	33,509	35,000
43366 Greenbelt Late Application Fee	1,150	850	-
43370 Telephone Commissions	59,776	72,987	80,000
43392 Data Processing Fee - REGISTER	22,786	23,882	25,000
43393 Probation Fees	5,481	6,220	6,000
43394 Data Processing Fee - SHERIFF	2,475	2,050	2,500
43395 Sexual Offender Reg Fee - SHERIFF	6,200	7,600	6,500
43396 Data Processing Fee-COUNTY CLERK	4,644	4,159	3,200
43399 Vechicle Insurance Coveage	1,705	2,020	1,800
43990 Other Charges for Services	33,740	-	-
43990 Other Charges for Services-SHRFF	1,881	372	500
43990 Other Charges for Services-SRO	308,265	311,068	310,633
43990 Other Charges for Services-TRU	10,000	10,000	10,000
43990 Other Charges for Services-WCOMP	10,000	10,000	10,000
TOTAL	<u>721,828</u>	<u>698,681</u>	<u>697,585</u>
TOAL CHARGES FOR SERVICES	<u>721,828</u>	<u>698,681</u>	<u>697,585</u>
RECURRING ITEMS			
44110 Investment Income	37,898	37,730	5,000
44131 Commissary Sales	28,150	27,583	26,000
44170 Miscellaneous Refunds	15,216	6,436	2,000
44180 Expenditure Credits	916	8,233	1,000
TOTAL	<u>82,180</u>	<u>79,982</u>	<u>34,000</u>

GENERAL FUND

Fund 101 -- Fiscal Year Ending June 30, 2023

	Audited Actual 2020-2021	Unaudited Actual 2021-2022	Approved Budget 2022-2023
REVENUE			
NON-RECURRING ITEMS			
44530 Sale of Equipment	932	275	500
44540 Sale of Property	64,705	-	10,000
44560 Damages Recovered From	14,000	-	-
44570 Contributions & Gifts	70	7,680	8,000
44570-KAYAK Contributions & Gifts - 652 Riverline Partnership	12,411	1,500	-
TOTAL	<u>92,118</u>	<u>9,455</u>	<u>18,500</u>
LOCAL REVENUES-OTHER			
44990 Other Local Revenues	82	1,500	-
44990 Other Local Revenues-GIS	19	15	-
44990 Other Local Revenues-ORUD	14,466	15,549	15,000
TOTAL	<u>14,567</u>	<u>17,064</u>	<u>15,000</u>
TOTAL OTHER LOCAL REVENUES	<u>188,865</u>	<u>106,502</u>	<u>67,500</u>
FEES IN LIEU OF SALARIES			
45510 County Clerk	572,797	570,178	550,000
45520 Circuit Court Clerk	53,570	64,353	75,000
45540 General Sessions Court Clerk	341,257	341,348	410,000
45550 Clerk & Master	339,485	327,612	340,000
45580 Register of Deeds	383,192	398,756	390,000
45590 Sheriff	24,169	28,913	35,000
45590 Sheriff-CHCGP	585	105	1,000
45610 Trustee	1,106,135	1,093,901	1,300,000
TOTAL	<u>2,821,190</u>	<u>2,825,166</u>	<u>3,101,000</u>
TOTAL FEES FROM COUNTY OFFICIALS	<u>2,821,190</u>	<u>2,825,166</u>	<u>3,101,000</u>
GENERAL GOVERNMENT GRANTS			
46110 Juvenile Services Program	9,000	9,000	9,000
TOTAL	<u>9,000</u>	<u>9,000</u>	<u>9,000</u>
PUBLIC SAFETY GRANT			
46210 Law Enforcement Training Program	32,800	32,000	32,800
TOTAL	<u>32,800</u>	<u>32,000</u>	<u>32,800</u>
OTHER STATE REVENUES			
46820 Income Tax	83,730	-	-
46830 Beer Tax	18,369	19,194	20,400
46840 Alcoholic Beverage Tax	120,739	119,636	120,000
46851 State Revenue Sharing-T.V.A.	516,843	460,689	529,011
46852 State Revenue-Telecommunications	132,825	132,348	135,000
46855 State Shared Sports Gaming	11,940	23,981	10,000
46915 Contracted Prisoner Board	439,044	504,855	325,000
46960 Registrar's Salary Supplement	15,164	11,373	15,164
46980 Other State Grants	32,418	-	-
46980 Other State Grants-CHILD	35,822	-	36,000
46980 Other State Grants-DGA	242,617	408,311	353,845
46980 Other State Grants-DRUG	45,147	42,047	50,000
46980 Other State Grants-RD20	17,708	-	-
46980 Other State Grants-RMGMT	16,406	-	25,000
46980 Other State Grants-SAFES	-	2,174	10,000
46990 Other State Revenues	33,680	18,936	-

GENERAL FUND

Fund 101 -- Fiscal Year Ending June 30, 2023

	Audited Actual 2020-2021	Unaudited Actual 2021-2022	Approved Budget 2022-2023
REVENUE			
OTHER STATE REVENUES (cont.)			
46990 Other State Revenues-ROI	6,900	13,700	13,000
46990 Other State Revenues-TOCW	11,854	3,729	-
TOTAL	<u>1,781,206</u>	<u>1,760,973</u>	<u>1,642,420</u>
TOTAL STATE OF TENNESSEE	<u>1,823,007</u>	<u>1,801,973</u>	<u>1,684,220</u>
FEDERAL THROUGH STATE			
47220 Civil Defense Reimbursement-DOE	16,000	15,936	16,000
47301 COVID-19 Grant #1	682,107	-	-
47590 Other Federal Through State-GHS21	-	3,643	-
47590 Other Federal Through State-CHILD	-	41,244	-
47590 Other Federal Through State-DGA	92,101	-	-
47590 Other Federal Through State-EMPG	-	43,772	-
47590 Other Federal Through State-PDO	31,794	45,849	65,000
47590 Other Federal Through State-RD20	-	2,524	-
47590 Other Federal Through State-RD21	-	2,778	-
47590 Other Federal Through State-VOCO	24,391	-	65,000
47990 Other Direct Federal Revenue	22,815	-	-
47990 Other Direct Federal Revenue-ELECT	61,509	-	-
47990 Other Direct Federal Revenue-EMPG	43,500	-	43,500
47990 Other Direct Federal Revenue-FEDS	231,415	51,136	6
47990 Other Direct Federal Revenue-MARSH	-	2,063	-
47990 Other Direct Federal Revenue-SOIL	10,589	11,454	15,000
47990 Other Direct Federal Revenue-TOCW	298	-	-
47990 Other Direct Federal Revenue-VEST	3,273	1,719	4,604
47990 Other Direct Federal Revenue-VOCO	-	46,658	-
TOTAL FEDERAL GOVERNMENT	<u>1,219,792</u>	<u>268,777</u>	<u>209,111</u>
OTHER GOVERNEMTNS & CITIZENS GROUPS			
48130 Contributions-AAA	-	3,309	-
48130 Contributions-PLS	22,416	5,802	-
48130 Contributions-RMGMT	-	21,965	-
TOTAL	<u>22,416</u>	<u>31,076</u>	<u>-</u>
CITIZENS GROUPS			
48610 Donations	-	7,500	-
TOTAL	<u>-</u>	<u>7,500</u>	<u>-</u>
OTHER SOURCES (NON-REVENUE)			
49700 Insurance Recovery	-	3,048	-
TOTAL	<u>-</u>	<u>3,048</u>	<u>-</u>

GENERAL FUND

Fund 101 -- Fiscal Year Ending June 30, 2023

	Audited Actual 2020-2021	Unaudited Actual 2021-2022	Approved Budget 2022-2023
REVENUE			
TRANSFERS IN			
49800 Transfers In-ARP	1,131	470,000	-
49800-F118 Transfers In-F118	400,000	-	-
TOTAL	401,131	470,000	-
TOTAL REVENUE	20,680,293	20,023,993	19,371,450
	2020 Audited Reserves	2021 Audited Reserves	2022 Unaudited Reserves
34510 Restricted for General Government-DEEDS	79,119	90,828	79,032
34510 Restricted for General Government-GAME	-	-	35,921
34510 Restricted for General Government-GWT	-	1,131	1,131
34520 Restricted for Administration of Justice-CHNCY	78,996	90,710	101,046
34520 Restricted for Administration of Justice-CIRCT	98,498	114,736	131,920
34520 Restricted for Administration of Justice-CTSEC	12,766	12,989	13,461
34520 Restricted for Administration of Justice-DRUG	-	10,085	10,085
34520 Restricted for Administration of Justice-RCRDS	126,488	132,573	147,799
34525 Restricted for Public Safety-CRIME	-	6,250	6,250
34525 Restricted for Public Safety-SHRFF	7,148	4,810	645
34525 Restricted for Public Safety-SOR	36,240	40,269	46,684
34525 Restricted for Public Safety-TRAIN	20,000	20,000	20,000
34525 Restricted for Public Safety-CHJ	133,572	279,920	142,046
34587 Restricted for Hybrid Retirement Stabilization Fund	131,772	240,231	354,575
34610 Committed for General Government	500,000	900,000	900,000
34610 Committed for General Government-151	-	-	1,000,000
34610 Committed for General Government-MEDIN	-	100,000	100,000
34610 Committed for General Government-VACAT	-	50,000	50,000
34635 Committed for Social, Culteral, Rec Ser-RILEY	47,150	127,123	205,536
34690 Committed for Other Purposes-RET	240,335	246,530	256,265
34710 Assigned for General Government	1,499,196	2,139,318	3,598,766
Nonspendable Reserves	611,594	542,083	448,137
39000 Beg. Undesignated Fund Balance	4,283,712	5,817,764	5,365,186
TOTAL	7,906,587	10,967,349	13,014,485
TOTAL AVAILABLE FUNDS	28,586,880	30,991,342	32,385,935

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 of the operations of each segment. The General Fund encompasses all of the departments that do not 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 the Veteran's Service Office, 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 2018 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 \$209,850. Of this, 89.6% (188,150) is for salaries and benefits while the remainder is for operations.

Board of Equalization – 51210

The total appropriation for the Board of Equalization is \$15,800. Of this, 96.2% (15,200) 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, and each of them serves on County Commission. The Beer Board meets as applications are made. The Deputy County Clerk is the secretary of the Beer Board.

The total appropriation for Beer Board is \$5,638. Of this, 96.4% (5,438) is for salaries and benefits while the remainder is for operations.

Budget and Finance Committee – 51230

The Budget Committee is another statutory committee required in the State of Tennessee. The County operates under the County Budgeting Law of 1957 which established the Budget Committee, the committee makeup, and duties. The Budget Committee is made up of four (4) commissioners and the County Executive. The Director of Accounts and Budgets is the secretary per TCA 5-12-104. The County Executive is the Chairman per TCA 5-12-104. The Budget Committee generally meets on a monthly basis prior to the commission meeting. The Budget Committee will review and recommend or not recommend resolutions that have to do with revenues or appropriations. In addition to the monthly meetings, the Budget Committee beginning in early spring will start working on the following year's budget. The Budget Committee will meet frequently until the full budget has been reviewed and recommended to the full commission.

The total appropriation for the Budget and Finance Committee is \$13,495. Of this, 91.8% (\$12,395) is for salaries and benefits while the remainder is for operations.

GENERAL FUND

Fund 101 -- Fiscal Year Ending June 30, 2023

	Audited Actual 2020-2021	Unaudited Actual 2021-2022	Approved Budget 2022-2023
EXPENDITURES			
51100 COUNTY COMMISSION			
161 Secretary(s)	2,309	1,979	4,500
191 Board & Committee Members Fees	48,712	37,936	60,000
201 Social Security	3,864	3,069	5,000
204 State Retirement	1,881	1,025	32,000
206 Life Insurance	801	911	900
207 Medical Insurance	65,140	76,953	78,750
208 Dental Insurance	4,688	4,496	6,000
210 Unemployment Compensation	-	431	-
217 Retirement-Hybrid Stabilization	-	-	1,000
302 Advertising	853	1,316	1,000
355 Travel	1,333	6,723	9,000
499 Other Supplies & Materials	299	2,295	6,000
524 Inservice/Staff Development	1,050	4,827	5,000
599 Other Charges	328	456	700
709 Data Processing Equipment	2,356	-	-
TOTAL	<u>133,614</u>	<u>142,417</u>	<u>209,850</u>
51210 BOARD OF EQUALIZATION			
191 Board & Committee Members Fees	11,777	4,465	14,000
201 Social Security	1,166	342	1,200
302 Advertising	-	-	300
355 Travel	-	-	300
TOTAL	<u>12,943</u>	<u>4,806</u>	<u>15,800</u>
51220 BEER BOARD			
191 Board & Committee Members Fees	-	930	4,500
201 Social Security	-	70	400
204 State Retirement	-	55	395
206 Life Insurance	-	0	100
207 Medical Insurance	-	27	13
208 Dental Insurance	-	1	10
217 Retirement-Hybrid Stabilization	-	-	10
299 Other Fringe Benefits	-	-	10
302 Advertising	93	139	200
TOTAL	<u>93</u>	<u>1,222</u>	<u>5,638</u>
51230 BUDGET AND FINANCE COMMITTEE			
191 Board & Committee Members Fees	7,147	7,257	10,500
201 Social Security	543	552	950
204 State Retirement	330	326	630
206 Life Insurance	2	2	5
207 Medical Insurance	211	190	220
208 Dental Insurance	9	8	11

GENERAL FUND

Fund 101 -- Fiscal Year Ending June 30, 2023

	Audited Actual 2020-2021	Unaudited Actual 2021-2022	Approved Budget 2022-2023
EXPENDITURES			
51230 BUDGET AND FINANCE COMMITTEE (cont.)			
217 Retirement-Hybrid Stabilization	-	-	69
299 Other Fringe Benefits	7	5	10
302 Advertising	606	592	600
422 Food Supplies	442	596	500
TOTAL	9,297	9,529	13,495

Other Boards and Committees – 51240

The County Commission can establish any number of recommending committees to discuss county business. Some of these boards are statutory, however they need not be required by law, but may instead be created for the purpose of discussing specific department business.

These include; Agriculture Extension Committee (49-50-104), Animal Control Committee, Audit Committee, Back Tax Committee, Codes Review Committee, Cable TV Committee, Committee on Committees, Courthouse Security Committee, OES Committee, Ethics Committee, Fire Board, In-Lieu-Of Tax Committee, Industrial Liaison Committee, Legislative Committee, Personnel Committee, Property Committee, Public Records Committee(10-7-401), Road Committee, Safety Committee, School Liaison Committee, Sheriff's Liaison Committee, Solid Waste Committee, Sports Recreation Committee, Tourism Committee and Wastewater Committee.

The total appropriation for Other Boards and Committees is \$43,355. Of this, 99.8% is for salaries and benefits while the remainder is for operations.

County Executive – 51300

The County Executive's Office consists of four (4) employees; the Elected Official, Executive Assistant, Grant Administrative Assistant, and Office Assistant. The County Executive's Office is responsible for the fiscal affairs of the entire county's approximately \$107 million operating budget. Primarily the office deals with fiscal policy for overall operations, related debt management, capital investments, and appropriate fund balance ranges for each of the funds in use by the county. County Executive's staff also schedules and maintains the committee meeting schedule and board meeting schedules for ancillary groups. The office is responsible for applying for and administering grants.

By statute, the County Executive is a member of several boards which have local, state, and regional responsibilities. These boards include, but are not limited to: East Tennessee Human Resource Agency, East Tennessee Development District, Association of Tennessee Valley Governments, Community Reuse Organization of East Tennessee, Oak Ridge Reservation Community Alliance, Cumberland Regional Business, and Marketing Authority. Additionally, the County Executive is the Chairman of the Budget Committee, attends the County Commission meetings, and regularly attends assorted committee meetings.

The total appropriation for County Mayor/Executive is \$352,389. Of this 96.4% (340,029) 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 \$142,864. Of this 93.7% (\$133,864) is for salaries and benefits while the remainder is for operations. The Attorney's salary is based on 60% of the General Sessions Judges' Salary.

Election Commission – 51500

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

The total appropriation for Election Commission is \$458,663. Of this 86.1% (\$395,293) is for salaries and benefits while the remainder is for operations. This budget year we have two Major Elections. Of the \$395,293 there is \$110,000 budgeted for Election Workers' salaries.

Register of Deeds – 51600

The Register of Deeds is an elected position.

The total appropriation for the Register of Deeds is \$370,131. Of this 84.7% (\$313,531) is for salaries and benefits while the remainder is for operations.

Planning – 51720

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

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

The total appropriation for Planning is \$97,839. Of this 63.9% (\$62,559) 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 (6) full-time employees consisting of three (3) Building Inspectors (2) Administrative Assistants and one (1) Nuisance Officer.

Office staff responsibilities include: accepting applications, maintaining the database, accepting payments, and making deposits to the state, issuing permits after state approval. Permit building code enforcement began in November of 2001. Building codes inspections now include building, plumbing, and mechanical for all residential, commercial, and industrial structures.

Codes Compliance – 51750 (cont.)

Codes Adopted include:

- 2012 IRC
- 2012 IBC
- 2012 IPC
- 2012 IMC
- 2012 IECC
- 2012 IEBC
- 2010 ADA Standards
- NFPA 101

Codes compliance also includes management of floodplain permits. Permits are required to ensure that proposed development projects meet the requirements of the NFIP and local ordinances. Once a person applies for a permit, the county can review the plans and try to ensure the project complies. The NFIP requirements are keyed to "development" in the floodplain. Development means any man-made change to improved or unimproved real estate. This includes, but is not limited to: construction of new structures, modifications or improvements to existing structures, excavation, filling, paving, drilling, driving of piles, mining, dredging, land clearing, grading, and permanent storage of materials and/or equipment.

Pursuant to the terms of T.C.A. 40-35-303(k), on January 1, 2009, Roane County entered into a contract with the City of Oliver Springs to provide the services of Building Codes and Zoning enforcement for the city. The City of Kingston has also contracted with Roane County for building enforcement services.

The total appropriation for Codes Compliance is \$516,400. Of this 73.6% (\$380,350) is for salaries and benefits while the remainder is for operations.

Geographic Information System (GIS)– 51760

This function was separated from the Planning Department to stand alone as a function that is responsible for Roane County's mapping program. This department is vital to planning, zoning, and the Property Assessor's office.

The total appropriation for GIS is \$129,878. Of this 85.5% (\$111,078) 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 troubleshoot 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 develop policies and procedures for the department. The Building & Grounds Department has a total of four (3) full-time employees and one (1) part-time employee. There are two (2) full-time maintenance employees and two (2) custodial employees, one full-time and one part-time.

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. The custodial staff works alongside a contracted cleaning service and is responsible for the daily cleaning and upkeep of 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 \$609,867. Of this 27.3% (\$166,767) 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 \$67,100. Of this amount, 100% is for operations.

Preservation of Records - 51910

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

The Roane County Archives is 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 that 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 possibly 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 must be kept for a 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 the destruction of temporary records. The Public Records Commission/Committee approves the 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 \$135,472. Of this 89.5% (\$121,272) is for salaries and benefits while the remainder is for operations.

GENERAL FUND

Fund 101 -- Fiscal Year Ending June 30, 2023

	Audited Actual 2020-2021	Unaudited Actual 2021-2022	Approved Budget 2022-2023
EXPENDITURES			
51240 OTHER BOARDS AND COMMITTEES			
191 Board & Committee Members Fees	29,799	28,040	38,000
201 Social Security	2,279	2,144	2,900
204 State Retirement	1,523	1,283	1,700
206 Life Insurance	1	1	40
207 Medical Insurance	87	98	120
208 Dental Insurance	4	4	10
217 Retirement-Hybrid Stabilization	-	-	500
299 Other Fringe Benefits	-	-	10
332 Legal Notices, Recording, And Court Costs	-	134	75
TOTAL	<u>33,693</u>	<u>31,704</u>	<u>43,355</u>
51300 COUNTY MAYOR/EXECUTIVE			
101 County Official/Adm Officer	113,766	116,038	121,842
103 Assistant(s)	102,519	107,164	116,257
169 Part-Time Personnel	9,522	12,500	23,100
185 Educational Incentive	2,000	2,000	3,000
188 Bonus Payments	3,600	-	-
199 Other Per Diem & Fees	1,823	1,800	1,800
201 Social Security	16,947	18,123	23,100
204 State Retirement	10,334	11,696	14,700
206 Life Insurance	254	254	270
207 Medical Insurance	24,048	25,578	30,500
208 Dental Insurance	1,286	1,284	1,350
217 Retirement-Hybrid Stabilization	-	-	3,150
299 Other Fringe Benefits	794	475	960
307 Communication	19	13	100
320 Dues & Memberships	615	675	500
333 Licenses	-	110	-
349 Printing, Stationery, and Forms	212	186	1,000
351 Rentals	288	350	360
355 Travel	730	3,813	4,000
437 Periodicals	291	144	300
508 Premiums On Corporate Surety	-	-	900
524 In-Service/Staff Development	1,508	2,193	3,000
599 Other Charges	217	240	200
711 Furniture And Fixtures	1,678	-	2,000
TOTAL	<u>292,451</u>	<u>304,635</u>	<u>352,389</u>

GENERAL FUND

Fund 101 -- Fiscal Year Ending June 30, 2023

	Audited Actual 2020-2021	Unaudited Actual 2021-2022	Approved Budget 2022-2023
EXPENDITURES			
51400 COUNTY ATTORNEY			
101 County Official	104,367	105,619	110,584
201 Social Security	7,872	7,882	8,100
204 State Retirement	3,495	3,538	6,500
206 Life Insurance	66	66	66
207 Medical Insurance	7,294	7,635	7,800
208 Dental Insurance	334	334	334
299 Other Fringe Benefits	-	-	480
331 Legal Services	6,319	5,124	7,100
355 Travel	-	99	1,500
524 In-Service/Staff Development	-	450	400
TOTAL	<u>129,747</u>	<u>130,746</u>	<u>142,864</u>
51500 ELECTION COMMISSION			
105 Supervisor/Director	90,740	92,555	97,183
106 Deputy(ies)	75,763	84,794	90,210
142 Mechanic(s)	5,980	-	4,500
169 Part-Time Personnel	6,134	276	4,000
186 Longevity Pay	-	-	2,500
187 Overtime Pay	7,360	-	5,000
188 Bonus Payments	2,400	-	-
192 Election Commission	11,900	9,000	13,500
193 Election Workers	109,803	-	110,000
201 Social Security	19,634	13,593	25,000
204 State Retirement	5,903	6,414	8,000
206 Life Insurance	198	204	200
207 Medical Insurance	20,288	26,885	32,000
208 Dental Insurance	1,001	1,029	1,100
210 Unemployment Compensation	-	12	-
217 Retirement-Hybrid Stabilization	-	-	1,100
299 Other Fringe Benefits	1,440	1,280	1,000
302 Advertising	3,917	776	3,000
307 Communication	2,087	13	2,400
320 Dues & Memberships	-	-	400
334 Maintenance Agreements	5,636	10,696	21,500
336 Maint/Repair/Equipment	-	-	2,000
349 Printing, Stationary & Forms	3,755	5,656	5,000
351 Rentals	5,227	204	4,000
355 Travel	1,600	-	4,000
399 Other Contracted Services	7,182	3,804	5,500
411 Data Processing Supplies	7,174	2,521	4,000
425 Gasoline	269	-	450
432 Library Books	60	60	120
499 Other Supplies & Materials	2,802	542	3,000

GENERAL FUND

Fund 101 -- Fiscal Year Ending June 30, 2023

	Audited Actual 2020-2021	Unaudited Actual 2021-2022	Approved Budget 2022-2023
EXPENDITURES			
51500 ELECTION COMMISSION (cont.)			
524 In-Service/Staff Development	-	-	4,000
709 Data Processing Equipment	9,940	1,201	4,000
TOTAL	<u>408,193</u>	<u>261,514</u>	<u>458,663</u>
51600 REGISTER OF DEEDS			
101 County Official/Adm Officer	90,740	92,555	97,183
106 Deputy(ies)	97,500	109,827	120,129
169 Part-time Personnel	11,876	15,459	23,134
185 Educational Incentives	2,000	2,000	3,000
188 Bonus Payments	4,200	-	-
201 Social Security	15,277	15,907	19,110
204 State Retirement	7,579	7,855	12,810
206 Life Insurance	264	264	265
207 Medical Insurance	30,334	31,876	35,000
208 Dental Insurance	1,001	1,001	1,100
217 Retirement-Hybrid Stabilization	-	-	840
299 Other Fringe Benefits	480	480	960
307 Communication	12	12	150
317 Data Processing Services	1,730	2,920	10,000
320 Dues and Memberships	1,288	1,013	1,400
334 Maintenance Agreements	2,996	1,042	3,000
334 Maintenance Agreements-DATA	21,287	20,818	24,000
337 Maint/Repair/Office Equipment	777	-	2,000
349 Printing, Stationary and Forms	2,918	2,576	3,000
351 Rentals	118	146	150
355 Travel	702	1,557	2,700
367 Maint/Repair Service	-	-	2,000
508 Premiums On Corporate Surety	-	-	900
524 In-Service/Staff Development	160	810	1,300
599 Other Charges	98	60	1,000
709 Data Processing Equipment	-	-	1,000
711 Furniture & Fixtures	67	216	4,000
TOTAL	<u>293,404</u>	<u>308,392</u>	<u>370,131</u>
51720 PLANNING & ZONING			
133 Paraprofessional	37,521	40,465	42,549
188 Bonus Payments	1,200	-	-
191 Board & Committee Member Fees	4,900	6,900	11,000
199 Other Per Diem & Fees	1,200	1,200	1,200
201 Social Security	3,311	3,593	4,515
204 State Retirement	1,377	1,412	2,415
206 Life Insurance	66	66	66
208 Dental Insurance	334	334	334
299 Other Fringe Benefits	480	480	480
309 Contracts w/Gov't Agencies	13,475	13,475	15,000
320 Dues And Memberships	-	25	200
332 Legal Notices, Recording, & Crt Costs	477	1,574	5,000
334 Maintenance Agreements-CODES	-	-	6,480
348 Postal Charges	353	500	500
349 Printing, Stationary and Forms	-	240	500
349 Printing, Stationary and Forms-BOOKS	-	-	400
355 Travel	-	58	1,500
411 Data Processing Supplies	224	204	1,200

GENERAL FUND

Fund 101 -- Fiscal Year Ending June 30, 2023

	Audited Actual 2020-2021	Unaudited Actual 2021-2022	Approved Budget 2022-2023
EXPENDITURES			
51720 PLANNING & ZONING (cont.)			
422 Food Supplies	-	-	100
451 Uniforms	172	-	200
524 In-Service/Staff Development	-	-	1,500
599 Other Charges	-	184	200
709 Data Processing Equipment	1,834	1,440	1,500
711 Furniture & Fixtures	-	150	1,000
TOTAL	<u>66,925</u>	<u>72,299</u>	<u>97,839</u>
 51750 CODES COMPLIANCE			
103 Assistant(s)	50,159	53,399	96,250
105 Supervisor/Director	58,925	63,548	66,822
188 Bonus Payments	4,800	-	-
189 Other Salaries & Wages	58,378	98,499	109,229
199 Other Per Diem & Fees	3,784	4,292	6,100
201 Social Security	12,307	15,539	22,092
204 State Retirement	6,902	10,442	14,560
206 Life Insurance	276	317	398
207 Medical Insurance	39,350	44,578	59,120
208 Dental Insurance	1,362	1,460	2,034
210 Unemployment Compensation	-	307	-
217 Retirement-Hybrid Stabilization	-	-	2,305
299 Other Fringe Benefits	1,200	840	1,440
302 Advertising	856	-	2,000
307 Communication	1,509	644	3,000
320 Dues & Memberships	245	25	1,000
332 Legal Notices, Recording, & Crt Costs	-	-	1,000
334 Maintenance Agreements	20,190	23,409	31,650
338 Maint/Repair/Vehicles	1,526	2,177	4,000
348 Postal Charges	353	683	1,000
349 Printing, Stationary and Forms	1,798	2,314	3,500
355 Travel	-	-	4,000
399 Other Contracted Services	-	26	500
410 Custodial Supplies	94	39	500
413 Drugs & Medical Supplies	-	67	100
415 Electricity	2,074	2,210	2,500

GENERAL FUND

Fund 101 -- Fiscal Year Ending June 30, 2023

	Audited Actual 2020-2021	Unaudited Actual 2021-2022	Approved Budget 2022-2023
EXPENDITURES			
51750 CODES COMPLIANCE (cont.)			
422 Food Supplies	-	-	800
425 Gasoline	4,008	6,888	12,000
434 Natural Gas	377	415	1,000
435 Office Supplies	2,372	3,259	4,000
437 Periodicals	-	-	300
450 Tires & Tubes	-	671	2,000
451 Uniforms	1,156	250	2,000
454 Water and Sewer	342	632	700
505 Judgements	-	18,573	50,000
524 In-Service/Staff Development	424	1,302	2,000
599 Other Charges	123	546	500
709 Data Processing Equipment	26	2,000	2,500
711 Furniture & Fixtures	175	1,104	1,500
719 Office Equipment	219	2,488	2,000
TOTAL	<u>275,310</u>	<u>362,945</u>	<u>516,400</u>
51760 GEOGRAPHICAL INFORMATION SYSTEMS			
133 Paraprofessionals	56,400	93,133	79,958
185 Educational Incentives	-	1,000	-
188 Bonus Payments	1,200	-	-
201 Social Security	4,130	6,534	6,200
204 State Retirement	1,930	3,091	5,213
206 Life Insurance	66	120	132
207 Medical Insurance	7,786	17,444	17,000
208 Dental Insurance	334	605	670
217 Retirement - Hybrid Stabilization	-	-	945
299 Other Fringe Benefits	480	870	960
334 Maintenance Agreements	4,980	4,975	6,000
355 Travel	-	-	500
411 Data Processing Supplies	904	1,877	1,300
524 Inservice Staff Development	-	4,190	4,000
709 Data Processing Equipment	816	1,402	6,500
711 Furniture And Fixtures	-	-	500
TOTAL	<u>79,026</u>	<u>135,241</u>	<u>129,878</u>
51800 COUNTY BUILDINGS			
141 Foremen	37,384	40,317	42,395
166 Custodial Personnel	32,872	28,942	38,514
167 Maintenance Personnel	17,334	18,696	19,658
169 Part-time Personnel	17,144	12,091	22,680
185 Educational Incentive- Other	1,000	1,000	1,000
188 Bonus Payments	3,600	-	-
199 Other Per Diem & Fees	1,200	1,200	2,400
201 Social Security	8,463	7,698	10,500
204 State Retirement	3,757	3,658	4,410
206 Life Insurance	177	158	265
207 Medical Insurance	20,341	18,906	21,840
208 Dental Insurance	895	795	900
217 Retirement-Hybrid Stabilization	-	-	525
299 Other Fringe Benefits	944	872	1,680
307 Communication	44,207	42,927	45,000
320 Dues And Memberships	100	100	100
321 Engineering Services	-	-	2,500

GENERAL FUND

Fund 101 -- Fiscal Year Ending June 30, 2023

	Audited Actual 2020-2021	Unaudited Actual 2021-2022	Approved Budget 2022-2023
EXPENDITURES			
51800 COUNTY BUILDINGS (cont.)			
334 Maintenance Agreements	59,716	61,465	76,100
335 Maint/Repair/Building	28,063	13,027	28,000
336 Maint/Repair/Equipment	20,614	18,145	20,000
338 Maint/Repair/Vehicles	1,811	5,227	2,000
355 Travel	47	81	500
359 Disposal Fees	2,083	1,989	2,000
399 Other Contracted Services	27,520	55,039	55,100
410 Custodial Supplies	11,507	13,860	15,000
411 Data Processing Supplies	-	346	500
415 Electricity	101,361	105,672	120,000
422 Food Supplies	985	847	2,000
425 Gasoline	1,068	1,961	3,000
434 Natural Gas	18,070	18,486	18,000
451 Uniforms	314	376	1,000
454 Water and Sewer	42,421	17,634	20,000
499 Other Supplies and Materials	8,815	11,901	12,500
524 InService/Staff Development	-	-	300
709 Data Processing Equip	-	2,327	6,000
711 Furniture & Fixtures	1,000	8,354	13,500
TOTAL	<u>514,813</u>	<u>514,096</u>	<u>609,867</u>
51900 OTHER GENERAL ADMINISTRATION			
317 Data Processing Services	-	-	2,000
333 Licenses	-	-	1,600
334 Maintenance Agreements	28,498	31,608	39,000
337 Maint/Repair/Office Equipment	-	-	1,000
355 Travel	-	-	2,000
411 Data Processing Supplies	1,726	3,590	6,500
524 In-Service/Staff Development	3,278	-	5,000
599 Other Charges	-	61	-
709 Data Processing Equipment	-	11,597	10,000
TOTAL	<u>33,502</u>	<u>46,856</u>	<u>67,100</u>

GENERAL FUND

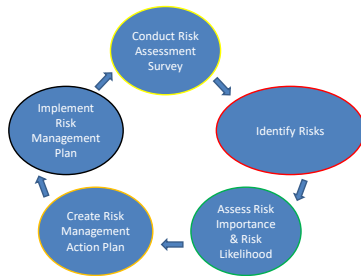
Fund 101 -- Fiscal Year Ending June 30, 2023

	Audited Actual 2020-2021	Unaudited Actual 2021-2022	Approved Budget 2022-2023
EXPENDITURES			
51910 PRESERVATION OF RECORDS			
103 Assistant(s)	23,596	25,448	27,353
105 Supervisor/Director	37,736	40,697	42,794
169 Part-time Personnel	16,223	18,283	19,312
188 Bonus Payments	3,000	-	-
201 Social Security	6,067	6,377	6,900
204 State Retirement	3,003	3,133	5,000
206 Life Insurance	132	132	133
207 Medical Insurance	15,080	15,785	18,000
208 Dental Insurance	667	667	700
217 Retirement-Hybrid Stabilization	-	-	600
299 Other Fringe Benefits	480	480	480
415 Electricity	6,000	6,000	6,000
599 Other Charges	11,135	-	8,200
TOTAL	<u>123,119</u>	<u>117,001</u>	<u>135,472</u>

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 meetings, 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 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 \$562,373. Of this 6.1 % (\$34,493) 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 15% (\$3,731,114) 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 the collection, preparation, and presentation of the annual budget documents to the Budget Committee and County Commission. The Accounting Department sends out budget request forms to department heads and elected officials each January. During the budget process, property value reports will be pulled from the Property Assessor to enable the Budget Committee to set an estimated value of the penny during the first meeting on the next year's budget.

The Accounting Department puts together an annual debt report outlining the current debt of the county and the potential cost of new debt in terms of a tax rate.

The department also puts together a capital report which lays out the current and future anticipated capital needs of the county, along with a detailed breakdown of the capital fund, and each of its sub-funds (projects). These reports are created on an annual basis during the budget process.

Total Appropriation for Accounting and Budgeting is \$692,286. Of this amount, 94.4% (\$653,736) 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 \$232,532. Of this amount, 93.8% (\$218,142) is for salaries and benefits and the remainder is for operations.

Property Assessor's Office – 52300 & 52310 combined

The Property Assessor is an elected official.

The operation of the Property Assessor Office (functions 52300 & 52310 combined) consists of appraising, classifying, assessing, and reappraising all real and personal property in Roane County. The Property Assessor Offices are located at the Roane County Courthouse in Kingston. The Appraisal Offices are located on the 1st floor and the Reappraisal Offices are located on the 3rd floor. The Appraisal Department is responsible for physically inspecting all properties (land & buildings) and assigning a value to the properties. The Reappraisal Department works on a 5-year cycle. New values are assessed every 5 years based on market sales data gathered during that time. The next appraisal is scheduled for 2025 which the Assessor's Office is currently working to have the assessments to the State by January 2025.

The Department consists of 11.5 employees. The elected official, Property Assessor, Chief of Staff/Personal Property Clerk, Clerks-5 (full-time), Chief Appraiser, Appraiser-(3) full-time and (1) part-time

Equipment that is utilized on a daily basis includes:

- | | |
|------------------------------|----------------------|
| (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 \$996,760. Of this amount, 75% (\$747,652) is for salaries and benefits and the remainder is for operations.

County Trustee – 52400

The Trustee is an elected official.

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

Tax notices are normally mailed in late September each year and are payable through the end of February. They become delinquent on March 1 each year. They remain in the Trustee's office

for 18 months. At that time, all taxes due are given to the Clerk and Master for collection. A lawsuit 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 completes the application for the state. The State of Tennessee makes the final determination of eligibility. The applicants must live on the property and cannot receive benefits for the elderly in another state. There is also an income limit that changes each year.

In July 2007, the State of Tennessee adopted a Property Tax Freeze Program for certain homeowners 65 years of age or older with a total combined income that does not exceed an amount set by State law each year. The Roane County Commission approved this program on Resolution #07-07-10 in 2007. The role of the Trustee is to accept annual applications from eligible homeowners who desire to have the current tax rate frozen when the first application is filed. The amount of land cannot exceed 5 acres. There is an income limit for all homeowners that are listed on the deed and the spouse is included regardless of whether the name is on the deed or not.

The Trustee is elected by the Roane County citizens every 4 years. Each day is different, and each Roane County citizen's need is different. The Trustee and staff attempt to solve any and all problems that occur during the day. It is a fee office which means that it is designed by State law to operate using fees rather than property tax money.

Total Appropriation for County Trustee is \$397,540. Of this amount, 77.5% (\$308,040) is for salaries and benefits and the remainder is for operations.

County Clerk – 52500

The County Clerk is an elected official.

The County Clerk's Office is located in the Roane County Courthouse at 200 East Race Street, Kingston, TN 37763. Currently, there is a satellite office open on alternate days, one day a week in Rockwood, Harriman, and Oliver Springs, TN.

The County Clerk has many important functions within 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, and 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 licenses, beer permits, hunting and fishing license, and others.

The office consists of the County Clerk, nine (9) full-time clerks, and one (1) part-time clerk.

AUTHORITY

TCA§ Title 18, Chapter 6

Total Appropriation for County Clerk is \$808,044. Of this amount, 83.9% (\$678,119) 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% (\$3,127,162) of the total budget for the General Fund.

GENERAL FUND

Fund 101 -- Fiscal Year Ending June 30, 2023

	Audited Actual 2020-2021	Unaudited Actual 2021-2022	Approved Budget 2022-2023
EXPENDITURES			
51920 RISK MANAGEMENT			
140 Salary Supplements	9,617	13,043	18,250
169 Part-Time Personnel-ORCCA	-	-	10,914
201 Social Security	342	647	2,240
204 State Retirement	153	289	1,280
206 Life Insurance	7	12	20
207 Medical Insurance	832	1,437	1,600
208 Dental Insurance	35	59	77
299 Other Fringe Benefits	56	88	112
302 Advertising-ORCCA	38	-	-
308 Consultants	1,784	-	10,800
320 Dues & Memberships	575	385	1,000
320 Dues & Memberships-ORCCA	2,500	2,500	2,500
355 Travel	-	-	3,000
355 Travel-ORCCA	645	1,051	4,800
399 Other Contracted Services	17,196	-	-
399 Other Contracted Services-ORCCA	-	6,907	8,000
499 Other Supplies & Materials	15,302	2,630	3,500
502 Building & Contents Insurance	39,102	47,113	50,000
506 Liability Insurance	116,156	122,368	135,000
511 Vehicle & Equipment Insurance	85,923	112,775	115,000
513 Worker's Compensation	131,280	131,280	131,280
516 Other Self-Insured Claims	27,707	20,539	60,000
524 In-Service/Staff Development	1,435	330	3,000
TOTAL	450,685	463,451	562,373
52100 ACCOUNTING AND BUDGETING			
105 Supervisor/Director	87,705	92,555	97,183
119 Accountants/Bookkeepers	251,193	290,964	365,649
169 Part-time Personnel	1,431	862	2,100
185 Educational Inc	7,000	12,000	14,000
188 Bonus Payments	8,850	-	-
199 Other Per Diem & Fees	1,200	1,200	2,400
201 Social Security	27,577	30,123	39,000
204 State Retirement	39,057	22,480	30,000
206 Life Insurance	497	534	604
207 Medical Insurance	60,133	71,814	89,000
208 Dental Insurance	2,510	2,697	3,100
210 Unemployment	-	3,360	-
217 Retirement-Hybrid Stabilization	-	-	8,000
299 Other Fringe Benefits	1,679	1,300	2,700
307 Communication	109	71	150
320 Dues & Memberships	954	770	1,500
334 Maintenance Agreements	4,443	5,702	10,000
349 Printing, Stationary and Forms	3,232	1,701	1,900
355 Travel	139	2,318	5,000

GENERAL FUND

Fund 101 -- Fiscal Year Ending June 30, 2023

	Audited Actual 2020-2021	Unaudited Actual 2021-2022	Approved Budget 2022-2023
EXPENDITURES			
52100 ACCOUNTING AND BUDGETING (cont.)			
435 Office Supplies	445	56	1,000
508 Premium on Corporate Surety Bonds	809	-	-
524 In-Service/Staff Development	3,094	2,665	4,500
709 Data Processing Equipment	-	2,762	10,500
711 Furniture & Fixtures	-	1,657	4,000
TOTAL	<u>502,057</u>	<u>547,588</u>	<u>692,286</u>
 52200 PURCHASING			
105 Supervisor/Director	70,164	74,044	77,746
122 Purchasing Personnel	62,926	71,482	75,852
169 Part-time Personnel	8,739	9,817	13,393
185 Educational Incentive	2,000	2,000	3,000
188 Bonus Payments	4,100	-	-
199 Other Per Diem & Fees	1,200	1,200	1,200
201 Social Security	10,646	11,342	13,755
204 State Retirement	4,617	4,909	6,720
206 Life Insurance	193	198	200
207 Medical Insurance	19,175	20,845	23,100
208 Dental Insurance	973	1,001	1,001
217 Retirement - Hybrid Stabilization	-	-	735
299 Other Fringe Benefits	1,400	1,440	1,440
302 Advertising	2,407	3,186	2,000
307 Communication	32	14	100
320 Dues & Memberships	794	705	900
334 Maintenance Agreements	3,428	4,502	4,640
355 Travel	-	880	3,000
508 Premium on Corporate Surety Bonds	190	256	250
524 InService/Staff Development	3,365	1,674	2,500
709 Data Processing	437	-	500
711 Furniture and Fixtures	-	81	500
TOTAL	<u>196,784</u>	<u>209,575</u>	<u>232,532</u>
 52300 PROPERTY ASSESSOR'S OFFICE			
101 County Official/Adm Officer	90,740	92,555	97,183
106 Deputy (Ies)	312,194	333,836	429,608
169 Part-time Personnel	6,536	7,118	27,216
187 Overtime pay	-	-	1,000
188 Bonus Payments	10,150	-	-
199 Other Per Diem & Fees	1,200	1,200	1,800
201 Social Security	30,713	31,420	41,040
204 State Retirement	19,898	21,561	25,542
206 Life Insurance	645	641	800
207 Medical Insurance	74,445	79,740	106,090
208 Dental Insurance	3,253	3,232	4,003

GENERAL FUND

Fund 101 -- Fiscal Year Ending June 30, 2023

	Audited Actual 2020-2021	Unaudited Actual 2021-2022	Approved Budget 2022-2023
EXPENDITURES			
52300 PROPERTY ASSESSOR'S OFFICE (cont.)			
210 Unemployment Compensation	-	81	1,960
217 Retirement-Hybrid Stabilization	-	-	6,090
299 Other Fringe Benefits	2,160	1,770	5,320
302 Advertising	-	85	1,500
307 Communication	2,902	2,988	6,300
309 Contracts w/ Gov't Agencies	20,756	20,762	32,000
312 Contracts with Private Agencies	30,686	31,605	146,308
320 Dues & Memberships	2,570	2,315	3,500
337 Maint/Repair/Office Equipment	7,708	8,602	10,000
338 Maint/Repair/Service Vehicles	2,997	2,198	7,000
348 Postal Charges	-	-	1,000
349 Printing, Stationary and Forms	2,855	1,407	3,000
355 Travel	651	4,324	7,000
425 Gasoline	2,761	4,085	7,000
499 Other Supplies and Materials	20	584	2,500
508 Premiums On Corporate Surety Bonds	397	-	-
524 In-Service/Staff Development	550	1,590	6,000
599 Other Charges	955	586	4,000
709 Data Processing Equipment	2,179	2,790	6,000
719 Office Equipment	354	1,626	6,000
TOTAL	<u>630,275</u>	<u>658,700</u>	<u>996,760</u>
52400 COUNTY TRUSTEE'S OFFICE			
101 County Official/Adm Officer	90,740	92,555	97,183
106 Deputy(ies)	109,000	120,285	127,166
169 Part-time Personnel	3,155	4,309	10,260
188 Bonus Payments	3,750	-	-
201 Social Security	14,660	15,949	19,215
204 State Retirement	9,157	9,749	16,905
206 Life Insurance	259	264	270
207 Medical Insurance	26,563	16,300	33,280
208 Dental Insurance	1,251	1,001	1,100
210 Unemployment Compensation	-	1,476	-
217 Retirement-Hybrid Stabilization	-	-	1,701
299 Other Fringe Benefits	960	960	960
302 Advertising	150	-	200
307 Communication	18	11	400
309 Contracts w/ Gov't Agencies	7,620	-	9,000
320 Dues & Memberships	1,038	1,143	1,200
332 Legal Notices, Recordings, and Court Costs	-	199	100
334 Maintenance Agreements	14,072	15,588	22,500

GENERAL FUND

Fund 101 -- Fiscal Year Ending June 30, 2023

	Audited Actual 2020-2021	Unaudited Actual 2021-2022	Approved Budget 2022-2023
EXPENDITURES			
52400 COUNTY TRUSTEE'S OFFICE (cont.)			
337 Maint/Repair/Office Equipment	40	17	1,000
348 Postal Charges	15,749	24,870	25,000
349 Printing, Stationary and Forms	301	228	200
351 Rentals	168	204	200
355 Travel	115	294	2,200
411 Data Processing Supplies	1,238	1,069	5,000
508 Premiums On Corporate Surety	-	-	14,000
524 In-Service/Staff Development	1,050	-	600
599 Other Charges	1,627	1,666	1,400
709 Data Processing Equipment	5,245	4,176	6,500
TOTAL	<u>307,926</u>	<u>312,314</u>	<u>397,540</u>
52500 COUNTY CLERK'S OFFICE			
101 County Official/Adm Officer	90,740	92,555	97,183
106 Deputy(ies)	293,972	312,089	343,891
169 Part-time Personnel	-	4,741	45,360
185 Educational Incentive	3,000	3,000	7,000
186 Longevity Pay	250	-	-
188 Bonus Payments	10,950	-	-
201 Social Security	29,496	30,330	39,900
204 State Retirement	15,248	15,861	28,875
206 Life Insurance	658	632	660
207 Medical Insurance	79,588	82,297	104,000
208 Dental Insurance	3,318	3,188	3,300
217 Retirement-Hybrid Stabilization	-	-	3,150
299 Other Fringe Benefits	3,120	2,980	4,800
307 Communication	146	148	3,000
320 Dues & Memberships	938	1,480	2,500
334 Maintenance Agreements	29,086	30,082	42,000
337 Maint/Repair/Office Equipment	224	607	2,500
349 Printing, Stationary and Forms	8,970	7,618	14,000
351 Rentals	288	350	3,000
355 Travel	349	1,820	5,000
437 Periodicals	-	-	325
499 Other Supplies & Materials	1,253	2,840	8,000
508 Premium on Corporate Surety Bonds	-	-	900
524 In-Service/Staff Development	550	910	1,500
709 Data Processing Equipment	7,094	-	41,000
711 Furniture & Fixtures	-	-	1,000
719 Office Equipment	-	2,488	5,200
TOTAL	<u>579,238</u>	<u>596,015</u>	<u>808,044</u>

Circuit Court & General Sessions Court – 53100

The Circuit Court Clerk's Office serves an important role in the Judicial System of Roane County. The Clerk's Office maintains the Circuit and Criminal Court divisions.

Circuit Courts are courts of general jurisdiction in Tennessee. The Honorable Michael Pemberton serves as the Circuit Court Judge for the Ninth Judicial District which includes Roane, Loudon, Morgan and Meigs counties. Judge Pemberton presides over cases in Roane County during three scheduled terms beginning in January, May, and September of each year. The deputy clerks maintain all court records for the efficient operation of the Circuit Court. The Circuit Court Clerk's office will issue Summons for Jury Service for each term of court.

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

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

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

Total Appropriation for Circuit Court is \$922,882. Of this amount, 91.3% (\$843,432) is for salaries and benefits and the remainder is for operations.

General Sessions Court

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

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

- Criminal matters for preliminary hearings in felony cases and misdemeanor trials in which a defendant waives the right to a grand jury investigation and trial by jury in Criminal Court-Hearings are held on Mondays.

- Divorces & Orders of Protection- Hearings are held on Wednesdays & Thursdays.
- Civil Cases with alleged damages less than \$25,000- Hearings are held on Fridays.
- Traffic Citations-Hearings are held on Fridays.

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

General Session Judges – 53310

Total Appropriation for General Sessions Judges is \$758,489. Of this amount, 88.4% (\$670,889) is for salaries and benefits and the remainder is for operations.

