

Budget

Fiscal Year
2023 - 2024



Roane County, Tennessee

ROANE COUNTY BUDGET

2023-2024 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, delightful historic towns. Interstate 40, 7 exits, three rivers and hundreds of miles of shoreline.

Our History:

Since its creation in 1801, Roane County and its six unique, historic communities—Harriman, Kingston, Midway, Oak Ridge and Oliver Springs and Rockwood—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.

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, Carnegie Library and Emory River.

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.

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.

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 is developing its waterfront as a recreation hub, with a new campground and marina that will officially open in September 2023.

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 one of the most skilled workforces in the County.

Roane County Schools operates five high schools, five middle schools, and 6 elementary 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, and technical certification, or complete two years toward 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 vocational training and 24-hour residential support for individuals with developmental disabilities.

The Education Matters program brings together educational institutions and Roane County businesses and industries to create a 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. Roane 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.

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. Project activity in 2022 created a lot of

momentum for projects that are now coming to fruition soon that will provide not only millions of dollars in capital investment but also hundreds of job opportunities for the citizens of Roane County and the surrounding region.

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's 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:

Roane County has much to offer - beautiful scenery, accessibility to major metropolitan areas and the Great Smoky Mountains National Park. The County has a fascinating history, compelling science, and technology, with the small-town way of life. Living in Roane County you will find 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 Justin Snow, President/CEO, The Roane Alliance, August 24th, 2023.*

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County Officials

Roane County's Elected and Appointed Officials

Elected Officials

Assessor of Property
Circuit Court Clerk
County Attorney
County Clerk
County Executive
General Sessions Court Clerk
General Sessions Judge, Part 1
General Sessions Judge, Part 2
Register of Deeds
Road Supervisor
Sheriff
Trustee

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

Appointed Officials

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

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

Department Heads

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

Stacey Whittenberg
Glen Cofer
Tim Suter
Laura Conner
Robert Bailey
Mike Beard
Tony Brashears

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
2023 - 2024
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
2023-2024

<u>SCHOOL</u>	<u>PHONE</u>	<u>PRINCIPAL</u>	<u>ADDRESS</u>	<u>E-MAIL ADDRESS</u>
<u>ELEMENTARY SCHOOLS</u>				
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* Stephanie Collins*	2000 Kingston Hwy. Kingston, TN 37763	tthompson@roaneschools.com aweis@roaneschools.com smcollins@roaneschools.com
Midtown Elementary	882-1228 882-9278** 882-8165***	Tiffany Jameson Sabrina Brittain	2830 Roane State Hwy. Harriman, TN 37748	tjameson@roaneschools.com sbrittain@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
<u>MIDDLE SCHOOLS</u>				
Cherokee Middle	376-9281 717-5445** 376-8525***	Jill Corum Billie Goldston*	200 Paint Rock Ferry Rd. Kingston, TN 37763	jcorum@roaneschools.com bjgoldston@roaneschools.com
Harriman Middle	882-1727 882-0681** 882-6285***	Leslie Smith Travis Tapp*	1025 Cumberland St. Harriman, TN 37748	lsmith@roaneschools.com wtapp@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	317 Roane St. Oliver Springs, TN 37840	pmwright@roaneschools.com
Rockwood Middle	354-0931 717-5451** 354-5160***	Jeff Allen Kayla Rather*	434 W. Rockwood St. Rockwood, TN 37854	jallen@roaneschools.com krather@roaneschools.com
<u>HIGH SCHOOLS</u>				
Harriman High	882-1821 882-8371** 882-6479***	Chastity Lowery Shay Shannon*	920 North Roane St. Harriman, TN 37748	clowery@roaneschools.com sshannon@roaneschools.com
Midway High	376-5645 717-5452** 376-8516***	Shannon Cawood Whitney Moore*	530 Loudon Hwy. Kingston, TN 37763	cscawood@roaneschools.com wmoore@roaneschools.com
Oliver Springs High	435-7216 435-6775** 435-6774***	Steve Branham Micah Booth	419 Kingston Ave. P. O. Box 309 Oliver Springs, TN 37840	bsbranham@roaneschools.com mcbooth@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 7/26/2023

*Summary of
Current
Operations*

2024 ESTIMATED 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: 6/16/23			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	NUMBER		TITLE	Assigned	07/01/23	Balance	Revenue	In	& Trans In	Funds	Expenditures	Out	& Trans Out	Comm./ Assign	6/30/2024	Unassigned	Tax	rest/comm/as	Policy Level
6	GENERAL FUND																		
7		101	GENERAL	7,282,000	4,820,460	12,102,460	24,122,137	-	24,122,137	36,224,597	26,570,249	315,000	26,885,249	7,213,728	9,339,348	2,125,620	0.83	(2,763,112)	45%
8									-	-									
9	SPECIAL REVENUE FUNDS																		
10		116	SOLID WASTE	1,147,680	-	1,147,680	1,649,562	-	1,649,562	2,797,242	1,471,722	611,054	2,082,776	714,466	714,466	-	-	(433,214)	55.1%
11		118	AMBULANCE SERVICE	1,002,802	-	1,002,802	3,481,816	-	3,481,816	4,484,618	4,060,859	-	4,060,859	423,759	423,759	-	0.02	(579,043)	24.7%
12		121	FIRE & ANIMAL CONTROL	1,138,413	-	1,138,413	1,196,718	-	1,196,718	2,335,131	1,467,106	139,600	1,606,706	728,425	728,425	-	0.06	(409,988)	70.9%
13		122	SHERIFF DRUG CONTROL	54,244	-	54,244	47,000	-	47,000	101,244	83,480	-	83,480	17,764	17,764	-	-	(36,480)	65.0%
14		128	RECYCLING	1,102,420	-	1,102,420	1,210,022	-	1,210,022	2,312,442	1,836,863	-	1,836,863	475,579	475,579	-	0.03	(626,841)	60.0%
15		131	HIGHWAY/PUBLIC WORKS	1,694,870	-	1,694,870	4,246,339	-	4,246,339	5,941,209	5,289,277	170,993	5,460,270	480,939	480,939	-	0.10	(1,213,931)	31.0%
16																			
17	EDUCATION FUNDS																		
18		141	GENERAL PURPOSE SCHOOL	7,522,468	4,998,783	12,521,251	70,082,007	242,305	70,324,312	82,845,563	71,448,884	-	71,448,884	2,163,013	11,396,679	9,233,666	1.02	(1,124,572)	17.5%
19		142	SCHOOL FEDERAL PROJECTS	1,502,377	-	1,502,377	10,539,284	-	10,539,284	12,041,661	10,296,979	242,305	10,539,284	1,502,377	1,502,377	-	-	-	14.3%
20		143	SCHOOL CENTRAL CAFETERIA	1,574,060	-	1,574,060	4,598,500	-	4,598,500	6,172,560	5,027,278	-	5,027,278	1,145,282	1,145,282	-	-	(428,778)	31.3%
21		144	SCHOOL TRANSPORTATION	365,717	-	365,717	2,707,750	-	2,707,750	3,073,467	2,633,797	-	2,633,797	439,670	439,670	-	-	73,953	13.9%
22		146	EXTENDED SCHOOL PROGRAM	599,141	-	599,141	260,000	-	260,000	859,141	270,320	-	270,320	588,821	588,821	-	-	(10,320)	221.6%
23				-															
24	DEBT SERVICE FUNDS																		
25		151	GENERAL DEBT SERVICE	5,724,602	-	5,724,602	2,173,460	170,993	2,344,453	8,069,055	3,087,019	-	3,087,019	4,982,036	4,982,036	-	0.07	(742,566)	185.4%
27	OPERATIONAL FUNDS TOTAL			30,710,794	9,819,243	40,530,037	126,314,595	413,298	126,727,893	167,257,930	133,543,833	1,478,952	135,022,785	20,875,859	32,235,145	11,359,286	2.13	(8,294,892)	
28																			
29	CAPITAL PROJECTS FUNDS																		
30		171	GENERAL CAPITAL PROJECTS	10,577,804	-	10,577,804	5,868,027	1,065,654	6,933,681	17,511,485	14,848,681	-	14,848,681	2,662,804	2,662,804	-	0.05	(7,915,000)	71.2%
31		176	HIGHWAY CAPITAL PROJECTS	758,703	-	758,703	-	-	758,703	200,000	200,000	-	200,000	558,703	558,703	-	-	(200,000)	379.4%
32		177	EDUCATIONAL CAP. PROJECTS	16,486,650	-	16,486,650	2,977,736	-	2,977,736	19,464,386	6,889,715	-	6,889,715	12,574,671	12,574,671	-	0.22	(3,911,979)	239.3%
33																			
34	PROPRIETARY FUNDS																		
35		204	WASTEWATER TREATMENT**	4,048,248	-	4,048,248	1,435,000	-	1,435,000	5,483,248	2,916,339	-	2,916,339	2,566,909	2,566,909	-	-	(1,481,339)	138.8%
36		264	EMP. HEALTH INSURANCE	517,444	-	517,444	583,800	-	583,800	1,101,244	614,342	-	614,342	486,902	486,902	-	-	(30,542)	84.2%
37		266	WORKERS COMPENSATION	1,711,589	-	1,711,589	733,457	-	733,457	2,445,046	827,950	-	827,950	1,617,096	1,617,096	-	-	(94,493)	206.7%
38																			
39	TRUST AND AGENCY FUNDS																		
40		357	JUD. DIST. DRUG	273,100	-	273,100	336,320	-	336,320	609,420	407,982	-	407,982	201,438	201,438	-	-	(71,662)	66.9%
41		359	ECONOMIC & COMM. DEV.	1,046,753	-	1,046,753	33,577	-	33,577	1,080,330	165,600	-	165,600	914,730	914,730	-	-	(132,023)	632.1%
42		364	DISTRICT ATTORNEY GENERAL	54,473	-	54,473	14,700	-	14,700	69,173	11,700	-	11,700	57,473	57,473	-	-	3,000	465.6%
43			TOTAL FUNDS	66,185,558	9,819,243	76,004,801	138,297,212	1,478,952	139,776,164	215,780,965	160,426,142	1,478,952	161,905,094	42,516,585	53,875,871	11,359,286	2.40	(22,128,930)	
44	** ENTERPRISE FUND USES CASH BASIS RATHER THAN FUND BALANCE AMOUNT																		
45																			

Roane County Government
Real & Personal Property

27-Jun-23

All Others 121

	Countywide		(2023 Tax Levy) 2024 BUDGET	(2022 Tax Levy) 2023 BUDGET	Diff	Percent Change	
REAL	Tax	Rural					
Oak Ridge	180,444,800		180,444,800	170,099,855	10,344,945	6.082%	1
Harriman	116,943,480		116,943,480	117,113,145	(169,665)	-0.145%	5
Kingston	165,487,100		165,487,100	160,424,460	5,062,640	3.156%	2
Rockwood	80,894,115		80,894,115	81,714,820	(820,705)	-1.004%	6
Oliver Springs	10,670,550		10,670,550	10,549,345	121,205	1.149%	4
Rural	849,141,250	849,141,250	849,141,250	824,969,030	24,172,220	2.930%	3
Total Real	1,403,581,295	849,141,250	1,403,581,295	1,364,870,655	38,710,640	2.836%	

			(2023 Tax Levy) 2024 BUDGET	(2022 Tax Levy) 2023 BUDGET	Diff	Percent Change	
PERSONAL							
Oak Ridge	9,196,824		9,196,824	9,310,042	(113,218)	-1.216%	
Harriman	11,838,896		11,838,896	5,074,846	6,764,050	#####	
Kingston	5,048,988		5,048,988	4,997,130	51,858	1.038%	
Rockwood	12,486,562		12,486,562	11,610,837	875,725	7.542%	
Oliver Springs	941,204		941,204	935,183	6,021	0.644%	
Rural	24,977,974	24,977,974	24,977,974	22,902,149	2,075,825	9.064%	
Total Personal	64,490,448	24,977,974	64,490,448	54,830,187	9,660,261	17.619%	
	1,468,071,743						

* LARGE COMPUTER SYSTEM

* Oak Ridge	9,196,824	9,310,042	(113,218)	-1.216%
* Harriman	11,838,896	5,074,846	6,764,050	#####
* Kingston	5,048,988	4,997,130	51,858	1.038%
* Rockwood	12,486,562	11,610,837	875,725	7.542%
* Oliver Springs	941,204	935,183	6,021	0.644%
* Rural	24,977,974	22,902,149	2,075,825	9.064%
* Total Personal	64,490,448	54,830,187	9,660,261	17.619%

	2022 Utilities		(2023 Tax Levy) 2024 BUDGET	(2022 Tax Levy) 2023 BUDGET	Diff	Percent Change
PUBLIC UTILITY						
Oak Ridge	2,514,186		2,514,186	3,097,957	(583,771)	-18.844%
Harriman	3,662,744		3,662,744	4,843,593	(1,180,849)	-24.380%
Kingston	1,871,282		1,871,282	2,432,358	(561,076)	-23.067%
Rockwood	3,696,563		3,696,563	4,892,448	(1,195,885)	-24.443%
Oliver Springs	713,097		713,097	931,015	(217,918)	-23.406%
Rural	20,745,222	20,745,222	20,745,222	27,257,352	(6,512,130)	-23.891%
Subtotal	33,203,094	20,745,222	33,203,094	43,454,723	#####	-23.592%

Total	1,501,274,837	894,864,446	1,501,274,837	1,463,155,565	38,119,272	2.605%
Divided by						
100	15,012,748	8,948,644				
Muliplied by						
95%	14,262,111	8,501,212				
Muliplied by						
0.01	142,621	85,012				

Approved by BG Committee **142,621** **85,012**

See Note	0.9236	School ADA	131,725
	0.0764	Oak Ridge ADA	10,896
			142,621

Approved by BG Committee

Value of Penny:	2022	2021	2020	2019	2018	2017	2016	2015	2014
County Wide	138,000	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	83,100	80,342	79,400	71,000	71,000	71,000	69,000	68,000	70,000
RCSL/ADA	127,457	126,148	126,334	112,296	112,296	111,289	112,000	112,000	113,000
OR/ADA	10,543	10,052	10,066	7,704	7,704	7,711	6,000	6,000	7,000

1,501,274,837	Countywide
0	Harriman Incl.
894,864,446	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	0.8300	0.83	12,460,581	623,029	11,837,552
118	Ambulance Service	0.0200	0.02	300,255	15,013	285,242
121	Fire & Animal Control	0.0600		536,919	26,846	510,073
128	Recycling Center	0.0300	0.03	450,382	22,519	427,863
131	Highway/Public Works	0.1000	0.10	1,501,275	75,064	1,426,211
141	G.P.S.(ADA .9236) (1.02)	0.9421	0.94	14,143,090	707,154	13,435,935
151	General Debt Service	0.0700	0.07	1,050,892	52,545	998,348
171	General Capital Projects	0.0500	0.05	750,637	37,532	713,106
177	School Capital Projects (ADA .9236) (.22)	0.2032	0.20	3,050,470	152,524	2,897,947
356	Oak Ridge - Schools (ADA .0764)	0.0947	0.09	1,422,248	71,112	1,351,135
Total		<u>2.40</u>	<u>2.34</u>	<u>35,666,750</u>	<u>1,783,337</u>	<u>33,883,412</u>

NEW ADA			
GPS			177
0.9421	1.02*.9236		0.2032 .22*.9236
0.0779	1.02*.0764	0.0168	.22*.0764
1.02			0.22
			356
0.0947			

	Collection
County General Fund 101	11,837,552
Special Revenue Funds 118-128	1,223,178
Highway Fund 131	1,426,211
School Fund 141	13,435,935
Debt Funds 151-152	998,348
Capital Funds 171-177	3,611,052
Oak Ridge Schools	1,351,135
	<u>33,883,412</u>

Roane County, Tennessee
 Calculation of the taxes levied on each city
 27-Jun-23

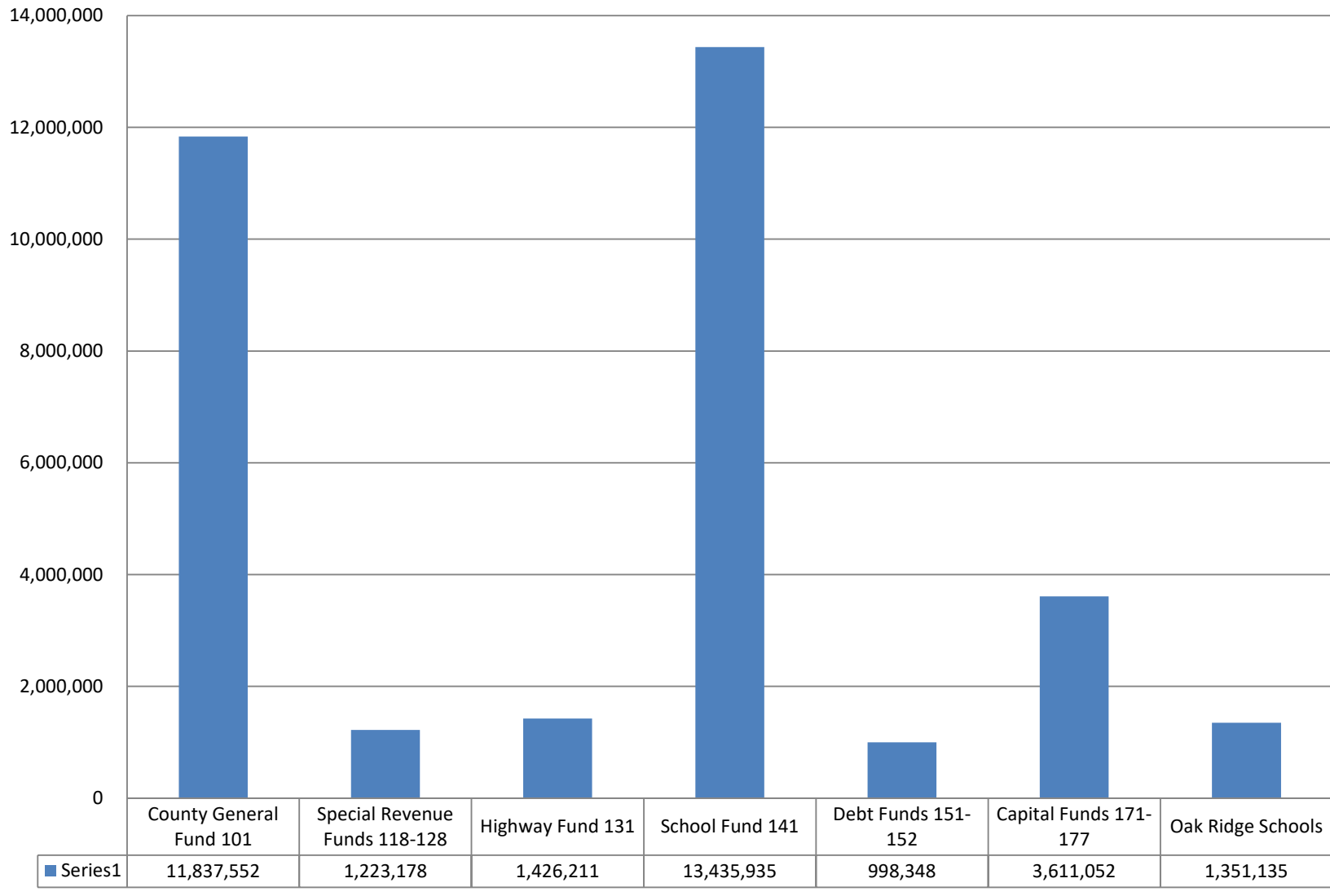
2022/2023

	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>240.0</u> x	x <u>240.0</u> x	x <u>240.0</u> x	x <u>240.0</u> x	x <u>240.0</u> x	x <u>240.0</u> x	x <u>N/A</u> x
Tax Levy	<u>3,048,758</u>	<u>4,380,188</u>	<u>4,028,495</u>	<u>2,357,235</u>	<u>297,973</u>	<u>21,003,085</u>	<u>35,115,734</u>

2023/2024

	Harriman	Oak Ridge	Kingston	Rockwood	Oliver Springs	Rural County	Totals
R & P	128,782,376	189,641,624	170,536,088	93,380,677	11,611,754	874,119,224	1,468,071,743
PSC	<u>3,662,744</u>	<u>2,514,186</u>	<u>1,871,282</u>	<u>3,696,563</u>	<u>713,097</u>	<u>20,745,222</u>	<u>33,203,094</u>
Total Assessed	132,445,120	192,155,810	172,407,370	97,077,240	12,324,851	894,864,446	1,501,274,837
	/ <u>100</u> /	/ <u>100</u> /	/ <u>100</u> /	/ <u>100</u> /	/ <u>100</u> /	/ <u>100</u> /	/ <u>100</u> /
	1,324,451	1,921,558	1,724,074	970,772	123,249	8,948,644	15,012,748
	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	13,245	19,216	17,241	9,708	1,232	89,486	150,127
Est. Tax Rate	x <u>240.0</u> x	x <u>240.0</u> x	x <u>240.0</u> x	x <u>240.0</u> x	x <u>240.0</u> x	x <u>240.0</u> x	x <u>N/A</u> x
Tax Levy	<u>3,178,683</u>	<u>4,611,739</u>	<u>4,137,777</u>	<u>2,329,854</u>	<u>295,796</u>	<u>21,476,747</u>	<u>36,030,596</u>
23-24 Tax Levy	3,178,683	4,611,739	4,137,777	2,329,854	295,796	21,476,747	36,030,596
22-23 Tax Levy	- <u>3,048,758</u> -	- <u>4,380,188</u> -	- <u>4,028,495</u> -	- <u>2,357,235</u> -	- <u>297,973</u> -	- <u>21,003,085</u> -	- <u>35,115,734</u> -
Difference	<u>129,925</u>	<u>231,551</u>	<u>109,282</u>	<u>(27,381)</u>	<u>(2,177)</u>	<u>473,662</u>	<u>914,863</u>

Roane County Budget Fy 2023-2024 Property Tax to support each fund



*Resolutions
&
Approvals*

Resolution # 06-23-01B

A RESOLUTION fixing the tax levy in Roane County, Tennessee for the Fiscal Year beginning July 1, 2023.

SECTION 1. BE IT RESOLVED by the County Commission of Roane County, Tennessee, assembled in session on the 29th day of June, 2023, that the combined property tax rate for Roane County, Tennessee, for the Fiscal Year beginning July 1, 2023, 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			85,029	142,698
County General		34.58%	0.83	0.83
Solid Waste/Sanitation				
Ambulance Service		0.83%	0.02	0.02
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		42.50%	1.02	1.02
School Federal Projects				
School Cafeterias				
School Transportation				
Extended School Program				
General Debt Service		2.92%	0.07	0.07
Capital Projects Fund		2.08%	0.05	0.05
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			2.40	2.34

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.

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 29th day of June, 2023.

UPON MOTION by Commissioner **Hooks**, seconded by Commissioner **Wilson**, the following Commissioners voted **Aye: Berry, Brackett, Duff, Ferguson, Gann, Goss, Hendrickson, Hester, Hooks, Kirby, Lehman, and Wilson. (12)**

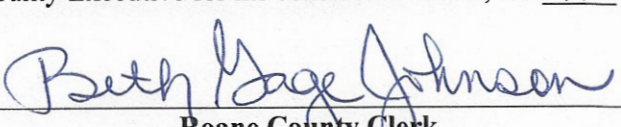
The following Commissioners **Passed:** -0-

The following Commissioners voted **No:** **Bell. (1)**

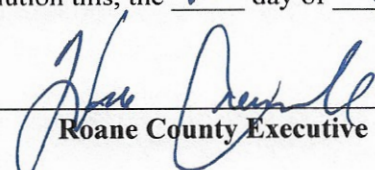
THEREUPON, the Chairman of the County Commission announced to the Commission that said resolution had received a constitutional majority and ordered same spread of record.

APPROVED: 
Roane County Commission Chairman

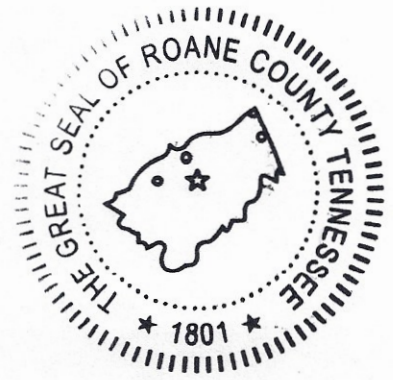
The foregoing resolution was submitted to the County Executive for his consideration this, the 11 day of July, 2023.

ATTESTED: 
Roane County Clerk

I hereby approve ✓ / veto _____ the foregoing resolution this, the 12 day of July, 2023.


Roane County Executive

Recommended by Budget Committee



RESOLUTION NO. 06-23-02B
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, 2023 and ending June 30, 2024.

SECTION 1. BE IT RESOLVED by the County Commission of Roane County, Tennessee, assembled on this 29th day of June 2023, 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, 2023 and ending June 30, 2024 according to the following schedule.

	<u>FY23</u>	<u>FY24</u>	<u>Variance</u>
101-COUNTY GENERAL FUND			
<u>General Government</u>			
County Commission	209,850	203,500	(6,350)
Board of Equalization	15,800	15,800	-
Beer Board	5,638	5,638	-
Budget and Finance Committee	13,495	13,761	266
Other Boards and Committees	43,665	43,310	(355)
County Executive	352,389	382,828	30,439
County Attorney	142,864	146,671	3,807
Election Commission	458,663	427,763	(30,900)
Register of Deeds	370,131	439,202	69,071
Planning & Zoning	97,839	-	(97,839)
Codes Compliance	516,400	852,421	336,021
Geographical Information System	129,878	124,380	(5,498)
County Buildings	609,867	744,015	134,148
Other General Administration	67,100	67,100	-
Preservation of Records	135,472	144,012	8,540
Risk Management	562,373	619,718	57,345
Total General Government	<u>\$ 3,731,424</u>	<u>\$ 4,230,119</u>	<u>\$ 498,695</u>
 <u>Finance</u>			
Accounting and Budgeting	692,286	773,912	81,626
Purchasing	232,532	249,838	17,306
Property Assessor's Office/Reaap.	996,760	1,072,815	76,055
County Trustee's Office	397,540	372,286	(25,254)
County Clerk's Office	808,044	927,482	119,438
Total Finance	<u>\$ 3,127,162</u>	<u>\$ 3,396,333</u>	<u>\$ 269,171</u>

	<u>FY23</u>	<u>FY24</u>	<u>Variance</u>
<u>Administration of Justice</u>			
Circuit Court/Sessions	922,882	975,421	52,539
General Sessions Judge	758,489	803,949	45,460
Drug Court	50,000	100,000	50,000
Chancery Court	425,745	483,584	57,839
Juvenile Court	507,005	570,787	63,782
Office of Public Defender	65,143	-	(65,143)
Other Administration of Justice	45,000	45,000	-
Victim Assistance Program	65,334	100,000	34,666
Justice	<u>\$ 2,839,598</u>	<u>\$ 3,078,741</u>	<u>\$ 239,143</u>
<u>Public Safety</u>			
Sheriff Department	4,884,217	5,748,672	864,455
Jail	4,264,931	4,621,883	356,952
Civil Defense	377,723	356,700	(21,023)
Other Emergency Management	452,845	482,280	29,435
County Coroner	176,000	216,000	40,000
Total Public Safety	<u>\$ 10,155,716</u>	<u>\$ 11,425,535</u>	<u>\$ 1,269,819</u>
<u>Public Health and Welfare</u>			
Local Health Center	164,271	191,535	27,264
Alcohol and Drug Programs	-	928,592	928,592
Other Local Health Services	437,006	559,278	122,272
State Health Department	52,781	52,781	-
Other Local Health & Welfare	138,000	145,250	7,250
Total Public Health & Welfare	<u>\$ 792,058</u>	<u>\$ 1,877,436</u>	<u>\$ 1,085,378</u>
<u>Social, Cultural and Recreational Services</u>			
Libraries	25,800	25,800	-
Parks and Fair Boards	660,716	683,562	22,846
Total Social, Cultural & Recreational	<u>\$ 686,516</u>	<u>\$ 709,362</u>	<u>\$ 22,846</u>
<u>Agricultural and Natural Resources</u>			
Agricultural Ext. Service	113,600	136,290	22,690
Soil Conservation	73,472	76,512	3,040
Total Ag & Natural Res.	<u>\$ 187,072</u>	<u>\$ 212,802</u>	<u>\$ 25,730</u>

	<u>FY23</u>	<u>FY24</u>	<u>Variance</u>
<u>Other General Government</u>			
Industrial Development	589,650	597,050	7,400
Veteran's Services	80,188	85,770	5,582
Employee Benefits	90,000	51,000	(39,000)
Miscellaneous	526,005	550,805	24,800
Total Other General Government	\$ 1,285,843	\$ 1,284,625	\$ (1,218)
<u>Other Uses</u>			
Transfers	\$ 1,400,000	\$ 315,000	\$ (1,085,000)
Total General Fund	\$ 24,155,479	\$ 26,529,953	\$ 2,374,474
SPECIAL REVENUE FUNDS			
<u>116-SOLID WASTE/SANITATION FUND</u>			
Convenience Centers	1,234,644	1,471,722	237,078
Transfer to Capital	200,000	611,054	411,054
Total Sanitation Fund	\$ 1,434,644	\$ 2,082,776	\$ 648,132
<u>118-AMBULANCE SERVICE FUND</u>			
Total Ambulance Service Fund	\$ 3,989,552	\$ 4,060,859	\$ 71,307
<u>121-FIRE & ANIMAL CONTROL FUND</u>			
Fire Prevention	937,491	971,852	34,361
Animal Control	439,763	634,854	195,091
Total Fire & Animal Control Fund	\$ 1,377,254	\$ 1,606,706	\$ 229,452
<u>122-SHERIFF'S DRUG FUND</u>			
Total Sheriff's Drug Fund	\$ 83,480	\$ 83,480	\$ -
<u>128-RECYCLING FUND</u>			
Recycling Center	1,116,126	1,345,363	229,237
Post Closure Care	233,900	491,500	257,600
Transfer to Capital	-	-	-
Total Recycling Fund	\$ 1,350,026	\$ 1,836,863	\$ 486,837

	<u>FY23</u>	<u>FY24</u>	<u>Variance</u>
<u>131-COUNTY ROAD FUND</u>			
Administration	386,504	407,257	20,753
Highway & Bridge Maintenance	4,587,585	3,598,250	(989,335)
Operation & Maintenance of Equipment	716,212	766,014	49,802
Traffic Signs	86,064	91,614	5,550
Litter and Trash Collection	60,261	69,772	9,511
Other Charges	212,100	215,645	3,545
Employee Benefits	64,000	115,225	51,225
Capital Outlay	22,500	25,500	3,000
Operating Transfers	370,993	170,993	(200,000)
Total Highway Fund	<u>\$ 6,506,219</u>	<u>\$ 5,460,270</u>	<u>\$ (1,045,949)</u>

<u>141-GENERAL PURPOSE SCHOOL FUND</u>			
Regular Instruction Program	30,345,127	34,382,332	4,037,205
Alternative Schools	242,695	268,718	26,023
Special Education Program	5,547,753	6,037,126	489,373
Vocational Education Program	2,286,813	4,688,868	2,402,055
Attendance	258,036	276,844	18,808
Health Services	850,232	931,127	80,895
Other Student Support	2,552,855	2,713,907	161,052
Instructional Support	2,322,945	2,555,055	232,110
Alternative Schools Support	162,149	175,092	12,943
Special Education Support	1,338,283	1,407,103	68,820
Vocational Education Support	345,493	566,507	221,014
Technology	1,037,879	1,044,443	6,564
Board of Education	1,162,108	1,260,501	98,393
Office of Superintendent	392,081	415,751	23,670
Office of Principal	5,348,131	6,249,236	901,105
Fiscal Services	517,765	562,023	44,258
Human Services/Personnel	71,449	85,660	14,211
Operation of Plant	4,207,500	4,740,920	533,420
Maintenance of Plant	1,402,501	1,482,162	79,661
Transportation	276,032	291,553	15,521
Community Services	268,554	-	(268,554)
Early Childhood Education	714,979	766,658	51,679
Capital Outlay	145,000	220,000	75,000
Education Debt	4,001	327,298	323,297
Transfers to Other Funds	5,000,000	-	(5,000,000)
Total General Purpose School	<u>\$ 66,800,361</u>	<u>\$ 71,448,884</u>	<u>\$ 4,648,523</u>

	<u>FY23</u>	<u>FY24</u>	<u>Variance</u>
<u>142-SCHOOL FEDERAL PROJECTS</u>			
Total School Federal Projects	\$ <u>18,862,760</u>	\$ <u>10,539,284</u>	\$ <u>(8,323,476)</u>
<u>143-SCHOOL CAFETERIA FUND</u>			
Total School Cafeteria	\$ <u>4,648,500</u>	\$ <u>5,027,278</u>	\$ <u>378,778</u>
<u>144-TRANSPORTATION FUND</u>			
Total Transportation	\$ <u>2,437,500</u>	\$ <u>2,633,797</u>	\$ <u>196,297</u>
<u>146-EXTENDED SCHOOL PROGRAM</u>			
Total Extended School Program	\$ <u>265,000</u>	\$ <u>270,320</u>	\$ <u>5,320</u>
DEBT SERVICE FUNDS			
<u>151-GENERAL DEBT SERVICE FUND</u>			
Principal on Debt	2,363,934	2,395,000	31,066
Interest on Debt	663,159	580,519	(82,640)
Other Debt Service	<u>95,577</u>	<u>111,500</u>	<u>15,923</u>
Total General Debt Service Fund	\$ <u>3,122,670</u>	\$ <u>3,087,019</u>	\$ <u>(35,651)</u>
<u>SUBTOTAL OF OPERATING BUDGETS</u>	\$ <u>135,033,444</u>	\$ <u>134,667,489</u>	\$ <u>365,955</u>
<u>CAPITAL PROJECTS FUNDS</u>			
<u>171-GENERAL CAPITAL PROJECTS</u>			
AMB - Ambulance Sub Fund	280,000	180,000	(100,000)
ARP - American Recovery Program *	4,897,520	3,481,123	(1,416,397)
BAL - Balance Sub Fund	745,000	100,000	(645,000)
BRT - Bacon Ridge Trail	-	25,000	25,000
CCC - Convenience Center Capital Sub Fund	418,000	930,000	512,000
CHJ - Courthouse/Jail Maintenance Sub Fund	418,000	230,000	(188,000)
			CONT.

CONTINUED	<u>FY23</u>	<u>FY24</u>	<u>Variance</u>
CAPITAL PROJECTS FUNDS			
<u>171-GENERAL CAPITAL PROJECTS</u>			
CIF - Community Infrastructure Fund	-	60,000	60,000
DEC - TN Depart. of Economic Dev. **	-	3,958,638	3,958,638
EQP- Emergency Equipment	-	220,906	220,906
HEA - Health Department	990,000	2,234,047	1,244,047
IND - Industrial Development	-	1,200,000	1,200,000
NRT - Natural Resource Trust	-	-	-
OES - Emergency Services / Building	626,195	600,295	(25,900)
OFI - Other Facility Improvements	295,000	382,000	87,000
RAD - Radios	225,000	127,102	(97,898)
RCC - Riley Creek Campground	-	-	-
RCY - Recycling Sub Fund	150,000	107,359	(42,641)
REC - Recreation Sub Fund	693,135	310,809	(382,326)
SPC - Swan Pond Sports Complex	-	25,000	25,000
VEH - Vehicles Sub Fund	401,000	465,802	64,802
VOT - Voting Machines	-	-	-
Total General Capital Projects	<u>\$ 10,665,804</u>	<u>\$ 14,638,081</u>	<u>\$ 3,972,277</u>
<u>176-HIGHWAY CAPITAL PROJECTS FUNDS</u>			
BRG - State Aid Project	100,000	50,000	(50,000)
EQP - Equipment	85,000	150,000	65,000
RXR - Railroad Crossing	96,470	-	(96,470)
Total Highway Capital Projects	<u>\$ 281,470</u>	<u>\$ 200,000</u>	<u>\$ (81,470)</u>
<u>177-EDUCATION CAPITAL PROJECTS</u>			
BUS - Bus Garage	672,300	1,515,000	842,700
EIP - Education Improvements	1,764,700	21,000	(1,743,700)
71M - Oliver Springs & Midway Construction	2,900,000	674,418	(2,225,582)
MNT - Maintenance	7,123,400	2,839,280	(4,284,120)
RRF - Revenue Recovery Fund	1,090,600	1,735,179	644,579
SEC - Security	16,623	16,263	(360)
UNA - Unallocated Funds	88,575	88,575	-
Total Education on Capital Projects	<u>\$ 13,656,198</u>	<u>\$ 6,889,715</u>	<u>\$ (6,766,483)</u>

	<u>FY23</u>	<u>FY24</u>	<u>Variance</u>
BUSINESS TYPE ACTIVITY, INTERNAL SERVICE FUNDS			
<u>204-WASTEWATER TREATMENT</u>			
Total Wastewater Treatment	<u>\$ 2,668,842</u>	<u>\$ 2,916,339</u>	<u>\$ 247,497</u>
<u>264-EMPLOYEE INSURANCE FUND</u>			
Total Employee Insurance Fund	<u>\$ 598,029</u>	<u>\$ 614,342</u>	<u>\$ 16,313</u>
<u>266-WORKER'S COMPENSATION FUND</u>			
Total Worker's Comp Fund	<u>\$ 787,600</u>	<u>\$ 827,950</u>	<u>\$ 40,350</u>
<u>357-JUDICIAL DISTRICT DRUG FUND</u>			
Total Judicial District Drug Fund	<u>\$ 443,346</u>	<u>\$ 407,982</u>	<u>\$ (35,364)</u>
<u>359-ECON. & COMMUNITY DEVELOPMENT FUND</u>			
Total Economic & Community Development	<u>\$ 160,600</u>	<u>\$ 165,600</u>	<u>\$ 5,000</u>
<u>364-DISTRICT ATTORNEY GENERAL FUND</u>			
Total District Attorney General	<u>\$ 11,700</u>	<u>\$ 11,700</u>	<u>\$ -</u>
GRAND TOTAL OF ALL FUNDS **	<u>\$ 164,110,833</u>	<u>\$ 161,339,198</u>	<u>\$ (2,771,635)</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 2024 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

2024 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 custodial 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 April-----Departments will share with their committees their budget requests. All requests are due back to the accounting office no later than third Friday
- During May-----The Budget Committee shall review all county budget requests: Dates for the 2024/2025 Budget approval will be on Thursday, May 2 @ 5:30pm; Friday May 10 from 9:00am to 4:00pm;
- By June 1-----The School Department shall submit their budget to the Budget Committee and on Friday, June 7 from 9:00am to completion of approval of budget the Budget Committee will meet to finalize the 2024/2025 Budget.
- Final Approval-----The Budget Committee will meet the public hearing

requirements set forth in the 1957 Budgeting Act. At this time, all resolutions shall be prepared to meet the June 14th deadline of giving Commission 12 days to review the budgets.

On June 27-----County Commission shall consider adoption of the County Budget

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, 2024 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, 2024. 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 2021-2022.

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 \$1,495,295 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 five (5) pennies is budgeted in the following General Capital Project Sub Funds; BAL, EQP, VEH and VOT. Note that one (1) penny has been redistributed to the Ambulance Fund 118 to help with cash flow purposes as long an ambulance is not being requested to purchase.

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.

49800 – transfers from other funds that has an associated sub fund for its capital expenditures is the General Fund 101 - \$315,000 (litigation tax and Riley Creek net revenue); Solid Waste/Sanitation Fund 116 - \$611,054 (convenience center projects and capital outlay); Special Purpose Fund 121-Animal - \$139,600 (building improvements and new spay and neuter building.

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) in the Solid Waste/Sanitation Fund (116) shall not exceed \$1,649,562; the Special Purpose/Fire & Animal

Fund (121), shall not exceed \$513,345; and the General Fund (101) shall receive the excess of the 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, 204, 264, 266, 333, 359 shall accrue interest to their respective funds. All other funds shall accrue interest into Fund 101. 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. The budget for the contribution to Roane County Alliance shall be amended after closing to reflect the actual amount received in taxes.

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, 2024. 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	\$25 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 x .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 3.35% 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 2.59% into a 401(k) program and Stabilization is 1.41%)

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.

UPON MOTION by Commissioner **Hooks**, seconded by Commissioner **Kirby**, the following Commissioners voted **Aye: Berry, Brackett, Duff, Ferguson, Gann, Goss, Hendrickson, Hester, Hooks, Kirby, Lehman, and Wilson. (12)**

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

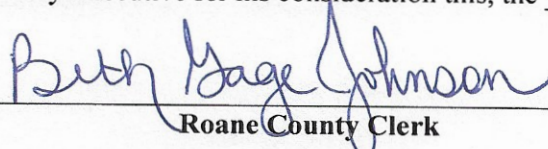
The following Commissioners voted **No:** **Bell. (1)**

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

APPROVED: 

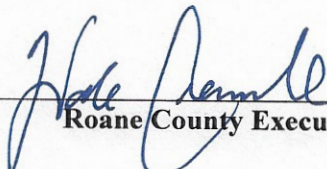
Roane County Commission Chairman

The foregoing resolution was submitted to the County Executive for his consideration this, the 11 day of July, 2023.

ATTESTED: 

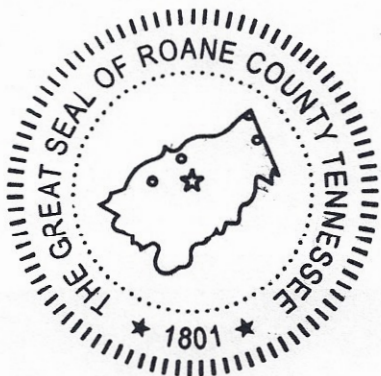
Roane County Clerk

I hereby approve / veto _____ the foregoing resolution this, the 12 day of July, 2023.



Roane County Executive

Submitted by Wade Creswell, County Executive on behalf of the Roane County Budget Committee.



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, two (2) capital funds, one (1) enterprise fund, two (2) internal service funds and three (3) agency funds

General 101

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

FUND 101

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
 - Codes Compliance
 - Geographical Information Systems
 - 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 Judge
 - Drug Court
 - Chancery Court
- Juvenile Court
- Other Administration of Justice
- Victim Assistance Programs
- Public Safety
 - Sheriff's Department
 - Jail
 - Civil Defense
 - Other Emergency Management
 - Medical Examiner
- Public Health and Welfare
 - Local Health Center
 - Alcohol and Drug Programs
 - 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		
6/30/2023	Current Cash	10,907,783
	Highway Receivable	350,000
	Hybrid Retirement Asset	380,075
	Prepaid Items	98,179
	Additional revenue	<u>1,772,246</u>
	Total Anticipated Funds	13,508,283
	Accruals	<u>(627,883)</u>
	Total Anticipated Expenditures	(627,883)
	Rest/Comm/Assign	5,939,690
	Ending Unassigned Fund Balance	<u>6,940,710</u>
6/30/2023	Total Equity	<u>12,880,400</u>

Fund Balance calculation from 6/30/22 audit

7/1/2022	Restricted	8,236,030
	Unassigned Fund Balance	<u>4,610,538</u>
	Total Fund Balance	12,846,568
	Revenue Posted	22,101,908
	Transfers In	2,024
	unidentified variance	<u>84,894</u>
	Total Revenue	22,188,826
	Expenditures	(20,736,432)
	Transfers	(1,400,000)
	YE Net Encumbrances	<u>(18,562)</u>
	Total Expenditures	(22,154,994)
	Rest/Comm/Assign	5,939,690
	Ending Unassigned Fund Balance	<u>6,940,710</u>
6/30/2023	Total Equity	<u>12,880,400</u>

2023 Tax Rate: 0.74

2024 Tax Rate: 0.83

7/1/2023	Beginning Fund Balance	12,880,400	Value of a Penny:	<u>142,698</u>
	Estimated Revenues	<u>24,122,137</u>	Property Tax:	<u>11,843,918</u>
	Total Revenues	24,122,137		
	Estimated Expenditures	(26,570,249)		
	Transfer to CHJ & RCC	(315,000)		
	Total Expenditures	(26,885,249)		
6/30/2024	Budget ending fund balance	<u>10,117,288</u>	Budget effect on FB	(2,763,112)
	Fall Out (8%)	<u>2,125,620</u>	Est. effect on FB	(637,492)
6/30/2024	Est. ending fund balance	<u>12,242,908</u>	Transfer to 118 & 151	
	FB % of expenditures	47.9%	True effect on FB	(637,492)
	FB Policy 35%-45%+:	Compliance		

Revenue

The General Fund of Roane County has a total revenue budget for FY2024 of \$24,122,137. 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 83 pennies of property tax allocated to the General Fund. Of the 2.40 pennies levied for property tax this accounts for 34.59% 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 \$12,987,922 or 53.85% 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. This year's budget has a transfer of \$165,000 of excess funds available to transfer in to the General Capital Project Fund 171-CHJ.

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 \$1,600,650 or 6.64% 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 1.35% 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 \$316,000 or 1.31% 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 \$969,000 or 4.02% 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 \$127,790 or .53% 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 only by the County Clerk for documents filed in the County Court Clerk’s office and other areas of the courthouse. 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 \$341,400.

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.

The School Department in prior year contributed to the Roane County School Resource Officer Program. This year that has been funded by the State of Tennessee. Education Charges are not set aside for Truancy, Workman Comp reimbursements and other charges that do not have a specific category.

These charges for current services are budgeted to bring in approximately \$383,452 or 1.59% 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.

Investment Income is used to account for interest that is earned from the State Hybrid Stabilization Retirement Plan interest earned over the year. This year due to the increase in operations \$800,000 has been budgeted from the interest earned from the Trustee's investments with all the idle funds that are required to be deposited in an interest bearing accounts.

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 \$859,200 or 3.57 % of budgeted revenue for the General Fund.

FEES IN LIEU OF SALARY (45000's)

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

Fees in lieu of salary are budgeted to bring in approximately \$2,856,000 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.

This year the State of Tennessee has approved \$1,275,000 to fund the school resource officers (SRO). This is revenue to the General Fund to offset the expense. Although this amount does fund the salary and benefits of the SROs the General Fund is still using Unassigned Fund Balance to purchase equipment that is needed for uniforms and weapons. The General Capital Sub Funds (EQP and VEH) are having to use tax pennies to fund those purchases. The School Department at this time does not contribute to this function.

