

Budget

Fiscal Year
2024 - 2025



Roane County, Tennessee

ROANE COUNTY BUDGET

2024-2025 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, a history that changed our world, and delightful historic towns. Roane County boasts seven exits on Interstate 40, 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, 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 seven antebellum courthouses in the state, and the location of the county's most prominent 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. On September 4, 2024, Orano USA announced they would build a new uranium enrichment facility in Oak Ridge. This project will be the most significant investment in the history of Tennessee.

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, it is also known for the location of the movie "October Sky." Today, it is popular with visitors visiting 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, and the Rockwood Marina & RV Resort proudly opened in September 2023.

Education:

Employing 1,000 engineers, scientists, and PhDs, 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 of 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 six elementary schools. It also has several private 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, TCAT offers several Career Technical Educational opportunities for Roane County 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 in Harriman and many 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 combines 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 more robust school programs and increased community support. Two new Education Matters Initiatives were launched in 2024: The 70% by 2025 initiative strives to get 70% of the 2025 graduating class to pursue post-secondary education. Also, in October 2024, the Inaugural Connect Roane Education & Industry Summit was held, connecting industrial and education partners to collaborate on

workforce best practices and challenges and develop strategies and actions to prepare for future workforce needs.

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.

Roane’s transportation infrastructure is geared toward progressive commerce: two interstates (I-40 and 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.

Industrial project activity has been on a constant increase recently. In fact, since 2021, the Roane County Industrial Board has sold over 200 acres of land, announcing projects that will create over \$5.1 billion in capital investment and create and retain 1500+ jobs to benefit the citizens of Roane County and the surrounding region. Some notable wins include Malibu Boats, who in October 2023 announced they would create 770 jobs in a new manufacturing facility in the Roane Regional Business & Technology Park, the largest jobs announcement in the County’s history. Furthermore, Orano USA’s plans to build a new uranium enrichment facility in Roane County marks the largest single investment in Tennessee’s history.

Enjoy Roane:

Explore more than 60 miles of hiking and biking trails. Satisfy your curiosity about what lies within the Manhattan Project National Historical Park in the Secret City of Oak Ridge. 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, browse 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, Rockwood Marina & 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 to do, visit RoaneAlliance.org and VisitRoane.com or call 865-376-2093.

**Information submitted by Justin Snow, President/CEO, The Roane Alliance, October 25, 2024.*

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
Pam Mays
Jennifer Hasbrouck
Russell Jenkins
Tim Suter
Lynn Farnham
Gene McClure

Department Heads

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

Stacey Whittenberg
Glen Cofer
April Miller
Laura Conner
Robert Bailey
Josh Lentz
Craig Rhinehardt
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
865-354-3445 (home)

Randy Kirby

111 Kirby Lane
Rockwood TN 37854
865-394-0806

District 2

Brad Goss

1968 Ruritan Rd
Harriman, TN 37748
865-455-9295

Greg Ferguson

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

Junior Hendrickson

949 Swan Pond Circle
Harriman, TN 37748
865-590-7134 (home)

District 3

Ben Gann

816 Dickey Valley Rd
Harriman, TN 37748
865-250-9534

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
865-617-3780 (cell)

District 6

Nancy Hamilton

2623 Lawnville Rd
Kingston, TN 37763
615-406-1325

Ben Wilson

148 Pineview Drive
Kingston TN 37763
865-414-5328

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
2024 - 2025
Board Members

<u>NAME</u>	<u>DISTRICT</u>	<u>ADDRESS</u>
Sam Cox	Oliver Springs	2478 Old Harriman Hwy. Oliver Springs 37840
Nadine Jackson	Midway	605 Mans Hollow Road Kingston 37763-6719
Larry Brackett	Rockwood	227 Scott Circle Rockwood 37854
Robert Herrell	Kingston	1648 James Ferry Rd Kingston 37763
Jessica Hunsaker	Oliver Springs	104 Honeysuckle Lane Oliver Springs 37840
Jody Mioduski	Kingston	1805 Lawnville Rd Kingston 37763
Jeremiah Cantrell	Rockwood	115 College Grove Rd Rockwood 37854
Kristy Oran	Kingston	2426 Lawnville Road Kingston 37763
Shane Best	Harriman	109 Marney Court Harriman 37748
Danny Wright	Harriman	262 Harding Road Harriman 37748

ROANE COUNTY SCHOOLS
PRINCIPALS / ASSISTANT PRINCIPALS
2024-2025

<u>SCHOOL</u>	<u>PHONE</u>	<u>PRINCIPAL</u>	<u>ADDRESS</u>	<u>E-MAIL ADDRESS</u>
ELEMENTARY SCHOOLS				
Bowers Elementary	882-1185 882-1748** 882-3203***	Jessica Rittenhouse Alisha Thompson*	120 Breazeale St. Harriman, TN 37748	jrittenhouse@roaneschools.com athompson@roaneschools.com
Dyllis Springs Elementary	435-6357 717-5446** 435-3402***	Kim Bridges Jeanne Armstrong*	120 Ollis Rd. Oliver Springs, TN 37840	kbridges@roaneschools.com jharmstrong@roaneschools.com
Kingston Elementary	376-5252 717-5447** 376-8535***	Tim Thompson Amy Weis* 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 Jessica McKinney	2830 Roane State Hwy. Harriman, TN 37748	tjameson@roaneschools.com sbrittain@roaneschools.com
Midway Elementary	376-2341 717-5448** 376-8512***	Travis Langley Ashlee Eubanks*	130 Laurel Bluff Rd. Kingston, TN 37763	tlangley@roaneschools.com ahill@roaneschool.com
Ridge View Elementary	354-2111 354-5151 354-5153** 354-5150***	Christy Kamikawa Dawn Click*	625 Pumphouse Rd. Rockwood, TN 37854	cgkamikawa@roaneschools.com dclick@roaneschools.com
MIDDLE SCHOOLS				
Cherokee Middle	376-9281 717-5445** 376-8525***	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 wttapp@roaneschools.com
Midway Middle	717-5464 717-5465** 376-0948***	Amy Cawood Kevin Clinton*	104 Dogtown Rd. Ten Mile, TN 37880	acawood@roaneschools.com kclinton@roaneschools.com
Oliver Springs Middle	435-0011 717-5449** 435-1621***	Paige Wright	317 Roane St. Oliver Springs, TN 37840	pmwright@roaneschools.com
Rockwood Middle	354-0931 717-5451** 354-5160***	Kayla Rather Jeff Allen*	434 W. Rockwood St. Rockwood, TN 37854	jallen@roaneschools.com krather@roaneschools.com
HIGH SCHOOLS				
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 Mika 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***	Aaron Jones 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***	Scotty Herrell 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*

2025 ESTIMATED FUND BALANCE

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19
Operation of Fund/Fund Balance	DATE:10/18/24	FUND TITLE	Estimated Restricted Committed Assigned	Estimated Fund Balance 07/01/24	Total Fund Balance	Proposed Revenue	Transfer In	Total Rev & Trans In	Available Funds	Proposed Expenditures	Transfer Out	Total Exp & Trans Out	Est. Endm't Rest./ Comm./ Assign	End Fund Bal with Reval/Comp/As 6/30/2025	Est. Fund Balance Unassigned	Official Property Tax	Effect on Fund Bal w/ reval/comm/As	Fund Bal Policy Level
GENERAL FUND			5,739,782	7,731,695	13,471,477	23,611,763	-	23,611,763	37,083,240	27,370,401	150,000	27,520,401	5,739,782	9,562,839	3,823,057	0.8540	(3,908,638)	49%
SPECIAL REVENUE FUNDS																		
116 SOLID WASTE			586,963	-	586,963	1,649,562	-	1,649,562	2,226,525	1,726,767	-	1,726,767	509,758	509,758	-	-	(77,205)	34.0%
118 AMBULANCE SERVICE			725,395	-	725,395	4,459,523	-	4,459,523	5,184,918	4,217,841	-	4,217,841	967,077	967,077	-	0.0100	241,682	17.2%
121 FIRE & ANIMAL CONTROL			1,086,869	-	1,086,869	1,349,382	-	1,349,382	2,436,251	1,523,449	-	1,523,449	912,802	912,802	-	0.0750	(174,067)	71.3%
122 SHERIFF DRUG CONTROL			58,470	-	58,470	19,500	-	19,500	77,970	19,350	-	19,350	58,620	58,620	-	-	150	302.2%
127 OPIOID SETTLEMENT FUND			1,393,750	-	1,393,750	500,000	-	1,893,750	500,000	500,000	-	500,000	1,393,750	1,393,750	-	-	-	278.8%
128 RECYCLING			1,364,138	-	1,364,138	1,217,108	-	1,217,108	2,581,246	1,707,106	163,000	1,870,106	711,140	711,140	-	0.0300	(652,998)	72.9%
131 HIGHWAY/PUBLIC WORKS			2,148,371	-	2,148,371	4,247,722	-	4,247,722	6,396,093	5,196,642	360,993	5,557,635	838,458	838,458	-	0.1000	(1,309,913)	38.7%
EDUCATION FUNDS																		
141 GENERAL PURPOSE SCHOOL			7,111,098	11,955,036	19,066,132	72,196,196	83,479	72,279,675	91,343,807	74,568,622	-	74,568,622	7,111,098	16,777,185	9,666,087	1,021.0	(2,288,947)	25.6%
142 SCHOOL FEDERAL PROJECTS			2,322,546	-	2,322,546	4,130,091	-	4,130,091	6,452,637	4,046,612	83,479	4,130,091	2,322,546	2,322,546	-	-	-	56.2%
143 SCHOOL CENTRAL CAFETERIA			1,722,222	-	1,722,222	5,667,000	-	5,667,000	7,389,222	5,794,936	-	5,794,936	1,594,287	1,594,287	-	-	(127,936)	29.7%
144 SCHOOL TRANSPORTATION			959,560	-	959,560	2,713,250	-	2,713,250	3,672,810	2,754,329	-	2,754,329	918,481	918,481	-	-	(41,079)	34.8%
146 EXTENDED SCHOOL PROGRAM			602,885	-	602,885	205,000	-	205,000	807,885	249,704	-	249,704	558,181	558,181	-	-	(44,704)	241.4%
DEBT SERVICE FUNDS																		
151 GENERAL DEBT SERVICE			5,219,702	-	5,219,702	1,961,858	170,993	2,132,851	7,332,553	2,311,448	-	2,311,448	5,041,105	5,041,105	-	0.0500	(178,597)	225.8%
OPERATIONAL FUNDS TOTAL			31,041,251	19,686,731	50,728,480	124,927,955	354,472	123,683,427	174,910,907	131,987,207	757,472	132,744,679	28,677,085	42,166,239	13,489,144	2.1400	(8,562,352)	
CAPITAL PROJECTS FUNDS																		
171 GENERAL CAPITAL PROJECTS			10,669,801	-	10,669,801	5,253,618	313,000	5,566,618	16,226,419	11,868,859	-	11,868,859	4,367,560	4,367,560	-	0.0600	(6,302,241)	89.9%
176 HIGHWAY CAPITAL PROJECTS			550,944	-	550,944	149,760	190,000	339,760	890,704	449,760	-	449,760	440,944	440,944	-	-	(110,000)	122.5%
177 EDUCATIONAL CAP. PROJECTS			8,432,185	-	8,432,185	3,037,692	-	3,037,692	11,469,877	8,660,062	-	8,660,062	2,809,815	2,809,815	-	0.2000	(5,622,370)	97.4%
PROPRIETARY FUNDS																		
204 WASTEWATER TREATMENT**			4,944,580	-	4,944,580	1,449,419	-	1,449,419	6,393,999	1,622,782	-	1,622,782	4,771,217	4,771,217	-	-	(173,363)	304.7%
264 EMP. HEALTH INSURANCE			560,317	-	560,317	572,000	-	572,000	1,132,317	577,716	-	577,716	554,601	554,601	-	-	(5,716)	97.0%
266 WORKERS COMPENSATION			2,134,580	-	2,134,580	748,457	-	748,457	2,883,037	839,552	-	839,552	2,043,485	2,043,485	-	-	(91,095)	254.3%
TRUST AND AGENCY FUNDS																		
357 JUD. DIST. DRUG			347,833	-	347,833	344,320	-	344,320	692,153	416,976	-	416,976	275,177	275,177	-	-	(72,656)	83.4%
359 ECONOMIC & COMM. DEV.			973,962	-	973,962	53,261	-	53,261	1,027,223	165,569	-	165,569	861,654	861,654	-	-	(112,308)	588.3%
364 DISTRICT ATTORNEY GENERAL			46,414	-	46,414	14,700	-	14,700	61,114	11,700	-	11,700	49,414	49,414	-	-	3,000	396.7%
TOTAL FUNDS			59,702,267	19,686,731	79,389,096	135,551,182	757,472	135,808,654	215,697,750	156,600,183	757,472	157,357,655	44,850,952	58,340,096	13,489,144	2.4000	(21,049,001)	
** ENTERPRISE FUND LINES CASH BASIS RATHER THAN FUND BALANCE AMOUNT																		

Roane County Government
Real & Personal Property

	5-Apr-24	All Others	121	(2024 Tax Levy) 2025 BUDGET	(2023 Tax Levy) 2024 BUDGET	Diff	Percent Change
REAL		Countywide					
		Tax	Rural				
Oak Ridge	181,119,110			181,119,110	180,404,080	715,030	0.396%
Harriman	118,696,270			118,696,270	116,992,540	1,703,730	1.456%
Kingston	168,356,645			168,356,645	165,566,710	2,789,935	1.685%
Rockwood	82,150,955			82,150,955	80,937,905	1,213,050	1.499%
Oliver Springs	10,710,215			10,710,215	10,667,300	42,915	0.402%
Rural	870,846,405	870,846,405		870,846,405	849,848,240	20,998,165	2.471%
Total Real	1,431,879,600	870,846,405		1,431,879,600	1,404,416,775	27,462,825	1.955%

building L (UT Batel)

PERSONAL							
Oak Ridge	8,902,332			8,902,332	9,196,824	(294,492)	-3.202%
Harriman	12,022,521			12,022,521	11,838,896	183,625	1.551%
Kingston	5,131,271			5,131,271	5,028,673	102,598	2.040%
Rockwood	10,245,883			10,245,883	12,438,661	(2,192,778)	-17.629%
Oliver Springs	858,540			858,540	912,127	(53,587)	-5.875%
Rural	25,286,687	25,286,687		25,286,687	26,183,989	(897,302)	-3.427%
Total Personal	62,447,234	25,286,687		62,447,234	65,599,170	(3,151,936)	-4.805%

	2023 Utilities		(2024 Tax Levy) 2025 BUDGET	(2023 Tax Levy) 2024 BUDGET		
PUBLIC UTILITY						
Oak Ridge	2,637,224		2,637,224	2,514,186	123,038	4.894%
Harriman	4,150,850		4,150,850	3,662,744	488,106	13.326%
Kingston	2,222,184		2,222,184	1,871,282	350,902	18.752%
Rockwood	4,076,008		4,076,008	3,696,563	379,445	10.265%
Oliver Springs	775,094		775,094	713,097	61,997	8.694%
Rural	21,665,547	21,665,547	21,665,547	20,745,222	920,325	4.436%
Subtotal	35,526,907	21,665,547	35,526,907	43,454,723	2,323,813	5.348%

Total	1,529,853,741	917,798,639	1,529,853,741	1,513,470,668	26,634,702	1.760%
Divided by	100	15,298,537	9,177,986			
Multiplied by	95%	14,533,611	8,719,087			
Multiplied by	0.01	145,336	87,191			

Approved by BG Committee	145,336	87,191		
See Note		0.9035 School ADA	131,311	
		0.0965 Oak Ridge ADA	14,025	
			145,336	

Value of Penny:	2023	2022	2021	2020	2019	2018	2017	2016	2015
County Wide	142,806	138,000	136,200	136,400	120,000	120,000	119,000	118,000	118,000
Education Debt	-	-	106,725	105,690	105,400	105,400	104,500	104,000	103,000
Rural School Debt	-	-	-	-	94,000	94,000	94,000	93,000	92,000
Rural	85,194	83,100	80,342	79,400	71,000	71,000	71,000	69,000	68,000
RCSL/ADA	131,895	127,457	126,148	126,334	112,296	112,296	111,289	112,000	112,000
OR/ADA	10,910	10,543	10,052	10,066	7,704	7,704	7,711	6,000	6,000

A	B	C	D	F	G	H	I	J	R
1	Roane County, Tennessee								
2	5-Apr-24								
3									
4									
5	1,529,853,741	Countiwide		ADA Percentages					
6	0	Harriman Incl.		Roane County		0.9035			
7				Oak Ridge City		0.0965			
8	917,798,639	Rural				1.00		95%	
9									
10	Fund	*Rural	**Inside 1	Amount of	Variance	Collection			
11	Number	Tax Rate	Tax Rate	Tax Levy	Factor	of Taxes			
12	101	0.8540	0.8540	13,064,951	653,248	12,411,703	11,843,918	567,785.40	
13	118	0.0100	0.0100	152,985	7,649	145,336	285,396	(140,059.89)	
14	121	0.0750		688,349	34,417	653,932	510,173	143,758.53	
15	128	0.0300	0.0300	458,956	22,948	436,008	428,093	7,915.32	
16	131	0.1000	0.1000	1,529,854	76,493	1,453,361	1,426,978	26,383.05	
17	141	0.9225	0.9225	14,112,495	705,625	13,406,871	13,383,000	23,870.58	
18	151	0.0500	0.0500	764,927	38,246	726,681	998,885	(272,204.47)	
19	171	0.0600	0.0600	917,912	45,896	872,017	713,490	158,526.63	
20	177	0.1807	0.1807	2,764,446	138,222	2,626,223	2,902,636	(276,412.58)	
21	356	0.1178	0.1178	1,802,573	90,129	1,712,444	1,352,885	359,559.46	
22									
23	Total	2.4000	2.3250	36,257,448	1,812,872	34,444,576	33,845,454	599,122	
24									
25		Collection							
26	County General Fund 101	12,411,703		24 ADA					
27	Special Revenue Funds 118-128	1,235,276		GPS		177			
28	Highway Fund 131	1,453,361		0.9225	1.021*.9035	0.1807	.20*.9035		
29	School Fund 141	13,406,871		0.0985	1.021*.0965	0.0193	.20*.0965		
30	Debt Funds 151-152	726,681		1.0210		0.2000			
31	Capital Funds 171-177	3,498,240							
32	Oak Ridge Schools	1,712,444		356					
33		34,444,576		0.1178					
34									
35									
36									