Drug Court – 53330

Total Appropriation for Drug Court is \$50,000. This function is funded by Federal, State, and Local Government. Of this amount, 91% (\$45,528) 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, preparing annual budgets, complying 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 \$425,745. Of this amount, 90.7% (\$386,510) is for salaries and benefits and the remainder is for operations.

Juvenile Court – 53500

Total Appropriation for Juvenile Court is \$507,005. Of this amount, 80.3% (\$407,405) is for salaries and benefits and the remainder is for operations.

Office of Public Defender - 53610

Resolution no. 05-18-05 authorized the County Executive to apply for a grant that is offered by the State of TN Office of Criminal Justice Programs. This grant establishes a program of criminal justice to aid state and local governments in implementing effective criminal justice improvement projects. Public Defender of the 9th Judicial District, Kim Nelson, has been deemed one of only three (3) public defender offices in the state to be eligible for this grant. The grant offers project support of \$65,000 for three (3) years with a zero-dollar (\$0) match.

Other Administration of Justice – 53900

Total Appropriation for Other Administration of Justice is \$45,000. Of this amount, 61.6% (\$27,750) is for jury pay and the remainder is for operations.

Victim Assistance Programs – 53930

This program is supported through state funding which allows the courts to have a supervisor at the county jail that helps expedite the process for inmates to ensure their due process is met and not delayed causing longer stays in the jail. Total Appropriation for Victim Assistance Programs is \$65,334. Of this amount, 97.9% (\$63,960) is for salary.

53000's Administration of Justice Totals

The previous functions are the sum total of the Administration of Justice major category in the chart of accounts. This major category entails functions 53100 through 53900 and they account for 12% (\$2,839,598) of the total budget for the General Fund.

GENERAL FUND

Fund 101 -- Fiscal Year Ending June 30, 2023

	Audited Actual 2020-2021	Unaudited Actual 2021-2022	Approved Budget 2022-2023
EXPENDITURES			
53100 CIRCUIT COURT			
101 County Official/Adm Officer	90,740	92,555	97,183
106 Deputy(ies)	374,811	374,895	463,733
169 Part-time Personnel	20,029	24,652	27,405
185 Education Incentive	1,000	1,000	1,000
188 Bonus Payments	13,800	-	-
201 Social Security	35,508	34,700	47,775
204 State Retirement	19,466	18,833	32,550
206 Life Insurance	848	788	926
207 Medical Insurance	118,814	116,511	156,000
208 Dental Insurance	3,988	3,644	5,100
217 Retirement-Hybrid Stabilization	-	-	5,040
299 Other Fringe Benefits	3,798	3,324	6,720
307 Communication	125	215	200
320 Dues & Memberships	993	1,668	1,500
334 Maintenance Agreements	29,264	31,451	30,000
349 Printing, Stationary and Forms	6,602	9,393	8,000
355 Travel	35	44	250
411 Data Processing Supplies	598	797	2,000
435 Office Supplies	1,137	2,106	2,500
508 Premium on Corporate Surety Bonds	-	-	1,200
524 In-Service/Staff Development	-	120	1,500
531 Access Fees	-	-	1,800
599 Other Charges	-	42	-
709 Data Processing Equipment	1,231	685	24,000
711 Furniture & Fixtures	6,369	4,043	4,500
719 Office Equipment	178	1,743	2,000
TOTAL	<u>729,334</u>	<u>723,209</u>	<u>922,882</u>
53310 GENERAL SESSIONS JUDGE			
102 Judge(s)	347,891	352,063	368,614
103 Assistants(s)	-	-	43,000
133 Paraprofessionals	100,000	107,846	113,400
185 Educational Incentive	1,000	1,000	1,000
188 Bonus Payments	2,400	-	-
199 Other Per Diem & Fees	4,800	4,800	4,900
201 Social Security	29,200	30,907	40,290
204 State Retirement	21,370	21,975	33,100
206 Life Insurance	265	265	265
207 Medical Insurance	39,743	41,601	57,900
208 Dental Insurance	1,334	1,334	1,400
217 Retirement-Hybrid Stabilization	-	-	5,100
299 Other Fringe Benefits	960	960	1,920
309 Contracts with Government Agencies	-	-	10,350
312 Contracts with Private Agencies	10,508	9,263	45,000

GENERAL FUND

Fund 101 -- Fiscal Year Ending June 30, 2023

	Audited Actual 2020-2021	Unaudited Actual 2021-2022	Approved Budget 2022-2023
EXPENDITURES			
53310 GENERAL SESSIONS JUDGE (cont.)			
320 Dues and Memberships	1,099	250	2,500
329 Laundry Service	-	15	250
331 Legal Services	409	478	500
333 Licenses	-	931	500
334 Maintenance Agreements	-	-	1,800
349 Printing, Stationary and Forms	-	-	1,500
355 Travel	1,840	3,182	7,500
355 Travel-MAG	2,689	3,641	6,000
399 Other Contracted Services	632	175	4,000
411 Data Processing	1,139	459	1,000
432 Library Books/Magazines	968	-	1,500
435 Office Supplies	-	-	2,000
451 Uniforms	-	445	600
524 In-Service/Staff Development	1,145	1,320	2,000
524 In-Service/Staff Development-MAG	-	-	500
599 Other Charges	-	23	100
709 Data Processing	2,128	-	-
TOTAL	<u>571,520</u>	<u>582,932</u>	<u>758,489</u>
53330 DRUG COURT			
105 Supervisor/Director	-	-	30,000
133 Paraprofessionals	-	33,747	-
133 Paraprofessionals FEDS	16,900	-	-
133 Paraprofessionals STATE	36,084	-	-
188 Bonus Payments	2,300	-	-
201 Social Security	4,227	2,553	2,337
204 State Retirement	3,222	2,362	2,100
206 Life Insurance	99	61	66
207 Medical Insurance	3,566	-	10,020
208 Dental Insurance	222	334	336
217 Retirement-Hybrid Stabilization	-	-	669
299 Other Fringe Benefits	240	-	-
312-FEDS Contracts with Other Agencies	192,323	67,319	-
355 Travel	-	1,604	3,172
524 Inservices Staff Development	-	1,350	1,300
599 Other Charges-LOCAL	772	3,119	-
TOTAL	<u>259,955</u>	<u>112,447</u>	<u>50,000</u>
53400 CHANCERY COURT			
101 County Official/Adm Officer	90,740	92,555	97,183
106 Deputy(ies)	131,999	143,683	151,084
169 Part-time Personnel	19,870	27,123	53,343
187 Overtime Pay	4,073	4,191	4,626
188 Bonus Payments	6,000	-	-

GENERAL FUND

Fund 101 -- Fiscal Year Ending June 30, 2023

	Audited Actual 2020-2021	Unaudited Actual 2021-2022	Approved Budget 2022-2023
EXPENDITURES			
53400 CHANCERY COURT (cont.)			
201 Social Security	18,727	19,959	25,473
204 State Retirement	8,710	9,210	13,881
206 Life Insurance	331	331	350
207 Medical Insurance	31,666	37,435	35,000
208 Dental Insurance	1,669	1,669	1,700
217 Retirement-Hybrid Stabilization	-	-	1,470
299 Other Fringe Benefits	1,442	1,440	2,400
307 Communication	74	42	60
312 Contracts w/Private Agencies	-	-	250
320 Dues and Memberships	1,203	1,308	1,400
332 Legal Notices, Recording, & Court Costs	447	-	75
334 Maintenance Agreements	15,652	16,910	20,000
349 Printing, Stationary and Forms	3,406	4,947	5,000
351 Rentals	135	135	150
355 Travel	41	332	1,500
437 Periodicals	493	-	600
499 Other Supplies & Materials	4,807	780	4,500
508 Premium on Corporate Surety Bonds	350	350	400
524 In-Service/Staff Development	80	-	300
709 Data Processing Equipment	665	917	5,000
TOTAL	<u>342,579</u>	<u>363,316</u>	<u>425,745</u>
53500 JUVENILE COURT			
103 Assistants	47,592	51,326	53,970
105 Supervisor/Director	50,000	53,317	56,700
112 Youth Service Officer	119,264	128,900	135,345
140 Salary supplements	6,000	6,476	7,646
164 Attendants	2,064	3,897	11,567
187 Overtime Pay	12,093	24,985	35,154
188 Bonus Payments	5,500	-	-
199 Other Per Diem & Fees	6,000	6,000	6,100
201 Social Security	17,488	19,271	23,446
204 State Retirement	10,285	11,401	17,252
206 Life Insurance	339	353	525
207 Medical Insurance	51,449	55,245	54,000
208 Dental Insurance	1,736	1,783	1,800
217 Retirement-Hybrid Stabilization	-	-	1,500
299 Other Fringe Benefits	1,538	1,569	2,400
307 Communication	2,311	1,042	3,500
312 Contracts with Private Agencies	5,006	4,980	4,500
320 Dues and Memberships	200	280	1,000
322 Evaluation & Testing	-	900	10,000
334 Maintenance Agreements	3,461	2,040	5,000
335 Maint/Repair/Buildings	2,607	1,128	600

GENERAL FUND

Fund 101 -- Fiscal Year Ending June 30, 2023

	Audited Actual 2020-2021	Unaudited Actual 2021-2022	Approved Budget 2022-2023
EXPENDITURES			
53500 JUVENILE COURT (cont.)			
337 Maint/Repair/Office Equip	-	-	3,000
338 Maint/Repair/Vehicles	3,895	10,068	10,000
340 Medical & Dental Charges	3,059	-	4,000
349 Printing, Stationary and Forms	474	-	3,000
355 Travel	1,084	883	15,000
399 Other Contracted Services	8,770	8,822	15,000
411 Data Processing Supplies	3,885	128	2,000
422 Food Supplies	790	567	1,000
425 Gasoline	3,604	6,969	8,000
432 Library Books	1,554	-	2,000
441 Prisoners Clothing	-	-	500
450 Tires & Tubes	-	-	2,500
451 Uniforms	2,000	1,227	2,000
508 Premiums on Corporate Bonds	417	517	1,000
524 Inservice Staff Development	-	900	1,000
599 Other Charges	3,846	3,280	5,000
709 Data Processing Equipment	16,456	-	-
790 Other Equipment	1,593	-	-
TOTAL	<u>396,361</u>	<u>408,253</u>	<u>507,005</u>
53610 OFFICE OF PUBLIC DEFENDER (three year grant - Amended to 65,000 subsequent to approval)			
105 Supervisor/Director	41,000	29,653	47,250
188 Bonus Payments	1,200	-	-
201 Social Security	3,197	2,179	3,681
204 State Retirement	2,891	2,062	3,307
206 Life Insurance	66	39	660
207 Medical Insurance	7,786	5,098	8,275
208 Dental Insurance	334	195	334
217 Retirement-Hybrid Stabilization	-	-	1,053
355 Travel	1,948	648	583
TOTAL	<u>58,422</u>	<u>39,872</u>	<u>65,143</u>
53900 OTHER ADMINISTRATION OF JUSTICE			
194 Jury and Witness Fees	4,774	7,920	27,650
201 Social Security	-	-	100
302 Advertising	113	301	250
307 Communication	948	948	1,000
355 Travel	-	-	12,000
422 Food Supplies	1,275	2,174	4,000
TOTAL	<u>7,110</u>	<u>11,343</u>	<u>45,000</u>

GENERAL FUND

Fund 101 -- Fiscal Year Ending June 30, 2023

	Audited Actual 2020-2021	Unaudited Actual 2021-2022	Approved Budget 2022-2023
EXPENDITURES			
53930 VICTIM ASSISTANCE PROGRAMS			
105 Supervisor/Director	43,500	27,721	44,727
188 Bonus Payments	1,200	-	-
199 Other Per Diem & Fees	1,200	785	1,200
201 Social Security	3,480	2,160	3,484
204 State Retirement	3,144	1,985	3,131
206 Life Insurance	66	39	66
207 Medical Insurance	7,786	4,752	10,020
208 Dental Insurance	334	195	334
217 Retirement-Hybrid Stabilization	-	-	998
355 Travel	1,415	175	687
499 Other Supplies And Materials	-	-	687
TOTAL	62,125	37,810	65,334

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, courthouse 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 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 offenses. During the fiscal year ending 2022, the Sheriff's department upgraded the software system. Deputies are also responsible for transporting mentally ill people to Peninsula, Ridgeview, Moccasin bend, and other State facilities.
- **Criminal Investigations:** CID consists of (5) responsible for 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 who are required to investigate all drug cases, from street-level drug dealers to major drug networks.
- **Methamphetamine Unit:** Roane County Sheriff's Office has 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 and 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. Deputies are also responsible for serving of all papers.
- **Courthouse Security:** Officers are responsible for providing appropriate levels of security to the courts and offices within the courthouse.
- **School Resource Division:** Provide a safe and secure environment for the children and faculty throughout all Roane County campuses. School resource officers provide a positive atmosphere for all students and staff.
- **Training Division:** The training division provides all POST-approved curricula to meet the minimum requirements for the State. The training division is responsible for our citizen academy and handgun carry permit classes. Neighborhood watch programs are taught by both the training division and patrol unit.

Total Appropriation for the Sheriff's Department is \$4,884,217. Of this amount, 83% (\$4,056,768) is for salaries and benefits and the remainder is for operations.

Jail – 54210

By state statute, the Sheriff is responsible for operating the jail. The jail is 24-hour 7 days a week operation. The jail has seen its population soar to approximately 300 inmates and at times the female population has been as high as 70. The number of inmates varies on a daily basis.

The jail is governed by Tennessee Corrections Institute and there are categories covered that must meet the minimum TCI standards. Such as physical plant, administration/management, personnel, security, discipline, sanitation/maintenance, food services, mail and visiting, prisoner programs and activities, medical services, admission records and release, hygiene, supervision of prisoners, and classification.

The corrections staff has a very extensive regimen to follow on daily basis just to keep the jail in compliance with TCI minimum standards listed below are a few items that are completed daily.

For example:

1. The staff is responsible for making sure the inmates are fed three times daily.
2. The staff is responsible for making sure medications are passed out at least twice daily.
3. There is a regiment of sick calls and 12-day physicals that are mandated by TCI.
4. The staff has to stand guard at the hospital anytime an inmate has to be hospitalized.
5. The staff is responsible for transporting inmates to doctor's appointments, to and from other jails, etc.
6. Tuesday is General Sessions Court; the corrections officers are responsible for taking inmates to court if needed. The video arraignment system helps streamline this process.

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. Certain areas must have corrections stand guard, for example, the kitchen requires a corrections officer to 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 approved menu by a dietician.
10. The jail has implemented a GED program and it allows inmates to obtain their GED while incarcerated. However, if you are under the age of 21 it is mandatory that we offer this program.
11. The Roane County Jail provides inmate labor for the county and other municipalities.
12. The Roane County jail also operates an inmate work crew that is primarily assigned to picking up litter throughout Roane County.
13. The staff is responsible for the processing of 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 \$4,264,931. Of this amount, 63.2% (\$2,694,214) 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. Tim Suter is the Director of the Office of Emergency Services (OES) and Director of the Office of Emergency Management. The Director oversees a staff of two (2) full-time staff and one (1) volunteer staff member. All staff receives training in emergency and disaster response through classroom instruction and exercises.

Future Opportunities include; New headquarters facility, Replacement of one staff position, required training for new hires, and the integration of new technologies for emergency response.

Total Appropriation for Civil Defense is \$377,723. Of this amount, 54.4% (\$205,598) is for salaries and benefits and the remainder is for operations.

Other Emergency Management – 54490

This function accounts for the cost of the E-911 contract. The contract covers the following function and two funds (Sheriff – 54110; Fund 118 – EMS and Fund 121 Fire).

Total Appropriation for Other Emergency Management is \$452,845. Of this amount, 100% is for the cost of the contract.

County Medical Examiner – 54610

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

The total appropriation for County Medical Examiner is \$176,000. Of this 100% (\$100,000) is for operations.

54000's Public Safety Totals

The previous functions are the sum total of the Public Safety major category in the chart of accounts. This major category entails functions 54100 through 54900 and they account for 42% (\$10,155,716) of the total budget for the General Fund.

GENERAL FUND

Fund 101 -- Fiscal Year Ending June 30, 2023

	Audited Actual 2020-2021	Unaudited Actual 2021-2022	Approved Budget 2022-2023
EXPENDITURES			
54110 SHERIFF'S DEPARTMENT (cont.)			
401 Animal Food	285	354	1,050
412 Diesel Fuel	1,825	3,262	8,000
415 Electricity	2,814	3,771	2,940
425 Gasoline	110,988	159,796	267,500
431 Law Enforcement Supplies	26,548	13,576	31,920
431 Law Enforcement Supplies-VEST	6,303	2,865	15,826
432 Library Books/Media	635	428	1,470
437 Periodicals	-	-	978
450 Tires and Tubes	23,896	25,368	28,350
451 Uniforms	14,690	10,803	18,900
499 Other Supplies & Materials	11,665	7,263	6,300
499 Other Supplies & Materials-CHILD	-	-	3,216
508 Premium on Corporate Surety Bonds	900	950	3,000
516 Other Self-Insured Claims	-	-	5,250
524 In-Service/Staff Development	16,768	19,543	20,000
599 Other Charges	-	1,913	-
599 Other Charges-AAA	-	3,162	-
599 Other Charges-CHCGP	7,133	4,301	7,350
599 Other Charges-NT18	-	-	1,575
599 Other Charges-SOR	2,550	-	-
709 Data Processing Equipment	4,813	4,296	4,200
711 Furniture & Fixtures	260	-	5,250
716 Law Enforcement Equipment-GHS21	-	4,884	15,000
719 Office Equipment	-	1,919	5,250
790 Other Equipment-PLS	6,003	4,425	3,000
790 Other Equipment-RD20	3,421	2,722	15,750
790 Other Equipment-RD21	14,926	-	-
TOTAL	<u>3,494,196</u>	<u>3,566,446</u>	<u>4,884,217</u>
54210 JAIL			
160 Guards (Jailers)	1,350,672	1,443,197	1,767,594
169 Part-time Personnel	16,489	22,478	66,598
187 Overtime Pay	60,741	106,853	124,481
187 Overtime Pay-HOLI	54,431	47,599	62,241
188 Bonus Payments	40,400	-	-
199 Other Per Diem & Fees	4,574	2,996	5,500
201 Social Security	109,869	117,044	160,000
204 State Retirement	89,391	98,321	124,000
206 Life Insurance	2,387	2,520	2,800
207 Medical Insurance	277,334	290,535	330,000
208 Dental Insurance	10,981	11,258	14,000
210 Unemployment Compensation	-	-	2,000
217 Retirement-Hybrid Stabilization	-	-	32,000

GENERAL FUND

Fund 101 -- Fiscal Year Ending June 30, 2023

	Audited Actual 2020-2021	Unaudited Actual 2021-2022	Approved Budget 2022-2023
EXPENDITURES			
54210 JAIL (cont.)			
299 Other Fringe Benefits	2,880	2,520	3,000
307 Communication	540	488	4,200
334 Maintenance Agreements	30,942	33,586	49,000
335 Maint/Repair/Building	24,943	32,199	38,000
336 Maint/Repair/Equipment	11,425	15,094	31,500
338 Main/Repair/Vehicles	3,385	3,395	8,652
340 Medical and Dental Service	378,995	362,892	420,000
340 Medical and Dental Service-ADMIN	7,788	19,745	52,500
340 Medical and Dental Service-HMANA	94,006	86,099	157,500
340 Medical and Dental Service-INPAT	-	-	10,500
349 Printing, Stationery, Forms	1,679	955	6,300
355 Travel	5,196	9,080	10,290
355 Travel-EXTRA	-	3,775	-
359 Disposal Fees	6,249	5,228	6,825
410 Custodial Supplies	50,377	50,677	68,250
412 Diesel Fuel	1,421	1,838	3,000
415 Electricity	56,319	60,950	78,750
421 Food Preparation Supplies	1,654	1,561	5,250
422 Food Supplies	152,837	196,494	351,750
422 Food Supplies-EXTRA	-	27	-
425 Gasoline	8,315	10,903	20,000
431 Law Enforcement Supplies	2,770	398	6,300
432 Library Books	4,912	3,883	8,000
434 Natural Gas	27,323	36,003	45,150
441 Prisoner Clothing	31,600	23,371	33,600
450 Tires and Tubes	2,620	3,214	3,150
451 Uniforms	6,157	7,918	15,750
454 Water and Sewer	69,299	24,815	105,000
499 Other Supplies	2,983	4,366	10,500
524 In-Service/Staff Development	440	2,591	10,500
711 Furniture and Fixtures	-	-	5,250
719 Office Equipment	1,289	2,343	5,250
TOTAL	<u>3,005,612</u>	<u>3,149,208</u>	<u>4,264,931</u>
54230 Correctional Incentive Program			
309 Contracts With Government Agencies	10,000	-	-
TOTAL	<u>10,000</u>	<u>-</u>	<u>-</u>
54410 CIVIL DEFENSE			
103 Assistant(s)	67,327	73,111	76,998
103 Assistant(s)-EMPG	7,010	7,009	7,010
105 Supervisor/Director	30,697	32,394	34,014
140 Salary Supplement-DOE	5,000	5,000	5,000
169 Part-Time Personnel	19,661	21,810	27,216
169 Part-Time Personnel-HAZ	-	60	17,925
187 Overtime Pay- HOLI	-	-	1,000

GENERAL FUND

Fund 101 -- Fiscal Year Ending June 30, 2023

	Audited Actual 2020-2021	Unaudited Actual 2021-2022	Approved Budget 2022-2023
EXPENDITURES			
54410 CIVIL DEFENSE (cont.)			
188 Bonus Payments	3,000	-	-
199 Other Per Diem & Fees	3,000	3,000	3,500
201 Social Security	10,975	10,845	13,650
204 State Retirement	4,906	5,159	7,350
206 Life Insurance	132	132	200
207 Medical Insurance	7,786	8,150	8,618
208 Dental Insurance	667	667	910
217 Retirement-Hybrid Stabilization	-	-	767
299 Other Fringe Benefits	480	480	1,440
307 Communication	10,054	9,388	10,000
312 Contracts w/Private Agencies	13,766	12,315	23,500
320 Dues and Memberships	485	230	500
333 Licenses	-	-	1,300
334 Maintenance Agreements	11,888	1,849	15,000
335 Maint/Repair/Building	710	2,133	4,000
336 Maint/Repair/Equip	3,971	3,046	10,000
337 Maint/Repair/Office Equip	576	79	2,000
338 Maint/Repair/Vehicles	34,109	14,789	30,000
348 Postal Charges	37	-	125
355 Travel	-	950	1,500
410 Custodial Supplies	170	163	500
412 Diesel Fuel	4,274	8,309	11,000
415 Electricity	-	-	1,000
422 Food Supplies	-	24	200
425 Gasoline	2,788	3,565	4,000
429 Instructional Supplies & Materials	391	215	3,500
435 Office Supplies	668	1,537	1,500
442 Propane Gas	-	-	200
446 Small Tools	640	35	1,000
450 Tires & Tubes	3,300	543	3,000
451 Uniforms	1,624	1,472	3,000
454 Water & Sewer	-	67	500
499 Other Supplies & Materials	747	834	1,800
499 Other Supplies & Materials-DOE	9,939	9,830	10,000
524 In-Service/Staff Development	125	1,585	5,000
599 Other Charges	4,593	9,934	15,000
708 Communication Equipment	1,108	11,500	10,000
711 Furniture & Fixtures	-	-	3,000
790 Other Equipment	-	15,105	-
TOTAL	<u>266,603</u>	<u>277,314</u>	<u>377,723</u>
54490 OTHER EMERGENCY MANAGEMENT			
309 Contracts w/Government Agencies E-911	431,035	443,996	452,845
	<u>431,035</u>	<u>443,996</u>	<u>452,845</u>

GENERAL FUND

Fund 101 -- Fiscal Year Ending June 30, 2023

	Audited Actual 2020-2021	Unaudited Actual 2021-2022	Approved Budget 2022-2023
EXPENDITURES			
54610 COUNTY CORONER/MEDICAL EXAMINER			
312 Contracts w/Private Agencies	36,150	39,375	50,000
312 Contracts w/Private Agencies-ROI	7,450	12,675	13,000
599 Other Charges	111,745	149,145	110,000
599 Other Charges-BAGS	711	137	3,000
TOTAL	<u>156,056</u>	<u>201,333</u>	<u>176,000</u>

Local Health Center – 55110

This function covers the operation and maintenance of the building for the Health Department. There are 2 part-time employees in this function; 1 Maintenance Worker that is shared with the courthouse 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 \$164,271. Of this amount, 22.8% (\$37,445) 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 (61-day) TennCare eligibility for pregnancy and breast and cervical cancer
- Women’s Health Services (breast and cervical cancer screening)
- Primary Care (for uninsured adults)
- Telehealth services are available for Family Planning and Primary Care
- Dental Care (children with some limited services for adult emergency care)
- Communicable Disease testing and treatment (Sexually Transmitted Infections, Tuberculosis, follow-up of Reportable Diseases, etc.)
- HIV Pre-Exposure Prophylaxis (PrEP)
- Children’s Special Services
- Home Visiting Programs (CHANT – Community Health Access and Navigation in Tennessee)
- Health Education and Promotion
- Community Health Assessment
- Harm Reduction Navigation

- General Environmental Health (inspections of food service establishments, hotels, motels, public swimming pools, bed and breakfast establishments, childcare 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, disease outbreak management, natural disasters, emergency planning, etc.)
- Vital Records (birth and death certificates) and Voluntary Acknowledgement of Paternity
- Primary Prevention community-based activities.

The Director of the Health Department serves as the Administrator for both the Roane and Morgan County Health Departments. Other staff positions include (not necessarily filled): 1.2 Nurse Practitioner FTEs, 1 Dentist, 1 Dental Assistant, 5 RNs (including a Nursing Supervisor), 2 Nursing Assistants, 6 Public Health Office Assistants (including an Office Supervisor), 1 Registered Dietitian, 1 Nutrition Educator, 1 part-time Breastfeeding Peer Counselor, 1 Social Worker, 1 Health Educator, 1 Harm Reduction Navigator, and 1 Environmental Specialist. There are other employees that also work out of the health department but are based in other counties including a Physician and a Disease Investigation Specialist. Our staff consists of a mixture of both State and County Employees.

The health department was instrumental in the county's response to COVID-19 by providing information, testing and vaccination services. While our response is ongoing, we are looking to the future to resume many of our other community-based activities and expand the availability of clinic services. In addition to the individual clinical services provided, public health also plays a key role in addressing population health issues and concerns. Primary prevention of disease and injury is vital in controlling health care costs and it seeks to prevent a disease or injury from ever happening to begin with thus negating the need for treatment. It is the heart of what Public Health is and does. It is our specialty. We anticipate that these, coupled with other factors, will lead to continued expansion of our services. Most of our services are billed on a sliding fee scale based on family size and income, but we also bill TennCare and many private insurance companies for most services. This does vary depending on the particular service.

The health department conducts an annual strategic planning process where goals and objectives are set, performance is monitored via a dashboard of selected metrics, and our community-based plans are developed and evaluated. We partner with many agencies and organizations to fulfill our mission. Our staff are committed to a culture of excellence and continuous quality improvement and use a variety of methods to continue to improve our services and strive for excellence while also improving our effectiveness and efficiency, always looking to improve and streamline our processes.

Total Appropriation for Other Local Health Services was \$437,006. Of this amount, 95.1% (\$415,551) 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 salaries and benefits.

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 \$138,000. 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 accounts for 3% (\$792,058) 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 \$25,800. Of this amount, 100% is for operations.

Parks & Fair Boards – 56700

This department is charged with operating and maintaining several recreation facilities to allow the public to benefit from the activities and experiences allowed by healthy 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, walking trails, playgrounds, a baseball field, tennis courts, a disc golf course, a lake swimming area, 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 year-round.
- 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 is currently

- Caney Creek Recreation Area, Harriman – 61 acres, abandoned campground, earmarked for development as a multi-use trail

OPERATING POLICIES

- Take-home vehicles – There are 3 take-home work vehicles. The Director is on call for policy/programming and safety issues. The Maintenance Supervisor(s) are on call for mechanical issues.
- RCP Baseball 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 and the Sports and Recreation Committee, a flat rate of \$10 per hour (3-hour minimum) and \$15 per hour for reserved use of the picnic shelters and cottage, respectively. The Cottage cannot be used without a reservation. The outdoor facilities are free for first come-first served. There is 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 from the last day of the spring semester through late September).
- Riley Creek Campground - warm season camping April 1st - November 15 winter camping November 16th-March 31st
- 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 set aside for investment 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, 3-8 seasonal part-time employees, and a seasonal contractor. The department maintains equipment such as mowers, a bobcat, 16ft boat, tractor mule, and ATV.

Master Plan-the strategic plan for the P&R department is outlined in the January 2020 Master Plan. These broad concepts are regularly re-visited and projects are defined, planned, and grant availability/funding considered.

Total Appropriation for Parks & Fair Boards is \$660,716. Of this amount, 52.2% (\$344,566) 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% (\$686,516) of the total budget for the General Fund.

Agricultural Extension Service – 57100

The UT Extension/ Roane County is part of a statewide educational organization, funded by federal, state, and local governments, that brings research-based information about agriculture, family and consumer sciences, and resource development to the people of Tennessee where they live and work. We offer our programs to all citizens of Roane County regardless of age, race, gender, disability, or income level. In Roane County, we provide educational programs countywide 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 homeowners, 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 \$113,600. 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 \$73,472. Of this amount, 95.6% (\$70,272) 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 categories in the chart of accounts. This major category entails functions 57100 through 57900 and they account for 1% (\$187,072) 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.

Total Appropriation for Industrial Development is \$540,050. Of this amount, 100% is for operations.

Veterans' Services – 58300

Total Appropriation for Veterans' Services is \$80,188. Of this amount, 85.80% (\$69,588) is for salaries and benefits and the remainder is for operations.

Contributions to Others – 58500

This function is used for donated property given to the county for the purposes of selling and in return giving those funds to the Roane County School Foundation.

Employee Benefits – 58600

All covered employees who meet the qualifications may continue medical insurance at retirement for themselves and covered dependents until they become eligible for Medicare at age 65 or no longer qualify as eligible dependents. The employee is responsible for 5% of the premium for individual coverage and 50% for family coverage. All payments are made directly to the Trustee. The county will pay the remaining percentage from the General Fund.

Total Appropriation for Employee Benefits is \$90,000. 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 \$526,005. 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 5% (\$1,236,243) of the total budget for the General Fund.

Transfers Out – 99100

Each fund within the local government is set up to have its own revenues and expenditures. Money is not shared between two or more funds unless appropriated and recorded in each of the participating funds. This function is used to show the movement out of money to another fund.

Fund Balance

The unaudited ending fund balance of the General fund on June 30, 2022 is \$12,674,896. 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 52.5% of appropriations which is within policy.

GENERAL FUND

Fund 101 -- Fiscal Year Ending June 30, 2023

	Audited Actual 2020-2021	Unaudited Actual 2021-2022	Approved Budget 2022-2023
EXPENDITURES			
55110 LOCAL HEALTH CENTER			
167 Maintenance Personnel	11,280	14,737	17,010
169 Part-time Personnel	10,176	10,703	12,033
188 Bonus Payments	1,200	-	-
199 Other Per Diem & Fees	-	-	349
201 Social Security	1,681	1,918	2,500
204 State Retirement	803	1,026	1,200
206 Life Insurance	25	29	33
207 Medical Insurance	2,952	3,593	3,800
208 Dental Insurance	126	147	120
217 Retirement-Hybrid Stabilization	-	-	400
302 Advertising	-	-	300
307 Communication	17,210	20,288	20,376
320 Dues & Memberships	480	505	1,000
334 Maintenance Agreements	7,792	7,926	10,000
335 Maint/Repair/Buildings	13,031	6,557	11,000
336 Maint/Repair Services	1,467	795	2,500
348 Postal Charges	-	-	200
349 Printing, Stationary and Forms	-	-	500
355 Travel	-	-	1,000
359 Disposal Fees	1,137	1,007	1,500
410 Custodial Supplies	1,469	2,030	2,000
412 Diesel Fuel	-	-	200
413 Drugs & Medical Supplies	3,038	2,729	3,000
415 Electricity	34,148	37,275	37,000
434 Natural Gas	6,921	5,954	10,000
435 Office Supplies	3,046	2,594	4,500
437 Periodicals	252	252	250
454 Water & Sewer	2,678	3,041	5,000
524 Inservice Staff Development	1,450	-	4,000
599 Other Charges	3,503	1,239	4,000
711 Furniture And Fixtures	-	-	4,500
790 Other Equipment	-	903	4,000
TOTAL	<u>125,865</u>	<u>125,248</u>	<u>164,271</u>
55190 OTHER LOCAL HEALTH SERVICES			
103 Assistants	72,371	78,047	84,991
131 Medical Personnel	141,616	172,943	196,199
188 Bonus Payments	11,650	6,167	-
201 Social Security	15,344	17,577	24,361
204 State Retirement	13,548	16,468	20,700
206 Life Insurance	463	507	600
207 Medical Insurance	70,601	79,288	86,000
208 Dental Insurance	2,335	2,558	2,700
217 Retirement-Hybrid Stabilization	-	-	5,355
299 Other Fringe Benefits	960	600	1,440
355 Travel	1,286	5,694	7,900
506 Liability Insurance	484	283	4,000
513 Workman's Comp Insurance	2,760	2,760	2,760
599 Other Charges	-	116	-
TOTAL	<u>333,418</u>	<u>383,007</u>	<u>437,006</u>

GENERAL FUND

Fund 101 -- Fiscal Year Ending June 30, 2023

	Audited Actual 2020-2021	Unaudited Actual 2021-2022	Approved Budget 2022-2023
EXPENDITURES			
55390 APPROPRIATION TO STATE			
399 Other Contracted Services	51,601	51,601	51,601
599 Other Charges	1,180	1,180	1,180
TOTAL	52,781	52,781	52,781
55590 OTHER LOCAL WELFARE SERVICES			
316 Contributions	-	-	138,000
316 Contributions-ARE30	-	1,600	-
316 Contributions-CAC	10,000	3,750	-
316 Contributions-CLINC	-	604	-
316 Contributions-ETHRA	9,200	9,200	-
316 Contributions-HERTG	-	8,500	-
316 Contributions-LIFEC	-	3,200	-
316 Contributions-MDUNN	25,600	25,600	-
316 Contributions-MECAA	17,000	18,396	-
316 Contributions-OSHS	-	9,000	-
316 Contributions-OUTKI	-	4,250	-
316 Contributions-RIL	-	1,000	-
316 Contributions-RONET	-	6,500	-
316 Contributions-RS	28,000	28,000	-
316 Contributions-SSN	-	3,500	-
316 Contributions-SSPN	-	250	-
799 Other Capital Outlay-RS	11,000	11,000	-
TOTAL	100,800	134,350	138,000
56500 LIBRARIES			
316 Library - Contributions	10,000	10,000	20,000
337 Maint/Repair/Office Equipment	-	-	300
432 Library Books	-	-	5,000
711 Furniture & Fixtures	-	-	500
TOTAL	10,000	10,000	25,800

GENERAL FUND

Fund 101 -- Fiscal Year Ending June 30, 2023

	Audited Actual 2020-2021	Unaudited Actual 2021-2022	Approved Budget 2022-2023
EXPENDITURES			
56700 PARKS & FAIR BOARDS			
103 Assistant(s)	31,853	34,458	36,439
103 Assistant(s)-SPC	25,104	22,120	32,040
105 Supervisor/Director	56,400	60,825	63,958
169 Part-time Personnel-CCRA	-	-	12,000
169 Part-time Personnel-RILEY	15,828	20,452	29,435
169 Part-time Personnel-ROANE	40,437	56,389	57,992
169 Part-time Personnel-SPC	8,647	20,013	30,369
187 Overtime Pay	8,014	10,264	10,206
187 Overtime Pay-CCRA	-	-	2,000
188 Bonus Payments	6,300	-	-
199 Other Per Diem & Fees	3,646	3,323	3,600
201 Social Security	14,358	16,719	20,657
204 State Retirement	5,362	5,323	8,000
206 Life Insurance	198	193	200
207 Medical Insurance	30,334	31,059	35,000
208 Dental Insurance	1,001	973	1,050
217 Retirement-Hybrid Stablization	-	-	620
299 Other Fringe Benefits	960	960	1,000
307 Communication	3,221	3,443	4,000
320 Dues & Memberships	-	-	100
320 Dues & Memberships 652 Project	-	-	1,500
333 Licenses	-	20	100
334 Maintenance Agreements	1,346	768	4,500
335 Maint/Repair/Building	180	-	-
335 Maint/Repair/Building-DOCK	-	1,542	3,000
335 Maint/Repair/Building-EMORY	2,700	3,641	5,000
335 Maint/Repair/Building-RILEY	6,170	5,129	6,000
335 Maint/Repair/Building-ROANE	41,857	39,026	42,900
335 Maint/Repair/Building-SPC	9,501	7,480	3,000
336 Maint/Repair/Equipment	9,667	11,624	17,000
338 Maint/Repair/Vehicles	1,296	9,457	6,500
351 Rentals-652	-	750	1,400
351 Rentals-RILEY	750	862	3,000
351 Rentals-ROANE	716	4,048	6,000
355 Travel	89	-	500
359 Disposal Fee	2,295	873	7,000
359 Disposal Fee-RILEY	1,162	1,282	4,000
399 Other Contracted Services-RILEY	32,890	33,940	42,000
410 Custodial Supplies	2,843	4,411	4,000
410 Custodial Supplies-RILEY	1,592	307	2,500
410 Custodial Supplies-SPC	-	-	500
415 Electricity	17,232	14,745	19,000
415 Electricity-RILEY	28,468	30,002	34,000
415 Electricity-SPC	1,152	1,242	1,300
422 Food Supplies	460	491	3,500
425 Gasoline	11,522	16,034	20,000

GENERAL FUND

Fund 101 -- Fiscal Year Ending June 30, 2023

	Audited Actual 2020-2021	Unaudited Actual 2021-2022	Approved Budget 2022-2023
EXPENDITURES			
56700 PARKS & FAIR BOARDS (cont.)			
435 Office Supplies	96	12	300
442 Propane Gas	-	-	1,500
450 Tires and Tubes	1,953	3,292	5,000
451 Uniforms	1,148	1,500	2,700
453 Vehicle Parts	4,799	3,022	6,850
454 Water and Sewer	11,738	17,833	11,000
454 Water and Sewer-RILEY	3,683	2,257	4,000
454 Water and Sewer-SPC	2,741	524	-
499 Other Supplies & Materials 652 Project	-	200	1,000
599 Other Charges	12,371	1,520	7,000
599 Other Charges-RILEY	-	3,600	22,500
709 Data Processing Equipment	809	-	1,000
791 Other Construction OTHER	-	1,117	2,000
791 Other Construction-TRAIL	-	-	2,000
799 Other Capital Outlay	6,925	-	2,000
799 Other Capital Outlay-RILEY	-	-	5,000
TOTAL	<u>471,815</u>	<u>509,062</u>	<u>660,716</u>
57100 AGRICULTURAL EXTENSION SERVICE			
309 Contracts w/Gov't Agencies	92,297	95,757	109,000
316 Contributions	1,000	1,000	1,000
334 Maintenance Agreements	-	883	800
351 Rentals	702	-	800
499 Other Supplies and Materials	2,000	2,000	2,000
TOTAL	<u>95,999</u>	<u>99,640</u>	<u>113,600</u>
57500 SOIL CONSERVATION			
105 Supervisor/Director	27,434	34,299	36,156
169 Part-time Personnel	10,596	11,581	18,711
188 Bonus Payments	1,800	-	-
201 Social Security	3,012	3,482	4,305
204 State Retirement	959	1,145	2,000
206 Life Insurance	66	66	66
207 Medical Insurance	7,786	8,150	8,700
208 Dental Insurance	334	334	334
312 Contracts w/Private Agencies	3,200	3,200	3,200
TOTAL	<u>55,187</u>	<u>62,257</u>	<u>73,472</u>
58120 INDUSTRIAL DEVELOPMENT			
310 Contracts w/ Gov't Agencies	110,000	130,000	130,000
316 Contributions	357,250	357,250	357,250
316 Contributions-RSCC	3,750	11,250	15,000
320 Dues & Memberships	1,200	-	1,300
321 Engineering Services	-	-	20,000
355 Travel	-	208	1,000
524 In-Service/Staff Development	-	175	1,000

GENERAL FUND

Fund 101 -- Fiscal Year Ending June 30, 2023

	Audited Actual 2020-2021	Unaudited Actual 2021-2022	Approved Budget 2022-2023
EXPENDITURES			
58120 INDUSTRIAL DEVELOPMENT (cont.)			
599 Other Charges	12,132	3,600	9,500
724 Site Development-	-	-	5,000
TOTAL	<u>484,332</u>	<u>502,483</u>	<u>540,050</u>
58300 VETERANS SERVICES			
169 Part-Time Personnel	49,028	51,117	64,638
188 Bonus Payments	1,200	-	-
201 Social Security	3,842	3,895	4,950
320 Dues and Memberships	898	-	2,000
355 Travel	-	466	5,000
599 Other Charges	4,242	2,924	3,600
TOTAL	<u>59,210</u>	<u>58,403</u>	<u>80,188</u>
58500 CONTRIBUTIONS TO OTHER AGENCIES			
316 Contributions-KAYAK	12,411	-	-
TOTAL	<u>12,411</u>	<u>-</u>	<u>-</u>
58600 EMPLOYEE BENEFITS			
207 Medical Insurance	68,020	65,265	90,000
TOTAL	<u>68,020</u>	<u>65,265</u>	<u>90,000</u>
58801 COVID-19 GRANT - SHERIFF			
599 Other Charges-COVID	202,989	-	-
TOTAL	<u>202,989</u>	<u>-</u>	<u>-</u>
58802 COVID-19 GRANT - JAIL			
599 Other Charges-COVID	6,624	-	-
TOTAL	<u>6,624</u>	<u>-</u>	<u>-</u>
58803 COVID-19 GRANT - OES			
599 Other Charges-COVID	2,455	-	-
TOTAL	<u>2,455</u>	<u>-</u>	<u>-</u>
58804 COVID-19 GRANT - MAINTENANCE			
599 Other Charges-COVID	24,172	-	-
TOTAL	<u>24,172</u>	<u>-</u>	<u>-</u>
58809 COVID-19 GRANT - MISCELLANENOUS			
189 Other Salaries & Wages-COVID	7,431	-	-
201 Social Security	510	-	-
204 State Retirement	142	-	-
206 Life Insurance	1	-	-
207 Medical Insurance	155	-	-
208 Dental Insurance	5	-	-
299 Other Fringe Benefits	7	-	-
599 Other Charges-COVID	7,288	-	-
TOTAL	<u>15,539</u>	<u>-</u>	<u>-</u>

GENERAL FUND

Fund 101 -- Fiscal Year Ending June 30, 2023

	Audited Actual 2020-2021	Unaudited Actual 2021-2022	Approved Budget 2022-2023
EXPENDITURES			
58810 COVID-19 GRANT - COUNTY GENERAL			
599 Other Charges-COVID	147,742	-	-
TOTAL	147,742	-	-
58811 COVID-19 - COURTS			
599 Other Charges-COVID	6,077	-	-
TOTAL	6,077	-	-
58812 COVID-19 GRANT - ELECTIONS			
599 Other Charges-COVID	2,079	-	-
TOTAL	2,079	-	-
58900 MISCELLANEOUS			
302 Advertising	1,139	-	1,500
309 Contracts w/Gov't Agencies-AUDIT	21,672	21,896	23,000
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	830
320 Dues & Memberships-CHAMB	1,000	1,000	1,200
320 Dues & Memberships-ETDD	5,297	5,297	5,300
320 Dues & Memberships-NACO	1,084	1,084	1,600
320 Dues & Memberships-RCEA	-	-	125
320 Dues & Memberships-TCCA	1,950	1,950	2,000
320 Dues & Memberships-TCSA	2,257	2,257	2,300
331 Legal Services	-	-	4,000
334 Maintenance Agreements	-	-	3,600
341 Pauper Burials	6,411	5,600	9,000
348 Postal Charges	79,646	82,809	95,000
349 Printing, Stationary and Forms	6,503	5,883	12,000
351 Rentals	2,236	2,305	3,100
413 Drugs & Medical Supplies	-	-	500
414 Duplicating Supplies	9,156	13,267	14,000
435 Office Supplies	15,749	16,934	20,000
509 Refunds	2,841	-	-
510 Trustee's Commission	272,542	274,459	250,000
599 Other Charges	10,690	6,596	30,000
599 Other Charges-CENCUC	3,370	-	-
599 Other Charges-DTP	14,774	282	27,000
599 Other Charges-FSA	1,917	1,913	3,000
TOTAL	478,013	461,311	526,005
OTHER USES			
99100 Transfers to Other Funds			
590 Transfer to Other Funds-CHJ	-	220,000	1,000,000
590 Transfer to Other Funds-RCC	-	104,000	400,000
TOTAL	-	324,000.00	1,400,000
TOTAL EXPENDITURES AND TRANSFERS	17,619,535	17,936,305	24,155,479
Encumbrances	-	(40,558)	-
Audit Adjustment			
217 Hybrid Stabilization Adjustment	-	-	105,692
ENDING FUND BALANCE JUNE 30TH	10,967,349	13,014,485	8,336,148

Solid Waste 116

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

FUND 116 - SOLID WASTE/SANITATION

OPERATIONS OF THE CONVENIENCE CENTERS:

The county operates 12 convenience centers throughout the county:

Blue Springs	3910 River Road	Ten Mile
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	1470 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	1239 Pumphouse Road	Rockwood
South 58	107 Walnut Grove Road	Kingston
Swan Pond	1040 Swan Pond Road	Harriman

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

CONVENIENCE CENTER PERSONNEL:

The Convenience Centers fall under the purview of the County Executive. The Solid Waste Director oversees a staff of three (3) full-time employees and twenty-nine (29) part-time employees. All employees receive annual training on safety and policy/procedure changes.

EQUIPMENT:

Each convenience center offers recycling receptacles for cardboard, paper, aluminum cans, scrap metal, #1 and #2 plastic, used oil, and used antifreeze. The Post Oak Center accepts latex and oil-based paints from residents on Tuesday.

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
- Twelve (12) used oil containers
- Twelve (12) used antifreeze drums
- Six (6) cardboard-paper-aluminum receptacles

- Twelve (12) plastic receptacles
- One (1) solar cardboard compactor
- Five (5) electric 40-yard cardboard compactors

FUTURE OPPORTUNITIES:

The county continues to study and analyze improvements that could be made in both the collection/disposal and recycling efforts. The county will improve sites by:

- 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 for solid waste. They are eligible to be used for different operations as budget demands 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 \$1,300,000.

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 the percent of TVA acreage in TN.

These revenues together are budgeted to bring in approximately \$1,300,000 for FY23.

EXPENDITURES:

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

Total Appropriation for Other Waste Collection is \$1,234,644. Of this, 43.3% or (\$535,212) is for salaries and benefits while the remainder is for operations 56.7%. 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, 2022, was \$1,300,846. 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 99.2% of expenditures which is an acceptable level. If additional fund balance is available it is the county policy to transfer the additional funds to the capital fund to fund needed capital upgrades or improvements to the centers.