There is a law enforcement educational supplement of \$800 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.

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 (\$559,278). 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.

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 \$3,593,697 or 14.9% of budgeted revenue for the General Fund.

FEDERAL GOVERNMENT (47000's)

The county receives three (3) federal grants. The first is 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 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 \$25,034 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 \$308,626 or 14.55% 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, 2024

	Audited Actual 2021-2022	Unaudited Actual 2022-2023	Approved Budget 2023-2024
REVENUE			
COUNTY PROPERTY TAXES			
40110 Current Property Taxes	10,264,127	10,409,449	11,843,918
40120 Trustee's Collection - Prior Year	160,477	195,314	195,000
40130 Clerk & Master's Prior Year	239,893	245,029	200,000
40140 Interest & Penalty	40,361	47,853	40,000
40150 Pick up Taxes	-	-	1,000
40161 Payment in Lieu of Tax-TVA	62,629	68,322	68,000
40162 Payments in Lieu of Tax-Clinton	10,448	8,752	11,741
40162 Payment in Lieu of Tax-Oak Ridge	70,042	57,137	70,100
40163 Payment in Lieu of Tax-Other	54,478	117,011	150,000
40163 Payment in Lieu of Tax-Other-IND	-	-	368,550
40163 Payment in Lieu of Tax - Other- INDHA	39,613	-	39,613
TOTAL	<u>10,942,068</u>	<u>11,148,866</u>	<u>12,987,922</u>
COUNTY LOCAL OPTION TAXES			
40210 Local Option Sales Tax	-	-	100,000
40220 Hotel/Motel Tax	147,531	150,970	147,000
40250 Litigation Tax	103,718	95,552	108,650
40250 Litigation Tax-JUDGE	205,183	197,076	190,000
40266 Litigation Tax (Jail or Workhouse)	204,977	194,651	200,000
40270 Business Tax	770,969	890,272	850,000
40275 Mixed Drink Tax	5,100	4,699	5,000
TOTAL	<u>1,437,478</u>	<u>1,533,222</u>	<u>1,600,650</u>
STATUTORY LOCAL TAXES			
40320 Bank Excise Tax	125,246	101,745	125,000
40330 Wholesale Beer Tax	197,096	198,162	200,000
TOTAL	<u>322,342</u>	<u>299,907</u>	<u>325,000</u>
TOTAL LOCAL TAXES	<u>12,701,888</u>	<u>12,981,994</u>	<u>14,913,572</u>
LICENSES & PERMITS			
Licenses			
41140 Cable TV Franchise	318,960	322,235	316,000
Permits			
41510 Beer Permits	3,135	6,133	3,000
41520 Building Permits	655,046	553,137	650,000
TOTAL LICENSES & PERMITS	<u>977,141</u>	<u>881,505</u>	<u>969,000</u>
CIRCUIT COURT			
42110 Fines	2,038	1,406	2,600
42120 Officers Costs	6,887	10,782	8,000
42141 Drug Court Fees	1,080	969	1,000
42150 Jail Fees	3,956	4,762	5,000
42180 DUI Treatment Fines	808	558	630
42190 Data Entry Fee Circuit Court	1,507	1,538	1,600
42191 Courtroom Security Fee	51	49	150
TOTAL	<u>16,327</u>	<u>20,065</u>	<u>18,980</u>
GENERAL SESSIONS COURT			
42310 Fines	14,575	15,760	13,800
42320 Officers Costs	33,660	35,910	45,000
42330 Game & Fish Fines	79	257	300
42341 Drug Court Fees	4,636	4,479	4,400

GENERAL FUND

Fund 101 -- Fiscal Year Ending June 30, 2024

	Audited Actual 2021-2022	Unaudited Actual 2022-2023	Approved Budget 2023-2024
REVENUE			
GENERAL SESSIONS COURT (cont.)			
42350 Jail Fees	5,710	4,201	5,000
42380 DUI Treatment Fines	13,660	7,927	8,000
42390 Data Entry Fee	16,362	13,262	18,000
42391 Courtroom Security Fee	57	34	100
TOTAL	<u>88,737</u>	<u>81,829</u>	<u>94,600</u>
JUVENILE COURT			
42410 Fines	10	96	10
TOTAL	<u>10</u>	<u>96</u>	<u>10</u>
CHANCERY COURT			
42520 Officers Costs	3,974	3,014	3,300
42530 Data Entry Fee	11,253	10,412	10,000
42591 Courtroom Security Fee	365	260	400
42990 Other Fines, Forfeitures & Seizures	534	418	500
TOTAL	<u>16,126</u>	<u>14,104</u>	<u>14,200</u>
TOTAL FINES, FORFEITURES, & PENALTIES	<u>121,202</u>	<u>116,094</u>	<u>127,790</u>
FEES			
43190 Other General Service Charges-EXTRA	-	893	-
43190 Other General Service Charges-RHARR	-	-	3,530
43190 Other General Service Charges-RKING	5,358	-	3,280
43190 Other General Service Charges-ROAK	5,247	-	5,521
43190 Other General Service Charges-ROLIV	516	-	516
43190 Other General Service Charges-RROCK	4,956	-	5,105
43340 Recreation Fees-HOUSE	1,420	2,523	2,000
43340 Recreation Fees-RILEY	39,197	43,317	45,000
43340 Recreation Fees-RILEY-MTH	140,250	152,405	140,000
43340 Recreation Fees-SHEDS	9,151	9,880	7,800
43350 Copy Machine Fees	4,339	3,193	6,000
43365 Archives & Records Mgn't	33,508	32,637	35,000
43366 Greenbelt Late Application Fee	850	600	-
43370 Telephone Commissions	72,987	68,186	65,000
43383 Additioanl Fees-Titling	-	43,567	-
43392 Data Processing Fee - REGISTER	23,882	19,196	20,000
43393 Probation Fees	6,220	5,432	6,400
43394 Data Processing Fee - SHERIFF	2,050	2,626	2,700
43395 Sexual Offender Reg Fee - SHERIFF	7,600	7,200	6,500
43396 Data Processing Fee-COUNTY CLERK	4,159	4,571	3,200
43399 Vechicle Insurance Coveage	2,020	1,825	1,800
43990 Other Charges for Services	-	3,605	3,600
43990 Other Charges for Services-SHRFF	372	165	500
43990 Other Charges for Services-SRO	311,068	484,780	-
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>695,151</u>	<u>906,601</u>	<u>383,452</u>
TOAL CHARGES FOR SERVICES	<u>695,150</u>	<u>906,601</u>	<u>383,452</u>

GENERAL FUND

Fund 101 -- Fiscal Year Ending June 30, 2024

	Audited Actual 2021-2022	Unaudited Actual 2022-2023	Approved Budget 2023-2024
REVENUE			
RECURRING ITEMS			
44110 Investment Income	(14,511)	1,119,619	800,000
44131 Commissary Sales	27,583	31,593	26,000
44170 Miscellaneous Refunds	6,436	1,507	2,000
44180 Expenditure Credits	8,233	3,390	1,000
TOTAL	<u>27,741</u>	<u>1,156,109</u>	<u>829,000</u>
NON-RECURRING ITEMS			
44530 Sale of Equipment	275	2,406	3,200
44540 Sale of Property	-	-	10,000
44560 Damages Recovered From	-	55,023	-
44570 Contributions & Gifts	7,680	315	2,000
44570-KAYAK Contributions & Gifts - 652 Riverline Partnership	1,500	-	-
TOTAL	<u>9,455</u>	<u>57,744</u>	<u>15,200</u>
LOCAL REVENUES-OTHER			
44990 Other Local Revenues	1,500	-	-
44990 Other Local Revenues-GIS	15	-	-
44990 Other Local Revenues-ORUD	15,549	15,903	15,000
TOTAL	<u>17,064</u>	<u>15,903</u>	<u>15,000</u>
TOTAL OTHER LOCAL REVENUES	<u>54,260</u>	<u>1,229,756</u>	<u>859,200</u>
FEES IN LIEU OF SALARIES			
45510 County Clerk	570,178	575,024	618,000
45520 Circuit Court Clerk	64,353	90,439	72,000
45540 General Sessions Court Clerk	341,348	287,822	276,000
45550 Clerk & Master	327,612	344,403	325,000
45580 Register of Deeds	398,756	323,475	336,000
45590 Sheriff	28,913	28,469	28,000
45590 Sheriff-CHCGP	105	-	1,000
45610 Trustee	1,093,901	1,126,569	1,200,000
TOTAL	<u>2,825,165</u>	<u>2,776,202</u>	<u>2,856,000</u>
TOTAL FEES FROM COUNTY OFFICIALS	<u>2,825,165</u>	<u>2,776,202</u>	<u>2,856,000</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	32,000	33,600	32,800
TOTAL	<u>32,000</u>	<u>33,600</u>	<u>32,800</u>
OTHER STATE REVENUES			
46830 Beer Tax	19,194	19,200	20,000
46835 Vehicle Certificate of Title Fees	-	3,000	-
46840 Alcoholic Beverage Tax	119,636	118,020	120,000
46845 Opioid Settlement Funds-OPIOD	-	622,637	306,000
46851 State Revenue Sharing-T.V.A.	460,689	955,737	460,689
46852 State Revenue-Telecommunications	132,348	117,169	135,000
46855 State Shared Sports Gaming	23,981	51,454	40,000
46915 Contracted Prisoner Board	504,855	533,574	500,000
46960 Registrar's Salary Supplement	11,373	15,164	15,164

GENERAL FUND

Fund 101 -- Fiscal Year Ending June 30, 2024

	Audited Actual 2021-2022	Unaudited Actual 2022-2023	Approved Budget 2023-2024
REVENUE			
OTHER STATE REVENUES (cont.)			
46980 Other State Grants-DGA	336,829	460,438	559,278
46980 Other State Grants-DRUG	42,047	44,775	100,000
46980 Other State Grants-SAFES	-	9,980	34,666
46980 Other State Grants-SRO	-	-	1,275,000
46990 Other State Revenues	18,936	22,039	14,900
46990 Other State Revenues-ROI	7,875	12,100	13,000
46990 Other State Revenues-TOCW	3,729	-	-
TOTAL	<u>1,681,492</u>	<u>2,985,288</u>	<u>3,593,697</u>
TOTAL STATE OF TENNESSEE	<u>1,722,493</u>	<u>3,027,888</u>	<u>3,635,497</u>
FEDERAL THROUGH STATE			
47220 Civil Defense Reimbursement-DOE	15,936	16,000	16,000
47250 Law Enforcement Grants-GHS22	5,817	20,893	9,000
47590 Other Federal Through State-CHILD	34,362	38,302	37,020
47590 Other Federal Through State-ELSEC	-	10,713	-
47590 Other Federal Through State-EMPG	43,772	-	-
47590 Other Federal Through State-PDO	41,118	55,617	-
47590 Other Federal Through State-RD20	2,524	-	-
47590 Other Federal Through State-RD21	2,778	440	-
47590 Other Federal Through State-VOCO	37,558	-	65,000
47990 Other Direct Federal Revenue	-	-	65,000
47990 Other Direct Federal Revenue-FEDS	51,136	-	6
47990 Other Direct Federal Revenue-MARSH	2,063	-	-
47990 Other Direct Federal Revenue-SOIL	11,454	10,010	12,000
47990 Other Direct Federal Revenue-VEST	1,719	6,241	4,600
47990 Other Direct Federal Revenue-VOCO	-	3,314	100,000
TOTAL FEDERAL GOVERNMENT	<u>250,237</u>	<u>161,529</u>	<u>308,626</u>
OTHER GOVERNEMTNS & CITIZENS GROUPS			
48130 Contributions-AAA	3,309	-	-
48130 Contributions-PLAN	-	-	44,000
48130 Contributions-PLS	5,802	544	-
48130 Contributions-RMGMT	21,965	14,135	25,000
TOTAL	<u>31,076</u>	<u>14,678</u>	<u>69,000</u>
CITIZENS GROUPS			
48610 Donations	7,500	-	-
TOTAL	<u>7,500</u>	<u>-</u>	<u>-</u>
OTHER			
48990 Other	-	5,660	-
TOTAL	<u>-</u>	<u>5,660</u>	<u>-</u>
OTHER SOURCES (NON-REVENUE)			
49700 Insurance Recovery	-	2,024	-
TOTAL	<u>-</u>	<u>2,024</u>	<u>-</u>

GENERAL FUND

Fund 101 -- Fiscal Year Ending June 30, 2024

	Audited Actual 2021-2022	Unaudited Actual 2022-2023	Approved Budget 2023-2024
REVENUE			
TRANSFERS IN			
49800 Transfers In-ARP	470,000	-	-
49800-F118 Transfers In-F118	-	-	-
TOTAL	470,000	-	-
TOTAL REVENUE	19,856,112	22,103,932	24,122,137
	2022 Audited Reserves	2023 Unaudited Reserves	2024 Unaudited Reserves
34510 Restricted for General Government-DEEDS	90,828	79,032	65,220
34510 Restricted for General Government-GAME	-	35,921	87,375
34510 Restricted for General Government-GWT	1,131	1,131	1,131
34520 Restricted for Administration of Justice-CHNCY	90,710	101,046	52,152
34520 Restricted for Administration of Justice-CIRCT	114,736	131,920	142,873
34520 Restricted for Administration of Justice-CTSEC	12,989	13,461	13,805
34520 Restricted for Administration of Justice-CTYCL	-	-	16,730
34520 Restricted for Administration of Justice-DRUG	10,085	10,085	10,085
34520 Restricted for Administration of Justice-RCRDS	132,573	147,799	157,702
34525 Restricted for Public Safety-CRIME	6,250	6,250	6,250
34525 Restricted for Public Safety-SHRFF	4,810	645	51,134
34525 Restricted for Public Safety-SOR	40,269	46,684	18,985
34525 Restricted for Public Safety-TRAIN	20,000	20,000	20,000
34525 Restricted for Public Health & Welfare-APPRO	-	-	18,394
34525 Restricted for Public Safety-CHJ	279,920	142,046	163,870
34587 Restricted for Hybrid Retirement Stabilization Fund	240,231	304,358	380,075
34610 Committed for General Government	900,000	900,000	500,000
34610 Committed for General Government-151	-	1,000,000	-
34610 Committed for General Government-MEDIN	100,000	100,000	100,000
34610 Committed for General Government-VACAT	50,000	50,000	50,000
34625 Committed for Public Safety-CPAY	-	470,000	235,000
34635 Committed for Social, Culteral, Rec Ser-RILEY	127,123	205,536	284,846
34690 Committed for Other Purposes-RET	246,530	256,265	284,888
34710 Assigned for General Government	2,139,318	3,835,580	2,763,112
Nonspendable Reserves	542,083	378,271	516,063
39000 Beg. Undesignated Fund Balance	5,817,764	4,610,538	6,940,710
TOTAL	10,967,349	12,846,568	12,880,399
TOTAL AVAILABLE FUNDS	30,823,461	34,950,500	37,002,536

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 \$203,500. Of this, 86.19% (175,400) 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 \$13,761. Of this, 90.1% (\$12,401) is for salaries and benefits while the remainder is for operations.

Other Boards and Committees – 51240

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

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

The total appropriation for Other Boards and Committees is \$43,310. Of this, 99.7% 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, Project Manager, and Office Assistant. The County Executive's Office is responsible for the fiscal affairs of the entire county's approximately \$161 million operating and capital 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 \$382,828. Of this 95.1% (364,093) 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 \$146,671. Of this 93.9% (\$137,671) 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 \$427,763. Of this 79.4% (\$339,663) 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 \$60,000 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 \$439,202. Of this 87.2% (\$382,952) is for salaries and benefits while the remainder is for operations.

Planning & Codes Compliance – 51750

This function falls under the responsibilities of the County Executive. The operation of the Planning Department is handled by the Zoning Officer. This department no longer has a contract with the East Tennessee Development District for planning support. The Commission had approved for an additional employee to help with the Planning functions. Function 51720 has been combined within the Code Function 51750. The 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.

Codes Compliance

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, two (2) Administrative Assistants, one (1) Nuisance Officer and one (1) Planner.

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 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 Planning/Codes Compliance is \$852,421. Of this 76.9% (\$655,196) 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 \$124,380. Of this 83.4% (\$103,780) 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 \$744,014. Of this 23.3% (\$173,015) 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 \$144,012. Of this 88.8% (\$127,812) is for salaries and benefits while the remainder is for operations.

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 \$619,718. Of this 5.9 % (\$36,693) 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 15.7% (\$4,230,119) of the total budget for the General Fund.

GENERAL FUND

Fund 101 -- Fiscal Year Ending June 30, 2024

	Audited Actual 2021-2022	Unaudited Actual 2022-2023	Approved Budget 2023-2024
EXPENDITURES			
51100 COUNTY COMMISSION			
161 Secretary(s)	1,979	1,977	4,500
191 Board & Committee Members Fees	37,936	52,771	60,000
201 Social Security	3,069	4,179	5,000
204 State Retirement	1,025	2,363	2,000
206 Life Insurance	911	464	900
207 Medical Insurance	76,953	78,952	96,000
208 Dental Insurance	4,496	4,292	6,000
210 Unemployment Compensation	431	-	-
217 Retirement-Hybrid Stabilization	-	-	1,000
302 Advertising	1,316	2,454	1,400
355 Travel	6,723	16,039	15,000
499 Other Supplies & Materials	2,295	4,106	6,000
524 Inservice/Staff Development	4,827	3,775	5,000
599 Other Charges	456	536	700
TOTAL	142,417	171,907	203,500
51210 BOARD OF EQUALIZATION			
191 Board & Committee Members Fees	4,465	4,874	14,000
201 Social Security	342	373	1,200
302 Advertising	-	-	300
355 Travel	-	-	300
TOTAL	4,807	5,247	15,800
51220 BEER BOARD			
191 Board & Committee Members Fees	930	1,442	4,500
201 Social Security	70	110	400
204 State Retirement	55	95	395
206 Life Insurance	0	0	100
207 Medical Insurance	27	29	13
208 Dental Insurance	1	1	10
217 Retirement-Hybrid Stabilization	-	-	10
299 Other Fringe Benefits	-	-	10
302 Advertising	139	166	200
TOTAL	1,222	1,842	5,638
51230 BUDGET AND FINANCE COMMITTEE			
191 Board & Committee Members Fees	7,257	10,921	10,500
201 Social Security	552	833	950
204 State Retirement	326	601	630
206 Life Insurance	2	2	5
207 Medical Insurance	190	306	220
208 Dental Insurance	8	11	11
217 Retirement-Hybrid Stabilization	-	-	75
299 Other Fringe Benefits	5	1	10
302 Advertising	592	113	600
422 Food Supplies	596	1,552	760
TOTAL	9,529	14,342	13,761

GENERAL FUND

Fund 101 -- Fiscal Year Ending June 30, 2024

	Audited Actual 2021-2022	Unaudited Actual 2022-2023	Approved Budget 2023-2024
EXPENDITURES			
51240 OTHER BOARDS AND COMMITTEES			
191 Board & Committee Members Fees	28,040	26,929	38,000
201 Social Security	2,144	2,058	2,900
204 State Retirement	1,283	1,403	2,000
206 Life Insurance	1	1	40
207 Medical Insurance	98	160	150
208 Dental Insurance	4	6	10
217 Retirement-Hybrid Stabilization	-	-	100
299 Other Fringe Benefits	-	-	10
332 Legal Notices, Recording, And Court Costs	134	1,025	100
TOTAL	<u>31,704</u>	<u>31,583</u>	<u>43,310</u>
51300 COUNTY MAYOR/EXECUTIVE			
101 County Official/Adm Officer	116,038	126,505	127,934
103 Assistant(s)	107,164	133,527	120,728
169 Part-Time Personnel	12,500	10,542	40,800
185 Educational Incentive	2,000	3,000	3,000
199 Other Per Diem & Fees	1,800	1,592	1,800
201 Social Security	18,123	19,542	23,000
204 State Retirement	11,696	17,245	20,000
206 Life Insurance	254	234	270
207 Medical Insurance	25,578	25,516	21,000
208 Dental Insurance	1,284	1,017	1,001
217 Retirement-Hybrid Stabilization	-	-	3,600
299 Other Fringe Benefits	475	139	960
307 Communication	13	3	100
320 Dues & Memberships	675	580	675
333 Licenses	110	-	-
349 Printing, Stationery, and Forms	186	-	1,000
351 Rentals	350	364	360
355 Travel	3,813	6,477	5,200
437 Periodicals	144	63	300
508 Premiums On Corporate Surety	-	892	900
524 In-Service/Staff Development	2,193	1,950	3,000
599 Other Charges	240	438	5,200
711 Furniture And Fixtures	-	-	2,000
TOTAL	<u>304,636</u>	<u>349,625</u>	<u>382,828</u>
51400 COUNTY ATTORNEY			
101 County Official	105,619	114,837	115,007
201 Social Security	7,882	8,553	8,640
204 State Retirement	3,538	3,844	3,700
206 Life Insurance	66	66	66
207 Medical Insurance	7,635	8,122	9,444
208 Dental Insurance	334	334	334
299 Other Fringe Benefits	-	-	480
331 Legal Services	5,124	6,328	7,100
355 Travel	99	-	1,500
524 In-Service/Staff Development	450	-	400
TOTAL	<u>130,747</u>	<u>142,082</u>	<u>146,671</u>

GENERAL FUND

Fund 101 -- Fiscal Year Ending June 30, 2024

	Audited Actual 2021-2022	Unaudited Actual 2022-2023	Approved Budget 2023-2024
EXPENDITURES			
51500 ELECTION COMMISSION			
105 Supervisor/Director	92,555	100,921	102,042
106 Deputy(ies)	84,794	87,586	94,721
142 Mechanic(s)	-	2,134	3,000
169 Part-Time Personnel	276	6,932	4,000
186 Longevity Pay	-	2,500	-
187 Overtime Pay	-	6,262	3,000
192 Election Commission	9,000	15,600	15,000
193 Election Workers	-	101,962	60,000
201 Social Security	13,593	21,622	17,100
204 State Retirement	6,414	8,321	8,400
206 Life Insurance	204	176	200
207 Medical Insurance	26,885	27,605	29,000
208 Dental Insurance	1,029	1,001	1,100
210 Unemployment Compensation	12	-	-
217 Retirement-Hybrid Stabilization	-	-	1,100
299 Other Fringe Benefits	1,280	960	1,000
302 Advertising	776	4,089	4,000
307 Communication	13	233	1,000
320 Dues & Memberships	-	-	500
334 Maintenance Agreements	10,696	42,146	40,000
336 Maint/Repair/Equipment	-	341	2,000
349 Printing, Stationary & Forms	5,656	3,927	5,000
351 Rentals	204	7,843	4,000
355 Travel	-	3,268	4,000
399 Other Contracted Services	3,804	7,682	12,000
411 Data Processing Supplies	2,521	3,787	4,000
425 Gasoline	-	624	400
432 Library Books	60	63	200
499 Other Supplies & Materials	542	3,241	3,000
524 In-Service/Staff Development	-	2,553	4,000
709 Data Processing Equipment	1,201	10,701	4,000
TOTAL	261,513	474,080	427,763
51600 REGISTER OF DEEDS			
101 County Official/Adm Officer	92,555	100,921	102,042
106 Deputy(ies)	109,827	114,389	160,500
169 Part-time Personnel	15,459	15,699	16,000
185 Educational Incentives	2,000	2,000	3,000
201 Social Security	15,907	16,950	22,000
204 State Retirement	7,855	8,582	13,000
206 Life Insurance	264	264	350
207 Medical Insurance	31,876	34,960	62,000
208 Dental Insurance	1,001	1,001	1,400
217 Retirement-Hybrid Stabilization	-	-	1,700
299 Other Fringe Benefits	480	480	960
307 Communication	12	2,112	150
317 Data Processing Services	2,920	1,815	10,000
320 Dues and Memberships	1,013	1,078	1,400
334 Maintenance Agreements	1,042	734	3,000
334 Maintenance Agreements-DATA	20,818	16,916	24,000
337 Maint/Repair/Office Equipment	-	-	2,000
349 Printing, Stationary and Forms	2,576	2,927	3,500
351 Rentals	146	-	200

GENERAL FUND

Fund 101 -- Fiscal Year Ending June 30, 2024

	Audited Actual 2021-2022	Unaudited Actual 2022-2023	Approved Budget 2023-2024
EXPENDITURES			
51600 REGISTER OF DEEDS (cont.)			
355 Travel	1,557	2,550	2,700
367 Maint/Repair Service	-	-	2,000
508 Premiums On Corporate Surety	-	792	-
524 In-Service/Staff Development	810	1,160	1,300
599 Other Charges	60	245	1,000
709 Data Processing Equipment	-	14,277	1,000
711 Furniture & Fixtures	216	93	4,000
TOTAL	<u>308,393</u>	<u>339,944</u>	<u>439,202</u>
51720 PLANNING & ZONING			
133 Paraprofessional	40,465	44,146	-
191 Board & Committee Member Fees	6,900	6,674	-
199 Other Per Diem & Fees	1,200	1,246	-
201 Social Security	3,593	3,867	-
204 State Retirement	1,412	1,555	-
206 Life Insurance	66	66	-
208 Dental Insurance	334	334	-
299 Other Fringe Benefits	480	480	-
309 Contracts w/Gov't Agencies	13,475	13,475	-
320 Dues And Memberships	25	-	-
332 Legal Notices, Recording, & Crt Costs	1,574	526	-
348 Postal Charges	500	382	-
349 Printing, Stationary and Forms	240	57	-
355 Travel	58	183	-
411 Data Processing Supplies	204	284	-
435 Office Supplies	-	120	-
524 In-Service/Staff Development	-	290	-
599 Other Charges	184	160	-
709 Data Processing Equipment	1,440	-	-
711 Furniture & Fixtures	150	-	-
TOTAL	<u>72,300</u>	<u>73,844</u>	<u>-</u>
51750 CODES COMPLIANCE			
103 Assistant(s)	53,399	83,927	162,825
105 Supervisor/Director	63,548	69,330	85,000
133 Paraprofessional	-	-	40,000
189 Other Salaries & Wages	98,499	132,495	169,426
191 Board & Committee Member Fees	-	-	6,900
199 Other Per Diem & Fees	4,292	5,030	8,500
201 Social Security	15,539	21,009	37,368
204 State Retirement	10,442	16,274	23,277
206 Life Insurance	317	402	666
207 Medical Insurance	44,578	59,126	108,300
208 Dental Insurance	1,460	1,863	4,034
210 Unemployment Compensation	307	-	-
217 Retirement-Hybrid Stabilization	-	-	7,700
299 Other Fringe Benefits	840	720	1,200
302 Advertising	-	-	2,000
307 Communication	644	2,252	3,000
309 Contracts With Government Agencies-PLAN	-	-	13,475
320 Dues & Memberships	25	548	1,000
332 Legal Notices, Recording, & Crt Costs	-	219	1,400
334 Maintenance Agreements	23,409	20,203	25,000

GENERAL FUND

Fund 101 -- Fiscal Year Ending June 30, 2024

	Audited Actual 2021-2022	Unaudited Actual 2022-2023	Approved Budget 2023-2024
EXPENDITURES			
51750 CODES COMPLIANCE (cont.)			
338 Maint/Repair/Vehicles	2,177	4,675	4,000
348 Postal Charges	683	734	2,000
349 Printing, Stationary and Forms	2,314	2,298	3,750
355 Travel	-	1,215	5,500
399 Other Contracted Services	26	-	500
410 Custodial Supplies	39	295	500
413 Drugs & Medical Supplies	67	-	100
415 Electricity	2,210	2,520	2,500
422 Food Supplies	-	92	900
425 Gasoline	6,888	7,323	12,000
434 Natural Gas	415	365	1,000
435 Office Supplies	3,259	2,307	4,000
437 Periodicals	-	-	300
450 Tires & Tubes	671	-	2,500
451 Uniforms	250	608	2,600
454 Water and Sewer	632	724	1,000
505 Judgements	28,548	12,120	90,000
524 In-Service/Staff Development	1,302	2,420	3,000
599 Other Charges	546	822	700
709 Data Processing Equipment	2,000	1,497	7,500
711 Furniture & Fixtures	1,104	-	4,000
719 Office Equipment	2,488	17,092	3,000
790 Other Equipment	-	896	-
TOTAL	<u>372,918</u>	<u>471,399</u>	<u>852,421</u>
51760 GEOGRAPHICAL INFORMATION SYSTEMS			
133 Paraprofessionals	93,133	76,727	58,800
169 Part-Time Personnel	-	-	25,156
185 Educational Incentives	1,000	1,000	1,000
201 Social Security	6,534	5,680	6,500
204 State Retirement	3,091	2,608	2,000
206 Life Insurance	120	95	66
207 Medical Insurance	17,444	14,067	9,444
208 Dental Insurance	605	500	334
299 Other Fringe Benefits	870	720	480
320 Dues & Memberships	-	140	100
334 Maintenance Agreements	4,975	4,975	6,000
355 Travel	-	1,325	500
411 Data Processing Supplies	1,877	1,639	1,500
524 Inservice Staff Development	4,190	3,402	4,000
709 Data Processing Equipment	1,402	3,136	8,000
711 Furniture And Fixtures	-	185	500
TOTAL	<u>135,241</u>	<u>116,200</u>	<u>124,380</u>
51800 COUNTY BUILDINGS			
141 Foremen	40,317	43,986	44,515
166 Custodial Personnel	28,942	31,593	40,440
167 Maintenance Personnel	18,696	20,396	20,641
169 Part-time Personnel	12,091	17,302	23,814
185 Educational Incentive- Other	1,000	1,000	1,000
199 Other Per Diem & Fees	1,200	2,215	2,400
201 Social Security	7,698	8,762	10,100

GENERAL FUND

Fund 101 -- Fiscal Year Ending June 30, 2024

	Audited Actual 2021-2022	Unaudited Actual 2022-2023	Approved Budget 2023-2024
EXPENDITURES			
51800 COUNTY BUILDINGS (cont.)			
204 State Retirement	3,658	4,179	4,400
206 Life Insurance	158	158	200
207 Medical Insurance	18,906	20,331	23,000
208 Dental Insurance	795	798	900
217 Retirement-Hybrid Stabilization	-	-	405
299 Other Fringe Benefits	872	872	1,200
307 Communication	42,927	95,780	104,000
320 Dues And Memberships	100	100	100
321 Engineering Services	-	-	2,500
334 Maintenance Agreements	61,465	67,745	108,000
335 Maint/Repair/Building	14,439	56,252	50,000
335 Maint/Repair/Building-HEALT	-	33,207	-
336 Maint/Repair/Equipment	18,145	10,780	20,000
338 Maint/Repair/Vehicles	5,227	4,302	3,000
355 Travel	81	65	500
359 Disposal Fees	1,989	2,638	2,500
399 Other Contracted Services	55,039	55,039	55,100
410 Custodial Supplies	13,860	12,861	15,000
411 Data Processing Supplies	346	766	1,500
415 Electricity	105,672	125,614	125,000
422 Food Supplies	847	2,500	2,000
425 Gasoline	1,961	3,367	3,000
434 Natural Gas	18,486	39,915	20,000
451 Uniforms	376	39	1,000
454 Water and Sewer	17,634	22,679	20,000
499 Other Supplies and Materials	11,901	13,373	12,500
524 InService/Staff Development	-	-	300
709 Data Processing Equip	2,327	-	10,000
711 Furniture & Fixtures	8,354	-	15,000
TOTAL	<u>515,509</u>	<u>698,615</u>	<u>744,015</u>
51900 OTHER GENERAL ADMINISTRATION			
317 Data Processing Services	-	-	2,000
333 Licenses	-	-	1,600
334 Maintenance Agreements	31,608	35,287	39,000
337 Maint/Repair/Office Equipment	-	-	1,000
355 Travel	-	-	2,000
411 Data Processing Supplies	3,590	5,482	6,500
524 In-Service/Staff Development	-	-	5,000
599 Other Charges	61	-	-
709 Data Processing Equipment	11,597	2,655	10,000
TOTAL	<u>46,856</u>	<u>43,424</u>	<u>67,100</u>
51910 PRESERVATION OF RECORDS			
103 Assistant(s)	25,448	27,763	28,721
105 Supervisor/Director	40,697	44,400	45,000
169 Part-time Personnel	18,283	17,136	20,278
201 Social Security	6,377	6,775	7,200
204 State Retirement	3,133	3,583	5,200
206 Life Insurance	132	132	133
207 Medical Insurance	15,785	16,887	19,500
208 Dental Insurance	667	667	700
217 Retirement-Hybrid Stabilization	-	-	600

GENERAL FUND

Fund 101 -- Fiscal Year Ending June 30, 2024

	Audited Actual 2021-2022	Unaudited Actual 2022-2023	Approved Budget 2023-2024
EXPENDITURES			
51910 PRESERVATION OF RECORDS (cont.)			
299 Other Fringe Benefits	480	480	480
321 Engineering Services	-	2,650	-
415 Electricity	6,000	6,000	8,000
599 Other Charges	-	5,597	8,200
TOTAL	<u>117,002</u>	<u>132,071</u>	<u>144,012</u>
51920 RISK MANAGEMENT			
140 Salary Supplements	13,043	19,257	19,159
169 Part-Time Personnel-ORCCA	-	-	10,914
201 Social Security	647	1,061	2,400
204 State Retirement	289	488	1,100
206 Life Insurance	12	16	20
207 Medical Insurance	1,437	2,439	2,800
208 Dental Insurance	59	79	100
299 Other Fringe Benefits	88	119	200
308 Consultants	-	631	10,800
320 Dues & Memberships	385	385	1,000
320 Dues & Memberships-ORCCA	2,500	2,500	2,500
351 Rentals	-	11,250	18,000
355 Travel	-	-	3,000
355 Travel-ORCCA	1,051	4,316	4,800
399 Other Contracted Services-ORCCA	6,907	310	8,000
499 Other Supplies & Materials	2,630	9,942	10,000
502 Building & Contents Insurance	47,113	49,680	55,000
506 Liability Insurance	122,368	137,364	148,500
511 Vehicle & Equipment Insurance	112,775	131,929	145,145
513 Worker's Compensation	131,280	131,280	131,280
516 Other Self-Insured Claims	20,539	19,738	60,000
524 In-Service/Staff Development	330	400	3,000
TOTAL	<u>463,452</u>	<u>523,181</u>	<u>637,718</u>

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, one (1) School Accounting Clerks, three and a half (2.5) County Accounting Clerk, one (1) Revenue Clerk, one (1) Benefits Clerk and one and half (1.5) 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 \$773,912. Of this amount, 96.3% (\$745,362) 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 #11-22-07, purchases between \$0-\$7,499 require no informal quotes or sealed competitive bidding; purchases between \$7,500-24,499 require 3 informal quotes, and purchases over \$25,000 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 \$249,838. Of this amount, 93.4% (\$233,293) is for salaries and benefits and the remainder is for operations.

Property Assessor's Office – 52300

The Property Assessor is an elected official.

The operation of the Property Assessor Office 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 10 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 \$1,072,815. Of this amount, 76.6% (\$822,207) 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 \$372,286. Of this amount, 80.6% (\$299,986) 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, ten (10) full-time clerks, and one (1) part-time clerk.

AUTHORITY

TCA§ Title 18, Chapter 6

Total Appropriation for County Clerk is \$927,482. Of this amount, 85% (\$788,157) 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 12.6% (\$3,396,333) of the total budget for the General Fund.

GENERAL FUND

Fund 101 -- Fiscal Year Ending June 30, 2024

	Audited Actual 2021-2022	Unaudited Actual 2022-2023	Approved Budget 2023-2024
EXPENDITURES			
52100 ACCOUNTING AND BUDGETING			
105 Supervisor/Director	92,555	100,921	102,042
119 Accountants/Bookkeepers	290,964	359,944	405,200
169 Part-time Personnel	862	32	2,400
185 Educational Inc	12,000	12,000	18,000
199 Other Per Diem & Fees	1,200	1,246	2,400
201 Social Security	30,123	36,292	44,000
204 State Retirement	22,480	32,143	36,000
206 Life Insurance	534	574	700
207 Medical Insurance	71,814	94,891	120,500
208 Dental Insurance	2,697	2,886	3,400
210 Unemployment	3,360	1,100	-
217 Retirement-Hybrid Stabilization	-	-	10,000
299 Other Fringe Benefits	1,300	720	720
307 Communication	71	14	150
320 Dues & Memberships	770	824	1,500
334 Maintenance Agreements	5,702	5,586	10,000
349 Printing, Stationary and Forms	1,701	2,056	1,900
355 Travel	2,318	2,135	5,000
435 Office Supplies	56	472	1,000
524 In-Service/Staff Development	2,665	6,040	5,000
709 Data Processing Equipment	2,762	5,914	4,000
711 Furniture & Fixtures	1,657	-	-
TOTAL	<u>547,591</u>	<u>665,791</u>	<u>773,912</u>
52200 PURCHASING			
105 Supervisor/Director	74,044	80,745	81,638
122 Purchasing Personnel	71,482	78,696	79,645
169 Part-time Personnel	9,817	9,893	18,000
185 Educational Incentive	2,000	2,000	3,000
199 Other Per Diem & Fees	1,200	1,246	1,200
201 Social Security	11,342	12,493	14,100
204 State Retirement	4,909	5,378	5,600
206 Life Insurance	198	194	200
207 Medical Insurance	20,845	22,102	27,500
208 Dental Insurance	1,001	981	1,000
299 Other Fringe Benefits	1,440	1,409	1,410
302 Advertising	3,186	3,076	2,500
307 Communication	14	3	100
320 Dues & Memberships	705	520	900
334 Maintenance Agreements	4,502	4,233	4,700
355 Travel	880	1,970	4,000
508 Premium on Corporate Surety Bonds	256	842	845
524 InService/Staff Development	1,674	1,200	2,500
709 Data Processing	-	211	500
711 Furniture and Fixtures	81	652	500
TOTAL	<u>209,576</u>	<u>227,842</u>	<u>249,838</u>
52300 PROPERTY ASSESSOR'S OFFICE			
101 County Official/Adm Officer	92,555	100,921	102,042
106 Deputy (Ies)	333,836	409,101	451,088
169 Part-time Personnel	7,118	10,280	28,577
185 Educational Incentive-Other County Employees	-	2,000	4,000
199 Other Per Diem & Fees	1,200	3,184	6,000
201 Social Security	31,420	38,142	45,300

GENERAL FUND

Fund 101 -- Fiscal Year Ending June 30, 2024

	Audited Actual 2021-2022	Unaudited Actual 2022-2023	Approved Budget 2023-2024
EXPENDITURES			
52300 PROPERTY ASSESSOR'S OFFICE (cont.)			
204 State Retirement	21,561	28,320	26,000
206 Life Insurance	641	650	800
207 Medical Insurance	79,740	94,734	145,200
208 Dental Insurance	3,232	3,280	4,000
210 Unemployment Compensation	81	50	-
217 Retirement-Hybrid Stabilization	-	-	8,000
299 Other Fringe Benefits	1,770	1,460	1,200
302 Advertising	85	409	1,500
307 Communication	2,988	2,436	6,300
309 Contracts w/ Gov't Agencies	20,762	21,930	32,000
312 Contracts with Private Agencies	31,605	44,019	146,308
320 Dues & Memberships	2,315	2,450	3,500
334 Maintenance Agreements	-	902	1,500
337 Maint/Repair/Office Equipment	8,602	7,504	10,000
338 Maint/Repair/Service Vehicles	2,198	1,607	7,000
348 Postal Charges	-	-	1,000
349 Printing, Stationary and Forms	1,407	1,631	3,000
355 Travel	4,324	7,378	7,000
425 Gasoline	4,085	3,589	7,000
499 Other Supplies and Materials	584	218	2,500
524 In-Service/Staff Development	1,590	2,272	6,000
599 Other Charges	586	1,469	4,000
709 Data Processing Equipment	2,790	4,121	6,000
719 Office Equipment	1,626	34	6,000
TOTAL	<u>658,701</u>	<u>794,094</u>	<u>1,072,815</u>
52400 COUNTY TRUSTEE'S OFFICE			
101 County Official/Adm Officer	92,555	100,921	102,042
106 Deputy(ies)	120,285	131,938	133,524
169 Part-time Personnel	4,309	4,231	10,260
201 Social Security	15,949	17,379	19,000
204 State Retirement	9,749	11,160	12,000
206 Life Insurance	264	264	270
207 Medical Insurance	16,300	17,531	19,000
208 Dental Insurance	1,001	1,001	1,100
210 Unemployment Compensation	1,476	-	-
217 Retirement-Hybrid Stabilization	-	-	1,830
299 Other Fringe Benefits	960	960	960
302 Advertising	-	173	200
307 Communication	11	193	400
309 Contracts w/ Gov't Agencies	-	6,912	8,900
320 Dues & Memberships	1,143	1,218	1,300
332 Legal Notices, Recordings, and Court Costs	199	-	100
334 Maintenance Agreements	15,588	14,231	22,000
337 Maint/Repair/Office Equipment	17	-	1,000
348 Postal Charges	24,870	19,346	22,000
349 Printing, Stationary and Forms	228	23	200
351 Rentals	204	232	700
355 Travel	294	390	2,200

GENERAL FUND

Fund 101 -- Fiscal Year Ending June 30, 2024

	Audited Actual 2021-2022	Unaudited Actual 2022-2023	Approved Budget 2023-2024
EXPENDITURES			
52400 COUNTY TRUSTEE'S OFFICE (cont.)			
411 Data Processing Supplies	1,069	1,236	5,000
508 Premiums On Corporate Surety	-	13,514	-
524 In-Service/Staff Development	-	100	600
599 Other Charges	1,666	2,075	1,700
709 Data Processing Equipment	4,176	4,196	6,000
711 Furniture & Fixtures	-	720	-
TOTAL	<u>312,313</u>	<u>349,943</u>	<u>372,286</u>
52500 COUNTY CLERK'S OFFICE			
101 County Official/Adm Officer	92,555	100,921	102,042
106 Deputy(ies)	312,089	351,583	409,835
169 Part-time Personnel	4,741	3,038	45,360
185 Educational Incentive	3,000	3,000	7,000
201 Social Security	30,330	33,357	43,100
204 State Retirement	15,861	19,088	30,000
206 Life Insurance	632	651	720
207 Medical Insurance	82,297	98,420	139,300
208 Dental Insurance	3,188	3,408	3,600
217 Retirement-Hybrid Stabilization	-	-	4,200
299 Other Fringe Benefits	2,980	2,880	3,000
307 Communication	148	21	3,000
320 Dues & Memberships	1,480	1,048	3,000
334 Maintenance Agreements	30,082	29,749	42,000
337 Maint/Repair/Office Equipment	607	1,315	3,000
349 Printing, Stationary and Forms	7,618	8,955	14,000
351 Rentals	350	364	3,000
355 Travel	1,820	1,711	5,000
437 Periodicals	-	-	325
499 Other Supplies & Materials	2,840	2,760	9,000
508 Premium on Corporate Surety Bonds	-	792	1,000
524 In-Service/Staff Development	910	1,015	2,000
709 Data Processing Equipment	5,350	6,200	41,000
711 Furniture & Fixtures	-	-	7,000
719 Office Equipment	2,488	284	6,000
TOTAL	<u>601,366</u>	<u>670,559</u>	<u>927,482</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 Jeffery H Wicks 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 Wicks 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 \$975,421. Of this amount, 91.4% (\$891,971) 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 Terry Stevens 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 \$803,949. Of this amount, 88.7% (\$713,249) is for salaries and benefits and the remainder is for operations.

Drug Court – 53330

Total Appropriation for Drug Court is \$100,000. This function is funded by Federal, State, and Local Government. Of this amount, 70.8% (\$70,767) 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 \$483,584. Of this amount, 91.2% (\$441,134) is for salaries and benefits and the remainder is for operations.

Juvenile Court – 53500

Total Appropriation for Juvenile Court is \$570,787. Of this amount, 78.3% (\$446,787) is for salaries and benefits and the remainder is for operations.

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 \$100,000. Of this amount, 64% (\$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 11.45% (\$3,078,741) of the total budget for the General Fund.