Roane County, Tennessee
 Calculation of the taxes levied on each city
 5-Apr-24

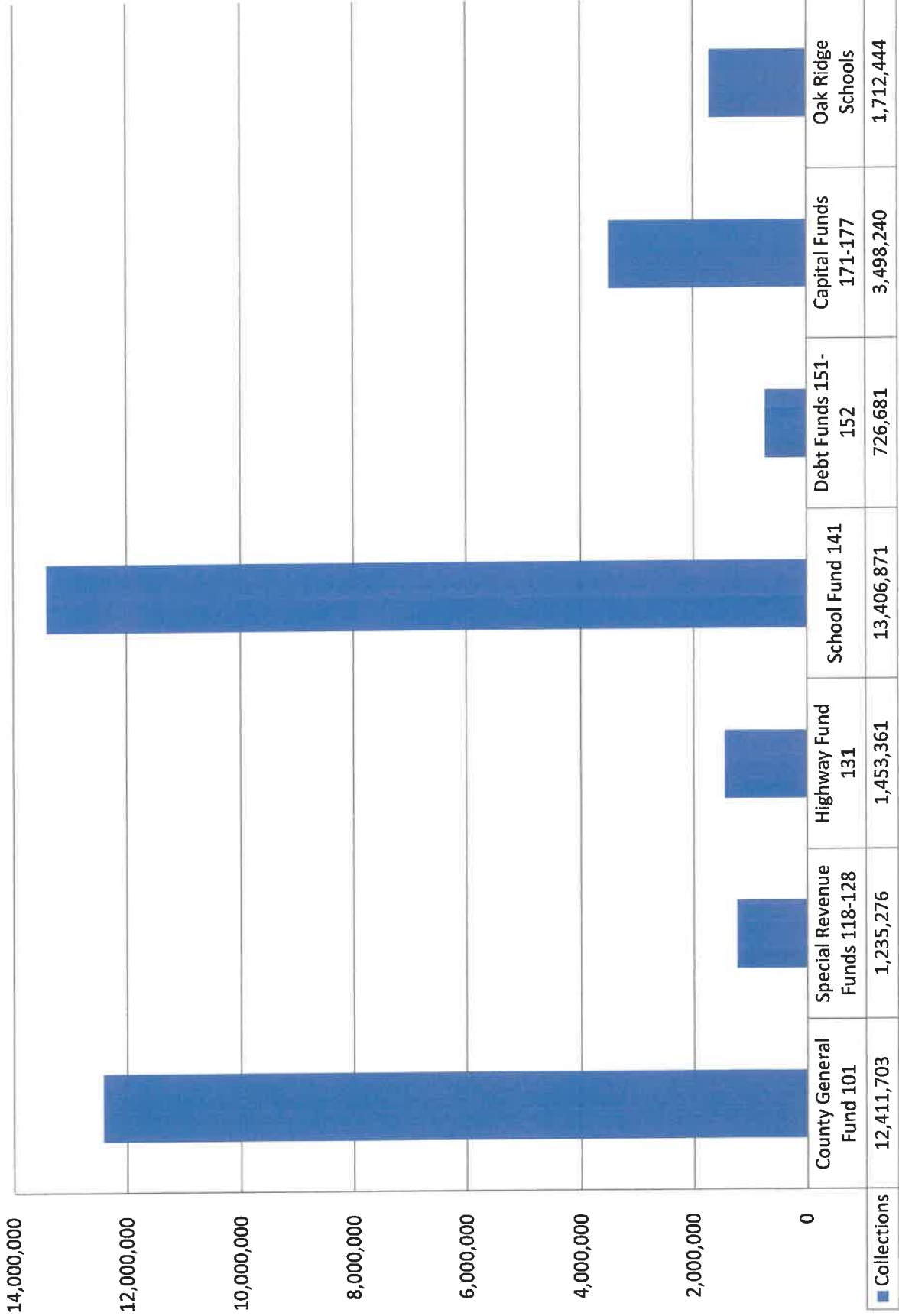
2023/2024

	Harriman	Oak Ridge	Kingston	Rockwood	Oliver Springs	Rural County	Totals
R & P	128,831,436	189,600,904	170,595,383	93,376,566	11,579,427	876,032,229	1,470,015,945
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	/ <u>100</u> /	<u>100</u> /	<u>100</u> /	<u>100</u> /	<u>100</u> /	<u>100</u> /	<u>100</u>
	1,324,942	1,921,151	1,724,667	970,731	122,925	8,967,775	15,032,190
	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	13,249	19,212	17,247	9,707	1,229	89,678	150,322
Est. Tax Rate	x 240.0 x	x 240.0 x	x 240.0 x	x 240.0 x	x 240.0 x	x 240.0 x	x N/A
Tax Levy	<u>3,179,860</u>	<u>4,610,762</u>	<u>4,139,200</u>	<u>2,329,755</u>	<u>295,021</u>	<u>21,522,659</u>	<u>36,077,257</u>

2024/2025

	Harriman	Oak Ridge	Kingston	Rockwood	Oliver Springs	Rural County	Totals
R & P	130,718,791	190,021,442	173,487,916	92,396,838	11,568,755	896,133,092	1,494,326,834
PSC	<u>4,150,850</u>	<u>2,637,224</u>	<u>2,222,184</u>	<u>4,076,008</u>	<u>775,094</u>	<u>21,665,547</u>	<u>35,526,907</u>
Total Assessed	/ <u>100</u> /	<u>100</u> /	<u>100</u> /	<u>100</u> /	<u>100</u> /	<u>100</u> /	<u>100</u>
	1,348,696	1,926,587	1,757,101	964,728	123,438	9,177,986	15,298,537
	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	13,487	19,266	17,571	9,647	1,234	91,780	152,985
Est. Tax Rate	x 240.0 x	x 240.0 x	x 240.0 x	x 240.0 x	x 240.0 x	x 240.0 x	x N/A
Tax Levy	<u>3,236,871</u>	<u>4,623,808</u>	<u>4,217,042</u>	<u>2,315,348</u>	<u>296,252</u>	<u>22,027,167</u>	<u>36,716,490</u>
23-24 Tax Levy	3,236,871	4,623,808	4,217,042	2,315,348	296,252	22,027,167	36,716,490
22-23 Tax Levy	-	<u>4,610,762</u> -	<u>4,139,200</u> -	<u>2,329,755</u> -	<u>295,021</u> -	<u>21,522,659</u> -	<u>36,077,257</u>
Difference	<u>57,011</u>	<u>13,046</u>	<u>77,842</u>	<u>(14,407)</u>	<u>1,232</u>	<u>504,509</u>	<u>639,233</u>

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



*Resolutions
&
Approvals*

Resolution # 06-24-02B

A RESOLUTION fixing the tax levy in Roane County, Tennessee for the Fiscal Year beginning July 1, 2024.

SECTION 1. BE IT RESOLVED by the County Commission of Roane County, Tennessee, assembled in session on the 27th day of June, 2024, that the combined property tax rate for Roane County, Tennessee, for the Fiscal Year beginning July 1, 2024, shall be 2.4000 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 2.325 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			87,191	145,336
County General		35.58%	0.8540	0.8540
Solid Waste/Sanitation				
Ambulance Service		0.42%	0.0100	0.0100
Fire and Animal Control		3.13%	0.0750	
Recycling Center		1.25%	0.0300	0.0300
County Road		4.17%	0.1000	0.1000
General Purpose Schools		42.54%	1.0210	1.0210
School Federal Projects				
School Cafeterias				
School Transportation				
Extended School Program				
General Debt Service		2.08%	0.0500	0.0500
Capital Projects Fund		2.50%	0.0600	0.0600
Education Capital Projects		8.33%	0.2000	0.2000
Wastewater Treatment				
Employee Insurance				
Workers Compensation				
Judicial Drug Enforcement				
Economic & Comm. Dev				
District Attorney General				
Other Funds (122,176)				
Total	0	100%	2.4000	2.3250
Prior Year			2.4000	2.3400

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 27th day of June 2024.

SECTION 7. BE IT FURTHER RESOLVED, that the Roane County Trustee may begin collecting current year taxes once the partials have been properly uploaded to the Trustee's system.

Upon motion of Commissioner Gann, seconded by Commissioner Wilson, the following Commissioners voted


Aye: **Berry, Brackett, Cunningham, Ferguson, Gann, Goss, Hamilton, Hendrickson, Hester, Hooks, Kirby, Lehann, Parks (13)**

The following Commissioners passed: **(0)**
The following Commissioners voted No: **Parks (1)**

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


APPROVED: 
COUNTY CHAIRMAN _____

The foregoing Resolution was submitted to the County Executive for his consideration this the 28 day of June 2024.

ATTESTED: 
COUNTY CLERK

COUNTY EXECUTIVE

Recommended by Budget Committee



STATE OF TENNESSEE
COUNTY OF ROANE
Attest
Beth G. Johnson, County Clerk
Certified a true and
correct copy
Month June Day 28 Year 2024
By  D.C.

RESOLUTION NO. 06-24-03B- AS AMENDED

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, 2024 and ending June 30, 2025.

SECTION 1. BE IT RESOLVED by the County Commission of Roane County, Tennessee, assembled on this 27th day of June 2024, 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, 2024 and ending June 30, 2025 according to the following schedule.

	<u>FY24</u>	<u>FY25</u>	<u>Variance</u>
101-COUNTY GENERAL FUND			
<u>General Government</u>			
County Commission	203,500	224,517	21,017
Board of Equalization	15,800	15,800	-
Beer Board	5,638	5,638	-
Budget and Finance Committee	13,761	15,160	1,399
Other Boards and Committees	43,310	46,610	3,300
County Executive	382,828	413,581	30,753
Personnel Office	-	85,195	85,195
County Attorney	146,671	153,864	7,193
Election Commission	427,763	533,840	106,077
Register of Deeds	439,202	467,157	27,955
Codes Compliance	852,421	926,993	74,572
Geographical Information System	124,380	129,924	5,544
County Buildings	744,015	768,799	24,784
Other General Administration	67,100	67,100	-
Preservation of Records	144,012	161,592	17,580
Risk Management	619,718	695,644	75,926
Total General Government	<u>\$ 4,230,119</u>	<u>\$ 4,711,414</u>	<u>\$ 481,295</u>
<u>Finance</u>			
Accounting and Budgeting	773,912	818,853	44,941
Purchasing	249,838	278,515	28,677
Property Assessor's Office/Reap.	1,072,815	1,194,656	121,841
County Trustee's Office	372,286	410,260	37,974
County Clerk's Office	927,482	983,621	56,139
Total Finance	<u>\$ 3,396,333</u>	<u>\$ 3,685,905</u>	<u>\$ 289,572</u>

	<u>FY24</u>	<u>FY25</u>	<u>Variance</u>
<u>Administration of Justice</u>			
Circuit Court/Sessions	975,421	987,822	12,401
General Sessions Judge	803,949	836,664	32,715
Drug Court	100,000	102,500	2,500
Chancery Court	483,584	556,963	73,379
Juvenile Court	570,787	613,815	43,028
Other Administration of Justice	45,000	45,050	50
Victim Assistance Program	100,000	100,000	-
Justice	\$ 3,078,741	\$ 3,242,814	\$ 164,073
<u>Public Safety</u>			
Sheriff Department	6,103,968	6,254,524	150,556
Jail	4,621,883	4,906,190	284,307
Civil Defense	356,700	369,529	12,829
Other Emergency Management	482,280	482,280	-
County Coroner	216,000	266,000	50,000
Total Public Safety	\$ 11,780,831	\$ 12,278,523	\$ 497,692
<u>Public Health and Welfare</u>			
Local Health Center	191,535	191,535	-
Alcohol and Drug Programs	928,592	-	(928,592)
Other Local Health Services	559,278	656,663	97,385
State Health Department	52,781	52,781	-
Other Local Health & Welfare	145,250	150,000	4,750
Total Public Health & Welfare	\$ 1,877,436	\$ 1,050,979	\$ (826,457)
<u>Social, Cultural and Recreational Services</u>			
Libraries	25,800	25,800	-
Parks and Fair Boards	683,562	700,084	16,522
Total Social, Cultural & Recreational	\$ 709,362	\$ 725,884	\$ 16,522
<u>Agricultural and Natural Resources</u>			
Agricultural Ext. Service	136,290	150,233	13,943
Soil Conservation	76,512	78,011	1,499
Total Ag & Natural Res.	\$ 212,802	\$ 228,244	\$ 15,442

	<u>FY24</u>	<u>FY25</u>	<u>Variance</u>
<u>Other General Government</u>			
Industrial Development	597,050	722,500	125,450
Veteran's Services	85,770	88,831	3,061
Employee Benefits	51,000	51,752	752
Miscellaneous	550,805	583,555	32,750
Total Other General Government	\$ 1,284,625	\$ 1,446,638	\$ 162,013
<u>Other Uses</u>			
Transfers	\$ 315,000	\$ 150,000	\$ (165,000)
Total General Fund	\$ 26,885,249	\$ 27,520,401	\$ 635,152
SPECIAL REVENUE FUNDS			
<u>116-SOLID WASTE/SANITATION FUND</u>			
Convenience Centers	1,471,722	1,726,767	255,045
Transfer to Capital	611,054	-	(611,054)
Total Sanitation Fund	\$ 2,082,776	\$ 1,726,767	\$ (356,009)
<u>118-AMBULANCE SERVICE FUND</u>			
Total Ambulance Service Fund	\$ 4,060,859	\$ 4,217,841	\$ 156,982
<u>121-FIRE & ANIMAL CONTROL FUND</u>			
Fire Prevention	971,852	989,972	18,120
Animal Control	495,254	533,477	38,223
Transfer to Capital	139,600	-	(139,600)
Total Fire & Animal Control Fund	\$ 1,606,706	\$ 1,523,449	\$ (83,257)
<u>122-SHERIFF'S DRUG FUND</u>			
Total Sheriff's Drug Fund	\$ 83,480	\$ 19,350	\$ (64,130)
<u>127- OPIOID SETTLEMENT FUND</u>			
Total Opioid Settlement Fund	\$ 161,999	\$ 500,000	\$ 338,001
<u>128-RECYCLING FUND</u>			
Recycling Center	1,345,363	1,274,106	(71,257)
Post Closure Care	491,500	433,000	(58,500)
Transfer to Capital	-	163,000	163,000
Total Recycling Fund	\$ 1,836,863	\$ 1,870,106	\$ 33,243

	<u>FY24</u>	<u>FY25</u>	<u>Variance</u>
<u>131-COUNTY ROAD FUND</u>			
Administration	407,257	407,269	12
Highway & Bridge Maintenance	3,598,250	3,576,044	(22,206)
Operation & Maintenance of Equipment	766,014	727,734	(38,280)
Traffic Signs	91,614	72,985	(18,629)
Litter and Trash Collection	69,772	64,522	(5,250)
Other Charges	215,645	207,363	(8,282)
Employee Benefits	115,225	115,225	-
Capital Outlay	25,500	25,500	-
Operating Transfers	170,993	360,993	190,000
Total Highway Fund	\$ 5,460,270	\$ 5,557,635	\$ 97,365
<u>141-GENERAL PURPOSE SCHOOL FUND</u>			
Regular Instruction Program	34,382,332	36,281,250	1,898,918
Alternative Schools	268,718	246,908	(21,810)
Special Education Program	6,037,126	6,451,762	414,636
Vocational Education Program	4,688,868	5,326,184	637,316
Attendance	276,844	289,690	12,846
Health Services	931,127	952,781	21,654
Other Student Support	2,713,907	2,502,364	(211,543)
Instructional Support	2,555,055	2,603,002	47,947
Alternative Schools Support	175,092	186,561	11,469
Special Education Support	1,407,103	1,466,900	59,797
Vocational Education Support	566,507	401,293	(165,214)
Technology	1,044,443	1,173,785	129,342
Board of Education	1,260,501	1,286,604	26,103
Office of Superintendent	415,751	437,862	22,111
Office of Principal	6,249,236	6,429,509	180,273
Fiscal Services	562,023	605,130	43,107
Human Services/Personnel	85,660	93,663	8,003
Operation of Plant	4,740,920	4,740,920	-
Maintenance of Plant	1,482,162	1,541,894	59,732
Transportation	291,553	271,124	(20,429)
Early Childhood Education	766,658	713,788	(52,870)
Capital Outlay	220,000	325,000	105,000
Education Debt	327,298	240,648	(86,650)
Total General Purpose School	\$ 71,448,884	\$ 74,568,622	\$ 3,119,738

	<u>FY24</u>	<u>FY25</u>	<u>Variance</u>
<u>142-SCHOOL FEDERAL PROJECTS</u>			
Total School Federal Projects	\$ <u>10,539,284</u>	\$ <u>4,130,091</u>	\$ <u>(6,409,193)</u>
<u>143-SCHOOL CAFETERIA FUND</u>			
Total School Cafeteria	\$ <u>5,027,278</u>	\$ <u>5,794,936</u>	\$ <u>767,658</u>
<u>144-TRANSPORTATION FUND</u>			
Total Transportation	\$ <u>2,633,797</u>	\$ <u>2,754,329</u>	\$ <u>120,532</u>
<u>146-EXTENDED SCHOOL PROGRAM</u>			
Total Extended School Program	\$ <u>270,320</u>	\$ <u>249,704</u>	\$ <u>(20,616)</u>

DEBT SERVICE FUNDS

151-GENERAL DEBT SERVICE FUND

Principal on Debt	2,395,000	1,713,563	(681,437)
Interest on Debt	580,519	496,385	(84,134)
Other Debt Service	<u>111,500</u>	<u>101,500</u>	<u>(10,000)</u>
Total General Debt Service Fund	\$ <u>3,087,019</u>	\$ <u>2,311,448</u>	\$ <u>(775,571)</u>

I51 will change after TRANE Loan is finished

	Compare to Operational Statement		
<u>SUBTOTAL OF OPERATING BUDGETS</u>	\$ <u>135,022,785</u>	\$ <u>132,744,679</u>	\$ <u>2,278,106</u>

CAPITAL PROJECTS FUNDS

171-GENERAL CAPITAL PROJECTS

AMB - Ambulance Sub Fund	180,000	213,000	33,000
ARP - American Recovery Program *	3,481,123	2,958,461	(522,662)
BAL - Balance Sub Fund	100,000	1,442,378	1,342,378
BRT - Bacon Ridge Trail	25,000	-	(25,000)
CCC - Convenience Center Capital Sub Fund	930,000	530,000	(400,000)
CHJ - Courthouse/Jail Maintenance Sub Fund	230,000	80,000	(150,000)

CONT.