Fund 116 Solid Waste

Cash calculation of fund

6/30/2022	Current Cash	1,287,008
	Expected Receivables	166,507
	Hybrid Stabilization	<u>5,389</u>
	Total Anticipated Funds	1,458,904
	Payables/Payroll Benefits	<u>(35,022)</u>
	Total Anticipated Expenditures	(35,022)
	Rest/Comm/Assign	<u>1,423,881</u>
6/30/2022	Total Equity	<u>1,423,881</u>

Fund Balance calculation from 6/30/20 audit

7/1/2021	Restricted	<u>1,087,087</u>
	Fund Balance calculation	1,087,087
	Revenue Posted	1,637,641
	Anticipated Revenue	<u>-</u>
	Total Revenue	1,637,641
	Expenditures	(1,100,846)
	Transfers Out	(200,000)
	Encumbrances	-
	Anticipated Expenditures	<u>-</u>
	Total Expenditures	(1,300,846)
	Rest/Comm/Assign	<u>1,423,882</u>
6/30/2022	Total Equity	<u>1,423,882</u>

		Proposed	
2022 Tax Rate:	<u>-</u>	2023 Tax Rate:	<u>-</u>
7/1/2022	Beginning Fund Balance	1,423,882	
	Estimated Revenues	1,300,000	Property Tax: <u>-</u>
	Estimated Expenditures	(1,234,644)	Sales Tax: 86% of Rural <u>1,300,000</u>
	Transfer to Capital	<u>(200,000)</u>	
	Total Expenditures	<u>(1,434,644)</u>	
6/30/2023	Budget ending fund balance	<u>1,289,238</u>	Budget effect on fund balance <u>(134,644)</u>
	Fall Out (10%)	<u>143,464</u>	
6/30/2023	Est. ending fund balance	<u>1,432,703</u>	Estimated effect on fund balance <u>8,820</u>
	FB % of expenditures	99.2%	
	FB Policy 10%-100%+:	Compliant	

Updated Date : 8/17/2022

SANITATION FUND

Fund 116 -- Fiscal Year Ending June 30, 2023

	Audited Actual 2020-2021	Unaudited Actual 2021-2022	Approved Budget 2022-2023
REVENUE			
COUNTY PROPERTY TAXES			
40210 Local Option Sales Tax	1,386,189	1,585,959	1,280,000
40210 Local Option Sales Tax - OUTST	-	51,011	20,000
TOTAL	<u>1,386,189</u>	<u>1,636,969</u>	<u>1,300,000</u>
RECURRING ITEMS			
44110 Investment Income	689	671	-
44170 Misc Refunds	-	1	-
TOTAL	<u>689</u>	<u>672</u>	<u>-</u>
OTHER STATE REVENUE			
46851 State Revenue Sharing - TVA	200,000	-	-
TOTAL	<u>200,000</u>	<u>-</u>	<u>-</u>
FEDERAL THROUGH STATE			
47307 Covid-19 Grant B	321	-	-
TOTAL REVENUE	<u>1,587,199</u>	<u>1,637,641</u>	<u>1,300,000</u>
RESTRICTIONS			
	2020 Audited	2021 Audited	2022 Unaudited
	Reserves	Reserves	Reserves
34530 Restricted for Public Health & Welfare	604,614	1,087,087	1,418,492
34587 Restricted for Hybrid Retirement Stabilization Fund	-	-	5,389
TOTAL	<u>604,614</u>	<u>1,087,087</u>	<u>1,423,881</u>
TOTAL AVAILABLE FUNDS	<u>2,191,813</u>	<u>2,724,728</u>	<u>2,723,881</u>

SANITATION FUND

Fund 116 -- Fiscal Year Ending June 30, 2023

	Audited Actual 2020-2021	Unaudited Actual 2021-2022	Approved Budget 2022-2023
EXPENDITURES			
55732 CONVENIENCE CENTERS			
141 Foremen	8,288	8,450	8,877
169 Part-time Personnel	303,738	326,023	347,004
187 Overtime Pay	897	989	1,134
188 Bonus Payments	17,100	-	-
189 Other Salaries & Wages	79,955	91,579	99,300
201 Social Security	31,160	32,452	36,000
204 State Retirement	5,193	5,809	6,400
206 Life Insurance	199	199	200
207 Medical Insurance	23,359	23,760	31,200
208 Dental Insurance	1,001	1,001	1,000
210 Unemployment Compensation	987	-	2,000
217 Retirement-Hybrid Stabilization	-	-	1,617
299 Other Fringe Benefits	480	480	480
307 Communication	1,519	1,440	1,500
321 Engineering Services	-	-	1,000
335 Maint/Repair/Building	-	-	5,000
336 Maint/Repair/Equipment	7,931	9,994	25,000
338 Maint/Repair/Vehicles	92	-	3,500
348 Postal Charges	136	202	400
359 Disposal Fees	474,625	547,656	585,532
408 Concrete	-	-	3,000
409 Crushed Stone	-	1,393	4,000
412 Diesel Fuel	2,147	1,969	10,000
415 Electricity	13,168	13,715	15,000
420 Fertilizer, Lime, & Chemicals	-	-	1,000
425 Gasoline	1,642	2,162	4,500
443 Road Signs	240	-	2,000
499 Other Supplies and Materials	649	488	2,000
506 Liability Insurance	2,226	2,249	4,000
509 Refunds	-	-	1,500
510 Trustee's Commission	15,779	17,428	18,000
513 Workman's Comp. Insurance	12,000	11,160	12,000
599 Other Charges	215	250	500
TOTAL	<u>1,004,726</u>	<u>1,100,846</u>	<u>1,234,644</u>

SANITATION FUND

Fund 116 -- Fiscal Year Ending June 30, 2023

	Audited Actual 2020-2021	Unaudited Actual 2021-2022	Approved Budget 2022-2023
EXPENDITURES			
99100 OPERATING TRANSFERS			
590 Transfers Out-171	<u>100,000</u>	<u>200,000</u>	<u>200,000</u>
TOTAL	<u>100,000</u>	<u>200,000</u>	<u>200,000</u>
Total Expenditures	<u>1,104,726</u>	<u>1,300,846</u>	<u>1,434,644</u>
217 Hybrid Stabilization Adjustment	<u>-</u>	<u>-</u>	<u>1,617</u>
Ending Fund Balance June 30th	<u>1,087,087</u>	<u>1,423,882</u>	<u>1,289,238</u>

Ambulance Service 118

This fund supports the Emergency Medical Service for Roane County. Roane County operates a 24-hour 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 services.

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 inception of the service.

Station 2 is located at 1007 Ruritan Road in Harriman. Work on this station was completed in August of 2022.

Station 3 is located on Rockwood

Station 4 is located on Highway 58 in Kingston.

The EMS Division has a total of 30 Employees; 1 Director, 26 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 five (5) 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 (.01) of property tax is allocated to the Ambulance Department. This will provide \$138,000 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 \$2,770,000.

These two main sources along with various small revenues are budgeted to bring in approximately \$3,404,420.

EXPENDITURES:

This fund supports the operation of the Ambulance Service. The main expenditure is salaries and benefits. This accounts for \$2,547,630. or 73% of expenditures. The next largest expenditure is Workman's Compensation Insurance, Fuel, and the contract with 3rd party billers. The billing company which is utilized to bill and collect patients charges a 6% collection fee. The actual amount is dependent on the amount of revenue collected and thus is a moving target. The current budget allows for \$150,000.

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

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

The total appropriation for the Ambulance Fund is \$3,490,898.

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. The Ambulance Fund Balance ended the 2022 fiscal year with \$888,528. This year \$400,000 will be placed in this fund for cash flow purposes. The fund balance equates to 23.4% 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

6/30/2022	Current Cash	671,518
	Expect. Revenue & Receivables	286
	Prepaid Items	4,670
	Hybrid Stabilization	95,620
	Receivables Patient Charges	206,680
	Total Anticipated Funds	978,774
	Encumbrances	-
	Anticipated Expenditures	(90,247)
	Total Anticipated Expenditures	(90,247)
	Rest/Comm/Assign	888,528
6/30/2022	Total Equity	888,528

Fund Balance calculation from 6/30/21 audit

7/1/2021	Fund Balance calculation	-
	Rest/Comm/Assign	704,287
	Total Fund Balance	704,287
	Revenue Posted	3,053,880
	Variance	235
	Total Revenue	3,054,115
	Expenditures	(2,869,874)
	Encumbrances	-
	Additional Expenditures	-
	Total Expenditures	(2,869,874)
	Rest/Comm/Assign	64,258
	Ending Fund Balance	824,270
6/30/2022	Total Equity	888,528

2022 Tax Rate:	0.01	2023 Tax Rate:	0.0100
7/1/2022 Beginning Fund Balance	888,528	Penny Value:	138,000
Estimated Revenues	3,004,420	Property Tax Collections	138,000
Transfer from GF 101	898,654		
	3,903,074		
Estimated Expenditures	(3,989,552)		
6/30/2023 Budget Ending fund balance	802,050	Budget Effect on Fund Balance:	(86,478)
Fall Out (5%)	199,478	One time Transfer \$400,000	(898,654)
		CY Affect On Fund Balance	(985,132)
6/30/2023 Estimated Ending Fund Balance	1,001,527	Estimated Effect on Fund Balance	113,000
FB % of expenditures	22.3%		
FB Policy 10%-100%+:	Compliant		

AMBULANCE FUND

Fund 118 -- Fiscal Year Ending June 30, 2023

	Audited Actual 2020-2021	Unaudited Actual 2021-2022	Approved Budget 2022-2023
REVENUE			
COUNTY PROPERTY TAXES			
40110	126,054	138,712	138,000
40120	2,816	2,000	3,000
40130	3,575	3,358	3,000
40140	600	523	300
40150	12	-	-
TOTAL	<u>133,058</u>	<u>144,593</u>	<u>144,300</u>
GENERAL SERVICE CHARGES			
43120	2,290,478	2,792,009	2,750,000
43130	39,540	40,225	20,000
TOTAL	<u>2,330,018</u>	<u>2,832,234</u>	<u>2,770,000</u>
FEES			
43350	130	20	120
TOTAL	<u>130</u>	<u>20</u>	<u>120</u>
RECURRING ITEMS			
44110	10,019	10,349	-
44180	-	2,926	-
TOTAL	<u>10,019</u>	<u>13,275</u>	<u>-</u>
Federal Through State			
47240	110,319	63,758	90,000
47590	107,119	-	-
TOTAL	<u>217,438</u>	<u>63,758</u>	<u>90,000</u>
OTHER SOURCES (NON-REVENUE)			
49800	-	-	498,654
49800	-	-	400,000
	<u>-</u>	<u>-</u>	<u>898,654</u>
TOTAL AMBULANCE SERVICE	<u>2,690,663</u>	<u>3,053,880</u>	<u>3,903,074</u>
FUND BALANCE/RESTRICTIONS			
34530	679,815	1,104,287	888,528
35110	400,000	(400,000)	-
TOTAL	<u>1,079,815</u>	<u>704,287</u>	<u>888,528</u>
TOTAL AVAILABLE FUNDS	<u>3,770,478</u>	<u>3,758,167</u>	<u>4,791,602</u>

AMBULANCE FUND

Fund 118 -- Fiscal Year Ending June 30, 2023

	Audited Actual 2020-2021	Unaudited Actual 2021-2022	Approved Budget 2022-2023
EXPENDITURES			
55130 AMBULANCE SERVICE			
105 Supervisor/Director	57,008	60,161	63,169
162 Clerical Personnel	69,000	74,413	84,812
164 Attendants	793,666	893,523	1,188,639
185 Educational Incentive Other Co. Em	1,000	1,000	1,000
187 Overtime Pay	522,789	560,308	710,922
188 Bonus Payments	31,750	-	-
189 Other Salaries & Wages	7,008	7,569	11,400
199 Other Per Diem & Fees	1,200	1,200	1,200
201 Social Security	107,170	115,933	243,939
204 State Retirement	78,551	88,103	201,127
206 Life Insurance	1,785	1,719	3,000
207 Medical Insurance	248,454	249,596	290,000
208 Dental Insurance	8,757	8,340	11,000
217 Retirement-Hybrid Stabilization	-	-	29,450
299 Other Fringe Benefits	3,800	3,160	12,000
307 Communication	17,170	20,601	17,000
309 Contracts w/Gov't Agencies-ANDER	59,000	59,000	59,000
312 Contracts w/Private Agencies	144,545	173,029	150,000
320 Dues & Memberships	955	100	1,000
333 Licenses	1,930	2,250	5,000
334 Maintenance Agreements	7,069	7,358	15,000
335 Maint/Repair/Building	7,469	7,570	10,000
336 Maint/Repair/Equipment	7,583	5,953	10,000
338 Maint/Repair/Vehicles	24,131	42,100	65,000
340 Medical and Dental	152	228	1,000
348 Postal Charges	132	37	500
349 Printing, Stationary and Forms	424	427	1,500
353 Towing Services	200	200	500
355 Travel	318	-	3,000
359 Disposal Fees	7,056	7,969	8,000
410 Custodial Supplies	4,456	3,337	7,000
411 Data Processing Supplies	-	98	1,500
412 Diesel Fuel	1,257	-	1,000
413 Drugs & Medical Supplies	77,190	90,789	105,000
413-O2 Drugs & Medical Supplies-O2	7,946	8,139	10,000
413PHARM Drugs & Medical Supplies-PHARM	14,931	14,990	30,000
415 Electricity	12,285	14,606	23,500
422 Food Supplies	36	124	500
425 Gasoline	69,488	110,520	90,000
429 Instructional Supplies & Materials	1,251	1,793	2,000
434 Natural Gas	4,823	7,707	6,000
451 Uniforms	8,962	11,251	14,000

AMBULANCE FUND

Fund 118 -- Fiscal Year Ending June 30, 2023

	Audited Actual 2020-2021	Unaudited Actual 2021-2022	Approved Budget 2022-2023
EXPENDITURES			
55130 AMBULANCE SERVICE (cont.)			
454 Water and Sewer	5,617	6,946	9,000
499 Other Supplies & Materials	5,484	-	7,500
502 Building & Contents Insurance	3,384	8,915	22,000
506 Liability Insurance	5,871	4,418	5,000
510 Trustee's Commission	27,352	32,045	29,000
511 Vehicle & Equipment Insurance	9,564	13,696	17,000
513 Worker's Comp. Insurance	128,568	128,568	128,568
524 In-Service/Staff Development	2,584	4,275	15,000
530 Fines, Assessment, Penalties	61,067	14,594	65,000
599 Other Charges	2,029	1,216	5,000
709 Data Processing Equipment	48	-	1,200
711 Furniture & Fixtures	1,925	-	2,000
TOTAL AMBULANCE SERVICE	<u>2,666,191</u>	<u>2,869,874</u>	<u>3,794,926</u>
Not posted as Original Budget due to 2 years of ARP	-	-	194,626
99100 TRANSFERS OUT			
590 Transfers Out	400,000	-	-
TOTAL TRANSFERS OUT	<u>400,000</u>	<u>-</u>	<u>-</u>
TOTAL EXPENDITURES AND TRANSFERS	<u>3,066,191</u>	<u>2,869,874</u>	<u>3,989,552</u>
DESIGNATIONS			
35110 Seed money from General Fund 101	400,000	-	-
TOTAL	<u>400,000</u>	<u>-</u>	<u>-</u>
RESTRICTIONS			
34587 Restricted for Hybrid Retirement Stabilization	35,584	95,620	29,450
34530 Restricted for Public Health and Welfare	268,702	792,908	772,600
Variance Adjustment	0	235	0
TOTAL RESTRICTED FOR PH/WELFARE	<u>704,286</u>	<u>888,528</u>	<u>802,050</u>

Special Purpose

121

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

FUND 121 – SPECIAL REVENUE

FIRE PROTECTION AND CONTROL

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

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

The Countywide Fire Department has 5 full-time employees. This department falls under the umbrella of the Office of Emergency Services. The OES Director is the Fire Chief of the county. The Operations Chief, 3 Firefighters along with 1 Community Risk Reduction Specialist 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 of officer training, 20 hours per year of driver training, 8 company drills per year, and 2-night drills per year in the form of in-service 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 \$54,200. This comes to \$271,000 or 28.9% 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 and is equipped with 30 dog kennels as well as a cat room and animal care center. Outside there is 1,357 fenced square feet, with a portable barn for livestock.

The Shelter Director oversees four (4) full time employees and three (3) part time employees. 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 that is not levied upon property within city limits, only on property outside of all cities. The property tax rate for this fund is six (.06) pennies. Of the 2.40 pennies levied for property tax, this accounts for 2.50% of the total levy. This property tax equates to approximately \$499,800.

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 \$531,000.

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

Adoption Fee: \$50 per animal with a spay/neuter refundable fee

Contracts with Cities: \$15 per animal per day, limit 3 days

Owner Surrender: \$20 per animal per day

Redemption: \$50 per day ½ price if altered and up to date on vaccinations

Merchandise: varies

These revenues together are budgeted to bring in approximately \$1,248,000.

EXPENDITURES:

There are two functions within this fund, fire protection which is 68.1% of the fund and animal shelter which is the remaining 31.9%. 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 are billed 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 a backup for the city departments but are primarily focused on the rural areas of the county.

Total Appropriation for Fire Protection is \$937,491; 29.12% or \$434,601 is for salaries and benefits while the remainder is for operations. The bulk of this money, \$346,000 is contributions to the volunteer fire departments. Included in the total is \$75,000 for the purchase and installation of fire plugs throughout the county.

Total Appropriation for Animal Shelter is \$439,763, 70% or \$225,443 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, 2022, was \$885,885. 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 64.3% of expenditures which is an acceptable level.

Fund 121 Fire/Animal Control

Cash calculation of fund

6/30/2022	Current Cash	854,007
	Additional Revenues	37,495
	Hybrid Stabilization	18,089
	Prepaid	92
	Total Anticipated Funds	909,682
	Additional Expenditures	(23,798)
	Encumbrances	-
	Total Anticipated Expenditure	(23,798)
	Rest/Comm/Assign	885,884
6/30/2022	Total Equity	885,884

Fund Balance calculation from 6/30/21 audit

7/1/2021	Restricted	758,796
	Fund Balance calculation	-
	Total Fund Balance	758,796
	Revenue Posted	1,044,213
	Additional Revenue	-
	Total Revenue	1,044,213
	Expenditures	(917,124)
	Additional Expenditures	-
	Total Expenditures	(917,124)
6/30/2022	Total Equity	885,885

	2022 Tax Rate:	<u>0.06</u>	Proposed	2023 Tax Rate:	<u>0.0600</u>
7/1/2022	Beginning Fund Balance	<u>885,885</u>	Penny Value:		<u>82,800</u>
	Estimated Revenues	1,208,000	Property Tax:		<u>499,800</u>
	Transfer In	40,000			
	Total Revenues	1,248,000	Sales Tax:		<u>531,000</u>
	Expenditures - Fire	(937,491)	State Rev. Sharing - TVA:		<u>100,000</u>
	Expenditures - Animal	(439,763)			
	Total Expenditures	(1,377,254)			
6/30/2023	Budget Ending Fund Balance	<u>756,631</u>	Budget Effect on Fund Balance		<u>(129,254)</u>
	Fall Out (10%)	137,725			
6/30/2023	Estimated Ending Fund Balance	894,356	Est. Budget Effect on FB		<u>8,471</u>
	FB % of expenditures	64.3%			
	FB Policy 10%-100%+:	Compliant			

Updated Date: 8/17/2022

SPECIAL PURPOSE

Fund 121 -- Fiscal Year Ending June 30, 2023

	Audited Actual 2020-2021	Unaudited Actual 2021-2022	Approved Budget 2022-2023
REVENUE			
COUNTY PROPERTY TAXES			
40110 Current Property Tax	531,406	501,405	499,800
40120 Trustee's Collections - Prior	11,037	8,372	8,000
40130 Cir Clk/Clk & Mst Collections	21,449	17,034	18,000
40140 Interest and Penalty	2,532	2,051	2,000
40150 Pick-up Taxes	76	-	100
TOTAL	566,500	528,862	527,900
COUNTY LOCAL OPTION TAXES			
40210 Local Option Sales Tax	264,036	302,106	525,000
40210 Local Option Sales Tax - OUTST	-	9,697	6,000
TOTAL	264,036	311,804	531,000
GENERAL SERVICE CHARGES			
43190 Other General Service Charges	-	150	-
43190 Other General Service Charges-ADOPT	12,647	9,941	13,000
43190 Other General Service Charges-BOARD	1,330	1,940	1,000
43190 Other General Service Charges-HARRI	7,640	8,565	4,000
43190 Other General Service Charges-KINGS	2,865	3,180	1,500
43190 Other General Service Charges-MERCH	99	-	100
43190 Other General Service Charges-OS	2,265	2,100	1,500
43190 Other General Service Charges-OTI	3,005	2,980	2,000
43190 Other General Service Charges-ROCKW	12,000	12,690	8,000
43190 Other General Service Charges-RSRCH	297	483	500
43190 Other General Service Charges-SHFEE	3,660	2,295	3,500
TOTAL	45,808	44,324	35,100
RECURRING ITEMS			
44110 Investment Income	2,562	2,187	-
44180 Expenditure Credits	-	152	-
TOTAL	2,562	2,339	-
NONRECURRING ITEMS			
44570 Contributions & Gifts	25,468	49,684	10,000
44570 Contributions & Gifts-DUFF	5,000	4,000	4,000
TOTAL	30,468	53,684	14,000
OTHER STATE REVENUES			
46851 Other State Revenues	100,000	100,000	100,000
46980 Other State Grants-FMGFP	2,400	3,200	-
TOTAL	102,400	103,200	100,000

SPECIAL PURPOSE

Fund 121 -- Fiscal Year Ending June 30, 2023

		Audited Actual 2020-2021	Unaudited Actual 2021-2022	Approved Budget 2022-2023
REVENUE				
OTHER SOURCES (NON-REVENUE)				
49800	Transfers In - 171	-	-	40,000
	TOTAL REVENUE	<u>1,011,774</u>	<u>1,044,213</u>	<u>1,248,000</u>
FUND BALANCE/RESERVES		<u>2020 Audited</u>	<u>2021 Audited</u>	<u>2022 Unaudited</u>
34240	Prepaid Items	-	2,614	92
34525	Restricted for Public Safety - BLAIR	6,649	4,649	-
34525	Restricted for Public Safety - EAST	12,525	12,525	-
34525	Restricted for Public Safety - MID	9,000	9,000	-
34525	Restricted for Public Safety - SOUTH	606	606	-
34525	Restricted for Public Safety - WEST	2,900	2,900	-
34587	Restricted for Hybrid	-	11,461	4,834
34525	Restricted for Public Safety	556,201	715,041	880,958
	TOTAL	<u>587,881</u>	<u>758,796</u>	<u>885,884</u>
	TOTAL AVAILABLE FUNDS	<u>1,599,655</u>	<u>1,803,009</u>	<u>2,133,884</u>

SPECIAL PURPOSE

Fund 121 -- Fiscal Year Ending June 30, 2023

	Audited Actual 2020-2021	Unaudited Actual 2021-2022	Approved Budget 2022-2023
EXPENDITURES			
54310 FIRE PREVENTION AND CONTROL			
103 Assistant(s)	110,105	116,042	252,078
140 Salary Supplement	2,400	2,400	4,800
187 Overtime Pay	16,722	19,086	53,815
188 Bonus Payments	4,000	-	-
201 Social Security	10,505	10,695	24,373
204 State Retirement	11,824	9,993	22,192
206 Life Insurance	264	253	403
207 Medical Insurance	33,962	36,334	69,000
208 Dental Insurance	1,334	1,279	2,100
217 Retirement-Hybrid Stabilization	-	-	4,400
299 Other Fringe Benefits	-	-	1,440
309 Contracts w/Government Agencies	2,000	2,000	2,000
316 Contributions-BLAIR	28,200	28,200	28,200
316 Contributions-EAST	28,200	28,200	28,200
316 Contributions-MID	28,200	28,200	28,200
316 Contributions-SOUTH	28,200	28,200	28,200
316 Contributions-WEST	28,200	28,200	28,200
320 Dues & Memberships	50	-	150
335 Maint/Rpr/Building	-	233	2,000
336 Maint/Rpr/Equipment	483	169	500
355 Travel	-	231	1,500
410 Custodial Supplies	-	-	2,000
446 Small Tools	2,861	9,459	10,000
451 Uniforms	55	1,496	2,500
499 Other Supplies	801	669	2,500
506 Liability Insurance	906	886	2,700
510 Trustee's Commission	9,297	8,398	8,000
513 Workman's Comp Insur	17,040	17,040	17,040
524 In-Service/Staff Development	643	437	4,000
599 Other Charges-FMGFP	425	-	-
709 Data Processing Equipment	-	-	8,500
735 Health Equipment	-	2,920	13,500

SPECIAL PURPOSE

Fund 121 -- Fiscal Year Ending June 30, 2023

	Audited	Unaudited	Approved
	Actual	Actual	Budget
	2020-2021	2021-2022	2022-2023
EXPENDITURES			
54310 FIRE PREVENTION AND CONTROL (cont.)			
790 Other Equipment	-	-	80,000
790 Other Equipment-EAST	-	10,000	-
790 Other Equipment-HYDRT	-	-	75,000
799 Other Capital Outlay-BLAIR	26,000	26,000	26,000
799 Other Capital Outlay-EAST	26,000	26,000	26,000
799 Other Capital Outlay-MID	26,000	26,000	26,000
799 Other Capital Outlay-SOUTH	26,000	26,000	26,000
799 Other Capital Outlay-WEST	26,000	26,000	26,000
TOTAL	<u>496,677</u>	<u>521,020</u>	<u>937,491</u>
55120 RABIES & ANIMAL CONTROL			
105 Supervisor/Director	47,073	50,766	53,381
106 Deputies	70,357	77,153	87,179
164 Attendants	51,140	56,101	59,640
169 Part-time Personnel	19,687	22,465	28,089
188 Bonus Payments	6,300	-	-
199 Other Per Diem & Fees	2,331	2,400	2,500
201 Social Security	14,095	14,771	17,976
204 State Retirement	8,824	9,069	14,718
206 Life Insurance	325	331	400
207 Medical Insurance	43,848	49,065	56,000
208 Dental Insurance	1,390	1,640	1,700
217 Retirement-Hybrid Stabilization	-	-	2,360
299 Other Fringe Benefits	1,240	1,440	1,500
302 Advertising	243	48	600
307 Communication	2,732	3,108	3,500
333 Licenses	-	920	1,000
334 Maintenance Agreements	233	702	1,200
336 Maint/Repair/Equipment	1,313	1,896	2,000
338 Maint/Repair/Vehicles	6,840	4,614	5,000
348 Postal Charges	415	120	300
349 Printing, Stationery, Forms	575	461	1,200

SPECIAL PURPOSE

Fund 121 -- Fiscal Year Ending June 30, 2023

	Audited Actual 2020-2021	Unaudited Actual 2021-2022	Approved Budget 2022-2023
EXPENDITURES			
55120 RABIES & ANIMAL CONTROL (cont.)			
355 Travel	92	1,678	3,500
359 Disposal Fees	601	526	1,500
399 Other Contracted Services	1,485	1,018	2,000
401 Animal Food & Supplies	3,608	4,644	5,000
410 Custodial Supplies	2,503	2,928	3,500
411 Data Processing	233	-	1,000
413 Drugs & Medical Supplies	3,616	4,084	5,000
415 Electricity	7,401	8,428	9,000
425 Gasoline	4,247	7,287	8,000
434 Natural Gas	4,038	4,300	5,000
435 Office Supplies	741	1,244	1,500
450 Tires & Tubes	-	-	2,000
451 Uniforms	2,477	1,863	2,000
454 Water & Sewer	5,627	6,266	6,500
499 Other Supplies and Materials	7,386	6,824	7,000
502 Building & Contents Insurance	834	1,012	1,200
506 Liability Insurance	1,197	1,240	1,400
510 Trustee's Commission	6,198	6,805	7,000
511 Vehicle & Equipment Insurance	1,140	1,160	1,300
513 Workman's Comp. Insurance	3,120	3,120	3,120
524 In-Service/Staff Development	800	1,947	4,000
599 Other Charges-DUFF	5,000	4,000	4,000
709 Data Processing Equipment	-	1,580	2,000
712 Heating & Air Conditioning Equipment	-	7,100	5,000
799 Other Capital Outlay	2,877	19,980	8,000
TOTAL	<u>344,182</u>	<u>396,103</u>	<u>439,763</u>
TOTAL EXPENDITURES	<u>840,859</u>	<u>917,124</u>	<u>1,377,254</u>
217 Hybrid Stabilization Adjustment	<u>-</u>	<u>-</u>	<u>6,760</u>
34525 ENDING FUND BALANCE JUNE 30TH	<u>758,796</u>	<u>885,885</u>	<u>756,631</u>

Drug Control 122

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

FUND 122 – DRUG CONTROL

OPERATIONS

The 122 fund is referred to as “The Drug Fund”. The funds that are appropriated for this fund come 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, 2022, is \$84,202. 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 100.9% of expenditures which is an acceptable level.

Fund 122 Drug Control

Cash calculation of fund

		Total
6/30/2022 Current Cash		84,772
Anticipated Revenue		<u>26</u>
Total Anticipated Funds		84,798
Accounts Payables		
Anticipated Expenditures		<u>(596)</u>
Total Anticipated Expenditures		(596)
Rest/Comm/Assign		<u>84,202</u>
6/30/2022 Total Equity		<u>84,202</u>

Fund Balance calculation from 6/30/21 audit

7/1/2021 Fund Balance calculation		<u>126,925</u>
Total Fund Balance		126,925
Revenue Posted		44,985
Est. Revenues		<u>26</u>
Total Revenue		45,011
Expenditures		(87,228)
Encumbrances		(507)
Anticipated Expenditures		<u>-</u>
Total Expenditures		(87,734)
Rest/Comm/Assign		<u>84,202</u>
6/30/2022 Total Equity		<u>84,202</u>

7/1/2022 Beginning Fund Balance		84,202		
Estimated Revenues		47,000		
Estimated Expenditures		(83,480)		
6/30/2023 Ending fund balance		<u>47,722</u>	Effect on Fund Balance:	<u>(36,480)</u>
FB % of expenditures		100.9%		
FB Policy 10%-100%+:		Compliant		

DRUG CONTROL FUND

Fund 122 -- Fiscal Year Ending June 30, 2023

	Audited Actual 2020-2021	Unaudited Actual 2021-2022	Approved Budget 2022-2023
REVENUE			
DRUG CONTROL FINES			
42140 Drug Control Fines	2,669	3,807	4,000
42340 Drug Control Fines	2,086	2,659	3,000
42865 Drug Task Force Forfeitures	86,484	25,143	27,000
TOTAL	91,239	31,609	34,000
NONRECURRING ITEMS			
44100 Investment Income-EQS	18	26	-
44180 Expenditure Credits	294	-	-
44570 Contributions and Gifts	6,786	8,507	10,000
44570 Contributions and Gifts-DARE	-	4,870	3,000
TOTAL	7,098	13,403	13,000
TOTAL DRUG CONTROL	98,337	45,011	47,000
RESTRICTIONS			
	<u>2020 Audited</u>	<u>2021 Audited</u>	<u>2022 Unaudited</u>
34525 Restricted for Public Safety	80,351	109,280	69,076
Restricted for Public Safety-GAMBL	17,645	17,645	15,126
TOTAL	97,996	126,925	84,202
TOTAL AVAILABLE FUNDS	196,333	171,936	131,202
EXPENDITURES			
54110 SHERIFF'S DEPARTMENT			
307 Communication	408	374	700
319 Confidential Drug Enforcement Payments	10,000	-	-
334 Maintenance Agreements	3,998	4,274	6,200
338 Maint/Repair/Vehicles	626	310	260
355 Travel	1,535	5,296	6,128
431 Law Enforcement Supplies	2,651	9,859	10,100
450 Tires & Tubes	688	-	1,000
499 Other Supplies & Materials	378	627	947
510 Trustee's Commission	933	210	600
524 In-Service/Staff Development	550	1,045	1,045
599 Other Charges	125	447	-

DRUG CONTROL FUND

Fund 122 -- Fiscal Year Ending June 30, 2023

	Audited Actual 2020-2021	Unaudited Actual 2021-2022	Approved Budget 2022-2023
54110 SHERIFF'S DEPARTMENT (CONT.)			
599 Other Charges-DARE	239	5,286	6,500
709 Data Processing Equipment	1,077	-	-
718 Motor Vehicles	46,200	59,500	50,000
TOTAL	69,408	87,228	83,480
ENCUMBRANCE		507	
34545 RESTRICTED FOR PUBLIC SAFETY	126,925	84,201	47,722

Recycling 128

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

FUND 128 – RECYCLING AND CLOSED LANDFILL

OPERATIONS:

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

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

25 acres for the closed landfill cell

32 acres for a permit landfill cell (not developed)

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

One (1) acre for a brush waste area

Four (4) acres for a future recycling improvement area

The property was developed from a private property dump site and became county-owned in 1975 by a donation of 67.8 acres from John W. Bowman. In 1988 an additional 100 acres was donated by a Roane County Industrial customer, IMCO. The Highway Department operated the landfill from 1975 to 1994 when the county contracted with Santek to prepare for closure. Also, in 1994, the county created the Solid Waste Authority to begin the closure process. The landfill 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 2022, the county post closure cost is estimated at \$ 125,472.

RECYCLING PERSONNEL

Anthony Brashears is the Director of Recycling and the Convenience Center operation. Mr. Brashears oversees a staff of four (7) full-time employees.

EQUIPMENT:

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

- Scale (2017) and scale house (2012)
- 3 compactors
 - 1–5-yard large item compactor (2006)
 - 2–5-yard household compactor (2015,2019)
 - 6/40 cubic yard compactor boxes
- 1 Mack roll-off trucks (2006)
- 5- 40-yard roll-off containers
- 3- Bobcat skid steer loaders (2006, 2012, & 2017)
- Caterpillar skid steer loader (2008)
- American General Road Tractor/ 5th wheel (2013)
- 1-2019 Chevrolet 1500 truck
- 1-2015 Chevrolet Silverado truck
- 1-2020 Peterbilt roll-off truck
- 1-2016 International roll-off truck

- Oil filter crusher
- 5-3-yard steel bins for recycling
- Main Recycling Building

RECYCLING EFFORT:

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

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

ANNUAL HOUSEHOLD HAZARDOUS WASTE DAY:

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

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

FUTURE OPPORTUNITIES:

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

REVENUE:

The county’s recycling effort and post-closure cost is considered county-wide activities and as such has a county-wide tax levy of .03 pennies of property tax. These three pennies considering current and prior year collection generate estimated revenue for fiscal 2023 of \$417,900.

The recycling 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 \$199,826 in revenue for fiscal 2023.

Sales of recycled materials from aluminum, metals, plastics, waste oil, paper, and cardboard are estimated to generate approximately \$223,600 for fiscal 2023.

Estimated revenue for fiscal 2023: \$1,127,426

FUND EXPENDITURES

The recycling center accounts for expenditures of \$1,116,126 of which:

\$448,372 salary and benefits (40.2%);

\$209,000 disposal fees (18.7%); and

The balance of remaining expenditures is operation costs from maintenance of equipment and vehicles to property and liability insurance in the amount of \$458,754 (41.1%).

Post closure care cost of the landfill budget is \$233,900.

Total Budget Expenditures for fiscal 2023: \$1,350,026

FUND BALANCE

The fund balance for the recycling/landfill fund on June 30, 2022 was 1,381,379 which is 97.7% of the current year expenditures. The RCY sub-fund is used to account for capital improvements for the county recycling operations.

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

Fund 128 Recycling/Landfill

Cash calculation of fund

6/30/2022	Current Cash	1,398,448	
	Anticipated Revenues	8,412	
	Prepaid Items	558	
	Hybrid Stabilization	12,309	
	Total Anticipated Funds	1,419,727	
	Payables/Payroll Benefits	(38,348)	
	Total Anticipated Expenditures	(38,348)	
	Rest/Comm/Assign	1,381,379	
6/30/2022	Total Equity	1,381,379	

Fund Balance calculation from 6/30/21 audit

7/1/2021	Fund Balance calculation	543,889	
	Total Fund Balance	543,889	
	Revenue Posted	1,298,277	
	Transfer In ARP	500,000	
	Anticipated Revenue	-	
	Total Revenue	1,798,277	
	Expenditures	(859,095)	
	Transfers Out	(100,000)	
	PY Encumbrances	(1,692)	
	Total Expenditures	(960,787)	
	Rest/Comm/Assign	1,381,379	
6/30/2022	Total Equity	1,381,379	

		Proposed	
2022 Tax Rate:	0.0300	2023 Tax Rate:	0.0300
7/1/2022	Beginning Fund Balance		1,381,379
	Estimated Revenues	Penny Value:	138,000
	Estimated Expenditures	Property Tax:	414,000
	Transfer to 171		-
	Total Expenditures	Budget Effect on Fund Balance:	(222,600)
6/30/2023	Budget Ending Fund Balance		1,158,779
	Fall Out (5%)	Estimated Effect on Fund Balance	20,405
6/30/2023	Estimated Ending Fund Balance		1,401,784
	FB % of expenditures		102.3%
	FB Policy 10%-100%+:		Compliant

Estimated created date: 8/17/2022

RECYCLING FUND

Fund 128 -- Fiscal Year Ending June 30, 2023

	Audited Actual 2020-2021	Unaudited Actual 2021-2022	Approved Budget 2022-2023
REVENUE			
COUNTY PROPERTY TAXES			
40110 Current Property Tax	380,935	416,122	417,900
40120 Trustee's Collections - Prior Year	8,444	6,042	9,000
40130 Clerk & Master's Coll. - Prior Year	10,724	10,075	8,000
40140 Interest & Penalty	1,818	1,565	2,000
40150 Pick Up Taxes	36	-	100
TOTAL	<u>401,957</u>	<u>433,805</u>	<u>437,000</u>
GENERAL SERVICE CHARGES			
43109 Transfer Waste Stations Coll. Charges	21,445	21,187	22,000
43109 Transfer Waste Stations Coll. Charges-MTIRE	7,496	6,994	7,500
43109 Transfer Waste Stations Coll. Charges-NMTIR	7,838	7,020	7,800
43114 Solid Waste Disposal Fee	162,526	160,829	162,526
TOTAL	<u>199,305</u>	<u>196,030</u>	<u>199,826</u>
RECURRING ITEMS			
44110 Investment Income	1,593	1,647	200
44145 Sale of Recycled Materials	3,239	2,445	4,000
44145 Sale of Recycled Materials-ALUM	10,429	17,086	16,000
44145 Sale of Recycled Materials-CBATT	-	-	500
44145 Sale of Recycled Materials-METAL	115,749	132,245	110,000
44145 Sale of Recycled Materials-MPLAS	8,387	25,658	7,000
44145 Sale of Recycled Materials-MULCH	1,070	680	900
44145 Sale of Recycled Materials-OCC	62,558	183,446	80,000
44145 Sale of Recycled Materials-ONP	5,511	11,475	5,000
44145 Sale of Recycled Materials-SCANS	3,393	-	-
44180 Expenditure Credits	-	1,654	-
TOTAL	<u>211,929</u>	<u>376,336</u>	<u>223,600</u>
OTHER LOCAL REVENUES			
44570 Contributions & Gifts	-	-	1,000
TOTAL	<u>-</u>	<u>-</u>	<u>1,000</u>
STATE OF TENNESSEE			
46170 Solid Waste Grants	49,659	44,106	51,000
46851 State Revenue Sharing - TVA	15,000	215,000	215,000

RECYCLING FUND

Fund 128 -- Fiscal Year Ending June 30, 2023

	Audited Actual 2020-2021	Unaudited Actual 2021-2022	Approved Budget 2022-2023
STATE OF TENNESSEE (CONT)			
46980 Other State Grants	15,500	33,000	-
TOTAL	<u>80,159</u>	<u>292,106</u>	<u>266,000</u>
OTHER SOURCES (NON-REVENUE)			
49800 Transfers In-ARP	-	500,000	-
	<u>-</u>	<u>500,000</u>	<u>-</u>
TOTAL REVENUE	<u>893,350</u>	<u>1,798,277</u>	<u>1,127,426</u>
RESTRICTIONS			
	<u>2020 Audited</u>	<u>2021 Audited</u>	<u>2022 Unaudited</u>
34530 Restricted for Public Health & Welfare	586,285	542,199	1,381,379
TOTAL AVAILABLE FUNDS	<u>1,479,635</u>	<u>2,340,476</u>	<u>2,508,805</u>

RECYCLING FUND**Fund 128 -- Fiscal Year Ending June 30, 2023**

	Audited Actual 2020-2021	Unaudited Actual 2021-2022	Approved Budget 2022-2023
EXPENDITURES			
55751 RECYCLING CENTER			
103 Assistant(s)	26,000	-	-
105 Supervisor/Director	56,400	57,367	63,958
169 Part-time Personnel	4,720	10,495	20,412
188 Bonus Payments	8,500	-	-
189 Other Salaries & Wages	170,831	207,468	247,892
199 Other Per Diem & Fees	1,560	1,560	2,400
201 Social Security	19,734	20,569	26,250
204 State Retirement	13,595	14,861	17,325
206 Life Insurance	535	502	600
207 Medical Insurance	54,771	45,736	56,000
208 Dental Insurance	2,697	2,530	3,000
210 Unemployment Compensation	-	2,139	5,000
217 Retirement-Hybrid Stabilization	-	-	4,095
299 Other Fringe Benefits	1,654	866	1,440
302 Advertising	-	-	1,000
307 Communication	3,561	3,447	5,300
309 Contracts with Government Agencies	9,025	4,600	10,000
312 Contracts with Private Agencies-MDUNN	19,400	18,971	61,500
320 Dues & Memberships	448	223	2,000
333 Licenses	250	250	250
334 Maintenance Agreements	6,028	5,252	8,000
335 Maint/Repair/Buildings	9,996	1,679	15,000
336 Maint/Repair/Equipment	34,578	38,438	75,000
337 Maint/Repair/Office Equipment	-	-	5,000
338 Maint/Repair/Vehicles	2,711	4,750	10,000
348 Postal Charges	-	-	150
353 Towing Services	-	-	1,000
355 Travel	676	676	1,250
359 Disposal Fees	130,231	109,440	135,000
359 Disposal-DOR	-	-	16,000
359 Disposal-LIBER	42,105	48,390	58,000
368 Drug Treatment	-	456	600

RECYCLING FUND**Fund 128 -- Fiscal Year Ending June 30, 2023**

	Audited Actual 2020-2021	Unaudited Actual 2021-2022	Approved Budget 2022-2023
EXPENDITURES			
55751 RECYCLING CENTER (cont.)			
409 Crushed Stone	844	-	5,000
410 Custodial Supplies	774	789	1,500
411 Data Processing Supplies	-	568	500
412 Diesel Fuel	23,122	38,934	37,000
413 Drugs & Medical Supplies	46	-	300
415 Electricity	12,916	13,847	15,000
422 Food Supplies	-	717	800
425 Gasoline	977	1,419	4,000
435 Office Supplies	969	1,131	1,500
437 Periodicals	-	-	200
443 Road Signs	862	60	3,000
450 Tires & Tubes	13,688	15,769	25,000
451 Uniforms	5,475	4,964	5,500
454 Water & Sewer	28,124	4,811	20,000
499 Other Supplies & Materials	3,101	2,613	8,500
502 Building & Contents Insurance	11,204	10,346	11,204
506 Liability Insurance	2,330	2,195	3,700
510 Trustee's Commission	11,947	14,699	15,000
511 Vehicle & Equipment Insurance	8,006	5,806	11,000
513 Worker's Comp. Insurance	5,000	4,560	7,000
524 In-Service/Staff Development	220	1,100	2,000
599 Other Charges	33,160	19,903	45,000
719 Office Equipment	-	2,045	10,000
790 Other Equipment	-	3,267	30,000
TOTAL	<u>782,771</u>	<u>750,207</u>	<u>1,116,126</u>
55770 POSTCLOSURE CARE COSTS			
321 Engineering Services	-	4,267	10,000
361 Permits	1,000	1,000	1,000
362 Penalties	1,200	3,000	1,300
366 Contracts for Postclosure Care	-	25,587	60,000
366 Contracts for Postclosure Care-GWM	8,000	15,815	30,000
366 Contracts for Postclosure Care-LEACH	130,120	-	-

RECYCLING FUND

Fund 128 -- Fiscal Year Ending June 30, 2023

	Audited Actual 2020-2021	Unaudited Actual 2021-2022	Approved Budget 2022-2023
EXPENDITURES			
55770 POSTCLOSURE CARE COSTS (cont.)			
399 Other Contracted Services	800	29,835	60,000
415 Electricity	1,181	1,592	2,000
420 Fertilizer, Lime, & Seed	4,109	-	8,100
454 Water and Sewer	6,565	26,481	60,000
599 Other Charges	-	1,311	1,500
TOTAL	<u>152,974</u>	<u>108,889</u>	<u>233,900</u>
99100 TRANSFERS OUT			
590 Transfers To Other Funds-171	-	100,000	-
TOTAL	<u>-</u>	<u>100,000</u>	<u>-</u>
TOTAL EXPENDITURES	<u>935,746</u>	<u>959,095</u>	<u>1,350,026</u>
RESERVES			
34240 Prepaid Items	1,998	558	Unknown
34587 Restricted - Hybrid Stabilization	5,926	2,328	Unknown
34530 Restricted for Public Health & Welfare	535,965	1,378,494	1,158,779
RES. FOR PUBLIC HEALTH/WELFARE	<u>543,889</u>	<u>1,381,379</u>	<u>1,158,779</u>

County Road 131

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

FUND 131 – HIGHWAY/PUBLIC WORKS

FINANCIAL ANALYSIS:

REVENUE:

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

Roane County has .10 pennies of property tax allocated to the Highway Fund. Of the 2.40 pennies levied for property tax, this accounts for 4.17% 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 the 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 on 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 expenditure 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, 2022 is \$3,070,956. 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 47.20% 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

6/30/2022	Current Cash	3,308,337
	Anticipated Receivables	<u>270,841</u>
	Total Anticipated Funds	3,579,178
	Payables/Payroll Benefits	(62,422)
	Encumbrances	(8,300)
	Due to General Fund	<u>(437,500)</u>
	Total Anticipated Expenditures	(508,222)
	Rest/Comm/Assign	29,104
	Ending Fund Balance	<u>3,041,851</u>
6/30/2022	Total Equity	<u>3,070,955</u>

Fund Balance calculation from 6/30/21 audit

	Fund Balance calculation	<u>2,880,849</u>
7/1/2021	Total Fund Balance	2,880,849
	Revenue Posted	<u>4,485,377</u>
	Total Revenue	4,485,377
	Expenditures	(3,915,977)
	Encumbrance	(8,300)
	Transfers Out	<u>(370,993)</u>
	Total Expenditures	(4,295,270)
	Rest/Comm/Assign	
	Ending Fund Balance	<u>3,070,956</u>
6/30/2022	Total Equity	<u>3,070,956</u>

		Proposed	
2022 Tax Rate:	<u>0.1000</u>	2023 Tax Rate:	<u>0.1000</u>
7/1/2022	Beginning Fund Balance		
		Property Tax:	<u>1,393,000</u>
	Estimated Revenues		
	Estimated Expenditures		
	Transfers		
	Total Estimated Expenditures		
6/30/2022	Budget ending fund balance		
		Budget effect on Fund Balance:	<u>(2,376,358)</u>
	Fall Out (3%)	Transfer to Capital 176 & Debt	<u>370,993</u>
		Operational Variance	(2,005,365)
6/30/2022	Est. Ending Fund Balance	Est. effect on Fund Balance	<u>(2,192,302)</u>
		Transfer to Capital 176	<u>370,993</u>
		Operational Variance	(1,821,309)
	Est. FB% of expenditures		
	FB Policy 7%-15%:		
		Compliant	

COUNTY ROAD

Fund 131 - Fiscal Year Ending June 30, 2022

	Audited Actual 2020-2021	Unaudited Actual 2021-2022	Approved Budget 2022-2023
REVENUE			
COUNTY PROPERTY TAXES			
40110 Current Property Tax	1,267,470	1,387,056	1,393,000
40120 Trustee's Collection Prior Year	28,144	20,104	28,000
40130 Clerk and Master's Prior Year	35,748	33,583	30,000
40140 Interest and Penalty	6,058	5,210	5,000
40150 Pick-Up Taxes	120	-	1,000
40280 Mineral Severance Tax	35,747	37,806	50,000
TOTAL	<u>1,373,287</u>	<u>1,483,759</u>	<u>1,507,000</u>
43000 CHARGES FOR CURRENT SERVICES			
43990 Other Charges for Services	<u>-</u>	<u>-</u>	<u>4,000</u>
OTHER LOCAL REVENUES			
44110 Investment Income	2,671	2,705	-
44130 Sale of Materials & Supplies	11,546	29,733	12,000
44130 Sale of Materials & Supplies-SALT	-	1,019	1,500
44145 Sale of Recycled Materials	5,341	3,123	4,000
44170 Miscellaneous Refunds	662	-	-
44180 Expenditure Credit	-	236	-
44530 Sale of Equipment	2,210	-	-
TOTAL	<u>22,430</u>	<u>36,816</u>	<u>17,500</u>
STATE OF TENNESSEE			
46420 State Aid Program	224,666	273,844	-
46430 Litter Program	61,038	27,538	53,361
46430 Litter Program-TVA	-	-	8,000
46920 Gasoline and Motor Fuel Tax	2,539,765	2,625,485	2,500,000
46930 Petroleum Special Tax	39,094	36,003	40,000
46990 Other State Revenues	-	1,932	-
TOTAL	<u>2,864,563</u>	<u>2,964,802</u>	<u>2,601,361</u>
FEDERAL GOVERNMENT			
47305 Covid-19 Grant #5	10,995	-	-
TOTAL	<u>10,995</u>	<u>-</u>	<u>-</u>
TOTAL REVENUES	<u>4,271,275</u>	<u>4,485,377</u>	<u>4,129,861</u>
FUND BALANCE RESTRICTIONS			
34550 Restricted for Highways	<u>2,103,791</u>	<u>2,880,849</u>	<u>3,066,846</u>
TOTAL	<u>2,103,791</u>	<u>2,880,849</u>	<u>3,066,846</u>
TOTAL AVAILABLE FUNDS	<u>6,375,066</u>	<u>7,366,226</u>	<u>7,196,707</u>

COUNTY ROAD

Fund 131 -- Fiscal Year Ending June 30, 2023

	Audited Actual 2020-2021	Unaudited Actual 2021-2022	Approved Budget 2022-2023
EXPENDITURES			
61000 ADMINISTRATION			
101 County Official	99,813	101,811	106,902
103 Assistant	125,966	132,030	173,842
187 Overtime Pay	-	1,951	2,160
188 Bonus Payments	2,400	-	-
199 Other Per Diem & Fees	3,277	3,161	3,600
201 Social Security	17,188	17,682	22,000
204 State Retirement	7,740	7,940	14,000
206 Life Insurance	193	169	200
207 Medical Insurance	19,076	20,608	25,000
208 Dental Insurance	972	855	1,000
299 Other Fringe Benefits	1,391	1,244	2,000
320 Dues	3,871	3,826	4,500
335 Maint/Repair/Building	4,227	478	10,000
337 Maint/Repair/Office Equipment	-	-	1,500
348 Postal Charges	-	113	250
349 Printing, Stationary and Forms	-	311	250
355 Travel	-	950	4,000
399 Other Contracted Services	300	240	300
411 Data Processing Supplies	-	-	250
413 Drugs & Medical Supplies	1,950	1,527	2,750
435 Office Supplies	1,295	908	2,000
508 Premiums on Corporate Surety Bonds	792	-	-
524 In-Service/Staff Development	605	390	2,000
719 Office Equipment	2,248	7,715	8,000
TOTAL	<u>293,304</u>	<u>303,909</u>	<u>386,504</u>
62000 HIGHWAY AND BRIDGE MAINTENANCE			
143 Equipment Operator	538,172	659,082	750,845
169 Part-Time Personnel	89,211	87,302	113,400
186 Longevity Pay	-	5,000	2,500
187 Overtime Pay	57,663	47,080	68,040
188 Bonus Payments	19,700	-	-
199 Other Per Diem & Fees	3,522	3,891	4,000
201 Social Security	51,067	58,675	75,000
204 State Retirement	27,885	32,491	48,000