GENERAL FUND

Fund 101 -- Fiscal Year Ending June 30, 2024

	Audited Actual 2021-2022	Unaudited Actual 2022-2023	Approved Budget 2023-2024
EXPENDITURES			
53100 CIRCUIT COURT			
101 County Official/Adm Officer	92,555	100,921	102,042
106 Deputy(ies)	374,895	424,277	488,788
169 Part-time Personnel	24,652	26,367	28,775
185 Education Incentive	1,000	1,000	1,000
201 Social Security	34,700	39,700	48,000
204 State Retirement	18,833	23,033	31,000
206 Life Insurance	788	739	926
207 Medical Insurance	116,511	120,159	179,000
208 Dental Insurance	3,644	3,478	4,340
217 Retirement-Hybrid Stabilization	-	-	5,200
299 Other Fringe Benefits	3,324	3,085	2,900
307 Communication	215	16	200
320 Dues & Memberships	1,668	1,223	1,500
334 Maintenance Agreements	31,451	33,434	34,000
349 Printing, Stationary and Forms	9,765	8,823	8,000
355 Travel	44	-	250
411 Data Processing Supplies	797	4,922	2,000
435 Office Supplies	2,106	1,686	2,500
451 Uniforms	-	148	-
508 Premium on Corporate Surety Bonds	-	792	1,200
524 In-Service/Staff Development	120	180	1,500
531 Access Fees	-	-	1,800
599 Other Charges	42	-	-
709 Data Processing Equipment	685	3,847	24,000
711 Furniture & Fixtures	4,043	3,478	4,500
719 Office Equipment	1,743	-	2,000
TOTAL	<u>723,581</u>	<u>801,306</u>	<u>975,421</u>
53310 GENERAL SESSIONS JUDGE			
102 Judge(s)	352,063	382,778	383,357
103 Assistants(s)	-	37,211	45,150
133 Paraprofessionals	107,846	117,657	134,010
185 Educational Incentive	1,000	1,000	1,000
199 Other Per Diem & Fees	4,800	5,999	4,900
201 Social Security	30,907	37,089	43,800
204 State Retirement	21,975	26,275	30,800

GENERAL FUND

Fund 101 -- Fiscal Year Ending June 30, 2024

	Audited Actual 2021-2022	Unaudited Actual 2022-2023	Approved Budget 2023-2024
EXPENDITURES			
53310 GENERAL SESSIONS JUDGE (cont.)			
206 Life Insurance	265	273	332
207 Medical Insurance	41,601	48,287	61,800
208 Dental Insurance	1,334	1,612	1,700
217 Retirement-Hybrid Stabilization	-	-	5,400
299 Other Fringe Benefits	960	1,360	1,000
309 Contracts with Government Agencies	-	-	10,350
312 Contracts with Private Agencies	9,263	68,416	45,000
320 Dues and Memberships	250	2,907	2,500
329 Laundry Service	15	-	250
331 Legal Services	478	-	500
333 Licenses	931	174	1,000
334 Maintenance Agreements	-	-	2,000
349 Printing, Stationary and Forms	-	2,841	1,500
355 Travel	3,182	3,234	7,500
355 Travel-MAG	3,641	4,359	6,000
399 Other Contracted Services	175	228	4,000
411 Data Processing	459	827	2,500
432 Library Books/Magazines	-	1,431	1,500
435 Office Supplies	-	2,164	2,000
451 Uniforms	445	-	600
524 In-Service/Staff Development	1,320	1,955	2,000
524 In-Service/Staff Development-MAG	-	-	500
599 Other Charges	23	88	1,000
709 Data Processing	-	2,007	-
TOTAL	<u>582,931</u>	<u>750,170</u>	<u>803,949</u>
53330 DRUG COURT			
105 Supervisor/Director	-	28,694	45,000
133 Paraprofessionals	33,747	-	-
201 Social Security	2,553	2,185	3,443
204 State Retirement	2,362	2,160	3,416
206 Life Insurance	61	53	66
207 Medical Insurance	-	3,069	17,550
208 Dental Insurance	334	306	334
217 Retirement-Hybrid Stabilization	-	-	958
307 Communication	-	4,865	1,000
348 Postal Charges	-	-	500
349 Printing, Stationary & Forms	-	-	500
355 Travel	1,604	-	3,000
399 Other Contracted Services	-	-	13,800
499 Other Supplies and Materials	-	-	5,533
524 Inservices Staff Development	1,350	1,400	3,500
599 Other Charges	-	331	1,400
599 Other Charges-LOCAL	3,119	3,131	-
TOTAL	<u>112,449</u>	<u>46,193</u>	<u>100,000</u>
53400 CHANCERY COURT			
101 County Official/Adm Officer	92,555	100,921	102,042
106 Deputy(ies)	143,683	156,855	158,639
169 Part-time Personnel	27,123	9,485	78,977
187 Overtime Pay	4,191	1,121	4,626

GENERAL FUND

Fund 101 -- Fiscal Year Ending June 30, 2024

	Audited Actual 2021-2022	Unaudited Actual 2022-2023	Approved Budget 2023-2024
EXPENDITURES			
53400 CHANCERY COURT (cont.)			
201 Social Security	19,959	20,261	26,000
204 State Retirement	9,210	13,377	16,000
206 Life Insurance	331	296	350
207 Medical Insurance	37,435	43,912	48,000
208 Dental Insurance	1,669	1,670	1,700
217 Retirement-Hybrid Stabilization	-	-	3,800
299 Other Fringe Benefits	1,440	720	1,000
307 Communication	42	5	100
312 Contracts w/Private Agencies	-	239	300
320 Dues and Memberships	1,308	1,213	2,000
332 Legal Notices, Recording, & Court Costs	-	-	100
334 Maintenance Agreements	16,910	17,889	21,000
349 Printing, Stationary and Forms	4,947	2,932	5,250
351 Rentals	135	-	200
355 Travel	332	452	2,000
437 Periodicals	-	63	600
499 Other Supplies & Materials	780	1,431	4,500
508 Premium on Corporate Surety Bonds	350	720	400
524 In-Service/Staff Development	-	600	500
708 Communication Equipment	-	48,400	-
709 Data Processing Equipment	917	1,619	5,500
TOTAL	<u>363,317</u>	<u>424,180</u>	<u>483,584</u>
53500 JUVENILE COURT			
103 Assistants	51,326	55,996	56,668
105 Supervisor/Director	53,317	57,616	69,568
112 Youth Service Officer	128,900	145,188	141,225
140 Salary supplements	6,476	7,047	7,144
164 Attendants	3,897	6,872	12,145
169 Part-Time Personnel	-	-	20,000
187 Overtime Pay	24,985	35,607	36,912
199 Other Per Diem & Fees	6,000	6,092	6,100
201 Social Security	19,271	23,097	28,000
204 State Retirement	11,401	17,129	20,000
206 Life Insurance	353	345	525
207 Medical Insurance	55,245	42,464	42,000
208 Dental Insurance	1,783	1,463	1,800
217 Retirement-Hybrid Stabilization	-	-	3,600
299 Other Fringe Benefits	1,569	1,155	1,100
307 Communication	1,042	1,085	5,000
312 Contracts with Private Agencies	4,980	11,928	6,500
320 Dues and Memberships	280	-	1,000
322 Evaluation & Testing	900	-	10,000
334 Maintenance Agreements	2,040	2,340	5,000
335 Maint/Repair/Buildings	1,128	1,659	6,000
337 Maint/Repair/Office Equip	-	1,381	3,000
338 Maint/Repair/Vehicles	10,068	9,193	10,000
340 Medical & Dental Charges	-	3,224	4,000
349 Printing, Stationary and Forms	-	1,159	3,000
355 Travel	883	11,038	15,000
399 Other Contracted Services	8,822	1,283	30,000
411 Data Processing Supplies	128	1,858	2,000

GENERAL FUND

Fund 101 -- Fiscal Year Ending June 30, 2024

	Audited Actual 2021-2022	Unaudited Actual 2022-2023	Approved Budget 2023-2024
EXPENDITURES			
53500 JUVENILE COURT (cont.)			
422 Food Supplies	567	1,520	1,500
425 Gasoline	6,969	8,236	8,000
432 Library Books	-	1,750	2,000
441 Prisoners Clothing	-	436	500
450 Tires & Tubes	-	2,032	2,500
451 Uniforms	1,227	2,000	2,000
508 Premiums on Corporate Bonds	517	600	1,000
524 Inservice Staff Development	900	-	1,000
599 Other Charges	3,280	5,215	5,000
TOTAL	<u>408,253</u>	<u>468,007</u>	<u>570,787</u>
53610 OFFICE OF PUBLIC DEFENDER (three year grant - Amended to 65,000 subsequent to approval)			
105 Supervisor/Director	29,653	41,295	-
201 Social Security	2,179	3,038	-
204 State Retirement	2,062	3,114	-
206 Life Insurance	39	55	-
207 Medical Insurance	5,098	8,857	-
208 Dental Insurance	195	278	-
355 Travel	648	3,615	-
524 Inservice Staff Development	-	25	-
TOTAL	<u>39,873</u>	<u>60,277</u>	<u>-</u>
53900 OTHER ADMINISTRATION OF JUSTICE			
194 Jury and Witness Fees	7,810	7,909	27,650
201 Social Security	-	-	100
302 Advertising	301	263	250
307 Communication	948	869	1,000
355 Travel	-	-	12,000
422 Food Supplies	2,174	3,012	4,000
TOTAL	<u>11,233</u>	<u>12,053</u>	<u>45,000</u>
53930 VICTIM ASSISTANCE PROGRAMS			
105 Supervisor/Director	27,721	7,937	44,727
199 Other Per Diem & Fees	785	231	1,200
201 Social Security	2,160	685	3,484
204 State Retirement	1,985	683	3,131
206 Life Insurance	39	11	66
207 Medical Insurance	4,752	1,381	10,020
208 Dental Insurance	195	56	334
217 Retirement-Hybrid Stabilization	-	-	998
355 Travel	175	-	687
499 Other Supplies And Materials	-	9,992	687
499 Other Supplies And Materials-SAFES	-	-	34,666
TOTAL	<u>37,811</u>	<u>20,975</u>	<u>100,000</u>

Sheriff's Department – 54110

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

The Roane County Sheriff's Office performs duties including but not limited to; administrative operations, records division, dispatch operations, patrol division, criminal investigations, drug investigations, methamphetamine unit, K-9 division, warrants division, 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. 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 \$6,103,968. Of this amount, 85.1% (\$5,196,840) 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 \$4,621,883. Of this amount, 65,8% (\$3,041,521) 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 \$356,700. Of this amount, 52.6% (\$187,575) 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 \$482,280. 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 \$216,000. Of this 100% (\$213,000) 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 43.8% (\$11,780,831) of the total budget for the General Fund.

GENERAL FUND

Fund 101 -- Fiscal Year Ending June 30, 2024

	Audited Actual 2021-2022	Unaudited Actual 2022-2023	Approved Budget 2023-2024
EXPENDITURES			
54110 SHERIFF'S DEPARTMENT			
101 County Official	101,811	111,012	112,246
103 Assistant (Chief Deputy)	75,492	84,039	87,316
106 Deputy(ies)	1,385,800	1,614,332	2,041,500
106 Deputy(ies)-CHILD	39,678	49,155	58,000
140 Salary Supplements	35,950	35,950	38,400
141 Foremen (Courts)	88,975	86,947	129,607
169 Part-Time Personnel	45,748	61,617	44,100
170 School Resource Officer(s)	319,927	519,746	908,000
187 Overtime Pay	162,019	288,663	117,158
187 Overtime Pay-HIDTA	-	-	18,080
187 Overtime Pay-HOLI	36,729	58,413	50,308
187 Overtime Pay-RD20	3,130	873	-
187 Overtime Pay-SRO	2,105	1,833	12,188
187 Overtime Pay-TOCW	15,545	16,378	18,080
188 Bonus Payments	100	-	-
199 Other Per Diem & Fees	19,191	19,113	33,600
201 Social Security	167,729	215,119	271,464
204 State Retirement	104,159	152,333	281,560
206 Life Insurance	2,788	2,955	4,265
207 Medical Insurance	412,060	448,706	884,296
208 Dental Insurance	14,241	15,282	22,334
210 Unemployment Compensation	1,581	1,970	5,000
217 Retirement-Hybrid Stabilization	-	-	48,038
299 Other Fringe Benefits	9,623	8,300	11,300
307 Communication	18,109	26,461	31,605
309 Contracts w/ Gov't Agencies	5,340	2,680	2,814
309 Contracts w/ Gov't Agencies-NCIC	48,809	49,785	53,021
312 Contracts w/Private Agencies	-	-	31,500
320 Dues and Memberships	3,975	4,001	5,250
330 Operating Lease Payments	21,600	21,600	21,600
332 Legal Notices	-	-	515
333 Licenses	247	428	525
334 Maintenance Agreements	78,813	80,082	119,000
335 Maint/Repair/Buildings	3,179	50	3,465
337 Maint/Repair/Office Equipment	-	28	525
338 Maint/Repair/Vehicles	32,897	55,371	57,600
338 Maint/Repair/Vehicles-INS	-	4,954	15,000
348 Postal Charges	398	147	1,470
349 Printing, Stationary and Forms	6,314	4,091	6,300
355 Travel	15,918	19,479	20,000
357 Veterinary Services	-	-	525
399 Other Contracted Services	6,278	4,630	9,660
399 Other Contracted Services-SOR	1,650	2,050	2,835
401 Animal Food	354	408	1,050
412 Diesel Fuel	3,262	3,102	9,000
415 Electricity	3,770	3,974	2,940
425 Gasoline	159,796	145,976	180,000
431 Law Enforcement Supplies	15,295	27,500	31,920
431 Law Enforcement Supplies-VEST	2,865	6,710	25,034
432 Library Books/Media	428	721	1,470
437 Periodicals	-	-	978
450 Tires and Tubes	25,368	30,351	34,020
451 Uniforms	10,803	25,152	22,680

GENERAL FUND

Fund 101 -- Fiscal Year Ending June 30, 2024

	Audited Actual 2021-2022	Unaudited Actual 2022-2023	Approved Budget 2023-2024
EXPENDITURES			
54110 SHERIFF'S DEPARTMENT (cont.)			
499 Other Supplies & Materials	7,263	10,914	7,560
499 Other Supplies & Materials-CHILD	-	-	3,216
508 Premium on Corporate Surety Bonds	950	1,692	3,000
516 Other Self-Insured Claims	-	-	5,250
524 In-Service/Staff Development	19,543	17,547	30,000
599 Other Charges	1,913	-	-
599 Other Charges-AAA	3,162	-	-
599 Other Charges-CHCGP	4,301	7,087	7,350
709 Data Processing Equipment	4,296	4,173	4,200
711 Furniture & Fixtures	-	-	5,250
716 Law Enforcement Equipment-GHS21	4,884	6,642	15,000
716 Law Enforcement Equipment-GHS22	-	12,366	-
716 Law Enforcement Equipment-SRO	-	38,215	110,000
719 Office Equipment	1,919	-	5,250
790 Other Equipment-PLS	4,425	1,927	3,000
790 Other Equipment-RD20	2,722	-	15,750
TOTAL	<u>3,565,227</u>	<u>4,413,032</u>	<u>6,103,968</u>
54210 JAIL			
160 Guards (Jailers)	1,443,197	1,650,200	1,989,816
169 Part-time Personnel	22,478	18,332	69,928
187 Overtime Pay	106,853	134,338	99,585
187 Overtime Pay-HOLI	47,599	58,094	49,792
199 Other Per Diem & Fees	2,996	2,866	5,500
201 Social Security	117,044	135,831	174,000
204 State Retirement	98,321	121,063	134,000
206 Life Insurance	2,520	2,212	2,700
207 Medical Insurance	290,535	306,826	460,000
208 Dental Insurance	11,258	10,800	13,000
210 Unemployment Compensation	-	560	2,000
217 Retirement-Hybrid Stabilization	-	-	38,200
299 Other Fringe Benefits	2,520	2,400	3,000
307 Communication	488	1,843	4,200
334 Maintenance Agreements	33,586	54,221	60,000
335 Maint/Repair/Building	32,199	38,800	60,000
336 Maint/Repair/Equipment	15,094	22,009	60,000
338 Main/Repair/Vehicles	3,395	2,978	8,652
340 Medical and Dental Service	382,466	411,293	420,000
340 Medical and Dental Service-ADMIN	19,745	30,712	52,500
340 Medical and Dental Service-HMANA	86,099	269,945	157,500
340 Medical and Dental Service-INPAT	-	-	10,500
349 Printing, Stationery, Forms	955	1,345	6,300
355 Travel	9,080	2,668	10,290
355 Travel-EXTRA	3,775	-	-
359 Disposal Fees	5,228	8,098	9,500
410 Custodial Supplies	50,677	47,374	60,000
412 Diesel Fuel	1,838	673	4,000
415 Electricity	60,950	67,605	81,870
421 Food Preparation Supplies	1,561	5,069	5,250
422 Food Supplies	196,494	278,934	351,750
422 Food Supplies-EXTRA	27	82	-
425 Gasoline	10,903	13,744	20,000
431 Law Enforcement Supplies	398	7,831	6,300

GENERAL FUND

Fund 101 -- Fiscal Year Ending June 30, 2024

	Audited Actual 2021-2022	Unaudited Actual 2022-2023	Approved Budget 2023-2024
EXPENDITURES			
54210 JAIL (cont.)			
432 Library Books	3,883	4,916	8,000
434 Natural Gas	36,003	39,567	45,150
441 Prisoner Clothing	23,371	31,704	33,600
450 Tires and Tubes	3,214	2,535	5,000
451 Uniforms	7,918	11,664	18,500
454 Water and Sewer	24,815	13,136	50,000
499 Other Supplies	4,366	6,799	10,500
524 In-Service/Staff Development	2,591	3,845	10,500
711 Furniture and Fixtures	-	2,050	5,250
719 Office Equipment	2,343	3,112	5,250
790 Other Equipment	-	38,700	-
TOTAL	<u>3,168,783</u>	<u>3,866,776</u>	<u>4,621,883</u>
54410 CIVIL DEFENSE			
103 Assistant(s)	73,111	82,662	86,520
103 Assistant(s)-EMPG	7,009	7,518	7,521
105 Supervisor/Director	32,394	34,014	35,715
140 Salary Supplement-DOE	5,000	5,192	5,000
169 Part-Time Personnel	21,810	27,170	-
169 Part-Time Personnel-HAZ	60	-	17,925
187 Overtime Pay- HOLI	-	785	1,000
199 Other Per Diem & Fees	3,000	2,838	3,500
201 Social Security	10,845	12,307	12,000
204 State Retirement	3,135	5,921	6,700
206 Life Insurance	132	132	150
207 Medical Insurance	8,150	8,766	9,444
208 Dental Insurance	667	667	700
217 Retirement-Hybrid Stabilization	-	-	920
299 Other Fringe Benefits	480	480	480
307 Communication	9,388	10,127	10,000
312 Contracts w/Private Agencies	12,315	7,629	20,500
320 Dues and Memberships	230	310	500
333 Licenses	-	-	1,300
334 Maintenance Agreements	1,849	8,372	15,000
335 Maint/Repair/Building	2,133	326	2,000
336 Maint/Repair/Equip	3,046	3,870	10,000
337 Maint/Repair/Office Equip	79	-	2,000
338 Maint/Repair/Vehicles	14,789	13,880	30,000
348 Postal Charges	-	18	125
355 Travel	950	410	1,500
410 Custodial Supplies	163	103	500
412 Diesel Fuel	8,309	9,772	11,000
415 Electricity	-	-	1,000
422 Food Supplies	24	226	200
425 Gasoline	3,565	1,809	5,000
429 Instructional Supplies & Materials	215	258	3,500
435 Office Supplies	1,537	1,027	1,500
442 Propane Gas	-	-	200
446 Small Tools	35	28	1,000
450 Tires & Tubes	543	825	3,000
451 Uniforms	1,472	785	3,000
454 Water & Sewer	67	405	500
499 Other Supplies & Materials	834	533	1,800

GENERAL FUND

Fund 101 -- Fiscal Year Ending June 30, 2024

	Audited Actual 2021-2022	Unaudited Actual 2022-2023	Approved Budget 2023-2024
EXPENDITURES			
54410 CIVIL DEFENSE (cont.)			
499 Other Supplies & Materials-DOE	9,830	9,823	11,000
524 In-Service/Staff Development	1,585	850	5,000
599 Other Charges	9,934	4,784	15,000
708 Communication Equipment	11,500	11,500	10,000
711 Furniture & Fixtures	-	-	3,000
790 Other Equipment	15,105	-	-
TOTAL	<u>275,289</u>	<u>276,124</u>	<u>356,700</u>
 54490 OTHER EMERGENCY MANAGEMENT			
309 Contracts w/Government Agencies E-911	443,996	452,845	482,280
	<u>443,996</u>	<u>452,845</u>	<u>482,280</u>
 54610 COUNTY CORONER/MEDICAL EXAMINER			
312 Contracts w/Private Agencies	39,375	36,825	50,000
312 Contracts w/Private Agencies-ROI	12,675	12,100	13,000
599 Other Charges	149,145	159,977	150,000
599 Other Charges-BAGS	137	1,022	3,000
TOTAL	<u>201,333</u>	<u>209,924</u>	<u>216,000</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 \$191,535. Of this amount, 20.21% (\$38,709) is for salaries and benefits and the remainder is for operations.

Alcohol and Drug Programs

The Alcohol and Drug Program is designated from funds received from the Opioid Abatement Council. TCA 33-11-103(r), (s) specifies that the funds can only be spent on opioid abatement and remediation purposes that are specifically approved by the Opioid Abatement Council.

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 \$559,278. Of this amount, 97.3% (\$544,218) 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. The State has already approved for these funds to be used with expenditures that are needed to relocate the Health Department operations while the Health Department building is being renovated.

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 \$145,250. 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 7% (\$1,877,436) of the total budget for the General Fund.

GENERAL FUND

Fund 101 -- Fiscal Year Ending June 30, 2024

	Audited Actual 2021-2022	Unaudited Actual 2022-2023	Approved Budget 2023-2024
EXPENDITURES			
55110 LOCAL HEALTH CENTER			
167 Maintenance Personnel	14,737	16,078	17,520
169 Part-time Personnel	10,703	11,902	12,394
199 Other Per Diem & Fees	-	-	350
201 Social Security	1,918	2,116	2,400
204 State Retirement	1,026	1,214	1,300
206 Life Insurance	29	28	25
207 Medical Insurance	3,593	3,776	4,200
208 Dental Insurance	147	144	120
217 Retirement-Hybrid Stabilization	-	-	400
302 Advertising	-	-	300
307 Communication	19,449	20,987	20,376
320 Dues & Memberships	505	705	1,000
334 Maintenance Agreements	7,926	9,574	10,000
335 Maint/Repair/Buildings	6,557	9,885	11,000
336 Maint/Repair Services	795	989	2,500
348 Postal Charges	-	16	200
349 Printing, Stationary and Forms	-	-	500
355 Travel	-	-	1,000
359 Disposal Fees	929	1,345	1,500
410 Custodial Supplies	2,030	1,045	2,000
412 Diesel Fuel	-	-	200
413 Drugs & Medical Supplies	2,729	1,523	3,000
415 Electricity	37,275	50,163	60,000
434 Natural Gas	5,954	19,745	13,000
435 Office Supplies	2,594	2,068	4,500
437 Periodicals	252	259	250
454 Water & Sewer	3,041	3,305	5,000
524 Inservice Staff Development	-	2,696	4,000
599 Other Charges	1,239	1,793	4,000
711 Furniture And Fixtures	-	880	4,500
790 Other Equipment	903	390	4,000
TOTAL	<u>124,331</u>	<u>162,627</u>	<u>191,535</u>
55170 ALCOHOL & DRUG PROGRAM			
599 Other Charges	-	-	928,592
TOTAL	<u>-</u>	<u>-</u>	<u>928,592</u>
55190 OTHER LOCAL HEALTH SERVICES			
103 Assistants	78,049	88,851	91,518
131 Medical Personnel	172,943	240,815	280,146
188 Bonus Payments	6,167	-	-
201 Social Security	17,577	23,148	28,433
204 State Retirement	16,468	23,513	26,016
206 Life Insurance	507	561	600
207 Medical Insurance	79,288	93,861	103,995
208 Dental Insurance	2,558	2,836	2,950
217 Retirement-Hybrid Stabilization	-	-	9,600
299 Other Fringe Benefits	600	480	960
355 Travel	5,694	8,858	7,900
506 Liability Insurance	283	232	4,400
513 Workman's Comp Insurance	2,760	2,760	2,760
599 Other Charges	116	58	-
TOTAL	<u>383,010</u>	<u>485,972</u>	<u>559,278</u>

GENERAL FUND

Fund 101 -- Fiscal Year Ending June 30, 2024

	Audited Actual 2021-2022	Unaudited Actual 2022-2023	Approved Budget 2023-2024
EXPENDITURES			
55390 APPROPRIATION TO STATE			
399 Other Contracted Services	51,601	-	51,601
599 Other Charges	1,180	-	1,180
TOTAL	52,781	-	52,781
55590 OTHER LOCAL WELFARE SERVICES			
316 Contributions	1,250	-	145,250
316 Contributions-AGING	-	1,000	-
316 Contributions-ARE30	1,600	2,000	-
316 Contributions-CAC	3,750	5,500	-
316 Contributions-CHH	-	4,000	-
316 Contributions-CLINC	604	4,000	-
316 Contributions-ETHRA	9,200	9,200	-
316 Contributions-HERTG	8,500	25,000	-
316 Contributions-LIFEC	3,200	-	-
316 Contributions-MDUNN	25,600	21,000	-
316 Contributions-MECAA	18,396	18,300	-
316 Contributions-OSHS	9,000	8,000	-
316 Contributions-OUTKI	4,250	-	-
316 Contributions-RIL	1,000	-	-
316 Contributions-RCHG	-	1,500	-
316 Contributions-RONET	6,500	-	-
316 Contributions-RS	28,000	28,000	-
316 Contributions-SSN	3,500	3,500	-
316 Contributions-SSPN	250	-	-
316 Contributions-WBEF	-	4,000	-
799 Other Capital Outlay-RS	11,000	11,000	-
TOTAL	135,600	146,000	145,250

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 \$683,562. Of this amount, 53.9% (\$368,362) is for salaries and benefits and the remainder is for operations.

56000's Social, Cultural and Recreational Services Totals

The previous functions are the sum total of the Social, Cultural, and Recreational Services major category in the chart of accounts. This major category entails functions 56100 through 56900 and they account for 2.6% (\$709,362) 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 \$136,290. 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 \$76,512. Of this amount, 95.8% (\$73,312) 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 .79% (\$212,802) 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 \$597,050. Of this amount, 100% is for operations.

Veterans' Services – 58300

Total Appropriation for Veterans' Services is \$85,770. Of this amount, 85.30% (\$73,170) is for salaries and benefits and the remainder is for operations.

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 \$51,000. 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 \$550,805. 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 2% (\$1,284,625) 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. Total Appropriation for Transfers is \$315,000.

Fund Balance

The unaudited ending fund balance of the General fund on June 30, 2023 is \$10,117,288. 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 47.9% of appropriations which is within policy.

GENERAL FUND

Fund 101 -- Fiscal Year Ending June 30, 2024

	Audited Actual 2021-2022	Unaudited Actual 2022-2023	Approved Budget 2023-2024
EXPENDITURES			
56500 LIBRARIES			
316 Library - Contributions	10,000	20,000	20,000
337 Maint/Repair/Office Equipment	-	-	300
432 Library Books	-	99	5,000
711 Furniture & Fixtures	-	-	500
TOTAL	10,000	20,099	25,800
56700 PARKS & FAIR BOARDS			
103 Assistant(s)	34,458	29,492	45,000
103 Assistant(s)-SPC	22,120	33,496	42,000
105 Supervisor/Director	60,825	52,308	52,500
169 Part-time Personnel-CCRA	-	-	12,000
169 Part-time Personnel-RILEY	20,452	26,526	30,318
169 Part-time Personnel-ROANE	56,389	35,601	59,732
169 Part-time Personnel-SPC	20,013	28,317	31,280
187 Overtime Pay	10,264	10,389	10,512
187 Overtime Pay-CCRA	-	-	2,060
187 Overtime Pay-SPC	-	1,305	2,060
199 Other Per Diem & Fees	3,323	3,554	3,600
201 Social Security	16,719	17,546	23,000
204 State Retirement	5,323	6,784	9,200
206 Life Insurance	193	173	200
207 Medical Insurance	31,059	33,932	42,000
208 Dental Insurance	973	973	1,100
217 Retirement-Hybrid Stabilization	-	-	840
299 Other Fringe Benefits	960	920	960
307 Communication	3,443	4,114	4,000
320 Dues & Memberships	-	-	100
320 Dues & Memberships 652 Project	-	-	1,500
333 Licenses	20	-	-
334 Maintenance Agreements	768	200	4,500
335 Maint/Repair Building-DOCK	1,542	647	-
335 Maint/Repair/Building-EMORY	3,641	2,400	3,150
335 Maint/Repair/Building-RILEY	5,129	11,685	6,000
335 Maint/Repair/Building-ROANE	39,026	40,525	45,900
335 Maint/Repair/Building-SPC	7,480	8,975	7,000
336 Maint/Repair/Equipment	11,624	14,158	17,000
338 Maint/Repair/Vehicles	9,457	1,654	6,500
351 Rentals-652	750	-	1,400
351 Rentals-RILEY	862	1,093	3,000
351 Rentals-ROANE	4,048	7,659	5,000
355 Travel	-	-	500
359 Disposal Fee	873	808	7,000
359 Disposal Fee-RILEY	1,282	2,427	4,000
399 Other Contracted Services-RILEY	33,940	28,987	43,000
410 Custodial Supplies	4,411	315	3,500
410 Custodial Supplies-RILEY	307	3,978	3,000
410 Custodial Supplies-SPC	-	-	500
415 Electricity	14,745	15,743	18,000
415 Electricity-RILEY	30,002	35,096	35,000
415 Electricity-SPC	1,242	2,114	1,500
422 Food Supplies	491	307	1,500
425 Gasoline	16,034	15,664	20,000

GENERAL FUND

Fund 101 -- Fiscal Year Ending June 30, 2024

	Audited Actual 2021-2022	Unaudited Actual 2022-2023	Approved Budget 2023-2024
EXPENDITURES			
56700 PARKS & FAIR BOARDS (cont.)			
435 Office Supplies	12	300	300
442 Propane Gas	-	-	1,500
450 Tires and Tubes	3,292	1,794	4,000
451 Uniforms	1,500	2,402	2,500
453 Vehicle Parts	3,022	1,861	7,000
454 Water and Sewer	17,833	17,791	13,000
454 Water and Sewer-RILEY	2,257	4,361	4,000
454 Water and Sewer-SPC	524	727	350
499 Other Supplies & Materials 652 Project	200	830	1,000
524 Inservice Staff Development	-	-	1,000
599 Other Charges	1,520	568	7,000
599 Other Charges-RILEY	3,600	63	19,000
708 Communication Equipment	-	899	-
709 Data Processing Equipment	-	3,157	1,000
791 Other Construction OTHER	1,117	-	2,000
791 Other Construction-TRAIL	-	-	2,000
799 Other Capital Outlay	-	-	2,000
799 Other Capital Outlay-RILEY	-	-	5,000
TOTAL	<u>509,064</u>	<u>514,617</u>	<u>683,562</u>
57100 AGRICULTURAL EXTENSION SERVICE			
309 Contracts w/Gov't Agencies	95,757	104,466	131,690
316 Contributions	1,000	1,000	1,000
334 Maintenance Agreements	883	-	800
351 Rentals	-	1,085	800
499 Other Supplies and Materials	2,000	2,000	2,000
TOTAL	<u>99,640</u>	<u>108,551</u>	<u>136,290</u>
57500 SOIL CONSERVATION			
105 Supervisor/Director	34,299	37,513	37,964
169 Part-time Personnel	11,581	10,277	19,647
201 Social Security	3,482	3,597	4,500
204 State Retirement	1,145	1,256	1,300
206 Life Insurance	66	66	67
207 Medical Insurance	8,150	8,766	9,500
208 Dental Insurance	334	334	334
312 Contracts w/Private Agencies	3,200	3,200	3,200
TOTAL	<u>62,257</u>	<u>65,008</u>	<u>76,512</u>
58120 INDUSTRIAL DEVELOPMENT			
310 Contracts w/ Gov't Agencies	130,000	130,000	147,000
316 Contributions	361,000	357,250	397,250
316 Contributions-RSCC	11,250	15,000	15,000
320 Dues & Memberships	-	700	1,300
321 Engineering Services	-	-	2,000
355 Travel	208	-	1,000
524 In-Service/Staff Development	175	175	1,000
599 Other Charges	3,600	3,600	9,500
724 Site Development	-	-	5,000
TOTAL	<u>506,233</u>	<u>506,725</u>	<u>579,050</u>

GENERAL FUND

Fund 101 -- Fiscal Year Ending June 30, 2024

	Audited Actual 2021-2022	Unaudited Actual 2022-2023	Approved Budget 2023-2024
EXPENDITURES			
58300 VETERANS SERVICES			
169 Part-Time Personnel	51,117	42,605	67,870
201 Social Security	3,895	3,290	5,300
307 Communication	-	2,124	2,000
320 Dues and Memberships	-	-	2,000
355 Travel	466	2,455	5,000
599 Other Charges	2,924	1,447	3,600
TOTAL	<u>58,402</u>	<u>51,921</u>	<u>85,770</u>
58600 EMPLOYEE BENEFITS			
207 Medical Insurance	65,265	59,876.85	48,000
210 Unemployment Compensation	-	1,140	3,000
TOTAL	<u>65,265</u>	<u>61,017</u>	<u>51,000</u>
58900 MISCELLANEOUS			
302 Advertising	-	-	1,500
309 Contracts w/Gov't Agencies-AUDIT	21,896	22,430	23,000
309 Contracts w/ Gov't Agencies-DAG	15,000	15,000	15,000
316 Contributions	-	4,000	4,000
320 Dues & Memberships-ACM	1,950	1,950	1,950
320 Dues & Memberships-ATVG	830	830	830
320 Dues & Memberships-CHAMB	1,000	1,200	1,200
320 Dues & Memberships-ETDD	5,297	5,251	5,300
320 Dues & Memberships-NACO	1,084	1,084	1,300
320 Dues & Memberships-RCEA	-	-	125
320 Dues & Memberships-TCCA	1,950	1,950	2,000
320 Dues & Memberships-TCSA	2,257	2,333	2,400
331 Legal Services	-	-	4,000
334 Maintenance Agreements	-	-	3,600
341 Pauper Burials	5,600	5,816	9,000
348 Postal Charges	82,809	92,866	90,000
349 Printing, Stationary and Forms	5,883	3,979	12,000
351 Rentals	2,305	2,332	3,100
413 Drugs & Medical Supplies	-	-	500
414 Duplicating Supplies	13,267	7,060	14,000
435 Office Supplies	16,934	23,849	20,000
510 Trustee's Commission	274,459	295,547	280,000
599 Other Charges	9,753	23,950	30,000
599 Other Charges-DTP	282	737	23,000
599 Other Charges-FSA	1,913	2,255	3,000
TOTAL	<u>464,469</u>	<u>514,420</u>	<u>550,805</u>

GENERAL FUND

Fund 101 -- Fiscal Year Ending June 30, 2024

	Audited Actual 2021-2022	Unaudited Actual 2022-2023	Approved Budget 2023-2024
EXPENDITURES			
OTHER USES			
99100 Transfers to Other Funds			
590 Transfer to Other Funds-151	-	1,000,000	-
590 Transfer to Other Funds-AMB	-	400,000	-
590 Transfer to Other Funds-CHJ	220,000	-	165,000
590 Transfer to Other Funds-RCC	104,000	-	150,000
TOTAL	<u>324,000</u>	<u>1,400,000.00</u>	<u>315,000</u>
 TOTAL EXPENDITURES AND TRANSFERS	 17,976,893	 22,136,431	 26,885,249
 Encumbrances	 -	 18,563	 -
Unidentified Variance	-	47,767	-
 ENDING FUND BALANCE JUNE 30TH	 <u>12,846,568</u>	 <u>12,880,400</u>	 <u>10,117,288</u>

Solid Waste 116

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

FUND 116 - SOLID WASTE/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 \$1,649,562.

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 \$1,649,562 for FY24.

EXPENDITURES:

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

Total Appropriation for Other Waste Collection is \$2,082,776. Of this, 27.3% or (\$568,312) is for salaries and benefits while the remainder is for operations 72.7%. 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, 2023, was \$1,064,429. 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 51.1% 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

6/30/2023	Current Cash	993,758
	Additional Revenue	131,026
	Other Restricted	<u>5,569</u>
	Total Anticipated Funds	<u>1,130,353</u>

	Accruals	<u>(65,561)</u>
	Total Anticipated Expenditures	<u>(65,561)</u>

	Rest/Comm/Assign	<u>1,064,792</u>
6/30/2023	Total Equity	<u>1,064,792</u>

Fund Balance calculation from 6/30/22 audit

7/1/2022	Restricted	<u>1,422,960</u>
	Fund Balance calculation	<u>1,422,960</u>

	Revenue Posted	<u>1,549,152</u>
	Total Revenue	<u>1,549,152</u>

	Expenditures	(1,707,319)
	Transfers Out	<u>(200,000)</u>
	Total Expenditures	<u>(1,907,319)</u>

	Rest/Comm/Assign	<u>1,064,792</u>
6/30/2023	Total Equity	<u>1,064,792</u>

7/1/2023	Beginning Fund Balance	1,064,792	Sales Tax: set amount	<u>1,649,562</u>
	Estimated Revenues	1,649,562		
	Estimated Expenditures	(1,471,722)		
	Transfer to Capital	<u>(611,054)</u>		
	Total Expenditures	<u>(2,082,776)</u>		
6/30/2024	Budget ending fund balance	<u>631,578</u>	Budget effect on fund balance	(433,214)
	Fall Out (10%)	<u>208,278</u>	add back capital	<u>611,054</u>
6/30/2024	Est. ending fund balance	<u>839,856</u>	Net Loss	177,840
	FB % of expenditures	51.1%	Estimated effect on fund balance	(224,936)
	FB Policy 10%-100%+:	Compliant	add back capital	<u>611,054</u>
			Net Gain	<u>386,118</u>

SANITATION FUND

Fund 116 -- Fiscal Year Ending June 30, 2024

	Audited Actual 2021-2022	Unaudited Actual 2022-2023	Approved Budget 2023-2024
REVENUE			
COUNTY PROPERTY TAXES			
40210 Local Option Sales Tax	1,585,959	1,509,595	1,600,062
40210 Local Option Sales Tax - OUTST	<u>51,011</u>	<u>39,157</u>	<u>49,500</u>
TOTAL	<u>1,636,969</u>	<u>1,548,752</u>	<u>1,649,562</u>
RECURRING ITEMS			
44110 Investment Income	(251)	-	-
44170 Misc Refunds	1	-	-
44180 Expenditure Credits	<u>-</u>	<u>400</u>	<u>-</u>
TOTAL	<u>(250)</u>	<u>400</u>	<u>-</u>
TOTAL REVENUE	<u>1,636,719</u>	<u>1,549,152</u>	<u>1,649,562</u>
RESTRICTIONS			
	2021 Audited	2022 Audited	2023 Unaudited
	Reserves	Reserves	Reserves
34530 Restricted for Public Health & Welfare	1,087,087	1,422,960	1,055,021
34587 Restricted for Hybrid Retirement Stabilization Fund	<u>-</u>	<u>-</u>	<u>5,569</u>
TOTAL	<u>1,087,087</u>	<u>1,422,960</u>	<u>1,064,792</u>
TOTAL AVAILABLE FUNDS	<u>2,723,806</u>	<u>2,972,112</u>	<u>2,714,354</u>

SANITATION FUND

Fund 116 -- Fiscal Year Ending June 30, 2024

	Audited Actual 2021-2022	Unaudited Actual 2022-2023	Approved Budget 2023-2024
EXPENDITURES			
55732 CONVENIENCE CENTERS			
141 Foremen	8,450	9,209	9,321
169 Part-time Personnel	326,023	354,871	364,355
187 Overtime Pay	989	248	6,191
189 Other Salaries & Wages	91,579	96,655	104,265
201 Social Security	32,452	35,108	38,000
204 State Retirement	5,809	6,757	6,800
206 Life Insurance	199	176	200
207 Medical Insurance	23,760	23,534	34,000
208 Dental Insurance	1,001	1,001	1,000
210 Unemployment Compensation	-	-	2,000
217 Retirement-Hybrid Stabilization	1	-	1,700
299 Other Fringe Benefits	480	480	480
307 Communication	1,440	1,800	2,000
321 Engineering Services	-	-	1,000
335 Maint/Repair/Building	-	-	5,000
336 Maint/Repair/Equipment	9,994	6,937	20,000
338 Maint/Repair/Vehicles	-	44	1,500
348 Postal Charges	202	312	400
359 Disposal Fees	547,656	1,106,010	789,950
408 Concrete	-	-	3,000
409 Crushed Stone	1,393	1,209	2,000
412 Diesel Fuel	1,969	12,245	20,000
415 Electricity	13,715	13,767	15,000
420 Fertilizer, Lime, & Chemicals	-	-	500
425 Gasoline	2,162	1,830	4,500
443 Road Signs	-	1,990	2,000
499 Other Supplies and Materials	485	445	2,000
506 Liability Insurance	2,249	2,392	4,400
509 Refunds	-	-	500
510 Trustee's Commission	17,428	15,868	18,000
513 Workman's Comp. Insurance	11,160	11,160	11,160
599 Other Charges	250	-	500
733 Solid Waste Equipment	-	3,270	-
TOTAL	<u>1,100,846</u>	<u>1,707,319</u>	<u>1,471,722</u>

SANITATION FUND

Fund 116 -- Fiscal Year Ending June 30, 2024

	Audited Actual 2021-2022	Unaudited Actual 2022-2023	Approved Budget 2023-2024
EXPENDITURES			
99100 OPERATING TRANSFERS			
590 Transfers Out-171	<u>200,000</u>	<u>200,000</u>	<u>611,054</u>
TOTAL	<u>200,000</u>	<u>200,000</u>	<u>611,054</u>
Total Expenditures	<u>1,300,846</u>	<u>1,907,319</u>	<u>2,082,776</u>
Encumbrance	-	4,202	-
Ending Fund Balance June 30th	<u>1,422,960</u>	<u>1,064,792</u>	<u>631,578</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.

Station 3 is located on Rockwood

Station 4 is located on Highway 58 in Kingston. (SOR)

Station 5 will be located on Gallaher Road in Kingston

The EMS Division has a total of 30 Employees; 1 Director, 27 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 (7) ambulances for departmental use. The county purchased two (2) ambulances with the ARP funds which has required us to increase our fleet by two ambulances.

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.

Two pennies (.02) of property tax is allocated to the Ambulance Department. This will provide \$291,696 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 \$3,000,000.

These two main sources along with various small revenues are budgeted to bring in approximately \$3,481,816.

EXPENDITURES:

This fund supports the operation of the Ambulance Service. The main expenditure is salaries and benefits. This accounts for \$2,997,791. or 73.8% 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 \$180,000.

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 \$4,060,859.

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 2023 fiscal year with \$1,158,071. This year \$400,000 will be placed in this fund for cash flow purposes. The fund balance equates to 28,5% 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

6/30/2023	Current Cash	1,003,985
	Exp Revenue/Receivables	(208,189)
	Hybrid Stabilization	102,748
	Receivables Patient Charges	375,361
	Prepaid Items	<u>4,991</u>
	Total Anticipated Funds	1,278,896
	 Additional Expenditures	 (120,825)
	Total Anticipated Expenditures	(120,825)
	 Rest/Comm/Assign	 <u>1,158,071</u>
6/30/2023	Total Equity	<u>1,158,071</u>

Fund Balance calculation from 6/30/22 audit

7/1/2022	Fund Balance calculation	-
	Rest/Comm/Assign	<u>874,301</u>
	Total Fund Balance	874,301
	 Revenue Posted	 2,993,270
	Liability adjust	7
	Transfer in from 101/171	<u>898,654</u>
	Total Revenue	3,891,931
	 Expenditures	 <u>(3,608,161)</u>
	Total Expenditures	(3,608,161)
	 Rest/Comm/Assign	 102,767
	Ending Fund Balance	<u>1,055,304</u>
6/30/2023	Total Equity	<u>1,158,071</u>

2022 Tax Rate:	<u>0.01</u>	2023 Tax Rate:	<u>0.0200</u>
7/1/2023 Beginning Fund Balance	1,158,071	Penny Value:	<u>142,698</u>
Estimated Revenues	3,481,816	Property Tax Collections	<u>285,396</u>
Estimated Expenditures	(4,060,859)		
6/30/2024 Budget Ending fund balance	<u>579,028</u>	Budget Effect on Fund Balance:	(579,043)
Fall Out (5%)	203,043		
6/30/2024 Estimated Ending Fund Balance	<u>782,071</u>	Estimated Effect on Fund Balance	<u>(376,000)</u>
FB % of expenditures	28.5%		
FB Policy 10%-100%+:	Compliant		

AMBULANCE FUND

Fund 118 -- Fiscal Year Ending June 30, 2024

	Audited Actual 2021-2022	Unaudited Actual 2022-2023	Approved Budget 2023-2024
REVENUE			
COUNTY PROPERTY TAXES			
40110	138,712	140,902	285,396
40120	2,000	2,619	3,000
40130	3,358	3,052	3,000
40140	523	648	300
40150	-	-	-
TOTAL	<u>144,593</u>	<u>147,221</u>	<u>291,696</u>
GENERAL SERVICE CHARGES			
43120	2,792,009	2,725,280	3,000,000
43120	-	(10,729)	-
43120	-	(5,669)	-
43130	40,225	26,815	30,000
TOTAL	<u>2,832,234</u>	<u>2,735,697</u>	<u>3,030,000</u>
FEES			
43350	20	-	120
TOTAL	<u>20</u>	<u>-</u>	<u>120</u>
RECURRING ITEMS			
44110	(3,877)	-	-
44180	2,926	-	-
TOTAL	<u>(951)</u>	<u>-</u>	<u>-</u>
STATE OF TENNESSEE			
46990	-	880	-
TOTAL	<u>-</u>	<u>880</u>	<u>-</u>
FEDERAL GOVERNMENT			
Federal Through State			
47240	63,758	109,472	160,000
47590	-	-	-
TOTAL	<u>63,758</u>	<u>109,472</u>	<u>160,000</u>
OTHER SOURCES (NON-REVENUE)			
49800	-	498,654	-
49800	-	400,000	-
	<u>-</u>	<u>898,654</u>	<u>-</u>
TOTAL AMBULANCE SERVICE	<u>3,039,654</u>	<u>3,891,924</u>	<u>3,481,816</u>

	FUND BALANCE/RESTRICTIONS	<u>2021 Audited</u>	<u>2022 Audited</u>	<u>2023 Unaudited</u>
34530	Restricted for Public Health & Welfare	1,104,287	874,301	1,158,071
35110	Designated for Purpose 1	(400,000)	-	-
	TOTAL	<u>704,287</u>	<u>874,301</u>	<u>1,158,071</u>
	TOTAL AVAILABLE FUNDS	<u>3,743,941</u>	<u>4,766,225</u>	<u>4,639,887</u>

AMBULANCE FUND

Fund 118 -- Fiscal Year Ending June 30, 2024

	Audited Actual 2021-2022	Unaudited Actual 2022-2023	Approved Budget 2023-2024
EXPENDITURES			
55130 AMBULANCE SERVICE			
105 Supervisor/Director	60,161	66,907	66,327
162 Clerical Personnel	74,413	86,396	89,053
164 Attendants	893,523	1,171,143	1,248,071
185 Educational Incentive Other Co. Em	1,000	1,000	1,000
187 Overtime Pay	560,308	752,922	746,468
189 Other Salaries & Wages	7,569	7,358	11,400
199 Other Per Diem & Fees	1,200	1,246	1,200
201 Social Security	115,933	152,581	256,137
204 State Retirement	88,103	129,805	211,185
206 Life Insurance	1,719	1,805	3,000
207 Medical Insurance	249,596	282,702	316,000
208 Dental Insurance	8,340	8,868	11,000
217 Retirement-Hybrid Stabilization	-	-	30,950
299 Other Fringe Benefits	3,160	2,760	6,000
307 Communication	20,368	22,689	25,000
309 Contracts w/Gov't Agencies-ANDER	59,000	59,000	59,000
312 Contracts w/Private Agencies	173,029	169,118	180,000
320 Dues & Memberships	100	805	1,000
333 Licenses	2,250	1,750	5,000
334 Maintenance Agreements	7,358	8,565	15,000
335 Maint/Repair/Building	7,570	9,903	15,000
336 Maint/Repair/Equipment	5,953	4,741	10,000
338 Maint/Repair/Vehicles	42,100	35,137	65,000
340 Medical and Dental	228	-	1,000
348 Postal Charges	37	114	500
349 Printing, Stationary and Forms	427	694	1,500
353 Towing Services	200	250	500
355 Travel	-	1,704	3,000
359 Disposal Fees	7,968	6,357	10,000
410 Custodial Supplies	3,336	1,559	7,000
411 Data Processing Supplies	98	-	1,500
413 Drugs & Medical Supplies	90,789	109,506	110,000
413-O2 Drugs & Medical Supplies-O2	8,139	8,417	10,000
413PHARM Drugs & Medical Supplies-PHARM	14,990	25,498	40,000
415 Electricity	14,606	16,792	30,000
422 Food Supplies	124	335	500
425 Gasoline	110,521	103,739	110,000
429 Instructional Supplies & Materials	1,793	387	2,000
434 Natural Gas	7,707	8,125	7,500
451 Uniforms	11,251	11,911	14,000
454 Water and Sewer	6,946	7,610	11,000
499 Other Supplies & Materials	-	2,844	7,500

AMBULANCE FUND

Fund 118 -- Fiscal Year Ending June 30, 2024

	Audited Actual 2021-2022	Unaudited Actual 2022-2023	Approved Budget 2023-2024
EXPENDITURES			
55130	AMBULANCE SERVICE (cont.)		
502	8,915	4,640	8,800
506	4,418	6,862	7,700
510	32,045	31,492	29,000
511	13,696	24,254	27,500
513	128,568	128,568	128,568
524	4,275	6,819	15,000
530	14,594	118,374	90,000
599	1,216	191	5,000
709	-	3,917	5,000
711	-	-	4,000
	<u>2,869,640</u>	<u>3,608,161</u>	<u>4,060,859</u>
RESTRICTIONS			
34530	792,907	1,050,332	738,028
34587	81,394	102,748	102,748
	-	7	-
	<u>874,301</u>	<u>1,158,071</u>	<u>579,028</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 six (6) 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, 4 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 27.88% 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 shelter has been approved to have a spayed and neutered building constructed that will help with over population of animals and will allow low cost procedures to our citizens.