CONTINUED	<u>FY24</u>	<u>FY25</u>	<u>Variance</u>
CAPITAL PROJECTS FUNDS			
<u>171-GENERAL CAPITAL PROJECTS</u>			
CIF - Community Infrastructure Fund	60,000	60,000	-
DEC - TN Department of Envir & Conserv.	3,958,638	3,225,237	(733,401)
EQP- Emergency Equipment	220,906	598,677	377,771
HEA - Health Department	2,234,047	602,713	(1,631,334)
IND - Industrial Development	1,200,000	-	(1,200,000)
NRT - Natural Resource Trust	-	-	-
OES - Emergency Services / Building	600,295	137,000	(463,295)
OFI - Other Facility Improvements	376,600	180,000	(196,600)
RAD - Radios	127,102	-	(127,102)
RCC - Riley Creek Campground	-	1,000,000	1,000,000
RCY - Recycling Sub Fund	107,359	170,000	62,641
REC - Recreation Sub Fund	310,809	170,000	(140,809)
SPC - Swan Pond Sports Complex	25,000	20,000	(5,000)
VEH - Vehicles Sub Fund	681,802	441,393	(240,409)
VOT - Voting Machines	-	-	-
Total General Capital Projects	<u>\$ 14,848,681</u>	<u>\$ 11,828,859</u>	<u>\$ (3,019,822)</u>
	Verify Totals		
<u>176-HIGHWAY CAPITAL PROJECTS FUNDS</u>			
BRG - State Aid Project	50,000	199,760	149,760
EQP - Equipment	150,000	250,000	100,000
RXR - Railroad Crossing	-	-	-
Total Highway Capital Projects	<u>\$ 200,000</u>	<u>\$ 449,760</u>	<u>\$ 249,760</u>
<u>177-EDUCATION CAPITAL PROJECTS</u>			
BUS - Bus Garage	1,515,000	1,926,596	411,596
EIP - Education Improvements	21,000	17,000	(4,000)
71M - Oliver Springs & Midway Constructor	674,418	674,418	-
MNT - Maintenance	2,839,280	4,182,040	1,342,760
RRF - Revenue Recovery Fund	1,735,179	1,860,008	124,829
SEC - Security	16,263	-	(16,263)
UNA - Unallocated Funds	88,575	-	(88,575)
Total Education on Capital Projects	<u>\$ 6,889,715</u>	<u>\$ 8,660,062</u>	<u>\$ 1,770,347</u>

	<u>FY24</u>	<u>FY25</u>	<u>Variance</u>
BUSINESS TYPE ACTIVITY, INTERNAL SERVICE FUNDS			
<u>204-WASTEWATER TREATMENT</u>			
Total Wastewater Treatment	<u>\$ 2,916,339</u>	<u>\$ 1,622,782</u>	<u>\$ (1,293,557)</u>
<u>264-EMPLOYEE INSURANCE FUND</u>			
Total Employee Insurance Fund	<u>\$ 614,342</u>	<u>\$ 577,716</u>	<u>\$ (36,626)</u>
<u>266-WORKER'S COMPENSATION FUND</u>			
Total Worker's Comp Fund	<u>\$ 827,950</u>	<u>\$ 839,552</u>	<u>\$ 11,602</u>
<u>357-JUDICIAL DISTRICT DRUG FUND</u>			
Total Judicial District Drug Fund	<u>\$ 407,982</u>	<u>\$ 416,976</u>	<u>\$ 8,994</u>
<u>359-ECON. & COMMUNITY DEVELOPMENT FUND</u>			
Total Economic & Community Development	<u>\$ 165,600</u>	<u>\$ 165,569</u>	<u>\$ (31)</u>
<u>364-DISTRICT ATTORNEY</u>			
<u>GENERAL FUND</u>			
Total District Attorney General	<u>\$ 11,700</u>	<u>\$ 11,700</u>	<u>\$ -</u>
GRAND TOTAL OF ALL FUNDS **	<u>\$ 161,905,094</u>	<u>\$ 157,317,655</u>	<u>\$ (4,587,439)</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 2025 Budget has been developed in consideration of the following financial policies:

- a) Resolution 04-11-32 established the Fund Balance Policy and Resolution 10-22-02 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 10-22-03 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 January 17-----Budget Forms will be distributed to departments

By Feb (by the Second Thurs) -----All (except Schools) will be submitted to the Accounting Department

By March (by the Second Thurs)---Departments will share with their committees their budget requests. All requests are due back to the accounting office no later than third Friday

By April (by the Second Friday)---The Budget Committee shall review all county budget requests: Dates for the 2025/2026 Budget approval will be on Tuesday, April 16, 2025 @ 5:30pm; Fri April 19 @ 9:00am to 4:00pm

By May (by the Second Friday)-----The School Department shall submit their budget to the Accounting Department on Friday, May 16, 2025, Budget Committee shall finalize the 2025/2026 Budget by May 30th.

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 13th

deadline of giving Commission 12 days to review the budgets.

On June 26-----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 TISA. 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 § 5-21-110(a) or the timeline provided in § 5-21-110(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 the 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, 2025 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, 2025. 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 2022-2023.

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 2025 reappraisal, and

SECTION 11. BE IT FURTHER RESOLVED, within the budget for the Highway Fund (131) approximately \$1,498,861 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 (6) pennies is budgeted in the following General Capital Project Sub Funds; AMB (Ambulance); BAL(Balance), CIF (Community Investment Fund); EQP(Equipment), OFI (Other Facility Infrastructure; VEH (Vehicle) and VOT (Voting).

43340 - revenues earned through lease agreements for the Caney Creek Marina and Caney Creek RV Park shall be received 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 from 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 - \$150,000 (litigation tax and Riley Creek net revenue); Recycling/Landfill Fund 128 - \$163,000

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 \$518,000; 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, investment interest shall be accrued as follows; Funds 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 Funds 151- General Debt Service (\$50,000) and 171 – General Capital Project Fund

(BAL) (excess over \$1,000,000). 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 Title A, Title I, Idea Part-B, Idea Preschool 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, 2025. The aggregate expenditures or encumbrances for any item shall in no instance be more than the amount herein appropriated for such item. The Budget Committee shall be given responsibility for making any adjustments to the salary and benefits line within same function for the Primary Government and Board Approved reclassifications from the School Department.

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. That the Director of Accounts and Budgets has the authority to reduce any unspent approved capital budget during the closing process. This is due to Audit Finding 2023-01

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>Description</u>	<u>Charges</u>	<u>County Employees</u>
Camping Fees - Monthly	\$460	\$420
Camping Fees - Nightly	40	35
Winter - Weekend	400	385
Winter - Full-Time with Electric	300	285
Roane Co. Park Shelters	\$15/hr with a 3 hour min.	
Cottage	\$30/hour with a 3 hour min.	

SolidWaste/Sanitation & Recycling Fund 116 & 128- Resolution 04-24-05

<u>Description</u>	<u>Effective April 2024</u>	<u>Limit</u>
Manifested Tire Dealer (MTD)	\$30 per ton	200 wkly limit
Non-Manifested Tires (NMT)	\$100 per ton	200 wkly limit
Commercial Garbage	\$75 per ton	
Furniture and Large Items	\$45 per ton	
Residential Mattress/Box Springs	\$25 each	4 wkly limit
Business Mattress/Box Spring	\$35 each	10 wkly limit
Construction and Demolition	\$75 per ton	
Electronics	\$5 per item	
Brush and Wood	\$75 per ton	
Mulch	\$5 per scoop	
Tires	\$1/tire	up to 4 then NMT/\$100/Ton
Tires/Rims	\$2/tire	up to 4 then NMT/\$100/Ton
Truck AG Tire	\$20.00 each	up to 4 then NMT/\$100/Ton
Truck Tire	\$7.00 each	up to 4 then NMT/\$100/Ton

Ambulance Fund 118

<u>Description</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	
Description	Charges
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:

Pay for Committee Meetings	Divided by:	Per Meeting Amount
County Executive's Salary \$ 121,842	1000	\$ 122
Commission Meetings	Divided by:	Per Meeting Amount
County Executive's Salary \$ 121,842	500	\$ 244
Pay for Chairman for Commission Meetings	Times	Per Meeting Amount
Commission Meeting Pay \$ 244	1.5	\$ 366
Pay for Com. Secretary's Salary for Com. Meetings	Times	Per Meeting Amount
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, 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 one-time payment in the fiscal year the 25 years of service date achieved.

a) Resolution # 11-20-09 states part-time employees that are working less than 29 hours on 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 if 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 after the 60-day period or coverage will be cancelled and coverage cannot be added back until the 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 in the County prior to 2015. The County contributes 3.35% to the TCRS per eligible employee. After 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 (TCRS - 2.70%; Stabilization - 1.41%; 4.3% goes into Empower – retirement plan)

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, except for 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, The County Commission has approved in this budget a minimum of 3.5% salary increase. There are some functions that have been given higher percentage increases due to salary adjustments or restructuring of payroll lines within their function.

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 of Commissioner **Berry**, seconded by Commissioner **Hooks**

The following Commissioners voted **Aye: Berry, Cunningham, Ferguson, Gann, Hamilton, Hendrickson, Hester, Hooks, Kirby, Lehman, Wilson. (11)**

No: Brackett, Goss, Parks (3)

Passed: (0)

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

APPROVED:



County Chairman

The foregoing Resolution was submitted to the County Executive for his consideration this the 28 day of June, 2024.

ATTESTED:

County Clerk

I hereby approve/veto the foregoing Resolution this 28th day of June, 2024.



County Executive

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



STATE OF TENNESSEE
COUNTY OF ROANE
Attest
Beth G. Johnson, County Clerk
Certified a true and
correct copy
Month June Day 28 Year 2024
By Beth G. Johnson D.C.

Funds

Roane County has twenty-two active funds. We have two (2) general funds (one each for county government and county school system) along with ten (11) 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

6/30/2024	Current Cash	12,644,818
	Receivables	542,273
	Highway Receivable	262,500
	Hybrid Stabilization	403,103
	Prepaid Items	142,491
	Prior Year Encumbrances	67,438
	Unreconciled item	157,314
	Total Anticipated Funds	14,219,937
	Accruals	(748,462)
	Total Anticipated Expenditures	(748,462)
	Rest/Comm/Assign	5,739,782
	Ending Unassigned Fund Balance	7,731,694
6/30/2024	Total Equity	13,471,477

Fund Balance calculation from 6/30/23 audit

6/30/2023	Restricted	5,953,671
	Unassigned Fund Balance	6,948,735
	Total Fund Balance	12,902,406
	Revenue	22,993,282
	Transfers In	1,000,000
	Total Revenue	23,993,282
	Expenditures	(22,273,755)
	Transfers Out	(1,087,637)
	Encumbrances	(62,819)
	Total Expenditures	(23,424,211)
	Rest/Comm/Assign	5,739,782
	Ending Unassigned Fund Balance	7,731,695
6/30/2024	Total Equity	13,471,477

	2024 Tax Rate: <u>0.8300</u>		
		2025 Tax Rate: <u>0.8540</u>	
		Comes from the tax growth in the 141 Fund	
7/1/2024	Beginning Fund Balance	13,471,477	Value of a Penny:
			145,336
	Estimated Revenues	23,611,763	Property Tax: PY
		23,611,763	12,411,703
			<u>11,843,918.00</u>
	Estimated Expenditures	(27,370,401)	<u>(567,785.00)</u>
	Transfer to CHJ & RCC	(150,000)	
	Total Expenditures	(27,520,401)	
6/30/2025	Budget ending fund balance	9,562,839	Budget effect on FB
	Fall Out (13%)	3,558,152	(3,908,638)
6/30/2025	Est. ending fund balance	13,120,991	Est. effect on FB
	FB % of expenditures	49.0%	(350,486)
	FB Policy 35%-45%+-	Compliance	(2.41)

GENERAL FUND

Fund 101 -- Fiscal Year Ending June 30, 2025

	Audited Actual 2022-2023	Unaudited Actual 2023-2024	Approved Budget 2024-2025
REVENUE			
COUNTY PROPERTY TAXES			
40110 Current Property Taxes	10,409,449	11,997,306	12,411,703
40120 Trustee's Collection - Prior Year	194,183	157,989	195,000
40130 Clerk & Master's Prior Year	245,029	190,526	200,000
40140 Interest & Penalty	47,853	45,443	30,000
40150 Pick up Taxes	-	-	-
40161 Payment in Lieu of Tax-TVA	68,322	68,322	68,000
40162 Payments in Lieu of Tax-Clinton	65,889	8,806	8,700
40162 Payment in Lieu of Tax-Oak Ridge	-	58,083	60,000
40163 Payment in Lieu of Tax-Other	117,011	57,924	50,000
40163 Payment in Lieu of Tax-Other-IND	-	-	368,550
40163 Payment in Lieu of Tax - Other- INDHA	-	44,895	45,000
TOTAL	<u>11,147,736</u>	<u>12,629,294</u>	<u>13,436,953</u>
COUNTY LOCAL OPTION TAXES			
40210 Local Option Sales Tax	-	46,328	100,000
40220 Hotel/Motel Tax	150,970	151,166	150,000
40250 Litigation Tax	292,628	112,053	100,000
40250 Litigation Tax-JUDGE	-	233,818	200,000
40266 Litigation Tax (Jail or Workhouse)	194,651	227,402	200,000
40270 Business Tax	890,272	908,553	900,000
40275 Mixed Drink Tax	4,699	5,813	5,000
TOTAL	<u>1,533,220</u>	<u>1,685,134</u>	<u>1,655,000</u>
STATUTORY LOCAL TAXES			
40320 Bank Excise Tax	101,745	129,444	100,000
40330 Wholesale Beer Tax	198,162	205,268	190,000
TOTAL	<u>299,907</u>	<u>334,712</u>	<u>290,000</u>
TOTAL LOCAL TAXES	<u>12,980,863</u>	<u>14,649,141</u>	<u>15,381,953</u>
LICENSES & PERMITS			
Licenses			
41140 Cable TV Franchise	322,235	299,348	320,000
Permits			
41510 Beer Permits	6,133	5,162	5,000
41520 Building Permits	553,137	685,038	755,000
TOTAL LICENSES & PERMITS	<u>881,505</u>	<u>989,547</u>	<u>1,080,000</u>
CIRCUIT COURT			
42110 Fines	1,406	865	2,000
42120 Officers Costs	10,782	7,207	10,000
42141 Drug Court Fees	969	847	1,000
42150 Jail Fees	4,762	3,074	5,000
42180 DUI Treatment Fines	558	713	500
42190 Data Entry Fee Circuit Court	1,538	1,086	1,550
42191 Courtroom Security Fee	49	22	150
TOTAL	<u>20,064</u>	<u>13,813</u>	<u>20,200</u>
GENERAL SESSIONS COURT			
42310 Fines	15,760	9,009	10,000
42320 Officers Costs	35,910	40,265	35,000
42330 Game & Fish Fines	256	65	200
42341 Drug Court Fees	4,479	4,099	4,600

GENERAL FUND

Fund 101 -- Fiscal Year Ending June 30, 2025

	Audited Actual 2022-2023	Unaudited Actual 2023-2024	Approved Budget 2024-2025
REVENUE			
GENERAL SESSIONS COURT (cont.)			
42350 Jail Fees	4,201	3,015	4,500
42380 DUI Treatment Fines	7,927	8,410	8,000
42390 Data Entry Fee	13,262	17,197	16,500
42391 Courtroom Security Fee	34	35	50
TOTAL	81,827	82,095	78,850
JUVENILE COURT			
42410 Fines	96	312	100
TOTAL	96	312	100
CHANCERY COURT			
42520 Officers Costs	3,014	2,896	3,000
42530 Data Entry Fee	10,412	8,420	10,000
42591 Courtroom Security Fee	260	112	300
42990 Other Fines, Forfeitures & Seizures	418	8,618	500
TOTAL	14,104	20,047	13,800
TOTAL FINES, FORFEITURES, & PENALTIES	116,093	116,267	112,950
FEEs			
43190 Other General Service Charges-EXTRA	893	4,538	-
43190 Other General Service Charges-RHARR	-	-	3,530
43190 Other General Service Charges-RKING	-	4,336	4,336
43190 Other General Service Charges-ROAK	-	4,647	4,647
43190 Other General Service Charges-ROLIV	-	692	692
43190 Other General Service Charges-RROCK	-	5,089	5,089
43340 Recreation Fees-HOUSE	2,523	6,633	5,000
43340 Recreation Fees-RILEY	43,317	25,273	40,000
43340 Recreation Fees-RILEY-MTH	152,405	150,115	145,000
43340 Recreation Fees-SHEDS	9,880	20,419	10,000
43350 Copy Machine Fees	3,193	2,911	4,000
43365 Archives & Records Mgn't	32,636	33,230	35,000
43366 Greenbelt Late Application Fee	600	150	-
43370 Telephone Commissions	68,186	71,180	70,000
43383 AdditionaI Fees-Titling	43,567	44,205	40,000
43392 Data Processing Fee - REGISTER	19,196	17,474	18,000
43393 Probation Fees	5,432	5,460	5,000
43394 Data Processing Fee - SHERIFF	2,626	2,403	2,000
43395 Sexual Offender Reg Fee - SHERIFF	7,200	6,300	7,000
43396 Data Processing Fee-COUNTY CLERK	4,571	5,199	4,500
43399 Vechicle Insurance Coveage	1,825	4,595	2,000
43990 Other Charges for Services	3,605	30	100
43990 Other Charges for Services-SHRFF	165	20	300
43990 Other Charges for Services-SRO	484,780	-	50,000
43990 Other Charges for Services-TRU	10,000	12,500	12,500
43990 Other Charges for Services-WCOMP	10,000	10,000	10,000
TOTAL	906,601	437,401	478,694
TOAL CHARGES FOR SERVICES	906,601	437,401	478,694