COUNTY ROAD

Fund 131 -- Fiscal Year Ending June 30, 2023

	Audited Actual 2020-2021	Unaudited Actual 2021-2022	Approved Budget 2022-2023
EXPENDITURES			
62000 HIGHWAY AND BRIDGE MAINTENANCE (cont.)			
206 Life Insurance	1,042	1,100	16,000
207 Medical Insurance	142,214	151,741	195,000
208 Dental Insurance	5,253	5,544	7,600
210 Unemployment Compensation	3,348	-	-
217 Retirement-Hybrid Stabilization	-	-	7,200
299 Other Fringe Benefits	2,377	3,031	6,000
312 Contracts with Private Agencies	38,098	37,513	60,000
321 Engineering Services	22,877	14,621	40,000
404 Asphalt - Hot Mix	1,138,636	1,612,351	3,000,000
408 Concrete	1,785	-	8,000
409 Crushed Stone	35,070	21,239	60,000
420 Fertilizer/Lime/Chemicals/Seed	-	73	1,000
438 Pipe	36,612	50,896	70,000
443 Road Signs	20,510	16,830	32,000
444 Salt	8,808	19,329	20,000
445 Sand	-	80	1,000
447 Structural Steel	-	-	500
455 Wood Products	-	-	500
499 Other Supplies & Materials	994	-	1,000
TOTAL	<u>2,244,844</u>	<u>2,827,868</u>	<u>4,587,585</u>
63100 OPERATION AND MAINTENANCE OF EQUIPMENT			
142 Mechanic(s)	102,926	73,684	136,080
187 Overtime Pay	2,901	2,787	3,402
188 Bounus Payments	3,600	-	-
199 Other Per Diem & Fees	720	388	750
201 Social Security	7,950	5,343	18,000
204 State Retirement	4,521	3,481	11,000
206 Life Insurance	173	124	200
207 Medical Insurance	16,517	18,828	21,000
208 Dental Insurance	876	626	1,100
217 Retirement-Hybris Stabilization	-	-	1,000
299 Other Fringe Benefits	480	480	480
336 Maintenance/Repair/Equipment	23,706	45,049	60,000
338 Maintenance/Repair/Vehicles	2,616	1,031	40,000

COUNTY ROAD

Fund 131 -- Fiscal Year Ending June 30, 2023

	Audited Actual 2020-2021	Unaudited Actual 2021-2022	Approved Budget 2022-2023
EXPENDITURES			
63100 OPERATION AND MAINTENANCE OF EQUIPMENT (cont.)			
351 Rentals	-	240	10,000
353 Towing Services	625	250	1,200
410 Custodial Supplies	624	1,941	2,500
412 Diesel Fuel	38,614	61,698	60,000
418 Equipment and Machinery Parts	97,046	94,028	160,000
424 Garage Supplies	15,891	17,708	32,000
425 Gasoline	55,616	83,679	75,000
433 Lubricants	8,104	5,667	15,000
435 Office Supplies	49	-	-
450 Tires and Tubes	33,901	31,883	42,500
451 Uniforms	12,113	17,389	25,000
TOTAL	<u>429,569</u>	<u>466,302</u>	<u>716,212</u>
63600 TRAFFIC CONTROL			
167 Maintenance Personnel	29,656	35,257	37,422
187 Overtime Pay	-	-	1,701
188 Bonus Payments	1,200	-	-
199 Other Per Diem & Fees	360	360	360
201 Social Security	2,262	2,592	3,200
204 State Retirement	1,045	1,190	2,500
206 Life Insurance	66	66	67
207 Medical Insurance	7,294	7,635	8,000
208 Dental Insurance	334	334	334
299 Other Fringe Benefits	480	480	480
443 Road Signs	3,238	99	12,000
728 Traffic Control Equipment	15,822	5,460	20,000
TOTAL	<u>61,757</u>	<u>53,472</u>	<u>86,064</u>
64000 LITTER AND TRASH COLLECTION			
105 Supervisor/Director	6,986	3,768	9,000
149 Laborers	16,880	9,599	17,000
188 Bonus Payments	400	-	-
201 Social Security	1,863	1,009	1,800
204 State Retirement	754	797	429
206 Life Insurance	36	29	264

COUNTY ROAD

Fund 131 -- Fiscal Year Ending June 30, 2023

	Audited Actual 2020-2021	Unaudited Actual 2021-2022	Approved Budget 2022-2023
EXPENDITURES			
64000 LITTER AND TRASH COLLECTION (cont.)			
207 Medical Insurance	4,227	3,597	900
208 Dental Insurance	183	148	100
299 Other Fringe Benefits	271	27	-
422 Food Supplies	29	-	1,500
599 Other Charges	2,817	2,414	21,268
599 Other Charges-TVA	1,755	1,238	8,000
TOTAL	<u>36,201</u>	<u>22,626</u>	<u>60,261</u>
65000 OTHER CHARGES			
307 Communication	31,108	20,257	35,000
333 Licenses	155	405	600
334 Maintenance Agreements	-	-	2,500
359 Disposal Fees	2,066	959	2,500
415 Electricity	6,777	6,694	8,000
422 Food Supplies	429	1,007	2,000
434 Natural Gas	5,392	5,042	4,000
454 Water and Sewer	2,085	2,179	2,500
502 Building and Contents Insurance	12,548	27,234	15,000
506 Liability Insurance	36,954	27,692	40,000
510 Trustee's Commission	52,320	55,608	50,000
511 Vehicle & Equipment Insurance	32,425	18,990	40,000
516 Other Self-Insured Claims	8,454	4,124	10,000
TOTAL	<u>190,713</u>	<u>170,190</u>	<u>212,100</u>
66000 EMPLOYEE BENEFITS			
207 Medical Insurance	7,262	7,610	-
513 Workmen's Compensation	64,000	64,000	64,000
TOTAL	<u>71,262</u>	<u>71,610</u>	<u>64,000</u>
67000 COVID -19 GRANT			
599 Other Charges	4,398	-	-
	<u>4,398</u>	<u>-</u>	<u>-</u>

COUNTY ROAD

Fund 131 -- Fiscal Year Ending June 30, 2023

	Audited Actual 2020-2021	Unaudited Actual 2021-2022	Approved Budget 2022-2023
EXPENDITURES			
68000 CAPITAL OUTLAY			
707 Building Improvements	4,897	-	12,000
711 Furniture & Fixtures	-	-	3,500
719 Office Equipment	-	-	2,000
790 Other Equipment	-	-	5,000
TOTAL	<u>4,897</u>	<u>-</u>	<u>22,500</u>
TOTAL OPERATIONS	<u>3,336,945</u>	<u>3,915,977</u>	<u>6,135,226</u>
OPERATING TRANSFERS			
590 Transfers to Other Funds	-	370,993	200,000
590 Transfers to Other Funds-FD151	<u>157,272</u>	<u>-</u>	<u>170,993</u>
TOTAL	<u>157,272</u>	<u>370,993</u>	<u>370,993</u>
TOTAL EXPENDITURES	<u>3,494,217</u>	<u>4,286,970</u>	<u>6,506,219</u>
Encumbrance Adjustment		8,300	
34550 RESTRICTED FOR HIGHWAYS JUNE 30TH	<u>2,880,849</u>	<u>3,070,956</u>	<u>690,488</u>

General Purpose Schools 141

This fund supports the operation of the 17 Schools in the County K-12 system. This fund is primarily supported by funding from the State of Tennessee through the BEP (Basic Education Program).

The property tax associated with this fund is a countywide tax. Proceeds must be shared with the City of Oak Ridge School System according to the ADA (Average Daily Attendance) between the two school districts.

Fund 141 General Purpose School Fund

Cash calculation of fund

6/30/2022	Current Cash	14,438,048
	Prepaid - Hybrid Retirement Asset	541,906
	Unknown	
	Receivables	3,920,802
	Total Anticipated Funds	18,900,756
	Liabilities	(2,402,837)
	Accrued Payroll	(501,834)
	Total Anticipated Expenditures	(2,904,671)
	Rest/Comm/Assign	1,364,497
	Ending Unassigned Fund Balance	14,631,588
6/30/2022	Total Equity	15,996,085

Fund Balance calculation from 6/30/21 audit

7/2/2021	Restricted	1,561,205
	Fund Balance calculation	11,044,095
	Total Fund Balance	12,605,300
	Revenue Posted	59,445,316
	unknown variance	3,338
	Transfers In	270,169
	Total Revenue	59,718,823
	Expenditures	(56,137,177)
	Encumbrances adj	(190,862)
	Transfers to Other Funds	-
	Total Expenditures	(56,328,039)
	Rest/Comm/Assign	7,522,468
	Ending Unassigned Fund Balance	8,473,616
6/30/2022	Total Equity	15,996,084

	1.0023	Proposed 2023 Tax Rate: (1.05*.923601)	1.0500
7/1/2022	Beginning Fund Balance	15,996,084	Penny Value: 138,000
	Estimated Revenues	59,061,828	Property Tax: 13,383,000
	Transfer from Other Funds	401,331	Sales Tax: 8,800,000
	Total Revenues	59,463,159	
	Estimated Expenditures	(61,800,361)	
	Transfer to Other Funds	(5,000,000)	
	Total Est. Exenditures	(66,800,361)	
	Projected Fall out 3.5%	2,163,013	
	FB before fall out	8,658,882	
6/30/2023	Budget ending fund balance	10,821,895	Budget effect on fund balance (7,337,202)
	FB % of expenditures	25.88%	
	FB Policy 7%-15%+:	Compliant	

GENERAL PURPOSE SCHOOL FUND

Fund 141 -- Fiscal Year Ending June 30, 2023

	Audited Actual 2020-2021	Unaudited Actual 2021-2022	Approved Budget 2022-2023
REVENUE			
COUNTY PROPERTY TAXES			
40110 Current Property Tax	13,732,488	13,451,590	13,383,000
40120 Trustee's Collection - Prior Year	306,324	208,853	310,000
40130 Clerk and Master's Prior Year	407,277	398,660	375,000
40140 Interest and Penalty	65,860	52,877	70,000
40150 Pick-up Taxes	1,309	-	10,000
40162 Payments in Lieu of Tax - Local	424,323	413,855	360,000
40210 Local Option Sales Tax	8,378,797	9,071,735	8,800,000
40210 Local Option Sales Tax - Out of State	-	127,201	-
40275 Mixed Drink Tax	35,473	45,313	24,000
TOTAL	<u>23,351,851</u>	<u>23,770,084</u>	<u>23,332,000</u>
LICENSES AND PERMITS			
41110 Marriage Licenses	3,240	2,682	2,875
TOTAL	<u>3,240</u>	<u>2,682</u>	<u>2,875</u>
EDUCATION CHARGES			
43542 Contract for In-ESL	1,513	1,728	2,000
43570 Receipts From Individual Schools	26,742	30,230	30,000
43990 Other Charges for Services	111	-	65,000
43990 Other Charges for Services-TECH	64,125	49,170	-
TOTAL	<u>92,491</u>	<u>81,128</u>	<u>97,000</u>
OTHER LOCAL REVENUES			
44110 Investment Income	103,757	48,850	160,000
44120 Lease/Rentals	-	60	-
44145 Sale of Recycled Materials	3,567	3,433	2,500
44170 Miscellaneous Refunds	10,307	2,462	-
44180 Expenditure Credits	369	162	-
44530 Sale of Equipment	2,034	-	2,000
44560 Damages from Individuals	569	794	3,500
44560 Damages from Individuals - TECH	3,626	3,330	-
44570 Contributions & Gifts	2,346	244	5,000
44570 Contributions & Gifts- SOLAR	500	750	-
44990 Other Local Revenues	1,925	1,880	2,000
TOTAL	<u>129,000</u>	<u>61,965</u>	<u>175,000</u>
STATE OF TENNESSEE			
46175 Grant on-Behalf Contributions - Audit Adjusts	<u>261,441</u>	<u>-</u>	<u>-</u>
STATE EDUCATION FUNDS			
46511 Basic Educ. Program	32,281,318	32,875,666	33,318,000
46515 Early Childhood Education	625,416	628,445	628,445
46590 Other State Education Funds	10,619	9,737	363,612
46590 Less Audit Adjustments	(207,949)	-	-
46590 Other State Education Funds-CSH	89,008	90,000	-
46590 Other State Education Funds-FRC	31,112	29,612	-
46590 Other State Education Funds-LCBRC	152,422	103,005	-
46590 Other State Education Funds-LCSLC	413,940	262,927	-
46590 Other State Education Funds-LCSMC	79,381	46,801	-
46590 Other State Education Funds-LEAPS	176,611	202,806	-
46590 Other State Education Funds-SAFE	38,703	-	-
46610 Career Ladder Program	133,660	118,551	118,646
46790 Other Vocational-EPSEG	-	-	-

GENERAL PURPOSE SCHOOL FUND

Fund 141 -- Fiscal Year Ending June 30, 2023

	Audited Actual 2020-2021	Unaudited Actual 2021-2022	Approved Budget 2022-2023
REVENUE			
STATE EDUCATION FUNDS (CONT.)			
46790 Other Vocational-MCTEC	4,875	-	-
46790 Other Vocational-MSTEM	20,000	-	-
46851 State Revenue Sharing - TVA	760,000	760,000	760,000
46980 Other State Grants	-	-	196,250
46980 Other State Grants - SAFE	117,359	139,715	-
46980 Other State Grants-SRO	70,000	70,000	-
TOTAL	<u>35,057,916</u>	<u>35,337,265</u>	<u>35,384,953</u>
FEDERAL GOVERNMENT			
47143 Special Education-Grants to States	43,899	41,555	50,000
47304 COVID-19 Grant #4	111,828	-	-
47306 COVID-19 Cares Act-Schools	8,170	-	-
47590 Other Federal through State	207,950	-	-
47590 Other Federal Through State - Bridge Camp	-	42,750	-
47590 Other Federal Through State - Summer Learning Can	-	88,829	-
47590 Other Federal Through State - Stream Mini Camp	-	19,060	-
47630 Other Federal Through State - Public Law 874	-	-	20,000
TOTAL	<u>371,847</u>	<u>192,194</u>	<u>70,000</u>
OTHER SOURCES (NON-REVENUE)			
49700 Insurance Recovery	-	-	-
49800 Operating Transfers	241,842	270,170	401,331
TOTAL	<u>241,842</u>	<u>270,170</u>	<u>401,331</u>
TOTAL REVENUES/TRANSFERS	<u>59,248,188</u>	<u>59,715,488</u>	<u>59,463,159</u>
FUND BALANCE/RESTRICTIONS			
	<u>2020 AUDITED</u>	<u>2021 AUDITED</u>	<u>2022 UNAUDITED</u>
34240 Prepaid Items	591	13,645	17,141
34560 Restricted for Education-CL	-	-	40
34587 Restricted for Hybrid Ret. Stabilization Fund	272,157	524,765	726,737
34660 Committed for Education-TECH	225,088	266,126	305,957
34675 Committed For Capital Outlay	-	-	5,000,000
34690 Committed for Bonuses	-	-	877,208
34790 Assigned for Encumbrances	376,546	298,790	152,118
34790 Assigned for Other Purposes-ERI	325,723	298,759	294,635
34790 Assigned for Other Purposes-LEAVE	167,191	159,120	148,635
39000 Beg. Unassigned Fund Balance	8,818,899	11,044,095	8,473,614
Unknown Adjustment	-	-	-
BEGINNING FUND BALANCE	<u>10,186,195</u>	<u>12,605,300</u>	<u>15,996,085</u>
Unknown variance	-	3,343.00	-
TOTAL AVAILABLE FUNDS	<u>69,434,383</u>	<u>72,324,131</u>	<u>75,459,244</u>

GENERAL PURPOSE SCHOOL FUND

Fund 141 -- Fiscal Year Ending June 30, 2023

		Audited Actual 2020-2021	Unaudited Actual 2021-2022	Approved Budget 2022-2023
EXPENDITURES				
71100	REGULAR INSTRUCTION PROGRAM			
116	Teachers	18,153,090	18,513,268	19,916,103
116	Teachers-LCBRC	118,837	100,008	-
116	Teachers-LCSLC	224,018	186,869	-
116	Teachers-LCSMC	17,211	14,418	-
117	Career Ladder Program	76,055	63,600	65,100
127	Career Ladder Extended Contr	72,450	78,800	80,000
128	Homebound Teachers	200	4,281	10,000
163	Educational Assistants	688,023	697,235	757,549
163	Educational Assistants-LCBRC	10,170	12,195	-
163	Educational Assistants-LCSLC	45,038	21,484	-
163	Educational Assistants_LCSMC	4,268	1,410	-
188	Bonus Payment	92,025	93,150	100,500
189	Other Salaries & Wages	106,143	128,481	150,000
195	Certified Substitute Teachers	89,730	129,639	130,000
198	Non-Certified Substitute Teachers	91,672	153,801	155,000
201	Social Security	1,131,309	1,165,117	1,324,584
201	Social Security-LCBRC	7,998	6,957	-
201	Social Security-LCSLC	16,682	12,918	-
201	Social Security-LCSMS	1,332	981	-
204	State Retirement	1,764,863	1,770,836	1,712,133
204	State Retirement-LCBRC	10,280	8,724	-
204	State Retirement-LCSLC	21,439	14,719	-
204	State Retirement-LCSMC	1,711	1,529	-
206	Life Insurance	12,263	12,196	12,309
207	Medical Insurance	3,235,886	3,264,245	3,410,367
208	Dental Insurance	101,835	101,471	112,200
210	Unemployment Compensation	7,250	861	18,000
211	Local Retirement	148,923	143,527	160,000
212	Medicare	265,848	273,657	309,782
212	Medicare-LCBRC	1,871	1,627	-
212	Medicare-LCSLC	3,901	3,021	-
212	Medicare-LCSMC	311	230	-
217	Retirement - Hybrid Stabilization (does not reflect in audit)	-	110,535	130,000
217	Retirement - Hybrid Stabilization-LCBRC	-	1,231	-
217	Retirement - Hybrid Stabilization-LCSLC	-	1,105	-
217	Retirement - Hybrid Stabilization-LCSMC	-	191	-
312	Contracts With Private Agencies-LCSMC	1,719	1,084	-
399	Other Contracted Services	92,477	99,205	120,000
429	Instructional Suppl & Materials	2,665	1,253	10,499
429	Instructional Suppl & Materials-BES	13,004	15,783	17,263
429	Instructional Suppl & Materials-CMS	13,859	16,515	14,877
429	Instructional Suppl & Materials-DSES	11,458	11,015	11,123
429	Instructional Suppl & Materials-ESL	117	350	1,500
429	Instructional Suppl & Materials-HHS	5,092	9,389	11,754
429	Instructional Suppl & Materials-HMS	9,887	4,588	9,860
429	Instructional Suppl & Materials-KES	23,155	22,720	26,070
429	Instructional Suppl & Materials-LCBRC	-	835	-
429	Instructional Suppl & Materials-LCSLC	7,978	6,642	-
429	Instructional Suppl & Materials-LCSMC	15,592	22,903	-
429	Instructional Suppl & Materials-LIT	12,298	11,005	13,000
429	Instructional Suppl & Materials-MATH	3,074	2,502	7,000
429	Instructional Suppl & Materials-MES	11,497	12,420	13,754
429	Instructional Suppl & Materials-MHS	7,611	6,280	8,000
429	Instructional Suppl & Materials-MMS	6,811	6,636	6,421

GENERAL PURPOSE SCHOOL FUND

Fund 141 -- Fiscal Year Ending June 30, 2023

	Audited Actual 2020-2021	Unaudited Actual 2021-2022	Approved Budget 2022-2023
EXPENDITURES			
71100	REGULAR INSTRUCTION PROGRAM (cont.)		
429	5,706	9,051	10,035
429	8,914	9,382	8,842
429	7,292	5,171	6,281
429	22,252	21,312	23,474
429	8,793	12,723	11,825
429	7,271	9,381	10,211
429	16,511	16,003	20,211
429	-	1,223	1,000
430	-	-	25,000
449	594,979	9,428	600,000
471	116,250	21,000	156,500
471	2,475	2,474	-
471	1,000	-	-
471	-	9,600	-
499	12,225	-	-
535	-	161	5,000
599	-	14	2,000
722	281,631	223	20,001
722	9,980	840	16,441
722	19,256	15,212	14,169
722	9,428	2,550	10,593
722	10,587	-	11,195
722	7,534	9,256	9,390
722	23,319	20,794	24,829
722	9,160	26,885	-
722	32,000	19,810	-
722	12,243	11,489	13,099
722	7,062	2,848	7,619
722	6,492	6,335	6,115
722	9,439	8,690	9,557
722	8,527	8,929	8,421
722	6,439	9,071	5,982
722	21,630	7,886	22,356
722	13,770	3,840	11,261
722	9,853	1,321	9,724
722	16,947	16,880	19,248
722	1,719	62	-
722	356,239	377,170	420,000
TOTAL	<u>28,437,846</u>	<u>28,022,456</u>	<u>30,345,127</u>
71150	ALTERNATIVE SCHOOLS		
116	108,605	130,376	136,723
117	-	1,000	1,000
163	21,993	33,927	35,410
188	600	300	600
195	90	-	1,500
198	1,470	225	2,200
201	7,885	9,474	11,001
204	10,552	15,770	13,636
206	99	101	132
207	18,003	34,180	30,220
208	900	1,200	1,200
211	1,000	650	1,500
212	1,844	2,217	2,573
71150	ALTERNATIVE SCHOOLS (cont.)		

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	Audited Actual 2020-2021	Unaudited Actual 2021-2022	Approved Budget 2022-2023
EXPENDITURES			
217 Retirement - Hybrid Stabilization (does not reflect in audit)	-	662	2,000
429 Instructional Supplies & Materials	2,400	1,873	3,000
TOTAL	175,441	231,955	242,695
71200 SPECIAL EDUCATION PROGRAM			
116 Teachers	2,801,553	2,772,239	3,058,808
117 Career Ladder Program	10,600	8,000	8,000
128 Homebound Teachers	3,275	5,419	7,500
163 Educational Assistants	415,136	433,093	468,447
171 Speech Pathologist	292,168	138,225	175,407
188 Bonus Payments	15,525	14,450	16,800
195 Certified Substitute Teachers	4,815	8,786	18,000
198 Non-Certified Substitute Teachers	9,315	9,493	20,000
201 Social Security	207,273	197,115	233,924
204 State Retirement	305,851	283,926	368,210
206 Life Insurance	2,597	2,429	2,640
207 Medical Insurance	612,095	627,886	687,839
208 Dental Insurance	21,750	21,000	24,000
210 Unemployment Compensation	605	-	3,000
211 Local Retirement	31,140	28,528	34,000
212 Medicare	48,505	46,171	54,708
217 Retirement - Hybrid Stabilization (does not reflect in audit)	-	24,754	30,000
312 Contracts with Private Agencies	41,076	246,557	280,000
429 Instructional Suppl & Materials	16,602	19,414	20,000
449 Textbooks	-	-	2,500
471 Software	6,911	-	6,970
499 Other Supplies & Materials	168	611	1,000
599 Other Charges	6,288	1,764	13,500
725 Special Education Equipment	4,924	2,597	12,500
TOTAL	4,858,173	4,892,457	5,547,753
71300 VOCATIONAL EDUCATION PROGRAM			
116 Teachers	1,288,411	1,470,738	1,575,544
117 Career Ladder Program	4,000	4,000	4,000
188 Bonus Payments	6,200	7,300	8,400
195 Certified Substitute Teachers	4,860	8,910	10,000
198 Non-Certified Substitute Teacher	6,885	9,840	17,000
201 Social Security	77,012	88,034	100,127
204 State Retirement	121,419	134,964	127,915
206 Life Insurance	845	921	924
207 Medical Insurance	232,488	244,996	254,586
208 Dental Insurance	7,020	7,470	8,400
210 Unemployment Compensation	83	-	2,500
211 Local Retirement	8,550	9,150	10,000
212 Medicare	18,028	20,610	23,417
217 Retirement - Hybrid Stabilization (does not reflect in audit)	-	12,169	15,000
399 Other Contracted Services	-	3,400	5,000
429 Instructional Suppl & Materials	57,478	58,856	60,000
449 Textbooks	18,703	-	10,000
471 Software-MCTEC	4,875	-	-

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EXPENDITURES				
71300	VOCATIONAL EDUCATION PROGRAM (cont.)			
499	Other Supplies & Materials	10,729	10,410	14,000
730	Vocational Equipment	33,713	35,176	40,000
730	Vocational Equipment - MSTEM	13,802	-	-
	TOTAL	1,915,101	2,126,944	2,286,813
72110	ATTENDANCE			
105	Supervisor	20,288	21,161	48,142
162	Clerical Personnel-LCBRC	2,160	-	-
162	Clerical Personnel-LCSLC	4,155	2,160	-
188	Bonus Payments	-	-	150
189	Other Salaries & Wages	69,231	74,337	101,588
201	Social Security	4,203	4,519	15,600
201	Social Security-LCBRC	134	-	-
201	Social Security-LCSLC	258	134	-
204	State Retirement	2,222	2,731	13,403
204	State Retirement-LCBRC	77	-	-
204	State Retirement-LCSLC	142	72	-
206	Life Insurance	46	33	83
207	Medical Insurance	9,960	7,380	11,547
208	Dental Insurance	420	300	750
211	Local Retirement	500	500	1,000
212	Medicare	1,277	1,364	2,173
212	Medicare-LCBRC	31	-	-
212	Medicare-LCSLC	60	31	-
217	Retirement-Hybrid Stabilization	-	-	100
355	Travel	-	-	500
471	Software	28,269	51,229	51,500
499	Other Supplies & Materials	2,950	872	3,500
524	In-Service/Staff Development	838	2,018	4,500
704	Attendance Equipment	-	370	3,500
	TOTAL	147,222	169,211	258,036
72120	HEALTH SERVICES			
105	Supervisor/Director	450	-	-
105	Supervisor/Director-CSH	71,013	75,310	79,865
131	Medical Personnel	449,307	436,098	474,628
131	Medical Personnel-LCSLC	8,750	12,125	-
162	Clerical Personnel-CSH	11,938	12,532	13,159
188	Bonus Payments	300	300	300
201	Social Security	26,123	25,180	35,213
201	Social Security-CSH	5,143	5,446	-
201	Social Security-LCSLC	543	752	-
204	State Retirement	20,467	25,805	44,266
204	State Retirement-CSH	7,293	7,757	-
204	State Retirement-LCSLC	463	798	-
206	Life Insurance	389	396	429
206	Life Insurance-CSH	33	33	-
207	Medical Insurance	85,957	89,169	96,737
208	Dental Insurance	2,700	2,340	3,900
211	Local Retirement	2,300	2,850	4,000
211	Local Retirement-CSH	500	500	-
212	Employee Medicare	6,111	5,889	8,235
212	Employee Medicare-CSH	1,203	1,274	-
212	Employee Medicare-LCSLC	127	176	-

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EXPENDITURES			
72120 HEALTH SERVICES (cont.)			
217 Retirement-Hybrid Stabilization	-	3,962	5,500
217 Retirement-Hybrid Stabilization-LCSLC	-	99	-
320 Dues and Memberships	130	131	500
355 Travel	156	200	2,000
399 Other Contracted Services	12,345	10,125	20,000
413 Drugs & Medical Supplies	976	1,550	9,393
413 Drugs & Medical Supplies-BES	573	593	658
413 Drugs & Medical Supplies-CMS	653	604	567
413 Drugs & Medical Supplies-DSES	404	405	424
413 Drugs & Medical Supplies-HHS	382	390	448
413 Drugs & Medical Supplies-HMS	396	406	376
413 Drugs & Medical Supplies-KES	189	671	993
413 Drugs & Medical Supplies-MES	339	469	524
413 Drugs & Medical Supplies-MHS	106	316	305
413 Drugs & Medical Supplies-MMS	277	254	245
413 Drugs & Medical Supplies-MTES	261	244	382
413 Drugs & Medical Supplies-OSHS	339	358	337
413 Drugs & Medical Supplies-OSMS	277	273	239
413 Drugs & Medical Supplies-RCHS	831	899	-
413 Drugs & Medical Supplies-RHS	412	484	450
413 Drugs & Medical Supplies-RMS	395	395	389
413 Drugs & Medical Supplies-RVES	695	724	770
499 Other Supplies & Materials	18,061	8,976	34,000
499 Other Supplies & Materials-CSH	19,091	12,512	-
524 In-Service/Staff Development	2,081	1,999	8,500
524 In-Service Staff Development-CSH	275	2,422	-
599 Other Charges	1,000	600	1,000
599 Other Charges-LCSLC	43	-	-
790 Other Equipment	2,134	-	1,500
TOTAL	763,929	754,791	850,232
72130 OTHER STUDENT SUPPORT			
117 Career Ladder Program	2,000	2,000	1,000
123 Guidance Personnel	931,822	937,994	996,502
123 Guidance Personnel-LCSLC	11,500	-	-
162 Clerical Personnel	3,980	4,177	4,387
188 Bonus Payments	4,950	4,800	5,100
189 Other Salaries & Wages	211,042	233,866	369,279
189 Other Salaries & Wages-FRC	38,791	41,593	-
201 Social Security	67,642	69,577	85,329
201 Social Security-FRC	2,405	2,579	-
201 Social Security-LCSLC	713	-	-
204 State Retirement	90,804	93,048	98,864
204 State Retirement-FRC	1,358	1,394	-
204 State Retirement-LCSLC	806	-	-
206 Life Insurance	754	734	858
206 Life Insurance-FRC	28	28	-
207 Medical Insurance	189,770	182,606	196,580
208 Dental Insurance	6,330	5,880	7,800
210 Unemployment Compensation	551	-	1,000
211 Local Retirement	8,655	9,698	11,000
211 Local Retirement-FRC	425	298	-
212 Medicare	15,820	16,272	19,956
212 Medicare-FRC	562	603	-

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EXPENDITURES			
72130 OTHER STUDENT SUPPORT (cont.)			
212 Medicare-LCSLC	167	-	-
217 Retirement - Hybrid Stabilization	-	10,982	25,000
309 Contracts w/ Gov't Agencies	162,250	-	500,500
309 Contracts w/ Gov't Agencies - SAFE	75,750	220,500	-
309 Contracts w/ Gov't Agencies - SRO	70,000	87,500	-
322 Evaluation & Testing	8,597	36,373	35,000
355 Travel	2,849	4,769	5,000
399 Other Contracted Services	46,788	47,879	90,500
399 Other Contracted Services - SAFE	-	32,500	-
471 Software	-	20,014	25,000
499 Other Supplies & Materials	3,267	2,752	3,200
499 Other Supplies & Materials-BES	193	196	200
499 Other Supplies & Materials-CMS	230	216	200
499 Other Supplies & Materials-DSES	183	198	200
499 Other Supplies & Materials-FRC	595	50	100
499 Other Supplies & Materials-HHS	178	195	200
499 Other Supplies & Materials-HMS	179	186	200
499 Other Supplies & Materials-KES	-	195	200
499 Other Supplies & Materials-MES	198	196	200
499 Other Supplies & Materials-MHS	180	123	200
499 Other Supplies & Materials-MMS	199	202	200
499 Other Supplies & Materials-MTES	-	-	200
499 Other Supplies & Materials-OSHS	189	199	200
499 Other Supplies & Materials-OSMS	186	186	200
499 Other Supplies & Materials-RCHS	342	347	400
499 Other Supplies & Materials-RHS	58	178	200
499 Other Supplies & Materials-RMS	195	85	200
500 Other Supplies & Materials-RVES	197	137	200
524 In-Service/Staff Development	1,795	3,868	13,500
524 In-Service/Staff Development-FRC	808	225	-
524 In-Service/Staff Development- SAFE	3,275	4,659	-
599 Other Charges	26,145	12,400	51,000
599 Other Charges-FRC	6,536	3,231	-
790 Other Equipment	5,927	1,736	3,000
TOTAL	2,008,166	2,099,427	2,552,855
72210 REGULAR INSTRUCTIONAL PROGRAM			
105 Supervisors	236,420	247,822	260,214
117 Career Ladder Program	7,500	8,100	8,100
129 Librarians	733,442	769,810	831,569
137 Education Media Personnel	119,954	123,504	130,131
161 Secretary(s)	16,357	17,175	20,378
188 Bonus Payments	5,050	4,906	6,000
189 Other Salaries & Wages	155,323	271,454	301,657
201 Social Security	69,944	79,899	96,599
204 State Retirement	103,050	117,332	132,724
206 Life Insurance	627	627	739
207 Medical Insurance	196,634	216,409	221,022
208 Dental Insurance	4,650	5,880	6,720
210 Unemployment Compensation	-	-	500
211 Local Retirement	8,650	8,975	10,000
212 Medicare	17,536	19,888	22,592
217 Retirement - Hybrid Stabilization	-	4,474	7,500
320 Dues and Memberships	961	2,399	2,000

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EXPENDITURES				
72210	REGULAR INSTRUCTIONAL PROGRAM (cont.)			
355	Travel	1,557	1,777	5,000
355	Travel-ESL	189	1,713	-
399	Other Contracted Services	17,208	15,854	20,000
432	Library Books/Media	-	-	5,000
432	Library Books-BES	7,895	6,933	7,810
432	Library Books-CMS	7,281	6,676	6,730
432	Library Books-DSES	5,166	4,798	5,032
432	Library Books-HHS	5,059	5,241	5,317
432	Library Books-HMS	3,951	3,617	4,460
432	Library Books-KES	10,157	10,936	11,794
432	Library Books-MES	5,807	5,754	6,222
432	Library Books-MHS	3,485	3,725	3,619
432	Library Books-MMS	3,054	3,003	2,905
432	Library Books-MTES	2,283	3,152	4,540
432	Library Books-OSHS	4,022	2,829	4,000
432	Library Books-OSMS	3,236	3,245	2,841
432	Library Books-RCHS	10,472	11,492	10,619
432	Library Books-RHS	4,726	5,645	5,349
432	Library Books-RMS	4,546	4,641	4,619
432	Library Books-RVES	7,655	8,571	9,143
471	Software	70,977	63,547	85,000
471	Software-TECH	-	17,918	-
499	Other Supplies & Materials	18,318	16,296	21,500
499	Other Supplies & Materials-ESL	163	397	-
524	In-Service/Staff Development	620	10,599	21,000
599	Other Charges	434	285	2,000
790	Other Equipment	7,682	5,834	10,000
	TOTAL	1,882,042	2,123,130	2,322,945
72215	ALTERNATIVE SCHOOL SUPPORT			
105	Supervisor/Director	83,259	86,906	91,208
117	Career Ladder Program	1,000	1,000	1,000
161	Secretary(s)	27,424	28,886	30,424
188	Bonus Payments	300	300	300
201	Social Security	6,783	7,073	7,622
204	State Retirement	9,578	10,024	11,064
206	Life Insurance	66	64	66
207	Medical Insurance	16,777	14,739	13,832
208	Dental Insurance	600	600	600
211	Local Retirement	700	1,000	1,000
212	Employee Medicare	1,586	1,654	1,783
355	Travel	-	20	250
499	Other Supplies & Materials	1,665	1,068	3,000
	TOTAL	149,738	153,333	162,149
72220	SPECIAL EDUCATION PROGRAM			
105	Supervisors	93,633	97,842	102,735
117	Career Ladder Program	4,000	4,000	4,000
124	Psychological Personnel	303,254	295,320	337,435
162	Clerical Personnel	64,654	51,878	61,570
188	Bonus Payments	1,200	2,100	2,625
189	Other Salaries & Wages	319,114	337,805	417,724
201	Social Security	46,647	46,772	57,418
204	State Retirement	58,736	61,699	73,348

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EXPENDITURES			
72220 SPECIAL EDUCATION PROGRAM (cont.)			
206 Life Insurance	742	630	924
207 Medical Insurance	102,548	91,061	119,676
208 Dental Insurance	6,630	5,130	8,400
210 Unemployment Compensation	1,357	-	5,000
211 Local Retirement	5,760	5,530	6,500
212 Medicare	10,917	10,949	13,428
217 Retirement - Hybrid Stabilization	-	5,103	10,000
312 Contracts With Private Agencies	64,000	93,000	80,000
320 Dues and Memberships	220	220	500
336 Maint/Repair/Equipment	6,676	4,540	8,000
355 Travel	5,882	3,926	7,500
399 Other Contracted Services	5,150	3,440	9,000
499 Other Supplies & Materials	476	327	500
524 In-Service/Staff Development	-	1,389	2,000
790 Other Equipment	7,592	2,335	10,000
TOTAL	1,109,188	1,124,997	1,338,283
72230 VOCATIONAL EDUCATION PROGRAM			
105 Supervisor Director	91,853	96,933	102,799
161 Secretary	31,262	32,825	48,718
188 Bonus Payments	600	600	600
189 Other Salaries & Wages	66,377	70,378	73,994
201 Social Security	10,781	11,473	14,019
204 State Retirement	17,359	18,394	20,350
206 Life Insurance	99	66	99
207 Medical Insurance	47,593	48,465	51,235
208 Dental Insurance	900	600	900
211 Local Retirement	1,000	1,000	1,500
212 Medicare	2,521	2,683	3,279
355 Travel	1,041	5,578	13,000
499 Other Supplies & Materials	4,144	4,621	5,000
524 In-Service/Staff Development	65	4,830	5,000
599 Other Charges	19,426	4,406	5,000
TOTAL	295,021	302,852	345,493
72250 TECHNOLOGY			
105 Supervisor Director	70,304	75,225	78,986
138 Instructional	282,503	289,243	315,764
161 Secretary	39,692	41,081	45,084
201 Social Security	22,984	23,630	27,270
204 State Retirement	17,621	19,974	36,085
206 Life Insurance	264	257	264
207 Medical Insurance	60,893	65,718	73,148
208 Dental Insurance	2,100	1,770	2,400
210 Unemployment Compensation	-	-	500
211 Local Retirement	2,250	1,900	2,500
212 Medicare	5,375	5,526	6,378
217 Retirement - Hybrid Stabilization	-	1,415	3,500
320 Dues and Membership	-	-	500
350 Internet Connection	107,270	70,748	105,000
355 Travel	-	-	500
399 Other Contracts	115,964	113,888	134,600
470 Cabling	2,389	3,689	5,000
471 Software	80,756	85,541	122,400

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EXPENDITURES			
72250 TECHNOLOGY (cont.)			
499 Other Supplies & Materials	27,682	27,732	28,000
524 In-Service/Staff Development	270	1,823	8,000
599 Other Charges	552	-	2,000
701 Administration	5,529	1,189	8,000
790 Other Equipment	43,120	18,325	32,000
TOTAL	887,518	848,674	1,037,879
AUDIT OTHER PROGRAMS			
215 On-behalf Payments to OPEB	261,441	-	-
TOTAL	261,441	-	-
72310 BOARD OF EDUCATION			
118 Secretary to Board	4,373	4,592	2,000
191 Board and Commission	49,483	43,655	50,000
201 Social Security	3,315	2,967	3,224
204 State Retirement	910	941	4,680
212 Medicare	775	694	754
215 On-Behalf Pym't for Opeb	149,379	147,318	170,000
217 Retirement-Hybrid Stabilization	-	90	150
305 Audit Services	32,750	-	37,700
320 Dues & Memberships	15,392	15,381	25,000
331 Legal Services	4,400	9,037	20,000
399 Other Contracted Services	-	-	10,000
506 Liability Insurance	83,876	101,022	107,000
508 Premium on Bonds	-	-	800
510 Trustee's Commission	424,381	385,606	475,000
513 Workman's Compensation	164,300	163,607	184,300
516 Self-Insured Claims	15,340	2,188	30,000
524 In-Service/Staff Development	1,961	19,035	21,500
534 Rfnd to Appl-Crmn'l Investigation	1,687	12,779	15,000
599 Other Charges	2,232	1,213	5,000
TOTAL	954,554	910,124	1,162,108
72320 OFFICE OF THE SUPERINTENDENT			
101 County Official	128,000	144,640	130,000
117 Career Ladder Program	1,000	1,000	1,000
161 Secretary	87,914	101,634	100,831
188 Bonus Payments	15,000	15,000	15,000
201 Social Security	14,061	15,321	15,304
204 State Retirement	18,786	20,427	20,715
206 Life Insurance	99	99	99
207 Medical Insurance	23,717	28,779	32,653
208 Dental Insurance	870	930	900
211 Local Retirement	1,225	1,000	1,500
212 Medicare	3,318	3,619	3,579
217 Retirement-Hybrid Stabilization	-	998	1,500
307 Communication	28,545	35,901	35,000
320 Dues & Memberships	4,049	4,055	5,000
348 Postal Charges	3,732	1,077	7,500
355 Travel	-	-	500
399 Other Contracted Services	-	-	1,500
435 Office Supplies	2,601	1,892	4,000
524 In-Service/Staff Development	500	703	5,000

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EXPENDITURES				
72320	OFFICE OF THE SUPERINTENDENT (cont.)			
599	Other Charges	6,127	7,342	7,500
701	Administration Equipment	-	-	3,000
	TOTAL	339,544	384,415	392,081
72410	OFFICE OF THE PRINCIPAL			
104	Principals	1,352,380	1,424,555	1,498,345
117	Career Ladder Program	7,500	8,000	7,000
139	Assistant Principals	886,017	1,053,641	1,111,563
139	Assistant Principals-LCBRC	-	12,188	-
139	Assistant Principals-LCSLC	-	14,563	-
161	Secretary(s)	1,065,449	1,108,106	1,194,079
188	Bonus Payments	8,400	8,300	9,000
201	Social Security	193,617	209,921	236,839
201	Social Security-LCBRC	-	756	-
201	Social Security-LCSLC	62	903	-
204	State Retirement	272,719	303,671	335,349
204	State Retirement-LCBRC	-	1,059	-
204	State Retirement-LCSLC	-	1,258	-
206	Life Insurance	2,191	2,228	2,343
207	Medical Insurance	656,398	702,062	742,673
208	Dental Insurance	18,780	19,950	21,300
211	Local Retirement	23,545	25,006	26,000
212	Medicare	45,469	49,109	55,390
212	Medicare-LCBRC	-	177	-
212	Medicare-LCSLC	15	211	-
217	Retirement - Hybrid Stabilization	-	6,638	8,000
217	Retirement - Hybrid Stabilization-LCSLC	-	19	-
307	Communication	16,750	24,899	25,000
320	Dues and Memberships	2,850	2,700	3,000
355	Travel	2,667	3,466	5,000
399	Other Contracted Services	6,790	6,800	9,000
499	Other Supplies	-	-	2,000
499	Other Supplies-BES	-	1,892	-
499	Other Supplies-DSES	-	241	-
499	Other Supplies-OSMS	617	355	-
499	Other Supplies-RMS	148	-	-
524	In-Service/Staff Development	3,440	7,457	24,000
599	Other Charges	1,018	-	1,250
701	Administration Equipment	-	-	2,999
701	Administration Equipment-BES	2,106	166	2,302
701	Administration Equipment-CMS	1,942	1,721	1,984
701	Administration Equipment-DSES	1,528	1,238	1,483
701	Administration Equipment-HHS	1,506	1,545	1,567
701	Administration Equipment-HMS	1,511	1,519	1,315
701	Administration Equipment-KES	3,216	2,043	3,476
701	Administration Equipment-MES	225	158	1,834
701	Administration Equipment-MHS	1,020	1,085	1,067
701	Administration Equipment-MMS	910	888	856
701	Administration Equipment-MTES	1,260	1,245	1,338
701	Administration Equipment-OSHS	1,180	1,240	1,179
701	Administration Equipment-OSMS	350	357	837
701	Administration Equipment-RCHS	2,175	2,664	3,130
701	Administration Equipment-RHS	1,599	1,520	1,577

GENERAL PURPOSE SCHOOL FUND

Fund 141 -- Fiscal Year Ending June 30, 2023

	Audited Actual 2020-2021	Unaudited Actual 2021-2022	Approved Budget 2022-2023
EXPENDITURES			
72410 OFFICE OF THE PRINCIPAL (cont.)			
701 Administration Equipment-RMS	1,234	950	1,361
701 Administration Equipment-RVES	2,084	1,589	2,695
TOTAL	<u>4,590,669</u>	<u>5,020,056</u>	<u>5,348,131</u>
72510 FISCAL SERVICES			
105 Supervisor/Director	92,087	96,691	101,526
119 Bookkeepers	225,107	237,832	250,840
189 Other Salaries & Wages	4,556	3,066	20,000
201 Social Security	19,113	20,113	23,087
204 State Retirement	12,063	13,216	29,713
206 Life Insurance	182	182	198
207 Medical Insurance	29,210	30,175	32,102
208 Dental Insurance	1,650	1,650	1,800
211 Local Retirement	2,250	2,250	2,500
212 Medicare	4,526	4,729	5,399
217 Retirement-Hybrid Stabilization	-	1,138	2,000
320 Dues and Memberships	240	415	600
355 Travel	-	18	500
399 Other Contracted Services	12,264	13,170	30,500
499 Other Supplies & Materials	2,697	3,622	7,000
524 In-Service/Staff Development	945	2,282	2,500
599 Other Charges	3,886	3,716	4,500
701 Administration Equipment	2,100	1,975	3,000
TOTAL	<u>412,876</u>	<u>436,239</u>	<u>517,765</u>
72520 HUMAN SERVICES/PERSONNEL			
105 Supervisor/Director	20,288	21,161	48,142
188 Bonus Pay	-	-	150
201 Social Security	-	-	2,994
204 State Retirement	-	-	4,346
206 Life Insurance	-	-	17
207 Medical Insurance	-	-	3,750
208 Dental Insurance	-	-	150
212 Medicare	294	307	700
302 Advertising	-	-	1,000
399 Other Contracted Services	7,374	8,504	8,500
499 Other Supplies & Materials	424	-	1,200
524 Staff Development	-	-	500
TOTAL	<u>28,381</u>	<u>29,972</u>	<u>71,449</u>
72610 OPERATION OF PLANT			
166 Custodial Personnel	25,139	26,396	-
201 Social Security	1,537	1,614	-
204 State Retirement	842	884	-
206 Life Insurance	33	33	-
207 Medical Insurance	6,783	6,905	-
208 Dental Insurance	300	300	-
212 Medicare	359	377	-
328 Janitorial Services	1,295,288	1,268,903	1,375,000
333 Licenses	2,180	2,753	5,000
347 Pest Control	10,640	10,675	15,000
351 Rentals	2,123	986	1,500
359 Disposal Fees	43,401	46,501	50,000

GENERAL PURPOSE SCHOOL FUND

Fund 141 -- Fiscal Year Ending June 30, 2023

	Audited Actual 2020-2021	Unaudited Actual 2021-2022	Approved Budget 2022-2023
EXPENDITURES			
72610 OPERATION OF PLANT (cont.)			
399 Other Contracted Services	19,438	27,638	20,000
410 Custodial Supplies	81,513	42,955	73,000
415 Electricity	1,453,196	1,556,690	1,625,000
434 Natural Gas	294,727	333,000	335,000
454 Water & Sewer	301,114	380,308	380,000
499 Other Supplies & Materials	37,207	44,886	46,000
502 Building & Contents Insurance	149,350	156,345	167,000
599 Other Charges	79,520	76,134	105,000
720 Plant Operation Equipment	5,053	8,584	10,000
TOTAL	<u>3,809,743</u>	<u>3,992,867</u>	<u>4,207,500</u>
72620 MAINTENANCE OF PLANT			
105 Supervisor	92,787	65,577	78,750
167 Maintenance Personnel	497,655	600,823	668,106
201 Social Security	35,101	39,401	46,305
204 State Retirement	26,042	33,291	61,217
206 Life Insurance	427	436	462
207 Medical Insurance	81,009	100,752	109,132
208 Dental Insurance	3,420	3,990	4,200
210 Unemployment Compensation	-	-	500
211 Local Retirement	2,800	2,275	4,500
212 Medicare	8,209	9,215	10,829
217 Retirement-Hybrid Stabilization	-	4,726	6,000
307 Communication	20,742	25,570	30,000
320 Dues And Memberships	300	350	500
335 Maint/Repair/Building	32,846	45,932	50,000
336 Maint/Repair/Equipment	72,092	65,978	100,000
399 Other Contracted Services	22,558	106,148	95,000
471 Software	-	9,942	10,000
499 Other Supplies & Materials	72,933	59,223	85,000
524 Inservice Staff Development	-	996	-
599 Other Charges	4,511	7,871	27,000
701 Administration Equipment-SAFE	75,944	-	-
717 Maintenance Equipment	2,631	10,000	10,000
790 Other Equipment	-	2,365	5,000
TOTAL	<u>1,052,007</u>	<u>1,194,860</u>	<u>1,402,501</u>
72710 TRANSPORTATION			
146 Bus Drivers	127,664	100,045	145,000
146 Bus Drivers-LCSLC	20,965	29,025	-
189 Other Salaries	51,821	67,479	75,000
189 Other Salaries-LCSLC	1,412	-	-
201 Social Security	10,121	9,454	13,640
201 Social Security-LCSLC	1,387	1,800	-
204 State Retirement	5,266	5,991	18,800
204 State Retirement-LCSLC	859	1,411	-
206 Life Insurance	33	63	231
207 Medical Insurance	7,247	8,137	6,571
208 Dental Insurance	300	270	2,100
211 Local Retirement	1,500	1,050	2,000
212 Employer Medicare	2,542	2,396	3,190
212 Employer Medicare-LCSLC	324	421	-
217 Retirement-Hybrid Stabilization	-	810	1,000