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 \$534,273.

Local Option Sales Tax is the sales tax over and above the state 7% that is received by the local government. By law, $\frac{1}{2}$ of all local options sales tax must go towards local education (141 fund and city school systems). The remaining $\frac{1}{2}$ 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 \$513,345.

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 $\frac{1}{2}$ price if altered and up to date on vaccinations

Merchandise: varies

These revenues together are budgeted to bring in approximately \$1,196,718.

EXPENDITURES:

There are two functions within this fund, fire protection which is 60% of the fund and animal shelter which is the remaining 40%. 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 \$971,852; 47.6% or \$462,092 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 \$495,254, 75.2% 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, 2023, was \$1,252,524. 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 78% of expenditures which is an acceptable level.

Fund 121 Fire/Animal Control

Cash calculation of fund

6/30/2023	Current Cash	1,206,236
	Receivables	58,405
	Prepays	92
	Hybrid Stabilization	<u>19,167</u>
	Total Anticipated Funds	1,283,900
	Accruals	<u>(31,375)</u>
	Total Anticipated Expenditure	(31,375)
	Rest/Comm/Assign	<u>1,252,524</u>
6/30/2023	Total Equity	<u>1,252,524</u>

Fund Balance calculation from 6/30/22 audit

7/1/2022	Restricted	<u>882,879</u>
	Total Fund Balance	882,879
	Revenue	1,364,473
	Liability Adjustment	168
	Transfers In 171	<u>40,000</u>
	Total Revenue	1,404,641
	Expenditures	<u>(1,034,995)</u>
	Total Expenditures	(1,034,995)
6/30/2023	Total Equity	<u>1,252,524</u>

	<u>0.06</u>	Proposed 2024 Tax Rate:	<u>0.0600</u>
7/1/2023 Beginning Fund Balance	<u>1,252,524</u>	Penny Value:	<u>85,029</u>
Estimated Revenues	<u>1,196,718</u>	Property Tax:	<u>510,173</u>
Total Revenues	1,196,718		
Expenditures - Fire	(971,852)	Sales Tax:	<u>513,345</u>
Expenditures - Animal	(495,254)	State Rev. Sharing - TVA:	<u>100,000</u>
Transfers Out-171-OFI	<u>(139,600)</u>		
Total Expenditures	<u>(1,606,706)</u>		
6/30/2024 Budget Ending Fund Balance	<u>842,536</u>	Budget Effect on Fund Balance	<u>(409,988)</u>
Fall Out (10%)	160,671	Add back capital	<u>139,600</u>
6/30/2024 Estimated Ending Fund Balance	<u>1,003,206</u>	Net Loss	<u>(270,388)</u>
FB % of expenditures	78.0%	Estimated effect on fund balance	<u>(249,317)</u>
FB Policy 10%-100%+:	Compliant	Add back capital	<u>139,600</u>
		Net Gain	<u>(109,717)</u>

SPECIAL PURPOSE

Fund 121 -- Fiscal Year Ending June 30, 2024

	Audited Actual 2021-2022	Unaudited Actual 2022-2023	Approved Budget 2023-2024
REVENUE			
COUNTY PROPERTY TAXES			
40110 Current Property Tax	501,405	515,062	510,173
40120 Trustee's Collections - Prior	8,372	12,928	8,000
40130 Cir Clk/Clk & Mst Collections	17,034	21,334	15,000
40140 Interest and Penalty	2,051	2,528	1,000
40150 Pick-up Taxes	-	-	100
TOTAL	528,862	551,852	534,273
COUNTY LOCAL OPTION TAXES			
40210 Local Option Sales Tax	302,106	613,182	507,345
40210 Local Option Sales Tax - OUTST	9,697	16,001	6,000
TOTAL	311,804	629,183	513,345
GENERAL SERVICE CHARGES			
43190 Other General Service Charges	150	40	-
43190 Other General Service Charges-ADOPT	9,941	12,885	13,000
43190 Other General Service Charges-BOARD	1,940	1,740	1,000
43190 Other General Service Charges-HARRI	8,565	8,430	4,000
43190 Other General Service Charges-KINGS	3,180	2,415	1,500
43190 Other General Service Charges-MERCH	-	-	100
43190 Other General Service Charges-OS	2,100	1,380	1,500
43190 Other General Service Charges-OTI	2,980	2,225	2,000
43190 Other General Service Charges-ROCKW	12,690	12,525	8,000
43190 Other General Service Charges-RSRCH	483	405	500
43190 Other General Service Charges-SHFEE	2,295	3,630	3,500
TOTAL	44,324	45,675	35,100
RECURRING ITEMS			
44110 Investment Income	(819)	-	-
44180 Expenditure Credits	152	-	-
TOTAL	(667)	-	-
NONRECURRING ITEMS			
44570 Contributions & Gifts	49,684	30,562	10,000
44570 Contributions & Gifts-DUFF	4,000	4,000	4,000
TOTAL	53,684	34,562	14,000
OTHER STATE REVENUES			
46851 Other State Revenues	100,000	100,000	100,000
46980 Other State Grants-FMGFP	3,200	3,200	-
TOTAL	103,200	103,200	100,000

SPECIAL PURPOSE

Fund 121 -- Fiscal Year Ending June 30, 2024

		Audited Actual 2021-2022	Unaudited Actual 2022-2023	Approved Budget 2023-2024
REVENUE				
OTHER SOURCES (NON-REVENUE)				
49800	Transfers In - 171	<u>-</u>	<u>40,000</u>	<u>-</u>
	TOTAL REVENUE	<u>1,041,207</u>	<u>1,404,473</u>	<u>1,196,718</u>
FUND BALANCE/RESERVES		<u>2022 Audited</u>	<u>2023 Unaudited</u>	<u>2024 Unaudited</u>
34120	Encumbrances-PY	-	-	46,963
34240	Prepaid Items	2,614	92	92
34525	Restricted for Public Safety - BLAIR	4,649	-	-
34525	Restricted for Public Safety - EAST	12,525	-	-
34525	Restricted for Public Safety - MID	9,000	-	-
34525	Restricted for Public Safety - SOUTH	606	-	-
34525	Restricted for Public Safety - WEST	2,900	-	-
34587	Restricted for Hybrid	11,461	15,083	19,167
34525	Restricted for Public Safety	<u>715,041</u>	<u>867,704</u>	<u>1,186,303</u>
	TOTAL	<u>758,796</u>	<u>882,879</u>	<u>1,252,524</u>
	TOTAL AVAILABLE FUNDS	<u>1,800,003</u>	<u>2,287,351</u>	<u>2,449,242</u>

SPECIAL PURPOSE

Fund 121 -- Fiscal Year Ending June 30, 2024

	Audited Actual 2021-2022	Unaudited Actual 2022-2023	Approved Budget 2023-2024
EXPENDITURES			
54310 FIRE PREVENTION AND CONTROL			
103 Assistant(s)	116,042	193,296	264,683
140 Salary Supplement	2,400	3,200	4,800
187 Overtime Pay	19,086	25,557	56,506
201 Social Security	10,695	16,695	25,500
204 State Retirement	9,993	16,051	23,000
206 Life Insurance	253	308	403
207 Medical Insurance	36,334	49,878	77,500
208 Dental Insurance	1,279	1,557	2,100
217 Retirement-Hybrid Stabilization	-	1,625	7,600
299 Other Fringe Benefits	-	200	-
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
316 Contributions- RETIR (Cont. for VFD)	-	-	5,000
335 Maint/Rpr/Building	233	-	-
336 Maint/Rpr/Equipment	169	-	-
355 Travel	232	-	1,500
410 Custodial Supplies	-	-	2,000
446 Small Tools	9,459	7,070	10,000
451 Uniforms	1,496	1,160	3,750
499 Other Supplies	669	2,162	2,500
506 Liability Insurance	886	1,337	2,970
510 Trustee's Commission	8,398	10,563	9,000
513 Workman's Comp Insur	17,040	17,040	17,040
524 In-Service/Staff Development	437	3,067	6,000
709 Data Processing Equipment	-	-	8,500
735 Health Equipment	2,920	-	13,500

SPECIAL PURPOSE

Fund 121 -- Fiscal Year Ending June 30, 2024

	Audited	Unaudited	Approved
	Actual	Actual	Budget
	2021-2022	2022-2023	2023-2024
EXPENDITURES			
54310 FIRE PREVENTION AND CONTROL (cont.)			
790 Other Equipment	-	10,630	80,000
790 Other Equipment-EAST	10,000	-	-
790 Other Equipment-HYDRT	-	15,000	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>521,021</u>	<u>649,396</u>	<u>971,852</u>
55120 RABIES & ANIMAL CONTROL			
105 Supervisor/Director	50,766	55,385	56,051
106 Deputies	77,153	84,197	91,538
164 Attendants	56,101	61,205	62,622
169 Part-time Personnel	22,465	12,467	28,089
187 Overtime Pay	-	4,760	29,494
199 Other Per Diem & Fees	2,400	2,492	2,500
201 Social Security	14,771	15,621	22,000
204 State Retirement	9,069	10,553	12,000
206 Life Insurance	331	330	400
207 Medical Insurance	49,065	54,403	62,000
208 Dental Insurance	1,640	1,668	1,700
217 Retirement-Hybrid Stabilization	-	(1,625)	2,500
299 Other Fringe Benefits	1,440	1,440	1,500
302 Advertising	48	288	600
307 Communication	3,108	3,260	4,000
333 Licenses	920	-	1,000

SPECIAL PURPOSE

Fund 121 -- Fiscal Year Ending June 30, 2024

	Audited	Unaudited	Approved
	Actual	Actual	Budget
	2021-2022	2022-2023	2023-2024
EXPENDITURES			
55120 RABIES & ANIMAL CONTROL (cont.)			
334 Maintenance Agreements	702	-	1,500
336 Maint/Repair/Equipment	1,896	916	2,000
338 Maint/Repair/Vehicles	4,614	5,302	5,000
348 Postal Charges	120	131	350
349 Printing, Stationery, Forms	461	600	1,000
355 Travel	1,678	1,748	3,500
359 Disposal Fees	526	1,068	1,500
399 Other Contracted Services	1,018	1,796	2,500
401 Animal Food & Supplies	4,644	3,553	6,000
410 Custodial Supplies	2,928	3,878	5,000
411 Data Processing	-	228	1,000
413 Drugs & Medical Supplies	4,084	4,552	7,000
415 Electricity	8,428	7,876	10,000
425 Gasoline	7,287	7,447	8,500
434 Natural Gas	4,300	4,223	6,000
435 Office Supplies	1,244	1,815	2,000
450 Tires & Tubes	-	-	2,000
451 Uniforms	1,863	1,745	3,000
454 Water & Sewer	6,266	4,318	7,000
499 Other Supplies and Materials	6,824	7,588	10,000
502 Building & Contents Insurance	1,012	1,075	1,320
506 Liability Insurance	1,240	1,166	1,540
510 Trustee's Commission	6,805	7,029	7,000
511 Vehicle & Equipment Insurance	1,160	1,029	1,430
513 Workman's Comp. Insurance	3,120	3,120	3,120
524 In-Service/Staff Development	1,947	-	2,000
599 Other Charges-DUFF	4,000	4,000	4,000
709 Data Processing Equipment	1,580	798	2,000
712 Heating & Air Conditioning Equipment	7,100	1,688	10,000
799 Other Capital Outlay	19,980	464	-
TOTAL	396,103	385,599	495,254

SPECIAL PURPOSE

Fund 121 -- Fiscal Year Ending June 30, 2024

	Audited Actual 2021-2022	Unaudited Actual 2022-2023	Approved Budget 2023-2024
EXPENDITURES			
55120 RABIES & ANIMAL CONTROL (cont.)			
99100 OTHER USES			
590 Transfer to Other Funds-171	-	-	139,600
TOTAL TRANSFERS	<u>-</u>	<u>-</u>	<u>139,600</u>
TOTAL EXPENDITURES	<u>917,124</u>	<u>1,034,995</u>	<u>1,606,706</u>
Liability Adjustment	<u>-</u>	<u>168</u>	<u>-</u>
34525 ENDING FUND BALANCE JUNE 30TH	<u>882,879</u>	<u>1,252,524</u>	<u>842,536</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, 2023, is \$39,997. 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 47.9% of expenditures which is an acceptable level.

Fund 122 Drug Control

Cash calculation of fund

		Total
6/30/2023 Current Cash		39,446
Receivables		<u>551</u>
Total Anticipated Funds		39,997
Accruals		<u>-</u>
Total Anticipated Expenditures		-
Rest/Comm/Assign		<u>39,997</u>
6/30/2023 Total Equity		<u>39,997</u>

Fund Balance calculation from 6/30/22 audit

7/1/2022 Fund Balance calculation		<u>84,202</u>
Total Fund Balance		84,202
Revenue		<u>39,135</u>
Total Revenue		39,135
Expenditures		<u>(83,340)</u>
Total Expenditures		(83,340)
Rest/Comm/Assign		<u>39,997</u>
6/30/2023 Total Equity		<u>39,997</u>

7/1/2023 Beginning Fund Balance		39,997	
Estimated Revenues		47,000	
Estimated Expenditures		(83,480)	
6/30/2024 Ending fund balance		<u>3,517</u>	Effect on Fund Balance: <u>(36,480)</u>
FB % of expenditures		47.9%	
FB Policy 10%-100%+:		Compliant	

DRUG CONTROL FUND

Fund 122 -- Fiscal Year Ending June 30, 2024

	Audited Actual 2021-2022	Unaudited Actual 2022-2023	Approved Budget 2023-2024
REVENUE			
DRUG CONTROL FINES			
42140 Drug Control Fines	3,807	4,816	4,000
42340 Drug Control Fines	2,659	4,232	3,000
42865 Drug Task Force Forfeitures	25,143	3,533	27,000
42865 Drug Task Force Forfeitures-EQS	-	13,634	-
TOTAL	<u>31,609</u>	<u>26,216</u>	<u>34,000</u>
NONRECURRING ITEMS			
44100 Investment Income-EQS	26	551	-
44570 Contributions and Gifts	8,507	7,470	10,000
44570 Contributions and Gifts-DARE	4,870	4,898	3,000
TOTAL	<u>13,403</u>	<u>12,919</u>	<u>13,000</u>
TOTAL DRUG CONTROL	<u>45,012</u>	<u>39,135</u>	<u>47,000</u>
RESTRICTIONS			
	<u>2021 Audited</u>	<u>2022 Audited</u>	<u>2023 Unaudited</u>
34525 Restricted for Public Safety	122,404	79,681	35,475
Restricted for Public Safety-GAMBL	4,521	4,521	4,521
TOTAL	<u>126,925</u>	<u>84,202</u>	<u>39,996</u>
TOTAL AVAILABLE FUNDS	<u>171,937</u>	<u>123,337</u>	<u>86,996</u>
EXPENDITURES			
54110 SHERIFF'S DEPARTMENT			
307 Communication	374	231	700
334 Maintenance Agreements	4,274	3,525	6,200
338 Maint/Repair/Vehicles	310	113	260
355 Travel	5,296	3,905	6,128
431 Law Enforcement Supplies	9,859	-	10,100
450 Tires & Tubes	-	878	1,000
499 Other Supplies & Materials	1,133	648	947
510 Trustee's Commission	210	167	600
524 In-Service/Staff Development	1,045	695	1,045
599 Other Charges	448	-	-

DRUG CONTROL FUND

Fund 122 -- Fiscal Year Ending June 30, 2024

	Audited Actual 2021-2022	Unaudited Actual 2022-2023	Approved Budget 2023-2024
54110 SHERIFF'S DEPARTMENT (CONT.)			
599 Other Charges-DARE	5,286	13,179	6,500
716 Law Enforcement Equipment	-	24,999	-
718 Motor Vehicles	<u>59,500</u>	<u>35,000</u>	<u>50,000</u>
TOTAL	<u>87,735</u>	<u>83,340</u>	<u>83,480</u>
34545 RESTRICTED FOR PUBLIC SAFETY	<u>84,202</u>	<u>39,996</u>	<u>3,517</u>

Recycling 128

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

FUND 128 – RECYCLING 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 2023, the county post closure cost is estimated at \$ 108,889.

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

6/30/2023	Current Cash	1,249,954	
	Receivables	2,656	
	Prepays	579	
	Hybrid Stabilization	13,557	
	Total Anticipated Funds	1,266,746	
	Accruals	(39,197)	
	Total Anticipated Expenditures	(39,197)	
	Rest/Comm/Assign	1,227,549	
6/30/2023	Total Equity	1,227,549	

Fund Balance calculation from 6/30/22 audit

7/1/2022	Fund Balance calculation	1,379,116	
	Total Fund Balance	1,379,116	
	Revenues	1,110,485	
	Total Revenue	1,110,485	
	Expenditures	(1,262,052)	
	Total Expenditures	(1,262,052)	
	Rest/Comm/Assign	1,227,549	
6/30/2023	Total Equity	1,227,549	

		Proposed	
2023 Tax Rate:	0.0300	2024 Tax Rate:	0.0300
7/1/2023	Beginning Fund Balance	1,227,549	
	Estimated Revenues	1,210,022	Penny Value: 142,979
	Estimated Expenditures	(1,836,863)	Property Tax: 428,938
	Total Expenditures	(1,836,863)	Budget Effect on Fund Balance: (626,841)
6/30/2024	Budget Ending Fund Balance	600,708	
	Fall Out (5%)	330,635	Estimated Effect on Fund Balance (296,206)
6/30/2024	Estimated Ending Fund Balance	931,343	
	FB % of expenditures	66.8%	
	FB Policy 10%-100%+:	Compliant	

RECYCLING FUND

Fund 128 -- Fiscal Year Ending June 30, 2024

	Audited Actual 2021-2022	Unaudited Actual 2022-2023	Approved Budget 2023-2024
REVENUE			
COUNTY PROPERTY TAXES			
40110 Current Property Tax	416,122	422,299	428,093
40120 Trustee's Collections - Prior Year	6,042	7,876	9,000
40130 Clerk & Master's Coll. - Prior Year	10,075	9,224	8,000
40140 Interest & Penalty	1,565	1,942	2,000
40150 Pick Up Taxes	-	-	100
TOTAL	<u>433,804</u>	<u>441,341</u>	<u>447,193</u>
GENERAL SERVICE CHARGES			
43109 Transfer Waste Stations Coll. Charges	21,187	20,167	24,000
43109 Transfer Waste Stations Coll. Charges-MTIRE	6,994	12,377	10,000
43109 Transfer Waste Stations Coll. Charges-NMTIR	7,020	8,534	7,800
43114 Solid Waste Disposal Fee	<u>160,829</u>	<u>174,967</u>	<u>210,829</u>
TOTAL	<u>196,030</u>	<u>216,044</u>	<u>252,629</u>
RECURRING ITEMS			
44110 Investment Income	(617)	-	200
44145 Sale of Recycled Materials	2,445	4,113	3,000
44145 Sale of Recycled Materials-ALUM	17,086	1,433	16,000
44145 Sale of Recycled Materials-CBATT	-	360	500
44145 Sale of Recycled Materials-METAL	132,245	97,734	110,000
44145 Sale of Recycled Materials-MPLAS	25,658	13,976	12,000
44145 Sale of Recycled Materials-MULCH	680	1,843	500
44145 Sale of Recycled Materials-OCC	183,446	76,497	100,000
44145 Sale of Recycled Materials-ONP	11,475	484	2,000
44170 Miscellaneous Refunds	-	97	-
44180 Expenditure Credits	<u>1,654</u>	<u>214</u>	<u>-</u>
TOTAL	<u>374,071</u>	<u>196,751</u>	<u>244,200</u>
OTHER LOCAL REVENUES			
44570 Contributions & Gifts	<u>-</u>	<u>-</u>	<u>1,000</u>
TOTAL	<u>-</u>	<u>-</u>	<u>1,000</u>
STATE OF TENNESSEE			
46170 Solid Waste Grants-Tire Tax	44,106	41,350	50,000
46851 State Revenue Sharing - TVA	215,000	215,000	215,000

RECYCLING FUND

Fund 128 -- Fiscal Year Ending June 30, 2024

	Audited Actual 2021-2022	Unaudited Actual 2022-2023	Approved Budget 2023-2024
STATE OF TENNESSEE (CONT)			
46980 Other State Grants	33,000	-	-
TOTAL	<u>292,106</u>	<u>256,350</u>	<u>265,000</u>
OTHER SOURCES (NON-REVENUE)			
49800 Transfers In-ARP	500,000	-	-
	<u>500,000</u>	<u>-</u>	<u>-</u>
TOTAL REVENUE	<u>1,796,011</u>	<u>1,110,485</u>	<u>1,210,022</u>
RESTRICTIONS	<u>2022 Audited</u>	<u>2023 Audited</u>	<u>2024 Unaudited</u>
34530 Restricted for Public Health & Welfare	543,889	1,379,116	1,227,549
TOTAL AVAILABLE FUNDS	<u>2,339,900</u>	<u>2,489,601</u>	<u>2,437,571</u>

RECYCLING FUND

Fund 128 -- Fiscal Year Ending June 30, 2024

	Audited Actual 2021-2022	Unaudited Actual 2022-2023	Approved Budget 2023-2024
EXPENDITURES			
55751 RECYCLING CENTER			
105 Supervisor/Director	57,367	62,135	67,156
169 Part-time Personnel	10,495	12,270	21,433
187 Overtime Pay	-	-	5,000
189 Other Salaries & Wages	207,468	243,540	287,644
199 Other Per Diem & Fees	1,560	1,620	2,000
201 Social Security	20,569	23,835	29,000
204 State Retirement	14,861	20,536	28,000
206 Life Insurance	502	508	700
207 Medical Insurance	45,736	63,059	67,000
208 Dental Insurance	2,530	2,641	3,100
210 Unemployment Compensation	2,139	-	5,000
217 Retirement-Hybrid Stabilization	-	-	6,500
299 Other Fringe Benefits	866	480	480
302 Advertising	-	606	1,000
307 Communication	3,447	4,691	5,300
309 Contracts with Government Agencies	4,600	5,750	10,000
312 Contracts with Private Agencies-MDUNN	18,971	24,543	40,000
320 Dues & Memberships	223	468	3,500
333 Licenses	250	175	300
334 Maintenance Agreements	5,252	4,659	8,000
335 Maint/Repair/Buildings	1,679	3,682	15,000
336 Maint/Repair/Equipment	38,438	49,109	75,000
337 Maint/Repair/Office Equipment	-	-	2,500
338 Maint/Repair/Vehicles	4,750	8,558	15,000
348 Postal Charges	-	-	150
353 Towing Services	-	-	1,500
355 Travel	676	1,713	2,500
359 Disposal Fees	109,440	153,505	300,000
359 Disposal-DOR	-	-	16,000
359 Disposal-LIBER	48,390	49,185	60,000
368 Drug Treatment	456	-	600

RECYCLING FUND

Fund 128 -- Fiscal Year Ending June 30, 2024

	Audited Actual 2021-2022	Unaudited Actual 2022-2023	Approved Budget 2023-2024
EXPENDITURES			
55751 RECYCLING CENTER (cont.)			
409 Crushed Stone	-	618	5,000
410 Custodial Supplies	789	1,093	1,500
411 Data Processing Supplies	568	-	500
412 Diesel Fuel	38,934	43,676	45,000
413 Drugs & Medical Supplies	-	-	300
415 Electricity	13,847	14,264	15,000
422 Food Supplies	717	478	800
425 Gasoline	1,419	1,580	3,000
435 Office Supplies	1,131	658	1,500
437 Periodicals	-	-	200
443 Road Signs	60	136	3,000
450 Tires & Tubes	15,769	16,460	25,000
451 Uniforms	4,964	5,108	6,500
454 Water & Sewer	4,811	1,716	20,000
499 Other Supplies & Materials	2,611	5,065	8,500
502 Building & Contents Insurance	10,346	10,378	11,500
506 Liability Insurance	2,195	2,512	3,700
510 Trustee's Commission	14,699	12,668	15,000
511 Vehicle & Equipment Insurance	5,806	6,796	11,000
513 Worker's Comp. Insurance	4,560	7,000	7,000
524 In-Service/Staff Development	1,100	-	2,000
599 Other Charges	19,903	17,400	45,000
719 Office Equipment	2,045	490	5,000
790 Other Equipment	4,957	14,110	30,000
TOTAL	<u>751,896</u>	<u>899,474</u>	<u>1,345,363</u>
55770 POSTCLOSURE CARE COSTS			
321 Engineering Services	4,267	4,620	50,000
361 Permits	1,000	1,000	1,000
362 Penalties	3,000	12,000	5,000
366 Contracts for Postclosure Care	25,587	248,161	252,000
366 Contracts for Postclosure Care-GWM	15,815	13,635	30,000

RECYCLING FUND

Fund 128 -- Fiscal Year Ending June 30, 2024

	Audited Actual 2021-2022	Unaudited Actual 2022-2023	Approved Budget 2023-2024
EXPENDITURES			
55770 POSTCLOSURE CARE COSTS (cont.)			
399 Other Contracted Services	29,835	45,025	80,000
415 Electricity	1,592	2,262	2,000
420 Fertilizer, Lime, & Seed	-	4,080	10,000
454 Water and Sewer	26,481	31,317	60,000
599 Other Charges	1,311	479	1,500
TOTAL	<u>108,888</u>	<u>362,578</u>	<u>491,500</u>
99100 TRANSFERS OUT			
590 Transfers To Other Funds-171	100,000	-	-
TOTAL	<u>100,000</u>	<u>-</u>	<u>-</u>
TOTAL EXPENDITURES	<u>960,784</u>	<u>1,262,052</u>	<u>1,836,863</u>
RESERVES			
34240 Prepaid Items	558	579	579
34587 Restricted - Hybrid Stabilization	10,045	13,557	13,557
34530 Restricted for Public Health & Welfare	1,368,513	617,039	617,039
RES. FOR PUBLIC HEALTH/WELFARE	<u>1,379,116</u>	<u>1,227,549</u>	<u>600,708</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, 2023 is \$2,498,540. 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 45.8% 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

6/30/2023	Current Cash	2,647,262
	Additional Revenue	238,066
	Prepays	247
	Hybrid Stabilization	<u>22,536</u>
	Total Anticipated Funds	2,908,111
	Additional Expenditures	(59,571)
	Due to General Fund	<u>(350,000)</u>
	Total Anticipated Expenditures	(409,571)
	Rest/Comm/Assign	<u>2,498,540</u>
6/30/2023	Total Equity	<u>2,498,540</u>

Fund Balance calculation from 6/30/22 audit

	Fund Balance calculation	<u>3,076,130</u>
7/1/2022	Total Fund Balance	3,076,130
	Revenues	<u>4,195,177</u>
	Total Revenue	4,195,177
	Expenditures	(4,401,674)
	Transfers Out	(370,993)
	Audit Adjustment	<u>(101)</u>
	Total Expenditures	(4,772,768)
	Rest/Comm/Assign	<u>2,498,540</u>
6/30/2023	Total Equity	<u>2,498,540</u>

		Proposed	
2023 Tax Rate:	<u>0.1000</u>	2024 Tax Rate:	<u>0.1000</u>
7/1/2023	Beginning Fund Balance		2,498,540
	Estimated Revenues	Property Tax:	<u>1,429,795</u>
	4,246,339		
	Estimated Expenditures		(5,289,277)
	Transfers		<u>(170,993)</u>
	Total Estimated Expenditures		(5,460,270)
6/30/2024	Budget ending fund balance	Budget effect on Fund Balance:	<u>(1,213,931)</u>
	1,284,609	Transfer to Fund 151- Debt	<u>170,993</u>
	Fall Out (3%)	Operational Variance	(1,042,938)
	<u>158,678</u>		
6/30/2024	Est. Ending Fund Balance	Est. effect on Fund Balance	<u>(1,055,253)</u>
	1,443,288	Transfer to Fund 151-Debt	<u>170,993</u>
	Est. FB% of expenditures	Operational Variance	(884,260)
	45.8%		
	FB Policy 7%-15%:		Compliant

COUNTY ROAD

Fund 131 - Fiscal Year Ending June 30, 2024

	Audited Actual 2021-2022	Unaudited Actual 2022-2023	Approved Budget 2023-2024
REVENUE			
COUNTY PROPERTY TAXES			
40110 Current Property Tax	1,387,056	1,406,943	1,426,978
40120 Trustee's Collection Prior Year	20,104	26,341	30,000
40130 Clerk and Master's Prior Year	33,583	30,691	30,000
40140 Interest and Penalty	5,210	6,465	5,000
40150 Pick-Up Taxes	-	-	500
40280 Mineral Severance Tax	37,806	46,582	35,000
TOTAL	<u>1,483,759</u>	<u>1,517,022</u>	<u>1,527,478</u>
43000 CHARGES FOR CURRENT SERVICES			
43990 Other Charges for Services	<u>-</u>	<u>-</u>	<u>2,000</u>
OTHER LOCAL REVENUES			
44110 Investment Income	(1,013)	-	5,000
44130 Sale of Materials & Supplies	29,733	2,298	10,000
44130 Sale of Materials & Supplies-SALT	1,019	-	500
44135 Sale of Gasoline	-	4,206	2,000
44145 Sale of Recycled Materials	3,123	2,160	3,000
44170 Miscellaneous Refunds	-	-	-
44180 Expenditure Credit	236	835	-
44530 Sale of Equipment	-	-	-
TOTAL	<u>33,098</u>	<u>9,499</u>	<u>20,500</u>
STATE OF TENNESSEE			
46420 State Aid Program	273,844	-	-
46430 Litter Program	27,538	21,359	53,361
46430 Litter Program-TVA	-	-	8,000
46920 Gasoline and Motor Fuel Tax	2,625,485	2,611,912	2,600,000
46930 Petroleum Special Tax	36,003	35,385	35,000
46990 Other State Revenues	1,932	-	-
TOTAL	<u>2,964,802</u>	<u>2,668,656</u>	<u>2,696,361</u>
TOTAL REVENUES	<u>4,481,659</u>	<u>4,195,177</u>	<u>4,246,339</u>
FUND BALANCE RESTRICTIONS			
34550 Restricted for Highways	<u>2,880,849</u>	<u>3,076,130</u>	<u>2,498,539</u>
TOTAL	<u>2,880,849</u>	<u>3,076,130</u>	<u>2,498,539</u>
TOTAL AVAILABLE FUNDS	<u>7,362,508</u>	<u>7,271,307</u>	<u>6,744,878</u>

COUNTY ROAD

Fund 131 - Fiscal Year Ending June 30, 2024

	Audited Actual 2021-2022	Unaudited Actual 2022-2023	Approved Budget 2023-2024
EXPENDITURES			
61000 ADMINISTRATION			
101 County Official	101,811	111,012	112,248
103 Assistant	132,030	153,485	182,534
187 Overtime Pay	1,951	2,039	3,675
188 Bonus Payments	100	(100)	-
199 Other Per Diem & Fees	3,161	3,115	3,600
201 Social Security	17,690	20,127	24,000
204 State Retirement	7,943	9,023	14,000
206 Life Insurance	169	197	200
207 Medical Insurance	20,608	26,108	29,000
208 Dental Insurance	855	994	1,000
217 Retirement - Hybrid Stabilization	-	-	1,500
299 Other Fringe Benefits	1,244	1,427	1,000
320 Dues	3,826	3,826	4,000
335 Maint/Repair/Building	478	614	10,000
337 Maint/Repair/Office Equipment	-	-	1,000
348 Postal Charges	113	95	200
349 Printing, Stationary and Forms	311	241	300
355 Travel	950	1,100	4,000
399 Other Contracted Services	240	220	300
411 Data Processing Supplies	-	-	200
413 Drugs & Medical Supplies	1,527	1,244	2,800
435 Office Supplies	908	1,052	2,200
524 In-Service/Staff Development	390	1,677	2,000
719 Office Equipment	7,715	-	7,500
TOTAL	<u>304,020</u>	<u>337,497</u>	<u>407,257</u>
62000 HIGHWAY AND BRIDGE MAINTENANCE			
143 Equipment Operator	659,082	676,596	755,000
169 Part-Time Personnel	87,302	78,242	131,250
186 Longevity Pay	5,000	2,500	-
187 Overtime Pay	47,080	51,771	73,500
199 Other Per Diem & Fees	3,891	3,033	4,000
201 Social Security	58,675	59,873	76,000
204 State Retirement	32,491	36,952	41,000

COUNTY ROAD

Fund 131 – Fiscal Year Ending June 30, 2024

	Audited	Unaudited	Approved
	Actual	Actual	Budget
	2021-2022	2022-2023	2023-2024
EXPENDITURES			
62000 HIGHWAY AND BRIDGE MAINTENANCE (cont.)			
206 Life Insurance	1,100	983	1,500
207 Medical Insurance	151,741	146,476	195,000
208 Dental Insurance	5,544	5,320	7,000
217 Retirement-Hybrid Stabilization	-	-	11,000
299 Other Fringe Benefits	3,031	2,170	3,500
312 Contracts with Private Agencies	37,513	47,031	75,000
321 Engineering Services	14,621	8,752	30,000
404 Asphalt - Hot Mix	1,612,351	1,922,747	2,000,000
408 Concrete	-	-	7,500
409 Crushed Stone	21,239	32,774	50,000
420 Fertilizer/Lime/Chemicals/Seed	73	24	1,000
438 Pipe	50,896	51,671	80,000
443 Road Signs	16,830	24,423	37,500
444 Salt	19,329	13,033	15,000
445 Sand	80	-	1,000
447 Structural Steel	-	-	750
455 Wood Products	-	500	750
499 Other Supplies & Materials	-	979	1,000
TOTAL	<u>2,827,869</u>	<u>3,165,848</u>	<u>3,598,250</u>
63100 OPERATION AND MAINTENANCE OF EQUIPMENT			
142 Mechanic(s)	73,684	120,528	142,884
187 Overtime Pay	2,787	1,895	4,200
199 Other Per Diem & Fees	388	374	750
201 Social Security	5,343	8,882	21,000
204 State Retirement	3,481	7,080	12,300
206 Life Insurance	124	154	200
207 Medical Insurance	18,828	20,256	28,000
208 Dental Insurance	626	667	1,100
217 Retirement-Hybrid Stabilization	-	-	1,600
299 Other Fringe Benefits	480	480	480
336 Maintenance/Repair/Equipment	45,049	37,774	65,000
338 Maintenance/Repair/Vehicles	1,031	(34,335)	35,000

COUNTY ROAD

Fund 131 - Fiscal Year Ending June 30, 2024

	Audited Actual 2021-2022	Unaudited Actual 2022-2023	Approved Budget 2023-2024
EXPENDITURES			
63100 OPERATION AND MAINTENANCE OF EQUIPMENT (cont.)			
351 Rentals	240	20,808	10,000
353 Towing Services	250	1,000	1,500
410 Custodial Supplies	1,941	2,139	2,500
412 Diesel Fuel	61,698	66,331	72,500
418 Equipment and Machinery Parts	94,028	111,541	160,000
424 Garage Supplies	17,708	19,124	32,000
425 Gasoline	83,679	84,222	90,000
433 Lubricants	5,667	10,335	15,000
435 Office Supplies	-	-	45,000
450 Tires and Tubes	31,883	30,334	25,000
451 Uniforms	17,389	14,709	-
TOTAL	<u>466,304</u>	<u>524,298</u>	<u>766,014</u>
63600 TRAFFIC CONTROL			
167 Maintenance Personnel	35,257	38,540	40,047
187 Overtime Pay	-	268	3,326
199 Other Per Diem & Fees	360	374	360
201 Social Security	2,592	2,894	3,500
204 State Retirement	1,190	1,311	2,000
206 Life Insurance	66	44	67
207 Medical Insurance	7,635	8,122	9,500
208 Dental Insurance	334	334	334
299 Other Fringe Benefits	480	480	480
443 Road Signs	99	5,590	12,000
728 Traffic Control Equipment	5,460	2,563	20,000
TOTAL	<u>53,472</u>	<u>60,519</u>	<u>91,614</u>
64000 LITTER AND TRASH COLLECTION			
105 Supervisor/Director	3,768	2,135	9,000
149 Laborers	9,599	-	17,000
201 Social Security	1,009	162	2,000
204 State Retirement	797	71	1,000
206 Life Insurance	29	1	44

COUNTY ROAD

Fund 131 - Fiscal Year Ending June 30, 2024

	Audited Actual 2021-2022	Unaudited Actual 2022-2023	Approved Budget 2023-2024
EXPENDITURES			
64000 LITTER AND TRASH COLLECTION (cont.)			
207 Medical Insurance	3,597	189	9,700
208 Dental Insurance	148	7	250
299 Other Fringe Benefits	26	13	10
422 Food Supplies	-	-	1,500
599 Other Charges	1,707	9,525	21,268
599 Other Charges-TVA	1,238	5,815	8,000
TOTAL	<u>21,918</u>	<u>17,918</u>	<u>69,772</u>
65000 OTHER CHARGES			
307 Communication	20,257	30,725	35,000
333 Licenses	405	141	500
334 Maintenance Agreements	-	-	2,500
359 Disposal Fees	959	1,322	2,500
415 Electricity	6,694	7,313	7,000
422 Food Supplies	1,007	907	2,000
434 Natural Gas	5,042	5,706	5,525
454 Water and Sewer	2,179	1,624	2,255
502 Building and Contents Insurance	27,234	12,723	22,363
506 Liability Insurance	27,692	40,162	44,182
510 Trustee's Commission	55,608	56,548	50,000
511 Vehicle & Equipment Insurance	18,990	28,556	31,820
516 Other Self-Insured Claims	4,124	2,595	10,000
TOTAL	<u>170,191</u>	<u>188,325</u>	<u>215,645</u>
66000 EMPLOYEE BENEFITS			
207 Medical Insurance	7,610	8,045	16,000
513 Workmen's Compensation	64,000	99,225	99,225
TOTAL	<u>71,610</u>	<u>107,270</u>	<u>115,225</u>

COUNTY ROAD

Fund 131 - Fiscal Year Ending June 30, 2024

	Audited Actual 2021-2022	Unaudited Actual 2022-2023	Approved Budget 2023-2024
EXPENDITURES			
68000 CAPITAL OUTLAY			
707 Building Improvements	-	-	15,000
711 Furniture & Fixtures	-	-	3,500
719 Office Equipment	-	-	2,000
790 Other Equipment	-	-	5,000
TOTAL	<u>-</u>	<u>-</u>	<u>25,500</u>
TOTAL OPERATIONS	<u>3,915,385</u>	<u>4,401,674</u>	<u>5,289,277</u>
OPERATING TRANSFERS			
590 Transfers to Other Funds	370,993	200,000	-
590 Transfers to Other Funds-FD151	-	170,993	170,993
TOTAL	<u>370,993</u>	<u>370,993</u>	<u>170,993</u>
TOTAL EXPENDITURES	<u>4,286,378</u>	<u>4,772,667</u>	<u>5,460,270</u>
Audit Adjustment		101	
34550 RESTRICTED FOR HIGHWAYS JUNE 30TH	<u>3,076,130</u>	<u>2,498,539</u>	<u>1,284,609</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

6/30/2023	Current Cash	9,098,627
	Prepaid	8,828
	Hybrid Stabilization	692,997
	Receivables	4,018,275
	Total Anticipated Funds	13,818,727
	Accruals	(2,281,738)
	Accrued Payroll	(588,394)
	Total Anticipated Expenditures	(2,870,132)
	Rest/Comm/Assign	7,111,098
	Ending Unassigned Fund Balance	3,837,497
6/30/2023	Total Equity	10,948,595

Fund Balance calculation from 6/30/22audit

7/2/2022	Restricted	7,518,456
	Fund Balance calculation	8,670,795
	Total Fund Balance	16,189,251
	Revenue Posted	61,481,742
	unknown variance	103
	Transfers In	205,900
	Total Revenue	61,687,746
	Expenditures	(61,301,693)
	Encumbrances adj	(126,709)
	Transfers to Other Funds	(5,500,000)
	Total Expenditures	(66,928,402)
	Rest/Comm/Assign	7,111,098
	Ending Unassigned Fund Balance	3,837,497
6/30/2023	Total Equity	10,948,595

		Proposed	
Tax Rate: 2023	1.0500	2023 Tax Rate:	1.0200
7/1/2023 Beginning Fund Balance	10,948,595	Penny Value:	142,698
Estimated Revenues	70,082,007	Property Tax:	13,383,000
Transfer from Other Funds	242,305	Sales Tax:	8,800,000
Total Revenues	70,324,312		
Estimated Expenditures	(71,448,884)		
Total Est. Exenditures	(71,448,884)		
6/30/2024 Budget Ending Fund Balance	9,824,023	Budget effect on fund balance	(1,124,572)
Fall out (3.5%)	2,500,711		
6/30/2024 Estimated ending fund balance	12,324,733		
FB % of expenditures	15.32%		
FB Policy 7%-15%+:	Compliant		

GENERAL PURPOSE SCHOOL FUND

Fund 141 -- Fiscal Year Ending June 30, 2024

	Audited Actual 2021-2022	Unaudited Actual 2022-2023	Approved Budget 2023-2024
REVENUE			
COUNTY PROPERTY TAXES			
40110 Current Property Tax	13,451,590	13,642,335	13,383,000
40120 Trustee's Collection - Prior Year	208,853	246,901	310,000
40130 Clerk and Master's Prior Year	398,660	331,587	375,000
40140 Interest and Penalty	52,877	61,591	70,000
40150 Pick-up Taxes	-	-	10,000
40162 Payments in Lieu of Tax - Local	413,855	375,519	360,000
40210 Local Option Sales Tax	9,071,735	9,437,695	8,800,000
40210 Local Option Sales Tax - Out of State	127,201	113,574	-
40275 Mixed Drink Tax	45,313	22,950	24,000
TOTAL	<u>23,770,084</u>	<u>24,232,152</u>	<u>23,332,000</u>
LICENSES AND PERMITS			
41110 Marriage Licenses	2,682	2,913	2,875
TOTAL	<u>2,682</u>	<u>2,913</u>	<u>2,875</u>
EDUCATION CHARGES			
43542 Contract for In-ESL	1,728	1,800	2,500
43570 Receipts From Individual Schools	30,230	30,918	31,000
43990 Other Charges for Services	-	2,195	65,000
43990 Other Charges for Services-TECH	49,170	47,492	-
TOTAL	<u>81,128</u>	<u>82,404</u>	<u>98,500</u>
OTHER LOCAL REVENUES			
44110 Investment Income	16,572	832,683	160,000
44120 Lease/Rentals	60	-	100
44145 Sale of Recycled Materials	3,433	10,407	3,500
44170 Miscellaneous Refunds	2,463	2,122	2,750
44180 Expenditure Credits	162	-	100
44530 Sale of Equipment	-	-	2,000
44560 Damages from Individuals	794	292	3,500
44560 Damages from Individuals - TECH	3,330	2,704	-
44570 Contributions & Gifts	244	4,372	6,500
44570 Contributions & Gifts- SOLAR	750	-	-
44990 Other Local Revenues	1,880	2,596	2,000
TOTAL	<u>29,688</u>	<u>855,175</u>	<u>180,450</u>
STATE OF TENNESSEE			
46175 Grant on-Behalf Contributions - Audit Adjusts	<u>263,271</u>	<u>-</u>	<u>-</u>
STATE EDUCATION FUNDS			
46510 TN Investment in Student	-	-	41,651,134
46511 Basic Educ. Program	32,875,666	33,478,860	-
46515 Early Childhood Education	628,445	624,399	628,402
46590 Other State Education Funds	9,737	162,451	695,000
46590 Other State Education Funds-CSH	90,000	83,055	-
46590 Other State Education Funds-FRC	29,612	29,091	-
46590 Other State Education Funds-LCBRC	103,005	-	-
46590 Other State Education Funds-LCSLC	262,927	658,489	-
46590 Other State Education Funds-LCSMC	46,801	1	-
46590 Other State Education Funds-LEAPS	202,806	188,211	-
46590 Other State Education Funds-SAFE	-	-	-
46610 Career Ladder Program	118,551	106,813	118,646
46790 Other Vocational	-	-	2,400,000
46790 Other Vocational-ISM	-	64,285	-

