

**MINUTES (AS AMENDED)
ROANE COUNTY COMMISSION
SPECIAL CALLED MEETING
JUNE 29, 2023
STATE OF TENNESSEE**

BE IT REMEMBERED that the County Commission of Roane County, Tennessee convened in a special-called session at the Roane County Courthouse in Kingston, Tennessee, Qualls Court Room on the 29th day of June, 2023 to adopt the FY 2023-2024 Budget.

The Commission was *called to order* by **Adam Badger** at 6:30 P.M.

Invocation was given by **Mike Hooks**.

The Pledge of Allegiance to the Flag of the United States of America was led by Adam Badger.

Present and presiding was the Honorable **Shannon Hester**, Chairman, and the following Commissioners: **Bell, Berry, Brackett, Duff, Ferguson, Gann, Goss, Hendrickson, Hester, Hooks, Kirby, Lehman, and Wilson. (13)**

Absent: **Cunningham and Parks. (2)**

THEREUPON, Chairman **Hester** announced the presence of a **quorum**.

Also present was **County Executive Wade Creswell**, Budget Director **Connie Cook**, County Attorney **Greg Leffew**, Building Inspector **Glen Cofer**, Deputy of Finance **Jennifer Hasbrouck**, Purchasing Agent **Lynn Farnham**, Director of Schools **Russell Jenkins**, County Clerk **Beth Johnson**, and Deputy Clerk **Ariel Smith**.

ACCEPT COMMITTEE REPORTS AND CORRESPONDENCE:

- 1. MINUTES of Budget Committee 06-13-23**
- 2. MINUTES of Budget Committee 06-26-23**

MOTION to Accept Committee Reports and Correspondence made by Commissioner **Berry**, seconded by Commissioner **Gann**.

MOTION PASSED unanimously by electronic roll call vote.

THEREUPON, the Chairman announced to the Commission that the Budget Committee Minutes were accepted.

NEW BUSINESS ----->

NEW BUSINESS: **(6)**

RESOLUTION NO. 06-23-01

IN THE COUNTY COMMISSION FOR ROANE COUNTY, TENNESSEE

A RESOLUTION amending Resolution 12-22-05 reflecting a 1% match in the amount of \$1,220.91 of the Violet Crime Intervention Fund Grant for the Roane County Sheriff's Office

WHEREAS, the VCIF grant offers grants to local law enforcements to help combat violent crime in their communities, and

WHEREAS, the grant will be used to upgrade radios in the patrol cars for the deputies to enhance communication, and

WHEREAS, the anticipated project cost is \$127,102 with a 1% County match, and

WHEREAS, this is a non-renewable grant.

NOW, THEREFORE BE IT RESOLVED, that the Roane County Commission approves amending Resolution 12-22-05 reducing the revenue by \$1,220.91.

<u>Fund</u>	<u>Function</u>	<u>Description</u>	<u>Curr. BG</u>	<u>Amend</u>	<u>Ending BG</u>
<u>Revenue Code:</u>					
171-RAD	46980-VIC	Other State Grants	-	125,881	125,881
<u>Expenditure Code:</u>					
171-RAD	91130-708-VIC	Communication Equip.	-	127,102	127,102
<u>Reserve Code:</u>					
171-RAD	34585	Restricted Capital Project	25,000	(1,221)	23,779

UPON MOTION by Commissioner **Hooks**, seconded by Commissioner **Wilson**, the following Commissioners voted **Aye: Bell, Berry, Brackett, Duff, Ferguson, Gann, Goss, Hendrickson, Hester, Hooks, Kirby, Lehman, and Wilson. (13)**

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

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.

RESOLUTION NO. 06-23-02

IN THE COUNTY COMMISSION FOR ROANE COUNTY, TENNESSEE

A RESOLUTION amending the General Fund 101 reflecting changes in the revenue/expenditure estimates for the 2022/2023 fiscal year

WHEREAS, the revenue/expenditures of the above noted fund have changes in expenditures related to additional meetings for Budget Committee, overages in electricity/gas for Courthouse and Microfilm scanner; and

WHEREAS, the budget should be revised to reflect the new estimates; and

NOW, THEREFORE, BE IT RESOLVED that the changes to the General Fund 101 be amended as follows:

<u>Fund</u>	<u>Function</u>	<u>Description</u>	<u>Curr. BG</u>	<u>Amend</u>	<u>Ending BG</u>
<u>Expenditure Code:</u>					
Budget Committee					
101	51230-191	Boards & Committee Members Fees	10,500	425	10,925
101	51230-207	Medical Insurance	220	35	255
101	51230-422	Food Supplies	990	475	1,465
		Additional Meetings	13,495	935	14,430
County Buildings					
101	51800-415	Electricity	123,210	19,000	142,210
101	51800-434	Natural Gas	33,950	13,500	47,450
			770,818	32,500	803,318
Preservation of Records					
101	51910-709	Data Processing Equip	-	11,000	11,000
		Microfilm Scanner			
<u>Reserve Code:</u>					
101	39000	Unassigned	9,967,082	(33,435)	9,933,647
		Restricted for Records			
101	34520-RCRDS	Management	147,799	(11,000)	136,799

UPON MOTION by Commissioner **Hooks**, seconded by Commissioner **Wilson**, the following Commissioners voted **Aye: Bell, Berry, Brackett, Duff, Ferguson, Gann, Goss, Hendrickson, Hester, Hooks, Kirby, Lehman, and Wilson. (13)**

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

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

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.

RESOLUTION NO. 06-23-03

IN THE COUNTY COMMISSION FOR ROANE COUNTY, TENNESSEE

A RESOLUTION amending the Highway Department Fund 131 reflecting changes in the revenue/expenditure estimates for the 2022/2023 fiscal year

WHEREAS, the revenue/expenditures of the above noted fund have changes in expenditures related to medical insurance; and

WHEREAS, the budget should be revised to reflect the new estimates; and

NOW, THEREFORE, BE IT RESOLVED that the changes to the Highway Department Fund 131 be amended as follows:

<u>Fund</u>	<u>Function</u>	<u>Description</u>	<u>Curr. BG</u>	<u>Amend</u>	<u>Ending BG</u>
<u>Expenditure Code:</u>					
Employee Benefits					
131	66000-207	Medical Insurance	8,000	45	8,045
			1,007,225	45	1,007,270
<u>Reserve Code:</u>					
131	34550	Restricted for Hwy	3,058,788	(45)	3,058,743

UPON MOTION by Commissioner **Hooks**, seconded by Commissioner **Gann**, the following Commissioners voted **Aye: Bell, Berry, Brackett, Duff, Ferguson, Gann, Goss, Hendrickson, Hester, Hooks, Kirby, Lehman, and Wilson. (13)**

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

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

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.

RESOLUTION NO. 06-23-01B

IN THE COUNTY COMMISSION FOR ROANE COUNTY, TENNESSEE

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

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	6,103,968	1,219,751
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>\$ 11,780,831</u>	<u>\$ 1,625,115</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	\$ 26,885,249	\$ 2,729,770
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	\$ 6,506,219	\$ 5,460,270	\$ (1,045,949)
<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	\$ 66,800,361	\$ 71,448,884	\$ 4,648,523

	<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>135,022,785</u>	 \$ <u>10,659</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	FY23	FY24	Variance
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	376,600	81,600
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	681,802	280,802
VOT - Voting Machines	-	-	-
Total General Capital Projects	\$ 10,665,804	\$ 14,848,681	\$ 4,182,877
<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	\$ 281,470	\$ 200,000	\$ (81,470)
<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	\$ 13,656,198	\$ 6,889,715	\$ (6,766,483)

	<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>161,905,094</u>	\$ <u>(2,205,739)</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	\$5 each
Construction and Demolition	\$65 per ton
Electronics	\$5 per item
Brush and Wood	\$45 per ton
Mulch	\$5 per scoop

Ambulance Fund 118

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

Special Revenue Fund 121 - Animal Shelter

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

PAY AND BENEFITS

SECTION 25. BE IT FURTHER RESOLVED, that the Roane County Legislative Body members be paid for each Committee meeting, with payment being made only for those meetings that are in conjunction with the Open Meeting or "Sunshine" Law, for which a quorum was present, for which official minutes have been filed with the County Executive, and the County Clerk, and for which funds are available within the specific budget appropriation. Commissioner pay is set using a separate resolution that is generally passed in September. The T.C.A 5-7-107(e) states "any increases in compensation for members of the County Legislative Body does not take effect until the beginning of the term following the next election of County Commissioners after the resolution increasing the compensation is adopted." The following chart shows the calculation formula, rounding all pennies to the nearest dollar:

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

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

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

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

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

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

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

SECTION 31. BE IT FURTHER RESOLVED, that the County participates in the State Legacy Retirement Plan known as the TCRS. This plan is available to employees employed with the County prior to 2015. The County contributes 3.35% 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.