GENERAL PURPOSE SCHOOL FUND

Fund 141 -- Fiscal Year Ending June 30, 2023

	Audited Actual 2020-2021	Unaudited Actual 2021-2022	Approved Budget 2022-2023
EXPENDITURES			
72710 TRANSPORTATION (cont.)			
217 Retirement-Hybrid Stabilization-LCSLC	-	275	-
313 Contracts w/Parents	1,189	70	4,500
412 Diesel Fuel-LCSLC	13,458	11,882	4,000
TOTAL	246,088	240,577	276,032
73100 FOOD SERVICE			
422 Food Supplies-LCSMC	2,396	3,305	-
TOTAL	2,396	3,305	-
73300 COMMUNITY SERVICES			
105 Supervisor/Director	840	1,330	6,600
116 Teachers	122,267	143,715	157,000
162 Clerical Personnel	5,428	735	10,000
163 Educational Assistants	10,964	11,003	14,000
189 Other Salaries & Wages	5,635	7,385	8,500
201 Social Security	8,528	9,526	12,158
204 State Retirement	10,353	13,113	15,649
212 Medicare	1,994	2,228	2,843
217 Retirement - Hybrid Stabilization	-	848	2,000
399 Other Contracted Services	4,010	4,320	18,000
429 Instructional Supplies and Materials	661	608	3,000
499 Other Supplies & Materials	-	917	-
524 In-Service/Staff Development	-	-	6,804
599 Other Charges	1,727	2,958	12,000
TOTAL	172,407	198,686	268,554
73400 EARLY CHILDHOOD EDUCATION			
116 Teachers	154,092	148,412	172,072
163 Educational Assistants	52,258	54,886	58,364
188 Bonus Payments	600	600	900
195 Certified Substitute Teachers	90	90	1,000
198 Non-Certified Substitute Teacher	1,875	3,653	5,000
201 Social Security	11,986	11,819	14,715
204 State Retirement	16,858	16,425	18,820
206 Life Insurance	198	198	198
207 Medical Insurance	46,659	48,772	51,558
208 Dental Insurance	1,170	1,200	1,800
211 Local Retirement	1,450	1,450	2,000
212 Medicare	2,803	2,764	3,441
217 Retirement-Hybrid Stabilization	-	1,138	2,000
310 Contracts W/other Public Agencies	357,301	359,111	359,111
355 Travel	-	-	500
399 Other Contracted Services	9,000	9,000	9,000
429 Instructional Suppl & Materials	8,179	7,327	9,000
499 Other Supplies & Materials	2,136	1,604	4,000
524 In-Service/Staff Development	558	-	1,500
TOTAL	667,213	668,449	714,979
76100 Capital Outlay			
711 Furniture & Fixtures	18,605	-	20,000
718 Motor Vehicles	44,454	80,000	100,000
799 Other Capital Outlay	1,004	29,092	25,000
TOTAL	64,063	109,092	145,000

GENERAL PURPOSE SCHOOL FUND

Fund 141 -- Fiscal Year Ending June 30, 2023

		Audited Actual 2020-2021	Unaudited Actual 2021-2022	Approved Budget 2022-2023
EXPENDITURES				
82130	Principal on Debt			
620	Debt Service Contribution to Primary Fund 151	98,316	98,316	4,001
	TOTAL	98,316	98,316	4,001
99100	OPERATING TRANSFERS			
590	Transfers to Other Funds	1,500,000	-	5,000,000
	TOTAL	1,500,000	-	5,000,000
	TOTAL EXPENDITURES	56,829,085	56,137,185	66,800,361
	Encumbrances (2021)		(190,862)	
	Projected Fall Out (2022)			
39000	END. UNASSIGNED FUND BALANCE JUNE 30TH	12,605,300	15,996,084	8,658,883

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 subfund to maintain the integrity of the funds and ensure they are being spent according to the requirements laid out by 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

6/30/2022	Current Cash	998,307
	Receivables	<u>1,246,651</u>
	Total Anticipated Funds	2,244,959
	Payroll	(49,320)
	Liabilities	(693,261)
	Encumbrances	<u>-</u>
	Total Anticipated Expenditures	(742,581)
	Rest/Comm/Assign	<u>1,502,377</u>
6/30/2022	Total Equity	<u>1,502,377</u>

Fund Balance calculation from 6/30/20 audit

7/1/2021	Restricted	<u>1,522,187</u>
	Total Fund Balance	1,522,187
	Revenue Posted	9,897,525
	Transfer In	<u>-</u>
	Total Revenue	9,897,525
	Expenditures	(9,624,979)
	Encumbrances	(22,187)
	Transfers out	<u>(270,169)</u>
	Total Expenditures	(9,917,335)
	Rest/Comm/Assign	<u>1,502,377</u>
6/30/2022	Total Equity	<u>1,502,377</u>

7/1/2022	beginning fund balance	1,502,377
	Estimated Revenues	18,862,759
	Estimated Expenditures	(18,461,428)
	Transfers out	<u>(401,331)</u>
	Total Expenditures	<u>(18,862,759)</u>
6/30/2023	Ending fund balance	<u>1,502,377</u>

SCHOOL FEDERAL PROJECTS FUND

Fund 142 -- Fiscal Year Ending June 30, 2023

	Audited Actual 2020-21	Unaudited Actual 2021-22	Approved Budget 2022-2023
TITLE 1-A			
REVENUE			
FEDERAL THROUGH STATE			
47141-101 ESEA Title I	1,758,951	1,615,671	1,969,904
TOTAL	1,758,951	1,615,671	1,969,904
EXPENDITURES			
71100 REGULAR INSTRUCTION PROGRAM			
116-101 Teachers	549,385	577,794	647,162
163-101 Educational Assistants	349,018	334,184	373,850
188-101 Bonus Payments	2,475	2,438	2,850
195-101 Certified Substitutes	810	2,205	3,000
198-101 Non-Certified Substitutes	611	833	2,500
201-101 Social Security	51,744	53,114	63,821
204-101 State Retirement	72,953	75,145	92,148
206-101 Life Insurance	967	896	1,007
207-101 Medical Insurance	224,596	196,048	221,050
208-101 Dental Insurance	7,830	7,634	9,150
211-101 Local Retirement	7,627	8,380	8,500
212-101 Medicare	12,103	12,428	14,926
429-101 Instructional Supplies	105,763	55,636	50,000
722-101 Regular Instructional Equipment	182,802	91,113	100,000
TOTAL	1,568,684	1,417,847	1,589,964
72130 OTHER STUDENT SUPPORT			
599-101 Other Charges	11,514	13,743	18,000
TOTAL	11,514	13,743	18,000
72210 REGULAR INSTRUCTION PROGRAM			
105-101 Supervisor/Director	61,514	64,590	67,820
161-101 Secretary(s)	24,535	25,762	30,567
188-101 Bonus Payments	-	180	180
196-101 In-Service/Staff Development	1,100	-	18,000
201-101 Social Security	5,132	5,336	7,227
204-101 State Retirement	7,325	7,534	10,491
206-101 Life Insurance	40	40	40
207-101 Medical Insurance	15,175	14,367	17,000
208-101 Dental Insurance	360	360	360
212-101 Medicare	1,207	1,248	1,690
355-101 Travel	-	-	5,000
399-101 Other Contracted Services	24,103	6,107	20,000
499-101 Other Supplies & Materials	1,463	1,017	5,001
524-101 In-Service/Staff Development	4,079	28,672	135,274
TOTAL	146,033	155,214	318,650
99100 OPERATING TRANSFERS			
504-101 Indirect Cost	32,721	28,867	43,291
	32,721	28,867	43,291
TOTAL EDUCATION	1,758,952	1,615,671	1,969,904
RESTRICTED FOR EDUCATION	(0)	-	(0)

SCHOOL FEDERAL PROJECTS FUND

Fund 142 -- Fiscal Year Ending June 30, 2023

	Audited Actual 2020-21	Unaudited Actual 2021-22	Approved Budget 2022-23
TITLE 1-A			
REVENUE			
FEDERAL THROUGH STATE			
47141-151 Grants to Local Ed Agencies	27,737	100,204	123,701
TOTAL	<u>27,737</u>	<u>100,204</u>	<u>123,701</u>
EXPENDITURES			
71100 INSTRUCTION			
116-151 Teachers	-	41,071	-
163-151 Educational Assistants	-	10,737	-
188-151 Bonus Payments	-	150	-
201-151 Social Security	-	3,143	-
204-151 State Retirement	-	737	-
206-151 Life Insurance	-	17	-
207-151 Medical Insurance	-	4,749	-
208-151 Dental Insurance	-	210	-
212-151 Employer Medicare	-	735	-
429-151 Instructional Supplies & Materials	2,255	11,188	65,000
722-151 Regular Instruction Equipment	25,434	17,609	41,293
TOTAL INSTRUCTION	<u>27,689</u>	<u>90,345</u>	<u>106,293</u>
72130 Support Services			
599-151 Other Charges	-	587	3,000
TOTAL	<u>-</u>	<u>587</u>	<u>3,000</u>
72210 Regular Instruction Program			
499-151 Other Supplies And Materials	-	358	2,500
524-151 In Service/Staff Development	-	7,350	10,000
TOTAL	<u>-</u>	<u>7,708</u>	<u>12,500</u>
99100 Other Uses			
504-151 Operating Transfers: Indirect Cost	48	1,564	1,908
TOTAL	<u>48</u>	<u>1,564</u>	<u>1,908</u>
TOTAL EDUCATION	<u>27,737</u>	<u>100,204</u>	<u>123,701</u>
RESTRICTED FOR EDUCATION	<u>-</u>	<u>0</u>	<u>-</u>

SCHOOL FEDERAL PROJECTS FUND

Fund 142 -- Fiscal Year Ending June 30, 2023

	Audited Actual 2020-21	Unaudited Actual 2021-22	Approved Budget 2022-23
TITLE 11-A			
REVENUE			
FEDERAL THROUGH STATE			
47189-201 Eisenhower Prof Development State Grants	216,702	169,451	452,723
TOTAL	216,702	169,451	452,723
EXPENDITURES			
72130 OTHER STUDENT SUPPORT			
322-201 Evaluation And Testing	-	-	20,000
TOTAL	-	-	20,000
72210 REGULAR INSTRUCTION PROGRAM			
188-201 Bonus Payments	600	450	450
189-201 Other Salaries	141,702	100,709	106,396
196-201 In-Service/Staff Development	-	-	30,000
201-201 Social Security	8,135	6,127	8,485
204-201 State Retirement	14,614	10,419	12,317
206-201 Life Insurance	68	49	66
207-201 Medical Insurance	32,355	8,512	9,314
208-201 Dental Insurance	735	480	600
211-201 Local Retirement	1,225	250	1,000
212-201 Medicare	1,903	1,433	1,985
355-201 Travel	-	-	10,000
499-201 Other Supplies And Materials	-	-	5,000
524-201 In-Service/Staff Development	10,867	37,812	236,629
TOTAL	212,204	166,242	422,242
99100 Other Uses			
504-201 Operating Transfers: Indirect Cost	4,498	3,208	10,481
TOTAL	4,498	3,208	10,481
TOTAL EDUCATION	216,702	169,451	452,723
RESTRICTED FOR EDUCATION	-	-	-

SCHOOL FEDERAL PROJECTS FUND

Fund 142 -- Fiscal Year Ending June 30, 2023

	Audited Actual 2020-21	Unaudited Actual 2021-22	Approved Budget 2022-23
Title IV			
REVENUE			
	FEDERAL THROUGH STATE		
47590-401 Other Federal Through State	<u>116,998</u>	<u>96,752</u>	<u>197,578</u>
TOTAL	<u>116,998</u>	<u>96,752</u>	<u>197,578</u>
EXPENDITURES			
	71100 OTHER STUDENT SUPPORT		
399-401 Other Contracted Services	5,710	5,710	14,000
429-401 Instructional Supplies & Materials	32,976	57,849	75,000
722-401 Regular Insrtuction Equipment	<u>19,062</u>	<u>14,496</u>	<u>20,000</u>
TOTAL	<u>57,748</u>	<u>78,056</u>	<u>109,000</u>
	72130 OTHER STUDENT SUPPORT		
189-401 Other Salaries & Wages	4,988	5,334	30,600
201-401 Social Security	309	331	1,897
204-401 State Retirement	487	492	2,754
212-401 Employer Medicare	<u>72</u>	<u>77</u>	<u>444</u>
TOTAL	<u>5,856</u>	<u>6,234</u>	<u>35,695</u>
	72210 REGULAR INSTRUCTION PROGRAM		
524-401 In-Service/Staff Development	-	-	5,283
790-401 Other Equipment	<u>52,450</u>	<u>11,115</u>	<u>45,000</u>
TOTAL	<u>52,450</u>	<u>11,115</u>	<u>50,283</u>
	91000 OTHER USES		
	99100 Transfers Out		
504-401 Indirect Cost	<u>944</u>	<u>1,347</u>	<u>2,600</u>
TOTAL	<u>944</u>	<u>1,347</u>	<u>2,600</u>
TOTAL EDUCATION	<u>116,998</u>	<u>96,752</u>	<u>197,578</u>
RESTRICTED FOR EDUCATION	<u>-</u>	<u>-</u>	<u>-</u>

SCHOOL FEDERAL PROJECTS FUND

Fund 142 -- Fiscal Year Ending June 30, 2023

	Audited Actual 2020-21	Unaudited Actual 2021-22	Approved Budget 2022-23
Title V 501			
REVENUE			
FEDERAL THROUGH STATE			
47148-501 Rural Education	110,735	100,923	100,000
TOTAL	110,735	100,923	100,000
EXPENDITURES			
71100 REGULAR INSTRUCTION PROGRAM			
116-501 Teachers	30,393	30,833	-
163-501 Educational Assistants	37,284	53,145	72,000
188-501 Bonus Payments	75	113	-
195-501 Certified Substitute Teachers	90	45	-
198-501 Non-Certified Substitute Teachers	371	263	-
201-501 Social Security	4,036	5,038	4,464
204-501 State Retirement	3,129	3,187	-
206-501 Life Insurance	17	17	-
207-501 Medical Insurance	4,737	4,793	-
208-501 Dental Insurance	135	150	-
211-501 Local Retirement	250	250	-
212-501 Employer Medicare	944	1,178	1,044
TOTAL	81,461	99,012	77,508
72210 SUPPORT SERVICES			
189-501 Other Salaries & Wages	20,443	-	-
201-501 Social Security	1,210	-	-
204-501 State Retirement	2,099	-	-
206-501 Life Insurance	2	-	-
207-501 Medical Insurance	2,579	-	-
208-501 Dental Insurance	135	-	-
211-501 Local Retirement	225	-	-
212-501 Employer Medicare	282	-	-
524-501 In Service/Staff Development	-	-	20,177
TOTAL	26,975	-	20,177
99100 OTHER USES			
504-501 Operating Transfers: Indirect Cost	2,299	1,911	2,315
TOTAL	2,299	1,911	2,315
TOTAL EDUCATION	110,735	100,923	100,000
RESTRICTED FOR EDUCATION	-	-	-

SCHOOL FEDERAL PROJECTS FUND

Fund 142 -- Fiscal Year Ending June 30, 2023

	Audited Actual 2020-21	Unaudited Actual 2021-22	Approved Budget 2022-23
Title V 501			
REVENUE			
	FEDERAL THROUGH STATE		
47148-501 Rural Education	110,735	-	-
TOTAL	110,735	-	-
EXPENDITURES			
	71100 REGULAR INSTRUCTION PROGRAM		
116-501 Teachers	30,393	-	-
163-501 Educational Assistants	37,284	-	-
188-501 Bonus Payments	75	-	-
195-501 Certified Substitute Teachers	90	-	-
198-501 Non-Certified Substitute Teachers	371	-	-
201-501 Social Security	4,036	-	-
204-501 State Retirement	3,129	-	-
206-501 Life Insurance	17	-	-
207-501 Medical Insurance	4,737	-	-
208-501 Dental Insurance	135	-	-
211-501 Local Retirement	250	-	-
212-501 Employer Medicare	944	-	-
TOTAL	81,461	-	-
	72210 SUPPORT SERVICES		
189-501 Other Salaries & Wages	20,443	-	-
201-501 Social Security	1,210	-	-
204-501 State Retirement	2,099	-	-
206-501 Life Insurance	2	-	-
207-501 Medical Insurance	2,579	-	-
208-501 Dental Insurance	135	-	-
211-501 Local Retirement	225	-	-
212-501 Employer Medicare	282	-	-
524-501 In Service/Staff Development	-	-	-
TOTAL	26,975	-	-
	99100 OTHER USES		
504-501 Operating Transfers: Indirect Cost	2,299	-	-
TOTAL	2,299	-	-
TOTAL EDUCATION	110,735	-	-
RESTRICTED FOR EDUCATION	-	-	-

SCHOOL FEDERAL PROJECTS FUND

Fund 142 -- Fiscal Year Ending June 30, 2023

	Audited Actual 2020-21	Unaudited Actual 2021-22	Approved Budget 2022-23
AMERICAN RESCUE PLAN-HOMELESS REVENUE			
FEDERAL GOVERNMENT			
47404 American Rescue Plan Act Grant #4	-	9,386	60,000
TOTAL	-	9,386	60,000
EXPENDITURES			
72130 OTHER STUDENT SUPPORT			
399-701 Other Contracted Services	-	978	40,000
524-701 In Service/Staff Development	-	-	1,200
599-701 Other Charges	-	499	2,300
TOTAL	-	1,477	43,500
72710 TRANSPORTATION			
313-701 Contracts With Parents	-	7,411	15,000
TOTAL	-	7,411	15,000
73100 FOOD SERVICE			
422-701 Food Supplies	-	498	1,500
TOTAL	-	498	1,500
TOTAL EXPENDITURES	-	9,386	60,000
RESTRICTED FOR EDUCATION	-	-	-

SCHOOL FEDERAL PROJECTS FUND

Fund 142 -- Fiscal Year Ending June 30, 2023

	Audited Actual 2020-21	Unaudited Actual 2021-22	Approved Budget 2022-23
CARL PERKINS			
REVENUE			
FEDERAL THROUGH STATE			
47131-801 Vocational Program Improvement	<u>127,235</u>	<u>125,134</u>	<u>116,851</u>
TOTAL	<u>127,235</u>	<u>125,134</u>	<u>116,851</u>
EXPENDITURES			
71300 VOCATIONAL EDUCATION			
429-801 Instructional Supplies & Materials	9,745	-	-
499-801 Other Supplies and Materials	2,510	4,473	5,000
730-801 Vocational Instructional Equipment	<u>108,212</u>	<u>90,131</u>	<u>77,851</u>
TOTAL	<u>120,467</u>	<u>94,604</u>	<u>82,851</u>
72130 OTHER STUDENT SUPPORT			
355-801 Travel	-	11,572	11,000
399-801 Other Contracted Services	303	120	3,000
524-801 In Service/Staff Development	<u>4,985</u>	<u>14,122</u>	<u>15,000</u>
TOTAL	<u>5,288</u>	<u>25,815</u>	<u>29,000</u>
72230 VOCATIONAL EDUCATION PROGRAM			
524-801 In Service/Staff Development	<u>1,480</u>	<u>4,715</u>	<u>5,000</u>
TOTAL	<u>1,480</u>	<u>4,715</u>	<u>5,000</u>
TOTAL EXPENDITURES & OTHER USES	<u>127,235</u>	<u>125,134</u>	<u>116,851</u>
RESTRICTED FOR EDUCATION	<u>-</u>	<u>-</u>	<u>-</u>

SCHOOL FEDERAL PROJECTS FUND

Fund 142 -- Fiscal Year Ending June 30, 2023

	Audited Actual 2020-21	Unaudited Actual 2021-22	Approved Budget 2022-23
802			
REVENUE			
FEDERAL THROUGH STATE			
47131 Vocational Program Improvement	-	-	199,037
TOTAL	<u>-</u>	<u>-</u>	<u>199,037</u>
 EXPENDITURES			
71300 VOCATIONAL EDUCATION			
730-802 Vocational Instructional Equipment		-	199,037
TOTAL	<u>-</u>	<u>-</u>	<u>199,037</u>
 TOTAL EXPENDITURES & OTHER USES	<u>-</u>	<u>-</u>	<u>199,037</u>
 RESTRICTED FOR EDUCATION	<u>-</u>	<u>-</u>	<u>-</u>

SCHOOL FEDERAL PROJECTS FUND

Fund 142 -- Fiscal Year Ending June 30, 2023

	Audited Actual 2020-21	Unaudited Actual 2021-22	Approved Budget 2022-23
894			
REVENUE			
FEDERAL THROUGH STATE			
47143-894 Special Education-Grants to States	<u>2,705</u>	<u>-</u>	<u>-</u>
TOTAL	<u>2,705</u>	<u>-</u>	<u>-</u>
EXPENDITURES			
72220 SPECIAL EDUCATION PROGRAM			
499-894 Other Supplies & Materials	<u>2,705</u>	<u>-</u>	<u>-</u>
TOTAL	<u>2,705</u>	<u>-</u>	<u>-</u>
RESTRICTED FOR EDUCATION	<u>-</u>	<u>-</u>	<u>-</u>

SCHOOL FEDERAL PROJECTS FUND

Fund 142 -- Fiscal Year Ending June 30, 2023

		Audited Actual 2020-21	Unaudited Actual 2021-22	Approved Budget 2022-23
IDEA PART B				
REVENUE				
FEDERAL THROUGH STATE				
47143-901	Special Education-Grants to States	1,409,504	1,482,664	2,583,463
	TOTAL	<u>1,409,504</u>	<u>1,482,664</u>	<u>2,583,463</u>
EXPENDITURES				
71200 SPECIAL EDUCATION PROGRAM				
116-901	Teachers	-	22,782	34,925
163-901	Educational Assistants	424,800	523,789	582,057
171-901	Speech Pathologists	4,141	2,221	15,000
201-901	Social Security	23,289	30,531	39,183
204-901	State Retirement	17,518	24,901	56,879
206-901	Life Insurance	779	845	1,056
207-901	Medical Insurance	195,667	187,685	213,230
208-901	Dental Insurance	7,050	7,710	9,600
211-901	Local Retirement	5,710	4,764	7,500
212-901	Medicare	5,447	7,140	9,164
312-901	Contracts with Private Agencies	24,824	21,588	300,000
399-901	Other Contracted services	-	-	500
429-901	Instructional Supplies	7,936	5,554	45,000
499-901	Other Supplies	2,070	796	30,000
725-901	Special Education Equipment	6,420	4,107	35,000
	TOTAL INSTRUCTION	<u>725,651</u>	<u>844,411</u>	<u>1,379,094</u>
72220 SPECIAL EDUCATION PROGRAM				
124-901	Psychological Personnel	185	1,833	20,000
161-901	Secretary(s)	26,437	27,758	29,147
162-901	Clerical Personnel	64,733	74,393	79,617
189-901	Other Salaries & Wages	316,082	282,101	500,000
201-901	Social Security	22,815	21,449	38,984
204-901	State Retirement	20,315	20,591	74,789
206-901	Life Insurance	853	828	1,353
207-901	Medical Insurance	91,998	109,255	166,809
208-901	Dental Insurance	7,260	7,100	12,300
211-901	Local Retirement	2,801	2,202	6,500
212-901	Medicare	5,479	5,141	9,118
312-901	Contracts With Private Agencies	67,000	37,000	90,000

SCHOOL FEDERAL PROJECTS FUND

Fund 142 -- Fiscal Year Ending June 30, 2023

	Audited Actual 2020-21	Unaudited Actual 2021-22	Approved Budget 2022-23
IDEA PART B			
EXPENDITURES			
72220 SPECIAL EDUCATION PROGRAM (cont.)			
355-901 Travel	16	162	2,000
399-901 Other Contracted Services	5,335	4,590	25,000
499-901 Other Supplies & Materials	18,148	8,236	30,331
524-901 In-Service/Staff Development	6,080	6,684	35,000
790-901 Other Equipment	223	1,395	25,000
TOTAL SUPPORT SERVICES	<u>655,760</u>	<u>610,719</u>	<u>1,145,948</u>
99100 OPERATING TRANSFERS			
504-901 Indirect Cost	28,093	27,533	58,421
TOTAL	<u>28,093</u>	<u>27,533</u>	<u>58,421</u>
TOTAL EDUCATION	<u>1,409,504</u>	<u>1,482,664</u>	<u>2,583,463</u>
RESTRICTED FOR EDUCATION	<u>-</u>	<u>-</u>	<u>-</u>

SCHOOL FEDERAL PROJECTS FUND

Fund 142 -- Fiscal Year Ending June 30, 2023

	Audited Actual 2020-21	Unaudited Actual 2021-22	Approved Budget 2022-23
IDEA PART B-arp			
REVENUE			
FEDERAL GOVERNMENT			
47402-902 American Rescue Plan Act Grant #2	-	99,432	-
TOTAL	-	99,432	-
EXPENDITURES			
71200 SPECIAL EDUCATION PROGRAM			
429-902 Instructional Supplies	-	7,863	-
499-902 Other Supplies	-	484	-
725-902 Special Education Equipment	-	5,333	-
TOTAL INSTRUCTION	-	13,679	-
72220 SPECIAL EDUCATION PROGRAM			
524-902 In-Service/Staff Development	-	669	-
790-902 Other Equipment	-	1,062	-
TOTAL SUPPORT SERVICES	-	1,731	-
72710 TRANSPORTATION			
729-902 Transportation Equipment	-	83,847	-
TOTAL	-	83,847	-
99100 OPERATING TRANSFERS			
504-902 Indirect Cost	-	174	-
TOTAL	-	174	-
TOTAL EDUCATION	-	99,432	-
RESTRICTED FOR EDUCATION	-	-	-

SCHOOL FEDERAL PROJECTS FUND

Fund 142 -- Fiscal Year Ending June 30, 2023

	Audited Actual 2020-21	Unaudited Actual 2021-22	Approved Budget 2022-23
IDEA PRESCHOOL			
REVENUE			
FEDERAL THROUGH STATE			
47145-911 Special Education Preschool Grants	77,612	99,956	173,503
TOTAL	<u>77,612</u>	<u>99,956</u>	<u>173,503</u>
71200 SPECIAL EDUCATION PROGRAM			
116-911 Teachers	-	23,332	26,763
163-911 Educational Assistants	30,823	31,195	84,436
201-911 Social Security	1,908	3,366	7,050
204-911 State Retirement	958	3,570	10,233
206-911 Life Insurance	33	48	50
207-911 Medical Insurance	-	-	5,000
208-911 Dental Insurance	300	465	450
211-911 Local Retirement	376	500	750
212-911 Medicare	446	787	1,649
312-911 Contracts With Private Agencies	6,440	6,440	9,500
429-911 Instructional Supplies	7,615	3,820	7,500
499-911 Other Supplies	12,809	5,334	5,000
725-911 Special Education	6,276	8,780	2,500
TOTAL	<u>67,984</u>	<u>87,636</u>	<u>160,881</u>
72220 SPECIAL EDUCATION PROGRAM			
124-911 Phsycological Personnel	-	-	2,000
201-911 Social Security	-	-	124
204-911 State Retirement	-	-	180
212-911 Medicare	-	-	29
312-911 Contracts With Private Agencies	8,000	8,000	3,830
355-911 Travel	285	261	1,500
399-911 Other Contracted Services	-	-	500
524-911 In-Service/Staff Development	-	-	500
TOTAL	<u>8,285</u>	<u>8,261</u>	<u>8,663</u>
99100 OPERATING TRANSFERS			
504-911 Indirect Cost	1,343	1,681	3,959
TOTAL	<u>1,343</u>	<u>1,681</u>	<u>3,959</u>
TOTAL EDUCATION	<u>77,612</u>	<u>97,578</u>	<u>173,503</u>
RESTRICTED FOR EDUCATION	<u>-</u>	<u>2,377</u>	<u>-</u>

SCHOOL FEDERAL PROJECTS FUND

Fund 142 -- Fiscal Year Ending June 30, 2023

	Audited Actual 2020-21	Unaudited Actual 2021-22	Approved Budget 2022-23
IDEA PRESCHOOL-ARP			
REVENUE			
FEDERAL GOVERNMENT			
47403-912 American Rescue Plan Act Grant #3	-	562	-
TOTAL	<u>-</u>	<u>562</u>	<u>-</u>
71200 SPECIAL EDUCATION PROGRAM			
725-912 Special Education	-	562	-
TOTAL	<u>-</u>	<u>562</u>	<u>-</u>
TOTAL EDUCATION	<u>-</u>	<u>562</u>	<u>-</u>
RESTRICTED FOR EDUCATION	<u>-</u>	<u>-</u>	<u>-</u>

SCHOOL FEDERAL PROJECTS FUND

Fund 142 -- Fiscal Year Ending June 30, 2023

	Audited Actual 2020-21	Unaudited Actual 2021-22	Approved Budget 2022-23
CARES ACT			
REVENUE			
FEDERAL THROUGH STATE			
47301-931 COVID-19 Grant #1	1,268,988	126,202	-
TOTAL	<u>1,268,988</u>	<u>126,202</u>	<u>-</u>
EXPENDITURES			
71100 REGULAR INSTRUCTION PROGRAM			
116-931 Teachers	28,448	-	-
188-931 Bonus Payments	150	-	-
201-931 Social Security	1,624	4,278	-
204-931 State Retirement	2,937	6,516	-
206-931 Life Insurance	16	-	-
207-931 Medical Insurance	7,932	-	-
208-931 Dental Insurance	150	-	-
211-931 Local Retirement	250	-	-
212-931 Employer Medicare	380	1,001	-
399-931 Other Contracted Services	357,499	-	-
429-931 Instructional Supplies & Materials	8,950	-	-
722-931 Regular Instruction Equipment	208,135	108,443	-
TOTAL	<u>616,471</u>	<u>120,238</u>	<u>-</u>
71200 SPECIAL EDUCATION PROGRAM			
471-931 Software	32,702	-	-
TOTAL	<u>32,702</u>	<u>-</u>	<u>-</u>
72130 OTHER STUDENT SUPPORT			
499-931 Other Supplies & Materials	1,779	-	-
791-931 Other Equipment	24	-	-
TOTAL	<u>1,803</u>	<u>-</u>	<u>-</u>
72210 REGULAR INSTRUCTION PROGRAM			
189-931 Other Salaries & Wages	20,460	-	-
201-931 Social Security	1,269	-	-
212-931 Employer Medicare	297	-	-
399-931 Other Contracted Services	123,205	-	-
471-931 Software	201,981	-	-
499-931 Other Supplies & Materials	155,145	-	-
790-931 Other Equipment	22,329	-	-
TOTAL	<u>524,686</u>	<u>-</u>	<u>-</u>

SCHOOL FEDERAL PROJECTS FUND

Fund 142 -- Fiscal Year Ending June 30, 2023

	Audited Actual 2020-21	Unaudited Actual 2021-22	Approved Budget 2022-23
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72510 FISCAL SERVICES			
189-931 Other Salaries & Wages	-	3,930	-
201-931 Social Security	-	169	-
212-931 Employer Medicare	-	57	-
TOTAL	<u>-</u>	<u>4,156</u>	<u>-</u>
73100 FOOD SERVICE			
710-931 Food Service Equipment	<u>32,573</u>	<u>-</u>	<u>-</u>
TOTAL	<u>32,573</u>	<u>-</u>	<u>-</u>
99100 TRANSFERS OUT			
504-931 Indirect Cost	<u>60,753</u>	<u>1,809</u>	<u>-</u>
TOTAL	<u>60,753</u>	<u>1,809</u>	<u>-</u>
TOTAL EDUCATION	<u>1,268,988</u>	<u>126,202</u>	<u>-</u>
RESTRICTED FOR EDUCATION	<u>-</u>	<u>-</u>	<u>-</u>

SCHOOL FEDERAL PROJECTS FUND

Fund 142 -- Fiscal Year Ending June 30, 2023

	Audited Actual 2020-21	Unaudited Actual 2021-22	Approved Budget 2022-23
LEA REOPENING & PROGRAMMATIC SUPPORT			
REVENUE			
FEDERAL THROUGH STATE			
47303-932 COVID-19 Grant #3	100,000	-	-
TOTAL	100,000	-	-
EXPENDITURES			
71100 REGULAR INSTRUCTION PROGRAM			
189-932 Other Salaries & Wages	18,888	-	-
201-932 Social Security	1,171	-	-
204-932 State Retirement	1,907	-	-
212-932 Employer Medicare	274	-	-
722-932 Regular Instruction Equipment	77,761	-	-
TOTAL	100,000	-	-
RESTRICTED FOR EDUCATION	-	-	-

SCHOOL FEDERAL PROJECTS FUND

Fund 142 -- Fiscal Year Ending June 30, 2023

	Audited Actual 2020-21	Unaudited Actual 2021-22	Approved Budget 2022-2023
ESSER 2.0 CARES ACT			
REVENUE			
FEDERAL THROUGH STATE			
47307-933 COVID-19 Grant B	1,140,646	2,113,756	2,885,000
TOTAL	<u>1,140,646</u>	<u>2,113,756</u>	<u>2,885,000</u>
EXPENDITURES			
71100 REGULAR INSTRUCTION PROGRAM			
116-933 Teachers	206,203	-	-
163-933 Educational Assistants	31,338	-	-
189-933 Other Salaries & Wages	167,260	131,798	325,000
198-933 Non-Certified Substitutes	64,185	-	-
201-933 Social Security	29,013	8,171	20,150
204-933 State Retirement	35,255	12,677	29,250
206-933 Life Insurance	-	-	4,713
212-933 Medicare	6,796	1,911	-
217-933 Retirement-Hybrid Stabilization	1,178	-	-
399-933 Other Contracted Services	-	318,932	487,500
471-933 Software	92,185	23,500	8,500
722-933 Regular Instructional Equipment	-	169,884	88,000
TOTAL	<u>633,413</u>	<u>666,873</u>	<u>963,113</u>
71150 ALTERNATIVE INSTRUCTION PROGRAM			
116-933 Teachers	1,100	-	-
163-933 Educational Assistants	917	-	-
201-933 Social Security	125	-	-
204-933 State Retirement	129	-	-
212-933 Medicare	29	-	-
217-933 Retirement-Hybrid Stabilization	22	-	-
TOTAL	<u>2,322</u>	<u>-</u>	<u>-</u>
71200 SPECIAL EDUCATION PROGRAM			
116-933 Teachers	29,328	-	-
163-933 Educational Assistants	23,716	-	-
171-933 Speech Pathologist	3,112	-	-
188-933 Bonus Payments	-	300	300
189-933 Other Salaries & Wages	-	56,449	66,973
198-933 Non-Certified Substitute Teachers	3,090	-	-
201-933 Social Security	3,673	3,173	4,171

SCHOOL FEDERAL PROJECTS FUND

Fund 142 -- Fiscal Year Ending June 30, 2023

	Audited Actual 2020-21	Unaudited Actual 2021-22	Approved Budget 2022-2023
EXPENDITURES			
71200 SPECIAL EDUCATION PROGRAM (cont.)			
204-933 State Retirement	3,921	5,845	6,055
206-933 Life Insurance	-	30	33
207-933 Medical Insurance	-	14,891	17,078
208-933 Dental Insurance	-	270	300
211-933 Local Retirement	-	450	500
212-933 Medicare	860	742	976
217-933 Retirement-Hybrid Stabilization	279	-	-
TOTAL	<u>67,979</u>	<u>82,150</u>	<u>96,386</u>
71300 VOCATIONAL EDUCATION PROGRAM			
116-933 Teachers	13,424	-	-
189-933 Other Salaries & Wages	-	-	8,480
198-933 Non-Certified Substitute Teachers	735	-	-
201-933 Social Security	878	-	526
204-933 State Retirement	1,227	-	871
212-933 Medicare	205	-	123
217-933 Retirement-Hybrid Stabilization	93	-	-
429-933 Instructional Supplies And Materials	-	63,270	8,800
TOTAL	<u>16,562</u>	<u>63,270</u>	<u>18,800</u>
72110 ATTENDANCE			
105-933 Supervisor/Director	165	-	-
189-933 Other Salaries & Wages	700	-	-
201-933 Social Security	43	-	-
204-933 State Retirement	23	-	-
212-933 Employer Medicare	13	-	-
TOTAL	<u>944</u>	<u>-</u>	<u>-</u>
72120 HEALTH SERVICES			
105-933 Supervisor/Director	550	-	-
131-933 Medical Personnel	8,968	-	-
189-933 Other Salaries & Wages	375	-	-
201-933 Social Security	613	-	-
204-933 State Retirement	474	-	-
212-933 Employer Medicare	143	-	-
217-933 Retirement-Hybrid Stabilization	69	-	-
TOTAL	<u>11,192</u>	<u>-</u>	<u>-</u>

SCHOOL FEDERAL PROJECTS FUND

Fund 142 -- Fiscal Year Ending June 30, 2023

	Audited Actual 2020-21	Unaudited Actual 2021-22	Approved Budget 2022-2023
EXPENDITURES			
72130 OTHER STUDENT SUPPORT			
123-933 Guidance Personnel	9,484	-	-
162-933 Clerical Personnel	125	-	-
189-933 Other Salaries & Wages	6,111	-	-
201-933 Social Security	975	-	-
204-933 State Retirement	1,077	-	-
212-933 Medicare	228	-	-
217-933 Retirement-Hybrid Stabilization	148	-	-
TOTAL	18,148	-	-
72210 REGULAR INSTRUCTION PROGRAM			
105-933 Supervisor/Director	1,650	-	-
129-933 Librarians	6,710	-	-
137-933 Education Media Personnel	1,500	-	-
161-933 Secretary(s)	500	-	-
189-933 Other Salaries & Wages	7,487	-	-
201-933 Social Security	1,068	-	-
204-933 State Retirement	1,233	-	-
212-933 Employer Medicare	258	-	-
217-933 Retirement-Hybrid Stabilization	43	-	-
790-933 Other Equipment	-	-	147,000
TOTAL	20,449	-	147,000
72215 ALTERNATIVE INSTRUCTION PROGRAM			
105-933 Supervisor/Director	550	-	-
161-933 Secretary(s)	500	-	-
201-933 Social Security	65	-	-
204-933 State Retirement	73	-	-
212-933 Employer Medicare	15	-	-
TOTAL	1,203	-	-
72220 SPECIAL EDUCATION PROGRAM			
105-933 Supervisor/Director	550	-	-
124-933 Psychological Personnel	2,750	-	-
161-933 Secretary(s)	300	-	-
162-933 Clerical Personnel	2,479	-	-
189-933 Other Salaries & Wages	19,663	-	-
201-933 Social Security	1,568	-	-
204-933 State Retirement	1,466	-	-

SCHOOL FEDERAL PROJECTS FUND

Fund 142 -- Fiscal Year Ending June 30, 2023

	Audited Actual 2020-21	Unaudited Actual 2021-22	Approved Budget 2022-2023
EXPENDITURES			
72220 SPECIAL EDUCATION PROGRAM (cont.)			
212-933 Employer Medicare	373	-	-
217-933 Retirement-Hybrid Stabilization	123	-	-
TOTAL	<u>29,272</u>	<u>-</u>	<u>-</u>
72230 VOCATIONAL EDUCATION PROGRAM			
105-933 Supervisor/Director	550	-	-
161-933 Secretary(s)	500	-	-
189-933 Other Salaries & Wages	550	-	-
201-933 Social Security	99	-	-
204-933 State Retirement	130	-	-
212-933 Employer Medicare	23	-	-
TOTAL	<u>1,852</u>	<u>-</u>	<u>-</u>
72250 TECHNOLOGY			
105-933 Supervisor/Director	500	-	-
138-933 Instructional Computer Personnel	3,500	-	-
161-933 Secretary(s)	500	-	-
201-933 Social Security	279	-	-
204-933 State Retirement	255	-	-
212-933 Employer Medicare	65	-	-
217-933 Retirement-Hybrid Stabilization	22	-	-
TOTAL	<u>5,121</u>	<u>-</u>	<u>-</u>
72320 OFFICE OF THE SUPERINTENDENT			
161-933 Secretary(s)	1,000	-	-
201-933 Social Security	62	-	-
204-933 State Retirement	62	-	-
212-933 Employer Medicare	15	-	-
TOTAL	<u>1,139</u>	<u>-</u>	<u>-</u>
72320 OFFICE OF THE PRINCIPAL			
104-933 Principals	8,800	-	-
139-933 Assistant Principals	6,600	-	-
161-933 Secretary(s)	20,223	-	-
201-933 Social Security	2,193	-	-
204-933 State Retirement	2,394	-	-

SCHOOL FEDERAL PROJECTS FUND

Fund 142 -- Fiscal Year Ending June 30, 2023

	Audited Actual 2020-21	Unaudited Actual 2021-22	Approved Budget 2022-2023
EXPENDITURES			
72320 OFFICE OF THE PRINCIPAL (cont.)			
212-933 Employer Medicare	517	-	-
217-933 Retirement-Hybrid Stabilization	113	-	-
TOTAL	40,840	-	-
72510 FISCAL SERVICES			
105-933 Supervisor/Director	500	-	-
119-933 Accountants/Bookkeepers	2,250	-	-
201-933 Social Security	171	-	-
204-933 State Retirement	120	-	-
212-933 Employer Medicare	40	-	-
TOTAL	3,081	-	-
72520 HUMAN SERVICES/PERSONNEL			
105-933 Supervisor/Director	165	-	-
212-933 Employer Medicare	2	-	-
TOTAL	167	-	-
72610 OPERATION OF PLANT			
166-933 Custodial Personnel	500	-	-
201-933 Social Security	31	-	-
204-933 State Retirement	17	-	-
212-933 Employer Medicare	7	-	-
TOTAL	555	-	-
72620 MAINTENANCE OF PLANT			
105-933 Supervisor/Director	500	-	-
169-933 Maintenance Personnel	5,969	-	-
201-933 Social Security	401	-	-
204-933 State Retirement	297	-	-
212-933 Employer Medicare	94	-	-
217-933 Retirement-Hybrid Stabilization	35	-	-
TOTAL	7,296	-	-

SCHOOL FEDERAL PROJECTS FUND

Fund 142 -- Fiscal Year Ending June 30, 2023

	Audited Actual 2020-21	Unaudited Actual 2021-22	Approved Budget 2022-2023
EXPENDITURES			
72710 TRANSPORTATION			
105-933 Supervisor/Director	500	-	-
142-933 Mechanic(s)	2,000	-	-
146-933 Bus Drivers	21,729	-	20,000
162-933 Clerical Personnel	500	-	-
189-933 Other Salaries & Wages	3,161	-	-
201-933 Social Security	1,647	-	1,240
204-933 State Retirement	1,186	-	1,000
212-933 Medicare	404	-	290
217-933 Retirement-Hybrid Stabilization	234	-	-
412-933 Diesel Fuel	-	-	5,000
499-933 Other Supplies & Materials	4,500	-	-
TOTAL	<u>35,861</u>	<u>-</u>	<u>27,530</u>
73100 FOOD SERVICE			
105-933 Supervisor/Director	500	-	-
119-933 Accountants/Bookkeepers	500	-	-
162-933 Clerical Personnel	1,000	-	-
165-933 Cafeteria Personnel	34,429	-	-
201-933 Social Security	2,259	-	-
204-933 State Retirement	819	-	-
212-933 Medicare	528	-	-
710-933 Food Service Equipment	6,946	28,579	90,000
TOTAL	<u>46,981</u>	<u>28,579</u>	<u>90,000</u>
73300 COMMUNITY SERVICES			
189-933 Other Salaries & Wages	5,970	-	-
201-933 Social Security	370	-	-
204-933 State Retirement	17	-	-
212-933 Medicare	87	-	-
TOTAL	<u>6,444</u>	<u>-</u>	<u>-</u>

SCHOOL FEDERAL PROJECTS FUND

Fund 142 -- Fiscal Year Ending June 30, 2023

	Audited Actual 2020-21	Unaudited Actual 2021-22	Approved Budget 2022-2023
EXPENDITURES			
73400 EARLY CHILDHOOD EDUCATION			
116-933 Teachers	1,650	-	-
163-933 Educational Assistants	1,500	-	-
201-933 Social Security	195	-	-
204-933 State Retirement	219	-	-
212-933 Employer Medicare	46	-	-
217-933 Retirement-Hybrid Stabilization	22	-	-
TOTAL	<u>3,632</u>	<u>-</u>	<u>-</u>
76100 REGULAR CAPITAL OUTLAY			
707-933 Building Improvements	75,050	1,233,368	1,500,000
TOTAL	<u>75,050</u>	<u>1,233,368</u>	<u>1,500,000</u>
99100 OPERATING TRANSFERS			
504-933 Indirect Cost	111,143	39,517	42,171
TOTAL	<u>111,143</u>	<u>39,517</u>	<u>42,171</u>
TOTAL EDUCATION	<u>1,140,646</u>	<u>2,113,756</u>	<u>2,885,000</u>
RESTRICTED FOR EDUCATION	<u>-</u>	<u>-</u>	<u>-</u>

SCHOOL FEDERAL PROJECTS FUND

Fund 142 -- Fiscal Year Ending June 30, 2023

	Audited Actual 2020-21	Unaudited Actual 2021-22	Approved Budget 2022-2023
ESSER 3.0			
REVENUE			
FEDERAL GOVERNMENT			
47401-934 American Rescue Plan Act Grant #1	-	2,850,381	9,186,000
TOTAL	-	2,850,381	9,186,000
EXPENDITURES			
71100 REGULAR INSTRUCTION PROGRAM			
116-934 Teachers	-	54,280	114,564
188-934 Bonus Payments	-	-	600
201-934 Social Security	-	3,365	7,141
204-934 State Retirement	-	3,805	10,365
206-934 Life Insurance	-	33	66
208-934 Dental Insurance	-	-	600
211-934 Local Retirement	-	500	1,000
212-934 Medicare	-	787	1,670
471-934 Software	-	664,767	450,000
499-934 Other Supplies & Materials	-	3,999	1,000
722-934 Regular Instructional Equipment	-	430,846	3,000,000
TOTAL	-	1,162,383	3,587,006
71200 SPECIAL EDUCATION PROGRAM			
471-934 Software	-	28,403	55,000
725-934 Special Education Equipment	-	62,029	7,000
TOTAL	-	90,433	62,000
71300 VOCATIONAL EDUCATION PROGRAM			
730-934 Vocational Instruction Equipment	-	105,585	180,000
TOTAL	-	105,585	180,000
72120 HEALTH SERVICES			
131-934 Medical Personnel	-	25,093	67,630
201-934 Social Security	-	1,433	4,193
204-934 State Retirement	-	2,014	6,087
206-934 Life Insurance	-	26	66
207-934 Medical Insurance	-	9,038	25,214
208-934 Dental Insurance	-	240	600
211-934 Local Retirement	-	190	1,000
212-934 Employer Medicare	-	335	981

SCHOOL FEDERAL PROJECTS FUND

Fund 142 -- Fiscal Year Ending June 30, 2023

	Audited Actual 2020-21	Unaudited Actual 2021-22	Approved Budget 2022-2023
72120 HEALTH SERVICES (cont.)			
499-934 Other Supplies & Materials	-	30,420	265,000
TOTAL	-	68,790	370,771
72130 OTHER STUDENT SUPPORT			
123-934 Guidance Personnel	-	70,537	90,000
162-934 Clerical Personnel	-	-	-
188-934 Bonus Payments	-	300	600
189-934 Other Salaries & Wages	-	21,434	44,292
201-934 Social Security	-	5,239	8,363
204-934 State Retirement	-	7,296	8,154
206-934 Life Insurance	-	33	99
207-934 Medical Insurance	-	12,548	26,950
208-934 Dental Insurance	-	300	900
211-934 Local Retirement	-	500	1,500
212-934 Medicare	-	1,225	1,956
TOTAL	-	119,414	182,814
72210 REGULAR INSTRUCTION PROGRAM			
188-934 Bonus Payments	-	500	1,800
189-934 Other Salaries & Wages	-	269,342	529,750
201-934 Social Security	-	15,883	32,957
204-934 State Retirement	-	25,615	47,840
206-934 Life Insurance	-	96	594
207-934 Medical Insurance	-	31,822	68,966
208-934 Dental Insurance	-	870	5,400
211-934 Local Retirement	-	1,450	4,500
212-934 Employer Medicare	-	3,714	7,708
499-934 Other Supplies And Materials	-	1,870	48,890
529-934 Inservice Staff Development	-	-	25,000
790-934 Other Equipment	-	31,850	-
TOTAL	-	383,012	773,405
72220 SPECIAL EDUCATION PROGRAM			
188-934 Bonus Payments	-	300	600
189-934 Other Salaries & Wages	-	60,218	131,918
201-934 Social Security	-	3,511	8,216
204-934 State Retirement	-	6,233	11,927
206-934 Life Insurance	-	33	66
207-934 Medical Insurance	-	15,118	31,956