GENERAL PURPOSE SCHOOL FUND

Fund 141 -- Fiscal Year Ending June 30, 2024

	Audited Actual 2021-2022	Unaudited Actual 2022-2023	Approved Budget 2023-2024
REVENUE			
STATE EDUCATION FUNDS (CONT.)			
46851 State Revenue Sharing - TVA	760,000	760,000	760,000
46980 Other State Grants	-	2,000	150,000
46980 Other State Grants - SAFE	139,715	123,070	-
46980 Other State Grants-SRO	70,000	28,375	-
TOTAL	<u>35,600,536</u>	<u>36,309,099</u>	<u>46,403,182</u>
FEDERAL GOVERNMENT			
47143 Special Education-Grants to States	41,555	-	45,000
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>192,194</u>	<u>-</u>	<u>65,000</u>
OTHER SOURCES (NON-REVENUE)			
49700 Insurance Recovery	-	-	-
49800 Operating Transfers	270,170	205,900	242,305
TOTAL	<u>270,170</u>	<u>205,900</u>	<u>242,305</u>
TOTAL REVENUES/TRANSFERS	<u>59,946,482</u>	<u>61,687,643</u>	<u>70,324,312</u>
FUND BALANCE/RESTRICTIONS			
	<u>2021 AUDITED</u>	<u>2022 AUDITED</u>	<u>2023 UNAUDITED</u>
34240 Prepaid Items	13,645	42,074	8,828
34560 Restricted for Education-CL	-	40	2,505
34587 Restricted for Hybrid Ret. Stabilization Fund	524,765	692,997	833,573
34660 Committed for Education-TECH	266,126	1,183,165	322,105
34675 Committed For Capital Outlay	-	5,000,000	5,000,000
34790 Assigned for Encumbrances	298,790	152,118	454,554
34790 Assigned for Other Purposes-ERI	298,759	299,427	315,716
34790 Assigned for Other Purposes-LEAVE	159,120	148,635	173,817
39000 Beg. Unassigned Fund Balance	11,044,095	8,670,795	3,837,497
Unknown Adjustment			
BEGINNING FUND BALANCE	<u>12,605,300</u>	<u>16,189,251</u>	<u>10,948,595</u>
Unknown variance			
TOTAL AVAILABLE FUNDS	<u>72,551,782</u>	<u>77,876,894</u>	<u>81,272,907</u>

GENERAL PURPOSE SCHOOL FUND

Fund 141 -- Fiscal Year Ending June 30, 2024

	Audited Actual 2021-2022	Unaudited Actual 2022-2023	Approved Budget 2023-2024
EXPENDITURES			
71100	REGULAR INSTRUCTION PROGRAM		
116 Teachers	18,513,268	19,966,721	22,412,109
116 Teachers-LCBRC	100,008	-	-
116 Teachers-LCSLC	186,869	420,500	-
116 Teachers-LCSMC	14,418	(25,875)	-
117 Career Ladder Program	63,600	60,225	63,000
127 Career Ladder Extended Contr	78,800	71,363	85,000
128 Homebound Teachers	4,281	5,744	10,000
163 Educational Assistants	697,235	782,797	899,178
163 Educational Assistants-LCBRC	12,195	-	-
163 Educational Assistants-LCSLC	21,484	-	-
163 Educational Assistants_LCSMC	1,410	-	-
188 Bonus Payment	93,150	98,063	110,000
189 Other Salaries & Wages	128,481	190,402	-
195 Certified Substitute Teachers	129,639	154,958	135,000
198 Non-Certified Substitute Teachers	153,801	177,167	160,000
201 Social Security	1,165,116	1,257,788	1,486,146
201 Social Security-LCBRC	6,957	-	-
201 Social Security-LCSLC	12,918	-	-
201 Social Security-LCSMS	981	39,186	-
204 State Retirement	1,763,688	1,716,372	2,130,759
204 State Retirement-LCBRC	8,724	-	-
204 State Retirement-LCSLC	14,719	12,597	-
204 State Retirement-LCSMC	1,529	-	-
206 Life Insurance	12,196	12,453	12,375
207 Medical Insurance	3,264,245	3,341,743	3,803,755
208 Dental Insurance	101,471	102,886	112,500
210 Unemployment Compensation	861	2,200	20,000
211 Local Retirement	143,528	146,945	187,500
212 Medicare	273,657	296,433	347,566
212 Medicare-LCBRC	1,627	-	-
212 Medicare-LCSLC	3,021	5,722	-
212 Medicare-LCSMC	230	-	-
217 Retirement - Hybrid Stabilization (does not reflect in audit)	-	75,296	143,000
217 Retirement - Hybrid Stabilization-LCSLC	-	1,440	-
312 Contracts With Private Agencies-LCSMC	1,084	-	-
399 Other Contracted Services	99,205	105,520	295,000
429 Instructional Suppl & Materials	11,141	1,153	243,000
429 Instructional Suppl & Materials-BES	15,783	14,984	-
429 Instructional Suppl & Materials-CMS	16,515	12,581	-
429 Instructional Suppl & Materials-DSES	11,015	10,758	-
429 Instructional Suppl & Materials-ESL	350	629	-
429 Instructional Suppl & Materials-HHS	9,389	8,270	-
429 Instructional Suppl & Materials-HMS	4,588	4,870	-
429 Instructional Suppl & Materials-KES	22,720	17,901	-
429 Instructional Suppl & Materials-LCBRC	835	-	-
429 Instructional Suppl & Materials-LCSLC	6,642	58,191	-
429 Instructional Suppl & Materials-LCSMC	22,903	-	-
429 Instructional Suppl & Materials-LIT	11,005	12,590	-
429 Instructional Suppl & Materials-MATH	2,502	6,036	-
429 Instructional Suppl & Materials-MES	12,420	13,800	-
429 Instructional Suppl & Materials-MHS	6,280	6,203	-
429 Instructional Suppl & Materials-MMS	6,636	6,385	-

GENERAL PURPOSE SCHOOL FUND

Fund 141 -- Fiscal Year Ending June 30, 2024

	Audited Actual 2021-2022	Unaudited Actual 2022-2023	Approved Budget 2023-2024
EXPENDITURES			
71100 REGULAR INSTRUCTION PROGRAM (cont.)			
429 Instructional Suppl \$ Materials-MTES	9,051	10,088	-
429 Instructional Suppl & Materials-OSHS	9,382	8,839	-
429 Instructional Suppl & Materials-OSMS	5,171	6,341	-
429 Instructional Suppl & Materials-RCHS	21,312	23,237	-
429 Instructional Suppl & Materials-RHS	12,723	7,695	-
429 Instructional Suppl & Materials-RMS	9,381	9,488	-
429 Instructional Suppl & Materials-RVES	16,003	18,525	-
429 Instructional Suppl & Materials-SOLAR	1,223	-	-
430 Textbooks-Electronic	-	-	25,000
449 Textbooks-Bound	14,468	1,254,890	800,000
471 Software	21,000	-	254,444
471 Software-ESL	2,474	1,800	-
471 Software-TECH	9,600	30,600	-
535 Fee Waivers	161	399	5,000
599 Other Charges	14	606	2,000
722 Regular Instruction Equipment	6,733	2,768	640,000
722 Regular Instruction Equipment-BES	15,213	17,140	-
722 Regular Instruction Equipment-CMS	15,212	16,514	-
722 Regular Instruction Equipment-DSES	10,800	10,969	-
722 Regular Instruction Equipment-HHS	12,996	14,976	-
722 Regular Instruction Equipment-HMS	15,255	11,232	-
722 Regular Instruction Equipment-KES	23,018	16,800	-
722 Regular Instruction Equipment-LCSLC	26,885	-	-
722 Regular Instruction Equipment-LCSMC	19,810	-	-
722 Regular Instruction Equipment-MES	11,489	12,988	-
722 Regular Instruction Equipment-MHS	6,302	7,410	-
722 Regular Instruction Equipment-MMS	6,335	6,141	-
722 Regular Instruction Equipment-MTES	8,690	9,332	-
722 Regular Instruction Equipment-OSHS	8,929	8,419	-
722 Regular Instruction Equipment-OSMS	9,071	5,982	-
722 Regular Instruction Equipment-RCHS	22,862	22,279	-
722 Regular Instruction Equipment-RHS	12,180	14,315	-
722 Regular Instruction Equipment-RMS	9,920	8,464	-
722 Regular Instruction Equipment-RVES	16,880	16,350	-
722 Regular Instruction Equipment-SOLAR	697	-	-
722 Regular Instruction Equipment-TECH	380,169	403,852	-
TOTAL	<u>28,006,528</u>	<u>31,171,432</u>	<u>34,382,332</u>
71150 ALTERNATIVE SCHOOLS			
116 Teachers	130,376	138,409	149,034
117 Career Ladder Program	1,000	1,000	1,000
163 Educational Assistants	33,927	38,275	40,660
188 Bonus Payments	300	600	600
195 Certified Substitute Teachers	-	-	1,750
198 Non-Certified Substitute Teacher	225	405	1,750
201 Social Security	9,474	10,226	11,888
204 State Retirement	15,770	14,991	16,924
206 Life Insurance	101	106	132
207 Medical Insurance	34,180	34,117	33,500
208 Dental Insurance	1,200	1,200	1,200
211 Local Retirement	650	500	1,500
212 Medicare	2,217	2,392	2,780
217 Retirement - Hybrid Stabilization (does not reflect in audit)	-	539	3,000
429 Instructional Supplies & Materials	1,873	2,499	3,000
TOTAL	<u>231,293</u>	<u>245,257</u>	<u>268,718</u>

GENERAL PURPOSE SCHOOL FUND

Fund 141 -- Fiscal Year Ending June 30, 2024

	Audited Actual 2021-2022	Unaudited Actual 2022-2023	Approved Budget 2023-2024
EXPENDITURES			
71200 SPECIAL EDUCATION PROGRAM			
116 Teachers	2,772,239	2,915,220	3,308,080
117 Career Ladder Program	8,000	7,000	7,000
127 Career Ladder Extended Contracts	-	750	-
128 Homebound Teachers	5,419	8,863	8,000
163 Educational Assistants	433,093	492,133	560,623
171 Speech Pathologist	138,225	178,407	191,266
188 Bonus Payments	14,450	14,825	17,000
195 Certified Substitute Teachers	8,786	12,485	18,000
198 Non-Certified Substitute Teachers	9,493	9,060	20,000
201 Social Security	197,115	211,346	256,058
204 State Retirement	283,926	285,864	435,373
206 Life Insurance	2,429	2,465	2,640
207 Medical Insurance	627,886	716,457	722,231
208 Dental Insurance	21,000	22,080	24,000
210 Unemployment Compensation	-	4,220	3,500
211 Local Retirement	28,528	27,905	37,000
212 Medicare	46,171	49,504	59,885
217 Retirement - Hybrid Stabilization (does not reflect in audit)	-	16,834	30,000
312 Contracts with Private Agencies	246,557	252,302	280,000
429 Instructional Suppl & Materials	19,414	17,251	20,000
449 Textbooks	-	-	2,500
471 Software	-	-	6,970
499 Other Supplies & Materials	611	346	1,000
599 Other Charges	1,764	8,234	13,500
725 Special Education Equipment	4,300	822	12,500
TOTAL	<u>4,869,406</u>	<u>5,254,374</u>	<u>6,037,126</u>
71300 VOCATIONAL EDUCATION PROGRAM			
116 Teachers	1,470,738	1,583,318	1,734,874
117 Career Ladder Program	4,000	4,000	4,000
188 Bonus Payments	7,300	8,000	9,500
195 Certified Substitute Teachers	8,910	15,565	11,000
198 Non-Certified Substitute Teacher	9,840	11,065	16,000
201 Social Security	88,034	95,293	110,073
204 State Retirement	134,964	132,222	157,354
206 Life Insurance	921	924	924
207 Medical Insurance	244,996	254,577	255,000
208 Dental Insurance	7,470	7,710	8,400
210 Unemployment Compensation	-	-	3,000
211 Local Retirement	9,150	9,710	10,000
212 Medicare	20,610	22,332	25,743
217 Retirement - Hybrid Stabilization (does not reflect in audit)	-	8,568	15,000
399 Other Contracted Services	3,400	12,520	18,000
399 Other Contracted Services-SPARC	-	43,465	-
429 Instructional Suppl & Materials	61,524	45,781	69,500

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	Audited Actual 2021-2022	Unaudited Actual 2022-2023	Approved Budget 2023-2024
EXPENDITURES			
71300 VOCATIONAL EDUCATION PROGRAM (cont.)			
499 Other Supplies & Materials	10,410	14,815	14,000
524 Inservice Staff Development	-	2,482	6,500
524 Inservice Staff Development-ISM	-	2,774	-
599 Other Charges	-	-	2,011,000
730 Vocational Equipment	52,425	33,534	209,000
730 Vocational Equipment - ISM	-	11,447	-
730 Vocational Equipment - MMS	-	7,275	-
730 Vocational Equipment - RMS	-	5,114	-
TOTAL	<u>2,134,692</u>	<u>2,332,489</u>	<u>4,688,868</u>
72110 ATTENDANCE			
105 Supervisor	21,161	48,642	57,457
162 Clerical Personnel-LCSLC	2,160	-	-
188 Bonus Payments	-	-	150
189 Other Salaries & Wages	74,337	108,610	105,957
201 Social Security	4,519	9,496	17,156
201 Social Security-LCSLC	134	-	-
204 State Retirement	2,731	11,683	15,367
204 State Retirement-LCSLC	72	-	-
206 Life Insurance	33	7	83
207 Medical Insurance	7,380	4,473	12,650
208 Dental Insurance	300	-	750
211 Local Retirement	500	750	1,000
212 Medicare	1,364	2,221	2,474
212 Medicare-LCSLC	31	-	-
217 Retirement-Hybrid Stabilization	-	-	300
355 Travel	-	421	500
471 Software	51,229	39,503	51,500
499 Other Supplies & Materials	872	2,403	3,500
524 In-Service/Staff Development	2,018	4,599	4,500
704 Attendance Equipment	370	-	3,500
TOTAL	<u>169,211</u>	<u>232,807</u>	<u>276,844</u>
72120 HEALTH SERVICES			
105 Supervisor/Director	-	-	-
105 Supervisor/Director-CSH	75,310	80,864	87,748
131 Medical Personnel	436,098	473,186	524,301
131 Medical Personnel-LCSLC	12,125	14,220	-
162 Clerical Personnel	-	-	14,653
162 Clerical Personnel-CSH	12,532	10,966	-
188 Bonus Payments	300	300	300
201 Social Security	25,180	30,836	38,874
201 Social Security-CSH	5,446	2,203	-
201 Social Security-LCSLC	752	882	-
204 State Retirement	25,805	32,700	55,080
204 State Retirement-CSH	7,757	2,710	-
204 State Retirement-LCSLC	798	820	-
206 Life Insurance	396	393	429
206 Life Insurance-CSH	33	20	-
207 Medical Insurance	89,169	152,609	106,500
208 Dental Insurance	2,340	2,430	3,900
211 Local Retirement	2,850	3,700	4,000
211 Local Retirement-CSH	500	300	-
212 Employee Medicare	5,889	7,212	9,092
212 Employee Medicare-CSH	1,273	515	-
212 Employee Medicare-LCSLC	176	206	-

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	Audited Actual 2021-2022	Unaudited Actual 2022-2023	Approved Budget 2023-2024
EXPENDITURES			
72120 HEALTH SERVICES (cont.)			
217 Retirement-Hybrid Stabilization	-	3,113	5,500
217 Retirement-Hybrid Stabilization-LCSLC	-	89	-
320 Dues and Memberships	131	131	500
355 Travel	200	518	2,000
399 Other Contracted Services	10,125	14,178	20,000
413 Drugs & Medical Supplies	1,550	-	16,500
413 Drugs & Medical Supplies-BES	593	728	-
413 Drugs & Medical Supplies-CMS	604	565	-
413 Drugs & Medical Supplies-DSES	405	425	-
413 Drugs & Medical Supplies-HHS	390	477	-
413 Drugs & Medical Supplies-HMS	406	373	-
413 Drugs & Medical Supplies-KES	671	693	-
413 Drugs & Medical Supplies-MES	469	516	-
413 Drugs & Medical Supplies-MHS	316	231	-
413 Drugs & Medical Supplies-MMS	254	236	-
413 Drugs & Medical Supplies-MTES	244	318	-
413 Drugs & Medical Supplies-OSHS	358	337	-
413 Drugs & Medical Supplies-OSMS	273	239	-
413 Drugs & Medical Supplies-RCHS	899	710	-
413 Drugs & Medical Supplies-RHS	484	433	-
413 Drugs & Medical Supplies-RMS	395	387	-
413 Drugs & Medical Supplies-RVES	723	760	-
499 Other Supplies & Materials	12,791	-	31,000
499 Other Supplies & Materials-CHS	-	1,095	-
499 Other Supplies & Materials-CSH	12,512	11,976	-
524 In-Service/Staff Development	1,999	2,921	8,500
524 In-Service Staff Development-CSH	2,421	4,228	-
599 Other Charges	600	1,275	1,250
790 Other Equipment	-	-	1,000
TOTAL	754,542	864,022	931,127
72130 OTHER STUDENT SUPPORT			
117 Career Ladder Program	2,000	3,000	2,000
123 Guidance Personnel	937,994	1,016,487	1,121,225
162 Clerical Personnel	4,177	6,579	4,917
188 Bonus Payments	4,800	4,800	5,400
189 Other Salaries & Wages	233,866	289,229	303,706
189 Other Salaries & Wages-FRC	41,593	38,399	-
201 Social Security	69,577	78,367	89,109
201 Social Security-FRC	2,579	974	-
204 State Retirement	93,048	99,278	129,352
204 State Retirement-FRC	1,394	526	-
206 Life Insurance	734	739	858
206 Life Insurance-FRC	28	20	-
207 Medical Insurance	182,606	169,909	206,750
207 Medical Insurance - FRC	-	2,709	-
208 Dental Insurance	5,880	5,670	7,800
208 Dental Insurance - FRC	-	180	-
210 Unemployment Compensation	-	-	1,500
211 Local Retirement	9,698	10,500	12,750
211 Local Retirement-FRC	298	-	-
212 Medicare	16,272	18,353	20,840
212 Medicare-FRC	603	228	-

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EXPENDITURES			
72130 OTHER STUDENT SUPPORT (cont.)			
217 Retirement - Hybrid Stabilization	-	5,801	25,000
217 Retirement - Hybrid Stabilization - FRC	-	226	-
309 Contracts w/ Gov't Agencies	-	-	550,500
309 Contracts w/ Gov't Agencies - SAFE	220,500	413,845	-
309 Contracts w/ Gov't Agencies - SRO	87,500	70,000	-
322 Evaluation & Testing	36,373	23,033	35,000
355 Travel	4,769	5,800	5,000
399 Other Contracted Services	47,879	45,631	93,000
399 Other Contracted Services - SAFE	32,500	22,500	-
471 Software	20,014	18,030	25,000
499 Other Supplies & Materials	2,752	2,097	6,700
499 Other Supplies & Materials-BES	196	198	-
499 Other Supplies & Materials-CMS	216	201	-
499 Other Supplies & Materials-DSES	198	199	-
499 Other Supplies & Materials-FRC	50	99	-
499 Other Supplies & Materials-HHS	195	176	-
499 Other Supplies & Materials-HMS	186	198	-
499 Other Supplies & Materials-KES	195	226	-
499 Other Supplies & Materials-MES	196	199	-
499 Other Supplies & Materials-MHS	123	139	-
499 Other Supplies & Materials-MMS	202	196	-
499 Other Supplies & Materials-MTES	-	196	-
499 Other Supplies & Materials-OSHS	199	199	-
499 Other Supplies & Materials-OSMS	186	199	-
499 Other Supplies & Materials-RCHS	347	393	-
499 Other Supplies & Materials-RHS	178	195	-
499 Other Supplies & Materials-RMS	85	199	-
500 Other Supplies & Materials-RVES	137	199	-
524 In-Service/Staff Development	3,868	3,532	13,500
524 In-Service/Staff Development-FRC	225	415	-
524 In-Service/Staff Development- SAFE	4,659	11,152	-
599 Other Charges	12,400	15,016	51,000
599 Other Charges-FRC	3,231	4,986	-
790 Other Equipment	1,736	1,578	3,000
TOTAL	2,088,443	2,393,001	2,713,907
72210 REGULAR INSTRUCTIONAL PROGRAM			
105 Supervisors	247,822	270,846	273,114
117 Career Ladder Program	8,100	3,400	8,100
129 Librarians	769,810	769,531	840,744
137 Education Media Personnel	123,504	132,131	147,293
161 Secretary(s)	17,175	21,378	22,643
188 Bonus Payments	4,906	3,550	6,000
189 Other Salaries & Wages	271,454	295,598	433,865
201 Social Security	79,899	81,948	107,369
204 State Retirement	117,332	102,390	155,858
206 Life Insurance	627	629	739
207 Medical Insurance	216,409	231,262	241,000
208 Dental Insurance	5,880	5,790	6,720
210 Unemployment Compensation	-	369	1,000
211 Local Retirement	8,975	8,900	10,000
212 Medicare	19,888	20,566	25,110
217 Retirement - Hybrid Stabilization	-	2,859	8,000
320 Dues and Memberships	2,399	1,954	2,000

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	Audited Actual 2021-2022	Unaudited Actual 2022-2023	Approved Budget 2023-2024
EXPENDITURES			
72210 REGULAR INSTRUCTIONAL PROGRAM (cont.)			
355 Travel	1,777	2,411	5,000
355 Travel-ESL	1,713	3,105	-
399 Other Contracted Services	15,854	12,311	20,000
432 Library Books/Media	-	-	100,000
432 Library Books-BES	6,933	7,780	-
432 Library Books-CMS	6,676	6,426	-
432 Library Books-DSES	4,798	4,758	-
432 Library Books-HHS	5,241	5,310	-
432 Library Books-HMS	3,617	4,412	-
432 Library Books-KES	10,936	11,465	-
432 Library Books-MES	5,754	6,222	-
432 Library Books-MHS	3,725	3,518	-
432 Library Books-MMS	3,003	2,968	-
432 Library Books-MTES	3,152	4,498	-
432 Library Books-OSHS	2,829	4,000	-
432 Library Books-OSMS	3,245	2,841	-
432 Library Books-RCHS	11,492	10,521	-
432 Library Books-RHS	5,645	4,974	-
432 Library Books-RMS	4,641	4,261	-
432 Library Books-RVES	8,571	9,011	-
471 Software	63,547	46,370	86,000
471 Software-TECH	17,918	19,001	-
499 Other Supplies & Materials	16,296	20,370	21,500
499 Other Supplies & Materials-ESL	397	177	-
524 In-Service/Staff Development	10,599	11,812	21,000
524 In-Service/Staff Development - ESL	-	60	-
599 Other Charges	285	1,922	2,000
790 Other Equipment	5,834	449	10,000
TOTAL	<u>2,118,658</u>	<u>2,164,054</u>	<u>2,555,055</u>
72215 ALTERNATIVE SCHOOL SUPPORT			
105 Supervisor/Director	86,906	92,208	98,652
117 Career Ladder Program	1,000	1,000	1,000
161 Secretary(s)	28,886	30,639	32,646
188 Bonus Payments	300	300	300
201 Social Security	7,073	7,383	8,221
204 State Retirement	10,024	9,145	11,934
206 Life Insurance	64	66	66
207 Medical Insurance	14,739	13,948	15,250
208 Dental Insurance	600	600	600
211 Local Retirement	1,000	1,000	1,250
212 Employee Medicare	1,654	1,727	1,923
355 Travel	20	-	250
499 Other Supplies & Materials	1,068	2,806	3,000
TOTAL	<u>153,334</u>	<u>160,822</u>	<u>175,092</u>
72220 SPECIAL EDUCATION PROGRAM			
105 Supervisors	97,842	103,735	112,542
117 Career Ladder Program	4,000	4,000	4,000
124 Psychological Personnel	295,320	285,539	307,788
162 Clerical Personnel	51,878	50,469	60,931
188 Bonus Payments	2,100	1,800	3,400
189 Other Salaries & Wages	337,805	415,930	474,716
201 Social Security	46,772	50,856	59,729
204 State Retirement	61,699	62,657	86,704

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	Audited Actual 2021-2022	Unaudited Actual 2022-2023	Approved Budget 2023-2024
EXPENDITURES			
72220 SPECIAL EDUCATION PROGRAM (cont.)			
206 Life Insurance	630	627	924
207 Medical Insurance	91,061	88,813	124,500
208 Dental Insurance	5,130	5,490	8,400
210 Unemployment Compensation	-	-	5,000
211 Local Retirement	5,530	6,275	7,500
212 Medicare	10,949	11,927	13,969
217 Retirement - Hybrid Stabilization	-	2,436	12,000
312 Contracts With Private Agencies	94,000	72,000	80,000
320 Dues and Memberships	220	105	500
336 Maint/Repair/Equipment	4,540	6,434	15,000
355 Travel	3,926	4,190	7,500
399 Other Contracted Services	3,440	7,489	9,000
499 Other Supplies & Materials	327	463	500
524 In-Service/Staff Development	1,389	1,593	2,500
790 Other Equipment	2,335	6,147	10,000
TOTAL	<u>1,120,893</u>	<u>1,188,975</u>	<u>1,407,103</u>
72230 VOCATIONAL EDUCATION PROGRAM			
105 Supervisor Director	96,933	84,430	101,487
161 Secretary	32,825	49,718	54,182
188 Bonus Payments	600	600	600
189 Other Salaries & Wages	70,378	74,994	81,369
201 Social Security	11,473	12,065	14,009
204 State Retirement	18,394	15,572	20,336
206 Life Insurance	66	66	99
207 Medical Insurance	48,465	45,165	56,500
208 Dental Insurance	600	600	900
211 Local Retirement	1,000	1,000	1,750
212 Medicare	2,683	2,822	3,275
355 Travel	5,578	7,312	13,000
499 Other Supplies & Materials	4,621	4,355	4,000
524 In-Service/Staff Development	4,830	3,691	5,000
599 Other Charges	4,406	8,536	10,000
790 Other Equipment	-	-	200,000
790 Other Equipment - ISM	-	64,028	-
TOTAL	<u>302,852</u>	<u>374,953</u>	<u>566,507</u>
72250 TECHNOLOGY			
105 Supervisor Director	75,225	79,986	85,943
138 Instructional	289,243	287,362	289,941
161 Secretary	41,081	45,824	51,702
201 Social Security	23,630	24,416	26,510
204 State Retirement	19,974	18,758	38,483
206 Life Insurance	257	241	264
207 Medical Insurance	65,718	58,272	79,000
208 Dental Insurance	1,770	2,130	2,400
210 Unemployment Compensation	-	-	750
211 Local Retirement	1,900	1,450	2,750
212 Medicare	5,526	5,710	6,200
217 Retirement - Hybrid Stabilization	-	1,286	3,500
320 Dues and Membership	-	-	500
350 Internet Connection	70,748	110,130	116,000
355 Travel	-	-	500
399 Other Contracts	113,888	137,604	134,600
470 Cabling	3,689	-	5,000
471 Software	85,541	120,953	122,400

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EXPENDITURES			
72250 TECHNOLOGY (cont.)			
499 Other Supplies & Materials	27,732	21,672	28,000
524 In-Service/Staff Development	1,823	475	8,000
599 Other Charges	-	570	2,000
701 Administration	2,516	4,708	8,000
790 Other Equipment	23,805	22,823	32,000
TOTAL	854,066	944,370	1,044,443
AUDIT OTHER PROGRAMS			
215 On-behalf Payments to OPEB	263,271	-	-
TOTAL	263,271	-	-
72310 BOARD OF EDUCATION			
118 Secretary to Board	4,592	-	4,000
191 Board and Commission	43,655	49,662	64,320
201 Social Security	2,967	3,079	4,236
204 State Retirement	941	949	6,149
207 Medical Insurance	-	1,775	-
212 Medicare	694	720	991
215 On-Behalf Pym't for Opeb	147,318	160,042	195,000
217 Retirement-Hybrid Stabilization	-	118	150
305 Audit Services	29,025	10,500	37,700
320 Dues & Memberships	15,381	16,621	25,000
331 Legal Services	9,037	5,568	20,000
399 Other Contracted Services	-	-	10,000
506 Liability Insurance	101,022	126,686	139,355
508 Premium on Bonds	-	792	800
510 Trustee's Commission	385,606	402,298	475,000
513 Workman's Compensation	163,607	218,984	184,300
516 Self-Insured Claims	2,188	-	30,000
524 In-Service/Staff Development	19,035	35,844	40,000
534 Rfnd to Appl-Crmm'l Investigation	12,779	8,808	15,000
599 Other Charges	1,213	2,870	8,500
TOTAL	939,060	1,045,316	1,260,501
72320 OFFICE OF THE SUPERINTENDENT			
101 County Official	144,640	131,000	135,600
117 Career Ladder Program	1,000	-	1,000
161 Secretary	101,634	104,096	108,787
188 Bonus Payments	15,000	16,000	15,000
201 Social Security	15,321	15,084	16,241
204 State Retirement	20,427	20,172	23,576
206 Life Insurance	99	66	99
207 Medical Insurance	28,779	18,308	38,500
208 Dental Insurance	930	495	900
211 Local Retirement	1,000	1,000	1,750
212 Medicare	3,619	3,528	3,798
217 Retirement-Hybrid Stabilization	-	1,515	1,500
307 Communication	35,901	23,220	35,000
320 Dues & Memberships	4,055	4,080	5,000
348 Postal Charges	1,077	6,568	7,500
355 Travel	-	171	500
399 Other Contracted Services	-	474	1,500
435 Office Supplies	1,892	3,008	4,000
524 In-Service/Staff Development	703	2,590	5,000

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EXPENDITURES			
72320 OFFICE OF THE SUPERINTENDENT (cont.)			
599 Other Charges	7,342	6,766	7,500
701 Administration Equipment	-	1,629	3,000
TOTAL	383,419	359,769	415,751
72410 OFFICE OF THE PRINCIPAL			
104 Principals	1,424,555	1,534,252	1,635,784
117 Career Ladder Program	8,000	5,100	7,000
139 Assistant Principals	1,053,641	1,152,359	1,557,096
139 Assistant Principals-LCBRC	12,188	-	-
139 Assistant Principals-LCSLC	14,563	31,302	-
161 Secretary(s)	1,108,106	1,157,204	1,306,803
188 Bonus Payments	8,300	7,162	9,000
201 Social Security	209,921	226,565	279,972
201 Social Security-LCBRC	756	1,059	-
201 Social Security-LCSLC	903	1,941	-
204 State Retirement	303,671	284,977	405,961
204 State Retirement-LCBRC	1,059	(1,059)	-
204 State Retirement-LCSLC	1,258	2,192	-
206 Life Insurance	2,228	2,264	2,343
207 Medical Insurance	702,062	654,264	815,000
208 Dental Insurance	19,950	19,680	21,300
211 Local Retirement	25,006	25,685	34,250
212 Medicare	49,109	52,987	65,477
212 Medicare-LCBRC	177	-	-
212 Medicare-LCSLC	211	454	-
217 Retirement - Hybrid Stabilization	-	7,102	9,000
217 Retirement - Hybrid Stabilization-LCSLC	-	55	-
307 Communication	24,899	14,580	25,000
320 Dues and Memberships	2,700	2,700	3,000
355 Travel	3,466	4,932	5,000
399 Other Contracted Services	6,800	6,800	9,000
499 Other Supplies	-	140	2,000
499 Other Supplies-BES	1,892	-	-
499 Other Supplies-DSES	241	-	-
499 Other Supplies-OSMS	355	377	-
524 In-Service/Staff Development	7,457	2,329	24,000
599 Other Charges	-	-	1,250
701 Administration Equipment	-	-	31,000
701 Administration Equipment-BES	166	2,291	-
701 Administration Equipment-CMS	1,721	2,100	-
701 Administration Equipment-DSES	1,238	1,455	-
701 Administration Equipment-HHS	1,545	1,979	-
701 Administration Equipment-HMS	1,519	1,329	-
701 Administration Equipment-KES	2,043	2,339	-
701 Administration Equipment-MES	158	1,836	-
701 Administration Equipment-MHS	1,085	1,031	-
701 Administration Equipment-MMS	888	819	-
701 Administration Equipment-MTES	1,245	1,331	-
701 Administration Equipment-OSHS	1,240	1,178	-
701 Administration Equipment-OSMS	357	318	-
701 Administration Equipment-RCHS	2,664	3,178	-
701 Administration Equipment-RHS	1,520	1,469	-

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EXPENDITURES			
72410 OFFICE OF THE PRINCIPAL (cont.)			
701 Administration Equipment-RMS	950	1,345	-
701 Administration Equipment-RVES	1,589	1,288	-
TOTAL	<u>5,013,402</u>	<u>5,222,688</u>	<u>6,249,236</u>
72510 FISCAL SERVICES			
105 Supervisor/Director	96,691	101,909	92,410
119 Bookkeepers	237,832	254,187	283,526
189 Other Salaries & Wages	3,066	3,743	20,000
201 Social Security	20,113	21,434	24,424
204 State Retirement	13,216	13,169	33,654
206 Life Insurance	182	175	198
207 Medical Insurance	30,175	33,711	35,700
208 Dental Insurance	1,650	1,754	1,800
211 Local Retirement	2,250	2,050	3,000
212 Medicare	4,729	5,059	5,711
217 Retirement-Hybrid Stabilization	-	701	5,500
320 Dues and Memberships	415	763	600
355 Travel	18	-	500
399 Other Contracted Services	13,170	13,978	35,500
499 Other Supplies & Materials	3,622	2,433	7,000
524 In-Service/Staff Development	2,282	5,746	5,000
599 Other Charges	3,716	3,829	4,500
701 Administration Equipment	1,975	388	3,000
TOTAL	<u>435,102</u>	<u>465,027</u>	<u>562,023</u>
72520 HUMAN SERVICES/PERSONNEL			
105 Supervisor/Director	21,161	48,642	57,457
188 Bonus Pay	-	-	150
201 Social Security	-	2,861	4,258
204 State Retirement	-	4,227	6,182
206 Life Insurance	-	7	17
207 Medical Insurance	-	4,473	3,750
208 Dental Insurance	-	-	150
211 Local Retirement	-	250	-
212 Medicare	307	669	996
302 Advertising	-	476	1,000
399 Other Contracted Services	8,504	575	8,500
471 Software	-	8,299	-
499 Other Supplies & Materials	-	2,300	2,700
524 Staff Development	-	136	500
TOTAL	<u>29,972</u>	<u>72,915</u>	<u>85,660</u>
72610 OPERATION OF PLANT			
166 Custodial Personnel	26,396	-	-
201 Social Security	1,614	-	-
204 State Retirement	884	-	-
206 Life Insurance	33	-	-
207 Medical Insurance	6,905	-	-
208 Dental Insurance	300	-	-
212 Medicare	377	-	-
328 Janitorial Services	1,268,903	1,344,858	1,525,000
333 Licenses	2,752	1,850	5,000
347 Pest Control	10,675	9,740	15,000
351 Rentals	986	2,233	1,500
359 Disposal Fees	46,501	61,700	58,000

GENERAL PURPOSE SCHOOL FUND

Fund 141 -- Fiscal Year Ending June 30, 2024

	Audited Actual 2021-2022	Unaudited Actual 2022-2023	Approved Budget 2023-2024
EXPENDITURES			
72610 OPERATION OF PLANT (cont.)			
399 Other Contracted Services	27,638	19,572	20,000
410 Custodial Supplies	42,955	97,792	73,000
415 Electricity	1,556,690	1,616,209	1,875,000
434 Natural Gas	333,000	321,623	385,000
454 Water & Sewer	380,308	438,847	430,000
499 Other Supplies & Materials	44,886	32,438	46,000
502 Building & Contents Insurance	156,345	177,187	194,920
599 Other Charges	87,204	80,029	102,500
720 Plant Operation Equipment	8,584	-	10,000
TOTAL	4,003,936	4,204,077	4,740,920
72620 MAINTENANCE OF PLANT			
105 Supervisor	65,577	79,750	85,689
167 Maintenance Personnel	600,823	633,063	712,511
201 Social Security	39,401	41,822	49,488
204 State Retirement	33,291	39,822	71,838
206 Life Insurance	436	452	462
207 Medical Insurance	100,752	118,436	119,000
208 Dental Insurance	3,990	4,140	4,200
210 Unemployment Compensation	-	-	1,000
211 Local Retirement	2,275	2,000	4,900
212 Medicare	9,215	9,781	11,574
217 Retirement-Hybrid Stabilization	-	4,798	6,500
307 Communication	25,570	16,278	30,000
320 Dues And Memberships	350	400	500
335 Maint/Repair/Building	45,932	43,955	50,000
336 Maint/Repair/Equipment	65,978	91,772	100,000
399 Other Contracted Services	106,148	80,010	95,000
471 Software	9,942	17,601	10,000
499 Other Supplies & Materials	59,223	68,239	85,000
524 Inservice Staff Development	996	1,320	2,500
599 Other Charges	12,453	32,944	27,000
701 Administration Equipment-SAFE	1,092	-	-
717 Maintenance Equipment	10,000	13,122	10,000
790 Other Equipment	2,365	5,275	5,000
TOTAL	1,195,809	1,304,980	1,482,162
72710 TRANSPORTATION			
146 Bus Drivers	100,045	108,865	144,941
146 Bus Drivers-LCSLC	29,025	29,020	-
189 Other Salaries	67,479	74,760	85,425
189 Other Salaries-LCSLC	-	630	-
201 Social Security	9,454	9,931	14,283
201 Social Security-LCSLC	1,800	1,730	-
204 State Retirement	5,991	5,840	20,733
204 State Retirement-LCSLC	1,411	1,288	-
206 Life Insurance	63	66	231
207 Medical Insurance	8,137	13,695	8,500
208 Dental Insurance	270	810	2,100
211 Local Retirement	1,050	1,110	2,000
212 Employer Medicare	2,396	2,611	3,340
212 Employer Medicare-LCSLC	421	430	-
217 Retirement-Hybrid Stabilization	-	529	1,500

GENERAL PURPOSE SCHOOL FUND

Fund 141 -- Fiscal Year Ending June 30, 2024

	Audited Actual 2021-2022	Unaudited Actual 2022-2023	Approved Budget 2023-2024
EXPENDITURES			
72710 TRANSPORTATION (cont.)			
217 Retirement-Hybrid Stabilization-LCSLC	-	175	-
313 Contracts w/Parents	70	2,015	4,500
412 Diesel Fuel-LCSLC	11,882	-	-
412 Diesel Fuel	-	9,500	-
450 Tires And Tubes	-	17,850	-
599 Other Charges	-	34,394	4,000
TOTAL	239,493	315,248	291,553
73100 FOOD SERVICE			
422 Food Supplies-LCSMC	3,305	3,689	-
TOTAL	3,305	3,689	-
73300 COMMUNITY SERVICES			
105 Supervisor/Director	1,330	1,330	-
116 Teachers	143,715	122,900	-
162 Clerical Personnel	735	5,945	-
163 Educational Assistants	11,003	18,931	-
189 Other Salaries & Wages	7,385	7,236	-
201 Social Security	9,526	9,201	-
204 State Retirement	13,113	10,223	-
212 Medicare	2,228	2,152	-
217 Retirement - Hybrid Stabilization	-	488	-
399 Other Contracted Services	4,320	4,470	-
429 Instructional Supplies and Materials	608	966	-
429 Instructional Supplies and Materials - KES	-	1,346	-
429 Instructional Supplies and Material - MES	-	40	-
499 Other Supplies & Materials	917	-	-
524 In-Service/Staff Development	-	-	-
599 Other Charges	2,958	60	-
TOTAL	197,838	185,288	-
73400 EARLY CHILDHOOD EDUCATION			
116 Teachers	148,412	181,603	188,877
163 Educational Assistants	54,886	61,364	66,059
188 Bonus Payments	600	600	900
195 Certified Substitute Teachers	90	550	1,000
198 Non-Certified Substitute Teacher	3,652	1,495	5,000
201 Social Security	11,819	14,279	16,234
204 State Retirement	16,425	18,245	23,025
206 Life Insurance	198	198	198
207 Medical Insurance	48,772	51,502	56,658
208 Dental Insurance	1,200	1,500	1,800
211 Local Retirement	1,450	1,700	3,000
212 Medicare	2,764	3,339	3,796
217 Retirement-Hybrid Stabilization	-	932	2,000
310 Contracts W/other Public Agencies	359,111	357,846	374,111
355 Travel	-	95	500
399 Other Contracted Services	9,000	9,000	9,000
429 Instructional Suppl & Materials	7,327	6,456	9,000
499 Other Supplies & Materials	1,604	2,505	4,000
524 In-Service/Staff Development	-	-	1,500
TOTAL	667,310	713,209	766,658

GENERAL PURPOSE SCHOOL FUND

Fund 141 -- Fiscal Year Ending June 30, 2024

	Audited Actual 2021-2022	Unaudited Actual 2022-2023	Approved Budget 2023-2024
EXPENDITURES			
76100 Capital Outlay			
711 Furniture & Fixtures	4,220	12,431	20,000
718 Motor Vehicles	80,000	-	150,000
799 Other Capital Outlay	29,092	41,566	50,000
TOTAL	113,312	53,997	220,000
82130 Principal on Debt			
620 Debt Service Contribution to Primary Fund 151	73,383	28,934	327,298
TOTAL	73,383	28,934	327,298
99100 OPERATING TRANSFERS			
590 Transfers to Other Funds	-	5,500,000	-
TOTAL	-	5,500,000	-
TOTAL EXPENDITURES	56,362,530	66,801,693	71,448,884
Encumbrances (2022)		126,709	
Unknown Variance		104	
39000 END. UNASSIGNED FUND BALANCE JUNE 30TH	16,189,251	10,948,595	9,824,023

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

6/30/2023	Current Cash	1,107,582
	Receivables	<u>1,795,998</u>
	Total Anticipated Funds	2,903,580
	Accruals	(664,507)
	Encumbrances	<u>(199,037)</u>
	Total Anticipated Expenditures	(863,544)
	Rest/Comm/Assign	<u>2,040,036</u>
6/30/2023	Total Equity	<u><u>2,040,036</u></u>

Fund Balance calculation from 6/30/22 audit

7/1/2022	Restricted	<u>1,502,377</u>
	Total Fund Balance	1,502,377
	Revenue Posted	11,851,437
	Adjustment due to voided checks	95
	Transfer In	<u>500,000</u>
	Total Revenue	12,351,532
	Expenditures	(11,408,936)
	Encumbrances	(199,037)
	Transfers out	<u>(205,900)</u>
	Total Expenditures	(11,813,873)
	Rest/Comm/Assign	<u>2,040,036</u>
6/30/2023	Total Equity	<u><u>2,040,036</u></u>

7/1/2023	Beginning Fund Balance	2,040,036
	Estimated Revenues	10,539,281
	Estimated Expenditures	(10,296,972)
	Transfers Out	<u>(242,301)</u>
	Total Expenditures	<u><u>(10,539,273)</u></u>
6/30/2024	Ending Fund Balance	<u><u>2,040,044</u></u>

SCHOOL FEDERAL PROJECTS FUND

Fund 142 -- Fiscal Year Ending June 30, 2024

	Audited Actual 2021-2022	Unaudited Actual 2022-2023	Approved Budget 2023-2024
TITLE 1-A			
REVENUE			
FEDERAL THROUGH STATE			
47141-101 ESEA Title I	1,615,671	1,937,323	1,821,316
TOTAL	<u>1,615,671</u>	<u>1,937,323</u>	<u>1,821,316</u>
 34555 RESTRICTED FOR EDUCATION	 -	 -	 <u>3,898</u>
 EXPENDITURES			
71100 REGULAR INSTRUCTION PROGRAM			
116-101 Teachers	577,794	655,049	704,444
163-101 Educational Assistants	334,184	381,311	382,912
188-101 Bonus Payments	2,438	-	3,000
195-101 Certified Substitutes	2,205	1,760	3,000
198-101 Non-Certified Substitutes	833	685	2,500
201-101 Social Security	53,114	60,140	69,060
204-101 State Retirement	75,145	80,102	100,248
206-101 Life Insurance	896	977	1,023
207-101 Medical Insurance	196,048	205,527	236,408
208-101 Dental Insurance	7,634	8,520	9,300
211-101 Local Retirement	8,380	8,540	9,000
212-101 Medicare	12,428	14,067	16,151
217-101 Retirement-Hybrid Stabilization	-	7	-
429-101 Instructional Supplies	55,636	53,151	16,000
722-101 Regular Instructional Equipment	91,113	199,297	18,000
TOTAL	<u>1,417,847</u>	<u>1,669,131</u>	<u>1,571,046</u>
 72130 OTHER STUDENT SUPPORT			
599-101 Other Charges	13,743	21,704	19,500
TOTAL	<u>13,743</u>	<u>21,704</u>	<u>19,500</u>
 72210 REGULAR INSTRUCTION PROGRAM			
105-101 Supervisor/Director	64,590	64,977	64,752
161-101 Secretary(s)	25,762	30,566	32,575
188-101 Bonus Payments	180	-	180
201-101 Social Security	5,336	5,924	6,053
204-101 State Retirement	7,534	8,599	8,787
206-101 Life Insurance	40	40	40
207-101 Medical Insurance	14,367	15,443	16,838
208-101 Dental Insurance	360	360	360
212-101 Medicare	1,248	1,385	1,416
399-101 Other Contracted Services	6,107	6,902	10,000
499-101 Other Supplies & Materials	1,017	-	852

72210	REGULAR INSTRUCTION PROGRAM (cont.)			
524-101	In-Service/Staff Development	<u>28,672</u>	<u>68,303</u>	<u>52,000</u>
	TOTAL	<u>155,214</u>	<u>202,498</u>	<u>193,853</u>
99100	OPERATING TRANSFERS			
504-101	Indirect Cost	<u>28,867</u>	<u>40,148</u>	<u>36,917</u>
		<u>28,867</u>	<u>40,148</u>	<u>36,917</u>
	TOTAL EDUCATION	<u>1,615,671</u>	<u>1,933,481</u>	<u>1,821,316</u>
	Adjustment	<u>-</u>	<u>56</u>	<u>-</u>
34555	RESTRICTED FOR EDUCATION	<u>-</u>	<u>3,898</u>	<u>3,898</u>