GENERAL FUND

Fund 101 -- Fiscal Year Ending June 30, 2025

	Audited Actual 2022-2023	Unaudited Actual 2023-2024	Approved Budget 2024-2025
REVENUE			
RECURRING ITEMS			
44110 Investment Income	1,119,619	-	-
44131 Commissary Sales	31,593	26,238	30,000
44170 Miscellaneous Refunds	1,506	11,011	2,000
44180 Expenditure Credits	3,390	9,916	1,000
TOTAL	<u>1,156,108</u>	<u>47,164</u>	<u>33,000</u>
NON-RECURRING ITEMS			
44530 Sale of Equipment	2,406	211	3,200
44540 Sale of Property	-	-	-
44560 Damages Recovered From	55,023	-	-
44570 Contributions & Gifts	315	70	-
4570-KAYAK Contributions & Gifts - 652 Riverline Partnership	-	1,000	-
TOTAL	<u>57,744</u>	<u>1,281</u>	<u>3,200</u>
LOCAL REVENUES-OTHER			
44990 Other Local Revenues	-	939	-
44990 Other Local Revenues-GIS	-	-	-
44990 Other Local Revenues-ORUD	15,903	14,257	15,000
TOTAL	<u>15,903</u>	<u>15,196</u>	<u>15,000</u>
TOTAL OTHER LOCAL REVENUES	<u>1,229,755</u>	<u>63,641</u>	<u>51,200</u>
FEEES IN LIEU OF SALARIES			
45510 County Clerk	575,024	563,046	575,000
45520 Circuit Court Clerk	90,439	64,821	65,000
45540 General Sessions Court Clerk	287,822	344,956	350,000
45550 Clerk & Master	344,403	366,519	340,000
45580 Register of Deeds	323,475	299,317	315,000
45590 Sheriff	28,469	21,555	28,000
45590 Sheriff-CHCGP	-	-	-
45610 Trustee	1,126,569	1,133,737	1,110,000
TOTAL	<u>2,776,201</u>	<u>2,793,951</u>	<u>2,783,000</u>
TOTAL FEES FROM COUNTY OFFICIALS	<u>2,776,201</u>	<u>2,793,951</u>	<u>2,783,000</u>
GENERAL GOVERNMENT GRANTS			
46110 Juvenile Services Program	13,500	9,000	9,000
TOTAL	<u>13,500</u>	<u>9,000</u>	<u>9,000</u>
PUBLIC SAFETY GRANT			
46210 Law Enforcement Training Program	33,600	32,000	32,000
TOTAL	<u>33,600</u>	<u>32,000</u>	<u>32,000</u>
OTHER STATE REVENUES			
46830 Beer Tax	19,200	18,498	20,000
46835 Vehicle Certificate of Title Fees	3,000	9,788	9,000
46840 Alcoholic Beverage Tax	118,020	117,802	120,000
46845 Opioid Settlement Funds-OPIOD	622,637	-	-
46851 State Revenue Sharing-T.V.A.	955,737	989,961	460,000
46852 State Revenue-Telecommunications	117,169	114,454	118,000
46855 State Shared Sports Gaming	51,454	58,493	40,000
46915 Contracted Prisoner Board	533,574	376,093	500,000
46960 Registrar's Salary Supplement	15,164	15,164	15,164

GENERAL FUND

Fund 101 -- Fiscal Year Ending June 30, 2025

	Audited Actual 2022-2023	Unaudited Actual 2023-2024	Approved Budget 2024-2025
REVENUE			
OTHER STATE REVENUES (cont.)			
46980 Other State Grants	30,815		
46980 Other State Grants-DGA	460,438	533,108	653,503
46980 Other State Grants-DRUG	44,775	83,492	102,500
46980 Other State Grants-HEALT	-	873	-
46980 Other State Grants-SAFES	9,980	-	34,666
46980 Other State Grants-SalSu	-	963	963
46980 Other State Grants-SHRFF	-	-	40,000
46980 Other State Grants-SRO	-	1,275,000	1,275,000
46990 Other State Revenues	22,039	26,600	24,000
46990 Other State Revenues-ROI	12,100	12,450	13,000
46990 Other State Revenues-TOCW	-	-	-
TOTAL	<u>3,016,103</u>	<u>3,632,739</u>	<u>3,425,796</u>
TOTAL STATE OF TENNESSEE	<u>3,063,203</u>	<u>3,673,739</u>	<u>3,466,796</u>
FEDERAL THROUGH STATE			
47220 Civil Defense Reimbursement-DOE	16,000	15,307	16,000
47230 Disaster Relief	-	13,064	-
47250 Law Enforcement Grants-GHS22	20,893	-	-
47250 Law Enforcement Grants-GHS23	-	6,893	-
47590 Other Federal Through State	8,976		
47590 Other Federal Through State-CHILD	38,302	52,964	60,170
47590 Other Federal Through State-ELSEC	10,713	-	-
47590 Other Federal Through State-EMPG		48,149	-
47590 Other Federal Through State-PDO	55,617	-	-
47590 Other Federal Through State-RD20		-	-
47590 Other Federal Through State-RD21	440	-	-
47590 Other Federal Through State-VOCO		-	-
47990 Other Direct Federal Revenue	-	-	-
47990 Other Direct Federal Revenue-ELECT	-	77,094	-
47990 Other Direct Federal Revenue-EMPG	-	-	-
47990 Other Direct Federal Revenue-FEDS	-	-	-
47990 Other Direct Federal Revenue-MARSH	-	-	-
47990 Other Direct Federal Revenue-SOIL	10,010	4,932	12,000
47990 Other Direct Federal Revenue-VEST	6,241	3,989	-
47990 Other Direct Federal Revenue-VOCO	3,314	-	100,000
TOTAL FEDERAL GOVERNMENT	<u>170,505</u>	<u>222,393</u>	<u>188,170</u>
OTHER GOVERNEMTNS & CITIZENS GROUPS			
48130 Contributions-AAA		-	-
48130 Contributions-PLAN		43,998	44,000
48130 Contributions-PLS	544	-	-
48130 Contributions-RMGMT	17,676	3,207	25,000
TOTAL	<u>18,220</u>	<u>47,205</u>	<u>69,000</u>
CITIZENS GROUPS			
48610 Donations		-	-
TOTAL	<u>-</u>	<u>-</u>	<u>-</u>
OTHER			
48990 Other	5,660	-	-
TOTAL	<u>5,660</u>	<u>-</u>	<u>-</u>
OTHER SOURCES (NON-REVENUE)			
49700 Insurance Recovery	-	-	-
TOTAL	<u>-</u>	<u>-</u>	<u>-</u>
TRANSFERS IN			
49800 Transfers In-ARP		1,000,000	-
49800-F118 Transfers In-F118	-	-	-
TOTAL	<u>-</u>	<u>1,000,000</u>	<u>-</u>

GENERAL FUND

Fund 101 -- Fiscal Year Ending June 30, 2025

	Audited Actual 2022-2023	Unaudited Actual 2023-2024	Approved Budget 2024-2025
REVENUE			
TOTAL REVENUE	<u>22,148,606</u>	<u>23,993,283</u>	<u>23,611,763</u>
	2022 Audited Reserves	2023 Audited Reserves	2024 Unaudited Reserves
34510 Restricted for General Government-DEEDS	79,032	65,220	65,939
34510 Restricted for General Government-GAME	35,921	87,375	145,867
34510 Restricted for General Government-GWT	1,131	1,131	1,131
34520 Restricted for Administration of Justice-CHNCY	101,046	52,152	56,638
34520 Restricted for Administration of Justice-CIRCT	131,920	142,873	142,281
34520 Restricted for Administration of Justice-CTSEC	13,461	13,805	13,975
34520 Restricted for Administration of Justice-CTYCL	-	16,730	43,222
34520 Restricted for Administration of Justice-DRUG	10,085	10,085	10,085
34520 Restricted for Administration of Justice-RCRDS	147,799	157,702	-
34525 Restricted for Public Safety-CRIME	6,250	6,250	6,250
34525 Restricted for Public Safety-SHRFF	645	51,134	-
34525 Restricted for Public Safety-SOR	46,684	18,985	55,234
34525 Restricted for Public Safety-SRO	-	-	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	142,046	163,870	44,322
34587 Restricted for Hybrid Retirement Stabilization Fund	304,358	403,103	403,103
34610 Committed for General Government	900,000	500,000	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	205,536	284,846	192,798
34690 Committed for Other Purposes-RET	256,265	284,888	284,974
34710 Assigned for General Government	3,784,029	2,774,274	3,908,638
34710 Assigned for Finance	4,680	-	-
34710 Assigned for Public Safety	29,001	-	-
34710 Assigned for Public Health & Welfare	6,060	-	-
34710 Assigned for Other Operations	8,370	-	-
34710 Assigned for Administration of Justice	3,440	19,555	-
34710 Assigned for Public Safety	-	28,120	-
Nonspendable Reserves	378,271	448,179	602,864
39000 Beg. Undesignated Fund Balance	<u>4,610,538</u>	<u>6,948,735</u>	<u>6,805,171</u>
TOTAL	<u>12,846,568</u>	<u>12,902,406</u>	<u>13,471,477</u>
 TOTAL AVAILABLE FUNDS	 <u>34,995,173</u>	 <u>36,895,689</u>	 <u>37,083,240</u>

GENERAL FUND

Fund 101 -- Fiscal Year Ending June 30, 2025

	Audited Actual 2022-2023	Unaudited Actual 2023-2024	Approved Budget 2024-2025
EXPENDITURES			
51100 COUNTY COMMISSION			
161 Secretary(s)	1,977	2,379	4,500
191 Board & Committee Members Fees	52,771	47,702	60,000
201 Social Security	4,179	3,814	5,000
204 State Retirement	2,363	2,209	2,000
206 Life Insurance	464	853	900
207 Medical Insurance	78,952	101,299	107,217
208 Dental Insurance	4,292	4,193	6,000
217 Retirement-Hybrid Stabilization	-	322	1,000
302 Advertising	2,454	1,806	1,900
355 Travel	16,039	17,082	20,000
499 Other Supplies & Materials	4,106	1,842	6,000
524 Inservice/Staff Development	3,775	6,450	5,000
599 Other Charges	536	489	5,000
TOTAL	171,908	190,441	224,517
51210 BOARD OF EQUALIZATION			
191 Board & Committee Members Fees	4,874	3,078	14,000
201 Social Security	373	157	1,200
302 Advertising	-	104	300
355 Travel	-	-	300
TOTAL	5,247	3,339	15,800
51220 BEER BOARD			
191 Board & Committee Members Fees	1,442	488	4,500
201 Social Security	110	37	400
204 State Retirement	95	32	395
206 Life Insurance	-	-	100
207 Medical Insurance	29	-	13
208 Dental Insurance	1	-	10
217 Retirement-Hybrid Stabilization	-	5	10
299 Other Fringe Benefits	-	-	10
302 Advertising	166	110	200
TOTAL	1,843	672	5,638
51230 BUDGET AND FINANCE COMMITTEE			
191 Board & Committee Members Fees	10,921	7,808	11,000
201 Social Security	833	595	1,000
204 State Retirement	601	447	650
206 Life Insurance	2	2	5
207 Medical Insurance	306	271	310
208 Dental Insurance	11	9	11
217 Retirement-Hybrid Stabilization	-	74	75
299 Other Fringe Benefits	1	1	10
302 Advertising	113	1,087	600
422 Food Supplies	1,552	343	1,499
TOTAL	14,340	10,638	15,160

GENERAL FUND

Fund 101 -- Fiscal Year Ending June 30, 2025

	Audited Actual 2022-2023	Unaudited Actual 2023-2024	Approved Budget 2024-2025
EXPENDITURES			
51240 OTHER BOARDS AND COMMITTEES			
191 Board & Committee Members Fees	26,929	39,772	40,000
201 Social Security	2,058	3,042	3,100
204 State Retirement	1,403	1,961	2,000
206 Life Insurance	1	1	40
207 Medical Insurance	160	142	150
208 Dental Insurance	6	5	10
217 Retirement-Hybrid Stabilization	-	320	100
299 Other Fringe Benefits	-	-	10
332 Legal Notices, Recording, And Court Costs	1,025	1,145	1,200
TOTAL	<u>31,582</u>	<u>46,388</u>	<u>46,610</u>
51300 COUNTY MAYOR/EXECUTIVE			
101 County Official/Adm Officer	126,505	127,934	134,331
103 Assistant(s)	133,527	109,596	145,870
169 Part-Time Personnel	10,542	35,799	15,000
185 Educational Incentive	3,000	1,000	1,000
199 Other Per Diem & Fees	1,592	2,515	2,600
201 Social Security	19,542	21,078	23,000
204 State Retirement	17,245	15,154	21,500
206 Life Insurance	234	177	230
207 Medical Insurance	25,516	25,110	47,000
208 Dental Insurance	1,017	997	1,200
217 Retirement-Hybrid Stabilization	-	2,390	3,120
299 Other Fringe Benefits	139	480	200
307 Communication	3	-	100
320 Dues & Memberships	580	1,075	1,250
349 Printing, Stationery, and Forms	-	210	1,000
351 Rentals	364	388	500
355 Travel	6,477	2,360	5,200
437 Periodicals	63	63	300
451 Uniforms	-	245	800
508 Premiums On Corporate Surety	892	-	-
524 In-Service/Staff Development	1,950	1,175	3,000
599 Other Charges	438	955	5,200
711 Furniture And Fixtures	-	-	1,180
TOTAL	<u>349,626</u>	<u>348,700</u>	<u>413,581</u>
51310 PERSONNEL OFFICE			
105 Supervisor/Director	-	-	65,912
201 Social Security	-	-	5,741
204 State Retirement	-	-	2,552
206 Life Insurance	-	-	66
207 Medical Insurance	-	-	10,110
208 Dental Insurance	-	-	334
299 Other Fringe Benefits	-	-	480
TOTAL	<u>-</u>	<u>-</u>	<u>85,195</u>
51400 COUNTY ATTORNEY			
101 County Official	114,837	116,113	120,874
201 Social Security	8,553	8,683	9,300
204 State Retirement	3,844	3,886	4,100
206 Life Insurance	66	65	66
207 Medical Insurance	8,122	8,941	10,110

GENERAL FUND

Fund 101 -- Fiscal Year Ending June 30, 2025

	Audited Actual 2022-2023	Unaudited Actual 2023-2024	Approved Budget 2024-2025
EXPENDITURES			
51400 COUNTY ATTORNEY (cont.)			
208 Dental Insurance	334	334	334
299 Other Fringe Benefits	-	-	480
331 Legal Services	6,328	4,603	7,100
355 Travel	-	415	1,500
524 In-Service/Staff Development	-	250	-
TOTAL	142,084	143,290	153,864
51500 ELECTION COMMISSION			
105 Supervisor/Director	100,921	102,042	107,144
106 Deputy(ies)	87,586	88,637	98,036
142 Mechanic(s)	2,134	3,000	8,000
169 Part-Time Personnel	6,932	3,081	7,000
186 Longevity Pay	2,500	-	-
187 Overtime Pay	6,262	2,387	6,300
192 Election Commission	15,600	13,900	16,000
193 Election Workers	101,962	43,567	120,000
201 Social Security	21,622	18,150	28,000
204 State Retirement	8,321	8,144	8,600
206 Life Insurance	176	162	200
207 Medical Insurance	27,605	29,152	31,000
208 Dental Insurance	1,001	1,001	1,100
217 Retirement-Hybrid Stabilization	-	559	1,200
299 Other Fringe Benefits	960	960	960
302 Advertising	4,089	3,895	6,000
307 Communication	233	-	500
320 Dues & Memberships	-	-	400
334 Maintenance Agreements	42,146	33,129	32,000
336 Maint/Repair/Equipment	341	-	2,000
349 Printing, Stationary & Forms	3,927	3,085	8,000
351 Rentals	7,843	2,710	6,500
355 Travel	3,268	5,501	4,000
399 Other Contracted Services	7,682	22,226	22,100
411 Data Processing Supplies	3,787	5,380	5,000
425 Gasoline	624	210	700
432 Library Books	63	63	100
499 Other Supplies & Materials	3,426	1,538	5,000
524 In-Service/Staff Development	2,553	800	4,000
709 Data Processing Equipment	10,701	6,153	4,000
TOTAL	474,265	399,431	533,840
51600 REGISTER OF DEEDS			
101 County Official/Adm Officer	100,921	102,042	107,144
106 Deputy(ies)	114,389	148,801	166,118
169 Part-time Personnel	15,699	19,663	16,000
185 Educational Incentives	2,000	3,000	4,000
199 Other Per Diem & Fees	-	1,154	1,200
201 Social Security	16,950	20,312	22,500
204 State Retirement	8,582	10,706	13,000
206 Life Insurance	264	295	265
207 Medical Insurance	34,960	47,329	75,000
208 Dental Insurance	1,001	1,001	1,400
217 Retirement-Hybrid Stabilization	-	762	1,900
299 Other Fringe Benefits	480	480	480
307 Communication	2,112	-	-

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Fund 101 -- Fiscal Year Ending June 30, 2025