SCHOOL FEDERAL PROJECTS FUND

Fund 142 -- Fiscal Year Ending June 30, 2023

	Audited Actual 2020-21	Unaudited Actual 2021-22	Approved Budget 2022-2023
72220 SPECIAL EDUCATION PROGRAM (cont.)			
208-934 Dental Insurance	-	300	600
211-934 Local Retirement	-	500	1,000
212-934 Employer Medicare	-	821	1,922
TOTAL	<u>-</u>	<u>87,035</u>	<u>188,205</u>
 72610 OPERATION OF PLANT			
720-934 Plant Operation Equipment	-	32,868	513,000
TOTAL	<u>-</u>	<u>32,868</u>	<u>513,000</u>
 72710 TRANSPORTATION			
146-934 Bus Drivers	-	14,035	20,000
201-934 Social Security	-	870	1,240
204-934 State Retirement	-	185	1,800
212-934 Medicare	-	204	290
729-934 Transportation Equipment	-	172,908	-
TOTAL	<u>-</u>	<u>188,202</u>	<u>23,330</u>
 76100 REGULAR CAPITAL OUTLAY			
399-934 Other Contracted Services	-	-	215,000.00
706-934 Building Construction	-	250,146	550,000
707-934 Building Improvements	-	199,957	2,304,754
TOTAL	<u>-</u>	<u>450,103</u>	<u>3,069,754</u>
 99100 OPERATING TRANSFERS			
504-934 Indirect Cost	-	162,557	235,715
TOTAL	<u>-</u>	<u>162,557</u>	<u>235,715</u>
 TOTAL EDUCATION	<u>-</u>	<u>2,850,381</u>	<u>9,186,000</u>
 RESTRICTED FOR EDUCATION	<u>-</u>	<u>-</u>	<u>-</u>

SCHOOL FEDERAL PROJECTS FUND

Fund 142 -- Fiscal Year Ending June 30, 2023

	Audited Actual 2020-21	Unaudited Actual 2021-22	Approved Budget 2022-2023
TN ALL CORPS			
REVENUE			
FEDERAL GOVERNMENT			
47401-935 American Rescue Plan Act Grant #1	-	300,737	110,000
TOTAL	-	300,737	110,000
EXPENDITURES			
71100 REGULAR INSTRUCTION PROGRAM			
163-935 Educational Assistants	-	47,072	78,222
201-935 Social Security	-	2,803	4,850
204-935 State Retirement	-	3,281	7,040
206-935 Life Insurance	-	102	99
207-935 Medical Insurance	-	7,743	13,475
208-935 Dental Insurance	-	570	900
211-935 Local Retirement	-	170	500
212-935 Medicare	-	655	1,135
429-935 Instructional Supplies And Materials	-	17,140	-
471-935 Software	-	58,500	-
499-935 Other Supplies & Materials	-	-	3,779
722-935 Regular Instructional Equipment	-	162,700	-
TOTAL	-	300,737	110,000
TOTAL EDUCATION	-	300,737	110,000
RESTRICTED FOR EDUCATION	-	-	-

SCHOOL FEDERAL PROJECTS FUND

Fund 142 -- Fiscal Year Ending June 30, 2023

	Audited Actual 2020-21	Unaudited Actual 2021-22	Approved Budget 2022-23
EPIDEMIOLOGY & LABORATORY CAPACITY ELC			
REVENUE			
FEDERAL THROUGH STATE			
47590-940 Other Federal Through State	-	451,440	665,000
TOTAL	<u>-</u>	<u>451,440</u>	<u>665,000</u>
72120 HEALTH SERVICES			
131-940 Medical Personnel	-	30,400	32,400
201-940 Social Security	-	1,873	2,009
204-940 State Retirement	-	2,694	2,916
212-940 Medicare	-	438	470
413-940 Drugs And Medical Supplies	-	15,433	182,000
735-940 Health Equipment	-	36,188	42,500
TOTAL	<u>-</u>	<u>87,025</u>	<u>262,295</u>
72130 OTHER STUDENT SUPPORT			
123-940 Guidance Personnel	-	31,909.80	52,677
201-940 Social Security	-	1,917	3,266
204-940 State Retirement	-	2,040	4,741
206-940 Life Insurance	-	7	33
207-940 Medical Insurance	-	5,551	7,500
208-940 Dental Insurance	-	65	300
211-940 Local Retirement	-	150	500
212-940 Employer Medicare	-	448	764
355-940 Travel	-	392	2,000
399-940 Other Contracted Services	-	105,764	289,000
471-940 Software	-	-	100
499-940 Other Supplies And Materials	-	204,089	1,324
524-940 Inservice Staff Development	-	3,989	25,000
599-940 Other Charges	-	8,094	5,500
TOTAL	<u>-</u>	<u>364,415</u>	<u>392,705</u>
72710 TRANSPORTATION			
729-940 Transportation Equipment	-	-	10,000
TOTAL	<u>-</u>	<u>-</u>	<u>10,000</u>
TOTAL EDUCATION	<u>-</u>	<u>451,440</u>	<u>665,000</u>
RESTRICTED FOR EDUCATION	<u>-</u>	<u>-</u>	<u>-</u>

SCHOOL FEDERAL PROJECTS FUND

Fund 142 -- Fiscal Year Ending June 30, 2023

	Audited Actual 2020-21	Unaudited Actual 2021-22	Approved Budget 2022-23
LITERACY TRAINING TEACHER STIPEND GRANT			
REVENUE			
FEDERAL THROUGH STATE			
47309-950 COVID-19 Grant D	100,000	69,000	-
TOTAL	100,000	69,000	-
EXPENDITURES			
71100 REGULAR INSTRUCTION PROGRAM			
189-950 Other Salaries & Wages	18,888	69,000	-
201-950 Social Security	1,171	-	-
204-950 State Retirement	1,907	-	-
212-950 Employer Medicare	274	-	-
722-950 Regular Instruction Equipment	77,761	-	-
TOTAL	100,000	69,000	-
RESTRICTED FOR EDUCATION	-	-	-

SCHOOL FEDERAL PROJECTS FUND

Fund 142 -- Fiscal Year Ending June 30, 2023

	Audited Actual 2020-21	Unaudited Actual 2021-22	Approved Budget 2022-23
EARLY LITERACY NETWORKS GRANT			
REVENUE			
FEDERAL THROUGH STATE			
47309-951 COVID-19 Grant D	-	39,875	-
TOTAL	<u>-</u>	<u>39,875</u>	<u>-</u>
EXPENDITURES			
72210 REGULAR INSTRUCTION PROGRAM			
399-951 Other Contracted Services	-	39,875	-
TOTAL	<u>-</u>	<u>39,875</u>	<u>-</u>
RESTRICTED FOR EDUCATION	<u>-</u>	<u>-</u>	<u>-</u>

SCHOOL FEDERAL PROJECTS FUND

Fund 142 -- Fiscal Year Ending June 30, 2023

	Audited Actual 2020-21	Unaudited Actual 2021-22	Approved Budget 2022-23
LITERACY TRAINING TEACHER STIPEND GRANT			
REVENUE			
FEDERAL THROUGH STATE			
47309-952 COVID-19 Grant D	-	46,000	-
TOTAL	<u>-</u>	<u>46,000</u>	<u>-</u>
EXPENDITURES			
71100 REGULAR INSTRUCTION PROGRAM			
189-952 Other Salaries & Wages	-	46,000	-
TOTAL	<u>-</u>	<u>46,000</u>	<u>-</u>
RESTRICTED FOR EDUCATION	<u>-</u>	<u>-</u>	<u>-</u>

SCHOOL FEDERAL PROJECTS FUND

Fund 142 -- Fiscal Year Ending June 30, 2023

	Audited Actual 2020-21	Unaudited Actual 2021-22	Approved Budget 2022-23
CASH FLOW			
REVENUE			
FEDERAL THROUGH STATE			
49800-999 Transfers In	<u>1,000,000</u>	<u>-</u>	<u>-</u>
TOTAL	<u>1,000,000</u>	<u>-</u>	<u>-</u>
BEG. RESTRICTED FOR EDUCATION	<u>500,000</u>	<u>1,500,000</u>	<u>1,500,000</u>
END. RESTRICTED FOR EDUCATION	<u>1,500,000</u>	<u>1,500,000</u>	<u>1,500,000</u>

School Cafeteria

143

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

Fund 143 Central Cafeteria

6/30/2022	Current Cash	2,189,011
	PY Encumbrances	23,400
	Accounts Receivable	<u>217,373</u>
	Total Anticipated Funds	2,429,784
	Accounts Payable	(124,023)
	Accrued Payroll	(46,301)
	Encumbrances	<u>-</u>
	Total Anticipated Expenditures	(170,324)
	Rest/Comm/Assign	<u>2,259,460</u>
6/30/2022	Total Equity	<u><u>2,259,460</u></u>

Fund Balance calculation from 6/30/21 audit

	Restricted	<u>1,087,599</u>
7/1/2021	Total Fund Balance	1,087,599
	Revenue Posted	<u>5,306,948</u>
	Total Revenue	5,306,948
	Expenditures	(4,135,086)
	Encumbrances	<u>-</u>
	Total Expenditures	(4,135,086)
	Rest/Comm/Assign	<u>2,259,460</u>
6/30/2022	Total Equity	<u><u>2,259,460</u></u>

7/1/2021	beginning fund balance	2,259,460
	Estimated Revenues	4,598,500
	Estimated Expenditures	<u>(4,648,500)</u>
	Proforma projections	
	Fund Balance	<u>2,209,460</u>
6/30/2022	Ending fund balance	<u><u>2,209,460</u></u>
		effect on FB: <u>(50,000)</u>
	FB % of expenditures	49%

SCHOOL CAFETERIA FUND

Fund 143 -- Fiscal Year Ending June 30, 2023

	Audited Actual 2020-2021	Unaudited Actual 2021-2022	Approved Budget 2022-2023
REVENUE			
CHARGES FOR CURRENT SERVICES			
43521 Lunch Payments - Children	-	7,538	350,000
43522 Lunch Payments - Adults	35,611	46,863	75,000
43523 Income from Breakfast	2,155	2,208	70,000
43525 A La Carte Sales	113,841	150,700	265,000
43990 Other Charges - Services	3,218	4,988	5,000
TOTAL	<u>154,825</u>	<u>212,297</u>	<u>765,000</u>
RECURRING ITEMS			
44110 Investment Income	1,007	3,461	20,000
44165 Commodity Rebates	2,301	1,025	10,000
44170 Miscellaneous Refunds	265	-	-
TOTAL	<u>3,573</u>	<u>4,486</u>	<u>30,000</u>
NON RECURRING ITEMS			
44530 Sale of Equipment	607	-	500
44570 Contributions & Gifts	41,500	-	-
TOTAL	<u>42,107</u>	<u>-</u>	<u>500</u>
STATE OF TENNESSEE			
46520 School Food Service	32,493	39,280	35,000
46980 Other State Grants	-	28,143	-
TOTAL	<u>32,493</u>	<u>67,423</u>	<u>35,000</u>
FEDERAL FUNDS THROUGH STATE			
47111 USDA School Lunch	2,316,841	3,338,222	2,400,000
47112 USDA Commodity	258,755	245,373	260,000
47113 Breakfast	1,003,922	1,157,715	845,000
47114 USDA- Other	102,297	281,431	263,000
TOTAL	<u>3,681,815</u>	<u>5,022,741</u>	<u>3,768,000</u>
TOTAL REVENUES	<u>3,914,813</u>	<u>5,306,948</u>	<u>4,598,500</u>

SCHOOL CAFETERIA FUND

Fund 143 -- Fiscal Year Ending June 30, 2023

		Audited Actual 2020-2021	Unaudited Actual 2021-2022	Approved Budget 2022-2023
RESERVES				
FUND BALANCE/RESERVES				
34570	Restr. For Op, of Non-Instructional Services	<u>1,100,158</u>	<u>1,087,599</u>	<u>2,259,460</u>
	TOTAL	<u>1,100,158</u>	<u>1,087,599</u>	<u>2,259,460</u>
	TOTAL AVAILABLE FUNDS	<u>5,014,971</u>	<u>6,394,547</u>	<u>6,857,960</u>
EXPENDITURES				
73100 FOOD SERVICE				
105	Supervisor	62,620	65,714	70,353
119	Accountants/Bookkeepers	51,283	53,847	56,539
162	Clerical Personnel	71,050	76,308	81,325
165	Cafeteria Personnel	1,209,725	1,261,887	1,330,693
189	Other Wages & Salaries	-	2,720	-
201	Social Security	82,263	85,530	95,412
204	State Retirement	40,034	45,023	83,090
206	Life Insurance	1,162	1,217	1,650
207	Medical Insurance	262,743	295,114	319,424
208	Dental Insurance	9,660	9,900	15,000
210	Unemployment Compensation	857	484	1,500
211	Local Retirement	5,295	5,976	7,000
212	Medicare	19,239	20,003	22,314
217	Retirement-Hybrid Stabilization	1,178	381	500
320	Dues and Memberships	1,051	1,103	1,200
336	Maintenance/Repair/Equipment	20,003	13,426	30,000
347	Pest Control	6,720	6,685	8,000
354	Transportation - Other than Students	14,301	14,366	17,500
355	Travel	2,219	1,973	2,000
359	Disposal Fees	21,773	19,596	35,000
361	Permits	1,280	1,280	1,500
399	Other Contracted Services	27,518	41,074	50,000
421	Food Preparation Supplies	137,596	154,372	145,000
422	Food Supplies	1,571,730	1,635,122	1,895,000
469	USDA- Commodity	258,755	245,373	260,000
499	Other Supplies and Materials	11,559	5,866	15,000
513	Workman's Comp. Insurance	20,000	20,000	20,000

SCHOOL CAFETERIA FUND

Fund 143 -- Fiscal Year Ending June 30, 2023

	Audited Actual 2020-2021	Unaudited Actual 2021-2022	Approved Budget 2022-2023
EXPENDITURES (cont.)			
524 In-Service/Staff Development	2,796	3,755	20,000
599 Other Charges	45	418	500
710 Food Service Equipment	<u>12,920</u>	<u>46,574</u>	<u>63,000</u>
TOTAL	<u>3,927,372</u>	<u>4,135,086</u>	<u>4,648,500</u>
34570 RESTR. FOR OP. OF NON-INSTRUCT. SVCS	<u>1,087,599</u>	<u>2,259,460</u>	<u>2,209,460</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

6/30/2022	Current Cash	659,892	
	Prior Year Enc.	-	
	Accounts Receivable	1,424	
	Total Anticipated Funds	661,316	
	Accrued Payroll	(3,868)	
	Accounts Payable	(21,731)	
	Total Anticipated Expenditures	(25,599)	
	Rest/Comm/Assign	635,717	
6/30/2022	Total Equity	635,717	

Fund Balance calculation from 6/30/21 audit

	Restricted	754,586	
7/1/2021	Total Fund Balance	754,586	
	Revenue Posted	2,088,939	
	Transfers From Other Funds	5,451	
	Total Revenue	2,094,390	
	Expenditures	(2,213,259)	
	PY Enc.	-	
	Total Expenditures	(2,213,259)	
	Rest/Comm/Assign	635,717	
6/30/2022	Total Equity	635,717	

7/1/2022	beginning fund balance	635,717	
	Estimated Revenues	2,177,500	Sales Tax: <u>1,725,000</u>
	Estimated Expenditures	(2,437,500)	
	Fund Balance Prior	375,717	
	Proforma projections		
6/30/2023	Ending fund balance	375,717	effect on FB: <u>(260,000)</u>
	FB % of expenditures	26%	

TRANSPORTATION FUND

Fund 144 -- Fiscal Year Ending June 30, 2023

	Audited Actual 2020-2021	Unaudited Actual 2021-2022	Approved Budget 2022-2023
REVENUE			
COUNTY PROPERTY TAXES			
40210	1,725,000	1,725,000	1,800,000
	<u>1,725,000</u>	<u>1,725,000</u>	<u>1,800,000</u>
EDUCATION CHARGES			
43570	15,893	60,498	90,000
43990	13,457	4,650	-
	<u>29,350</u>	<u>65,148</u>	<u>90,000</u>
RECURRING ITEMS			
44110	1,541	1,346	15,000
44135	20,250	44,862	20,000
44145	5,251	2,418	1,000
44170	5	-	-
	<u>27,046</u>	<u>48,626</u>	<u>36,000</u>
NONRECURRING ITEMS			
44530	611	-	1,000
44560	175	165	500
	<u>786</u>	<u>165</u>	<u>1,500</u>
STATE OF TENNESSEE			
46511	250,000	250,000	250,000
	<u>250,000</u>	<u>250,000</u>	<u>250,000</u>
OTHER SOURCES (NON-REVENUE)			
49600	-	5,451	-
	<u>-</u>	<u>5,451</u>	<u>-</u>
	<u>2,032,183</u>	<u>2,094,390</u>	<u>2,177,500</u>
RESTRICTIONS			
34665	916,119	754,586	635,717
	<u>916,119</u>	<u>754,586</u>	<u>635,717</u>
	<u>2,948,302</u>	<u>2,848,976</u>	<u>2,813,217</u>

TRANSPORTATION FUND

Fund 144 -- Fiscal Year Ending June 30, 2023

	Audited Actual 2020-2021	Unaudited Actual 2021-2022	Approved Budget 2022-2023
EXPENDITURES			
72710 STUDENT TRANSPORTATION			
105 Supervisor/Director	62,842	67,241	70,603
142 Mechanic(s)	177,998	192,987	215,495
146 Bus Drivers	720,688	720,781	822,200
162 Clerical Personnel	28,043	29,886	31,852
189 Other Salaries & Wages	151,833	187,665	239,564
201 Social Security	68,122	71,337	85,542
204 State Retirement	51,483	54,556	94,975
206 Life Insurance	1,465	1,379	2,178
207 Medical Insurance	32,588	27,988	50,585
208 Dental Insurance	13,500	12,565	19,800
210 Unemployment Compensation	2,273	-	2,500
211 Local Retirement	6,580	6,489	8,500
212 Medicare	16,351	17,190	20,006
217 Retirement - Hybrid Stabilization	8,371	8,227	15,000
307 Communication	2,896	3,800	4,000
336 Maintenance and Repair	2,209	381	4,000
353 Tow - in Service	4,725	3,170	4,250
355 Travel	-	377	500
359 Disposal Fees	171	12	500
399 Other Contracted Services	31,737	38,256	49,450
412 Diesel Fuel	139,902	338,410	260,000
424 Garage Supplies	14,589	13,376	15,000
425 Gasoline	24,892	38,011	33,000
433 Lubricants	6,315	10,925	10,000
446 Small Tools	3,856	2,500	4,000
450 Tires and Tubes	29,290	20,116	32,500
453 Vehicle Parts	86,320	132,329	130,000
499 Other Supplies & Materials	2,145	4,091	5,000
511 Vehicle & Equipment Insurance	122,153	130,385	137,000
513 Workman's Comp. Insurance	70,000	60,000	50,000
524 In-Service/Staff Development	1,689	4,822	3,500
599 Other Charges	2,877	4,732	5,000
701 Administration Equipment	-	899	1,000
729 Transportation Equipment	306,198	8,376	10,000
TOTAL	<u>2,194,102</u>	<u>2,213,259</u>	<u>2,437,500</u>
Audit Adjustment	<u>386</u>	<u>-</u>	<u>-</u>
34665 COMMITTED FOR SUPPORT SERVICES	<u>754,586</u>	<u>635,717</u>	<u>375,717</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

6/30/2022	Current Cash	327,686
	Accounts Receivable	<u>5,980</u>
	Total Anticipated Funds	333,666
	Accrued Payroll	(15,367)
	Accounts Payable	<u>(1,358)</u>
	Total Anticipated Expenditures	(16,725)
	Rest/Comm/Assign	<u>316,942</u>
6/30/2022	Total Equity	<u>316,942</u>

Fund Balance calculation from 6/30/21 audit

7/1/2021	Restricted	<u>225,915</u>
	Total Fund Balance	225,915
	Revenue Posted	308,762
	Anticipated Revenue	<u>-</u>
	Total Revenue	308,762
	Expenditures	(217,736)
	Encumbrances	<u>-</u>
	Total Expenditures	(217,736)
	Rest/Comm/Assign	<u>316,941</u>
6/30/2022	Total Equity	<u>316,941</u>

7/1/2021	Beginning fund balance	316,941	
	Estimated Revenues	265,000	
	Estimated Expenditures	<u>(265,000)</u>	
	Ending fund balance	316,941	
	Proforma	<u>-</u>	
6/30/2022	Ending fund balance	<u>316,941</u>	effect on FB: <u>-</u>
	FB % of expenditures	120%	

EXTENDED SCHOOL PROGRAM FUND

Fund 146 -- Fiscal Year Ending June 30, 2023

		Audited Actual 2020-2021	Unaudited Actual 2021-2022	Approved Budget 2022-2023
REVENUE				
EDUCATION CHARGES				
43581	Community Service Fees - Children	<u>134,681</u>	<u>246,411</u>	<u>225,000</u>
	TOTAL	<u>134,681</u>	<u>246,411</u>	<u>225,000</u>
OTHER LOCAL REVENUE				
44110	Investment Income	<u>2</u>	<u>-</u>	<u>-</u>
	TOTAL	<u>2</u>	<u>-</u>	<u>-</u>
STATE OF TENNESSEE				
46110	Juvenile Services Program	<u>207,566</u>	<u>62,351</u>	<u>40,000</u>
	TOTAL	<u>207,566</u>	<u>62,351</u>	<u>40,000</u>
	TOTAL REVENUE	<u>342,249</u>	<u>308,762</u>	<u>265,000</u>
RESTRICTIONS				
34570	Restricted for Op of Non-Instructional Services	<u>112,178</u>	<u>225,915</u>	<u>316,943</u>
	TOTAL	<u>112,178</u>	<u>225,915</u>	<u>316,943</u>
	TOTAL AVAILABLE FUNDS	<u>454,427</u>	<u>534,678</u>	<u>581,943</u>
EXPENDITURES				
73300 COMMUNITY SERVICES				
189	Other Salaries & Wages	191,585	190,511	217,000
201	Social Security	11,668	11,791	13,454
204	State Retirement	1,131	582	2,000
206	Life Insurance	33	23	33
207	Medical Insurance	11,898	4,872	14,000
208	Dental Insurance	300	120	300
211	Local Retirement	500	150	500
212	Medicare	2,729	2,758	3,147
217	Retirement - Hybrid Stabilization	8	2	50
355	Travel	403	1,153	1,200
422	Food Supplies	244	189	500
499	Other Supplies & Materials	2,364	2,755	5,000
524	In-Service/Staff Development	-	-	500
599	Other Charges	4,700	2,829	6,500
701	Administration Equipment	949	-	816
	TOTAL	<u>228,512</u>	<u>217,736</u>	<u>265,000</u>
34570	RESTRICTED FOR OP. OF NON-INSTR SVCS	<u>225,915</u>	<u>316,943</u>	<u>316,943</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 is available at

www.roanecountytn.gov.

Fund 151 General Debt Service

Cash calculation of fund

6/30/2022	Current Cash	4,360,339
	Additional Revenue	<u>293,697</u>
	Total Anticipated Funds	4,654,036
	Additional Expenditures	<u>(30,692)</u>
	Total Anticipated Expenditures	(30,692)
	Rest/Comm/Assign	<u>4,623,343</u>
6/30/2022	Total Equity	<u><u>4,623,343</u></u>

Fund Balance calculation from 6/30/21 audit

7/1/2021	Restricted	<u>4,501,364</u>
	Total Fund Balance	4,501,364
	Revenue Posted	4,060,995
	additional revenue	-
	Transfer from 131	<u>170,993</u>
	Total Revenue	4,231,988
	Expenditures	(4,110,008)
	Additional Expenditures	<u>-</u>
	Total Expenditures	(4,110,008)
	Rest/Comm/Assign	<u>4,623,344</u>
6/30/2022	Total Equity	<u><u>4,623,344</u></u>

	<u>0.1300</u>	Proposed 2023 Tax Rate:	<u>0.1300</u>
7/1/2022 beginning fund balance	4,623,344		
Estimated Revenues	3,056,757	Penny Value:	<u>138,000</u>
Transfers	<u>1,170,993</u>	Property Tax:	<u>1,794,000</u>
Total Revenues	4,227,750		
Estimated Expenditures	(3,122,670)	effect on FB:	<u>1,105,080</u>
Transfers Out	<u>-</u>		
Total Expenditures	(3,122,670)		
6/30/2023 Ending fund balance	<u><u>5,728,425</u></u>	FB Policy 50%-150%:	Non-Compliant
FB % of expenditures	148.1%		

GENERAL DEBT SERVICE FUND

Fund 151 -- Fiscal Year Ending June 30, 2023

	Audited Actual 2020-2021	Unaudited Actual 2021-2022	Approved Budget 2022-2023
REVENUE			
40100 COUNTY PROPERTY TAXES			
40110 Current Property Taxes	2,543,148	2,050,375	1,812,200
40120 Trustee's Collection - Prior Years	68,884	40,356	45,000
40130 Clerk and Master's Prior Years	51,834	24,619	45,000
40140 Interest and Penalty	14,016	8,957	5,000
40150 Pick Up Taxes	295	-	500
40163 Payments in Lieu of Taxes-DOE	1,071,624	1,079,279	1,070,123
TOTAL	<u>3,749,802</u>	<u>3,203,586</u>	<u>2,977,823</u>
44100 RECURRING ITEMS			
44110 Investment Income	39,383	61,771	50,000
44540 Sale of Property	-	600,000	-
TOTAL	<u>39,383</u>	<u>661,771</u>	<u>50,000</u>
46000 STATE OF TENNESSEE			
46980 Other State Grants	<u>204,172</u>	<u>-</u>	<u>-</u>
47100 FEDERAL THROUGH STATE			
47230 Disaster Relief	1,059,986	122,255	-
TOTAL	<u>1,059,986</u>	<u>122,255</u>	<u>-</u>
48100 OTHER GOVERNMENTS			
48130 Contributions	98,316	73,383	28,934
TOTAL	<u>98,316</u>	<u>73,383</u>	<u>28,934</u>
49000 OTHER SOURCES			
49800-171-JEX Transfers In-Jail Expansion	923,243	-	-
49800-101 Transfer In - General Fund	-	-	1,000,000
49800-HWY Transfers In-HWY10	157,272	170,993	170,993
TOTAL	<u>1,080,515</u>	<u>170,993</u>	<u>1,170,993</u>
	<u>6,232,174</u>	<u>4,231,988</u>	<u>4,227,750</u>
34580 RESTRICTED FOR DEBT SERVICE	<u>3,008,573</u>	<u>4,501,363</u>	<u>4,623,344</u>
TOTAL AVAILABLE FUNDS	<u>9,240,747</u>	<u>8,733,351</u>	<u>8,851,094</u>

GENERAL DEBT SERVICE FUND

Fund 151 -- Fiscal Year Ending June 30, 2023

	Audited Actual 2020-2021	Unaudited Actual 2021-2022	Approved Budget 2022-2023
EXPENDITURES			
82110 GENERAL GOVERNMENT			
601 Principal on Bonds-2017A	250,000	250,000	925,000
601 Principal on Bonds-2018	1,615,000	1,700,000	900,000
601 Principal on Bonds-2020J	-	20,000	25,000
612 Principal on Other Loans-TRI10	-	750,000	-
612 Principal on Other Loans-TRI17	200,000	200,000	240,000
TOTAL	<u>2,065,000</u>	<u>2,920,000</u>	<u>2,090,000</u>
82120 HIGHWAYS & STREETS			
612 Principal on Loans-2019D	1,560,000	-	-
TOTAL	<u>1,560,000</u>	<u>-</u>	<u>-</u>
82130 EDUCATION			
601 Principal on Bonds-2019s	-	150,000	155,000
601 Principal on Bonds-2020s	-	85,000	90,000
612 Principal on Other Loans	98,316	73,383	28,934
TOTAL	<u>98,316</u>	<u>308,383</u>	<u>273,934</u>
82210 GENERAL GOVERNMENT			
603 Interest on Bonds-2017A	203,000	198,000	193,000
603 Interest on Bonds-2018	257,500	176,750	91,750
603 Interest on Bonds-2020J	28,850	28,850	27,850
613 Interest on Other Loans-TRI10	35,438	23,973	-
613 Interest on Other Loans-TRI17	19,665	15,665	11,265
TOTAL	<u>544,453</u>	<u>443,238</u>	<u>323,865</u>
82220 HIGHWAYS & STREETS			
613 Interest on Loans-2019D	13,366	-	-
TOTAL	<u>13,366</u>	<u>-</u>	<u>-</u>
82230 EDUCATION			
603 Interest on Bonds-2019S	238,650	238,650	231,150
603 Interest on Bonds-2020S	112,393	112,394	108,144
TOTAL	<u>351,043</u>	<u>351,044</u>	<u>339,294</u>

GENERAL DEBT SERVICE FUND

Fund 151 -- Fiscal Year Ending June 30, 2023

	Audited Actual 2020-2021	Unaudited Actual 2021-2022	Approved Budget 2022-2023
EXPENDITURES			
82310 GENERAL GOVERNMENT			
312 Contract w/Private Agencies	6,588	1,000	6,000
348 Postal Charges	-	-	-
510 Trustee's Commission	75,436	61,161	64,077
699 Other Debt Service-PEAST	25,182	25,182	25,500
TOTAL	<u>107,206</u>	<u>87,343</u>	<u>95,577</u>
TOTAL EXPENDITURES	<u>4,739,384</u>	<u>4,110,007</u>	<u>3,122,670</u>
34580 RESTRICTED FOR DEBT SERVICE	<u>4,501,363</u>	<u>4,623,344</u>	<u>5,728,424</u>

Rural Debt

Service 152

This fund is used to pay education debt incurred prior to 2002 and the merger of Harriman City Schools. This fund is supported solely through property tax on all residents except those in Harriman and Oak Ridge. At the time these debts were incurred these city residents did not receive the proceeds through the improvements that were made to the County Schools, as they had their own city school systems at the time. Roane County adopted a debt policy at the March, 2011 Commission meeting. This Fund closed on June 30th and the balance was transferred to 151.

Fund 152 Rural Debt Service

Cash calculation of fund

4/25/2022	Current Cash	243,970
	Anticipated Revenue	<u>1,183</u>
	Total Anticipated Funds	245,153
	Encumbrances	-
	Anticipated Expenditures	<u>(243,970)</u>
	Total Anticipated Expenditures	(243,970)
	Rest/Comm/Assign	<u>1,183</u>
6/30/2022	Total Equity	<u><u>1,183</u></u>

Fund Balance calculation from 6/30/21 audit

6/30/2022	Restricted	<u>386,771</u>
	Total Fund Balance	386,771
	Revenue Posted	1,260,531
	Anticipated Revenues	<u>-</u>
	Total Revenue	1,260,531
	Expenditures	(1,646,119)
	Anticipated Expenditures	-
	Transfer to 151	<u>-</u>
	Total Expenditures	(1,646,119)
	Rest/Comm/Assign	<u>1,183</u>
6/30/2022	Total Equity	<u><u>1,183</u></u>

cash was transferred through Trustee's office to fund 151

2022 Tax Rate:	<u>0.1466</u>	Proposed 2023 Tax Rate:	<u>-</u>
7/1/2021 Beginning Fund Balance	-	Penalty rate:	<u>-</u>
Estimated Revenues	-	Property Tax:	<u>-</u>
Estimated Expenditures	<u>-</u>	effect on FB:	<u>-</u>
6/30/2022 Ending fund balance	<u>-</u>	FB Policy 50%-150%:	Compliant
FB % of expenditures	#DIV/0!		

Account Closed

Note: Last year of this fund: balances will close into fund 151

RURAL DEBT SERVICE FUND

Fund 152 -- Fiscal Year Ending June 30, 2023

	Audited Actual 2020-2021	Unaudited Actual 2021-2022	Approved Budget 2022-2023
REVENUE			
40100 COUNTY PROPERTY TAXES		CLOSED	
40110 Current Property Taxes	1,754,482	1,174,851	
40120 Trustee's Collection - Prior Years	37,345	29,230	
40130 Clerk and Master's Prior Years	58,984	48,326	
40140 Interest and Penalty	7,161	6,941	
40150 Pick Up Taxes	199	-	
TOTAL	<u>1,858,171</u>	<u>1,259,348</u>	<u>-</u>
44100 RECURRING ITEMS			
44110 Investment Income	774	-	
TOTAL	<u>774</u>	<u>-</u>	<u>-</u>
49000 OTHER SOURCES			
49400 Refunding Debt Issued	-	-	-
49800-156 Transfers In	-	-	-
TOTAL	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL REVENUE	<u>1,858,945</u>	<u>1,259,348</u>	<u>-</u>
34580 RESTRICTED FOR DEBT SERVICE	<u>329,653</u>	<u>386,771</u>	<u>0</u>
Audit Adjustment			
TOTAL AVAILABLE FUNDS	<u>2,188,598</u>	<u>1,646,119</u>	<u>0</u>

RURAL DEBT SERVICE

Fund 152 -- Fiscal Year Ending June 30, 2023

	Audited Actual 2020-2021	Unaudited Actual 2021-2022	Approved Budget 2022-2023
EXPENDITURES			
		CLOSED	
82130 EDUCATION			
601 Principal on Bonds-2017C	<u>1,710,000</u>	<u>1,591,000</u>	
TOTAL	<u>1,710,000</u>	<u>1,591,000</u>	<u>-</u>
82230 EDUCATION			
603 Interest on Bonds-2017C	<u>55,127</u>	<u>26,570</u>	
TOTAL	<u>55,127</u>	<u>26,570</u>	<u>-</u>
82330 OTHER DEBT SERVICE			
EDUCATION			
510 Trustee's Commission	<u>36,700</u>	<u>28,550</u>	
TOTAL	<u>36,700</u>	<u>28,550</u>	<u>-</u>
adjustment to fund balance			
TOTAL RURAL DEBT SERVICE	<u>1,801,827</u>	<u>1,646,120</u>	<u>-</u>
34580 RESTRICTED FOR DEBT SERVICE	<u>386,771</u>	<u>0</u>	<u>0</u>

General Capital Projects 171

This fund is used to purchase medium and major capital assets related to the operation of the general county government. This fund is organized by subfund so as to maintain the integrity of the funding for each specific project. Projects may last multiple years. Please visit roanecountytn.gov 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.

FUND 171 – GENERAL CAPITAL PROJECTS

This fund is separated and segregated by using subfunds to monitor, track and maintain the integrity of multiple funding sources. Each of the subfunds is related to a regular operating fund of the county either the General Fund or one of the Special Revenue funds. Since several of these have different tax rates levied for their purposes a system of subfunds is ideal to segregate the funding and ensure money is used for the purpose it was levied. Each subfund maintains a separate cash balance, balance sheet, statement of revenues, and statement of expenditures. Any money that goes unspent will stay in its subfund or it will be transferred back to the original operating fund. In the case of property tax assigned to this fund, it is all received into one subfund and held there until Budget Committee and County Commission approve to use 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 includes Property Tax (\$828,000), Trustee Collections (\$10,000.), Clerk & Master (\$20,000.), Contributions and Gifts (\$20,000) transfers in from other funds (\$200,000), fees (\$70,000), grants (\$6,881,614) come to \$8,029,614. The total appropriations for this fund is \$9,619,712. These appropriations are detailed by subfund in the following pages.

FUND BALANCE

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

	A	B	C	D	E
1	Roane County				
2	General Capital Project				
3	Fund 171				
4	Summary Sheet has been updated as of August 11, 2022				
5			AMB	ARP	BAL
6	Current Cash as of 8/11/2022	13,806,079	449,248	6,789,353	961,150
7	Anticipated Revenue	380,540	-	91	3,862
8	Transfer In-between subfunds	-	-	-	-
9	Transfer In	-	-	-	-
10	Anticipated Expenditures	(223,055)	-	(204,041)	-
11	Transfer Out	-	-	-	-
12	Transfer Out - between subfunds	-	-	-	-
13	Ending Fund Balance	13,963,563	449,248	6,585,403	965,012
14					
15		Total	AMB	ARP	BAL
16	As of June 30, 2022				
17	Estimated Beginning Fund Balance	13,963,563	449,248	6,585,403	965,012
18					
19	Revenues				
20	Property Tax (6 pennies)	828,000			
21	Trustee Collections	10,000			10,000
22	Clerk & Master	20,000			20,000
23	Local	20,000			
24	Donations	-			
25	Rent	-			
26	Fees	70,000			
27	Grant	6,881,614			
28	Other Sources	-			
29	101 Litigation Tax	-			
30	101 Other Support	-			
31	116 sw	200,000			
32	121 ac	-			
33	128 recy	-	-	-	-
34	Total Revenue	8,029,614	-	-	30,000
35		xc 8,029,614			
36					
37	Total Available Funds	21,993,177	449,248	6,585,403	995,012
38					
39	Transfer In (py Payable of \$2652)	1,795,173		-	112,759
40	Transfer Out	(1,795,173)		(750,000)	(520,871)
41					
42	Appropriations 2023	(3,732,201)	(280,000)		(225,871)
43	PY Appropriations	(990,000)			
44	Appropriations-FEDERAL	(4,897,520)		(4,897,520)	
45					
46	Ending fund balance	12,373,456	169,248	937,883	361,029
47					
48		(9,619,721)	(2) Ambulance	ARP projects	Transfer IN from GOV
49			280,000	4,897,520	112,759
50					Transfer Out to subfunds
51					OES
52				Approved projects from PY	100,000
53				not yet completed will be	RCY
54				carried over	200,000
55					CIF
56					20,000
57					RAD
58					200,000
59					NRT
60					871
61					Trustee Commission
62					25,000
63					
64					
65					JEX FUNDS TRANSFERRED
66					Resolution # 03-21-10
67					Restricted 436,079
68					Committed 455,954
69					892,033
70					
71					
72					
73					
74					
75					
76					
77					
78					
79					

	A	F	G	H	I
1	Roane County				
2	General Capital Project				
3	Fund 171				
4	Summary Sheet has been updated as c				
5		<u>BRT</u>	<u>CCC</u>	<u>CHJ</u>	<u>CIF</u>
6	Current Cash as of 8/11/2022	25,000	257,341	137,998	40,000
7	Anticipated Revenue	-	-	-	-
8	Transfer In-between subfunds	-	-	-	-
9	Transfer In	-	-	-	-
10	Anticipated Expenditures	-	-	-	-
11	Transfer Out	-	-	-	-
12	Transfer Out - between subfunds	-	-	-	-
13	Ending Fund Balance	25,000	257,341	137,998	40,000
14					
15		<u>BRT</u>	<u>CCC</u>	<u>CHJ</u>	<u>CIF</u>
16	As of June 30, 2022				
17	Estimated Beginning Fund Balance	25,000	257,341	137,998	40,000
18					
19	<u>Revenues</u>				
20	Property Tax (6 pennies)	149,651		100,000	
21	Trustee Collections				
22	Clerk & Master				
23	Local				
24	Donations				
25	Rent				
26	Fees				
27	Grant			256,000	
28	Other Sources				
29	101 Litigation Tax				
30	101 Other Support				
31	116 sw		200,000		
32	121 ac				
33	128 recy	-	-	-	-
34	Total Revenue	149,651	200,000	356,000	-
35	xc				
36					
37	Total Available Funds	174,651	457,341	493,998	40,000
38					
39	Transfer In (py Payable of \$2652)				20,000
40	Transfer Out				
41					
42	Appropriations 2023	-	(418,000)	(418,000)	
43	PY Appropriations				
44	Appropriations-FEDERAL				
45					
46	Ending fund balance	174,651	39,341	75,998	60,000
47					
48			Cameras (171-CCC-91140-790)	<u>Sheriff</u>	
49			20,000	Backup Server/Computers (171-CHJ-91130-790-JAIL)	
50			Equipment trailer (171-CCC-91140-790)	44,000	
51			8,000	Body cams (171-CHJ-91130-790-SHER)	
52			Compactor box (171-CCC-91140-733)	18,000	
53			20,000	ELC GRANT (171-CHJ-91130-790-ELC)	
54			Containers (171-CCC-91140-733)	256,000	
55			60,000		
56			Awnings (171-CCC-91140-790)	<u>Juvenile</u>	
57			60,000	Building Repairs (171-CHJ-91120-707-JUVEN)	
58			3-block buildings (171-91140-791)	100,000	
59			30,000		
60			Concrete @ 3 sites (171-91140-724)		
61			70,000		
62			Land-South 58 (171-CCC-91140-715)		
63			150,000		
64					
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	A	J	K	L	M
1	Roane County				
2	General Capital Project				
3	Fund 171				
4	Summary Sheet has been updated as c				
5		<u>DEC</u>	<u>GOV</u>	<u>HEA</u>	<u>IND</u>
6	Current Cash as of 8/11/2022	1,329,249	526,954	242,000	1,986,219
7	Anticipated Revenue	-	-	-	-
8	Transfer In-between subfunds	-	-	-	-
9	Transfer In	-	-	-	-
10	Anticipated Expenditures	-	(2,652)	-	-
11	Transfer Out	-	-	-	-
12	Transfer Out - between subfunds	-	-	-	-
13	Ending Fund Balance	1,329,249	524,302	242,000	1,986,219
14					
15		<u>DEC</u>	<u>GOV</u>	<u>HEA</u>	<u>IND</u>
16	As of June 30, 2022				
17	Estimated Beginning Fund Balance	<u>1,329,249</u>	<u>524,302</u>	<u>242,000</u>	<u>1,986,219</u>
18					
19	<u>Revenues</u>				
20	Property Tax (6 pennies)				
21	Trustee Collections				
22	Clerk & Master				
23	Local				20,000
24	Donations				
25	Rent				
26	Fees				
27	Grant	5,316,994		750,000	
28	Other Sources				
29	101 Litigation Tax				
30	101 Other Support				
31	116 sw				
32	121 ac				
33	128 recy	-	-	-	-
34	Total Revenue	<u>5,316,994</u>	<u>-</u>	<u>750,000</u>	<u>20,000</u>
35	xc				
36					
37	Total Available Funds	<u>6,646,243</u>	<u>524,302</u>	<u>992,000</u>	<u>2,006,219</u>
38					
39	Transfer In (py Payable of \$2652)		-		750,000
40	Transfer Out		(524,302)		
41					
42	Appropriations 2023				
43	PY Appropriations		-	(990,000)	
44	Appropriations-FEDERAL				
45					
46	Ending fund balance	<u>6,646,243</u>	<u>0</u>	<u>2,000</u>	<u>2,756,219</u>
47					
48			<u>Transfer Out</u>	<u>Building Improvements</u>	
49			REC- paving	390,000	
50			319,348	HVAC	
51			BAL	600,000	
52			112,759		
53			OES (CDBG)		
54			92,195		
55					
56					
57			Account will		
58			close after transfer		
59					
60					
61					
62					
63					
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	A	N	O	P	Q
1	Roane County				
2	General Capital Project				
3	Fund 171				
4	Summary Sheet has been updated as c				
5		<u>NRT</u>	<u>OES</u>	<u>OFI</u>	<u>RAD</u>
6	Current Cash as of 8/11/2022	(33,371)	4,511	94,651	25,000
7	Anticipated Revenue	-	-	-	-
8	Transfer In-between subfunds	-	-	-	-
9	Transfer In	-	-	-	-
10	Anticipated Expenditures	-	-	-	-
11	Transfer Out	-	-	-	-
12	Transfer Out - between subfunds	-	-	-	-
13	Ending Fund Balance	(33,371)	4,511	94,651	25,000
14					
15		<u>NRT</u>	<u>OES</u>	<u>OFI</u>	<u>RAD</u>
16	As of June 30, 2022				
17	Estimated Beginning Fund Balance	(33,371)	4,511	94,651	25,000
18					
19	<u>Revenues</u>				
20	Property Tax (6 pennies)			200,349	
21	Trustee Collections				
22	Clerk & Master				
23	Local				
24	Donations				
25	Rent				
26	Fees				
27	Grant	32,500	509,120		
28	Other Sources				
29	101 Litigation Tax				
30	101 Other Support				
31	116 sw				
32	121 ac				
33	128 recy	-	-	-	-
34	Total Revenue	32,500	509,120	200,349	-
35	xc				
36					
37	Total Available Funds	(871)	513,631	295,000	25,000
38					
39	Transfer In (py Payable of \$2652)	871	192,195		200,000
40	Transfer Out				
41					
42	Appropriations 2023		(626,195)	(295,000)	(225,000)
43	PY Appropriations			-	
44	Appropriations-FEDERAL				
45					
46	Ending fund balance	-	79,631	-	-
47					(171-RAD-91130-708)
48			Fire Control Equip (171-OES-91130-790)	Animal	Radios
49			60,000	Replace front doors	225,000
50				171-OFI-91140-707-ANIML	
51				20,000	
52			171-OES-91130-790-XXXXX	HVAC-dog kennels	
53			GRANTS	171-OFI-91140-790	
54			HSG20/Radios/parts	20,000	
55			17,000	Repair kennel doors	
56			HSG21/Radios/parts	171-OFI-91140-707-ANIML	
57			18,000	10,000	
58			HSG22/Radios/parts	Lawnmower	
59			19,000	171-91140-790-ANIMA	
60			CDBG (171-OFI-91130-718-CDBG)	10,000	
61			420,000	ACO-Truck	
62			92,195	171-OFI-91140-718-ANIML	
63			512,195	35,000	
64				Purchase building for	
65				spay/neuter clinic	
66				171-OFI-91140-707-ANIML	
67				100,000	
68				Bldg. prep work for	
69				spay/neuter clinic	
70				171-OFI-91140-707-ANIML	
71				100,000	
72					
73				Codes	
74				Replace flooring	
75				10,000	
76					
77					
78					
79					

	A	R	S	T
1	Roane County			
2	General Capital Project			
3	Fund 171			
4	Summary Sheet has been updated as c			
5		<u>RCC</u>	<u>RCY</u>	<u>REC</u>
6	Current Cash as of 8/11/2022		81,870	634,917
7	Anticipated Revenue	265,000	1,413	2,650
8	Transfer In-between subfunds	-	-	-
9	Transfer In	-	-	-
10	Anticipated Expenditures	-	-	(16,363)
11	Transfer Out	-	-	-
12	Transfer Out - between subfunds	-	-	-
13	Ending Fund Balance	265,000	83,283	621,204
14				
15		<u>RCC</u>	<u>RCY</u>	<u>REC</u>
16	As of June 30, 2022			
17	Estimated Beginning Fund Balance	265,000	83,283	621,204
18				
19	<u>Revenues</u>			
20	Property Tax (6 pennies)			
21	Trustee Collections			
22	Clerk & Master			
23	Local			
24	Donations			
25	Rent			
26	Fees			70,000
27	Grant			17,000
28	Other Sources			
29	101 Litigation Tax			
30	101 Other Support			
31	116 sw			
32	121 ac			
33	128 recy	-	-	-
34	Total Revenue	-	-	87,000
35	xc			
36				
37	Total Available Funds	265,000	83,283	708,204
38				
39	Transfer In (py Payable of \$2652)	-	200,000	319,348
40	Transfer Out			
41				
42	Appropriations 2023	-	(150,000)	(693,135)
43	PY Appropriations	-	-	-
44	Appropriations-FEDERAL			
45				
46	Ending fund balance	265,000	133,283	334,417
47			(171-RCY-91140-790)	
48			Awning for trash compactor	Roane Co Park projects
49			10,000	Maintenance Truck (171-REC-91150-718)
50			Chuteboxes (171-RCY-91140-790)	20,000
51			20,000	Shelter Improv/splash pad/restrooms (171-REC-91150-707)
52			Concrete (171-RCY-91140-724-SITE)	106,732
53			120,000	Playground-repairs/inspection (171-REC-91150-790)
54				41,403
55				Phase II & III- Security (171-REC-91150-790)
56				8,000
57				Paving-roads, trails, tennis court (171-REC-91150-724-PAVE)
58				385,000
59				Master plan/652 projects/SOR facility
60				County 50,000
61				Grant 17,000
62				67,000
63				ADA- walking path (171-REC-91150-734-ADA)
64				37,000
65				ADA-compliance projects (171-REC-91150-734-ADA)
66				35,000
67				Second Cottage
68				80,000
69				Emory Gap
70				Paving- parking lot, basketball court (171-REC-91150-724-PAVE)
71				20,000
72				ADA sidewalk (171-REC-91150-734-ADA)
73				30,000
74				Relocate swing area (171-REC-91150-724)
75				10,000
76				Caney Creek
77				Recreation Area
78				135,000
79				Trail building

	A	U	V	W	X
1	Roane County				
2	General Capital Project				
3	Fund 171				
4	Summary Sheet has been updated as c				
5		SPC	VEH	VOT	
6	Current Cash as of 8/11/2022	86,920	167,069		
7	Anticipated Revenue	-	-	107,524	
8	Transfer In-between subfunds	-	-	-	
9	Transfer In	-	-	-	-
10	Anticipated Expenditures	-	-	-	
11	Transfer Out	-	-	-	
12	Transfer Out - between subfunds	-	-	-	
13	Ending Fund Balance	86,920	167,069	107,524	
14					
15		SPC	VEH	VOT	
16	As of June 30, 2022				
17	Estimated Beginning Fund Balance	86,920	167,069	107,524	
18					
19	Revenues				
20	Property Tax (6 pennies)		328,000	50,000	
21	Trustee Collections				
22	Clerk & Master				
23	Local				
24	Donations				
25	Rent				
26	Fees				
27	Grant				
28	Other Sources				
29	101 Litigation Tax				
30	101 Other Support				
31	116 sw				
32	121 ac				
33	128 recy	-	-	-	
34	Total Revenue	-	328,000	50,000	
35	xc				
36					
37	Total Available Funds	86,920	495,069	157,524	
38					
39	Transfer In (py Payable of \$2652)				
40	Transfer Out				
41					
42	Appropriations 2023	-	(401,000)		
43	PY Appropriations				
44	Appropriations-FEDERAL				
45					
46	Ending fund balance	86,920	94,069	157,524	
47					
48			Sheriff (171-VEH-91130-718-SHERF)		
49			294,000		
50			Co Executive (171-VEH-91110-718-EXEC)		
51			32,000		
52			Property Assessor (171-VEH-91110-718-PROP)		
53			40,000		
54			Codes (171-VEH-91110-718-CODES)		
55			add'l vehicle		
56			35,000		
57			Juvenile		
58			60,000		
59					
60					
61					
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AMB – Ambulance 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 \$280,000. The June 30, 2023 fund balance is anticipated to be \$169,248. See Capital Report for additional information.