SCHOOL FEDERAL PROJECTS FUND

Fund 142 -- Fiscal Year Ending June 30, 2024

	Audited Actual 2021-2022	Unaudited Actual 2022-2023	Approved Budget 2023-2024
TITLE 1-A			
REVENUE			
FEDERAL THROUGH STATE			
47141-151 Grants to Local Ed Agencies	100,204	105,566	61,883
TOTAL	<u>100,204</u>	<u>105,566</u>	<u>61,883</u>
34555 RESTRICTED FOR EDUCATION	<u>-</u>	<u>-</u>	<u>478</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	11,188	56,219	33,691
722-151 Regular Instruction Equipment	17,609	41,240	18,300
TOTAL INSTRUCTION	<u>90,345</u>	<u>97,458</u>	<u>51,991</u>
72130 Support Services			
599-151 Other Charges	587	-	2,000
TOTAL	<u>587</u>	<u>-</u>	<u>2,000</u>
72210 Regular Instruction Program			
499-151 Other Supplies And Materials	358	1,491	2,000
524-151 In Service/Staff Development	7,350	4,660	5,000
TOTAL	<u>7,708</u>	<u>6,152</u>	<u>7,000</u>
99100 Other Uses			
504-151 Operating Transfers: Indirect Cost	1,564	1,478	892
TOTAL	<u>1,564</u>	<u>1,478</u>	<u>892</u>
TOTAL EDUCATION	<u>100,204</u>	<u>105,088</u>	<u>61,883</u>
34555 RESTRICTED FOR EDUCATION	<u>-</u>	<u>478</u>	<u>478</u>

SCHOOL FEDERAL PROJECTS FUND

Fund 142 -- Fiscal Year Ending June 30, 2024

	Audited Actual 2021-2022	Unaudited Actual 2022-2023	Approved Budget 2023-2024
TITLE 11-A			
REVENUE			
FEDERAL THROUGH STATE			
47189-201 Eisenhower Prof Development State Grants	169,451	164,287	181,635
TOTAL	169,451	164,287	181,635
34555 RESTRICTED FOR EDUCATION	-	-	6,085
EXPENDITURES			
72130 OTHER STUDENT SUPPORT			
322-201 Evaluation And Testing	-	-	15,000
TOTAL	-	-	15,000
72210 REGULAR INSTRUCTION PROGRAM			
188-201 Bonus Payments	450	-	450
189-201 Other Salaries	100,709	94,819	102,000
196-201 In-Service/Staff Development	-	-	5,000
201-201 Social Security	6,127	6,334	6,400
204-201 State Retirement	10,419	7,456	9,200
206-201 Life Insurance	49	50	500
207-201 Medical Insurance	8,512	7,794	10,200
208-201 Dental Insurance	480	300	600
211-201 Local Retirement	250	-	1,000
212-201 Medicare	1,433	1,352	1,500
355-201 Travel	-	-	-
499-201 Other Supplies And Materials	-	-	-
524-201 In-Service/Staff Development	37,812	36,434	26,066
TOTAL	166,242	154,539	162,916
99100 Other Uses			
504-201 Operating Transfers: Indirect Cost	3,208	3,663	3,718
TOTAL	3,208	3,663	3,718
TOTAL EDUCATION	169,451	158,202	181,635
34555 RESTRICTED FOR EDUCATION	-	6,085	6,085

SCHOOL FEDERAL PROJECTS FUND

Fund 142 -- Fiscal Year Ending June 30, 2024

		Audited Actual 2021-2022	Unaudited Actual 2022-2023	Approved Budget 2023-2024
Title IV				
REVENUE				
FEDERAL THROUGH STATE				
47590-401	Other Federal Through State	96,752	177,498	133,666
	TOTAL	96,752	177,498	133,666
34555	RESTRICTED FOR EDUCATION	-	-	921
EXPENDITURES				
71100 OTHER STUDENT SUPPORT				
399-401	Other Contracted Services	5,710	5,710	12,486
429-401	Instructional Supplies & Materials	57,849	40,752	20,000
722-401	Regular Insrtuction Equipment	14,496	68,642	32,797
	TOTAL	78,056	115,104	65,283
72130 OTHER STUDENT SUPPORT				
189-401	Other Salaries & Wages	5,334	9,458	24,000
201-401	Social Security	331	586	1,897
204-401	State Retirement	492	788	2,754
212-401	Employer Medicare	77	137	444
	TOTAL	6,234	10,969	29,095
72210 REGULAR INSTRUCTION PROGRAM				
790-401	Other Equipment	11,115	49,143	38,000
	TOTAL	11,115	49,143	38,000
91000 OTHER USES				
99100 Transfers Out				
504-401	Indirect Cost	1,347	1,361	1,287
	TOTAL	1,347	1,361	1,287
	TOTAL EDUCATION	96,752	176,577	133,665
	RESTRICTED FOR EDUCATION	-	921	922

SCHOOL FEDERAL PROJECTS FUND

Fund 142 -- Fiscal Year Ending June 30, 2024

	Audited Actual 2021-2022	Unaudited Actual 2022-2023	Approved Budget 2023-2024
Title V 501			
REVENUE			
FEDERAL THROUGH STATE			
47148-501 Rural Education	<u>100,923</u>	<u>94,456</u>	<u>-</u>
TOTAL	<u>100,923</u>	<u>94,456</u>	<u>-</u>
34555 RESTRICTED FOR EDUCATION	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>466</u></u>
EXPENDITURES			
71100 REGULAR INSTRUCTION PROGRAM			
116-501 Teachers	30,833	-	-
163-501 Educational Assistants	53,145	57,415	-
188-501 Bonus Payments	113	-	-
195-501 Certified Substitute Teachers	45	-	-
198-501 Non-Certified Substitute Teachers	263	-	-
201-501 Social Security	5,038	3,560	-
204-501 State Retirement	3,187	-	-
206-501 Life Insurance	17	-	-
207-501 Medical Insurance	4,793	-	-
208-501 Dental Insurance	150	-	-
211-501 Local Retirement	250	-	-
212-501 Employer Medicare	1,178	833	-
TOTAL	<u>99,012</u>	<u>61,807</u>	<u>-</u>
72210 SUPPORT SERVICES			
524-501 In Service/Staff Development	-	30,006	-
TOTAL	<u>-</u>	<u>30,006</u>	<u>-</u>
99100 OTHER USES			
504-501 Operating Transfers: Indirect Cost	1,911	2,176	-
TOTAL	<u>1,911</u>	<u>2,176</u>	<u>-</u>
TOTAL EDUCATION	<u>100,923</u>	<u>93,989</u>	<u>-</u>
34555 RESTRICTED FOR EDUCATION	<u><u>-</u></u>	<u><u>466</u></u>	<u><u>466</u></u>

SCHOOL FEDERAL PROJECTS FUND

Fund 142 -- Fiscal Year Ending June 30, 2024

		Audited Actual 2021-2022	Unaudited Actual 2022-2023	Approved Budget 2023-2024
AMERICAN RESCUE PLAN-HOMELESS REVENUE				
FEDERAL GOVERNMENT				
47404	American Rescue Plan Act Grant #4	9,386	16,944	-
	TOTAL	9,386	16,944	-
34555	RESTRICTED FOR EDUCATION	-	-	39
EXPENDITURES				
72130 OTHER STUDENT SUPPORT				
399-701	Other Contracted Services	978	3,506	-
524-701	In Service/Staff Development	-	-	-
599-701	Other Charges	499	1,648	-
	TOTAL	1,477	5,153	-
72710 TRANSPORTATION				
313-701	Contracts With Parents	7,411	11,291	-
	TOTAL	7,411	11,291	-
73100 FOOD SERVICE				
422-701	Food Supplies	498	500	-
	TOTAL	498	500	-
	TOTAL EXPENDITURES	9,386	16,944	-
	Adjustment	-	39	-
34555	RESTRICTED FOR EDUCATION	-	39	39

SCHOOL FEDERAL PROJECTS FUND**Fund 142 -- Fiscal Year Ending June 30, 2024**

	Audited Actual 2021-2022	Unaudited Actual 2022-2023	Approved Budget 2023-2024
CARL PERKINS			
REVENUE			
FEDERAL THROUGH STATE			
47131-801 Vocational Program Improvement	<u>125,134</u>	<u>135,726</u>	<u>116,850</u>
TOTAL	<u>125,134</u>	<u>135,726</u>	<u>116,850</u>
EXPENDITURES			
71300 VOCATIONAL EDUCATION			
429-801 Instructional Supplies & Materials	-	-	-
499-801 Other Supplies and Materials	4,473	6,871	12,000
730-801 Vocational Instructional Equipment	<u>90,131</u>	<u>92,905</u>	<u>61,350</u>
TOTAL	<u>94,604</u>	<u>99,776</u>	<u>73,350</u>
72130 OTHER STUDENT SUPPORT			
355-801 Travel	11,572	12,000	16,000
399-801 Other Contracted Services	120	3,000	6,000
524-801 In Service/Staff Development	<u>14,122</u>	<u>15,950</u>	<u>16,000</u>
TOTAL	<u>25,815</u>	<u>30,950</u>	<u>38,000</u>
72230 VOCATIONAL EDUCATION PROGRAM			
524-801 In Service/Staff Development	<u>4,715</u>	<u>5,000</u>	<u>5,500</u>
TOTAL	<u>4,715</u>	<u>5,000</u>	<u>5,500</u>
TOTAL EXPENDITURES & OTHER USES	<u>125,134</u>	<u>135,726</u>	<u>116,850</u>
RESTRICTED FOR EDUCATION	<u>-</u>	<u>-</u>	<u>-</u>

SCHOOL FEDERAL PROJECTS FUND

Fund 142 -- Fiscal Year Ending June 30, 2024

	Audited Actual 2021-2022	Unaudited Actual 2022-2023	Approved Budget 2023-2024
IDEA PART B			
REVENUE			
FEDERAL THROUGH STATE			
47143-901 Special Education-Grants to States	1,482,664	1,719,583	2,775,142
TOTAL	<u>1,482,664</u>	<u>1,719,583</u>	<u>2,775,142</u>
34555 RESTRICTED FOR EDUCATION	<u>-</u>	<u>-</u>	<u>25,827</u>
EXPENDITURES			
71200 SPECIAL EDUCATION PROGRAM			
116-901 Teachers	22,782	35,616	43,200
163-901 Educational Assistants	523,789	616,463	786,000
171-901 Speech Pathologists	2,221	612	3,000
201-901 Social Security	30,531	37,034	51,390
204-901 State Retirement	24,901	32,700	74,550
206-901 Life Insurance	845	888	1,365
207-901 Medical Insurance	187,685	197,632	372,500
208-901 Dental Insurance	7,710	8,010	11,500
211-901 Local Retirement	4,764	4,925	19,000
212-901 Medicare	7,140	8,661	12,130
217-901 Retirement-Hybrid Stabilization	-	40	-
312-901 Contracts with Private Agencies	21,588	38,492	59,500
399-901 Other Contracted services	-	-	500
429-901 Instructional Supplies	5,554	5,203	11,836
499-901 Other Supplies	796	1,879	12,500
725-901 Special Education Equipment	4,107	6,016	21,500
TOTAL INSTRUCTION	<u>844,411</u>	<u>994,170</u>	<u>1,480,471</u>
72220 SPECIAL EDUCATION PROGRAM			
124-901 Psychological Personnel	1,833	4,669	12,500
161-901 Secretary(s)	27,758	29,746	32,200
162-901 Clerical Personnel	74,393	82,351	90,200
189-901 Other Salaries & Wages	282,101	269,863	540,000
201-901 Social Security	21,449	22,273	41,890
204-901 State Retirement	20,591	24,164	60,550
206-901 Life Insurance	828	809	12,165
207-901 Medical Insurance	109,255	103,591	242,000
208-901 Dental Insurance	7,100	6,630	12,000
211-901 Local Retirement	2,202	2,850	20,000
212-901 Medicare	5,141	5,209	9,880
312-901 Contracts With Private Agencies	37,000	58,000	80,000

SCHOOL FEDERAL PROJECTS FUND

Fund 142 -- Fiscal Year Ending June 30, 2024

	Audited Actual 2021-2022	Unaudited Actual 2022-2023	Approved Budget 2023-2024
IDEA PART B			
EXPENDITURES			
72220 SPECIAL EDUCATION PROGRAM (cont.)			
322-901 Evaluation & Testing	-	-	16,500
355-901 Travel	162	125	4,500
399-901 Other Contracted Services	4,590	218	17,500
499-901 Other Supplies & Materials	8,236	30,577	14,587
524-901 In-Service/Staff Development	6,684	8,862	20,000
524-901 In-Service/Staff Development-COMP	-	5,487	-
599-901 Other Charges	-	-	3,500
790-901 Other Equipment	1,395	5,211	8,500
TOTAL SUPPORT SERVICES	<u>610,719</u>	<u>660,634</u>	<u>1,238,472</u>
99100 OPERATING TRANSFERS			
504-901 Indirect Cost	27,533	38,953	56,198
TOTAL	<u>27,533</u>	<u>38,953</u>	<u>56,198</u>
TOTAL EDUCATION	<u>1,482,664</u>	<u>1,693,756</u>	<u>2,775,141</u>
34555 RESTRICTED FOR EDUCATION	<u>-</u>	<u>25,827</u>	<u>25,828</u>

SCHOOL FEDERAL PROJECTS FUND

Fund 142 -- Fiscal Year Ending June 30, 2024

	Audited Actual 2021-2022	Unaudited Actual 2022-2023	Approved Budget 2023-2024
IDEA PART B-arp			
REVENUE			
FEDERAL GOVERNMENT			
47402-902 American Rescue Plan Act Grant #2	99,432	251,250	-
TOTAL	99,432	251,250	-
EXPENDITURES			
71200 SPECIAL EDUCATION PROGRAM			
429-902 Instructional Supplies	7,863	17,674	-
499-902 Other Supplies	484	18,553	-
725-902 Special Education Equipment	5,333	91,014	-
TOTAL INSTRUCTION	13,680	127,241	-
72220 SPECIAL EDUCATION PROGRAM			
189-902 Other Salaries & Wages	-	6,497	-
201-902 Social Security	-	403	-
212-902 Employer Medicare	-	94	-
499-902 Other Supplies & Materials	-	3,603	-
524-902 In-Service/Staff Development	669	4,434	-
790-902 Other Equipment	1,062	5,786	-
TOTAL SUPPORT SERVICES	1,731	20,817	-
72710 TRANSPORTATION			
729-902 Transportation Equipment	83,847	101,588	-
TOTAL	83,847	101,588	-
99100 OPERATING TRANSFERS			
504-902 Indirect Cost	174	1,604	-
TOTAL	174	1,604	-
TOTAL EDUCATION	99,432	251,250	-
RESTRICTED FOR EDUCATION	-	-	-

SCHOOL FEDERAL PROJECTS FUND

Fund 142 -- Fiscal Year Ending June 30, 2024

	Audited Actual 2021-2022	Unaudited Actual 2022-2023	Approved Budget 2023-2024
IDEA PRESCHOOL			
REVENUE			
FEDERAL THROUGH STATE			
47145-911 Special Education Preschool Grants	99,956	92,214	180,877
TOTAL	<u>99,956</u>	<u>92,214</u>	<u>180,877</u>
34555 RESTRICTED FOR EDUCATION	<u>-</u>	<u>2,377</u>	<u>2,322</u>
71200 SPECIAL EDUCATION PROGRAM			
116-911 Teachers	23,332	27,413	34,387
163-911 Educational Assistants	31,195	28,715	87,366
201-911 Social Security	3,366	3,222	7,085
204-911 State Retirement	3,570	3,852	10,500
206-911 Life Insurance	48	50	50
207-911 Medical Insurance	-	5,000	6,000
208-911 Dental Insurance	465	450	450
211-911 Local Retirement	500	750	750
212-911 Medicare	787	753	1,825
312-911 Contracts With Private Agencies	6,440	8,747	4,900
429-911 Instructional Supplies	3,820	628	4,289
499-911 Other Supplies	5,334	1,462	4,048
725-911 Special Education	8,780	-	2,970
TOTAL	<u>87,636</u>	<u>81,042</u>	<u>164,620</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	6,500
355-911 Travel	261	839	1,250
399-911 Other Contracted Services	-	-	1,000
524-911 In-Service/Staff Development	-	50	550
790-911 Other Equipment	-	208	1,000
TOTAL	<u>8,261</u>	<u>9,097</u>	<u>12,633</u>
99100 OPERATING TRANSFERS			
504-911 Indirect Cost	1,681	2,131	3,621
TOTAL	<u>1,681</u>	<u>2,131</u>	<u>3,621</u>
TOTAL EDUCATION	<u>97,578</u>	<u>92,270</u>	<u>180,874</u>
RESTRICTED FOR EDUCATION	<u>2,377</u>	<u>2,322</u>	<u>2,325</u>

SCHOOL FEDERAL PROJECTS FUND

Fund 142 -- Fiscal Year Ending June 30, 2024

	Audited Actual 2021-2022	Unaudited Actual 2022-2023	Approved Budget 2023-2024
IDEA PRESCHOOL-ARP			
REVENUE			
FEDERAL GOVERNMENT			
47403-912 American Rescue Plan Act Grant #3	562	24,371	-
TOTAL	562	24,371	-
71200 SPECIAL EDUCATION PROGRAM			
429-912 Instructional Supplies	-	5,200	-
499-912 Other Supplies	-	6,844	-
725-912 Special Education	562	10,229	-
TOTAL	562	22,273	-
72220 SPECIAL EDUCATION PROGRAM			
790-912 Other Equipment	-	1,817	-
TOTAL	-	1,817	-
99100 OPERATING TRANSFERS			
504-912 Indirect Cost	-	282	-
TOTAL	-	282	-
TOTAL EDUCATION	562	24,371	-
RESTRICTED FOR EDUCATION	-	-	-

SCHOOL FEDERAL PROJECTS FUND

Fund 142 -- Fiscal Year Ending June 30, 2024

	Audited Actual 2021-2022	Unaudited Actual 2022-2023	Approved Budget 2023-2024
CARES ACT			
REVENUE			
FEDERAL THROUGH STATE			
47301-931 COVID-19 Grant #1	126,202	-	-
TOTAL	126,202	-	-
EXPENDITURES			
71100 REGULAR INSTRUCTION PROGRAM			
201-931 Social Security	4,278	-	-
204-931 State Retirement	6,516	-	-
212-931 Employer Medicare	1,001	-	-
722-931 Regular Instruction Equipment	108,443	-	-
TOTAL	120,238	-	-
72510 FISCAL SERVICES			
189-931 Other Salaries & Wages	3,930	-	-
201-931 Social Security	169	-	-
212-931 Employer Medicare	57	-	-
TOTAL	4,156	-	-
99100 TRANSFERS OUT			
504-931 Indirect Cost	1,809	-	-
TOTAL	1,809	-	-
TOTAL EDUCATION	126,202	-	-
RESTRICTED FOR EDUCATION	-	-	-

SCHOOL FEDERAL PROJECTS FUND

Fund 142 -- Fiscal Year Ending June 30, 2024

	Audited Actual 2021-2022	Unaudited Actual 2022-2023	Approved Budget 2023-2024
ESSER 2.0 CARES ACT			
REVENUE			
FEDERAL THROUGH STATE			
47307-933 COVID-19 Grant B	2,113,756	2,293,577	-
TOTAL	<u>2,113,756</u>	<u>2,293,577</u>	<u>-</u>
EXPENDITURES			
71100 REGULAR INSTRUCTION PROGRAM			
189-933 Other Salaries & Wages	131,798	70,125	-
198-933 Non-Certified Substitutes	-	-	-
201-933 Social Security	8,171	4,348	-
204-933 State Retirement	12,677	6,120	-
206-933 Life Insurance	-	-	-
212-933 Medicare	1,911	1,017	-
217-933 Retirement-Hybrid Stabilization	-	8	-
399-933 Other Contracted Services	318,932	76,456	-
471-933 Software	23,500	58,686	-
722-933 Regular Instructional Equipment	169,884	139,257	-
TOTAL	<u>666,873</u>	<u>356,017</u>	<u>-</u>
71200 SPECIAL EDUCATION PROGRAM			
188-933 Bonus Payments	300	-	-
189-933 Other Salaries & Wages	56,449	9,000	-
198-933 Non-Certified Substitute Teachers	-	-	-
201-933 Social Security	3,173	558	-
204-933 State Retirement	5,845	810	-
206-933 Life Insurance	30	-	-
207-933 Medical Insurance	14,891	-	-
208-933 Dental Insurance	270	-	-
211-933 Local Retirement	450	-	-
212-933 Medicare	742	131	-
217-933 Retirement-Hybrid Stabilization	-	-	-
TOTAL	<u>82,150</u>	<u>10,499</u>	<u>-</u>
71300 VOCATIONAL EDUCATION PROGRAM			
189-933 Other Salaries & Wages	-	13,750	-
201-933 Social Security	-	853	-
204-933 State Retirement	-	1,238	-
212-933 Employer Medicare	-	199	-
429-933 Instructional Supplies And Materials	63,270	-	-
730-933 Vocational Instruction Equipment	-	3,249	-
TOTAL	<u>63,270</u>	<u>19,288</u>	<u>-</u>

SCHOOL FEDERAL PROJECTS FUND

Fund 142 -- Fiscal Year Ending June 30, 2024

		Audited Actual 2021-2022	Unaudited Actual 2022-2023	Approved Budget 2023-2024
EXPENDITURES				
72610 OPERATION OF PLANT				
720-933	Plant Operation Equipment	-	100,901	-
	TOTAL	-	100,901	-
73100 FOOD SERVICE				
710-933	Food Service Equipment	28,579	97,677	-
	TOTAL	28,579	97,677	-
76100 REGULAR CAPITAL OUTLAY				
707-933	Building Improvements	1,233,368	1,686,796	-
	TOTAL	1,233,368	1,686,796	-
99100 OPERATING TRANSFERS				
504-933	Indirect Cost	39,517	22,400	-
	TOTAL	39,517	22,400	-
	TOTAL EDUCATION	2,113,757	2,293,577	-
	RESTRICTED FOR EDUCATION	-	-	-

SCHOOL FEDERAL PROJECTS FUND

Fund 142 -- Fiscal Year Ending June 30, 2024

	Audited Actual 2021-2022	Unaudited Actual 2022-2023	Approved Budget 2023-2024
76100 REGULAR CAPITAL OUTLAY			
707-933 Building Improvements	1,233,368	1,686,796	-
TOTAL	<u>1,233,368</u>	<u>1,686,796</u>	<u>-</u>
99100 OPERATING TRANSFERS			
504-933 Indirect Cost	39,517	22,400	-
TOTAL	<u>39,517</u>	<u>22,400</u>	<u>-</u>
TOTAL EDUCATION	<u>2,113,757</u>	<u>2,293,577</u>	<u>-</u>
RESTRICTED FOR EDUCATION	<u>-</u>	<u>-</u>	<u>-</u>

SCHOOL FEDERAL PROJECTS FUND

Fund 142 -- Fiscal Year Ending June 30, 2024

	Audited Actual 2021-2022	Unaudited Actual 2022-2023	Approved Budget 2023-2024
ESSER 3.0			
REVENUE			
FEDERAL GOVERNMENT			
47401-934 American Rescue Plan Act Grant #1	<u>2,850,381</u>	<u>3,668,337</u>	<u>5,107,912</u>
TOTAL	<u>2,850,381</u>	<u>3,668,337</u>	<u>5,107,912</u>
EXPENDITURES			
71100 REGULAR INSTRUCTION PROGRAM			
116-934 Teachers	54,280	58,582	57,964
188-934 Bonus Payments	-	-	300
201-934 Social Security	3,365	3,632	3,571
204-934 State Retirement	3,805	4,610	5,183
206-934 Life Insurance	33	33	33
208-934 Dental Insurance	-	-	300
211-934 Local Retirement	500	500	500
212-934 Medicare	787	849	835
471-934 Software	664,767	52,665	147,982
499-934 Other Supplies & Materials	3,999	-	-
722-934 Regular Instructional Equipment	<u>430,846</u>	<u>1,418,841</u>	<u>1,605,099</u>
TOTAL	<u>1,162,383</u>	<u>1,539,713</u>	<u>1,821,767</u>
71200 SPECIAL EDUCATION PROGRAM			
471-934 Software	28,403	52,159	-
725-934 Special Education Equipment	<u>62,029</u>	<u>48,735</u>	<u>-</u>
TOTAL	<u>90,432</u>	<u>100,894</u>	<u>-</u>
71300 VOCATIONAL EDUCATION PROGRAM			
730-934 Vocational Instruction Equipment	<u>105,585</u>	<u>7,488</u>	<u>500</u>
TOTAL	<u>105,585</u>	<u>7,488</u>	<u>500</u>
72120 HEALTH SERVICES			
131-934 Medical Personnel	25,093	34,815	33,815
201-934 Social Security	1,433	1,873	2,097
204-934 State Retirement	2,014	1,317	3,043
206-934 Life Insurance	26	33	33
207-934 Medical Insurance	9,038	16,746	12,597
208-934 Dental Insurance	240	300	300
211-934 Local Retirement	190	500	500
212-934 Employer Medicare	335	438	491

SCHOOL FEDERAL PROJECTS FUND

Fund 142 -- Fiscal Year Ending June 30, 2024

	Audited Actual 2021-2022	Unaudited Actual 2022-2023	Approved Budget 2023-2024
72120 HEALTH SERVICES (cont.)			
499-934 Other Supplies & Materials	30,420	9,045	30,000
TOTAL	68,790	65,067	82,876
72130 OTHER STUDENT SUPPORT			
123-934 Guidance Personnel	70,537	75,064	74,064
162-934 Clerical Personnel	-	-	-
188-934 Bonus Payments	300	-	300
189-934 Other Salaries & Wages	21,434	23,253	23,254
201-934 Social Security	5,239	5,590	6,053
204-934 State Retirement	7,296	6,523	6,693
206-934 Life Insurance	33	33	45
207-934 Medical Insurance	12,548	12,579	13,475
208-934 Dental Insurance	300	300	450
211-934 Local Retirement	500	500	750
212-934 Medicare	1,225	1,307	1,415
TOTAL	119,414	125,150	126,499
72210 REGULAR INSTRUCTION PROGRAM			
188-934 Bonus Payments	500	-	600
189-934 Other Salaries & Wages	269,342	256,211	516,350
201-934 Social Security	15,883	15,397	32,050
204-934 State Retirement	25,615	20,852	46,075
206-934 Life Insurance	96	63	66
207-934 Medical Insurance	31,822	19,754	19,483
208-934 Dental Insurance	870	570	600
211-934 Local Retirement	1,450	1,200	1,000
212-934 Employer Medicare	3,714	3,602	7,496
499-934 Other Supplies And Materials	1,870	676	2,000
524-934 Inservice Staff Development	-	46,001	29,000
790-934 Other Equipment	31,850	-	300
TOTAL	383,012	364,325	655,020
72220 SPECIAL EDUCATION PROGRAM			
188-934 Bonus Payments	300	-	300
189-934 Other Salaries & Wages	60,218	66,959	65,959
201-934 Social Security	3,511	4,055	4,108
204-934 State Retirement	6,233	5,819	5,964
206-934 Life Insurance	33	33	33
207-934 Medical Insurance	15,118	4,812	15,978

SCHOOL FEDERAL PROJECTS FUND

Fund 142 -- Fiscal Year Ending June 30, 2024

	Audited Actual 2021-2022	Unaudited Actual 2022-2023	Approved Budget 2023-2024
72220 SPECIAL EDUCATION PROGRAM (cont.)			
208-934 Dental Insurance	300	300	300
211-934 Local Retirement	500	500	500
212-934 Employer Medicare	821	948	961
TOTAL	<u>87,035</u>	<u>83,426</u>	<u>94,103</u>
 72610 OPERATION OF PLANT			
720-934 Plant Operation Equipment	32,868	127,266	259,000
TOTAL	<u>32,868</u>	<u>127,266</u>	<u>259,000</u>
 72620 MAINTENANCE OF PLANT			
399-934 Other Contracted Services	-	2,646	10,000
TOTAL	<u>-</u>	<u>2,646</u>	<u>10,000</u>
 72710 TRANSPORTATION			
146-934 Bus Drivers	14,035	24,840	60,000
201-934 Social Security	870	1,540	3,720
204-934 State Retirement	185	418	5,400
212-934 Medicare	204	360	870
729-934 Transportation Equipment	172,908	7,523	36,878
TOTAL	<u>188,202</u>	<u>34,681</u>	<u>106,868</u>
 76100 REGULAR CAPITAL OUTLAY			
399-934 Other Contracted Services	-	-	6,996
706-934 Building Construction	250,146	500,866	806,902
707-934 Building Improvements	199,957	625,110	997,711
TOTAL	<u>450,103</u>	<u>1,125,976</u>	<u>1,811,609</u>
 99100 OPERATING TRANSFERS			
504-934 Indirect Cost	162,557	91,704	139,668
TOTAL	<u>162,557</u>	<u>91,704</u>	<u>139,668</u>
 TOTAL EDUCATION	<u>2,850,381</u>	<u>3,668,337</u>	<u>5,107,910</u>
 RESTRICTED FOR EDUCATION	<u>-</u>	<u>-</u>	<u>2</u>

SCHOOL FEDERAL PROJECTS FUND

Fund 142 -- Fiscal Year Ending June 30, 2024

	Audited Actual 2021-2022	Unaudited Actual 2022-2023	Approved Budget 2023-2024
TN ALL CORPS			
REVENUE			
FEDERAL GOVERNMENT			
47401-935 American Rescue Plan Act Grant #1	300,737	351,283	110,000
TOTAL	<u>300,737</u>	<u>351,283</u>	<u>110,000</u>
EXPENDITURES			
71100 REGULAR INSTRUCTION PROGRAM			
163-935 Educational Assistants	47,072	130,201	78,222
201-935 Social Security	2,803	7,133	4,850
204-935 State Retirement	3,281	8,345	7,040
206-935 Life Insurance	102	184	99
207-935 Medical Insurance	7,743	6,563	13,475
208-935 Dental Insurance	570	1,500	900
211-935 Local Retirement	170	500	500
212-935 Medicare	655	1,852	1,135
429-935 Instructional Supplies And Materials	17,140	52,390	3,779
471-935 Software	58,500	100,500	-
722-935 Regular Instructional Equipment	162,700	40,020	-
TOTAL	<u>300,737</u>	<u>349,188</u>	<u>110,000</u>
72210 REGULAR INSTRUCTION PROGRAM			
524-935 Inservice Staff Development	-	2,095	-
TOTAL	<u>-</u>	<u>2,095</u>	<u>-</u>
TOTAL EDUCATION	<u>300,737</u>	<u>351,283</u>	<u>110,000</u>
RESTRICTED FOR EDUCATION	<u>-</u>	<u>-</u>	<u>-</u>

SCHOOL FEDERAL PROJECTS FUND

Fund 142 -- Fiscal Year Ending June 30, 2024

		Audited Actual 2021-2022	Unaudited Actual 2022-2023	Approved Budget 2023-2024
EPIDEMIOLOGY & LABORATORY CAPACITY ELC				
REVENUE				
FEDERAL THROUGH STATE				
47590-940	Other Federal Through State	451,440	465,850	-
	TOTAL	451,440	465,850	-
72120 HEALTH SERVICES				
131-940	Medical Personnel	30,400	-	-
201-940	Social Security	1,873	-	-
204-940	State Retirement	2,694	-	-
212-940	Medicare	438	-	-
413-940	Drugs And Medical Supplies	15,433	18,448	-
735-940	Health Equipment	36,188	103,113	-
	TOTAL	87,026	121,561	-
72130 OTHER STUDENT SUPPORT				
123-940	Guidance Personnel	31,910	115,214	-
201-940	Social Security	1,917	6,621	-
204-940	State Retirement	2,040	7,947	-
206-940	Life Insurance	7	89	-
207-940	Medical Insurance	5,551	19,963	-
208-940	Dental Insurance	65	510	-
211-940	Local Retirement	150	1,000	-
212-940	Employer Medicare	448	1,548	-
355-940	Travel	392	-	-
399-940	Other Contracted Services	105,764	83,000	-
471-940	Software	-	100	-
499-940	Other Supplies And Materials	204,089	37,135	-
524-940	Inservice Staff Development	3,989	71,162	-
599-940	Other Charges	8,094	-	-
	TOTAL	364,415	344,289	-
	TOTAL EDUCATION	451,440	465,850	-
	RESTRICTED FOR EDUCATION	-	-	-

SCHOOL FEDERAL PROJECTS FUND

Fund 142 -- Fiscal Year Ending June 30, 2024

	Audited Actual 2021-2022	Unaudited Actual 2022-2023	Approved Budget 2023-2024
LITERACY TRAINING TEACHER STIPEND GRANT			
REVENUE			
FEDERAL THROUGH STATE			
47309-950 COVID-19 Grant D	69,000	-	-
TOTAL	69,000	-	-
EXPENDITURES			
71100 REGULAR INSTRUCTION PROGRAM			
189-950 Other Salaries & Wages	69,000	-	-
201-950 Social Security	-	-	-
204-950 State Retirement	-	-	-
212-950 Employer Medicare	-	-	-
722-950 Regular Instruction Equipment	-	-	-
TOTAL	69,000	-	-
RESTRICTED FOR EDUCATION	-	-	-

SCHOOL FEDERAL PROJECTS FUND

Fund 142 -- Fiscal Year Ending June 30, 2024

	Audited Actual 2021-2022	Unaudited Actual 2022-2023	Approved Budget 2023-2024
EARLY LITERACY NETWORKS GRANT			
REVENUE			
FEDERAL THROUGH STATE			
47309-951 COVID-19 Grant D	39,875	40,000	-
TOTAL	39,875	40,000	-
EXPENDITURES			
72210 REGULAR INSTRUCTION PROGRAM			
399-951 Other Contracted Services	39,875	40,000	-
TOTAL	39,875	40,000	-
RESTRICTED FOR EDUCATION	-	-	-

SCHOOL FEDERAL PROJECTS FUND

Fund 142 -- Fiscal Year Ending June 30, 2024

	Audited Actual 2021-2022	Unaudited Actual 2022-2023	Approved Budget 2023-2024
LITERACY TRAINING TEACHER STIPEND GRANT			
REVENUE			
FEDERAL THROUGH STATE			
47309-952 COVID-19 Grant D	46,000	-	-
TOTAL	46,000	-	-
EXPENDITURES			
71100 REGULAR INSTRUCTION PROGRAM			
189-952 Other Salaries & Wages	46,000	-	-
TOTAL	46,000	-	-
RESTRICTED FOR EDUCATION	-	-	-

SCHOOL FEDERAL PROJECTS FUND

Fund 142 -- Fiscal Year Ending June 30, 2024

	Audited Actual 2021-2022	Unaudited Actual 2022-2023	Approved Budget 2023-2024
CASH FLOW			
REVENUE			
FEDERAL THROUGH STATE			
49800-999 Transfers In	-	<u>500,000</u>	-
TOTAL	<u>-</u>	<u>500,000</u>	<u>-</u>
BEG. RESTRICTED FOR EDUCATION	<u>1,500,000</u>	<u>1,500,000</u>	<u>2,000,000</u>
END. RESTRICTED FOR EDUCATION	<u>1,500,000</u>	<u>2,000,000</u>	<u>2,000,000</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

Cash calculation of fund

6/30/2023	Current Cash	1,970,978
	Prepays	6,995
	Receivables	<u>280,519</u>
	Total Anticipated Funds	2,258,493
	Accruals	(88,638)
	Accrued Payroll	<u>(37,627)</u>
	Total Anticipated Expenditures	(126,265)
	Rest/Comm/Assign	<u>2,132,228</u>
6/30/2023	Total Equity	<u><u>2,132,228</u></u>

Fund Balance calculation from 6/30/22 audit

	Restricted	<u>2,236,060</u>
7/1/2022	Total Fund Balance	2,236,060
	Revenues	<u>5,068,110</u>
	Total Revenue	5,068,110
	Expenditures	(5,157,052)
	Encumbrances	<u>(14,890)</u>
	Total Expenditures	(5,171,942)
	Rest/Comm/Assign	<u>2,132,228</u>
6/30/2023	Total Equity	<u><u>2,132,228</u></u>

7/1/2023	Beginning Fund Balance	2,132,228
	Estimated Revenues	<u>4,598,500</u>
	Total Revenues	4,598,500
	Estimated Expenditures	<u>(5,027,278)</u>
	Total Expenditures	(5,027,278)
6/30/2024	Budget Ending Fund Balance	<u><u>1,703,450</u></u>
		effect on FB: <u>(428,778)</u>
	FB % of expenditures	42%

SCHOOL CAFETERIA FUND

Fund 143 -- Fiscal Year Ending June 30, 2024

REVENUE	Audited Actual 2021-2022	Unaudited Actual 2022-2023	Approved Budget 2023-2024
CHARGES FOR CURRENT SERVICES			
43521 Lunch Payments - Children	7,538	345,463	350,000
43522 Lunch Payments - Adults	46,863	63,923	75,000
43523 Income from Breakfast	2,208	97,910	70,000
43525 A La Carte Sales	150,700	246,918	265,000
43990 Other Charges - Services	4,988	8,150	5,000
TOTAL	212,297	762,363	765,000
RECURRING ITEMS			
44110 Investment Income	3,461	60,208	20,000
44165 Commodity Rebates	1,025	56	10,000
44170 Miscellaneous Refunds	-	-	-
TOTAL	4,486	60,264	30,000
NON RECURRING ITEMS			
44530 Sale of Equipment	-	-	500
44570 Contributions & Gifts	-	12,000	-
TOTAL	-	12,000	500
STATE OF TENNESSEE			
46520 School Food Service	39,280	32,598	35,000
46980 Other State Grants	28,143	-	-
TOTAL	67,423	32,598	35,000
FEDERAL FUNDS THROUGH STATE			
47111 USDA School Lunch	3,338,222	2,465,416	2,400,000
47112 USDA Commodity	245,373	299,785	260,000
47113 Breakfast	1,157,715	909,473	845,000
47114 USDA- Other	281,432	526,212	263,000
47306 COVID-19 Cares Act - Schools	-	-	-
TOTAL	5,022,741	4,200,885	3,768,000
TOTAL REVENUES	5,306,948	5,068,110	4,598,500

SCHOOL CAFETERIA FUND

Fund 143 -- Fiscal Year Ending June 30, 2024

	Audited Actual 2021-2022	Unaudited Actual 2022-2023	Approved Budget 2023-2024
RESERVES			
FUND BALANCE/RESERVES			
34570 Restr. For Op, of Non-Instructional Services	1,087,599	2,236,060	2,132,228
TOTAL	1,087,599	2,236,060	2,132,228
TOTAL AVAILABLE FUNDS	6,394,547	7,304,170	6,730,728
EXPENDITURES			
73100 FOOD SERVICE			
105 Supervisor	65,714	71,353	76,278
119 Accountants/Bookkeepers	53,847	57,539	61,497
140 Salary Supplements	-	1,881	-
162 Clerical Personnel	76,308	82,587	86,380
165 Cafeteria Personnel	1,261,887	1,403,755	1,622,053
189 Other Wages & Salaries	2,720	-	-
201 Social Security	85,530	93,450	114,465
204 State Retirement	45,023	71,530	84,524
206 Life Insurance	1,217	1,666	1,995
207 Medical Insurance	295,114	378,495	392,616
208 Dental Insurance	9,900	14,340	16,500
210 Unemployment Compensation	484	275	1,500
211 Local Retirement	5,976	6,200	7,000
212 Medicare	20,003	21,855	26,770
299 Other Fringe Benefits			
217 Retirement-Hybrid Stabilization	381	456	1,000
320 Dues and Memberships	1,103	1,200	1,200
336 Maintenance/Repair/Equipment	13,426	32,616	25,000
347 Pest Control	6,685	6,125	8,000
354 Transportation - Other than Students	14,366	17,197	17,500
355 Travel	1,973	2,853	2,000
359 Disposal Fees	19,596	76,884	35,000
361 Permits	1,280	1,280	1,500
399 Other Contracted Services	41,074	37,928	40,000
421 Food Preparation Supplies	154,372	191,733	145,000
422 Food Supplies	1,635,122	2,052,956	1,895,000
469 USDA- Commodity	245,373	299,785	260,000
499 Other Supplies and Materials	5,867	12,614	11,000
513 Workman's Comp. Insurance	20,000	20,000	20,000

SCHOOL CAFETERIA FUND

Fund 143 -- Fiscal Year Ending June 30, 2024

	Audited Actual 2021-2022	Unaudited Actual 2022-2023	Approved Budget 2023-2024
EXPENDITURES (cont.)			
524 In-Service/Staff Development	3,755	23,986	15,000
599 Other Charges	417	298	500
710 Food Service Equipment	46,574	174,214	58,000
718 Motor Vehicles	23,400	-	-
TOTAL	<u>4,158,487</u>	<u>5,157,052</u>	<u>5,027,278</u>
Encumbrances	-	14,890	-
TOTAL	<u>-</u>	<u>14,890</u>	<u>-</u>
34570 RESTR. FOR OP. OF NON-INSTRUCT. SVCS	<u>2,236,060</u>	<u>2,132,228</u>	<u>1,703,450</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

6/30/2023	Current Cash	251,477	
	Prior Year Enc.	-	
	Receivables	284,707	
	Total Anticipated Funds	536,184	
	Accruals	(48,151)	
	Accrued Payroll	(3,888)	
	Total Anticipated Expenditures	(52,040)	
	Rest/Comm/Assign	484,145	
6/30/2023	Total Equity	484,145	

Fund Balance calculation from 6/30/22 audit

	Restricted	635,717	
7/1/2022	Total Fund Balance	635,717	
	Revenues	2,281,557	
	Transfers From Other Funds	21,015	
	Total Revenue	2,302,573	
	Expenditures	(2,445,908)	
	PY Enc.	(8,238)	
	Total Expenditures	(2,454,145)	
	Rest/Comm/Assign	484,145	
6/30/2023	Total Equity	484,145	

7/1/2023	Beginning Fund Balance	484,145	
	Estimated Revenues	2,707,750	Sales Tax: <u>1,800,000</u>
	Total Revenues	2,707,750	
	Estimated Expenditures	(2,633,797)	
	Total Expenditures	(2,633,797)	
6/30/2024	Budget Ending Fund Balance	558,098	effect on FB: <u>73,953</u>
	FB % of expenditures	18%	

TRANSPORTATION FUND

Fund 144 -- Fiscal Year Ending June 30, 2024

	Audited Actual 2021-2022	Unaudited Actual 2022-2023	Approved Budget 2023-2024
REVENUE			
COUNTY PROPERTY TAXES			
40210	1,725,000	1,800,000	1,800,000
	1,725,000	1,800,000	1,800,000
EDUCATION CHARGES			
43570	60,498	95,300	90,000
43990	4,650	54,587	10,000
	65,148	149,887	100,000
RECURRING ITEMS			
44110	1,346	25,915	15,000
44135	44,862	49,096	40,000
44145	2,418	2,314	1,000
44170	165	-	-
	48,791	77,325	56,000
NONRECURRING ITEMS			
44530	-	4,242	1,000
44560	-	104	250
	-	4,346	1,250
STATE OF TENNESSEE			
46510	-	-	750,000
46511	250,000	250,000	-
	250,000	250,000	750,000
OTHER SOURCES (NON-REVENUE)			
49600	5,451	3,600	500
49700	-	17,415	-
	5,451	21,015	500
	2,094,390	2,302,573	2,707,750
RESTRICTIONS			
34665	754,586	635,717	484,145
	754,586	635,717	484,145
	2,848,976	2,938,290	3,191,895

TRANSPORTATION FUND

Fund 144 -- Fiscal Year Ending June 30, 2024

	Audited Actual 2021-2022	Unaudited Actual 2022-2023	Approved Budget 2023-2024
EXPENDITURES			
72710 STUDENT TRANSPORTATION			
105 Supervisor/Director	67,241	49,751	75,900
142 Mechanic(s)	192,987	207,844	238,450
146 Bus Drivers	720,781	878,506	895,349
162 Clerical Personnel	29,886	32,852	35,593
189 Other Salaries & Wages	187,665	176,406	188,543
201 Social Security	71,337	77,640	88,898
204 State Retirement	54,556	70,100	115,545
206 Life Insurance	1,379	1,277	2,178
207 Medical Insurance	27,988	21,311	35,000
208 Dental Insurance	12,565	11,670	19,800
210 Unemployment Compensation	-	-	2,500
211 Local Retirement	6,489	5,580	8,500
212 Medicare	17,190	19,430	20,791
217 Retirement - Hybrid Stabilization	8,227	6,964	18,000
307 Communication	3,800	4,139	4,500
336 Maintenance and Repair	381	(6,845)	4,000
353 Tow - in Service	3,170	3,600	4,500
355 Travel	377	-	500
359 Disposal Fees	12	40	500
399 Other Contracted Services	38,256	27,294	49,000
412 Diesel Fuel	338,410	450,920	350,000
424 Garage Supplies	13,376	5,188	15,000
425 Gasoline	38,011	44,508	47,000
433 Lubricants	10,925	12,717	10,000
446 Small Tools	2,500	-	1,000
450 Tires and Tubes	20,116	22,065	27,500
453 Vehicle Parts	132,329	125,647	145,000
499 Other Supplies & Materials	4,091	2,484	4,500
511 Vehicle & Equipment Insurance	130,385	134,312	150,000
513 Workman's Comp. Insurance	60,000	50,000	60,000
524 In-Service/Staff Development	4,822	2,640	4,000
599 Other Charges	4,732	4,911	5,000
701 Administration Equipment	899	-	750
729 Transportation Equipment	8,376	2,957	6,000
TOTAL	<u>2,213,259</u>	<u>2,445,908</u>	<u>2,633,797</u>
Encumbrance	<u>-</u>	<u>8,237</u>	<u>-</u>
34665 COMMITTED FOR SUPPORT SERVICES	<u>635,717</u>	<u>484,145</u>	<u>558,098</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

6/30/2023	Current Cash	632,617
	Receivables	<u>818</u>
	Total Anticipated Funds	633,435
	Accruals	(2,659)
	Accrued Payroll	<u>(33,710)</u>
	Total Anticipated Expenditures	(36,369)
	Rest/Comm/Assign	<u>597,066</u>
6/30/2023	Total Equity	<u>597,066</u>