	Audited Actual 2022-2023	Unaudited Actual 2023-2024	Approved Budget 2024-2025
EXPENDITURES			
51600 REGISTER OF DEEDS (cont.)			
317 Data Processing Services	1,815	1,360	10,000
320 Dues and Memberships	1,078	1,127	1,400
334 Maintenance Agreements	734	826	3,000
334 Maintenance Agreements-DATA	16,916	15,395	24,000
337 Maint/Repair/Office Equipment	-	-	2,000
349 Printing, Stationary and Forms	2,927	2,835	4,000
351 Rentals	-	194	250
355 Travel	2,550	716	3,000
367 Maint/Repair Service	-	-	2,000
508 Premiums On Corporate Surety	792	-	-
524 In-Service/Staff Development	1,160	1,430	1,500
599 Other Charges	245	1,013	1,000
709 Data Processing Equipment	14,277	-	1,000
711 Furniture & Fixtures	93	377	5,000
TOTAL	339,945	380,819	467,157
51720 PLANNING & ZONING			
133 Paraprofessional	44,146	-	-
191 Board & Committee Member Fees	6,674	-	-
199 Other Per Diem & Fees	1,246	-	-
201 Social Security	3,867	-	-
204 State Retirement	1,555	-	-
206 Life Insurance	66	-	-
208 Dental Insurance	334	-	-
299 Other Fringe Benefits	480	-	-
309 Contracts w/Gov't Agencies	13,475	-	-
332 Legal Notices, Recording, & Crt Costs	1,576	-	-
348 Postal Charges	382	-	-
349 Printing, Stationary and Forms	56	-	-
355 Travel	183	-	-
411 Data Processing Supplies	284	-	-
435 Office Supplies	120	-	-
451 Uniforms	200	-	-
524 In-Service/Staff Development	290	-	-
599 Other Charges	160	-	-
TOTAL	75,094	-	-
51750 CODES COMPLIANCE			
103 Assistant(s)	83,927	147,321	168,524
105 Supervisor/Director	69,330	84,550	87,975
133 Paraprofessional	-	37,654	41,400
189 Other Salaries & Wages	132,495	153,174	240,356
191 Board & Committee Member Fees	-	6,470	7,200
199 Other Per Diem & Fees	5,030	7,615	10,200
201 Social Security	21,009	32,434	41,000
204 State Retirement	16,274	24,262	24,000
206 Life Insurance	402	554	663
207 Medical Insurance	59,126	80,559	106,000
208 Dental Insurance	1,863	2,863	3,400
217 Retirement-Hybrid Stabilization	-	3,325	5,000
299 Other Fringe Benefits	720	1,160	1,200
302 Advertising	-	38	2,000
307 Communication	2,252	4,375	4,000
309 Contracts With Government Agencies-PLAN	-	-	6,675

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Fund 101 -- Fiscal Year Ending June 30, 2025

	Audited Actual 2022-2023	Unaudited Actual 2023-2024	Approved Budget 2024-2025
EXPENDITURES			
51750 CODES COMPLIANCE (cont.)			
320 Dues & Memberships	548	721	1,500
332 Legal Notices, Recording, & Court Costs	219	514	1,400
334 Maintenance Agreements	20,203	31,142	35,000
338 Maint/Repair/Vehicles	4,675	1,204	4,000
348 Postal Charges	734	1,033	1,000
349 Printing, Stationary and Forms	2,298	2,141	2,000
355 Travel	1,215	753	5,500
399 Other Contracted Services	-	248	500
410 Custodial Supplies	295	490	500
413 Drugs & Medical Supplies	-	-	100
415 Electricity	2,520	2,628	2,500
422 Food Supplies	92	112	900
425 Gasoline	7,323	7,588	15,000
434 Natural Gas	365	316	1,000
435 Office Supplies	2,307	2,551	4,000
437 Periodicals	-	-	300
450 Tires & Tubes	-	2,100	3,000
451 Uniforms	1,720	2,665	3,000
454 Water and Sewer	724	654	1,000
505 Judgements	23,680	36,000	75,000
524 In-Service/Staff Development	2,420	2,750	3,500
599 Other Charges	822	469	700
709 Data Processing Equipment	1,497	2,120	7,500
711 Furniture & Fixtures	-	9,108	4,000
719 Office Equipment	17,092	4,200	3,000
790 Other Equipment	896	-	1,500
TOTAL	484,073	697,861	926,993
51760 GEOGRAPHICAL INFORMATION SYSTEMS			
133 Paraprofessionals	76,727	58,800	60,858
169 Part-Time Personnel	-	13,646	26,036
185 Educational Incentives	1,000	1,000	1,000
201 Social Security	5,680	5,520	6,800
204 State Retirement	2,608	1,959	2,100
206 Life Insurance	95	65	66
207 Medical Insurance	14,067	8,941	10,110
208 Dental Insurance	500	334	334
299 Other Fringe Benefits	720	480	480
320 Dues & Memberships	140	140	140
334 Maintenance Agreements	4,975	3,173	6,000
355 Travel	1,325	-	500
411 Data Processing Supplies	1,639	2,053	2,000
524 Inservice Staff Development	3,402	-	4,000
599 Other Charges	-	170	500
709 Data Processing Equipment	3,136	12,000	8,000
711 Furniture And Fixtures	185	605	1,000
TOTAL	116,199	108,886	129,924

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Fund 101 -- Fiscal Year Ending June 30, 2025

	Audited Actual 2022-2023	Unaudited Actual 2023-2024	Approved Budget 2024-2025
EXPENDITURES			
51800 COUNTY BUILDINGS			
141 Foremen	43,986	44,515	49,073
166 Custodial Personnel	31,593	31,972	35,855
167 Maintenance Personnel	20,396	20,641	24,364
169 Part-time Personnel	17,302	17,678	24,647
185 Educational Incentive- Other	1,000	1,000	1,000
199 Other Per Diem & Fees	2,215	2,400	2,400
201 Social Security	8,762	9,017	10,600
204 State Retirement	4,179	4,256	4,700
206 Life Insurance	158	155	200
207 Medical Insurance	20,331	22,514	23,900
208 Dental Insurance	798	800	900
217 Retirement-Hybrid Stabilization	-	308	520
299 Other Fringe Benefits	872	875	1,200
307 Communication	95,780	64,057	104,000
320 Dues And Memberships	100	-	100
321 Engineering Services	-	500	2,500
334 Maintenance Agreements	67,745	97,755	100,000
335 Maint/Repair/Building	58,998	48,370	73,000
335 Maint/Repair/Building-HEALT	33,207	-	-
336 Maint/Repair/Equipment	10,780	25,112	20,000
338 Maint/Repair/Vehicles	4,302	7,187	5,000
355 Travel	65	-	500
359 Disposal Fees	2,638	2,666	3,000
399 Other Contracted Services	55,039	59,627	55,040
410 Custodial Supplies	12,861	14,552	15,000
411 Data Processing Supplies	766	400	1,500
415 Electricity	125,614	118,056	125,000
422 Food Supplies	2,500	2,273	2,000
425 Gasoline	3,367	4,779	4,000
434 Natural Gas	39,915	29,929	20,000
451 Uniforms	39	569	1,000
454 Water and Sewer	22,679	13,015	20,000
499 Other Supplies and Materials	13,373	10,776	12,500
524 InService/Staff Development	-	-	300
709 Data Processing Equip	-	899	10,000
711 Furniture & Fixtures	4,154	11,028	15,000
TOTAL	<u>705,514</u>	<u>667,680</u>	<u>768,799</u>
51900 OTHER GENERAL ADMINISTRATION			
317 Data Processing Services	-	-	2,000
333 Licenses	-	312	1,600
334 Maintenance Agreements	35,287	29,917	39,000
337 Maint/Repair/Office Equipment	-	349	1,000
355 Travel	-	-	2,000
411 Data Processing Supplies	5,482	4,897	6,500
524 In-Service/Staff Development	-	-	5,000
709 Data Processing Equipment	4,093	4,712	10,000
TOTAL	<u>44,862</u>	<u>40,187</u>	<u>67,100</u>

GENERAL FUND

Fund 101 -- Fiscal Year Ending June 30, 2025

	Audited Actual 2022-2023	Unaudited Actual 2023-2024	Approved Budget 2024-2025
EXPENDITURES			
51910 PRESERVATION OF RECORDS			
103 Assistant(s)	27,763	28,097	-
105 Supervisor/Director	44,400	45,797	-
164 Attendants	-	-	98,000
169 Part-time Personnel	17,136	15,830	-
201 Social Security	6,775	6,848	7,500
204 State Retirement	3,583	3,634	6,900
206 Life Insurance	132	129	132
207 Medical Insurance	16,887	18,658	20,900
208 Dental Insurance	667	667	700
217 Retirement-Hybrid Stabilization	-	395	980
299 Other Fringe Benefits	480	480	480
321 Engineering Services	2,650	-	-
415 Electricity	6,000	8,670	8,000
599 Other Charges	5,597	12,448	18,000
790 Other Equipment	-	11,000	-
TOTAL	132,070	152,653	161,592
51920 RISK MANAGEMENT			
140 Salary Supplements	19,257	19,159	19,830
169 Part-Time Personnel-ORCCA	-	-	10,914
201 Social Security	1,061	1,093	2,400
204 State Retirement	488	494	1,100
206 Life Insurance	16	15	20
207 Medical Insurance	2,439	2,765	3,000
208 Dental Insurance	79	79	100
299 Other Fringe Benefits	119	114	200
308 Consultants	631	4,048	10,000
320 Dues & Memberships	385	425	1,000
320 Dues & Memberships-ORCCA	2,500	2,500	2,500
351 Rentals	11,250	9,000	18,000
355 Travel	-	-	3,000
355 Travel-ORCCA	4,316	4,594	4,800
399 Other Contracted Services-ORCCA	310	-	8,000
499 Other Supplies & Materials	9,942	12,082	36,000
502 Building & Contents Insurance	49,680	61,410	66,500
506 Liability Insurance	137,364	156,823	169,000
511 Vehicle & Equipment Insurance	131,929	121,273	145,000
513 Worker's Compensation	131,280	131,280	131,280
516 Other Self-Insured Claims	19,738	1,221	60,000
524 In-Service/Staff Development	400	-	3,000
TOTAL	523,184	528,375	695,644
52100 ACCOUNTING AND BUDGETING			
105 Supervisor/Director	100,921	110,556	107,144
119 Accountants/Bookkeepers	359,944	397,556	412,339
169 Part-time Personnel	32	192	2,400
185 Educational Incentive	12,000	11,000	18,000
199 Other Per Diem & Fees	1,246	1,200	2,400
201 Social Security	36,292	40,692	60,000
204 State Retirement	32,143	35,129	38,000
206 Life Insurance	574	563	700
207 Medical Insurance	71,863	112,435	134,000
208 Dental Insurance	2,886	2,909	3,400
210 Unemployment	1,100	-	-
217 Retirement-Hybrid Stabilization	-	5,596	11,000
299 Other Fringe Benefits	720	719	720
307 Communication	14	-	150
320 Dues & Memberships	824	909	1,500

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Fund 101 -- Fiscal Year Ending June 30, 2025

	Audited Actual 2022-2023	Unaudited Actual 2023-2024	Approved Budget 2024-2025
EXPENDITURES			
52100 ACCOUNTING AND BUDGETING (cont.)			
334 Maintenance Agreements	5,586	7,087	10,000
349 Printing, Stationary and Forms	2,056	3,130	2,100
355 Travel	2,135	2,717	4,000
435 Office Supplies	472	289	1,000
451 Uniforms	-	1,178	1,000
508 Premium on Corporate Surety Bonds	-	792	-
524 In-Service/Staff Development	6,040	3,041	5,000
709 Data Processing Equipment	5,914	912	4,000
711 Furniture & Fixtures	-	649	-
TOTAL	642,762	739,251	818,853
52200 PURCHASING			
105 Supervisor/Director	80,745	81,638	85,720
122 Purchasing Personnel	78,696	79,645	87,610
169 Part-time Personnel	9,892	9,535	18,630
185 Educational Incentive	2,000	2,000	3,000
199 Other Per Diem & Fees	1,246	1,200	1,200
201 Social Security	12,493	12,848	15,100
204 State Retirement	5,378	5,438	6,100
206 Life Insurance	194	192	200
207 Medical Insurance	22,102	25,032	41,000
208 Dental Insurance	981	981	1,000
299 Other Fringe Benefits	1,409	1,412	1,410
302 Advertising	3,076	3,830	3,000
307 Communication	3	-	100
320 Dues & Memberships	520	600	900
334 Maintenance Agreements	4,233	4,301	4,700
355 Travel	1,970	4,579	4,000
451 Uniforms	-	321	500
508 Premium on Corporate Surety Bonds	842	-	845
524 InService/Staff Development	1,200	2,608	2,500
709 Data Processing	211	-	500
711 Furniture and Fixtures	652	59	500
TOTAL	227,843	236,218	278,515
52300 PROPERTY ASSESSOR'S OFFICE			
101 County Official/Adm Officer	100,921	102,042	107,144
106 Deputy (Ies)	409,101	442,932	531,672
140 Salary Supplements	-	963	963
169 Part-time Personnel	10,280	15,576	28,577
185 Educational Incentive-Other County Employees	2,000	3,000	4,000
187 Overtime pay	-	-	10,000
199 Other Per Diem & Fees	3,184	3,600	8,400
201 Social Security	38,142	41,871	53,000
204 State Retirement	28,320	28,225	34,000
206 Life Insurance	650	656	800
207 Medical Insurance	94,734	117,219	165,000
208 Dental Insurance	3,280	3,392	4,100
210 Unemployment Compensation	50	-	-
217 Retirement-Hybrid Stabilization	-	3,286	5,000
299 Other Fringe Benefits	1,460	1,680	1,700
302 Advertising	409	-	1,500
307 Communication	2,436	2,253	6,300
309 Contracts w/ Gov't Agencies	21,930	21,587	32,000
312 Contracts with Private Agencies	44,019	45,590	136,000
320 Dues & Memberships	2,450	2,902	3,500
334 Maintenance Agreements	902	1,424	1,500
337 Maint/Repair/Office Equipment	7,504	7,303	10,000

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Fund 101 -- Fiscal Year Ending June 30, 2025

	Audited Actual 2022-2023	Unaudited Actual 2023-2024	Approved Budget 2024-2025
EXPENDITURES			
52300 PROPERTY ASSESSOR'S OFFICE (cont.)			
338 Maint/Repair/Service Vehicles	1,607	740	7,000
348 Postal Charges	-	-	1,000
349 Printing, Stationary and Forms	1,631	3,903	3,000
355 Travel	7,378	7,165	7,000
425 Gasoline	3,589	1,186	7,000
451 Uniforms	-	-	2,800
499 Other Supplies and Materials	218	2,707	2,500
524 In-Service/Staff Development	2,272	2,545	6,000
599 Other Charges	1,469	1,461	4,000
709 Data Processing Equipment	4,121	2,413	6,000
719 Office Equipment	34	-	3,200
TOTAL	794,091	867,621	1,194,656
52400 COUNTY TRUSTEE'S OFFICE			
101 County Official/Adm Officer	100,921	102,042	107,144
106 Deputy(ies)	131,938	137,676	146,476
169 Part-time Personnel	4,231	-	5,635
201 Social Security	17,379	17,593	20,000
204 State Retirement	11,160	11,619	12,500
206 Life Insurance	264	258	270
207 Medical Insurance	17,531	30,999	40,500
208 Dental Insurance	1,001	1,001	1,100
217 Retirement-Hybrid Stabilization	-	1,197	2,075
299 Other Fringe Benefits	960	960	960
302 Advertising	173	118	200
307 Communication	193	-	400
309 Contracts w/ Gov't Agencies	6,912	8,552	8,900
320 Dues & Memberships	1,218	1,552	2,000
334 Maintenance Agreements	14,231	15,671	21,000
348 Postal Charges	19,346	21,459	22,500
349 Printing, Stationary and Forms	23	720	200
351 Rentals	232	248	700
355 Travel	390	139	2,200
411 Data Processing Supplies	1,236	1,132	5,000
508 Premiums On Corporate Surety	13,514	-	-
524 In-Service/Staff Development	100	255	500
599 Other Charges	1,965	3,902	2,000
709 Data Processing Equipment	4,196	331	7,300
711 Furniture & Fixtures	720	-	700
TOTAL	349,834	357,424	410,260
52500 COUNTY CLERK'S OFFICE			
101 County Official/Adm Officer	100,921	102,042	107,144
106 Deputy(ies)	351,583	361,515	424,179
169 Part-time Personnel	3,038	10,426	46,948
185 Educational Incentive	3,000	3,000	3,000
201 Social Security	33,357	35,273	45,000
204 State Retirement	19,088	19,683	31,000
206 Life Insurance	651	641	800
207 Medical Insurance	98,420	118,354	168,000
208 Dental Insurance	3,408	3,369	3,900
210 Unemployment Compensation	-	7,150	5,000
217 Retirement-Hybrid Stabilization	-	1,364	4,300
299 Other Fringe Benefits	2,880	2,880	3,000
307 Communication	21	-	3,000
320 Dues & Memberships	1,048	1,392	3,000
334 Maintenance Agreements	29,749	36,770	42,000
337 Maint/Repair/Office Equipment	1,315	383	3,000