RESOLUTION NO. 06-22-03B

IN THE COUNTY COMMISSION FOR ROANE COUNTY, TENNESSEE

A RESOLUTION to approve the Operational Statement titled "2024 Estimated Ending Fund Balance"

SEE ATTACHED WORKSHEET

UPON MOTION by Commissioner **Wilson**, seconded by Commissioner **Hooks**, the following Commissioners voted **Aye: Bell, Berry, Brackett, Duff, Ferguson, Gann, Goss, Hendrickson, Hester, Hooks, Kirby, Lehman, and Wilson. (13)**

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

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

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

Operation of Fund/Fund Balance
DATE: 6/16/23

FUND NUMBER	FUND TITLE	Estimated Restricted Committed Assigned	Estimated Fund Balance 07/01/23	Total Fund Balance	Proposed Revenue	Transfer In	Total Rev & Trans In	Available Funds	Proposed Expenditures	Transfer Out	Total Exp & Trans Out	Est. Ending Rest/ Comm. Assign	End Fund Bal with Rest/Comm/Vas 6/30/2024	Est. Fund Balance Unassigned	Official Property Tax	Effect on Fund Bal w/ Fund Bal. Policy Level
GENERAL FUND																
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	9,319,348	2,125,620	0.83	(2,763,112)
SPECIAL REVENUE FUNDS																
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)
118	AMBULANCE SERVICE	1,002,802	-	1,002,802	3,481,816	-	3,481,816	4,484,618	4,060,839	-	4,060,839	423,739	423,739	-	0.02	(579,043)
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)
122	SHERIFF DRUG CONTROL	54,244	-	54,244	47,000	-	47,000	101,244	83,480	-	83,480	17,764	17,764	-	-	(36,480)
128	RECYCLING	1,102,420	-	1,102,420	1,210,022	-	1,210,022	2,312,442	1,835,863	-	1,835,863	473,579	473,579	-	0.03	(626,841)
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)
EDUCATION FUNDS																
141	GENERAL PURPOSE SCHOOL	7,532,468	4,996,783	12,529,251	70,082,007	242,305	70,324,312	82,445,563	71,448,884	-	71,448,884	2,163,013	11,396,679	9,233,666	1.02	(1,124,572)
142	SCHOOL FEDERAL PROJECTS	1,502,377	-	1,502,377	10,519,284	-	10,519,284	12,041,661	10,296,979	242,305	10,539,284	1,502,377	1,502,377	-	-	-
143	SCHOOL CENTRAL CATERERIA	1,574,660	-	1,574,660	4,598,500	-	4,598,500	6,172,560	5,027,278	-	5,027,278	1,145,282	1,145,282	-	-	(428,778)
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
146	EXTENDED SCHOOL PROGRAM	599,141	-	599,141	260,000	-	260,000	859,141	270,320	-	270,320	588,821	588,821	-	-	(10,320)
DEBT SERVICE FUNDS																
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)
OPERATIONAL FUNDS TOTAL																
		30,710,794	9,819,243	40,530,037	126,314,595	413,298	126,727,893	167,257,920	133,542,833	1,478,952	135,022,785	20,875,859	32,235,145	11,359,286	2.11	(6,294,892)
CAPITAL PROJECTS FUNDS																
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)
176	HIGHWAY CAPITAL PROJECTS	758,703	-	758,703	-	-	-	758,703	200,000	-	200,000	558,703	558,703	-	-	(200,000)
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)
PROPRIETARY FUNDS																
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)
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)
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	-	-	(96,493)
TRUST AND AGENCY FUNDS																
357	JUD. DIST. DRUG	273,100	-	273,100	336,320	-	336,320	609,420	407,982	-	407,982	201,438	201,438	-	-	(71,662)
359	ECONOMIC & COMM. DEV.	1,006,753	-	1,006,753	33,577	-	33,577	1,080,330	165,600	-	165,600	914,730	914,730	-	-	(132,023)
364	DISTRICT ATTORNEY GENERAL	54,473	-	54,473	14,700	-	14,700	69,173	11,700	-	11,700	57,473	57,473	-	-	3,000
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)

** ENTERPRISE FUND USES CASH BASIS RATHER THAN FUND BALANCE AMOUNT

There being no further business to discuss before the Commission,

MOTION to ADJOURN was made by Commissioner **Duff**, seconded by Commissioner **Wilson**.

Motion PASSED upon unanimous voice vote.

Meeting Adjourned at 7:30 P.M. by Chairman Hester.

APPROVED:

Roane County Commission Chairman

ATTEST:

Roane County Clerk