Fund Balance calculation from 6/30/22 audit

7/1/2022	Restricted	<u>316,941</u>
	Total Fund Balance	316,941
	Revenues	<u>522,919</u>
	Total Revenue	522,919
	Expenditures	<u>(242,795)</u>
	Total Expenditures	(242,795)
	Rest/Comm/Assign	<u>597,066</u>
6/30/2023	Total Equity	<u>597,066</u>

7/1/2023	Beginning Fund Balance	597,066	
	Estimated Revenues	<u>260,000</u>	
	Total Revenues	260,000	
	Estimated Expenditures	<u>(270,320)</u>	
	Total Expenditures	(270,320)	
6/30/2024	Budget Ending Fund Balance	<u>586,746</u>	effect on FB: <u>(10,320)</u>
	FB % of expenditures	221%	

EXTENDED SCHOOL PROGRAM FUND

Fund 146 -- Fiscal Year Ending June 30, 2024

	Audited Actual 2021-2022	Unaudited Actual 2022-2023	Approved Budget 2023-2024
REVENUE			
EDUCATION CHARGES			
43581 Community Service Fees - Children	246,411	275,723	220,000
TOTAL	<u>246,411</u>	<u>275,723</u>	<u>220,000</u>
STATE OF TENNESSEE			
46110 Juvenile Services Program	62,351	7,487	40,000
TOTAL	<u>62,351</u>	<u>7,487</u>	<u>40,000</u>
FEDERAL GOVERNMENT			
47401 American Rescue Plan Act Grant #1	-	239,709	-
TOTAL	<u>-</u>	<u>239,709</u>	<u>-</u>
TOTAL REVENUE	<u>308,762</u>	<u>522,919</u>	<u>260,000</u>
RESTRICTIONS			
34570 Restricted for Op of Non-Instructional Services	-	-	597,066
TOTAL	<u>-</u>	<u>-</u>	<u>597,066</u>
TOTAL AVAILABLE FUNDS	<u>308,762</u>	<u>522,919</u>	<u>857,066</u>
EXPENDITURES			
73300 COMMUNITY SERVICES			
189 Other Salaries & Wages	190,511	210,092	220,714
201 Social Security	11,791	12,967	13,684
204 State Retirement	582	1,576	3,323
206 Life Insurance	23	33	33
207 Medical Insurance	4,872	4,166	14,000
208 Dental Insurance	120	30	300
211 Local Retirement	150	500	500
212 Medicare	2,758	3,033	3,200
217 Retirement - Hybrid Stabilization	2	17	50
355 Travel	1,153	2,271	1,200
422 Food Supplies	189	552	500
499 Other Supplies & Materials	2,755	3,157	5,000
524 In-Service/Staff Development	-	-	500
599 Other Charges	2,829	4,402	6,500
701 Administration Equipment	-	-	816
TOTAL	<u>217,736</u>	<u>242,795</u>	<u>270,320</u>
34570 RESTRICTED FOR OP. OF NON-INSTR SVCS	<u>91,026</u>	<u>280,124</u>	<u>586,746</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

6/30/2023	Current Cash	7,743,297
	Receivables	<u>337,020</u>
	Total Anticipated Funds	8,080,317
	Accruals	<u>(2,202,375)</u>
	Total Anticipated Expenditures	(2,202,375)
	Rest/Comm/Assign	<u>5,877,941</u>
6/30/2023	Total Equity	<u><u>5,877,941</u></u>

Fund Balance calculation from 6/30/22 audit

7/1/2022	Restricted	<u>4,624,527</u>
	Total Fund Balance	4,624,527
	Revenues	3,199,377
	Transfer from 101/131	<u>1,170,993</u>
	Total Revenue	4,370,370
	Expenditures	<u>(3,116,955)</u>
	Total Expenditures	(3,116,955)
	Rest/Comm/Assign	<u>5,877,941</u>
6/30/2023	Total Equity	<u><u>5,877,941</u></u>

2023 Tax Rate:	<u>0.1300</u>	2024 Tax Rate:	<u>0.0700</u>
7/1/2023 Beginning Fund Balance	5,877,941	Penny Value:	<u>142,698</u>
		Property Tax:	<u>998,885</u>
Estimated Revenues	2,173,460		
Transfers	<u>170,993</u>		
Total Revenues	2,344,453		
Estimated Expenditures	(3,087,019)		
Transfers Out	<u>-</u>	effect on FB:	<u>(742,566)</u>
Total Expenditures	(3,087,019)		
6/30/2024 Budget Ending Fund Balance	<u>5,135,375</u>	FB Policy 50%-150%:	Non-Compliant
FB % of expenditures	190.4%		

GENERAL DEBT SERVICE FUND

Fund 151 -- Fiscal Year Ending June 30, 2024		Audited Actual 2021-2022	Unaudited Actual 2022-2023	Approved Budget 2023-2024
REVENUE				
40100	COUNTY PROPERTY TAXES			
40110	Current Property Taxes	1,806,405	1,827,772	998,885
40120	Trustee's Collection - Prior Years	40,356	63,292	45,000
40130	Clerk and Master's Prior Years	24,619	110,221	45,000
40140	Interest and Penalty	8,957	12,502	5,000
40150	Pick Up Taxes	-	-	1,029,575
40163	Payments in Lieu of Taxes-DOE	<u>1,079,279</u>	<u>1,104,611</u>	<u>-</u>
	TOTAL	<u>2,959,616</u>	<u>3,118,398</u>	<u>2,123,460</u>
44100	RECURRING ITEMS			
44110	Investment Income	61,771	52,044	50,000
44540	Sale of Property	<u>600,000</u>	<u>-</u>	<u>-</u>
	TOTAL	<u>661,771</u>	<u>52,044</u>	<u>50,000</u>
47100	FEDERAL THROUGH STATE			
47230	Disaster Relief	<u>122,255</u>	<u>-</u>	<u>-</u>
	TOTAL	<u>122,255</u>	<u>-</u>	<u>-</u>
48100	OTHER GOVERNMENTS			
48130	Contributions	<u>73,383</u>	<u>28,934</u>	<u>-</u>
	TOTAL	<u>73,383</u>	<u>28,934</u>	<u>-</u>
49000	OTHER SOURCES			
48900	Transfers In-152	243,970	-	-
9800-101	Transfer In - General Fund	-	1,000,000	-
00-HWY	Transfers In-HWY10	<u>170,993</u>	<u>170,993</u>	<u>170,993</u>
	TOTAL	<u>414,963</u>	<u>1,170,993</u>	<u>170,993</u>
		<u>4,231,988</u>	<u>4,370,370</u>	<u>2,344,453</u>
34580	RESTRICTED FOR DEBT SERVICE	<u>4,501,364</u>	<u>4,624,527</u>	<u>5,877,941</u>
	TOTAL AVAILABLE FUNDS	<u>8,733,352</u>	<u>8,994,897</u>	<u>8,222,394</u>

GENERAL DEBT SERVICE FUND

Fund 151 -- Fiscal Year Ending June 30, 2024		Audited Actual 2021-2022	Unaudited Actual 2022-2023	Approved Budget 2023-2024
EXPENDITURES				
82110	GENERAL GOVERNMENT			
601	Principal on Bonds-2017A	250,000	925,000	950,000
601	Principal on Bonds-2018	1,700,000	900,000	935,000
601	Principal on Bonds-2020J	20,000	25,000	25,000
612	Principal on Other Loans-TRI10	750,000	-	-
612	Principal on Other Loans-TRI17	200,000	240,000	225,000
	TOTAL	<u>2,920,000</u>	<u>2,090,000</u>	<u>2,135,000</u>
82130	EDUCATION			
601	Principal on Bonds-2019s	150,000	155,000	165,000
601	Principal on Bonds-2020s	85,000	90,000	95,000
612	Principal on Other Loans	73,383	28,934	-
	TOTAL	<u>308,383</u>	<u>273,934</u>	<u>260,000</u>
82210	GENERAL GOVERNMENT			
603	Interest on Bonds-2017A	198,000	193,000	174,500
603	Interest on Bonds-2018	176,750	91,750	46,750
603	Interest on Bonds-2020J	28,850	27,850	26,600
613	Interest on Other Loans-TRI10	23,973	-	-
613	Interest on Other Loans-TRI17	15,665	11,265	5,625
	TOTAL	<u>443,238</u>	<u>323,865</u>	<u>253,475</u>
82230	EDUCATION			
603	Interest on Bonds-2019S	238,650	231,150	223,400
603	Interest on Bonds-2020S	112,394	108,144	103,644
	TOTAL	<u>351,044</u>	<u>339,294</u>	<u>327,044</u>
82310	GENERAL GOVERNMENT			
312	Contract w/Private Agencies	1,000	4,000	6,000
510	Trustee's Commission	59,978	60,681	80,000
699	Other Debt Service-PEAST	25,182	25,182	25,500
	TOTAL	<u>86,160</u>	<u>89,862</u>	<u>111,500</u>
	TOTAL EXPENDITURES	<u>4,108,825</u>	<u>3,116,955</u>	<u>3,087,019</u>
34580	RESTRICTED FOR DEBT SERVICE	<u>4,624,527</u>	<u>5,877,941</u>	<u>5,135,375</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.

RURAL DEBT SERVICE FUND

Fund 152 -- Fiscal Year Ending June 30, 2024

	Audited Actual 2021-2022	Unaudited Actual 2022-2023	Approved Budget 2023-2024
REVENUE			
40100 COUNTY PROPERTY TAXES	CLOSED		
40110 Current Property Taxes	1,420,005	-	-
40120 Trustee's Collection - Prior Years	29,230	-	-
40130 Clerk and Master's Prior Years	48,326	-	-
40140 Interest and Penalty	6,941	-	-
40150 Pick Up Taxes	-	-	-
TOTAL	<u>1,504,502</u>	<u>-</u>	<u>-</u>
44100 RECURRING ITEMS			
44110 Investment Income	-	-	-
TOTAL	<u>-</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>1,504,502</u>	<u>-</u>	<u>-</u>
34580 RESTRICTED FOR DEBT SERVICE	<u>386,771</u>	<u>-</u>	<u>-</u>
TOTAL AVAILABLE FUNDS	<u>1,891,273</u>	<u>-</u>	<u>-</u>

RURAL DEBT SERVICE

Fund 152 -- Fiscal Year Ending June 30, 2024

	Audited Actual 2021-2022	Unaudited Actual 2022-2023	Approved Budget 2023-2024
EXPENDITURES			
	CLOSED		
82130 EDUCATION			
601 Principal on Bonds-2017C	<u>1,591,000</u>	<u>-</u>	<u>-</u>
TOTAL	<u>1,591,000</u>	<u>-</u>	<u>-</u>
82230 EDUCATION			
603 Interest on Bonds-2017C	<u>26,570</u>	<u>-</u>	<u>-</u>
TOTAL	<u>26,570</u>	<u>-</u>	<u>-</u>
82330 OTHER DEBT SERVICE EDUCATION			
510 Trustee's Commission	<u>29,733</u>	<u>-</u>	<u>-</u>
TOTAL	<u>29,733</u>	<u>-</u>	<u>-</u>
99100 TRANSFERS OUT			
590 Transfers to Other Funds	<u>243,970</u>	<u>-</u>	<u>-</u>
TOTAL	<u>243,970</u>	<u>-</u>	<u>-</u>
TOTAL RURAL DEBT SERVICE	<u>1,891,273</u>	<u>-</u>	<u>-</u>
34580 RESTRICTED FOR DEBT SERVICE	<u>-</u>	<u>-</u>	<u>-</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. 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. The 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. 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.

In total, the revenue for this fund includes Property Tax (\$713,490), Trustee Collections (\$10,000), Clerk & Master (\$20,000.), transfers in from other funds (\$1,065,654), fees (\$90,000), grants (\$5,034,537) come to \$6,933,681. The total appropriation for this fund is \$14,848,681. These appropriations are detailed by subfund in the following pages.

FUND BALANCE

The fund balance policy was adopted by the County Commission in April 2011 and revised in July 2012, April 2017, and re-established March 2022.

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 \$180,000. This will purchase (1) ambulance. There are enough funds to cover the cost of an ambulance that no additional revenue is needed this year. In 2017, County Commission approved to move (1) penny of Property Tax from the Operational Ambulance Fund 118 to this subfund to cover the cost of (1) ambulance and equipment each year. However, this fiscal year the penny was moved back to the Ambulance Fund 118 to increase revenue that is needed to operate.

Beginning Fund Balance:	309,400
Revenues:	-
Appropriations:	(180,000)
Est Ending Fund Balance	129,400

ARP-American Rescue Plan Act Subfund

This subfund is used for the American Rescue Plan Act. The total amount that was received by the Federal Government is \$10,368,828. We have until December 2024 to have all funds obligated.

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

Projects that have been approved and not yet completed have been re-appropriated this fiscal year and will continue until the project/s are completed. Total appropriations this year are \$ 3,481,123. There will be an additional budget amendment that will be made due to anticipated expenditures not being spent before end of fiscal year 2023.

Beginning Fund Balance	3,561,420
Revenues	-
Appropriations	(3,481,123)
Transfer Out	<u>(224)</u>
Total Expenditures	(3,481,347)
Est Ending Fund Balance	80,073

BAL – Balance Subfund

This subfund is used as a repository for Property Tax and other local revenue to be used for Capital Projects. Property Tax is eligible to be transferred to any subfund within this Capital Fund as needed. This year there are (5) pennies of Property Tax to be distributed to other subfunds.

The total appropriation for the Balance (BAL) subfund is \$100,000. There is a transfer in from the BRT subfund for \$116,651. As well as a transfer out to HEA and RCC subfunds for \$628,302. See the summary sheet for projects that were approved.

Beginning Fund Balance	791,473
Revenues	20,000
Transfers In	<u>116,651</u>
Total Revenues	136,651
Appropriations	(100,000)
Transfers Out	<u>(628,302)</u>
Total Expenditures	(728,302)
Est Ending Fund Balance	199,822

BRT – Bacon Ridge Trail

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

As of 2023 no further decisions were made to purchase the land therefore the Budget Committee decided to close this subfund and redistribute the funds. \$116,651 will be transferred to BAL subfund and \$33,000 to the CIF subfund. The remaining \$25,000 was appropriated to give UCOR the option to receive their contribution back or use it for another project in another subfund.

Beginning Fund Balance	174,651
Revenues	-
Appropriations	(25,000)
Transfers Out	<u>(149,651)</u>
Total Expenditures	(174,651)
Est Ending Fund Balance	-

CCC – Capital for Convenience Centers

This subfund is funded by a transfer from Fund 116 Solid Waste, it is to be used for the purchase of capital items to be used by County Solid Waste Operations. Revenue in the subfund is restricted to operations outside of all cities.

These funds are programmed to improve efficiency at convenience sites with the purchase of new equipment and configuration of the individual sites. This year there is a transfer in from Fund 116 of \$611,054. Total appropriations are \$930,000. See the summary sheet for projects that were approved.

Beginning Fund Balance	327,248
Revenues	-
Transfers In	<u>611,054</u>
Total Revenues	611,054
Appropriations	(930,000)
Est Ending Fund Balance	8,302

CHJ – Courthouse and Jail Maintenance

This subfund is funded by litigation tax collected by the court clerks for all cases, received as revenue from clerks monthly. This funding is available for Courthouse, or Jail construction maintenance and repairs. Funds are collected as revenue into General Fund 101 and then reserved. Periodically transfers are made from the General Fund 101 reserve account into this subfund.

The total appropriations for this subfund are \$230,000. A transfer in from General Fund 101 of \$165,000. See the summary sheet for projects that were approved.

Beginning Fund Balance	227,381
Revenues	-
Transfers In	<u>165,000</u>
Total Revenues	165,000
Appropriations	(230,000)
Est Ending Fund Balance	162,381

CIF – Community Investment Fund

This subfund was created in 2018 to invest money for economically improving the communities in Roane County. Requesting funds must meet certain qualifications set in Resolution # 07-17-03 before applying for funding.

Appropriations this year are \$60,000. With a transfer in from BRT subfund of \$33,000.

Beginning Fund Balance	57,000
Revenues	-
Transfers In	<u>33,000</u>
Total Revenues	33,000
Appropriations	(60,000)
Est Ending Fund Balance	30,000

DEC- TDEC ARP- Water, Sewer & Stormwater

This subfund was created to reflect the operations of TDEC’s \$5,316,994 Federal portion of the Water Infrastructure Investment Plan with the county’s match of \$1,329,429 from sub fund ARP. Funds must be obligated by December 2024 and fully spent by December 31,2026.

Appropriations this year are \$3,958,638. This funding will be used for contributions to the cities, utility companies and to Community Development Partners for managing fees. We are still waiting for the revenue of \$2,651,889 to be received from the Federal Government.

Beginning Fund Balance	1,306,525
Revenues	2,651,889
Transfers In	<u>224</u>
Total Revenues	2,652,113
Appropriations	(3,958,638)
Est Ending Fund Balance	-

EQP- Equipment

This subfund was created to accumulate funds for replacing major equipment needed for the county. Which includes but is not limited to the Sheriff’s Office and the Office of Emergency Services. Most of the equipment that will be purchased from this subfund is on a replacement schedule.

Appropriations this year are \$220, 906. A transfer in from subfund RAD of \$168,706. See the summary sheet for equipment that was approved.

Beginning Fund Balance	-
Revenues	52,200
Transfers In	<u>168,706</u>
Total Revenues	220,906
Appropriations	(220,906)
Est Ending Fund Balance	-

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.

Appropriations this year are \$2,234,047. Revenues to be collected are Federal funding of \$1,500,000, Grant funding of \$234,047, County match funding of \$258,000 that will be transferred from BAL subfund. A transfer from the ARP subfund of \$242,000 was transferred last fiscal year.

The Health Department building is need of total reconstruction and has been relocated temporarily to the Michael Dunn Center off Gallaher Road. The County’s goal is to have the Health Department back in its original building no later than June 30, 2024.

Beginning Fund Balance	242,000
Revenues	1,734,047
Transfers In	<u>258,000</u>
Total Revenues	1,992,047
Appropriations	(2,234,047)
Est Ending Fund Balance	-

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.

Appropriations this year are \$1,200,000. This will complete the Sam Rayburn Parkway Extension for road and utility infrastructure in the Roane Regional Industrial Park.

Beginning Fund Balance	2,530,659
Revenues	-
Appropriations	(1,200,000)
Est Ending Fund Balance	1,330,659

NRT – Natural Resource Trust

This subfund was established for the purpose of having walking trails and horse trails around the Caney Creek area located in South Kingston. In addition, it is used for stabilization of recreational areas in Roane County.

There has been no activity in the subfund since 2022.

OES – Office of Emergency Services

This subfund was established for data equipment and emergency equipment in the Office of Emergency Services. Every fiscal year, the county applies for Homeland Security Grants for safety equipment.

The County has applied for the Community Development Block Grant of \$420,000. The Homeland Security Grants of \$37,000 and TVA Grant of \$32,120 have been awarded. All the grants have off-setting appropriations. Appropriations this year are \$600,295.

Beginning Fund Balance	233,654
Revenues	522,720
Appropriations	(600,295)
Est Ending Fund Balance	156,079

OFI – Other Facility Improvements

This subfund was established to provide funding for building improvements to properties owned by the county that are not specially covered by revenues. This subfund includes repairs, additions or creations of buildings not related to the Courthouse or Jail such as Animal Shelter, Health Department, Office of Emergency Services, Codes and Soil Conservation.

Appropriations this year are \$376,600 which all relate to the Animal Shelter. Last year funding was approved for a Spay/Neuter Clinic at the Animal Shelter. The project was started but not completed which will carry over to this fiscal year. Also, there is a transfer in from operational Fund 121 Animal Control of \$139,600. See summary sheet for approved projects.

Beginning Fund Balance	239,864
Revenues	139,600
Appropriations	(376,600)
Est Ending Fund Balance	2,864

RAD – Emergency Radios and Equipment

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

Appropriations this year are \$127,101. This is for a VCIF Grant that was awarded to upgrade radios in Sheriff patrol vehicles. After the grant funds have been spent this subfund will close as the remaining funds have been moved to subfund EQP that will cover all equipment needed for county offices not just radios.

Beginning Fund Balance	175,855
Revenues	125,881
Appropriations	(127,101)
Transfer Out	<u>(168,706)</u>
Total Expenditures	(295,807)
Est Ending Fund Balance	5,928

RCC – Riley Creek Campground

This sub fund was established for campsite improvements. General Fund 101 collects revenue for campsite fees which is netted against the cost to maintain the campground and pay camp management. At the end of each fiscal year an adjustment is made to Fund 101 reserve account and if enough funds are available a transfer to this subfund is made to aid in funding of project needs for the campground.

There are no appropriations this year. However, there is a transfer from Fund 101 of \$150,000 and a transfer from subfund BAL of \$370,302.

Beginning Fund Balance	265,000
Revenues	520,302
Appropriations	-
Est Ending Fund Balance	785,302

RCY – Recycling

This subfund was established to provide funding for capital improvements to the Recycling Center as well as improvements related to the closed landfill.

Appropriations this year are \$107,359. The only project is for concrete work.

Beginning Fund Balance	107,859
Revenues	-
Appropriations	(107,359)
Est Ending Fund Balance	500

REC –Recreation

This subfund is used for capital projects related to recreation activities within the Roane County Park System. This includes the following locations Roane County Park, Emory Gap Park, Riley, Caney Creek RV Park, and Caney Creek Marina.

The total appropriations this year are \$310,809. Revenue that is received is from the Caney Creek RV Park and Caney Creek Marina. See the summary sheet for projects approved.

Beginning Fund Balance	231,462
Revenues	90,000
Appropriations	(310,809)
Est Ending Fund Balance	10,653

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 2024. Appropriations this year are \$25,000. This is for turf equipment.

Beginning Fund Balance	86,920
Revenues	-
Appropriations	(25,000)
Est Ending Fund Balance	61,920

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.

Appropriations this year are \$681,802. Which includes adding 3 vehicles to the Sheriff’s fleet for School Resource Officers and 1 vehicle to the Buildings and Codes fleet. The rest of the appropriations are for vehicles that are on a replacement schedule.

Beginning Fund Balance	62,074
Revenues	621,290
Appropriations	(681,802)
Est Ending Fund Balance	1,562

VOT – Voting Machines

This subfund was established specially for the purchase of voting machines for the Election Commission Office which is funded by property tax.

There are no appropriations this year. However, property tax has been budgeted to build the subfund for purchase of new voting machines in the future. The useful life of voting machines is 10 years. The Election Commission purchased voting machines in 2020.

Beginning Fund Balance	157,523
Revenues	50,000
Appropriations	-
Est Ending Fund Balance	207,523

	A	B	C	D	E
1	Roane County			What is on PO is what I put for	
2	General Capital Project			anticipated expenditures	
3	Fund 171				
4					
5			<u>AMB</u>	<u>ARP</u>	<u>BAL</u>
6	Current Cash as of 6/14/23	11,531,864	309,400	3,901,763	792,103
7	Anticipated Revenue	3,219	-	-	3,219
8	Transfer In-between subfunds	-	-	-	-
9	Transfer In	-	-	-	-
10	Anticipated Expenditures	(447,115)	-	(340,343)	(3,849)
11	Transfer Out	-	-	-	-
12	Transfer Out - between subfunds	-	-	-	-
13	Ending Fund Balance	11,087,968	309,400	3,561,420	791,473
14					
15		<u>Total</u>	<u>AMB</u>	<u>ARP</u>	<u>BAL</u>
16	As of June 30, 2023				
17	Estimated Beginning Fund Balance	<u>11,087,968</u>	<u>309,400</u>	<u>3,561,420</u>	<u>791,473</u>
18					
19					
20	<u>Revenues</u>				
21	Property Tax (5 pennies) \$713,490	713,490			-
22	Trustee Collections	10,000			-
23	Clerk & Master	20,000			20,000
24	Local	-			
25	Donations	-			
26	Rent	-			
27	Fees	90,000			
28	Grant	5,034,537			
29	Other Sources	-			
30	101 Litigation Tax	165,000			
31	101 Other Support	150,000			
32	116 sw	611,054			
33	121 ac	139,600	-	-	-
34	Total Revenue	6,933,681	-	-	20,000
35	xc	<u>6,933,681</u>			
36					
37	Total Available Funds	<u>18,021,649</u>	<u>309,400</u>	<u>3,561,420</u>	<u>811,473</u>
38					
39	Transfer In	946,883			116,651
40	Transfer Out	(946,883)		(224)	(628,302)
41					
42	Appropriations 2024	(14,848,681)	(180,000)	(3,481,123)	(100,000)
43	PY Appropriations	-			
44	Appropriations-FEDERAL	-			
45					
46	Ending fund balance	<u>3,172,968</u>	<u>129,400</u>	<u>80,073</u>	<u>199,822</u>
47					
48			Ambulance	ARP projects	Trustee Commission
49			180,000	3,481,123	25,000
50					Comprehensive Plan
51					Res#05-23-13
52				Approved projects from PY	75,000
53				not yet completed will be	Transfer to HEA
54				carried over	Match for Health Dept. Bldg
55					258,000
56					Transfer to RCC
57				There will be a budget amendment	370,302
58				due to funds not being spent by	Transfer in BRT
59				June 30th- this total is not reflected	116,651
60				in original approved budget	
61				<u>69,995</u>	
62					
63					
64					
65					
66					
67					
68					
69					
70					

	A	F	G	H	I	J
1	Roane County					
2	General Capital Project					
3	Fund 171					
4						
5		<u>BRT</u>	<u>CCC</u>	<u>CHJ</u>	<u>CIF</u>	<u>DEC</u>
6	Current Cash as of 6/14/23	174,651	410,995	227,381	57,000	1,306,525
7	Anticipated Revenue	-	-	-	-	-
8	Transfer In-between subfunds	-	-	-	-	-
9	Transfer In	-	-	-	-	-
10	Anticipated Expenditures	-	(83,747)	-	-	-
11	Transfer Out	-	-	-	-	-
12	Transfer Out - between subfunds	-	-	-	-	-
13	Ending Fund Balance	174,651	327,248	227,381	57,000	1,306,525
14						
15		<u>BRT</u>	<u>CCC</u>	<u>CHJ</u>	<u>CIF</u>	<u>DEC</u>
16	As of June 30, 2023					
17	Estimated Beginning Fund Balance	174,651	327,248	227,381	57,000	1,306,525
18						
19						
20	<u>Revenues</u>					
21	Property Tax (5 pennies) \$713,490					
22	Trustee Collections					
23	Clerk & Master					
24	Local					
25	Donations					
26	Rent					
27	Fees					
28	Grant					2,651,889
29	Other Sources					
30	101 Litigation Tax			165,000		
31	101 Other Support					
32	116 sw		611,054			
33	121 ac	-	-	-	-	-
34	Total Revenue	-	611,054	165,000	-	2,651,889
35		xc				
36						
37	Total Available Funds	174,651	938,302	392,381	57,000	3,958,414
38						
39	Transfer In				33,000	224
40	Transfer Out	(149,651)				
41						
42	Appropriations 2024	(25,000)	(930,000)	(230,000)	(60,000)	(3,958,638)
43	PY Appropriations					
44	Appropriations-FEDERAL					
45						
46	Ending fund balance	-	8,302	162,381	30,000	-
47						
48		UCOR	Roll-off Truck	Courthouse	Various Community	Contributions
49		25,000	250,000	IT Equipment	Funding	276,581
50			Compactor Boxes	20,000	60,000	3,682,057
51			20,000	Paint Exterior		
52			Recycle Boxes	175,000		
53			80,000	Circuit/2nd Fl Hallway		
54			New compactor/box for	20,000		
55			new South 58 site			
56			80,000	Juvenile		
57			New block buildings	Kitchen cabinets replacement		
58			at Centers	15,000		
59			80,000			
60			Concrete at Gallaher site			
61			20,000			
62			Site set-up-South 58			
63			400,000			
64			Transfer station			
65			10,000,000			
66						
67						
68						
69						
70						

	A	K	L	M	N	O
1	Roane County					
2	General Capital Project					
3	Fund 171					
4						
5		<u>EQP</u>	<u>HEA</u>	<u>IND</u>	<u>NRT</u>	<u>OES</u>
6	Current Cash as of 6/14/23	-	242,000	2,530,659	-	233,654
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	-	242,000	2,530,659	-	233,654
14						
15			<u>HEA</u>	<u>IND</u>	<u>NRT</u>	<u>OES</u>
16	As of June 30, 2023					
17	Estimated Beginning Fund Balance	-	242,000	2,530,659	-	233,654
18						
19						
20	<u>Revenues</u>					
21	Property Tax (5 pennies) \$713,490	52,200				
22	Trustee Collections					
23	Clerk & Master					
24	Local					
25	Donations					
26	Rent					
27	Fees					
28	Grant		1,734,047			522,720
29	Other Sources			possible sale of land		
30	101 Litigation Tax					
31	101 Other Support					
32	116 sw					
33	121 ac	-	-	-	-	-
34	Total Revenue	52,200	1,734,047	-	-	522,720
35						
36						
37	Total Available Funds	52,200	1,976,047	2,530,659	-	756,374
38						
39	Transfer In	168,706	258,000			
40	Transfer Out					
41						
42	Appropriations 2024	(220,906)	(2,234,047)	(1,200,000)	-	(600,295)
43	PY Appropriations					
44	Appropriations-FEDERAL					
45						
46	Ending fund balance	-	-	1,330,659	-	156,079
47						
48		Body Cams	Bldg Improvements	Sam Rayburn		GRANTS
49		20,000	2,234,047			HSG21/Radios/parts
50		Tasers				18,000
51		160,906				HSG22/Radios/parts
52		Dishwasher				19,000
53		40,000				HSG23
54						???
55						CDBG (171-OFI-91130-718-CDBG)
56						420,000
57						92,195
58						512,195
59						
60						EMPG
61						51,100
62						may need to be reapprop
63						to 61,100- depending on FY23
64						
65						
66						
67						
68						
69						
70						

	A	P	Q	R	S
1	Roane County				
2	General Capital Project				
3	Fund 171				
4					
5		<u>OFI</u>	<u>RAD</u>	<u>RCC</u>	<u>RCY</u>
6	Current Cash as of 6/14/23	239,864	175,855	265,000	107,859
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	239,864	175,855	265,000	107,859
14					
15		<u>OFI</u>	<u>RAD</u>	<u>RCC</u>	<u>RCY</u>
16	As of June 30, 2023				
17	Estimated Beginning Fund Balance	239,864	175,855	265,000	107,859
18					
19					
20	<u>Revenues</u>				
21	Property Tax (5 pennies) \$713,490				
22	Trustee Collections				
23	Clerk & Master				
24	Local				
25	Donations				
26	Rent				
27	Fees				
28	Grant		125,881		
29	Other Sources				
30	101 Litigation Tax				
31	101 Other Support			150,000	
32	116 sw				
33	121 ac	139,600	-	-	-
34	Total Revenue	139,600	125,881	150,000	-
35					
36					
37	Total Available Funds	379,464	301,736	415,000	107,859
38					
39	Transfer In			370,302	
40	Transfer Out		(168,706)		
41					
42	Appropriations 2024	(376,600)	(127,102)	-	(107,359)
43	PY Appropriations				
44	Appropriations-FEDERAL				
45					
46	Ending fund balance	2,864	5,928	785,302	500
47					
48		Animal	Transfer to EQP	No projects	Concrete work
49		Plumbing	168,706		100,000
50		25,000	VCIF Grant		Other Capital
51		Equip for dog	127,102		7,359
52		kennels			
53		20,000			
54		Upgrade Electrical			
55		20,000			
56		Repair kennel drains			
57		75,000			
58		Spay/Neuter Clinic			
59		& Other Equip. Carryover			
60		236,600			
61					
62					
63					
64					
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	A	T	U	V	W
1	Roane County				
2	General Capital Project				
3	Fund 171				
4					
5		<u>REC</u>	<u>SPC</u>	<u>VEH</u>	<u>VOT</u>
6	Current Cash as of 6/14/23	231,462	86,920	81,250	157,523
7	Anticipated Revenue		-	-	-
8	Transfer In-between subfunds	-	-	-	-
9	Transfer In	-	-	-	-
10	Anticipated Expenditures	-	-	(19,176)	-
11	Transfer Out	-	-	-	-
12	Transfer Out - between subfunds	-	-	-	-
13	Ending Fund Balance	231,462	86,920	62,074	157,523
14					
15		<u>REC</u>	<u>SPC</u>	<u>VEH</u>	<u>VOT</u>
16	As of June 30, 2023				
17	Estimated Beginning Fund Balance	<u>231,462</u>	<u>86,920</u>	<u>62,074</u>	<u>157,523</u>
18					
19					
20	<u>Revenues</u>				
21	Property Tax (5 pennies) \$713,490			611,290	50,000
22	Trustee Collections			10,000	
23	Clerk & Master				
24	Local				
25	Donations				
26	Rent				
27	Fees	90,000			
28	Grant				
29	Other Sources				
30	101 Litigation Tax				
31	101 Other Support				
32	116 sw				
33	121 ac	-	-	-	-
34	Total Revenue	90,000	-	621,290	50,000
35					
36					
37	Total Available Funds	<u>321,462</u>	<u>86,920</u>	<u>683,364</u>	<u>207,523</u>
38					
39	Transfer In				
40	Transfer Out				
41					
42	Appropriations 2024	(310,809)	(25,000)	(681,802)	
43	PY Appropriations				
44	Appropriations-FEDERAL				
45					
46	Ending fund balance	<u>10,653</u>	<u>61,920</u>	<u>1,562</u>	<u>207,523</u>
47					
48		<u>Roane Co Park projects</u>	Turf Equipment	Sheriff	
49		Maintenance Vehicle	25,000	322,116	
50		40,000		SRO vehicles	
51		Shelter Rebuild		216,000	
52		100,000		Jail	
53		Maintenace Equipment		53,686	
54		15,000		Codes	
55		Other Capital		60,000	
56		155,809		Juvenile	
57				30,000	
58					
59					
60					
61					
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70					

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: 8/15/23

	<u>Total</u>	<u>BRG</u>	<u>CCB</u>	<u>EQP</u>	<u>RXR</u>
Beginning Estimated Fund Balance					
6/30/2023	827,174	536,354	50,000	144,350	96,470
Revenues	-	-	-	-	-
Est. Expenditures	-	-	-	-	-
Total Cash June 30, 2023	<u>827,174</u>	<u>536,354</u>	<u>50,000</u>	<u>144,350</u>	<u>96,470</u>
Revenues					
Loan Proceeds	-	-	-	-	-
sub fund transfer in	-	-	-	-	-
131 Transfers In	-	-	-	-	-
Total Revenue	-	-	-	-	-
Total Available Funds	<u>827,174</u>	<u>536,354</u>	<u>50,000</u>	<u>144,350</u>	<u>96,470</u>
Appropriations 2024	(200,000)	(50,000)	-	(150,000)	-
Subfund Transfer	-				
Ending Estimated Fund Balance					
6/30/2024	<u>627,174</u>	<u>486,354</u>	<u>50,000</u>	<u>(5,650)</u>	<u>96,470</u>

for possible culverts or unexpected bridge work	Caney Creek Bridge	highway equipment 150,000	Rail Road Crossings
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HIGHWAY CAPITAL PROJECTS

Fund 176 -- Fiscal Year Ending June 30, 2024

	Audited Actual 2021-2022	Unaudited Actual 2022-2023	Approved Budget 2023-2024
BRIDGE			
REVENUE			
	OTHER SOURCES		
49800-BRG Transfers In from Sub Funds	200,000	200,000	-
TOTAL	200,000	200,000	-
	RESTRICTIONS		
34585-BRG Restricted for Capital Projects	136,354	336,354	536,354
AVAILABLE FUNDS	336,354	536,354	536,354
EXPENDITURES			
	91200 HIGHWAY & STREET CAPITAL PROJECTS		
705-BRG Bridge Construction	-	-	50,000
TOTAL	-	-	50,000
34585 REST. FOR CAPITAL PROJECTS	336,354	536,354	486,354

HIGHWAY CAPITAL PROJECTS

Fund 176 -- Fiscal Year Ending June 30, 2024

		Audited Actual 2021-2022	Unaudited Actual 2022-2023	Approved Budget 2023-2024
EQUIPMENT				
REVENUE				
OTHER SOURCES				
49600-EQP	Proceeds from sale of Capital Assets	-	15,507	-
49800-EQP	Transfers In	-	-	-
TOTAL		<u>-</u>	<u>15,507</u>	<u>-</u>
RESTRICTIONS				
34585-EQP	Restricted for Capital Projects	<u>198,831</u>	<u>198,806</u>	<u>144,349</u>
AVAILABLE FUNDS		<u>198,831</u>	<u>214,313</u>	<u>144,349</u>
EXPENDITURES				
91200 HIGHWAY & STREET CAPITAL PROJECTS				
510-EQP	Trustee's Commission	25	155	-
714-EQP	Highway Equipment	-	69,809	150,000
TOTAL		<u>25</u>	<u>69,964</u>	<u>150,000</u>
34585-EQP	REST. FOR CAPITAL PROJECTS	<u>198,806</u>	<u>144,349</u>	<u>(5,651)</u>

HIGHWAY CAPITAL PROJECTS

Fund 176 -- Fiscal Year Ending June 30, 2024

	Audited Actual 2021-2022	Unaudited Actual 2022-2023	Approved Budget 2023-2024
RAILROAD CROSSING REVENUE			
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>

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

6/30/2023	Total	71M	BUS	EIP	MNT	RRF	SEC	TRN	UNA
Current Cash	9,393,805	1,804,934	1,113,125	445,519	2,629,661	1,136,316	16,263	2,159,413	88,575
Anticipated Revenue	66,001	56,564	1,398	1,957	4,684	1,398	-	-	-
Anticipated Liabilities	<u>(1,134,065)</u>	<u>(121,944)</u>	<u>-</u>	<u>-</u>	<u>(25,886)</u>	<u>-</u>	<u>-</u>	<u>(986,234)</u>	<u>-</u>
Ending Cash	8,325,741	1,739,553	1,114,523	447,476	2,608,458	1,137,714	16,263	1,173,179	88,575
7/1/2023									
Beginning Fund Balance	8,325,741	1,739,553	1,114,523	447,476	2,608,458	1,137,714	16,263	1,173,179	88,575
<u>Revenues</u>									
Property Tax	2,902,636	-	593,721	791,628	923,566	593,721	-	-	-
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>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Revenue	2,977,736	-	620,621	791,628	954,766	610,721	-	-	-
Total Available Funds	<u><u>11,303,477</u></u>	<u><u>1,739,553</u></u>	<u><u>1,735,144</u></u>	<u><u>1,239,104</u></u>	<u><u>3,563,224</u></u>	<u><u>1,748,435</u></u>	<u><u>16,263</u></u>	<u><u>1,173,179</u></u>	<u><u>88,575</u></u>
Transfers between subfunds									
Appropriations	(6,889,715)	(674,418)	(1,515,000)	(21,000)	(2,839,280)	(1,735,179)	(16,263)	-	(88,575)
Ending fund balance (not programmed)	<u><u>4,413,762</u></u>	<u><u>1,065,135</u></u>	<u><u>220,144</u></u>	<u><u>1,218,104</u></u>	<u><u>723,944</u></u>	<u><u>13,256</u></u>	<u><u>-</u></u>	<u><u>1,173,179</u></u>	<u><u>-</u></u>

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 system.

EDUCATIONAL CAPITAL PROJECTS FUND

Fund 177 -- Fiscal Year Ending June 30, 2024

		Audited Actual 2021-2022	Unaudited Actual 2022-2023	Approved Budget 2023-2024
71M				
REVENUE				
	48100 OTHER GOVERNMENTS			
48130-71M	Contributions	<u>1,053</u>	<u>-</u>	<u>-</u>
	TOTAL	<u>1,053</u>	<u>-</u>	<u>-</u>
RESERVES				
	Transfer In from SF 177-EIP	-	1,315,029	-
34585-71M	Restricted for Capital Outlay	<u>8,599,652</u>	<u>2,909,996</u>	<u>1,739,553</u>
		<u>8,599,652</u>	<u>4,225,025</u>	<u>1,739,553</u>
EXPENDITURES				
	91300 EDUCATIONAL CAPITAL PROJECTS			
707-71M	Building Improvement	<u>5,690,709</u>	<u>2,485,472</u>	<u>-</u>
	TOTAL	<u>5,690,709</u>	<u>2,485,472</u>	<u>-</u>
	34585 REST. FOR CAPITAL PROJECTS	<u>2,909,996</u>	<u>1,739,553</u>	<u>1,739,553</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, 2024

		Audited Actual 2021-2022	Unaudited Actual 2022-2023	Approved Budget 2023-2024
BUS REVENUE				
40100	COUNTY PROPERTY TAXES			
40110-BUS	Current Property Tax-BUS	614,618	583,712	-
40120-BUS	Trustee's Collections-BUS	9,508	16,628	-
40130-BUS	Cir CLK/Clk & Master Collections-BUS	5,767	17,917	-
40140-BUS	Interest & Penalty	2,418	3,900	-
40150-BUS	Pick Up Taxes	-	-	-
	TOTAL	<u>632,311</u>	<u>622,156</u>	<u>-</u>
44000	OTHER LOCAL REVENUES			
44570	Contributions and Gifts	<u>24,000</u>	<u>-</u>	<u>-</u>
49000	OTHER SOURCES (Non-Revenue)			
49600	Proceeds From Sale of Capital	18,200	3,200	-
49700	Insurance Recovery	39,422	-	-
	TOTAL	<u>57,622</u>	<u>3,200</u>	<u>-</u>
	RESERVES			
34585-BUS	Restricted for Capital Projects	<u>233,973</u>	<u>935,113</u>	<u>1,114,523</u>
	AVAILABLE FUNDS	<u>947,906</u>	<u>1,560,469</u>	<u>1,114,523</u>
91300	EDUCATION CAPITAL PROJECTS			
510-BUS	Trustee's Commission	12,793	12,039	-
790-BUS	Other Equipment	-	433,907	-
	TOTAL	<u>12,793</u>	<u>445,946</u>	<u>-</u>
34585-BUS	RESTRICTED FOR CAPITAL PROJECTS	<u>935,113</u>	<u>1,114,523</u>	<u>1,114,523</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, 2024

		Audited Actual 2021-2022	Unaudited Actual 2022-2023	Approved Budget 2023-2024
EIP				
REVENUE				
40100 COUNTY PROPERTY TAXES				
40110-BUS	Current Property Tax-BUS	-	778,470	-
TOTAL		-	778,470	-
OTHER SOURCES				
49800-EIP	Transfer In	-	-	-
TOTAL		-	-	-
RESERVES				
34585-EIP	Restricted for Capital Outlay	1,000,000	1,000,000	447,476
AVAILABLE FUNDS		1,000,000	1,778,470	447,476
EXPENDITURES				
91300 EDUCATIONAL CAPITAL PROJECTS				
510-EIP	Trustee's Commission	-	15,965	-
707-EIP	Building Improvement	-	-	-
TOTAL		-	15,965	-
	Transfer Out to SF 177-71M		(1,315,029)	
34585	REST. FOR CAPITAL PROJECTS	1,000,000	447,476	447,476

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, 2024

		Audited Actual 2021-2022	Unaudited Actual 2022-2023	Approved Budget 2023-2024
MNT				
REVENUE				
COUNTY PROPERTY TAXES				
40110-MNT	Current Property Tax-MNT	887,231	908,595	-
40120-MNT	Trustee's Collections-MNT	13,725	20,455	-
40130-MNT	Cir CLK/Clk & Master Collections-MNT	6,494	20,173	-
40140-MNT	Interest and Penalties-MNT	3,489	5,151	-
40150-MNT	Pick-Up Taxes	-	-	-
	TOTAL	<u>910,939</u>	<u>954,374</u>	<u>-</u>
RESERVES				
34585-MNT	Restricted for Capital Outlay	<u>1,356,846</u>	<u>1,887,663</u>	<u>2,606,088</u>
	AVAILABLE FUNDS	<u>2,267,785</u>	<u>2,842,037</u>	<u>2,606,088</u>
91300 EDUCATIONAL CAPITAL PROJECTS				
510-MNT	Trustee's Commission	18,465	18,654	-
707-MNT	Building Improvement	311,087	212,227	-
707-MNT-CMS	Building Improvement	17,742	-	-
707-MNT-HHS	Building Improvement	10,826	3,912	-
707-MNT-MEC	Building Improvement	16,550	-	-
707-MNT-OS612	Building Improvement	5,453	1,157	-
	TOTAL	<u>380,123</u>	<u>235,949</u>	<u>-</u>
34585-MNT	REST. FOR CAPITAL PROJECTS	<u>1,887,663</u>	<u>2,606,088</u>	<u>2,606,088</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, 2024

		Audited Actual 2021-2022	Unaudited Actual 2022-2023	Approved Budget 2023-2024
REVENUE				
ROOFING				
	LOCAL TAXES			
40110-RRF	Current Property Tax	547,103	583,712	-
40120-RRF	Trustee's Collections-PY	9,989	14,706	-
40140-RRF	Interest and Penalty	2,152	3,471	-
	TOTAL	<u>559,244</u>	<u>601,888</u>	<u>-</u>
34585-RRF	REST. FOR CAPITAL PROJECTS	<u>559,244</u>	<u>547,858</u>	<u>1,137,714</u>
EXPENDITURES				
	91300 EDUCATIONAL CAPITAL PROJECTS			
510-RRF	Trustee's Commission	11,386	12,032	-
707-RRF	Building Improvement	-	-	-
	TOTAL	<u>11,386</u>	<u>12,032</u>	<u>-</u>
34585-RRF	REST. FOR CAPITAL PROJECTS	<u>547,858</u>	<u>1,137,714</u>	<u>1,137,714</u>

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, 2024

		Audited Actual 2021-2022	Unaudited Actual 2022-2023	Approved Budget 2023-2024
SECURITY REVENUE				
	RESERVES			
34585-SEC	Restricted for Capital Outlay	<u>17,607</u>	<u>16,263</u>	<u>16,263</u>
	AVAILABLE FUNDS	<u>17,607</u>	<u>16,263</u>	<u>16,263</u>
EXPENDITURES				
91300	EDUCATIONAL CAPITAL PROJECTS			
707-SEC	Building Improvements	<u>1,344</u>	<u>-</u>	<u>-</u>
	TOTAL	<u>1,344</u>	<u>-</u>	<u>-</u>
34585-SEC	REST. FOR CAPITAL PROJECTS	<u>16,263</u>	<u>16,263</u>	<u>16,263</u>