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	Audited Actual 2022-2023	Unaudited Actual 2023-2024	Approved Budget 2024-2025
EXPENDITURES			
52500 COUNTY CLERK'S OFFICE (cont.)			
349 Printing, Stationary and Forms	8,955	8,176	14,000
351 Rentals	364	388	3,000
355 Travel	1,711	1,418	5,000
437 Periodicals	-	63	350
499 Other Supplies & Materials	2,760	3,445	9,000
508 Premium on Corporate Surety Bonds	792	-	1,000
524 In-Service/Staff Development	1,015	710	2,000
709 Data Processing Equipment	10,100	-	41,000
711 Furniture & Fixtures	-	-	9,000
719 Office Equipment	284	524	6,000
TOTAL	674,460	718,966	983,621
53100 CIRCUIT COURT			
101 County Official/Adm Officer	100,921	102,042	107,144
106 Deputy(ies)	424,277	470,694	505,896
169 Part-time Personnel	26,367	13,434	29,782
185 Education Incentive	1,000	1,000	1,000
201 Social Security	39,700	43,441	50,000
204 State Retirement	23,033	26,872	31,000
206 Life Insurance	739	806	800
207 Medical Insurance	120,159	151,750	171,000
208 Dental Insurance	3,478	4,225	4,400
217 Retirement-Hybrid Stabilization	-	2,555	4,300
299 Other Fringe Benefits	3,085	3,089	2,900
307 Communication	16	15	100
320 Dues & Memberships	1,223	1,347	1,500
334 Maintenance Agreements	33,434	34,328	35,000
349 Printing, Stationary and Forms	8,823	10,025	9,000
355 Travel	0	130	100
411 Data Processing Supplies	4,922	1,650	1,000
435 Office Supplies	1,779	1,627	3,000
451 Uniforms	148	-	-
508 Premium on Corporate Surety Bonds	792	-	200
524 In-Service/Staff Development	180	83	100
599 Other Charges	-	14	100
709 Data Processing Equipment	3,847	18,874	24,000
711 Furniture & Fixtures	3,478	2,203	4,500
719 Office Equipment	-	-	1,000
TOTAL	801,401	890,204	987,822
53310 GENERAL SESSIONS JUDGE			
102 Judge(s)	382,778	387,042	402,911
103 Assistants(s)	37,211	45,150	46,730
133 Paraprofessionals	117,657	135,299	138,701
185 Educational Incentive	1,000	1,000	1,000
199 Other Per Diem & Fees	5,999	6,000	6,000
201 Social Security	37,089	40,126	46,000
204 State Retirement	26,275	27,391	30,000
206 Life Insurance	273	288	332
207 Medical Insurance	48,287	62,687	66,000
208 Dental Insurance	1,612	1,668	1,700
217 Retirement-Hybrid Stabilization	-	2,743	5,500
299 Other Fringe Benefits	1,360	1,440	1,440
309 Contracts with Government Agencies	-	4,267	10,000
312 Contracts with Private Agencies	68,416	45,000	45,000
320 Dues and Memberships	2,907	1,963	2,500
329 Laundry Service	-	71	250
331 Legal Services	-	-	500

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Fund 101 -- Fiscal Year Ending June 30, 2025

	Audited Actual 2022-2023	Unaudited Actual 2023-2024	Approved Budget 2024-2025
EXPENDITURES			
53310 GENERAL SESSIONS JUDGE (cont.)			
333 Licenses	174	348	1,000
334 Maintenance Agreements	-	-	2,000
349 Printing, Stationary and Forms	2,840	-	1,500
355 Travel	7,593	3,627	7,500
355 Travel-MAG	-	4,042	6,000
399 Other Contracted Services	228	3,329	4,000
411 Data Processing	827	2,614	2,500
432 Library Books/Magazines	1,431	-	1,500
435 Office Supplies	2,164	-	2,000
451 Uniforms	-	-	600
524 In-Service/Staff Development	1,954	1,028	2,000
524 In-Service/Staff Development-MAG	-	-	500
599 Other Charges	88	-	1,000
709 Data Processing	2,007	-	-
TOTAL	750,170	777,121	836,664
53330 DRUG COURT			
105 Supervisor/Director	28,694	51,000	50,000
133 Paraprofessionals	-	-	3,825
201 Social Security	2,185	3,420	3,795
204 State Retirement	2,160	3,394	66
206 Life Insurance	53	65	10,110
207 Medical Insurance	3,069	9,717	334
208 Dental Insurance	306	334	600
217 Retirement-Hybrid Stabilization	-	631	1,000
307 Communication	-	496	500
348 Postal Charges	-	42	500
349 Printing, Stationary & Forms	-	-	5,000
355 Travel	4,865	7,913	10,370
399 Other Contracted Services	-	-	10,000
499 Other Supplies and Materials	-	4,213	5,000
524 Inservices Staff Development	1,400	3,865	1,400
599 Other Charges	3,461	-	-
TOTAL	46,193	85,089	102,500
53400 CHANCERY COURT			
101 County Official/Adm Officer	100,921	102,042	107,144
106 Deputy(ies)	156,855	187,397	240,281
169 Part-time Personnel	9,485	24,080	35,300
187 Overtime Pay	1,121	772	4,788
201 Social Security	20,261	23,993	29,700
204 State Retirement	13,377	18,130	21,000
206 Life Insurance	296	354	400
207 Medical Insurance	43,912	57,676	61,000
208 Dental Insurance	1,670	1,891	2,100
217 Retirement-Hybrid Stabilization	-	2,794	5,800
299 Other Fringe Benefits	720	480	1,000
307 Communication	5	-	500
312 Contracts w/Private Agencies	239	-	100
320 Dues and Memberships	1,213	1,959	2,200
332 Legal Notices, Recording, & Court Costs	-	-	100
334 Maintenance Agreements	17,889	19,732	25,500
349 Printing, Stationary and Forms	2,932	3,058	2,250
355 Travel	452	1,534	1,500
437 Periodicals	63	63	200
451 Uniforms	-	-	700
499 Other Supplies & Materials	1,431	4,356	5,200
508 Premium on Corporate Surety Bonds	720	367	400

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	Audited Actual 2022-2023	Unaudited Actual 2023-2024	Approved Budget 2024-2025
EXPENDITURES			
53400 CHANCERY COURT (cont.)			
524 In-Service/Staff Development	600	960	2,300
708 Communication Equipment	48,400	188	-
709 Data Processing Equipment	1,619	3,746	2,500
711 Furniture & Fixtures	-	-	4,000
790 Other Equipment	-	-	1,000
TOTAL	424,181	455,572	556,963
53500 JUVENILE COURT			
103 Assistants	55,996	56,668	58,651
105 Supervisor/Director	57,616	69,568	72,003
112 Youth Service Officer	145,188	139,457	146,168
140 Salary supplements	7,047	6,797	7,394
164 Attendants	6,872	5,988	12,570
169 Part-Time Personnel	-	880	20,700
187 Overtime Pay	35,607	36,517	38,204
199 Other Per Diem & Fees	6,092	5,954	6,100
201 Social Security	23,097	23,891	28,000
204 State Retirement	17,129	18,661	21,000
206 Life Insurance	345	336	525
207 Medical Insurance	42,464	50,027	50,000
208 Dental Insurance	1,463	1,402	1,800
217 Retirement-Hybrid Stabilization	-	2,657	3,600
299 Other Fringe Benefits	1,155	1,059	1,100
307 Communication	1,085	1,012	5,000
312 Contracts with Private Agencies	11,928	2,065	6,500
320 Dues and Memberships	-	300	1,000
322 Evaluation & Testing	-	-	10,000
334 Maintenance Agreements	2,340	8,474	5,000
335 Maint/Repair/Buildings	1,659	2,285	6,000
337 Maint/Repair/Office Equip	1,381	-	3,000
338 Maint/Repair/Vehicles	9,193	9,245	10,000
340 Medical & Dental Charges	3,224	-	4,000
349 Printing, Stationary and Forms	1,159	85	3,000
355 Travel	11,038	2,888	15,000
399 Other Contracted Services	1,282	3,871	45,000
411 Data Processing Supplies	1,858	1,915	2,000
422 Food Supplies	1,520	736	1,500
425 Gasoline	8,236	7,286	10,000
432 Library Books	1,750	-	2,000
441 Prisoners Clothing	436	-	500
450 Tires & Tubes	2,032	1,576	2,500
451 Uniforms	2,000	208	2,000
508 Premiums on Corporate Bonds	600	500	1,000
524 Inservice Staff Development	-	1,164	1,000
599 Other Charges	5,215	6,638	5,000
711 Furniture & Fixtures	-	-	5,000
TOTAL	468,007	470,110	613,815
53610 OFFICE OF PUBLIC DEFENDER (three year grant - Amended to 65,000 subsequent to approval)			
105 Supervisor/Director	41,295	-	-
201 Social Security	3,038	-	-
204 State Retirement	3,114	-	-
206 Life Insurance	55	-	-
207 Medical Insurance	8,857	-	-
208 Dental Insurance	278	-	-
355 Travel	3,615	-	-
524 Inservice Staff Development	25	-	-
TOTAL	60,277	-	-

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	Audited Actual 2022-2023	Unaudited Actual 2023-2024	Approved Budget 2024-2025
EXPENDITURES			
53900 OTHER ADMINISTRATION OF JUSTICE			
194 Jury and Witness Fees	7,909	7,368	27,650
201 Social Security	263	-	100
302 Advertising	-	273	300
307 Communication	869	948	1,000
355 Travel	-	-	12,000
422 Food Supplies	3,012	2,686	4,000
TOTAL	12,053	11,275	45,050
53930 VICTIM ASSISTANCE PROGRAMS			
105 Supervisor/Director	7,937	-	44,727
199 Other Per Diem & Fees	231	-	1,200
201 Social Security	685	-	3,484
204 State Retirement	682	-	3,131
206 Life Insurance	11	-	66
207 Medical Insurance	1,381	-	10,020
208 Dental Insurance	56	-	334
217 Retirement-Hybrid Stabilization	-	-	998
355 Travel	-	-	687
499 Other Supplies And Materials	9,992	-	687
499 Other Supplies And Materials-SAFES	-	-	34,666
TOTAL	20,975	-	100,000
54110 SHERIFF'S DEPARTMENT			
101 County Official	111,012	112,246	117,858
103 Assistant (Chief Deputy)	84,039	87,316	90,372
106 Deputy(ies)	1,614,332	1,841,607	2,112,953
106 Deputy(ies)-CHILD	49,155	58,000	60,030
140 Salary Supplements	35,950	34,500	38,400
140 Salary Supplements-SHRFF	-	-	20,000
141 Foremen (Courts)	86,947	77,330	134,143
169 Part-Time Personnel	61,617	72,249	45,644
170 School Resource Officer(s)	519,746	673,990	939,780
187 Overtime Pay	288,663	257,300	200,000
187 Overtime Pay-GHS23	-	3,810	-
187 Overtime Pay-HIDTA	-	-	18,080
187 Overtime Pay-HOLI	58,412	96,109	50,308
187 Overtime Pay-RD20	873	-	-
187 Overtime Pay-RD22	-	1,349	-
187 Overtime Pay-SRO	1,833	637	12,188
187 Overtime Pay-TOCW	16,378	19,394	18,080
199 Other Per Diem & Fees	19,113	24,474	33,600
201 Social Security	215,119	249,979	302,000
204 State Retirement	152,333	186,424	216,000
206 Life Insurance	2,955	3,145	4,000
207 Medical Insurance	448,706	569,750	795,000
208 Dental Insurance	15,282	16,419	21,000
210 Unemployment Compensation	1,970	-	5,000
217 Retirement-Hybrid Stabilization	-	25,900	54,000
299 Other Fringe Benefits	8,300	7,892	8,000
307 Communication	26,461	25,509	31,605
309 Contracts w/ Gov't Agencies	2,680	2,680	2,814
309 Contracts w/ Gov't Agencies-NCIC	49,785	53,021	53,021
312 Contracts w/Private Agencies	-	-	31,500
320 Dues and Memberships	4,001	3,515	5,250
330 Operating Lease Payments	21,600	21,600	21,600
332 Legal Notices	-	-	515
333 Licenses	428	184	525
334 Maintenance Agreements	80,082	90,147	119,000

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	Audited Actual 2022-2023	Unaudited Actual 2023-2024	Approved Budget 2024-2025
EXPENDITURES			
54110 SHERIFF'S DEPARTMENT (cont.)			
335 Maint/Repair/Buildings	50	1,920	3,465
337 Maint/Repair/Office Equipment	28	273	525
338 Maint/Repair/Vehicles	55,371	86,467	57,600
338 Maint/Repair/Vehicles-INS	4,954	14,158	15,000
348 Postal Charges	147	166	1,470
349 Printing, Stationary and Forms	4,091	5,338	6,300
355 Travel	19,479	14,981	20,000
357 Veterinary Services	-	-	525
399 Other Contracted Services	4,630	7,872	9,660
399 Other Contracted Services-SOR	2,050	2,200	2,835
401 Animal Food	408	483	1,050
412 Diesel Fuel	3,102	2,049	9,000
415 Electricity	3,974	3,381	3,900
425 Gasoline	145,976	143,839	180,000
431 Law Enforcement Supplies	27,500	35,616	31,920
431 Law Enforcement Supplies-VEST	9,576	7,979	25,034
432 Library Books/Media	721	63	1,470
437 Periodicals	-	-	978
450 Tires and Tubes	30,351	31,034	34,020
451 Uniforms	25,152	19,828	22,680
499 Other Supplies & Materials	10,914	9,570	7,560
499 Other Supplies & Materials-CHILD	-	-	3,216
508 Premium on Corporate Surety Bonds	1,692	900	3,000
516 Other Self-Insured Claims	-	-	5,250
524 In-Service/Staff Development	17,547	28,603	30,000
524 In-Service/Staff Development-SROS	-	-	30,000
599 Other Charges-CHCGP	7,087	5,567	7,350
709 Data Processing Equipment	4,173	6,978	4,200
711 Furniture & Fixtures	-	-	5,250
716 Law Enforcement Equipment	-	39,528	-
716 Law Enforcement Equipment-GHS21	6,642	704	-
716 Law Enforcement Equipment-GHS22	12,366	-	-
716 Law Enforcement Equipment-GHS23	-	3,550	15,000
716 Law Enforcement Equipment-SRO	38,215	97,848	110,000
716 Law Enforcement Equipment-SROS	-	-	20,000
719 Office Equipment	-	-	5,250
790 Other Equipment-PLS	1,927	-	3,000
790 Other Equipment-RD20	-	-	15,750
TOTAL	4,415,895	5,187,371	6,254,524
54210 JAIL			
140 Salary Supplements-SHRFF	-	-	20,000
160 Guards (Jailers)	1,650,200	1,758,079	2,113,798
169 Part-time Personnel	18,332	23,882	72,375
187 Overtime Pay	134,338	151,280	103,070
187 Overtime Pay-HOLI	58,094	70,092	51,535
199 Other Per Diem & Fees	2,866	2,760	5,500
201 Social Security	135,831	148,701	183,000
204 State Retirement	121,063	130,427	142,000
206 Life Insurance	2,212	2,174	2,800
207 Medical Insurance	306,826	357,155	510,000
208 Dental Insurance	10,800	10,563	13,100

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	Audited Actual 2022-2023	Unaudited Actual 2023-2024	Approved Budget 2024-2025
EXPENDITURES			
54210 JAIL (cont.)			
210 Unemployment Compensation	560	-	2,000
217 Retirement-Hybrid Stabilization	-	21,341	36,500
299 Other Fringe Benefits	2,400	2,400	2,400
307 Communication	1,843	3,892	4,200
334 Maintenance Agreements	54,221	39,176	60,000
335 Maint/Repair/Building	38,800	32,863	60,000
336 Maint/Repair/Equipment	22,009	26,643	60,000
338 Main/Repair/Vehicles	2,978	6,827	8,652
340 Medical and Dental Service	411,293	441,244	420,000
340 Medical and Dental Service-ADMIN	30,712	24,030	52,500
340 Medical and Dental Service-HERTH	-	-	157,500
340 Medical and Dental Service-HMANA	269,945	108,796	-
340 Medical and Dental Service-INPAT	-	-	10,500
349 Printing, Stationery, Forms	1,345	1,721	6,300
355 Travel	2,668	6,339	10,290
355 Travel-EXTRA	-	3,428	-
359 Disposal Fees	8,098	9,036	9,500
410 Custodial Supplies	47,374	44,238	60,000
412 Diesel Fuel	673	374	4,000
415 Electricity	67,605	71,261	81,870
421 Food Preparation Supplies	5,069	454	5,250
422 Food Supplies	278,934	301,477	351,750
422 Food Supplies-EXTRA	82	26	-
425 Gasoline	13,744	11,249	20,000
431 Law Enforcement Supplies	7,831	5,127	6,300
432 Library Books	4,916	1,027	8,000
434 Natural Gas	39,567	24,128	45,150
441 Prisoner Clothing	31,704	19,251	33,600
450 Tires and Tubes	2,535	3,463	5,000
451 Uniforms	11,664	6,868	18,500
454 Water and Sewer	13,136	72,742	123,000
499 Other Supplies	6,799	8,001	10,500
524 In-Service/Staff Development	3,845	6,145	10,500
709 Data Processing Equipment	-	7,085	-
710 Food Service Equipment	-	35,436	-
711 Furniture and Fixtures	6,368	1,530	5,250
716 Law Enforcement Equipment	-	6,744	0
719 Office Equipment	3,112	-	-
790 Other Equipment	45,588	-	-
TOTAL	3,877,980	4,009,475	4,906,190
54410 CIVIL DEFENSE			
103 Assistant(s)	82,662	84,523	89,812
103 Assistant(s)-EMPG	7,519	7,521	8,175
105 Supervisor/Director	34,014	35,715	37,500
140 Salary Supplement-DOE	5,192	5,000	5,250
169 Part-Time Personnel	27,170	-	-
169 Part-Time Personnel-HAZ	-	-	18,552
187 Overtime Pay- HOLI	785	618	1,000
199 Other Per Diem & Fees	2,838	1,800	3,500
201 Social Security	12,307	10,202	12,500
204 State Retirement	5,921	6,124	7,000
206 Life Insurance	132	129	150
207 Medical Insurance	8,766	9,717	10,110
208 Dental Insurance	667	667	700
217 Retirement-Hybrid Stabilization	-	532	1,000
299 Other Fringe Benefits	480	480	480
307 Communication	10,127	23,774	10,000