Beginning Fund Balance:	\$ 449,248
Revenue:	\$ 0
Appropriation:	<u>\$ (280,000)</u>
Est. Ending Fund Balance:	\$ 169,248

ARP-American Rescue Program Act Subfund

This subfund is used for the American Recovery Program Act. The total amount to be received by the Federal Government is \$10,368,828. We have until December 2024 to have all funds obligated and paid for.

Resolution 08-21-01 establishes policies and procedures for the approval and administration of these funds.

The total appropriation for the American Recovery Program (ARP) subfund is \$5,647,520. The ending fund balance on June 30, 2023, is anticipated to be \$937,883.

See Capital Book 2023 for details of projects.

Beginning Fund Balance:	\$ 6,585,403
Revenue:	\$ 0
Appropriation:	<u>\$ (5,647,520)</u>
Est. Ending Fund Balance:	\$ 937,883

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 total appropriation for the Balance (BAL) subfund is \$746,742. There is a transfer from the GOV subfund for \$112,759. The ending fund balance on June 30, 2023, is anticipated to be \$361,029.

Beginning Fund Balance:	\$ 965,012
Revenue/Transfer In:	\$ 142,759
Appropriation:	<u>\$ (746,742)</u>
Est. Ending Fund Balance:	\$ 361,029

BRT – Bacon Ridge Trail

This subfund has been set up to plan for the purchase of the Bacon Ridge Trail near the Midway Middle School. A contribution of \$25,000 had been received in 2020.

There is \$149,651 of property tax in this subfund. The total appropriation for the Capital for Bacon Ridge Trail (BRT) subfund is \$0. The ending fund balance on June 30, 2023 is anticipated to be \$174,651.

Beginning Fund Balance:	\$ 25,000
Revenue:	\$ 149,651
Appropriation:	\$ <u>(0)</u>
Est. Ending Fund Balance:	\$ 174,651

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 \$200,000 for the current fiscal year.

For fiscal year 2023 projects for this subfund are as follows:

Camera System- \$20,000	Land for South 58 - \$150,000	Container Boxes- \$60,000
Compactor Boxes- \$20,000	Equipment Trailer- \$8,000	Awnings- \$60,000
Concrete at 3 sites-\$70,000	3 block buildings- \$30,000	

The total appropriation for the Capital for Convenience Centers (CCC) subfund is \$418,000. The ending fund balance on June 30, 2023 is anticipated to be \$39,341.

Beginning Fund Balance:	\$ 257,341
Revenue:	\$ 200,000
Appropriation:	<u>\$ (418,000)</u>
Est. Ending Fund Balance:	\$ 39,341

CHJ – Courthouse and Jail Maintenance

This subfund receives revenue from a transfer from the General Fund (101). The money that is transferred 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.

The budgeted expenditures for this include work at both the jail and the juvenile offices. Jail department is in need of backup servers - \$44,000 and body cameras - \$18,000. Juvenile- \$100,000 ELC Grant match - \$256,000.

The total appropriation for the Courthouse and Jail Maintenance (CHJ) subfund is \$418,000. The ending fund balance on June 30, 2023 is anticipated to be \$75,998.

Beginning Fund Balance:	\$ 137,998
Revenue:	\$ 356,000
Appropriation:	<u>\$ (418,000)</u>
Est. Ending Fund Balance:	\$ 75,998

CIF – Community Investment Fund

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

Projects for fiscal Year 2023:

The ending fund balance on June 30, 2023 is anticipated to be \$60,000.

Beginning Fund Balance:	\$ 40,000
Revenue/Transfer In:	\$ 20,000
Appropriation:	<u>\$ (0)</u>
Est. Ending Fund Balance:	\$ 60,000

GOV – Governor’s Grant

This fund was set up to reflect the appropriations of the Local Government Recovery and Rebuilding Direct Appropriations Grant from 2021 & 2022.

The remaining funds will be transferred out to the following and this subfund will be closed.

BAL-\$112,759

REC Paving- \$319,348

OES (CDBG Grant)- \$92,195

Beginning Fund Balance:	\$ 524,302
Revenue:	\$ <u> (0)</u>
Transfer Out:	\$ <u>(524,302)</u>
Est. Ending Fund Balance:	\$ 0

HEA – Health Department Fund

This subfund was created in the 2022 budget process to allow for ARP contributions to fund capital improvements for the health department.

Resolution 02-22-18 establishes policies and procedures for the approval and administration of these funds.

Projects for fiscal Year 2023: Building Improvements-\$390,000

HVAC- \$600,000

The ending fund balance on June 30, 2023 is anticipated to be \$2,000.

Beginning Fund Balance:	\$ 242,000
Revenue:	\$ 750,000
Prior year commitments:	<u>\$ (990,000)</u>
Est. Ending Fund Balance:	\$ 2,000

IND – Industrial Development

The tax money that was used to start this subfund was shifted from (151) General Debt Fund upon the sale of some industrial property to Volkswagen, Per the bond documents, the proceeds from this sale must go toward paying the debt on the property, prior to June 30th the debt was determined to have been paid and therefore is now being directly deposited into this fund. To keep the fund within fund balance policy/debt compliance the tax rate was shifted to the capital fund and this industrial-related subfund was established.

Beginning Fund Balance:	\$1,986,219
Revenue:	\$ 20,000
Appropriation:	\$ _____ (0)
Est. Ending Fund Balance:	\$2,756,219

NRT – Natural Resource Trust

Revenue for this fund is the remaining balance from Grants. Revenue is estimated at \$32,500. The ending fund balance on June 30, 2023, is anticipated to be \$0

Beginning Fund Balance:	\$ (33,371)
Revenue:	\$ 32,500
Appropriation:	<u>\$ 871</u>
Est. Ending Fund Balance:	\$ 0

OES – Office of Emergency Services

Funds are used to purchase data equipment and other equipment to be used by the Office of Emergency Services.

Revenue received in this fund is from State Grants to aid in highway safety.

Current year expenditures are for the following:

Fire Control Equipment- \$60,000 & HSG22 Grant Equipment and Supplies- \$19,000

CDBG Grant- \$512,195

Prior year grant expenditures: \$35,000 **Transfers In:** \$192,195

The ending fund balance on June 30, 2023 is anticipated to be \$79,631

Beginning Fund Balance:	\$ 4,511
Revenue/Transfer In:	\$ 701,315
Appropriation:	<u>\$ (626,195)</u>
Est. Ending Fund Balance:	\$ 79,631

OFI – Other Facility Improvements

This subfund contains funding for building improvements at other county-owned facilities. The total appropriation for the Ambulance (OFI) subfund is \$295,000. The June 30, 2023 fund balance is anticipated to be \$0.

For fiscal year 2023 projects for this subfund are as follows:

Animal Shelter

front door- \$20,000	kennels/repair- \$30,000	lawnmower- \$10,000
truck- \$35,000	spay/neuter clinic- \$100,000	site work- \$100,000

Beginning Fund Balance:	\$ 94,651
Revenue:	\$ 200,349
Appropriation:	<u>\$ (295,000)</u>
Est. Ending Fund Balance:	\$ 0

RAD – Emergency Radios and Equipment

This subfund was created in 2019 to help accumulate funds for the future need of replacing all of the county’s radio systems that lie within the Office Emergency Services, Ambulance, and Sheriff’s Department.

The total appropriation for the Emergency Radios and Equipment (RAD) subfund is \$225,000. The June 30, 2023 fund balance is anticipated to be \$0.

Beginning Fund Balance:	\$ 25,000
Revenue/Transfer In:	\$ 200,000
Appropriation:	<u>\$ (225,000)</u>
Est. Ending Fund Balance:	\$ 0

RCC – Riley Creek Camp Ground

This sub fund is used for capital projects relating to the Riley Creek Camp Ground located in South Kingston.

Beginning Fund Balance:	\$ 265,000
Revenue:	\$ 0
Appropriation:	<u>\$ (0)</u>
Est. Ending Fund Balance:	\$ 265,000

RCY – Recycling

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

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

This subfund has a transfer of \$200,000.

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

The total appropriation for the Recycling (RCY) subfund is \$150,000. The ending fund balance on June 30, 2023 is anticipated to be \$133,283

Beginning Fund Balance:	\$ 83,283
Revenue/Transfer In:	\$ 200,000
Appropriations:	\$ <u>(150,000)</u>
Est. Ending Fund Balance:	\$ 133,283

REC –Recreation

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

Transfer from GOV: \$319,348 (py payable: \$2,652)

The expenditures for fiscal year 2023 include:

Security phase II & III- \$8,000	Park Truck - \$20,000
Shelter improvements/restrooms - \$106,732	Playground repairs-\$41,403
Parking lot Emory Gap-\$20,000	Swing Emory Gap-\$10,000
Paving trails/tennis court- \$385,000	ADA sidewalk – \$30,000
ADA compliance project - \$35,000	ADA walking path - \$37,000

The total appropriation for the Recreation (REC) subfund is \$693,135. The ending fund balance on June 30, 2023 is anticipated to be \$349,022.

Beginning Fund Balance:	\$ 635,809
Revenue:	\$ 406,348
Appropriation:	<u>\$(693,135)</u>
Est. Ending Fund Balance:	\$ 349,022

SPC – Swan Pond Complex

This subfund is used for capital projects related to activities at the Swan Pond Sports Complex. This property 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 sports center during 2023.

The ending fund balance on June 30, 2023 is anticipated to be \$86,920.

Beginning Fund Balance:	\$ 86,20
Revenue:	\$ 0
Appropriation:	<u>\$ (0)</u>
Est. Ending Fund Balance:	\$ 86,920

VEH – Vehicles

This subfund 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 vehicles.

Revenue for this subfund comes from property tax. If any vehicles are sold for scrap that revenue would then also come into this subfund to support the purchase of a replacement vehicle. As vehicles are sold that revenue is received into this subfund.

Expenditures in this subfund are only 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 2023 the Sheriff and County Executive have money budgeted for vehicles in this (VEH) subfund.

The total appropriation in this subfund is \$401,000. The ending fund balance on June 30, 2023 is anticipated to be \$94,069.

Beginning Fund Balance:	\$ 167,069
Revenue:	\$ 328,000
Appropriation:	<u>\$ (401,000)</u>
Est. Ending Fund Balance:	\$ 94,069

VOT – Voting Machines

This subfund was set up to offset the expense of voting machines. The revenue comes from property tax.

The ending fund balance on June 30, 2023 is anticipated to be \$157,524.

Beginning Fund Balance:	\$ 107,524
Revenue:	\$ 50,000
Appropriation:	<u>\$ (0)</u>
Est. Ending Fund Balance:	\$ 157,524

Highway Capital Projects 176

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

Highway Capital Projects Fund 176

Updated Date: 8/26/22

	<u>Total</u>	<u>BRG</u>	<u>CCB</u>	<u>EQP</u>	<u>RXR</u>
Beginning Estimated Fund Balance					
8/18/2022	481,630	136,354	50,000	198,806	96,470
Revenues	200,000	200,000		-	
Est. Expenditures	-	-	-	-	-
Total Cash June 30, 2022	<u>681,630</u>	<u>336,354</u>	<u>50,000</u>	<u>198,806</u>	<u>96,470</u>
Revenues					
Loan Proceeds	-	-	-	-	-
sub fund transfer in	-	-	-	-	-
131 Transfers In	200,000	200,000	-	-	-
Total Revenue	<u>200,000</u>	<u>200,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Available Funds	<u>881,630</u>	<u>536,354</u>	<u>50,000</u>	<u>198,806</u>	<u>96,470</u>
Appropriations 2023	(281,470)	(100,000)	-	(85,000)	(96,470)
Subfund Transfer	-				
Ending Estimated Fund Balance					
6/30/2023	<u><u>600,160</u></u>	<u><u>436,354</u></u>	<u><u>50,000</u></u>	<u><u>113,806</u></u>	<u><u>(0)</u></u>

for possible culverts or unexpected bridge work	Caney Creek Bridge	2 Trucks @ \$40,000 \$5,000 is for unexpected costs	Rail Road Crossings
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HIGHWAY CAPITAL PROJECTS

Fund 176 -- Fiscal Year Ending June 30, 2023

		Audited Actual 2020-2021	Unaudited Actual 2021-2022	Approved Budget 2022-2023
BRIDGE REVENUE				
OTHER SOURCES				
49800-BRG	Transfers In from Sub Funds	-	200,000	200,000
	TOTAL	<u>-</u>	<u>200,000</u>	<u>200,000</u>
RESTRICTIONS				
34585-BRG	Restricted for Capital Projects	374,612	136,354	336,354
	AVAILABLE FUNDS	<u>374,612</u>	<u>336,354</u>	<u>536,354</u>
EXPENDITURES				
91200 HIGHWAY & STREET CAPITAL PROJECTS				
705-BRG	Bridge Construction	105,051	-	100,000
	TOTAL	<u>105,051</u>	<u>-</u>	<u>100,000</u>
34585	Mid-year changes to Restriction	<u>(133,207)</u>	<u>-</u>	<u>-</u>
34585	REST. FOR CAPITAL PROJECTS	<u>136,354</u>	<u>336,354</u>	<u>436,354</u>

HIGHWAY CAPITAL PROJECTS

Fund 176 -- Fiscal Year Ending June 30, 2023

		Audited Actual 2020-2021	Unaudited Actual 2021-2022	Approved Budget 2022-2023
DISASTER RELIEF				
REVENUE				
OTHER SOURCES				
49500	Other Loans Issued	-	-	-
	TOTAL	<u>-</u>	<u>-</u>	<u>-</u>
RESTRICTIONS				
34585-DIS	Restricted for Capital Projects	790,921	-	-
	AVAILABLE FUNDS	<u>790,921</u>	<u>-</u>	<u>-</u>
EXPENDITURES				
91200	HIGHWAY & STREET CAPITAL PROJECTS			
312-DIS	Contracts with Private Agencies	15,093	-	-
331-DIS	Legal Services	-	-	-
	TOTAL	<u>15,093</u>	<u>-</u>	<u>-</u>
99100	TRANSFERS OUT			
590-DIS	Transfers to Other Funds	<u>775,828</u>	<u>-</u>	<u>-</u>
34585-DIS	REST. FOR CAPITAL PROJECTS	<u>775,828</u>	<u>-</u>	<u>-</u>

HIGHWAY CAPITAL PROJECTS

Fund 176 -- Fiscal Year Ending June 30, 2023

		Audited Actual 2020-2021	Unaudited Actual 2021-2022	Approved Budget 2022-2023
EQUIPMENT				
REVENUE				
OTHER SOURCES				
49600-EQP	Proceeds from sale of Capital Assets	2,525	-	-
49800-EQP	Transfers In	-	-	-
	TOTAL	<u>2,525</u>	<u>-</u>	<u>-</u>
RESTRICTIONS				
34585-EQP	Restricted for Capital Projects	<u>226,783</u>	<u>198,831</u>	<u>198,806</u>
	AVAILABLE FUNDS	<u>229,308</u>	<u>198,831</u>	<u>198,806</u>
EXPENDITURES				
91200 HIGHWAY & STREET CAPITAL PROJECTS				
510-EQP	Trustee's Commission	-	25	-
714-EQP	Highway Equipment	-	-	85,000
718-EQP	Motor Vehicles	<u>30,477</u>	-	-
	TOTAL	<u>30,477</u>	<u>25</u>	<u>85,000</u>
34585-EQP	REST. FOR CAPITAL PROJECTS	<u>198,831</u>	<u>198,806</u>	<u>113,806</u>

HIGHWAY CAPITAL PROJECTS

Fund 176 -- Fiscal Year Ending June 30, 2023

		Audited Actual 2020-2021	Unaudited Actual 2021-2022	Approved Budget 2022-2023
POPULAR CREEK ROAD				
REVENUE				
TRANSFER IN				
49800-PCR	Transfers In	100,000	-	-
	TOTAL	100,000	-	-
RESTRICTIONS				
34585-PCR	Restricted for Capital Projects	265,306	-	-
	AVAILABLE FUNDS	365,306	-	-
EXPENDITURES				
91200	HIGHWAY & STREET CAPITAL PROJECTS			
705-PCR	Bridge Construction	287,397	-	-
	TOTAL	287,397	-	-
34585	Mid-year changes to Restriction	-	-	-
34585-PCR	REST. FOR CAPITAL PROJECTS	77,909	-	-

HIGHWAY CAPITAL PROJECTS

Fund 176 -- Fiscal Year Ending June 30, 2023

		Audited Actual 2020-2021	Unaudited Actual 2021-2022	Approved Budget 2022-2023
RAILROAD CROSSING				
REVENUE				
TRANSFER IN				
49800-RXR	Transfers In	-	-	-
	TOTAL	<u>-</u>	<u>-</u>	<u>-</u>
RESTRICTIONS				
34585-RXR	Restricted for Capital Projects	<u>96,470</u>	<u>96,470</u>	<u>96,470</u>
	AVAILABLE FUNDS	<u>96,470</u>	<u>96,470</u>	<u>96,470</u>
EXPENDITURES				
91200	HIGHWAY & STREET CAPITAL PROJECTS			
713-RXR	Highway Construction	-	-	<u>96,470</u>
	TOTAL	<u>-</u>	<u>-</u>	<u>96,470</u>
34585-RXR	REST. FOR CAPITAL PROJECTS	<u>96,470</u>	<u>96,470</u>	<u>-</u>

Educational Capital Projects

177

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

177 Education Capital Fund

6/30/2022	Total	71M	BUS	EIP	MNT	RRF	SEC	UNA
Current Cash	7,819,279	3,274,431	939,377	1,000,000	1,953,620	547,013	16,263	88,575
Anticipated Revenue	94,796	89,433	1,983	1,183	1,352	845	-	-
Anticipated Liabilities	<u>(527,424)</u>	<u>(453,868)</u>	<u>(6,247)</u>	<u>-</u>	<u>(67,309)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Ending Cash	7,386,651	2,909,996	935,113	1,001,183	1,887,663	547,858	16,263	88,575

7/1/2022

Beginning Fund Balance

(not programmed)	1,637,616	-	-	1,001,183	-	547,858	-	88,575
unspent from prior projects	<u>5,749,035</u>	<u>2,909,996</u>	<u>935,113</u>	<u>-</u>	<u>1,887,663</u>	<u>-</u>	<u>16,263</u>	<u>-</u>
Available Fund Balance	7,386,651	2,909,996	935,113	1,001,183	1,887,663	547,858	16,263	88,575

Revenues

Property Tax	2,804,100	-	573,600	764,700	892,200	573,600	-	-
Trustee Collections	35,000	-	12,000	-	15,000	8,000	-	-
Clerk and Master Prior Year	33,000	-	12,000	-	13,000	8,000	-	-
Interest and Penalty	7,100	-	2,900	-	3,200	1,000	-	-
Contributions	-	-	-	-	-	-	-	-
Other State Revenue	-	-	-	-	-	-	-	-
Transfer from 141	<u>5,000,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>5,000,000</u>	<u>-</u>	<u>-</u>	<u>-</u>

Total Revenue	7,879,200	-	600,500	764,700	5,923,400	590,600	-	-
Total Available Funds	<u>15,265,851</u>	<u>2,909,996</u>	<u>1,535,613</u>	<u>1,765,883</u>	<u>7,811,063</u>	<u>1,138,458</u>	<u>16,263</u>	<u>88,575</u>

Transfers between subfunds

Appropriations	(13,656,198)	(2,900,000)	(672,300)	(1,764,700)	(7,123,400)	(1,090,600)	(16,623)	(88,575)
Amendments								

Ending fund balance	<u>1,609,653</u>	<u>9,996</u>	<u>863,313</u>	<u>1,183</u>	<u>687,663</u>	<u>47,858</u>	<u>(360)</u>	<u>-</u>
(not programmed)								

Subfund 71M

this fund is used to account for the Construction of the Oliver Springs Middle/High School Project and to account for the upgrades to the Midway Sewer sytem.

EDUCATIONAL CAPITAL PROJECTS FUND

Fund 177 -- Fiscal Year Ending June 30, 2023

		Audited Actual 2020-2021	Unaudited Actual 2021-2022	Approved Budget 2022-2023
71M				
REVENUE				
48100 OTHER GOVERNMENTS				
48130-71M	Contributions	9,920,385	1,053	-
	TOTAL	<u>9,920,385</u>	<u>1,053</u>	<u>-</u>
RESERVES				
34585-71M	Restricted for Capital Outlay	-	<u>8,599,652</u>	<u>2,909,996</u>
EXPENDITURES				
91300 EDUCATIONAL CAPITAL PROJECTS				
707-71M	Building Improvement	1,319,983	5,690,709	2,900,000
707-71M-OSHS	Building Improvement	-	-	-
707-71M-OSMS	Building Improvement	750	-	-
715-71M	Land	-	-	-
	TOTAL	<u>1,320,733</u>	<u>5,690,709</u>	<u>2,900,000</u>
34585	REST. FOR CAPITAL PROJECTS	<u>8,599,652</u>	<u>2,909,996</u>	<u>9,996</u>

Subfund Bus

*this fund is used to account for the purchase of
(5) five school busses each year as (5) five busses
are surplusd*

EDUCATIONAL CAPITAL PROJECTS FUND

Fund 177 -- Fiscal Year Ending June 30, 2023

		Audited Actual 2020-2021	Unaudited Actual 2021-2022	Approved Budget 2022-2023
BUS REVENUE				
40100	COUNTY PROPERTY TAXES			
40110-BUS	Current Property Tax-BUS	583,705	614,618	573,600
40120-BUS	Trustee's Collections-BUS	12,129	9,508	12,000
40130-BUS	Cir CLK/Clk & Master Collections-BUS	13,312	5,767	12,000
40140-BUS	Interest & Penalty	2,975	2,418	2,900
40150-BUS	Pick Up Taxes	65	-	-
	TOTAL	<u>612,186</u>	<u>632,311</u>	<u>600,500</u>
44000	OTHER LOCAL REVENUES			
44570	Contributions and Gifts	-	<u>24,000</u>	-
46800	OTHER STATE REVENUES			
46980-BUS	Other State Revenues	<u>137,562</u>	-	-
49000	OTHER SOURCES (Non-Revenue)			
49600	Proceeds From Sale of Capital	23,850	18,200	-
49700	Insurance Recovery	-	<u>39,422</u>	-
	TOTAL	<u>23,850</u>	<u>57,622</u>	<u>-</u>
	RESERVES			
34585-BUS	Restricted for Capital Projects	<u>657,935</u>	<u>233,973</u>	<u>935,113</u>
	AVAILABLE FUNDS	<u>1,431,533</u>	<u>947,906</u>	<u>1,535,613</u>
91300	EDUCATION CAPITAL PROJECTS			
510-BUS	Trustee's Commission	12,374	12,793	15,000
790-BUS	Other Equipment	1,185,186	-	657,300
	TOTAL	<u>1,197,560</u>	<u>12,793</u>	<u>672,300</u>
34585-BUS	RESTRICTED FOR CAPITAL PROJECTS	<u>233,973</u>	<u>935,113</u>	<u>863,313</u>

Subfund EIP

*this fund is used to account for the funding for the
new constructions of two new schools*

EDUCATIONAL CAPITAL PROJECTS FUND

Fund 177 -- Fiscal Year Ending June 30, 2023

		Audited Actual 2020-2021	Unaudited Actual 2021-2022	Approved Budget 2022-2023
EIP				
REVENUE				
40100 COUNTY PROPERTY TAXES				
40110-BUS	Current Property Tax-BUS	-	-	764,700
	TOTAL	<u>-</u>	<u>-</u>	<u>764,700</u>
OTHER SOURCES				
49800-EIP	Transfer In	-	1,183	-
	TOTAL	<u>-</u>	<u>1,183</u>	<u>-</u>
RESERVES				
34585-EIP	Restricted for Capital Outlay	1,000,000	1,000,000	1,001,183
	AVAILABLE FUNDS	<u>1,000,000</u>	<u>1,001,183</u>	<u>1,001,183</u>
EXPENDITURES				
91300 EDUCATIONAL CAPITAL PROJECTS				
510-EIP	Trustee's Commission	-	-	20,000
707-EIP	Building Improvement	-	-	1,744,700
	TOTAL	<u>-</u>	<u>-</u>	<u>1,764,700</u>
34585	REST. FOR CAPITAL PROJECTS	<u>1,000,000</u>	<u>1,001,183</u>	<u>1,183</u>

Subfund MNT

*this fund is used to account for the maintenance of
all the Roane County Schools as well as the School
Board Building*

EDUCATIONAL CAPITAL PROJECTS FUND

Fund 177 -- Fiscal Year Ending June 30, 2023

		Audited Actual 2020-2021	Unaudited Actual 2021-2022	Approved Budget 2022-2023
MNT				
REVENUE				
COUNTY PROPERTY TAXES				
40110-MNT	Current Property Tax-MNT	993,430	887,231	892,200
40120-MNT	Trustee's Collections-MNT	23,018	13,725	15,000
40130-MNT	Cir CLK/Clk & Master Collections-MNT	15,011	6,494	13,000
40140-MNT	Interest and Penalties-MNT	4,583	3,489	3,200
40150-MNT	Pick-Up Taxes	86	-	-
	TOTAL	<u>1,036,128</u>	<u>910,939</u>	<u>923,400</u>
FEDERAL GOVERNMENT				
47230	Disaster Relief	<u>103,675</u>	-	-
OTHER SOURCES				
49800-MNT	Transfer In	500,000	-	5,000,000
	TOTAL	<u>500,000</u>	<u>-</u>	<u>5,000,000</u>
RESERVES				
34585-MNT	Restricted for Capital Outlay	<u>472,761</u>	<u>1,356,846</u>	<u>1,887,663</u>
	AVAILABLE FUNDS	<u>2,112,564</u>	<u>2,267,785</u>	<u>7,811,063</u>
91300 EDUCATIONAL CAPITAL PROJECTS				
510-MNT	Trustee's Commission	20,838	18,465	22,000
707-MNT	Building Improvement	459,352	311,087	7,101,400
707-MNT-BES	Building Improvement	-	-	-
707-MNT-BOE	Building Improvement	5,450	-	-
707-MNT-CMS	Building Improvement	26,867	17,742	-
707-MNT-CO19	Building Improvement	3,540	-	-
707-MNT-HHCTE	Building Improvement	61,276	-	-
707-MNT-HHS	Building Improvement	51,356	10,826	-
707-MNT-HMS	Building Improvement	8,900	-	-
707-MNT-KES	Building Improvement	71,398	-	-
707-MNT-MEC	Building Improvement	1,912	16,550	-
707-MNT-MHS	Building Improvement	2,896	-	-
707-MNT-MMS	Building Improvement	4,187	-	-
707-MNT-OS612	Building Improvement	-	5,453	-
707-MNT-MTOWN	Building Improvement	23,942	-	-
707-MNT-OSMS	Building Improvement	-	-	-
707-MNT-RCHS	Building Improvement	13,805	-	-
707-MNT-RHS	Building Improvement	-	-	-
707-MNT-RMS	Building Improvement	-	-	-
707-MNT-RVES	Building Improvement	-	-	-
	TOTAL	<u>755,718</u>	<u>380,123</u>	<u>7,123,400</u>
34585-MNT	REST. FOR CAPITAL PROJECTS	<u>1,356,846</u>	<u>1,887,663</u>	<u>687,663</u>

Subfund RRF

*this fund is used to account for the maintenance
roofs for all the Roane County Schools as well as
the School Board Building*

EDUCATIONAL CAPITAL PROJECTS FUND

Fund 177 -- Fiscal Year Ending June 30, 2023

	Audited Actual 2020-2021	Unaudited Actual 2021-2022	Approved Budget 2022-2023
REVENUE			
ROOFING			
LOCAL TAXES			
40110-RRF Current Property Tax	-	547,103	573,600
40120-RRF Trustee's Collections-PY	-	9,989	8,000
40130-RRF CirClk/Clk & Master Collection-Pr	-	-	8,000
40140-RRF Interest and Penalty	-	2,152	1,000
	-	-	-
TOTAL	-	559,244	590,600
34585-RRF REST. FOR CAPITAL PROJECTS	-	-	547,858
EXPENDITURES			
91300 EDUCATIONAL CAPITAL PROJECTS			
510-RRF Trustee's Commission	-	11,386	14,000
707-RRF Building Improvement	-	-	1,076,600
TOTAL	-	11,386.00	1,090,600
34585-RRF REST. FOR CAPITAL PROJECTS	-	547,858	47,858

Subfund SEC

this fund is used to account for the security projects throughout the schools.

EDUCATIONAL CAPITAL PROJECTS FUND

Fund 177 -- Fiscal Year Ending June 30, 2023

		Audited Actual 2020-2021	Unaudited Actual 2021-2022	Approved Budget 2022-2023
SECURITY REVENUE				
RESERVES				
34585-SEC	Restricted for Capital Outlay	<u>30,758</u>	<u>17,607</u>	<u>16,263</u>
AVAILABLE FUNDS		<u>30,758</u>	<u>17,607</u>	<u>16,263</u>
EXPENDITURES				
91300 EDUCATIONAL CAPITAL PROJECTS				
707-SEC	Building Improvements	<u>13,151</u>	<u>1,344</u>	<u>16,623</u>
TOTAL		<u>13,151</u>	<u>1,344</u>	<u>16,623</u>
34585	REST. FOR CAPITAL PROJECTS	<u>17,607</u>	<u>16,263</u>	<u>(360)</u>

Transpositional error will be corrected in October's Commission Meeting

Subfund UNA

this fund is used to account for unallocated funds that is currently using as cashflow purposes. No anticipations of spending these funds as of the date of this report.

EDUCATIONAL CAPITAL PROJECTS FUND

Fund 177 -- Fiscal Year Ending June 30, 2023

		Audited Actual 2020-2021	Unaudited Actual 2021-2022	Approved Budget 2022-2023
UNA				
RESERVES				
34585-UNA	Restricted for Capital Outlay	<u>88,575</u>	<u>88,575</u>	<u>88,575</u>
AVAILABLE FUNDS		<u>88,575</u>	<u>88,575</u>	<u>88,575</u>
91300 EDUCATION CAPITAL PROJECTS				
707-UNA	Building Improvements	<u>-</u>	<u>-</u>	<u>88,575</u>
TOTAL		<u>-</u>	<u>-</u>	<u>88,575</u>
34585-UNA	RESTRICTED FOR CAPITAL OUTLAY	<u>88,575</u>	<u>88,575</u>	<u>-</u>

Wastewater Treatment 204

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

Wastewater Treatment Plant
Fund 204-Fiscal Year Ending June 30, 2023
ENTERPRISE FUND

	Audited Actual 2020-2021	Unaudited Actual 2021-2022	Approved Budget 2022-2023
REVENUE			
GENERAL SERVICE CHARGES			
43115 Water Treatment Charges	1,158,537	1,281,832	1,450,000
43193 Water Tap Sales	36,750	36,500	50,000
TOTAL	1,195,287	1,318,332	1,500,000
RECURRING ITEMS			
44180 Expenditure Credits	-	2,706	-
TOTAL	-	2,706	-
TOTAL REVENUES	1,195,287	1,321,039	1,500,000
EXPENDITURES			
55739 OTHER WASTE COLLECTION			
103 Assistant(s)	146,177	176,615	212,657
105 Supervisor/Director	61,714	66,557	71,557
169 Part time Personnel	34,647	31,854	43,200
187 Overtime Pay	7,213	8,032	14,040
188 Bonus Payments	7,050	-	7,500
191 Board & Committee Mbr Fees	5,800	4,600	6,000
199 Other Per Diem & Fees	603	5,746	6,000
201 Social Security	18,263	19,927	25,174
204 State Retirement	-	10,369	20,431
206 Life Insurance	330	386	385
207 Medical Insurance	54,550	58,718	57,337
208 Dental Insurance	1,668	1,946	1,947
217 Retirement-Hybrid Stabilization	-	-	1,100
299 Other Fringe Benefits	960	980	1,000
302 Advertising	-	9	100
307 Communication	2,474	2,972	3,500
320 Dues & Memberships	850	850	1,200
321 Engineering Services	-	2,484	55,500
321 Engineering Services-STATE	-	185,453	200,000
331 Legal Services	6,414	10,053	8,000
333 Licenses	500	250	300
334 Maintenance Agreements	4,118	6,605	7,800
335 Maint/Rpr Srv/Building	10,297	10,742	18,500
336 Maint/Rpr Srv/Equipment	23,031	22,011	40,000
337 Maint/Rpr Office Equipment	497	-	500
338 Maint/Rpr Srv/Vehicle	14,027	6,311	7,500
348 Postal Charges	5,442	5,314	5,000
349 Printing, Stationery & Forms	721	861	1,224
351 Rentals	74	-	500
359 Disposal Fees	11,987	6,165	10,000
361 Permits	4,840	5,140	6,000
409 Crushed Stone	377	696	1,500
410 Custodial Supplies	1,114	520	750
412 Diesel Fuel	1,494	4,863	7,500
415 Electricity	58,335	58,285	62,000
422 Food supplies	286	479	500
425 Gasoline	4,947	5,270	5,000
433 Lubricants	-	1,000	1,200
435 Office Supplies	1,041	1,510	1,400

Wastewater Treatment Plant
Fund 204-Fiscal Year Ending June 30, 2023
ENTERPRISE FUND

	Audited Actual 2020-2021	Unaudited Actual 2021-2022	Approved Budget 2022-2023
55739 OTHER WASTE COLLECTION (cont.)			
450 Tires & Tubes	910	1,260	2,200
451 Uniforms	1,923	2,213	7,000
454 Water & Sewer	1,455	1,362	800
463 Testing	20,816	13,184	20,000
468 Chemicals	31,189	27,366	34,000
502 Building & Contents Ins	7,115	11,115	11,320
506 Liability Insurance	6,485	5,142	12,100
510 Trustee's Commission	11,914	13,380	15,000
511 Vehicle & Equipment Ins	8,318	4,591	23,000
513 Workman's Comp Ins	5,520	5,520	5,520
514 Depreciation	310,912	275,683	265,160
524 Inservice Staff Development	-	-	300
599 Other Charges	8,264	1,086	5,000
707 Building Improvements	20,150	-	-
799 Other Capital Outlay	14,841	38,191	1,300,000
TOTAL EXPENDITURES	<u>941,653</u>	<u>1,123,664</u>	<u>2,615,202</u>
OPERATING INCOME(LOSS)	<u>253,634</u>	<u>197,375</u>	<u>(1,115,202)</u>
Nonoperating Revenues/ Expenses			
613 Interest on Loans	(60,816)	(57,264)	(53,640)
Sale of Equipment	1,000	-	-
Investment Income	2,040	-	2,000
Gain on Investments	354	-	-
Total Nonoperating Revenue (Expenses)	<u>(57,422)</u>	<u>(57,264)</u>	<u>(51,640)</u>
Income (Loss)	<u>196,212</u>	<u>140,111</u>	<u>(1,166,842)</u>
Change in Net Position	196,212	140,111	(1,166,842)
Net Position July 1	<u>3,951,684</u>	<u>4,147,896</u>	<u>4,288,007</u>
Net Position June 30	<u>4,147,896</u>	<u>4,288,007</u>	<u>3,121,165</u>

Wastewater Treatment Plant
Fund 204-Fiscal Year Ending June 30, 2023
ENTERPRISE FUND

	Audited Actual 2020-2021	Unaudited Actual 2021-2022	Approved Budget 2022-2023
CASH FLOW			
Cash Flow from Operating Activities		Completed after audit has been issued	
Receipts from Customers	1,190,644	-	1,500,000
Payments to Vendors	(246,601)	-	-
Payments to Employees	(360,546)	(385,728)	-
Payment for Admin. Costs	(11,914)	-	-
Payments to Insurers	(27,438)	-	-
CASH FROM OPERATIONS	<u>544,145</u>	<u>(385,728)</u>	<u>1,500,000</u>
Cash Flows from Capital and Related Financing			
Sale of Equipment	3,100	-	-
Insurance Recovery	-	-	-
Acquisition and Construction of Cap Assets 700's	-	-	-
Principal on Bonds	(199,572)	-	-
55739-613 Interest on Other Loans	(60,816)	(57,264)	-
NET CASH USED IN CAPITAL FINANCING	<u>(257,288)</u>	<u>(57,264)</u>	<u>-</u>
Cash Flows Investing Activities			
Interest on Investments	2,041	-	-
Contributions to Pension Stabilization Reserve Trust	(657)	-	-
Net Cash Provide By (Used In) Investing Activities	<u>1,384</u>	<u>-</u>	<u>-</u>
Increase (Decrease) in Cash	288,241	(442,992)	1,500,000
Beginning Cash	1,680,979	1,969,220	1,526,228
Ending Cash	<u>1,969,220</u>	<u>1,526,228</u>	<u>3,026,228</u>
APPROPRIATION	<u>1,079,834</u>	<u>1,243,764</u>	<u>2,615,202</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
6/30/2022 Current Cash	545,419	200,924	68,304	17,159	259,032
Receivables/Seed Money Recoup	173	-	-	-	173
Total Anticipated Funds	545,592	200,924	68,304	17,159	259,205
Anticipated Expenditures	-	-	-	-	-
Total Anticipated Expenditures	-	-	-	-	-
Committed	200,924	200,924	-	-	-
Ending Fund Balance	344,668	-	68,304	17,159	259,205
6/30/2022 Total Equity	545,592	200,924	68,304	17,159	259,205

7/1/2021 Fund Balance calculation from 6/30/21 audit	371,210	-	65,264	16,035	289,911
Committed	200,000	200,000	-	-	-
Total Fund Balance	571,210	200,000	65,264	16,035	289,911
Revenue Posted	550,797	924.00	122,335	10,426	417,112
Anticipated Revenue	924	-	183	46	695
Admin Recoup	9,152	-	9,152	-	-
Total Revenue	560,873	924	131,670	10,472	417,807
Expenditures	(577,339)	(924)	(119,295)	(9,302)	(447,818)
Anticipated Expenditures	-	-	-	-	-
Admin Recoup	(9,152)	-	-	(568)	(8,584)
Total Expenditures	(586,491)	(924)	(119,295)	(9,870)	(456,402)
Committed	-	-	-	-	-
Ending Fund Balance	545,592	200,000	77,639	16,637	251,316
6/30/2022 Total Equity	545,592	200,000	77,639	16,637	251,316

Tax Rate:					
7/1/2022 Beginning Fund Balance	545,592	200,000	77,639	16,637	251,316
Estimated Revenues	577,360	-	128,680	10,950	437,730
Estimated Expenditures	(598,029)	-	(141,049)	(11,790)	(445,190)
6/30/2023 Ending fund balance	<u>524,923</u>	<u>200,000</u>	<u>65,270</u>	<u>15,797</u>	<u>243,856</u>

EMPLOYEE INSURANCE FUND

Fund 264 -- Fiscal Year Ending June 30, 2023

	Audited Actual 2020-2021	Unaudited Actual 2021-2022	Approved Budget 2022-2023
REVENUE			
SELF-INSURANCE PREMIUMS			
43101 Self-Insurance Premiums/Contrib-GOV	127,160	122,336	128,680
43101 Self-Insurance Premiums/Contrib-HWY	10,937	10,426	10,950
43101 Self-Insurance Premiums/Contrib-SCH	407,661	417,112	437,730
TOTAL	<u>545,758</u>	<u>549,874</u>	<u>577,360</u>
RECURRING ITEMS			
44110 Investment Income	586	924	-
44110-GOV Investment Income-GOV	-	-	-
44110-HWY Investment Income-HWY	-	-	-
44110-SCH Investment Income-SCH	-	-	-
TOTAL	<u>586</u>	<u>924</u>	<u>-</u>
Total Estimated Revenue & Other Sources	<u>546,344</u>	<u>550,798</u>	<u>577,360</u>
FUND BALANCE/RESERVES			
35110 Designated For Purpose 1	200,000	200,000	200,000
39000 Beginning Net Position July 1	362,531	371,210	345,593
	<u>562,531</u>	<u>571,210</u>	<u>545,593</u>
AVAILABLE FUNDS	<u>1,108,875</u>	<u>1,122,008</u>	<u>1,122,953</u>
EXPENDITURES			
51900 OTHER GENERAL ADMINISTRATION			
105-GOV Supervisor/Director-GOV	2,325	11,415	2,157
105-HWY Supervisor/Director-HWY	211	-	240
105-SCH Supervisor/Director-SCH	8,032	-	10,500
TOTAL	<u>10,568</u>	<u>11,415</u>	<u>12,897</u>
58400 OTHER CHARGES			
202 Handling Charges-GOV	10,614	11,427	11,500
202 Handling Charges-HWY	1,018	1,069	1,050
202 Handling Charges-SCH	32,120	35,447	35,000
Audit adjustment	2	-	-
340 Medical and Dental Services-GOV	83,336	96,453	127,392
340 Medical and Dental Services-HWY	5,817	8,233	10,500
340 Medical and Dental Services-SCH	394,191	412,371	399,690
TOTAL	<u>527,098</u>	<u>565,000</u>	<u>585,132</u>
TOTAL EXPENDITURES	<u>537,666</u>	<u>576,415</u>	<u>598,029</u>
FUND BALANCE/RESERVES	Audited	Unaudited	Unaudited

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

4/20/2022	Current Cash	1,960,384
	Receivables	<u>47,120</u>
	Total Anticipated Funds	2,007,504
	Payable	
	Claims	(468,144)
	Anticipated Expenditures	<u>(255,346)</u>
	Total Anticipated Expenditures	(723,490)
	Committed	
6/30/2022	Ending Fund Balance	<u>1,284,014</u>
	Total Equity	<u>1,284,014</u>

Fund Balance calculation from 6/30/21 audit

7/1/2021	Restricted	1,336,215
	Committed	<u>-</u>
	Total Fund Balance	1,336,215
	Revenue Posted	596,095
	Estimated Revenues	<u>47,120</u>
	Total Revenue	643,215
	Expenditures	(440,070)
	Claims adjusted 21430	<u>(255,346)</u>
	Total Expenditures	(695,416)
	Committed	-
	Ending Fund Balance	<u>1,284,014</u>
6/30/2022	Total Equity	<u>1,284,014</u>

Tax Rate:

7/1/2022	Beginning Fund Balance	1,284,014
	Estimated Revenues	659,333
	Estimated Expenditures	(787,600)
6/30/2023	Ending fund balance	<u>1,155,747</u>

WORKER'S COMPENSATION

Fund 266 -- Fiscal Year Ending June 30, 2023

	Audited Actual 2020-2021	Unaudited Actuals 2021-2022	Approved Budget 2022-2023
REVENUE			
43100 GENERAL SERVICE CHARGES			
43101 Self Insur Prem/Contributions-101	131,280	131,280	131,280
43101 Self Insur Prem/Contributions-1012	2,760	2,760	2,760
43101 Self Insur Prem/Contributions-116	12,000	11,160	11,160
43101 Self Insur Prem/Contributions-118	128,568	128,568	128,568
43101 Self Insur Prem/Contributions-121	17,040	17,040	17,040
43101 Self Insur Prem/Contributions-1211	3,120	3,120	3,120
43101 Self Insur Prem/Contributions-128	5,000	4,560	4,560
43101 Self Insur Prem/Contributions131	64,000	64,000	99,225
43101 Self Insur Prem/Contributions-141	154,300	153,607	154,300
43101 Self Insur Prem/Contributions-143	20,000	20,000	20,000
43101 Self Insur Prem/Contributions-144	70,000	60,000	70,000
43101 Self Insur Prem/Contributions-204	5,520	5,520	5,520
43101 Self Insur Prem/Contributions-357	3,800	3,800	3,800
Audit adjustment Due to other Funds	-	-	-
TOTAL	<u>617,388</u>	<u>605,415</u>	<u>651,333</u>
OTHER LOCAL REVENUES			
44110 Investment Income	1,928	6,083	8,000
TOTAL REVENUE	<u>619,316</u>	<u>611,498</u>	<u>659,333</u>
BEGINNING RESERVES			
Reserved For Other General Purposes	8,499	(279,586)	15,158
39900 Reserved For Other General Purposes-101	838,456	871,253	915,321
39900 Reserved For Other General Purposes-1011	(370,073)	(383,161)	(433,701)
39900 Reserved For Other General Purposes-1012	60,948	63,462	64,772
39900 Reserved For Other General Purposes-116	59,783	68,879	78,166
39900 Reserved For Other General Purpose-118	(121,132)	(12,246)	(6,306)
39900 Reserved For Other General Purpose-121	77,617	85,106	87,204
39900 Reserved For Other General Purpose-1211	38,918	41,168	43,239
39900 Reserved For Other General Purposes-123	29,794	26,384	29,794
39900 Reserved For Other General Purposes-131	20,495	(158,707)	(113,062)
39900 Reserved For Other General Purposes-141	518,976	497,952	476,841
39900 Reserved For Other General Purpose-143	80,380	83,364	98,276
39900 Reserved For Other General Purposes-144	361,442	196,474	268,121
39900 Reserved For Other General Purposes-204	(56,366)	(53,127)	(48,641)
39900 Reserved For Other General Purposes-357	(2,499)	871	4,480
39900 Reserved For Other General Purposes-364	57	57	57
39000 Beg. Undesignated Fund Balance	-	-	-
Unassigned reserve	(320,354)	288,071	-
TOTAL	<u>1,224,941</u>	<u>1,336,215</u>	<u>1,479,719</u>
TOTAL AVAILABLE FUNDS	<u>1,844,257</u>	<u>1,947,713</u>	<u>2,139,052</u>

WORKER'S COMPENSATION

Fund 266 -- Fiscal Year Ending June 30, 2023

	Audited Actual 2020-2021	Unaudited Actuals 2021-2022	Approved Budget 2022-2023
EXPENDITURES			
58600 EMPLOYEE BENEFITS			
202 Handling Charges & Admin. Cost	8,355	8,623	10,000
355 Travel	-	-	200
507 Medical Claims	-	-	600,000
507 Medical Claims-101	19,134	46,035	-
507 Medical Claims-1011	52,207	29,788	-
507 Medical Claims-1012	1,090	316	-
507 Medical Claims-116	1,136	289	-
507 Medical Claims-118	68,876	110,036	-
507 Medical Claims-121	7,547	10,958	-
507 Medical Claims-1211	213	292	-
507 Medical Claims-128	1,296	1,651	-
507 Medical Claims-131	89,094	54,003	-
507 Medical Claims-141	34,859	45,238	-
507 Medical Claims-143	5,501	1,823	-
507 Medical Claims-144	14,359	(7,604)	-
507 Medical Claims-204	484	41	-
507 Medical Claims-357	13	-	-
audit reconciliation	27,182	-	
513 Workman's Comp Insurance-101	30,699	28,477	35,000
513 Workman's Comp Insurance-1012	245	970	700
513 Workman's Comp Insurance-116	2,843	1,396	4,000
513 Workman's Comp Insurance-118	17,029	3,562	2,100
513 Workman's Comp Insurance-121	1,462	432	4,200
513 Workman's Comp Insurance-1211	556	654	700
513 Workman's Comp Insurance-128	1,499	1,039	2,100
513 Workman's Comp Insurance-131	15,641	4,224	19,000
513 Workman's Comp Insurance-141	65,296	118,993	66,000
513 Workman's Comp Insurance-143	13,012	3,918	14,000
513 Workman's Comp Insurance-144	26,202	3,966	27,000
513 Workman's Comp Insurance-204	1,798	993	2,000
513 Workman's Comp Insurance-357	413	181	600
TOTAL	508,042	470,294	787,600
Claims & Judgements			not available
21430-claims	288,071	465,847	-
ENDING RESERVES			
39900 Reserved For Other General Purposes	(279,586)	15,158	-
39900 Reserved For Other General Purposes-101	871,253	915,321	-
39900 Reserved For Other General Purposes-1011	(383,161)	(433,701)	-
39900 Reserved For Other General Purposes-1012	63,462	64,772	-
39900 Reserved For Other General Purposes-116	68,879	78,166	-
39900 Reserved For Other General Purposes-118	(12,246)	(6,306)	-
39900 Reserved For Other General Purposes-121	85,106	87,204	-
39900 Reserved For Other General Purposes-1211	41,168	43,239	-
39900 Reserved For Other General Purposes-128	26,384	29,794	-
39900 Reserved For Other General Purposes-131	(158,707)	(113,062)	-