EDUCATIONAL CAPITAL PROJECTS FUND

Fund 177 -- Fiscal Year Ending June 30, 2024

		Audited Actual 2021-2022	Unaudited Actual 2022-2023	Approved Budget 2023-2024
TRANE PROJECT				
	OTHER SOURCES(Non-Revenue)			
49500	Other Loans Issued	-	2,548,645	-
49800	Transfers In	-	5,000,000	-
	TOTAL	<u>-</u>	<u>7,548,645</u>	<u>-</u>
34585-TRN	REST. FOR CAPITAL PROJECTS	<u>-</u>	<u>-</u>	<u>1,173,179</u>
EXPENDITURES				
	91300 EDUCATIONAL CAPITAL PROJECTS			
707-TRN	Building Improvement	-	6,375,466	-
	TOTAL	<u>-</u>	<u>6,375,466</u>	<u>-</u>
34585-TRN	REST. FOR CAPITAL PROJECTS	<u>-</u>	<u>1,173,179</u>	<u>1,173,179</u>

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, 2024

		Audited Actual 2021-2022	Unaudited Actual 2022-2023	Approved Budget 2023-2024
<u>UNA</u>				
RESERVES				
34585-UNA	Restricted for Capital Outlay	<u>88,575</u>	<u>88,575</u>	<u>88,575</u>
AVAILABLE FUNDS		<u><u>88,575</u></u>	<u><u>88,575</u></u>	<u><u>88,575</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 - Public Utility Fund
Fund 204-Fiscal Year Ending June 30, 2024
*ENTERPRISE FUND***

	Audited Actual 2021-2022	Unaudited Actual 2022-2023	Approved Budget 2023-2024
REVENUE			
GENERAL SERVICE CHARGES			
43115 Water Treatment Charges	1,306,624	1,403,074	1,400,000
43193 Water Tap Sales	36,500	-	35,000
TOTAL	<u>1,343,124</u>	<u>1,403,074</u>	<u>1,435,000</u>
RECURRING ITEMS			
44180 Expenditure Credits	-	-	-
TOTAL	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL REVENUES	<u>1,343,124</u>	<u>1,403,074</u>	<u>1,435,000</u>
EXPENDITURES			
55739 OTHER WASTE COLLECTION			
103 Assistant(s)	176,615	221,696	259,322
105 Supervisor/Director	66,557	74,311	75,234
169 Part time Personnel	31,841	23,950	17,414
187 Overtime Pay	8,032	12,688	12,000
188 Bonus Payments	-	7,500	7,500
191 Board & Committee Mbr Fees	4,600	5,100	6,000
199 Other Per Diem & Fees	3,715	5,700	6,000
201 Social Security	19,927	24,286	29,000
204 State Retirement	10,369	14,356	18,000
206 Life Insurance	386	441	510
207 Medical Insurance	58,718	75,815	106,000
208 Dental Insurance	1,946	2,307	2,700
217 Retirement-Hybrid Stabilization	-	-	3,000
299 Other Fringe Benefits	659	1,440	1,500
302 Advertising	9	58	75
307 Communication	2,972	3,065	3,500
320 Dues & Memberships	850	850	1,200
321 Engineering Services	2,484	-	45,000
321 Engineering Services-STATE	185,453	15,016	200,000
331 Legal Services	10,052	14,287	9,000
333 Licenses	250	250	250
334 Maintenance Agreements	6,605	4,216	8,550
335 Maint/Rpr Srv/Building	10,742	14,517	15,000
336 Maint/Rpr Srv/Equipment	22,011	35,842	40,000
337 Maint/Rpr Office Equipment	-	242	500
338 Maint/Rpr Srv/Vehicle	6,311	4,806	7,500
348 Postal Charges	5,314	6,927	5,700
349 Printing, Stationery & Forms	861	419	1,100
351 Rentals	-	-	500
359 Disposal Fees	6,165	21,758	20,000
361 Permits	5,140	1,380	6,000
409 Crushed Stone	696	863	1,500
410 Custodial Supplies	520	598	1,050
412 Diesel Fuel	4,863	8,756	10,000
415 Electricity	58,285	65,592	62,000
422 Food supplies	479	455	500
425 Gasoline	5,270	6,321	7,500
433 Lubricants	1,000	-	1,200
435 Office Supplies	1,510	1,219	1,150

Wastewater Treatment Plant - Public Utility Fund
Fund 204-Fiscal Year Ending June 30, 2024
ENTERPRISE FUND

	Audited Actual 2021-2022	Unaudited Actual 2022-2023	Approved Budget 2023-2024
55739 OTHER WASTE COLLECTION (cont.)			
450 Tires & Tubes	1,260	360	2,200
451 Uniforms	2,213	2,683	7,000
454 Water & Sewer	1,362	1,413	1,500
463 Testing	13,184	13,683	16,000
468 Chemicals	27,366	30,952	39,000
502 Building & Contents Ins	11,115	8,735	9,609
506 Liability Insurance	5,142	6,965	7,662
509 Refunds	-	1,665	-
510 Trustee's Commission	13,380	14,678	15,000
511 Vehicle & Equipment Ins	4,591	6,834	7,518
513 Workman's Comp Ins	5,520	5,520	5,520
514 Depreciation	275,683	276,252	252,625
524 Inservice Staff Development	-	-	750
599 Other Charges	1,086	4,293	5,000
718 Motor Vehicles	-	1,916	-
799 Other Capital Outlay	38,191	44,451	1,500,000
TOTAL EXPENDITURES	<u>1,025,580</u>	<u>1,220,331</u>	<u>2,862,339</u>
OPERATING INCOME(LOSS)	<u>317,544</u>	<u>182,742</u>	<u>(1,427,339)</u>
Nonoperating Revenues/ Expenses			
613 Interest on Loans	(57,264)	(53,640)	(54,000)
44110 Investment Income	3,533	62,152	-
Total Nonoperating Revenue (Expenses)	<u>(53,731)</u>	<u>8,512</u>	<u>(54,000)</u>
Income (Loss)	<u>263,813</u>	<u>191,254</u>	<u>(1,481,339)</u>
Change in Net Position	263,813	191,254	(1,481,339)
Net Position July 1	<u>4,147,896</u>	<u>4,411,709</u>	<u>4,602,964</u>
Net Position June 30	<u>4,411,709</u>	<u>4,602,964</u>	<u>3,121,625</u>

Wastewater Treatment Plant - Public Utility Fund
Fund 204-Fiscal Year Ending June 30, 2024
ENTERPRISE FUND

	Audited Actual 2021-2022	Unaudited Actual 2022-2023	Approved Budget 2023-2024
CASH FLOW			
Cash Flow from Operating Activities		Completed after audit has been issued	
Receipts from Customers	1,334,691	-	1,435,000
Payments to Vendors	(434,769)	-	-
Payments to Employees	(374,834)	(469,590)	-
Payment for Admin. Costs	(13,380)	-	-
Payments to Insurers	(26,368)	-	-
CASH FROM OPERATIONS	<u>485,340</u>	<u>(469,590)</u>	<u>1,435,000</u>
Cash Flows from Capital and Related Financing			
Principal Paid on Other Loans Payable	(203,124)	-	-
55739-613 Interest on Other Loans	(57,264)	(53,640)	-
NET CASH USED IN CAPITAL FINANCING	<u>(260,388)</u>	<u>(53,640)</u>	<u>-</u>
Cash Flows Investing Activities			
Acquisition of Capital Assets	(35,150)	-	-
Interest on Investments	3,721	-	-
Contribtuions to Pension Stabilization Reserve Trust	(1,012)	-	-
Net Cash Provide By (Used In) Investing Activities	<u>(32,441)</u>	<u>-</u>	<u>-</u>
Increase (Decrease) in Cash	192,511	(523,230)	1,435,000
Beginning Cash	<u>1,969,220</u>	<u>2,161,731</u>	<u>1,638,501</u>
Ending Cash	<u>2,161,731</u>	<u>1,638,501</u>	<u>3,073,501</u>
APPROPRIATION	<u>1,025,580</u>	<u>1,220,331</u>	<u>2,862,339</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
6/30/2023 Current Cash	517,818	200,000	69,532	18,483	229,802
Receivables	14,746	14,706	40	-	-
Prepays	4,169	-	995	86	3,089
Total Anticipated Funds	536,733	214,706	70,567	18,569	232,891
Accruals	-	-	-	-	-
Total Anticipated Expenditures	-	-	-	-	-
Committed	214,706	214,706	-	-	-
Ending Fund Balance	322,027	-	70,567	18,569	232,891
6/30/2023 Total Equity	536,733	214,706	70,567	18,569	232,891

7/1/2022 Fund Balance calculation from 6/30/22 audit	345,592	-	77,639	16,637	251,316
Committed	200,000	200,000	-	-	-
Total Fund Balance	545,593	200,000	77,639	16,637	251,316
Revenues	565,423	14,706	123,413	9,541	417,763
Total Revenue	565,423	14,706	123,413	9,541	417,763
Expenditures	(574,283)	-	(121,338)	(8,147)	(444,798)
Admin Recoup	-	-	-	-	-
Total Expenditures	(574,283)	-	(121,338)	(8,148)	(444,798)
Committed	-	-	-	-	-
Ending Fund Balance	536,733	214,706	79,714	18,030	224,282
6/30/2023 Total Equity	536,733	214,706	79,714	18,030	224,282

Tax Rate:					
7/1/2023 Beginning Fund Balance	536,733	214,706	79,714	18,030	224,282
Estimated Revenues	583,800	7,000	126,000	10,800	440,000
Estimated Expenditures	(614,342)	-	(139,738)	(12,270)	(462,334)
6/30/2024 Ending fund balance	506,191	221,706	65,976	16,560	201,948

EMPLOYEE INSURANCE FUND

Fund 264 -- Fiscal Year Ending June 30, 2024

	Audited Actual 2021-2022	Unaudited Actual 2022-2023	Approved Budget 2023-2024
REVENUE			
SELF-INSURANCE PREMIUMS			
43101 Self-Insurance Premiums/Contrib-GOV	122,336	123,413	126,000
43101 Self-Insurance Premiums/Contrib-HWY	10,426	9,541	10,800
43101 Self-Insurance Premiums/Contrib-SCH	417,112	417,763	440,000
TOTAL	<u>549,874</u>	<u>550,717</u>	<u>576,800</u>
RECURRING ITEMS			
44110 Investment Income	924	14,706	7,000
TOTAL	<u>924</u>	<u>14,706</u>	<u>7,000</u>
Total Estimated Revenue & Other Sources	<u>550,798</u>	<u>565,423</u>	<u>583,800</u>
FUND BALANCE/RESERVES			
35110 Designated For Purpose 1	200,000	200,000	200,000
39000 Beginning Net Position July 1	371,210	345,593	336,734
	<u>571,210</u>	<u>545,593</u>	<u>536,734</u>
AVAILABLE FUNDS	<u>1,122,008</u>	<u>1,111,016</u>	<u>1,120,534</u>
EXPENDITURES			
51900 OTHER GENERAL ADMINISTRATION			
105-GOV Supervisor/Director-GOV	11,415	2,157	2,438
105-HWY Supervisor/Director-HWY	-	240	270
105-SCH Supervisor/Director-SCH	-	10,500	10,834
TOTAL	<u>11,415</u>	<u>12,897</u>	<u>13,542</u>
58400 OTHER CHARGES			
202 Handling Charges-GOV	11,427	10,752	11,800
202 Handling Charges-HWY	1,069	944	1,500
202 Handling Charges-SCH	35,447	33,680	36,000
340 Medical and Dental Services-GOV	96,453	108,429	125,500
340 Medical and Dental Services-HWY	8,233	6,963	10,500
340 Medical and Dental Services-SCH	412,371	400,617	415,500
TOTAL	<u>565,000</u>	<u>561,386</u>	<u>600,800</u>
TOTAL EXPENDITURES	<u>576,415</u>	<u>574,283</u>	<u>614,342</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

6/30/2023	Current Cash	2,190,268
	Receivables	70,180
	Prepays	<u>5,000</u>
	Total Anticipated Funds	2,265,448
	Claims & Judgements Payable	(553,642)
	Accruals	<u>(4,576)</u>
	Total Anticipated Expenditures	(558,219)
	Committed	
6/30/2023	Ending Fund Balance	<u>1,707,229</u>
	Total Equity	<u>1,707,229</u>

Fund Balance calculation from 6/30/22 audit

7/1/2022	Restricted	1,479,717
	Total Fund Balance	1,479,717
	Revenues	<u>752,072</u>
	Total Revenue	752,072
	Expenditures	(436,764)
	Claims & Judgement Adj	<u>(87,796)</u>
	Total Expenditures	(524,560)
	Ending Fund Balance	<u>1,707,229</u>
6/30/2023	Total Equity	<u>1,707,229</u>

Tax Rate:		
7/1/2023	Beginning Fund Balance	1,707,229
	Estimated Revenues	733,457
	Estimated Expenditures	(827,950)
6/30/2024	Ending fund balance	<u><u>1,612,736</u></u>

WORKER'S COMPENSATION

Fund 266 -- Fiscal Year Ending June 30, 2024

	Audited Actual 2021-2022	Unaudited Actuals 2022-2023	Approved Budget 2023-2024
VENUE			
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	11,160	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	4,560	7,000	7,000
43101 Self Insur Prem/Contributions131	64,000	99,225	99,225
43101 Self Insur Prem/Contributions-141	153,607	208,984	208,984
43101 Self Insur Prem/Contributions-143	20,000	20,000	20,000
43101 Self Insur Prem/Contributions-144	60,000	50,000	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>605,415</u>	<u>688,457</u>	<u>708,457</u>
OTHER LOCAL REVENUES			
44110 Investment Income	3,352	63,615	25,000
44170 Miscellaneous Refunds	2,731	-	-
TOTAL	<u>6,083</u>	<u>63,615</u>	<u>25,000</u>
TOTAL REVENUE	<u>611,498</u>	<u>752,072</u>	<u>733,457</u>
BEGINNING RESERVES			
Reserved For Other General Purposes	(279,586)	15,158	16,347
39900 Reserved For Other General Purposes-101	871,253	915,321	1,031,794
39900 Reserved For Other General Purposes-1011	(383,161)	(433,701)	(595,602)
39900 Reserved For Other General Purposes-1012	63,462	64,772	55,225
39900 Reserved For Other General Purposes-116	68,879	78,166	86,416
39900 Reserved For Other General Purpose-118	(12,246)	(6,306)	(27,198)
39900 Reserved For Other General Purpose-121	85,106	87,204	97,839
39900 Reserved For Other General Purpose-1211	41,168	43,239	46,343
39900 Reserved For Other General Purposes-123	26,384	29,794	34,327
39900 Reserved For Other General Purposes-131	(158,707)	(113,062)	53,804
39900 Reserved For Other General Purposes-141	497,952	476,841	548,609
39900 Reserved For Other General Purpose-143	83,364	98,276	95,833
39900 Reserved For Other General Purposes-144	196,474	268,121	303,238
39900 Reserved For Other General Purposes-204	(53,127)	(48,641)	(47,510)
39900 Reserved For Other General Purposes-357	871	4,480	7,706
39900 Reserved For Other General Purposes-364	57	57	8,893
39000 Beg. Undesignated Fund Balance	-	-	(8,834)
Unassigned reserve	288,071	-	-
TOTAL	<u>1,336,215</u>	<u>1,479,717</u>	<u>1,707,229</u>
TOTAL AVAILABLE FUNDS	<u>1,947,714</u>	<u>2,231,789</u>	<u>2,440,686</u>

WORKER'S COMPENSATION

Fund 266 -- Fiscal Year Ending June 30, 2024

	Audited Actual 2021-2022	Unaudited Actuals 2022-2023	Approved Budget 2023-2024
EXPENDITURES			
58600 EMPLOYEE BENEFITS			
202 Handling Charges & Admin. Cost	8,623	13,805	14,495
355 Travel	-	-	2,500
507 Medical Claims	-	36	610,000
507 Medical Claims-101	46,035	28,898	-
507 Medical Claims-1011	29,788	95,451	-
507 Medical Claims-1012	316	5,841	-
507 Medical Claims-116	289	287	-
507 Medical Claims-118	110,036	55,129	-
507 Medical Claims-121	10,958	1,767	-
507 Medical Claims-1211	292	-	-
507 Medical Claims-128	1,651	556	-
507 Medical Claims-131	54,003	(18,758)	-
507 Medical Claims-141	45,238	47,737	-
507 Medical Claims-143	1,823	8,773	-
507 Medical Claims-144	(7,604)	3,938	-
507 Medical Claims-204	41	1,232	-
507 Medical Claims-357	-	-	-
audit reconciliation	-	-	-
513 Workman's Comp Insurance-101	28,477	44,730	40,000
513 Workman's Comp Insurance-1012	970	385	700
513 Workman's Comp Insurance-116	1,396	4,334	3,000
513 Workman's Comp Insurance-118	3,562	17,530	17,500
513 Workman's Comp Insurance-121	432	3,862	5,000
513 Workman's Comp Insurance-1211	654	904	700
513 Workman's Comp Insurance-128	1,039	2,616	2,000
513 Workman's Comp Insurance-131	4,224	22,200	20,000
513 Workman's Comp Insurance-141	118,993	53,993	66,000
513 Workman's Comp Insurance-143	3,918	12,544	13,000
513 Workman's Comp Insurance-144	3,966	25,082	20,000
513 Workman's Comp Insurance-204	993	3,158	1,200
513 Workman's Comp Insurance-357	181	733	500
524 Workman's Comp Insurance	-	-	11,355
TOTAL	<u>467,996</u>	<u>436,764</u>	<u>827,950</u>
Claims & Judgements			
21430-claims	465,847	87,796	-
39000 END. UNASSIGNED FUND BAL.	<u>1,479,717</u>	<u>1,707,229</u>	<u>1,612,736</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

6/30/2023	Current Cash	311,905
	Prepaid item	16,870
	Receivables	<u>16,736</u>
	Total Anticipated Funds	345,511
	Accruals	<u>(37,261)</u>
	Total Anticipated Expenditures	(37,261)
	Rest/Comm/Assign	
	Ending Fund Balance	<u>308,250</u>
6/30/2023	Total Equity	<u>308,250</u>

Fund Balance calculation from 6/30/22 audit

7/1/2022	Due to Joint Ventures	289,033
	Mid-Year Adjustment	<u>(6,661)</u>
	Total Fund Balance	282,372
	Revenue Posted	<u>413,429</u>
	Total Revenue	413,429
	Expenditures	<u>(387,552)</u>
	Total Expenditures	(387,552)
	Rest/Comm/Assign	
	Ending Fund Balance	<u>308,250</u>
6/30/2023	Total Equity	<u>308,250</u>

7/1/2023	Beginning Fund Balance	308,250
	Estimated Revenues	340,320
	Estimated Expenditures	(407,982)
6/30/2024	Ending fund balance	<u>240,588</u>
	FB % of expenditures	75.6%
	FB Policy:	Cash Flow Available

JOINT VENTURE DRUG TASK FORCE

Fund 357 -- Fiscal Year Ending June 30, 2024

	Audited Actual 2021-2022	Unaudited Actual 2022-2023	Approved Budget 2023-2024
REVENUE			
CIRCUIT COURT			
42120 Officers Costs	216	82	120
42140 Drug Control Fines	713	-	700
TOTAL	929	82	820
GENERAL SESSIONS COURT			
42320 Officers Costs	631	-	-
42340 Drug Control Fines	10,974	15,664	11,000
2340-ICF Drug Control Fines	17	3,731	4,000
TOTAL	11,622	19,395	15,000
OTHER COURTS IN COUNTY			
42620 Officers Costs	691	225	500
TOTAL	691	225	500
COURTS IN OTHER DISTRICT COUNTIES			
42760 District Attorney General Fees	1,653	4,785	6,000
TOTAL	1,653	4,785	6,000
JUDICIAL DISTRICT DRUG PROGRAM			
42810 Fines	-	701	5,000
42865 Drug Task Force Forfeitures	80,426	123,007	80,000
TOTAL	80,426	123,708	85,000
OTHER FINES, FORFEITURES AND PENALTIES			
42910 Proceeds from Confiscated Property	28,637	15,150	30,000
42990 Other Fines, Forfeitures, and Penalties	37,556	-	20,000
190-ICAC Other Fines, Forfeitures and Penalties	146	3,875	5,000
TOTAL	66,339	19,025	55,000
OTHER LOCAL REVENUES			
44120 Lease/Rentals	1,200	-	-
44570 Contributions and Gifts	675	132,279	80,000
TOTAL	1,875	132,279	80,000
PUBLIC SAFETY GRANTS			
5220-JAG Drug Control Grants-JAG	70,000	70,000	70,000
TOTAL	70,000	70,000	70,000
OTHER STATE REVENUES			
46980 Other State Grants	5,307	-	-
46990 Other State Revenue	24,946	43,930	10,000
TOTAL	30,254	43,930	10,000

JOINT VENTURE DRUG TASK FORCE

Fund 357 -- Fiscal Year Ending June 30, 2024

	Audited Actual 2021-2022	Unaudited Actual 2022-2023	Approved Budget 2023-2024
REVENUE (cont.)			
DIRECT FEDERAL REVENUE			
47990 Other Direct Federal Revenue	25,908	-	18,000
TOTAL	<u>25,908</u>	<u>-</u>	<u>18,000</u>
TOTAL REVENUES	<u>289,696</u>	<u>413,429</u>	<u>340,320</u>
34520 Restricted for Administration of Justice	419,714	282,372	308,250
AVAILABLE FUNDS	<u>709,410</u>	<u>695,801</u>	<u>648,570</u>
EXPENDITURES			
54150 DRUG ENFORCEMENT			
103 Assistants	69,097	83,077	84,000
140 Salary Supplements	37,969	30,432	50,000
169 Part Time Personnel	4,038	1,950	5,250
187 Overtime Pay	48,187	47,738	60,900
201 Social Security	9,192	10,203	12,000
204 State Retirement	3,899	4,416	5,000
206 Life Insurance	66	66	66
207 Medical Insurance	8,150	8,766	9,500
208 Dental Insurance	334	334	334
299 Other Fringe Benefits	480	480	480
305 Audit Services	1,986	2,121	2,000
307 Communication	15,212	9,355	8,400
316 Contributions	102,367	73,383	70,000
319 Confidential Drug Enforcement Payments	2,000	4,000	10,000
320 Dues & Memberships	-	550	550
333 Licenses	377	371	400
334 Maintenance Agreements	2,292	3,317	6,000
335 Maint/Repair Services-Buildings	-	2,360	-
336 Maint/Repair Services-Equip't	4,921	760	3,000
338 Maint/Repair/Vehicles	46	4,347	4,500
ICF-338 Maint/Repair/Vehicles	2,937	-	-
348 Postal Charges	44	-	100
349 Printing, Stationery, & Forms	-	-	100
353 Towing Services	1,000	700	4,000
355 Travel	2,053	3,179	3,000
425 Gasoline	8,947	8,981	12,000

JOINT VENTURE DRUG TASK FORCE

Fund 357 -- Fiscal Year Ending June 30, 2024

	Audited Actual 2021-2022	Unaudited Actual 2022-2023	Approved Budget 2023-2024
54150 DRUG ENFORCEMENT(Cont.)			
431 Law Enforcement Supplies	8,356	5,843	7,000
ICF-431 Law Enforcement Supplies	696	573	-
435 Office Supplies	180	419	1,000
450 Tires & Tubes	653	2,956	4,000
451 Uniforms	175	-	300
471 Software	208	3,130	3,000
499 Other Supplies & Materials	19,799	7,915	22,000
ICF-499 Other Supplies & Materials	414	-	-
508 Premiums on Corporate Bonds	375	375	500
510 Trustee's Commission	714	1,586	1,500
511 Vehicle & Equipment Insurance	11,015	11,302	11,302
513 Workman's Compensation Insur	3,800	3,800	3,800
709 Data Processing Equipment	-	1,278	2,000
718 Motor Vehicles	43,899	47,489	-
790 Other Equipment	4,500	-	-
TOTAL	<u>420,377</u>	<u>387,552</u>	<u>407,982</u>
Mid-Year Restricted Adjustment	(6,661)	-	-
34572 Restricted for Individuals, Orgs & Other Govt	<u>282,372</u>	<u>308,250</u>	<u>240,588</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

6/30/2023	Current Cash	738,191
	Notes Receivable	183,673
	Receivables	20,203
	Total Anticipated Funds	942,067
	Accruals	-
	Total Anticipated Expenditures	-
	Ending Fund Balance	942,067
6/30/2023	Total Equity	942,067

Fund Balance calculation from 6/30/22 audit

7/1/2022	Restricted	923,123
	Total Fund Balance	923,123
	Revenues	31,202
	Total Revenue	31,202
	Expenditures	(12,258)
	Total Expenditures	(12,258)
	Ending Fund Balance	942,067
6/30/2023	Total Equity	942,067

7/1/2023	Beginning Fund Balance	942,067	
	Estimated Revenues	33,577	
	Estimated Expenditures	(165,600)	Affect on Fund Balance
			(132,023)
6/30/2024	Ending fund balance	810,044	
	FB % of expenditures	568.9%	
	FB Policy:		Cash Flow Available

ECONOMIC AND COMMUNITY DEVELOPMENT FUND

Fund 359 -- Fiscal Year Ending June 30, 2024

	Audited Actual 2021-2022	Unaudited Actual 2022-2023	Approved Budget 2023-2024
REVENUE			
RECURRING ITEMS			
44110 Investment Income	1,062	20,203	8,000
TOTAL	1,062	20,203	8,000
OTHER LOCAL REVENUES			
44990 Interest-APP	250	-	250
44990 Interest-IAFP	1,824	1,511	1,470
44990 Interest-IATU	3,310	3,540	3,242
44990 Interest-ICBS	251	-	-
44990 Interest-IDR	3,284	3,175	-
44990 Interest-IRR	2,945	2,116	1,931
44990 Interest-IUTW2	754	567	373
44990 Interest-LATE	-	91	-
44990 Overage-OCBS	3,939	-	-
44990 Principal-PAFP	-	-	4,604
44990 Principal-PATU	-	-	4,029
44990 Principal-PDR	-	-	-
44990 Principal-PRR	-	-	4,726
44990 Principal-PUTW2	-	-	4,952
TOTAL	16,556	10,999	33,577
Notes Receivable - Long Term	293,629	298,054	183,673
21900 BEG. OTHER CURRENT LIABILITIES	912,767	923,123	942,067
AVAILABLE FUNDS	930,385	954,325	975,644
EXPENDITURES			
58120 INDUSTRIAL DEVELOPMENT			
202 Handling Charges & Admin.	6,912	12,258	13,400
331 Legal Services	-	-	1,200
599 Other Charges	350	-	1,000
799 Other Capital Outlay	-	-	150,000
TOTAL	7,262	12,258	165,600
Notes Receivable - Long Term	293,629	298,054	183,673
21900 END. OTHER CURRENT LIABILITIES	923,123	942,067	810,044

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

6/30/2023	Current Cash	57,326	
	Prepays	215	
	Total Anticipated Funds	57,541	
	Accruals	(4,180)	
	Total Anticipated Expenditures	(4,180)	
	Rest/Comm/Assign	53,361	
6/30/2023	Total Equity	53,361	

Fund Balance calculation from 6/30/22 audit

7/1/2022	Fund Balance calculation	26,238	
	Total Fund Balance	26,238	
	Revenues	37,243	
	Total Revenue	37,243	
	Expenditures	(10,120)	
	Total Expenditures	(10,120)	
	Rest/Comm/Assign	53,361	
6/30/2023	Total Equity	53,361	

7/1/2023	Beginning Fund Balance	53,361	
	Estimated Revenues	14,700	
	Estimated Expenditures	(11,700)	
6/30/2024	Ending fund balance	56,361	Effect on Fund Balance: 3,000
	FB % of expenditures	456%	
	FB Policy:	Cash Flow Available	

DISTRICT ATTORNEY GENERAL

Fund 364 -- Fiscal Year Ending June 30, 2024

	Audited Actual 2021-2022	Unaudited Actual 2022-2023	Approved Budget 2023-2024
REVENUE			
FEES			
42160 District Attorney General Fees	1,043	1,911	2,000
42360 District Attorney General Fees	4,340	1,896	3,000
42620 Officers Cost	22	-	200
42760 District Attorney General Fees	4,420	7,970	9,000
42990 Other Fines	428	166	400
42990 Other Fines-ICAC	114	-	100
44170 Miscellaneous Refunds	-	300	-
48130 Green Contribution	-	25,000	-
TOTAL	<u>10,367</u>	<u>37,243</u>	<u>14,700</u>
TOTAL REVENUES	<u>10,367</u>	<u>37,243</u>	<u>14,700</u>
RESTRICTIONS			
34240 Prepaid Items	-	215	-
34572 Restricted for Individuals, Orgs & Other Govt	25,789	26,024	53,361
TOTAL	<u>25,789</u>	<u>26,239</u>	<u>53,361</u>
TOTAL AVAILABLE FUNDS	<u>36,156</u>	<u>63,482</u>	<u>68,061</u>
EXPENDITURES			
53600 DISTRICT ATTORNEY GENERAL			
307 Communication	2,220	2,364	2,000
431 Law Enforcement Supplies	-	468	1,000
435 Office Supplies	356	308	1,000
499 Other Supplies & Materials	7,210	5,682	6,000
510 Trustee's Commission	109	404	300
524 Inservice Staff Development	23	895	1,000
599 Other Charges	-	-	400
TOTAL	<u>9,918</u>	<u>10,120</u>	<u>11,700</u>
34572 RESTRICTED FOR ADMINISTRATION OF JUSTICE	<u>26,238</u>	<u>53,361</u>	<u>56,361</u>

Appendix

Financial Policies

Fund Balance Policy

Roane County Fund Balance Policy
Revised with Adoption of Resolution #10-22-____
Revised with Adoption of Resolution #07-12-07
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.

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

- **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.

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:

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

- 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.

Roane County Debt Policy

Revised with adoption of Resolution #07-12-08

Original Resolution #03-11-23

- 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.

Roane County Debt Policy

Revised with adoption of Resolution #07-12-08

Original Resolution #03-11-23

- **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.

Roane County Debt Policy
Revised with adoption of Resolution #07-12-08
Original Resolution #03-11-23
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.

Roane County Debt Policy
Revised with adoption of Resolution #07-12-08
Original Resolution #03-11-23

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

Roane County Debt Policy

Revised with adoption of Resolution #07-12-08

Original Resolution #03-11-23

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.

Roane County Debt Policy

Revised with adoption of Resolution #07-12-08

Original Resolution #03-11-23

- 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**

Roane County Debt Policy

Revised with adoption of Resolution #07-12-08

Original Resolution #03-11-23

- 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.

Roane County Debt Policy
Revised with adoption of Resolution #07-12-08
Original Resolution #03-11-23

- 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 19, 2023

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 2023-2024

DESCRIPTION	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	5 YEAR	BUDGET
	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023*	AVERAGE	2023-2024
Current Property Tax	1,202,331	1,246,938	1,267,470	1,387,056	1,401,859	6,505,654	1,426,978
Trustee's Collections - Prior Year	22,559	27,342	28,144	20,104	29,754	127,903	30,000
Circuit/Clerk & Master Collections - Prior Years	35,489	26,348	35,748	33,583	30,691	161,859	30,000
Interest and Penalty	5,427	6,059	6,058	5,210	6,943	29,697	5,000
Pick-up Taxes	929	1,380	120		0	2,429	500
Mineral Severance Tax	64,780	47,375	35,747	37,806	46,582	232,290	35,000
Investment Income		316	2,671	-1,013	2,800	4,774	5,000
Total Local Revenue	1,331,515	1,355,758	1,375,958	1,482,746	1,518,629	7,064,606	1,532,478
Average = Total of 5 years total local revenue divided by 5 *estimate if audit figures are unavailable	Five-Year Average					1,412,921	

THE UNDERSIGNED OFFICIALS OF ROANE COUNTY, TN DO HEREBY CERTIFY THAT \$1,532,478 HAS BEEN APPROPRIATED AND ALLOCATED FOR COUNTY HIGHWAY PURPOSES FROM FISCAL YEAR 2023-2024 LOCAL REVENUE SOURCES AS COMPARED TO \$1,412,921 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

ROBERT CRESWELL, COUNTY EXECUTIVE

ELECTRONIC SIGNATURE ON FILE

DENNIS FERGUSON, HWY CHIEF ADMIN OFF

Top Ten Taxpayers by Year 2013-2023

		FY23	Prior Year	
1	UT Battelle	National Security	963,098	1
2	Vw Credit Inc	Distribution Center	336,839	2
3	Norfolk Southern	Rail Road	235,342	n/a
4	Duratek Services Inc	Disposal of Hazardous Waste	197,837	4
5	Befsa Zinc US Inc	Zinc Recycling	185,184	3
6	Brigadoon Partners	Business Services, Nec	133,417	5
7	Woodstone Enterprises	Construction	124,948	6
8	US Atomic Energy Comm	Department of Energy	118,302	7
9	Wal-Mart	Retail	103,700	8
10	Kroger	Food Chain	86,504	9
	TOTAL		<u>2,485,171</u>	

	<u>Taxpayer</u>	<u>Business Type</u>	FY22	Prior Year
			<u>Taxes</u>	
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	Prior Year
			<u>Taxes</u>	
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>	

Top Ten Taxpayers by Year 2013-2023

<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>	

<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>	

Top Ten Taxpayers by Year 2013-2023

<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>	

<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>	

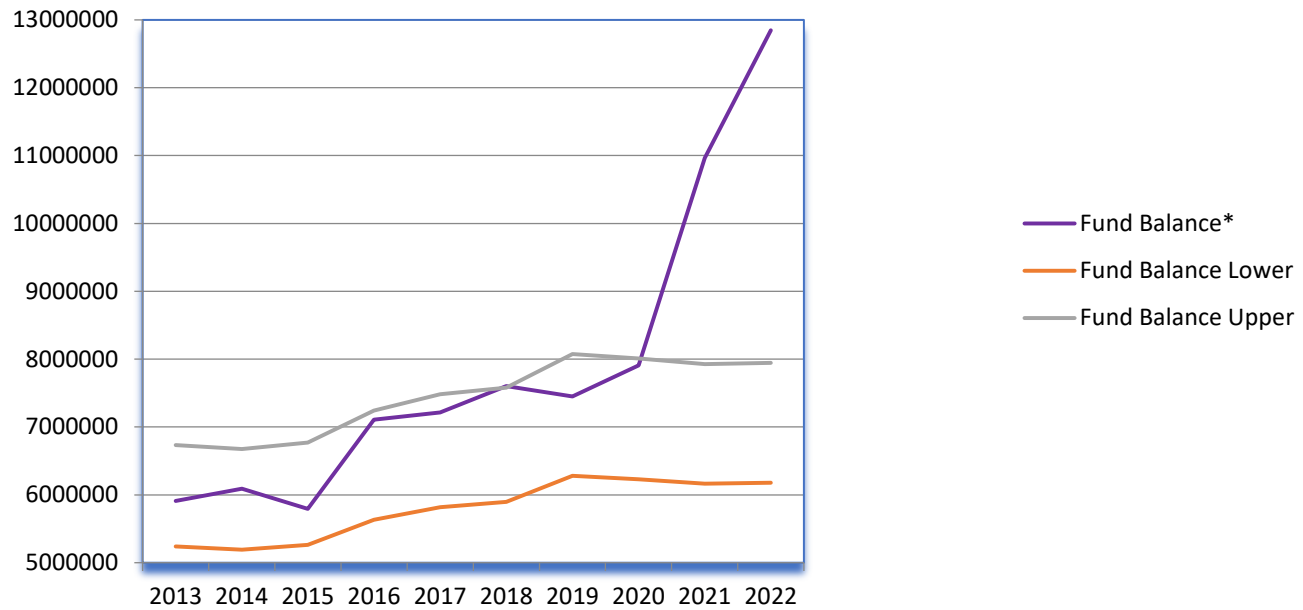
<u>Taxpayer</u>	<u>Business Type</u>	FY15 <u>Taxes</u>	Prior Year
1 UT Battelle	National Security	890,760	1
2 Norfolk Southern	Railroad	239,824	2
3 Horsehead	Zinc Recycling	188,988	3
4 Duratek	Disposal of hazardous waste	141,586	6
5 Bell South	Telecommunications	147,053	4
6 TOHO	Carbon Fibers	121,649	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>	

Top Ten Taxpayers by Year 2013-2023

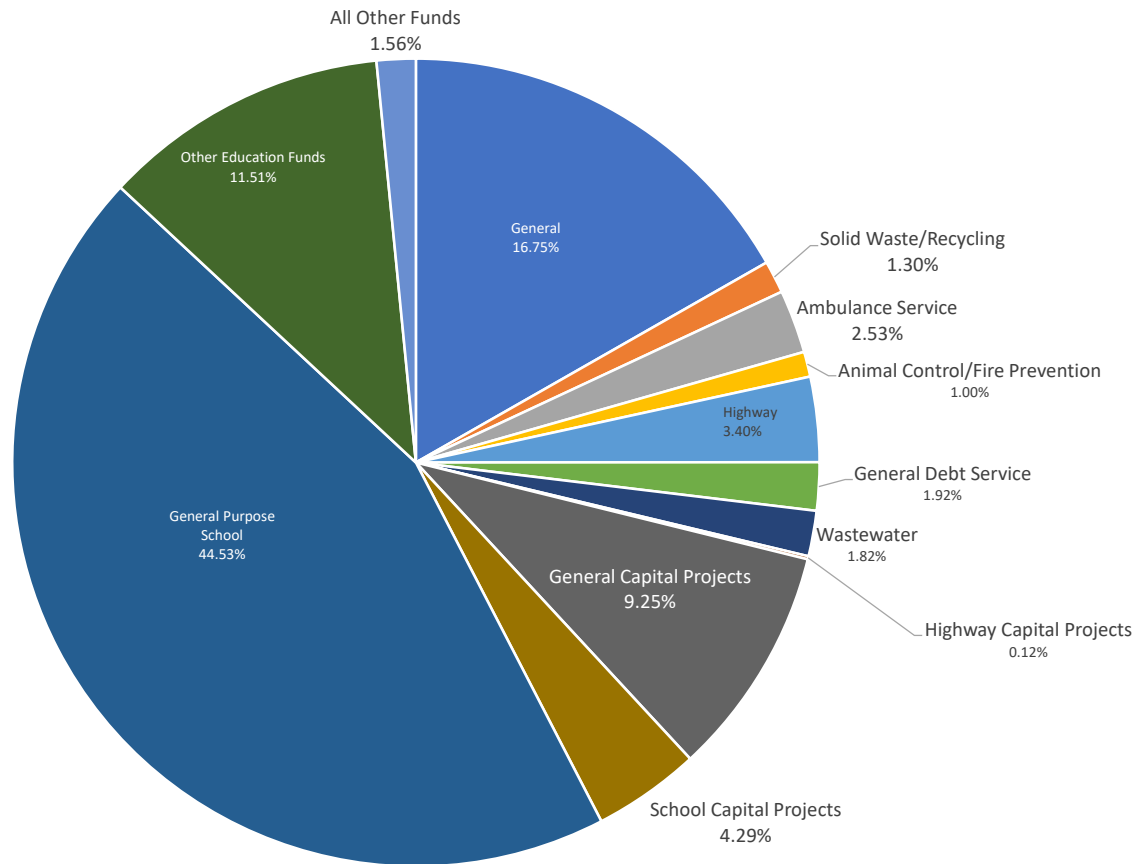
<u>Taxpayer</u>	<u>Business Type</u>	FY14 <u>Taxes</u>	Prior Year
1 UT Battelle	National Security	867,792	1
2 Norfolk Southern	Railroad	235,700	2
3 Horsehead	Zinc Recycling	212,832	3
4 Bell South	Telecommunications	136,259	4
5 Walmart	Retail	84,103	7
6 Duratek	Disposal of hazardous waste	83,916	5
7 Volunteer 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>	

<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 2013-2022

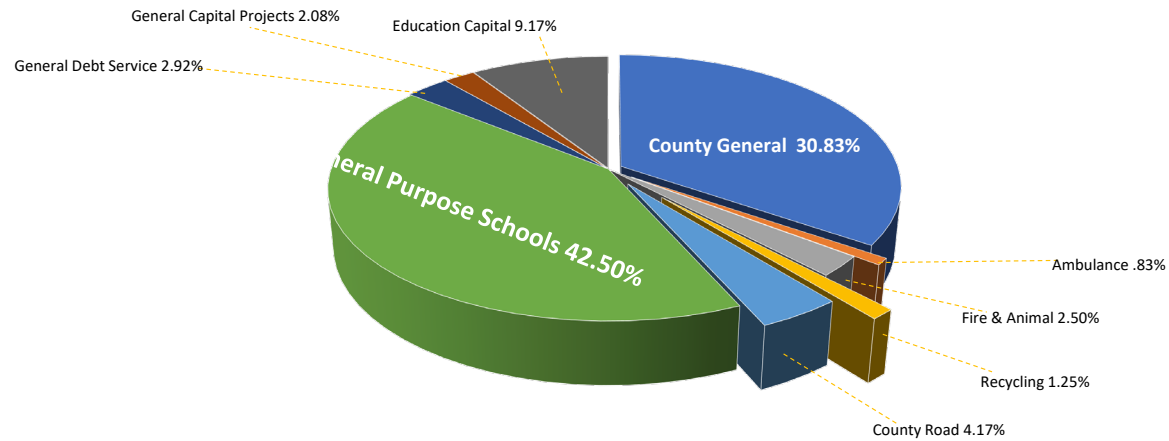


Fiscal 2023-2024 Budget-Expenditures
All Funds except internal service funds- \$1,442,292



- 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 .83 (34.58%)
- Fire and Animal Control .06 (2.50%)
- County Road .10 (4.17%)
- General Debt Service .07 (2.92%)
- Education Capital Projects .22 (9.17%)
- Ambulance Service .02 (.83%)
- Recycling Center .03 (1.25%)
- General Purpose Schools 1.02 (42.50%)
- Capital Projects Fund .05 (2.08%)

Exhibit L-1

Roane County, Tennessee
Schedule of Changes in Long-term Bonds and Other Loans
For the Year Ended June 30, 2022

Description of Indebtedness	Original Amount of Issue	Interest Rate	Date of Issue	Last Maturity Date	Outstanding 7-1-23	Issued During Period	Paid and/or Matured During Period	Outstanding 6-30-24
<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	\$ 7,750,000	\$ 0	\$ 950,000	\$ 6,800,000
General Obligation Refunding Bonds, Series 2017B	1,470,000	2 to 2.50	5-19-17	5-1-24	225,000	0	225,000	-
General Obligation Refunding Bonds, Series 2018	8,805,000	5	3-29-18	6-1-24	935,000	0	935,000	-
General Obligation Bonds, Series 2019	7,100,000	3 to 5	5-10-19	5-1-49	6,795,000	0	165,000	6,630,000
General Obligation Bonds, Series 2020	4,900,000	2 to 5	2-14-20	5-1-49	4,680,000	0	120,000	4,560,000
Total Payable through General Debt Service Fund					<u>\$ 22,720,000</u>	<u>\$ 0</u>	<u>\$ 2,395,000</u>	<u>\$ 17,990,000</u>
Total Bonds Payable					<u>\$ 22,720,000</u>	<u>\$ 0</u>	<u>\$ 2,395,000</u>	<u>\$ 17,990,000</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 7-1-23	Issued During Period	Paid and/or Matured During Period	Outstanding 6-30-24
<u>GOVERNMENTAL ACTIVITIES (Cont.)</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	\$ 2,917,995	\$ 0	\$ 210,444	\$ 2,707,551
Total Other Loans Payable					<u>\$ 3,527,439</u>	<u>\$ 0</u>	<u>\$ 210,444</u>	<u>\$ 2,707,551</u>

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

AUDIT/TAX YEAR	Last Ten Years									
	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Fund										
General	\$ 0.6950	\$ 0.6950	\$ 0.7050	\$ 0.7050	\$ 0.7050	\$ 0.7050	\$ 0.7385	\$ 0.74	\$ 0.74	\$ 0.83
Solid Waste/Sanitation	0.0000	0.000	0.000	0.000	0.000	0.000	0.0000	0.00	0.00	0.00
Ambulance	0.0200	0.020	0.010	0.010	0.010	0.010	0.0092	0.01	0.01	0.02
Fire and Animal Control	0.0600	0.060	0.060	0.060	0.060	0.070	0.0643	0.06	0.06	0.06
Recycling Center	0.0300	0.030	0.030	0.030	0.030	0.030	0.0278	0.03	0.03	0.03
Highway/Public Works	0.1000	0.100	0.100	0.100	0.100	0.100	0.0925	0.10	0.10	0.10
General Purpose School	1.2450	1.225	1.225	1.225	1.225	1.175	1.1174	1.12	1.05	1.02
General Debt Service	0.1450	0.145	0.145	0.145	0.145	0.245	0.1856	0.13	0.13	0.07
General Capital Projects	0.0500	0.050	0.050	0.050	0.050	0.050	0.0000	0.06	0.06	0.05
Oak Ridge Schools	0.0650	0.085	0.085	0.085	0.085	0.135	0.0890	0.09	0.22	0.22
Total Inside Tax Rates	\$ 2.4100	\$ 2.4100	\$ 2.4100	\$ 2.4100	\$ 2.4100	\$ 2.5200	\$ 2.3243	\$ 2.34	\$ 2.40	\$ 2.40
Rural Debt Service	0.145	0.145	0.145	0.145	0.145	0.160	0.1466	0.13	0.00	0.00
Education Debt Service	0.020	0.020	0.020	0.020	0.020	0.005	0.0000	0.00	0.00	0.00
Total Tax Rates	\$ 2.5750	\$ 2.5750	\$ 2.5750	\$ 2.5750	\$ 2.5750	\$ 2.6850	\$ 2.4709	\$ 2.47	\$ 2.40	\$ 2.40
Assessed Valuation										
Real and Personal	\$ 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	\$ 1,468,071,743
Public Utilities	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	33,203,094
Total Assessed Valuation	\$ 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	\$ 1,501,274,837
Percent Changes of R&P	-3.70%	-1.01%	1.13%	0.17%	0.64%	3.55%	10.22%	-0.22%	2.03%	3.41% *
Percent Changes of Utilities	25.25%	0.64%	3.63%	-6.48%	0.00%	-7.80%	11.74%	-0.04%	2.67%	-23.59% *

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