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	Audited Actual 2022-2023	Unaudited Actual 2023-2024	Approved Budget 2024-2025
EXPENDITURES			
54410 CIVIL DEFENSE (cont.)			
312 Contracts w/Private Agencies	7,629	1,398	20,500
320 Dues and Memberships	310	55	500
333 Licenses	-	180	1,300
334 Maintenance Agreements	8,372	9,961	15,000
335 Maint/Repair/Building	326	4,370	2,000
336 Maint/Repair/Equip	3,870	208	10,000
337 Maint/Repair/Office Equip	-	14	2,000
338 Maint/Repair/Vehicles	13,880	12,486	30,000
348 Postal Charges	18	13	100
355 Travel	410	270	1,500
410 Custodial Supplies	103	312	500
412 Diesel Fuel	9,772	4,372	15,000
415 Electricity	-	-	1,000
422 Food Supplies	226	189	200
425 Gasoline	1,809	4,786	5,000
429 Instructional Supplies & Materials	258	108	3,500
435 Office Supplies	1,027	1,164	1,500
442 Propane Gas	-	-	200
446 Small Tools	28	25	1,000
450 Tires & Tubes	825	-	3,000
451 Uniforms	785	2,058	4,000
454 Water & Sewer	405	403	500
499 Other Supplies & Materials	533	773	1,500
499 Other Supplies & Materials-DOE	9,823	9,000	11,000
524 In-Service/Staff Development	850	1,710	4,000
599 Other Charges	4,784	3,114	15,000
708 Communication Equipment	11,500	137	10,000
709 Data Processing Equipment	-	-	1,000
711 Furniture & Fixtures	-	-	3,000
TOTAL	<u>276,123</u>	<u>243,909</u>	<u>369,529</u>
54490 OTHER EMERGENCY MANAGEMENT			
309 Contracts w/Government Agencies E-911	452,845	482,280	482,280
	<u>452,845</u>	<u>482,280</u>	<u>482,280</u>
54610 COUNTY CORONER/MEDICAL EXAMINER			
312 Contracts w/Private Agencies	36,825	37,875	50,000
312 Contracts w/Private Agencies-ROI	12,100	12,425	13,000
599 Other Charges	159,977	179,072	200,000
599 Other Charges-BAGS	1,022	-	3,000
TOTAL	<u>209,924</u>	<u>229,372</u>	<u>266,000</u>
55110 LOCAL HEALTH CENTER			
167 Maintenance Personnel	16,078	16,271	18,133
169 Part-time Personnel	11,902	12,860	12,828
199 Other Per Diem & Fees	-	-	350
201 Social Security	2,116	2,216	2,500
204 State Retirement	1,214	1,234	1,300
206 Life Insurance	28	27	30
207 Medical Insurance	3,776	4,148	4,400
208 Dental Insurance	144	142	144
217 Retirement-Hybrid Stabilization	-	229	347
302 Advertising	-	-	300
307 Communication	20,987	11,966	20,000
320 Dues & Memberships	705	650	1,000
334 Maintenance Agreements	9,574	3,498	10,000
335 Maint/Repair/Buildings	9,885	9,939	11,000
336 Maint/Repair Services	989	2,417	2,500

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EXPENDITURES			
55110 LOCAL HEALTH CENTER (cont.)			
348 Postal Charges	16	-	100
349 Printing, Stationary and Forms	-	-	500
351 Rentals Appropriation to State-APPRO	-	32,230	-
355 Travel	-	-	3,353
359 Disposal Fees	1,345	1,373	1,500
410 Custodial Supplies	1,045	1,448	2,000
413 Drugs & Medical Supplies	1,523	1,509	3,000
415 Electricity	50,163	33,855	55,000
434 Natural Gas	19,745	350	15,000
435 Office Supplies	2,068	2,085	4,500
437 Periodicals	259	217	250
454 Water & Sewer	3,305	6,697	5,000
524 Inservice Staff Development	2,696	1,224	4,000
599 Other Charges	1,793	2,469	4,000
599 Other Charges-APPRO	-	54,213	-
711 Furniture And Fixtures	880	849	4,500
790 Other Equipment	390	1,332	4,000
TOTAL	162,626	205,448	191,535
55190 OTHER LOCAL HEALTH SERVICES			
103 Assistants	88,851	67,818	99,456
131 Medical Personnel	240,815	283,912	304,448
201 Social Security	23,148	25,620	30,400
204 State Retirement	23,513	25,259	27,112
206 Life Insurance	561	511	600
207 Medical Insurance	93,861	106,537	134,000
208 Dental Insurance	2,836	2,669	2,942
217 Retirement-Hybrid Stabilization	-	4,437	7,165
299 Other Fringe Benefits	480	480	480
307 Communication	-	457	500
355 Travel	8,858	12,483	17,400
506 Liability Insurance	232	194	4,400
513 Workman's Comp Insurance	2,760	2,760	2,760
524 In-Service/Staff Development	-	873	25,000
599 Other Charges	58	-	-
TOTAL	485,973	534,010	656,663
55390 APPROPRIATION TO STATE			
399 Other Contracted Services	-	-	51,601
599 Other Charges	-	-	1,180
TOTAL	-	-	52,781
55590 OTHER LOCAL WELFARE SERVICES			
316 Contributions	-	-	150,000
316 Contributions-AGING	1,000	-	-
316 Contributions-ARE30	2,000	2,125	-
316 Contributions-CAC	5,500	5,500	-
316 Contributions-CHH	4,000	-	-
316 Contributions-CLINC	4,000	-	-
316 Contributions-ETHRA	9,200	9,200	-
316 Contributions-FAMIL	-	7,000	-
316 Contributions-HERTG	25,000	21,883	-
316 Contributions-HMERC	-	4,200	-
316 Contributions-MDUNN	21,000	15,000	-
316 Contributions-MECAA	18,300	18,300	-
316 Contributions-OSHS	8,000	10,000	-
316 Contributions-RCCM	-	5,000	-

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EXPENDITURES			
55590 OTHER LOCAL WELFARE SERVICES (cont.)			
316 Contributions-RCHG	1,500	-	-
316 Contributions-RCYL	-	1,000	-
316 Contributions-RS	28,000	28,000	-
316 Contributions-RSI	-	7,000	-
316 Contributions-SSN	3,500	3,500	-
316 Contributions-UNITE	-	1,500	-
316 Contributions-WBEF	4,000	-	-
799 Other Capital Outlay-RS	11,000	11,000	-
TOTAL	146,000	150,208	150,000
56500 LIBRARIES			
316 Library - Contributions	20,000	20,000	20,000
337 Maint/Repair/Office Equipment	-	-	300
432 Library Books	99	-	5,000
711 Furniture & Fixtures	-	-	500
TOTAL	20,099	20,000	25,800
56700 PARKS & FAIR BOARDS			
103 Assistant(s)	29,492	44,021	46,575
103 Assistant(s)-SPC	33,496	40,241	46,575
105 Supervisor/Director	52,308	52,500	54,338
169 Part-time Personnel-CCRA	-	-	4,482
169 Part-time Personnel-RILEY	26,526	30,010	31,379
169 Part-time Personnel-ROANE	35,601	51,104	61,823
169 Part-time Personnel-SPC	28,317	26,206	32,375
187 Overtime Pay	10,389	12,656	10,880
187 Overtime Pay-CCRA	1,305	-	2,132
187 Overtime Pay-SPC	-	1,244	2,132
199 Other Per Diem & Fees	3,554	2,446	3,600
201 Social Security	17,546	19,553	23,000
204 State Retirement	6,784	7,219	9,401
206 Life Insurance	173	194	200
207 Medical Insurance	33,932	41,497	45,000
208 Dental Insurance	973	1,001	1,100
217 Retirement-Hybrid Stabilization	-	703	932
299 Other Fringe Benefits	920	960	960
307 Communication	4,114	5,785	5,500
320 Dues & Memberships	-	-	100
320 Dues & Memberships 652 Project	-	-	1,500
334 Maintenance Agreements	200	2,268	4,500
335 Maint/Repair Building-DOCK	647	-	500
335 Maint/Repair/Building-EMORY	2,400	2,521	3,150
335 Maint/Repair/Building-RILEY	11,685	1,242	6,000
335 Maint/Repair/Building-ROANE	40,525	31,109	45,000
335 Maint/Repair/Building-SPC	8,975	4,273	5,500
336 Maint/Repair/Equipment	14,158	11,791	17,000
338 Maint/Repair/Vehicles	1,654	6,143	7,500
351 Rentals-652	-	-	2,000
351 Rentals-RILEY	1,093	1,663	4,000
351 Rentals-ROANE	7,659	6,484	7,000
355 Travel	-	-	500
359 Disposal Fee	808	3,271	7,000
359 Disposal Fee-RILEY	2,427	3,078	4,000
399 Other Contracted Services-RILEY	28,987	35,544	43,000
410 Custodial Supplies	315	3,978	3,500
410 Custodial Supplies-RILEY	3,978	1,045	2,000
410 Custodial Supplies-SPC	-	-	500
415 Electricity	15,742	15,181	18,000

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EXPENDITURES			
56700 PARKS & FAIR BOARDS (cont.)			
415 Electricity-RILEY	35,096	31,478	35,000
415 Electricity-SPC	2,114	1,684	1,500
422 Food Supplies	307	219	800
425 Gasoline	15,664	14,433	19,500
435 Office Supplies	300	544	300
442 Propane Gas	-	605	1,500
450 Tires and Tubes	1,794	1,927	4,000
451 Uniforms	2,402	897	3,000
453 Vehicle Parts	1,861	1,815	7,000
454 Water and Sewer	17,791	11,453	13,000
454 Water and Sewer-RILEY	4,362	4,801	4,000
454 Water and Sewer-SPC	727	486	350
499 Other Supplies & Materials 652 Project	830	594	1,000
524 Inservice Staff Development	-	550	1,000
599 Other Charges	568	1,310	7,000
599 Other Charges-RILEY	63	5,398	19,000
708 Communication Equipment	899	-	2,000
709 Data Processing Equipment	3,157	214	1,500
711 Furniture & Fixtures	-	99	-
790 Other Equipment	-	3,281	3,500
791 Other Construction OTHER	-	-	2,000
791 Other Construction-TRAIL	-	-	2,000
799 Other Capital Outlay	-	392	2,000
799 Other Capital Outlay-RILEY	-	-	4,500
TOTAL	514,618	549,110	700,084
57100 AGRICULTURAL EXTENSION SERVICE			
309 Contracts w/Gov't Agencies	104,466	123,995	142,633
316 Contributions	1,000	1,000	1,000
334 Maintenance Agreements	-	-	800
351 Rentals	1,085	1,288	800
499 Other Supplies and Materials	2,000	2,005	5,000
TOTAL	108,551	128,288	150,233
57500 SOIL CONSERVATION			
105 Supervisor/Director	37,513	38,694	45,000
169 Part-time Personnel	10,276	4,527	13,300
201 Social Security	3,597	3,279	4,500
204 State Retirement	1,256	1,271	1,500
206 Life Insurance	66	65	67
207 Medical Insurance	8,766	9,717	10,110
208 Dental Insurance	334	334	334
312 Contracts w/Private Agencies	3,200	3,200	3,200
TOTAL	65,008	61,087	78,011
58120 INDUSTRIAL DEVELOPMENT			
310 Contracts w/ Gov't Agencies	130,000	158,916	150,000
316 Contributions	357,250	397,250	520,000
316 Contributions-RSCC	15,000	15,000	15,000
320 Dues & Memberships	700	150	1,000
321 Engineering Services	-	-	20,000
355 Travel	-	-	1,000
524 In-Service/Staff Development	175	175	1,000
599 Other Charges	3,600	5,371	9,500
724 Site Development	-	-	5,000
TOTAL	506,725	576,862	722,500

GENERAL FUND

Fund 101 -- Fiscal Year Ending June 30, 2025

	Audited Actual 2022-2023	Unaudited Actual 2023-2024	Approved Budget 2024-2025
EXPENDITURES			
58300 VETERANS SERVICES			
169 Part-Time Personnel	42,605	48,889	70,245
201 Social Security	3,290	3,724	5,486
307 Communication	2,124	18	2,500
320 Dues and Memberships	-	-	2,000
355 Travel	2,455	574	5,000
599 Other Charges	1,447	4,757	3,600
TOTAL	<u>51,921</u>	<u>57,962</u>	<u>88,831</u>
58600 EMPLOYEE BENEFITS			
207 Medical Insurance	59,877	49,114	50,552
210 Unemployment Compensation	1,140	-	1,200
TOTAL	<u>61,017</u>	<u>49,114</u>	<u>51,752</u>
58900 MISCELLANEOUS			
302 Advertising	-	270	1,500
309 Contracts w/Gov't Agencies-AUDIT	22,430	22,964	24,000
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	2,145	2,200
320 Dues & Memberships-ATVG	830	830	830
320 Dues & Memberships-CHAMB	1,200	1,000	1,200
320 Dues & Memberships-ETDD	5,251	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	2,333	2,333	2,400
331 Legal Services	-	-	4,000
334 Maintenance Agreements	-	600	3,600
341 Pauper Burials	5,816	7,200	9,000
348 Postal Charges	23,985	97,781	95,000
349 Printing, Stationary and Forms	4,932	4,456	12,000
351 Rentals	2,332	2,690	3,100
413 Drugs & Medical Supplies	-	-	500
414 Duplicating Supplies	7,060	11,673	14,000
435 Office Supplies	23,849	16,022	24,000
510 Trustee's Commission	295,547	312,498	300,000
599 Other Charges	23,951	15,618	32,500
599 Other Charges-DTP	737	69	23,000
599 Other Charges-FSA	2,255	2,433	3,000
790 Other Equipment	6,888	-	-
TOTAL	<u>453,380</u>	<u>523,867</u>	<u>583,555</u>
OTHER USES			
99100 Transfers to Other Funds			
590 Transfers to Other Funds-127	-	622,637	-
590 Transfers to Other Funds-151	1,000,000	-	-
590 Transfers to Other Funds-171	-	150,000	-
590 Transfers to Other Funds-AMB	400,000	-	-
590 Transfers to Other Funds-CHJ	-	165,000	-
590 Transfers to Other Funds-RCC	-	150,000	150,000
TOTAL	<u>-</u>	<u>1,087,637</u>	<u>150,000</u>
TOTAL EXPENDITURES AND TRANSFERS	<u>20,692,768</u>	<u>23,424,211</u>	<u>27,520,401</u>
ENDING FUND BALANCE JUNE 30TH	<u>14,302,405</u>	<u>13,471,477</u>	<u>9,562,839</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

Cash calculation of fund

6/30/2024	Current Cash	500,150
	Receivables	158,602
	Hybrid Stabilization	5,904
	Prior Year Encumbrances	4,035
	Total Anticipated Funds	664,657
	Accruals	(81,727)
	Total Anticipated Expenditures	(81,727)
	Rest/Comm/Assign	582,927
6/30/2024	Total Equity	582,927

Fund Balance calculation from 6/30/23 audit

7/1/2023	Restricted	1,065,127
	Fund Balance calculation	1,065,127
	Revenue	1,649,562
	Total Revenue	1,649,562
	Expenditures	(1,516,671)
	Transfers Out	(611,054)
	Total Expenditures	(2,127,725)
	Rest/Comm/Assign	586,963
6/30/2024	Total Equity	586,963

7/1/2024	Beginning Fund Balance	586,963	Sales Tax: set amount		1,649,562
	Estimated Revenues	1,649,562			
	Estimated Expenditures	(1,726,767)			
	Transfer to Capital	-			
	Total Expenditures	(1,726,767)			
6/30/2025	Budget ending fund balance	509,758	Budget effect on fund balance		(77,205)
	Fall Out (10%)	172,677	add back capital		-
			Net Loss		(77,205)
6/30/2025	Est. ending fund balance	682,435	Estimated effect on fund balance		95,472
	FB % of expenditures	34.0%	add back capital		-
			Net Gain		95,472
	FB Policy 10%-100%+:	Compliant			

SANITATION FUND

Fund 116 -- Fiscal Year Ending June 30, 2025

	Audited Actual 2022-2023	Unaudited Actual 2023-2024	Approved Budget 2024-2025
REVENUE			
COUNTY PROPERTY TAXES			
40210 Local Option Sales Tax	1,509,595	1,600,062	1,600,062
40210 Local Option Sales Tax - OUTST	39,157	49,500	49,500
TOTAL	<u>1,548,752</u>	<u>1,649,562</u>	<u>1,649,562</u>
RECURRING ITEMS			
44110 Investment Income	335	-	-
44180 Expenditure Credits	400	-	-
TOTAL	<u>735</u>	<u>-</u>	<u>-</u>
TOTAL REVENUE	<u>1,549,487</u>	<u>1,649,562</u>	<u>1,649,562</u>
RESTRICTIONS			
	<u>2022 Audited Reserves</u>	<u>2023 Audited Reserves</u>	<u>2024 Unaudited Reserves</u>
34530 Restricted for Public Health & Welfare	1,422,960	1,065,127	586,963
34587 Restricted for Hybrid Retirement Stabilization Fund	-	-	-
TOTAL	<u>1,422,960</u>	<u>1,065,127</u>	<u>586,963</u>
TOTAL AVAILABLE FUNDS	<u>2,972,447</u>	<u>2,714,689</u>	<u>2,236,525</u>