WORKER'S COMPENSATION

Fund 266 -- Fiscal Year Ending June 30, 2023

		Audited Actual 2020-2021	Unaudited Actuals 2021-2022	Approved Budget 2022-2023
39900	Reserved For Other General Purposes-141	497,952	476,841	-
39900	Reserved For Other General Purposes-143	83,364	98,276	-
39900	Reserved For Other General Purposes-144	196,474	268,121	-
39900	Reserved For Other General Purposes-204	(53,127)	(48,641)	-
39900	Reserved For Other General Purposes-357	871	4,480	-
39900	Reserved For Other General Purposes-364	57	57	-
	TOTAL	<u>1,336,215</u>	<u>1,479,719</u>	<u>-</u>
	Change in Claims Payable	-	-	-
39000	END. UNASSIGNED FUND BAL.	<u>1,336,215</u>	<u>1,011,572</u>	<u>1,351,452</u>

*Judicial District
Drug Fund (DTF)*

357

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

Fund 357 Joint Venture (DTF)

Cash calculation of fund

		Total
6/30/2022 Current Cash		282,892
Estimated Receivables		<u>21,718</u>
Total Anticipated Funds		304,610
Expected Liabilities		(12,295)
Expected Benefits		<u>(3,281)</u>
Total Anticipated Expenditures		(15,576)
Rest/Comm/Assign		
Ending Fund Balance		<u>289,034</u>
6/30/2022 Total Equity		<u>289,034</u>

Fund Balance calculation from 6/30/21 audit

7/1/2021 Due to Joint Ventures		<u>419,714</u>
Total Fund Balance		419,714
Revenue Posted		289,698
Transfer in		-
Expected Revenue		<u>-</u>
Total Revenue		289,698
Expenditures		(420,377)
Expected Expenditures		<u>-</u>
Total Expenditures		(420,377)
Rest/Comm/Assign		
Ending Fund Balance		<u>289,035</u>
6/30/2022 Total Equity		<u>289,035</u>

7/1/2022 Beginning Fund Balance		289,035
Estimated Revenues		261,700
Estimated Expenditures		(443,346)
6/30/2023 Ending fund balance		<u><u>107,389</u></u>
FB % of expenditures		65.2%
FB Policy:		Cash Flow Available

JOINT VENTURE DRUG TASK FORCE

Fund 357 -- Fiscal Year Ending June 30, 2023

	Audited Actual 2020-2021	Unaudited Actual 2021-2022	Approved Budget 2022-2023
REVENUE			
CIRCUIT COURT			
42120 Officers Costs	42	217	-
42140 Drug Control Fines	-	713	500
TOTAL	<u>42</u>	<u>929</u>	<u>500</u>
GENERAL SESSIONS COURT			
42320 Officers Costs	80	631	-
42340 Drug Control Fines	13,537	10,974	10,000
TOTAL	<u>13,617</u>	<u>11,605</u>	<u>10,000</u>
OTHER COURTS IN COUNTY			
42620 Officers Costs	170	691	500
TOTAL	<u>170</u>	<u>691</u>	<u>500</u>
COURTS IN OTHER DISTRICT COUNTIES			
42760 District Attorney General Fees	3,190	1,653	5,000
TOTAL	<u>3,190</u>	<u>1,653</u>	<u>5,000</u>
JUDICIAL DISTRICT DRUG PROGRAM			
42810 Fines	2,305	-	8,000
42865 Drug Task Force Forfeitures	259,923	80,426	70,000
TOTAL	<u>262,229</u>	<u>80,426</u>	<u>78,000</u>
OTHER FINES, FORFEITURES AND PENALTIES			
42910 Proceeds from Confiscated Property	7,788	28,637	40,000
42990 Other Fines, Forfeitures, and Penalties	30,899	37,556	30,000
42990-IFC Other Fines, Forfeitures, and Penalties	466	-	-
42990-ICAC Other Fines, Forfeitures and Penalties	-	146	5,000
TOTAL	<u>39,153</u>	<u>66,339</u>	<u>75,000</u>
OTHER LOCAL REVENUES			
44120 Lease/Rentals	-	1,200	-
44570 Contributions and Gifts	4,752	675	5,000
TOTAL	<u>4,752</u>	<u>1,875</u>	<u>5,000</u>
PUBLIC SAFETY GRANTS			
46220-JAG Drug Control Grants-JAG	70,000	70,000	70,000
TOTAL	<u>70,000</u>	<u>70,000</u>	<u>70,000</u>
OTHER STATE REVENUES			
46980 Other State Grants	-	5,307	-
46990 Other State Revenue	30,225	24,946	11,000
TOTAL	<u>30,225</u>	<u>30,254</u>	<u>11,000</u>

JOINT VENTURE DRUG TASK FORCE

Fund 357 -- Fiscal Year Ending June 30, 2023

	Audited Actual 2020-2021	Unaudited Actual 2021-2022	Approved Budget 2022-2023
REVENUE			
FEDERAL THROUGH STATE			
47590-VOCA Other Federal Through State	6,661	-	6,700
TOTAL	6,661	-	6,700
DIRECT FEDERAL REVENUE			
47801 COVID-19 Grant #6	19,970	-	-
47990 Other Direct Federal Revenue	-	25,908	-
	19,970	25,908	-
OTHER SOURCES			
49600 Proceeds From Sale Of Capital	17,039	-	-
TOTAL	17,039	-	-
TOTAL REVENUES	467,048	289,681	261,700
34520 Restricted for Administration of Justice	217,883	419,714	310,349
AVAILABLE FUNDS	684,931	709,395	572,049
EXPENDITURES			
54150 DRUG ENFORCEMENT			
103 Assistants	55,472	69,097	80,000
140 Salary Supplements	36,419	37,969	50,000
169 Part Time Personnel	5,683	4,038	5,000
187 Overtime Pay	31,572	48,187	28,000
188 Bonus Payments	1,200	-	-
201 Social Security	7,134	9,192	6,300
204 State Retirement	2,953	3,899	3,000
206 Life Insurance	66	66	66
207 Medical Insurance	7,786	8,150	7,800
208 Dental Insurance	334	334	300
299 Other Fringe Benefits	480	480	480
305 Audit Services	1,228	1,986	2,000
307 Communication	3,063	15,212	13,000
319 Contributions	-	102,367	50,000
319 Confidential Drug Enforcement Payments	8,000	2,000	12,000
320 Dues & Memberships	130	-	300
333 Licenses	-	377	400
334 Maintenance Agreements	-	2,292	-
336 Maint/Repair Services-Equip't	2,267	4,921	4,500
338 Maint/Repair/Vehicles	3,839	46	9,000
ICF-338 Maint/Repair/Vehicles	1,706	2,937	5,000
348 Postal Charges	-	44	100
349 Printing, Stationery, & Forms	60	-	100
353 Towing Services	3,000	1,000	8,000
355 Travel	303	2,053	3,000
425 Gasoline	4,815	8,947	5,000

JOINT VENTURE DRUG TASK FORCE

Fund 357 -- Fiscal Year Ending June 30, 2023

	Audited Actual 2020-2021	Unaudited Actual 2021-2022	Approved Budget 2022-2023
EXPENDITURES			
54150 DRUG ENFORCEMENT(Cont.)			
431 Law Enforcement Supplies	2,821	8,356	7,000
ICF-431 Law Enforcement Supplies	436	696	3,000
435 Office Supplies	-	180	1,000
436 Other Road Materials	-	-	5,000
450 Tires & Tubes	-	653	3,000
451 Uniforms	-	175	300
471 Software	-	208	6,500
499 Other Supplies & Materials	47,832	19,799	60,000
ICF-499 Other Supplies & Materials	3,045	414	2,800
499-ICAC Other Supplies & Materials	479	-	-
508 Premiums on Corporate Bonds	375	375	500
510 Trustee's Commission	808	714	1,500
511 Vehicle & Equipment Insurance	11,015	11,015	11,100
513 Workman's Compensation Insur	3,800	3,800	3,800
709 Data Processing Equipment	18,070	-	-
718 Motor Vehicles	-	43,899	40,000
790 Other Equipment	-	4,500	4,500
TOTAL	<u>266,192</u>	<u>420,377</u>	<u>443,346</u>
Adjustments/Deleted Purchase Orders	975	2,829	-
Encumbrances	-	18,502	-
34520 Restricted for Admin. of Justice	<u>419,714</u>	<u>310,349</u>	<u>128,703</u>

Economic Community Development 359

This fund is used to manage an EDA Loan Portfolio. The startup money came from the federal government. This money is loaned out to local businesses. There is no property tax associated with this fund.

Fund 359 Community Development

Cash calculation of fund

4/20/2022	Current Cash	616,794	
	Notes Receivable	298,124	
	est. Revenues	-	
	Total Anticipated Funds	914,918	
	Anticipated Expenditures	-	
	Other Current Liabilities	-	
	Total Anticipated Expenditures	-	
	Ending Fund Balance	914,918	
6/30/2022	Total Equity	914,918	

Fund Balance calculation from 6/30/21 audit

7/1/2021	Restricted	912,767	
	Total Fund Balance	912,767	
	Revenue Posted	17,619	
	Less Principal Payments	-	
	Estimated Revenues	-	
	Total Revenue	17,619	
	Expenditures	(7,262)	
	Estimated Expenditures	-	
	Total Expenditures	(7,262)	
	Ending Fund Balance	923,124	
6/30/2022	Total Equity	923,124	

Tax Rate:

7/1/2022	Beginning Fund Balance	923,124	
	Estimated Revenues	33,600	
	Estimated Expenditures	(160,600)	Affect on Fund Balance
			(127,000)
6/30/2023	Ending fund balance	796,124	
	FB % of expenditures	574.8%	
	FB Policy:	Cash Flow Available	

ECONOMIC AND COMMUNITY DEVELOPMENT FUND

Fund 359 -- Fiscal Year Ending June 30, 2023

	Audited Actual 2021-2022	Unaudited Actual 2021-2022	Approved Budget 2022-2023
REVENUE			
RECURRING ITEMS			
44110 Investment Income	661	1,062	750
TOTAL	661	1,062	750
OTHER LOCAL REVENUES			
44990 Interest-APP	-	250	250
44990 Interest-IABCC	54	-	-
44990 Interest-IAFP	1,736	1,824	1,650
44990 Interest-IATU	3,759	3,310	3,412
44990 Interest-ICBS	-	251	-
44990 Interest-IDR	-	3,284	3,813
44990 Interest-IKO	1,921	-	-
44990 Interest-IRR	1,271	2,945	2,191
44990 Interest-ISSB	462	-	567
44990 Interest-IUTW2	939	754	-
44990 Principal-PAFP	-	-	4,425
44990 Principal-PATU	-	-	3,859
44990 Principal-PCBS	-	3,939	-
44990 Principal-PDR	-	-	3,458
44990 Principal-PRR	-	-	4,466
44990 Principal-PUTW2	-	-	4,759
TOTAL	10,142	16,557	33,600
Notes Receivable - Long Term	293,630	293,630	298,054
21900 BEG. OTHER CURRENT LIABILITIES	941,988	912,767	923,124
AVAILABLE FUNDS	953,337	930,386	956,724
EXPENDITURES			
58120 INDUSTRIAL DEVELOPMENT			
202 Handling Charges & Admin.	6,400	6,912	8,400
331 Legal Services	-	-	1,200
599 Other Charges	2,788	350	1,000
799 Other Capital Outlay	37,961	-	150,000
TOTAL	47,149	7,262	160,600
Notes Receivable - Long Term	293,631	293,630	298,054
Adjustments to revenues (expenditures)	6,580	-	-
21900 END. OTHER CURRENT LIABILITIES	912,767	923,124	796,124

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 around the district. Roane County serves as their Bookkeepers. There is no property tax that supports this fund.

Fund 364 District Attorney General

Cash calculation of fund

6/30/2022	Current Cash	26,414	
	Expected Revenue	237	
	Prepaid item	176	
	Total Anticipated Funds	26,827	
	Expected Expenditures	(588)	
	Total Anticipated Expenditures	(588)	
	Rest/Comm/Assign	26,239	
6/30/2022	Total Equity	26,239	

Fund Balance calculation from 6/30/21 audit

7/1/2021	Fund Balance calculation	25,789	
	Total Fund Balance	25,789	
	Revenue Posted	10,367	
	Expected Revenue	-	
	Total Revenue	10,367	
	Expenditures	(9,918)	
	Encumbrances	-	
	Total Expenditures	(9,918)	
	Rest/Comm/Assign	26,238	
6/30/2022	Total Equity	26,238	

7/1/2022	Beginning Fund Balance	26,238	
	Estimated Revenues	14,700	
	Estimated Expenditures	(11,700)	
6/30/2023	Ending fund balance	29,238	Effect on Fund Balance: 3,000
	FB % of expenditures	224%	
	FB Policy:	Cash Flow Available	

DISTRICT ATTORNEY GENERAL

Fund 364 -- Fiscal Year Ending June 30, 2023

REVENUE	Audited Actual 2020-2021	Unaudited Actual 2021-2022	Approved Budget 2022-2023
FEES			
42160 District Attorney General Fees	2,010	1,043	2,000
42360 District Attorney General Fees	4,225	4,340	3,000
42620 Officers Cost	250	22	200
42760 District Attorney General Fees	8,324	4,420	9,000
42990 Other Fines	71	428	400
42990 Other Fines-ICAC	-	114	100
TOTAL	14,880	10,367	14,700
TOTAL REVENUES	14,880	10,367	14,700
RESTRICTIONS			
34520 Restricted for Administration of Justice	26,777	25,789	26,238
TOTAL AVAILABLE FUNDS	41,657	36,156	40,938
EXPENDITURES			
53600 DISTRICT ATTORNEY GENERAL			
307 Communication	2,070	2,220	2,000
431 Law Enforcement Supplies	438	-	1,000
435 Office Supplies	440	356	1,000
451 Uniforms	22	-	-
499 Other Supplies & Materials	10,153	7,210	6,000
510 Trustee's Commission	147	109	300
524 Inservice Staff Development	1,600	23	1,000
599 Other Charges	-	-	400
TOTAL	14,870	9,918	11,700
Adjustments/PY Encumbrances	998	-	-
34520 RESTRICTED FOR ADMINISTRATION OF JUSTICE	25,789	26,238	29,238

Appendix

Financial Policies

Fund Balance Policy

Roane County Fund Balance Policy
Revised with Adoption of Resolution #10-22-__ __
Revised with Adoption of Resolution #17-12-07
Original Resolution #04-11-32

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

Objectives:

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

1. Educational Briefing

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

b. Purpose of Fund Balance:

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

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

○ **101 - General Fund -**

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

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

Debt Service Funds in General:

The County's number one priority is to ensure 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%.
- **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.
- **Custodial Funds –**
Custodial 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.

Roane County Fund Balance Policy
Revised with Adoption of Resolution #10-22-___ __
Revised with Adoption of Resolution #17-12-07
Original Resolution #04-11-32

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

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

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

5. Summary of Fund Balance

- 101 General Fund between 35 – 45% of proposed appropriation
- 131 Highway Fund between 7 – 15% of proposed appropriation
- 151 General Debt Service Fund between 50 – 150% of proposed appropriation
- 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

Roane County Capital Projects Policy 1-20-11 (Rev. 4-24-17)(Rev. 10-22-__ __)
Established with the adoption of Resolution #03-11-22
Re-adoption Resolution #05-17-12

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

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

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

Objectives:

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

This Policy References:

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

1. Categories of and Accounting for Capital Assets

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

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

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

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

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

2. Transparency

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

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

Capital Plan responsibilities (Excluding Highways and Education)

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

Roane County Capital Projects Policy 1-20-11 (Rev. 4-24-17)(Rev. 10-22-__ __)
Established with the adoption of Resolution #03-11-22
Re-adoption Resolution #05-17-12

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

Roane County Capital Projects Policy 1-20-11 (Rev. 4-24-17)(Rev. 10-22-__ __)
Established with the adoption of Resolution #03-11-22
Re-adoption Resolution #05-17-12

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 2022 Budget:
 - DEC – Tennessee Department of Environment & Conservation -ARP funds
 - HEA – Health Department ARP from State
- ❖ **General Capital Projects Fund 171-subfunds are added and closed periodically overtime.**
 - AMB – Specifically for the purchases of Ambulances and for facility improvements
 - ARP – Investments of American Recue Fund

Roane County Capital Projects Policy 1-20-11 (Rev. 4-24-17)(Rev. 10-22-__ __)

Established with the adoption of Resolution #03-11-22

Re-adoption Resolution #05-17-12

- BAL – Receive property tax revenue to be distributed to other sub funds and to account for data processing investment in Financial Management Software
- BRT – Bacon Ridge Trail
- 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
- CIF – Specifically for contributions to other organizations to help in infrastructure needs
- DEC – TN Department of Environment & Conservation - ARP Funds
- HEA – Health Department ARP Funds from State of TN
- 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
- RAD – Will account for the purchase of emergency radios for the county wide emergency departments
- RCC – Will be used for the infrastructure needs of the Roane County Riley Creek Campground
- 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**

- BRG – Support for the County’s 93 Bridges
- CCB – Specifically for the Caney Creek Bridge
- EQP – Equipment replacement
- RXR – Accounts for the rail road crossing signs that the cost will be shared with the State

❖ **For the Education Capital Project Fund 177**

- 71M – used to account for the Construction of the Oliver Springs and Midway Sewer Projects
- BUS – (5) five buses are purchased and surplussed each year and paid out of this fund
- EIP – Educational Investment Plan – saving for Consolidation Projects
- MNT – Maintenance of all the Roane County Schools and School Board Building

Roane County Capital Projects Policy 1-20-11 (Rev. 4-24-17)(Rev. 10-22-__ __)
Established with the adoption of Resolution #03-11-22
Re-adoption Resolution #05-17-12

- RRF – Maintenance of all the roofs in the school system
- SEC – used for the security projects throughout the schools
- UNA – unallocated funds are held in this subfund

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 (BEP formula will not be used subsequent to 2023). 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 Board of Education has set aside a percentage of their 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:** Changes to this practice of operating and financing school buses changed the reasoning, logic, and the need to purchase school buses by capital outlay notes. What changed was: (1) Harriman City School System became a part of the Roane County School System, and (2) a local Chancellor ruled that future issues of capital outlay note proceeds would have to be shared with a city school system. The financial and operational reasoning for capital outlay notes issued now does not exist.

Positions:

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

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

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

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

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

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

The Problem – "Rolling Debt":

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

The Solution:

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

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

Second, 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. 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.

Summary of Positions:

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

Debt Policy

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

Objectives:

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

This policy references:

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

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

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

Potential Financing Methods:

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

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

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

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

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

The reasons for prohibiting Tax Increment Financing are:

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

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

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

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

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

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

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

Annual Debt Report

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

The annual report shall contain at a minimum:

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

Annual Debt Budgets

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

New Debt Issuance report

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

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

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

For internal borrowing:

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

For external borrowing:

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

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

advanced payment of principal or back loaded payment of principal. Comparison shall reflect the difference in interest cost.

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

Cost of Issuance of New Debt

Roane County shall:

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

4. Hiring Professional Assistance and Conflict of Interest Issues

Roane County shall:

- From time to time hire legal counsel, a financial advisor or underwriter to assist in the issuance of debt.
- Ensure that all professionals hired to assist in the issuance of debt are fully certified by the appropriate body within their respective field and fully insured and bonded.
- Require all professionals to disclose the estimated cost to the county of their respective services including “soft” costs or compensations in lieu of direct payments.

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

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

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

- Annual Debt Report completed on existing debt. **Section 2**
- Specific Issue Report which reflects the impact on the multi-year budget, if any, with the new debt. **Section 3**
- Borrowing only for assets in the current Capital Outlay Plan or in emergency situations.
- Borrowing for major assets as outlined in the Capital Project Policy.
- Borrowing for medium assets as outlined in the Capital Project Policy where the assets are for emergencies or in cases that have been noted for borrowed funds in the Capital Outlay Plan.
- Amortization schedule will not exceed the useful life of the asset.
- Amortization schedule uses the straight-line method of repayment or wrapping principal which does not exceed 3 years. Any other repayment schedule must be approved by the comptroller’s office in writing and fully disclose the additional interest cost compared to straight-line repayment. **Section 3**

- Compare the proposed repayment schedule with the straight-line method noted whether the new debt has an advanced repayment schedule, straight-line or back loaded schedule. **Section 3**
- Compare at least two proposals of issuances cost and estimated interest rate cost.
- Leases can be used only in very limited cases and where there is an imputed interest rate, amount, and term of the lease which is stated on the face of the document.
- Consider variable debt in the county's overall debt management plan. The county recognizes that the Trustee has investments from month to month which earn interest. Roane County also understands that the Trustee's investment interest rates fluctuate over time and the interest rate earning and interest rate debt expense should move in concert; therefore, Roane County will calculate and project the available idle funds based on fund balances. Roane County will consider that variable debt for the same amount of the invested fund should not impact the percentage of variable verse fixed rate indebtedness.
- Consider having the variable rate debt equal to the Trustee's invested idle funds, at minimum.
- Consider having variable rate debt which would not exceed 30% of total indebtedness; however, Roane County will consider the current debt market and anticipated direction of future interest rates before selecting variable rate instruments.
- In the event of variable rate debt, Roane County shall set aside an amount above the variable rate to protect the county in the event of an upswing in interest rates. Roane County shall budget at least 3% above the variable rate on the initial issuance.
- In the case of refinancing, an analysis report shall be provided which fully explains the reasons for the refinancing and the net savings and costs of the refinancing which will include not only interest charges but also the fees associated with the transaction.
- Ensure that refinanced debt will not exceed the associated asset's useful life.
- Ensure that no debt is issued which engages in interest swap agreements or complex financing arrangements.
- Complete State Form CT- 0253 prior to a new issue reflecting a preliminary estimated cost of issuance.

- Ensure all legal requirements for notice and for public meetings related to debt issuance are followed.

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

6. Debt Tax and Capital Fund Tax-Balancing

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

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

Bench Marks

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

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

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

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

*...And More
Statistics*

...AND MORE STATISTICS

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

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

It is not our intention, in this Budget Document, to present conclusions to the enclosed statistics, but only to present a medium in which vital statistics are readily available for further discussions, research, and study. This is in no way a substitute, but a supplement to 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, the performance of economic models and projections, coupled with management's stated objectives informed and educated decisions can be made. We hope that this. . . AND MORE STATISTICS section will assist in accomplishing our County's goals.

Various Revenues Received and Collected in Roane County

<u>Tax/Fee</u>	<u>Collected by</u>	<u>Time Frame</u>
Property Tax	County Trustee	Nov-Feb
Delinquent Property Taxes	Clerk & Master	Monthly
PILOTS	County Trustee	Annually
Hotel/Motel Tax	County Court Clerk	Monthly
Litigation Tax	Court Clerks	Monthly
Business Tax	State of Tennessee	Monthly
Bank Excise Tax	State of Tennessee	Annually
Wholesale Beer Tax	County Trustee	Monthly
Cable TV Franchise Fee	County Trustee	Quarterly
Beer Permit	County Clerk	Annually
Building Permit	Codes	Per Occurance
Circuit Court Fines/Fees	Circuit Court Clerk	Monthly
Sessions Court Fines/Fees	Sessions Court Clerk	Monthly
Juvenile Court Fines/Fees	Sessions Court Clerk	Monthly
Chancery Court Fines/Fees	Clerk & Master	Monthly
Recreation Fees	County Trustee	Monthly
Archive Record Fee	County Court Clerk	Per Occurance
Tlephone Commissions	Sheriff	Monthly
Probation	County Trustee	Annually
Charges for Services - SROs	County Trustee	Annually
Lease/Rentals	County Trustee	Monthly
Comissary Sales	Sheriff	Monthly
Fees In Lieu of Salary	Fee Official	Monthly
State Grants	State of Tennessee	As Requested
Income Tax	State of Tennessee	Annually
Beer Tax	State of Tennessee	Twice a Year
Alchololic Beverage Tax	State of Tennessee	Quarterly
Mixed Drink Tax	State of Tennessee	Monthly
State Revenue Sharing - TVA	State of Tennessee	Quarterly
Contracted Prisoner Board	State of Tennessee	Monthly
Supplement Election Official	State of Tennessee	Quarterly
Federal Grants	Federal Government	As Requested

Roane County Tennessee

July 18, 2022

COUNTY TECHNICAL ASSISTANCE SERVICE
 226 ANNE DALLAS DUDLEY BOULEVARD, SUITE 400
 NASHVILLE, TENNESSEE 37219-1804

ROANE COUNTY, TENNESSEE
 HIGHWAY FUND LOCAL REVENUES
 CERTIFICATION FOR FY 2022-2023

DESCRIPTION	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	5 YEAR	BUDGET
	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022*	AVERAGE	2022-2023
Current Property Tax	1,200,145	1,202,331	1,246,938	1,267,470	1,424,197	6,341,081	1,393,000
Trustee's Collections - Prior Year	33,019	22,559	27,342	28,144	23,000	134,064	28,000
Circuit/Clerk & Master Collections - Prior Years	31,652	35,489	26,348	35,748	35,000	164,237	30,000
Interest and Penalty	6,999	5,427	6,059	6,058	5,500	30,043	5,000
Pick-up Taxes	636	929	1,380	120	0	3,065	1,000
Mineral Severance Tax	138,308	64,780	47,375	35,747	48,000	334,210	50,000
Investment Income			316	2,671	2,700	5,687	0
Other Local Revenues					34,379	34,379	21,500
Total Local Revenue	1,410,759	1,331,515	1,355,758	1,375,958	1,572,776	7,046,766	1,528,500
Average = Total of 5 years total local revenue divided by 5 *estimate if audit figures are unavailable	Five-Year Average					1,409,353	

THE UNDERSIGNED OFFICIALS OF ROANE COUNTY, TN DO HEREBY CERTIFY THAT \$1,528,500 HAS BEEN APPROPRIATED AND ALLOCATED FOR COUNTY HIGHWAY PURPOSES FROM FISCAL YEAR 2022-2023 LOCAL REVENUE SOURCES AS COMPARED TO \$1,409,353 THAT REPRESENTS THE AVERAGE OF THE MOST RECENT 5 YEARS OF LOCAL REVENUE SOURCES ALLOCATED AND RECEIVED FOR ROANE COUNTY HIGHWAY PURPOSES, PURSUANT TO TENNESSEE CODE ANNOTATED 67-3-901.

ELECTRONIC SIGNATURE ON FILE

RON WOODY, COUNTY EXECUTIVE

ELECTRONIC SIGNATURE ON FILE

DENNIS FERGUSON, HWY CHIEF ADMIN OFF

Roane

Highway Certification Worksheet

Enter amounts for accounts in which you received revenue. Enter ZERO(0) for accounts in which you did not.

I. Calculate Average	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022*	Total	II. Fiscal Year Appropriation	2022-2023
40110 Current Property Tax	1,200,145	1,202,331	1,246,938	1,267,470	1,424,197	6,341,081	40110 Current Property Tax	1,393,000
40115 Discount on Property Taxes							40115 Discount on Property Taxes	0
40120 Trustee's Collections - Prior Year	33,019	22,559	27,342	28,144	23,000	134,064	40120 Trustee's Collections - Prior Year	28,000
40125 Trustee's Collections - Bankruptcy							40125 Trustee's Collections - Bankruptcy	0
40130 Circuit/Clerk & Master Collections - Prior Years	31,652	35,489	26,348	35,748	35,000	164,237	40130 Circuit/Clerk & Master Collections - Prior Years	30,000
40140 Interest and Penalty	6,999	5,427	6,059	6,058	5,500	30,043	40140 Interest and Penalty	5,000
40150 Pick-up Taxes	636	929	1,380	120	0	3,065	40150 Pick-up Taxes	1,000
40161 Payments in Lieu of Taxes - T.V.A.							40161 Payments in Lieu of Taxes - T.V.A.	0
40162 Payments in Lieu of Taxes - Local Utilities							40162 Payments in Lieu of Taxes - Local Utilities	0
40163 Payments in Lieu of Taxes - Other							40163 Payments in Lieu of Taxes - Other	0
40210 Local Option Sales Tax							40210 Local Option Sales Tax	0
40220 Hotel/Motel Tax							40220 Hotel/Motel Tax	0
40240 Wheel Tax							40240 Wheel Tax	0
40250 Litigation Tax - General							40250 Litigation Tax - General	0
40260 Litigation Tax - Special Purpose							40260 Litigation Tax - Special Purpose	0
40270 Business Tax							40270 Business Tax	0
40280 Mineral Severance Tax	138,308	64,780	47,375	35,747	48,000	334,210	40280 Mineral Severance Tax	50,000
40285 Adequate Facilities/Development Tax							40285 Adequate Facilities/Development Tax	
40290 Other County Local Option Taxes							40290 Other County Local Option Taxes	
40320 Bank Excise Tax							40320 Bank Excise Tax	
40330 Wholesale Beer Tax							40330 Wholesale Beer Tax	
40331 Beer Privilege Tax							40331 Beer Privilege Tax	
40340 Coal Severance Tax							40340 Coal Severance Tax	
40350 Interstate Telecommunications Tax							40350 Interstate Telecommunications Tax	
44110 Investment Income			316	2,671	2,700	5,687	44110 Investment Income	0
44120 Lease/Rentals							44120 Lease/Rentals	
44990 Other Local Revenues					34,379	34,379	44990 Other Local Revenues	21,500
Total Local Revenue	1,410,799	1,331,515	1,355,758	1,375,958	1,572,776	7,046,766		1,528,500
						Five-Year Average		
						1,409,353		

Average = Total of 5 years total local revenue divided by 5*estimate if audit figures are unavailable

Top Ten Taxpayers by Year 2013-2022

<u>Taxpayer</u>	<u>Business Type</u>	FY22 <u>Taxes</u>	Prior Year
1 UT Battelle	National Security	963,098	1
2 Vw Credit Inc	Distribution Center	336,839	n/a
3 Befsa Zinc US Inc	Zinc Recycling	185,184	n/a
4 Duratek Services Inc	Disposal of Hazardous Waste	197,773	4
5 Brigadoon Partners	Business Services, Nec	133,417	5
6 Woodstone Enterprises	Construction	126,377	n/a
7 US Atomic Energy Comm	Department of Energy	118,302	7
8 Wal-Mart	Retail	103,700	8
9 Kroger	Food Chain	83,763	9
10 Arhc Pphmtn01 Llc	Evaluation of Historic Properties	74,938	n/a
TOTAL		<u>2,323,391</u>	

<u>Taxpayer</u>	<u>Business Type</u>	FY21 <u>Taxes</u>	Prior Year
1 UT Battelle	National Security	1,299,333	1
2 Norfolk Southern	Main Line Railroad	336,130	2
3 AZR Corporation	Zinc Recycling	268,653	3
4 GTS Duratek	Disposal of Hazardous Waste	230,768	4
5 Brigadoon Partners	Business Services, Nec	133,362	n/a
6 DWK Life Science	Manufacturing	128,540	5
7 US Atomic Energy Comm	Department of Energy	114,257	6
8 Wal-Mart	Retail	103,559	n/a
9 Kroger	Food Chain	96,547	8
10 AT & T Mobility, LLC	Utilities	96,274	n/a
TOTAL		<u>2,807,423</u>	

<u>Taxpayer</u>	<u>Business Type</u>	FY20 <u>Taxes</u>	Prior Year
1 UT Battelle	National Security	1,689,022	1
2 Norfolk Southern	Main Line Railroad	280,596	2
3 Azr Corporation(Horsehead)	Zinc Recycling	232,783	n/a
4 GTS Duratek	Disposal of Hazardous Waste	120,621	4
5 DWK Life Science	Manufacturing	113,522	n/a
6 US Atomic Energy Comm	Department of Energy	103,930	n/a
7 93 Palladium Way Prop LLC	Research & Development	86,054	8
8 Wal-Mart Energy	Retail	86,009	7
9 AT & T Mobility, LLC	Utilities	85,970	9
10 East Tennessee Natural Gas, LLC	Utilities	<u>84,098</u>	10
TOTAL		<u>2,882,605</u>	

Top Ten Taxpayers by Year 2013-2022

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

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

<u>Taxpayer</u>	<u>Business Type</u>	FY17 <u>Taxes</u>	Prior Year
1 UT Battelle	National Security	1,023,120	1
2 Norfolk Southern	Railroad	328,686	2
3 Horsehead	Recycling	235,298	3
4 Bell South	Telecommunications	220,451	5
5 Duratek	Hazardous Waste Disposal	219,757	4
6 TOHO	Carbon Fibers	102,527	6
7 Walmart	Retail	100,423	7
8 93 Palladium Way Prop.	Research & Development	82,541	n/a
9 Volunteer Energy	Utilities	82,921	9
10 Crete Carrier	Trucking	<u>74,844</u>	8
TOTAL		<u>2,470,568</u>	

Top Ten Taxpayers by Year 2013-2022

<u>Taxpayer</u>	<u>Business Type</u>	FY16 <u>Taxes</u>	Prior Year
1 UT Battelle	National Security	1,023,120	1
2 Norfolk Southern	Railroad	298,495	2
3 Horsehead	Zinc Recycling	219,212	3
4 Duratek	Disposal of hazardous waste	184,609	4
5 Bell South	Telecommunications	185,721	5
6 TOHO	Carbon Fibers	146,867	6
7 Walmart	Retail	89,829	7
8 Crete Carrier	Trucking	82,541	8
9 Volunteer Energy	Utilities	82,283	9
10 RRP LLC		<u>73,753</u>	10
TOTAL		<u>2,386,430</u>	

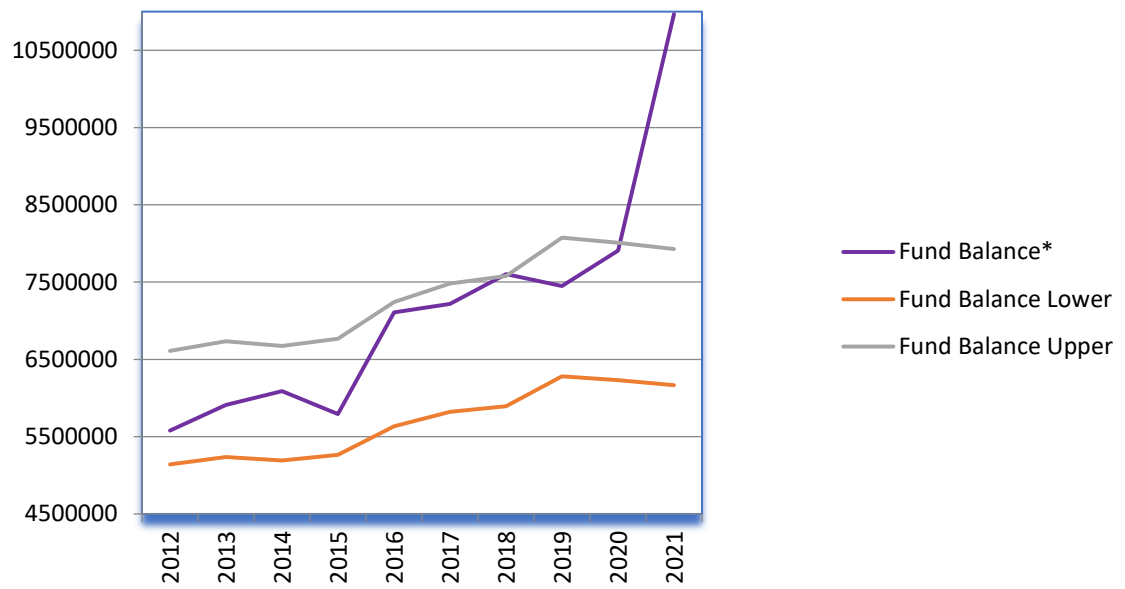
<u>Taxpayer</u>	<u>Business Type</u>	FY15 <u>Taxes</u>	Prior Year
1 UT Battelle	National Security	890,760	1
2 Norfolk Southern	Railroad	239,824	2
3 Horsehead	Zinc Recycling	188,988	3
4 Duratek	Disposal of hazardous waste	141,586	6
5 Bell South	Telecommunications	147,053	4
6 TOHO	Carbon Fibers	121,649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

<u>Taxpayer</u>	<u>Business Type</u>	FY14 <u>Taxes</u>	Prior Year
1 UT Battelle	National Security	867,792	1
2 Norfolk Southern	Railroad	235,700	2
3 Horsehead	Zinc Recycling	212,832	3
4 Bell South	Telecommunications	136,259	4
5 Walmart	Retail	84,103	7
6 Duratek	Disposal of hazardous waste	83,916	5
7 Volunteer Energy	Utilities	68,136	8
8 Crete Carrier	Trucking	53,574	9
9 RRP LLC		52,064	10
10 TOHO	Carbon Fibers	<u>51,570</u>	6
TOTAL		<u>1,845,946</u>	

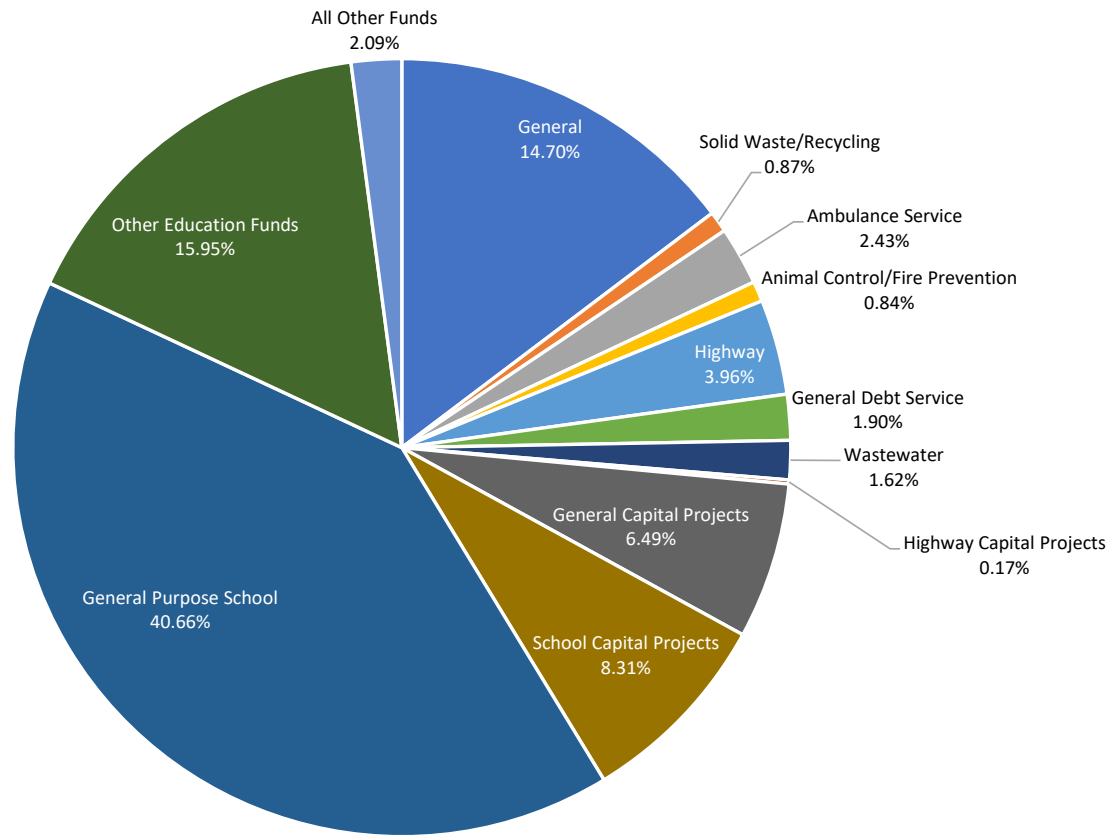
Top Ten Taxpayers by Year 2013-2022

<u>Taxpayer</u>	<u>Business Type</u>	FY13 <u>Taxes</u>	Prior Year
1 UT Battelle	National Security	867,792	1
2 Norfolk Southern	Railroad	235,700	3
3 Horsehead	Zinc Recycling	212,832	2
4 Bell South	Telecommunications	155,400	4
5 GTS Duratek	Disposal of hazardous Waste	147,845	7
6 TOHO Carbon	Carbon Fibers	145,577	8
7 Wal-Mart Stores	Retail	84,103	6
8 Volunteer Energy	Utilities	68,136	9
9 Crete Carrier	Trucking	53,574	10
10 RRP LLC		<u>52,064</u>	
TOTAL		<u>2,023,023</u>	

General Fund Balance and Recommended Range 2012-2021

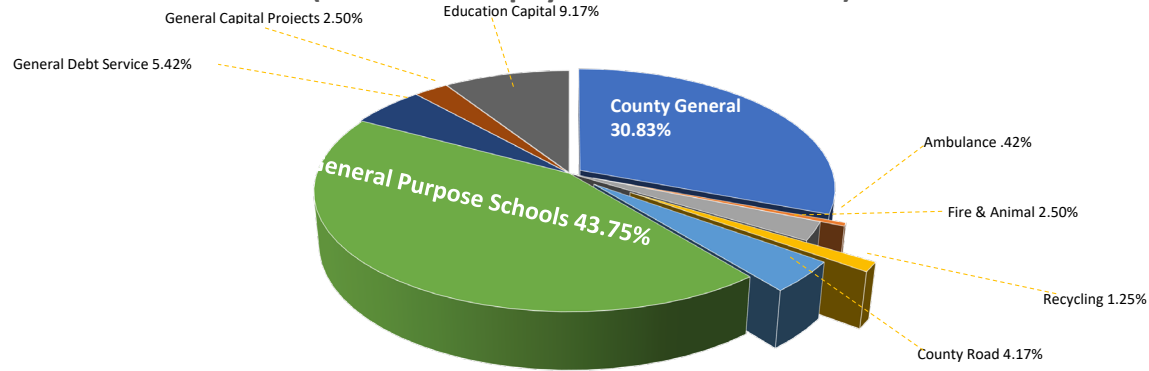


Fiscal 2022-2023 Budget-Expenditures
All Funds except internal service funds- \$162,921,404



- General
- Solid Waste/Recycling
- Ambulance Service
- Animal Control/Fire Prevention
- Highway
- General Debt Service
- Wastewater
- Highway Capital Projects
- General Capital Projects
- School Capital Projects
- General Purpose School
- Other Education Funds
- All Other Funds

Distribution of the Rural Tax Rate 2.40 (Cities do not pay for Fire and Animal)



- County General .74 (30.83%)
- Fire and Animal Control .06 (2.50%)
- County Road .10 (4.17%)
- General Debt Service .13 (5.42)
- Education Capital Projects .16 (9.17%)
- Ambulance Service .01 (.42%)
- Recycling Center .03 (1.25%)
- General Purpose Schools 1.05 (43.75%)
- Capital Projects Fund .06 (2.50%)

Exhibit L-1

Roane County, Tennessee
Schedule of Changes in Long-term Bonds and Other Loans
For the Year Ended June 30, 2023

Description of Indebtedness	Original Amount of Issue	Interest Rate	Date of Issue	Last Maturity Date	Outstanding 7-1-22	Issued During Period	Paid and/or Matured During Period	Outstanding 6-30-23
<u>GOVERNMENTAL ACTIVITIES</u>								
<u>BONDS PAYABLE</u>								
<u>Payable through General Debt Service Fund</u>								
General Obligation Refunding Bonds, Series 2017A	\$ 9,770,000	2 to 2.50 %	5-19-17	5-1-29	\$ 8,675,000	\$ 0	\$ 925,000	\$ 7,750,000
General Obligation Refunding Bonds, Series 2017B	1,470,000	2 to 2.50	5-19-17	5-1-24	465,000	0	240,000	225,000
General Obligation Refunding Bonds, Series 2018	8,805,000	5	3-29-18	6-1-24	1,835,000	0	900,000	935,000
General Obligation Bonds, Series 2019	7,100,000	3 to 5	5-10-19	5-1-49	6,950,000	0	155,000	6,795,000
General Obligation Bonds, Series 2020	4,900,000	2 to 5	2-14-20	5-1-49	4,795,000	0	115,000	4,680,000
Total Payable through General Debt Service Fund					<u>\$ 22,720,000</u>	<u>\$ 0</u>	<u>\$ 2,335,000</u>	<u>\$ 20,385,000</u>
Total Bonds Payable					<u>\$ 22,720,000</u>	<u>\$ 0</u>	<u>\$ 2,335,000</u>	<u>\$ 20,385,000</u>

(Continued)

Exhibit L-1

Roane County, Tennessee
Schedule of Changes in Long-term Bonds and Other Loans (Cont.)

Description of Indebtedness	Original Amount of Issue	Interest Rate	Date of Issue	Last Maturity Date	Outstanding 7-1-22	Issued During Period	Paid and/or Matured During Period	Outstanding 6-30-23
<u>GOVERNMENTAL ACTIVITIES (Cont.)</u>								
<u>OTHER LOANS PAYABLE</u>								
<u>Payable through General Debt Service Fund</u>								
Public Improvement - Blount Co. PBA - B-20-A	\$ 750,000	4.25 to 5 %	6-15-10	6-1-27	\$ 750,000	\$ 0	\$ 750,000	\$ 0
Energy Efficient Incentive School Loan	385,910	0	4-1-13	3-1-23	28,934	0	28,934	0
Total Other Loans Payable					<u>\$ 2,510,633</u>	<u>\$ 0</u>	<u>\$ 778,934</u>	<u>\$ 0</u>
<u>BUSINESS-TYPE ACTIVITIES</u>								
<u>OTHER LOANS PAYABLE</u>								
State Revolving Loan Fund	4,387,595	1.77	6-24-11	12-1-35	<u>\$ 3,327,867</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 3,327,867</u>
Total Other Loans Payable					<u>\$ 3,527,439</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 3,327,867</u>

**Roane County, Tennessee
Tax Rates and Assessments**

AUDIT/TAX YEAR	Last Ten Years									
	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Fund										
General	\$ 0.6350	\$ 0.6950	\$ 0.6950	\$ 0.7050	\$ 0.7050	\$ 0.7050	\$ 0.7050	\$ 0.7385	\$ 0.74	\$ 0.74
Solid Waste/Sanitation	0.030	0.0000	0.000	0.000	0.000	0.000	0.000	0.0000	0.00	0.00
Ambulance	0.010	0.0200	0.020	0.010	0.010	0.010	0.010	0.0092	0.01	0.01
Fire and Animal Control	0.020	0.0600	0.060	0.060	0.060	0.060	0.070	0.0643	0.06	0.06
Recycling Center	0.020	0.0300	0.030	0.030	0.030	0.030	0.030	0.0278	0.03	0.03
Highway/Public Works	0.095	0.1000	0.100	0.100	0.100	0.100	0.100	0.0925	0.10	0.10
General Purpose School	1.000	1.2450	1.225	1.225	1.225	1.225	1.175	1.1174	1.12	1.05
General Debt Service	0.140	0.1450	0.145	0.145	0.145	0.145	0.245	0.1856	0.13	0.13
General Capital Projects	0.030	0.0500	0.050	0.050	0.050	0.050	0.050	0.0000	0.06	0.06
Oak Ridge Schools	0.040	0.0650	0.085	0.085	0.085	0.085	0.135	0.0890	0.09	0.22
Total Inside Tax Rates	\$ 2.0200	\$ 2.4100	\$ 2.4100	\$ 2.4100	\$ 2.4100	\$ 2.4100	\$ 2.5200	\$ 2.3243	\$ 2.34	\$ 2.40
Rural Debt Service	0.140	0.145	0.145	0.145	0.145	0.145	0.160	0.1466	0.13	0.00
Education Debt Service	0.020	0.020	0.020	0.020	0.020	0.020	0.005	0.0000	0.00	0.00
Total Tax Rates	\$ 2.1800	\$ 2.5750	\$ 2.5750	\$ 2.5750	\$ 2.5750	\$ 2.5750	\$ 2.6850	\$ 2.4709	\$ 2.47	\$ 2.40
Assessed Valuation										
Real and Personal	\$ 1,259,949,343	\$ 1,210,689,909	\$ 1,198,500,273	\$ 1,211,989,465	\$ 1,214,091,644	\$ 1,221,805,126	\$ 1,265,223,807	\$ 1,394,479,842	\$ 1,391,401,579	\$ 1,419,700,842
Public Utilities	38,079,353	42,136,432	42,405,930	43,946,280	41,096,721	41,096,721	37,892,637	42,342,873	42,324,225	43,454,723
Total Assessed Valuation	\$ 1,298,028,696	\$ 1,252,826,341	\$ 1,240,906,203	\$ 1,255,935,745	\$ 1,255,188,365	\$ 1,262,901,847	\$ 1,303,116,444	\$ 1,436,822,715	\$ 1,433,725,804	\$ 1,463,155,565
Percent Changes of R&P	0.21%	-3.91%	-1.01%	1.13%	0.17%	0.64%	3.55%	10.22%	-0.22%	2.03% *
Percent Changes of Utilities	13.19%	10.65%	0.64%	3.63%	-6.48%	0.00%	-7.80%	11.74%	-0.04%	2.67% *

Note: Decline in the R&P is due to the reduction of the personal taxes for UT Battell and the large computer that now being depreciated; Utilities come from a reduction in Oak Ridge and Rockwood