SANITATION FUND

Fund 116 -- Fiscal Year Ending June 30, 2025

	Audited Actual 2022-2023	Unaudited Actual 2023-2024	Approved Budget 2024-2025
EXPENDITURES			
55732 CONVENIENCE CENTERS			
141 Foremen	9,209	9,320	9,787
169 Part-time Personnel	354,871	349,215	377,107
187 Overtime Pay	248	784	6,408
189 Other Salaries & Wages	96,655	100,657	107,915
201 Social Security	35,108	34,822	39,000
204 State Retirement	6,757	7,227	7,400
206 Life Insurance	176	162	200
207 Medical Insurance	23,534	36,546	37,000
208 Dental Insurance	1,001	1,001	1,000
210 Unemployment Compensation	-	37	-
217 Retirement-Hybrid Stabilization	-	1,171	1,800
299 Other Fringe Benefits	480	480	480
307 Communication	1,800	1,466	2,700
321 Engineering Services	-	-	1,000
335 Maint/Repair/Building	-	-	5,000
336 Maint/Repair/Equipment	6,937	24,630	60,000
338 Maint/Repair/Vehicles	44	62	5,150
348 Postal Charges	312	295	400
359 Disposal Fees	1,106,010	889,818	960,000
408 Concrete	-	-	3,000
409 Crushed Stone	1,209	-	2,000
412 Diesel Fuel	12,245	12,260	25,000
415 Electricity	13,767	13,874	15,000
420 Fertilizer, Lime, & Chemicals	-	-	500
425 Gasoline	1,830	1,784	3,500
443 Road Signs	1,990	114	5,000
499 Other Supplies and Materials	447	476	2,000
506 Liability Insurance	2,392	2,796	4,400
510 Trustee's Commission	15,868	16,220	16,360
513 Workman's Comp. Insurance	11,160	11,160	11,160
599 Other Charges	-	295	14,500
733 Solid Waste Equipment	-	-	2,000
790 Other Equipment	3,270	-	-
TOTAL	<u>1,707,320</u>	<u>1,516,672</u>	<u>1,726,767</u>

SANITATION FUND

Fund 116 -- Fiscal Year Ending June 30, 2025

	Audited Actual 2022-2023	Unaudited Actual 2023-2024	Approved Budget 2024-2025
EXPENDITURES			
99100 OPERATING TRANSFERS			
590 Transfers Out-171	<u>200,000</u>	<u>611,054</u>	<u>-</u>
TOTAL	<u>200,000</u>	<u>611,054</u>	<u>-</u>
Total Expenditures	<u>1,907,320</u>	<u>2,127,726</u>	<u>1,726,767</u>
Ending Fund Balance June 30th	<u>1,065,127</u>	<u>586,963</u>	<u>509,758</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

Cash calculation of fund

6/30/2024 Current Cash	495,126
Receivables	(99,223)
Hybrid Stabilization	109,239
Receivables Patient Charges	345,547
Prepays	<u>2,263</u>
Total Anticipated Funds	852,952
Accruals	(126,897)
Encumbrances	<u>(658)</u>
Total Anticipated Expenditures	(127,555)
Rest/Comm/Assign	<u>725,395</u>
6/30/2024 Total Equity	<u>725,395</u>

Fund Balance calculation from 6/30/23 audit

7/1/2023 Fund Balance calculation	-
Rest/Comm/Assign	<u>1,164,562</u>
Total Fund Balance	1,164,562
Revenue	3,453,556
Total Revenue	3,453,556
Expenditures	<u>(3,892,723)</u>
Total Expenditures	(3,892,723)
Rest/Comm/Assign	109,239
Ending Fund Balance	<u>616,156</u>
6/30/2024 Total Equity	<u>725,395</u>

2023 Tax Rate:	<u>0.02</u>	2024 Tax Rate:	<u>0.0100</u>
		1 penny came from Capital on Loan 2024- this is reflecting the penny being moved back to Capital	
7/1/2024 Beginning Fund Balance	725,395	Penny Value:	<u>145,336</u>
Estimated Revenues	4,459,523	Property Tax Collections	<u>145,336</u>
Estimated Expenditures	(4,217,841)		
6/30/2025 Budget Ending fund balance	<u>967,077</u>	Budget Effect on Fund Balance:	241,682
Fall Out (10%)	421,784		
6/30/2025 Estimated Ending Fund Balance	<u>1,388,861</u>	Estimated Effect on Fund Balance	<u>663,466</u>
FB % of expenditures	17.2%		
FB Policy 10%-100%+:	Compliant		

Updated: 10/15/24

AMBULANCE FUND

Fund 118 -- Fiscal Year Ending June 30, 2025

	Audited Actual 2022-2023	Unaudited Actual 2023-2024	Approved Budget 2024-2025
REVENUE			
COUNTY PROPERTY TAXES			
40110	140,902	289,067	145,336
40120	2,619	2,139	2,000
40130	3,052	2,575	1,000
40140	648	793	300
40150	-	-	-
TOTAL	147,221	294,574	148,636
GENERAL SERVICE CHARGES			
43120	2,725,281	2,997,167	4,080,000
43120	(10,729)	(27,615)	-
43120	(5,669)	(4,403)	-
43130	26,815	7,114	20,000
TOTAL	2,735,698	2,972,263	4,100,000
FEES			
43350	-	20	200
TOTAL	-	20	200
EDUCATION CHARGES			
43990	-	30	-
TOTAL	-	30	-
RECURRING ITEMS			
44110	6,491	-	-
44180	-	2,752	-
TOTAL	6,491	2,752	-
STATE OF TENNESSEE			
46990	880	220	45,687
TOTAL	880	220	45,687
FEDERAL GOVERNMENT			
Federal Through State			
47240	109,472	171,666	165,000
47590	-	-	-
TOTAL	109,472	171,666	165,000
OTHER SOURCES (NON-REVENUE)			
49700	-	12,031	-
49800	498,654	-	-
49800	400,000	-	-
	898,654	12,031	-
TOTAL REVENUE	3,898,416	3,453,556	4,459,523

	<u>2022 Audited</u>	<u>2023 Audited</u>	<u>2024 Unaudited</u>
FUND BALANCE/RESTRICTIONS			
34530 Restricted for Public Health & Welfare	<u>874,301</u>	<u>1,164,562</u>	<u>725,395</u>
TOTAL	<u>874,301</u>	<u>1,164,562</u>	<u>725,395</u>
 TOTAL AVAILABLE FUNDS	 <u>4,772,717</u>	 <u>4,618,118</u>	 <u>5,184,918</u>

AMBULANCE FUND

Fund 118 -- Fiscal Year Ending June 30, 2025

	Audited Actual 2022-2023	Unaudited Actual 2023-2024	Approved Budget 2024-2025
EXPENDITURES			
55130 AMBULANCE SERVICE			
105 Supervisor/Director	66,907	66,327	69,643
140 Salary Supplements	-	-	42,385
162 Clerical Personnel	86,396	88,606	92,345
164 Attendants	1,171,143	1,348,479	1,429,560
185 Educational Incentive Other Co. Em	1,000	1,000	3,000
186 Longevity Pay	-	2,500	-
187 Overtime Pay	752,922	718,231	736,440
189 Other Salaries & Wages	7,358	7,726	11,800
199 Other Per Diem & Fees	1,246	1,800	1,800
201 Social Security	152,581	165,639	186,000
204 State Retirement	129,805	137,243	145,000
206 Life Insurance	1,805	1,925	3,000
207 Medical Insurance	282,702	350,203	363,000
208 Dental Insurance	8,868	9,619	12,000
217 Retirement-Hybrid Stabilization	-	21,808	23,000
299 Other Fringe Benefits	2,760	3,120	3,400
307 Communication	22,689	20,221	25,000
309 Contracts w/Gov't Agencies-ANDER	59,000	59,000	59,000
312 Contracts w/Private Agencies	169,118	190,181	200,000
320 Dues & Memberships	805	1,015	1,500
333 Licenses	1,750	2,750	5,000
334 Maintenance Agreements	8,565	9,633	15,000
335 Maint/Repair/Building	9,903	12,539	25,000
336 Maint/Repair/Equipment	4,741	10,268	10,000
338 Maint/Repair/Vehicles	35,137	82,920	68,000
340 Medical and Dental	-	-	1,000
348 Postal Charges	114	129	500
349 Printing, Stationary and Forms	694	1,315	1,500
353 Towing Services	250	-	500
355 Travel	1,704	2,149	3,000
359 Disposal Fees	6,357	8,678	12,000
410 Custodial Supplies	1,559	4,702	5,500
411 Data Processing Supplies	-	23	1,000
413 Drugs & Medical Supplies	109,506	80,508	100,000
413-O2 Drugs & Medical Supplies-O2	8,417	8,791	12,000
413-PHARM Drugs & Medical Supplies-PHARM	25,498	27,661	35,000
415 Electricity	16,792	18,733	28,000
422 Food Supplies	335	368	1,000
425 Gasoline	103,739	95,375	110,000
429 Instructional Supplies & Materials	387	1,957	3,000
434 Natural Gas	8,125	7,597	12,500
451 Uniforms	11,911	14,720	14,000
454 Water and Sewer	7,610	7,918	10,000
499 Other Supplies & Materials	2,839	4,622	7,500

AMBULANCE FUND

Fund 118 -- Fiscal Year Ending June 30, 2025

	Audited Actual 2022-2023	Unaudited Actual 2023-2024	Approved Budget 2024-2025
EXPENDITURES			
55130 AMBULANCE SERVICE (cont.)			
502 Building & Contents Insurance	4,640	5,691	6,000
506 Liability Insurance	6,862	8,017	8,700
510 Trustee's Commission	31,492	37,271	29,600
511 Vehicle & Equipment Insurance	24,254	27,350	29,600
513 Worker's Comp. Insurance	128,568	128,568	128,568
524 In-Service/Staff Development	6,819	14,585	20,000
530 Fines, Assessment, Penalties	118,374	69,900	90,000
599 Other Charges	191	3,440	5,000
599-AHA Other Charges-American Heart Assoc	-	(98)	-
709 Data Processing Equipment	3,917	-	7,500
711 Furniture & Fixtures	-	-	4,000
TOTAL EXPENDITURES	<u>3,608,155</u>	<u>3,892,723</u>	<u>4,217,841</u>
TOTAL RESTRICTED FOR PH/WELFARE	<u>1,164,562</u>	<u>725,395</u>	<u>967,077</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 - Fire and Animal Control

Cash calculation of fund

6/30/2024	Current Cash	1,120,369
	Receivables	3,171
	Hybrid Stabilization	20,407
	Prepays	<u>95</u>
	Total Anticipated Funds	1,144,041
	Accruals	(57,172)
	Encumbrances	<u>28,351</u>
	Total Anticipated Expenditures	(57,172)
	Rest/Comm/Assign	<u>1,086,869</u>
6/30/2024	Total Equity	<u>1,086,869</u>

Fund Balance calculation from 6/30/23 audit

7/1/2023	Restricted	<u>1,253,765</u>
	Total Fund Balance	1,253,765
	Revenue	<u>1,257,510</u>
	Total Revenue	1,257,510
	Expenditures	(1,284,806)
	Transfer to other funds 171	<u>(139,600)</u>
	Total Expenditures	(1,424,406)
6/30/2024	Total Equity	<u>1,086,869</u>

2024 Tax Rate:	<u>0.06</u>	Proposed 2025 Tax Rate:	<u>0.0750</u>	
7/1/2024	Beginning Fund Balance	<u>1,086,869</u>	Penny Value:	<u>87,191</u>
	Estimated Revenues	<u>1,349,382</u>	Property Tax:	<u>653,932</u>
	Total Revenues	1,349,382	unsure of growth with Utilities/Personal Property	
	Expenditures - Fire	(989,972)	Sales Tax:	<u>518,000</u>
	Expenditures - Animal	(533,477)	State Rev. Sharing - TVA:	<u>100,000</u>
	Transfers Out-171-OFI	<u>-</u>		
	Total Expenditures	<u>(1,523,449)</u>		
6/30/2025	Budget Ending Fund Balance	<u>912,802</u>	Budget Effect on Fund Balance	<u>(174,067)</u>
	Fall Out (10%)	152,345	Add back capital	<u>-</u>
6/30/2025	Estimated Ending Fund Balance	<u>1,065,147</u>	Net Loss	<u>(174,067)</u>
	FB % of expenditures	71.3%	Estimated effect on fund balance	<u>(21,722)</u>
	FB Policy 10%-100%+:	Compliant	Add back capital	<u>-</u>
			Net Gain	<u>(21,722)</u>

SPECIAL PURPOSE

Fund 121 -- Fiscal Year Ending June 30, 2025

		Audited Actual 2022-2023	Unaudited Actual 2023-2024	Approved Budget 2024-2025
REVENUE				
COUNTY PROPERTY TAXES				
40110	Current Property Tax	515,062	531,637	653,932
40120	Trustee's Collections - Prior	12,928	8,040	8,000
40130	Cir Clk/Clk & Mst Collections	21,334	15,448	15,000
40140	Interest and Penalty	2,528	2,256	1,000
40150	Pick-up Taxes	-	-	-
	TOTAL	551,852	557,381	677,932
COUNTY LOCAL OPTION TAXES				
40210	Local Option Sales Tax	613,182	507,345	510,000
40210	Local Option Sales Tax - OUTST	16,001	6,000	8,000
	TOTAL	629,183	513,345	518,000
GENERAL SERVICE CHARGES				
43190	Other General Service Charges	40	-	-
43190	Other General Service Charges-ADOPT	12,885	8,045	13,000
43190	Other General Service Charges-BOARD	1,740	570	1,000
43190	Other General Service Charges-HARRI	8,430	11,165	4,000
43190	Other General Service Charges-KINGS	2,415	3,285	1,500
43190	Other General Service Charges-MERCH	-	-	100
43190	Other General Service Charges-OS	1,380	1,650	2,000
43190	Other General Service Charges-OTI	2,225	3,250	2,000
43190	Other General Service Charges-ROCKW	12,525	12,225	8,000
43190	Other General Service Charges-RSRCH	405	629	500
43190	Other General Service Charges-SHFEE	3,630	5,060	3,500
43350	Copy Fees	-	10	-
	TOTAL	45,675	45,889	35,600
RECURRING ITEMS				
44110	Investment Income	1,240	-	-
	TOTAL	1,240	-	-
NONRECURRING ITEMS				
44560	Damages Recovered from Individuals	-	1,585	-
44570	Contributions & Gifts	30,562	23,200	10,000
44570	Contributions & Gifts-BISSL	-	5,010	3,850
44570	Contributions & Gifts-DUFF	4,000	7,100	-
44570	Contributions & Gifts-SUTHR	-	-	4,000
	TOTAL	34,562	36,895	17,850
OTHER STATE REVENUES				
46851	Other State Revenues	100,000	100,000	100,000
46980	Other State Grants-FMGFP	3,200	4,000	-
	TOTAL	103,200	104,000	100,000

SPECIAL PURPOSE

Fund 121 -- Fiscal Year Ending June 30, 2025

		Audited Actual 2022-2023	Unaudited Actual 2023-2024	Approved Budget 2024-2025
REVENUE				
OTHER SOURCES (NON-REVENUE)				
49800	Transfers In - 171	<u>40,000</u>	<u>-</u>	<u>-</u>
	TOTAL REVENUE	<u>1,405,712</u>	<u>1,257,510</u>	<u>1,349,382</u>
	FUND BALANCE/RESERVES	<u>2022 Audited</u>	<u>2023 Audited</u>	<u>2024 Unaudited</u>
34120	Encumbrances-PY	-	46,963	46,963
34240	Prepaid Items	92		95
34587	Restricted for Hybrid	15,083	20,407	20,407
34525	Restricted for Public Safety	<u>867,704</u>	<u>1,186,395</u>	<u>1,019,406</u>
	TOTAL	<u>882,879</u>	<u>1,253,765</u>	<u>1,086,869</u>
	TOTAL AVAILABLE FUNDS	<u>2,288,591</u>	<u>2,511,275</u>	<u>2,436,251</u>

SPECIAL PURPOSE

Fund 121 -- Fiscal Year Ending June 30, 2025

	Audited	Unaudited	Approved
	Actual	Actual	Budget
	2022-2023	2023-2024	2024-2025
EXPENDITURES			
54310 FIRE PREVENTION AND CONTROL			
103 Assistant(s)	193,296	237,230	273,947
140 Salary Supplement	3,200	4,000	4,968
187 Overtime Pay	25,557	21,286	58,484
201 Social Security	16,695	19,999	28,000
204 State Retirement	16,051	17,993	25,000
206 Life Insurance	308	361	403
207 Medical Insurance	49,878	76,034	84,000
208 Dental Insurance	1,557	1,863	2,100
217 Retirement-Hybrid Stabilization	-	2,967	5,500
299 Other Fringe Benefits	200	480	480
309 Contracts w/Government Agencies	2,000	2,000	2,000
316 Contributions-BLAIR	28,200	28,200	35,200
316 Contributions-EAST	28,200	28,200	35,200
316 Contributions-MID	28,200	28,200	35,200
316 Contributions-SOUTH	28,200	28,200	35,200
316 Contributions-WEST	28,200	28,200	35,200
316 Contributions- RETIR (Cont. for VFD)	-	5,500	5,500
355 Travel	-	-	1,500
410 Custodial Supplies	-	54	2,000
446 Small Tools	7,070	8,674	10,000
451 Uniforms	1,160	1,721	3,750
499 Other Supplies	2,162	1,421	2,500
506 Liability Insurance	1,337	1,451	1,600
510 Trustee's Commission	10,563	11,111	9,000
513 Workman's Comp Insur	17,040	17,040	17,040
524 In-Service/Staff Development	3,067	2,845	6,000
709 Data Processing Equipment	-	-	5,000
735 Health Equipment	-	-	13,500

SPECIAL PURPOSE

Fund 121 -- Fiscal Year Ending June 30, 2025

	Audited	Unaudited	Approved
	Actual	Actual	Budget
	2022-2023	2023-2024	2024-2025
EXPENDITURES			
54310 FIRE PREVENTION AND CONTROL (cont.)			
790 Other Equipment	10,630	90,983	46,700
790 Other Equipment-HYDRT	15,000	65,581	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	647,771	861,594	989,972
55120 RABIES & ANIMAL CONTROL			
105 Supervisor/Director	55,385	56,050	58,013
106 Deputies	84,197	85,218	94,742
164 Attendants	61,205	81,699	94,052
169 Part-time Personnel	12,467	1,990	474
187 Overtime Pay	4,760	7,223	30,526
199 Other Per Diem & Fees	2,492	2,400	2,500
201 Social Security	15,621	17,037	23,000
204 State Retirement	10,553	12,248	13,200
206 Life Insurance	330	376	400
207 Medical Insurance	54,403	70,598	77,100
208 Dental Insurance	1,668	1,946	2,100
217 Retirement-Hybrid Stabilization	-	1,489	2,500
299 Other Fringe Benefits	1,440	1,440	1,440
302 Advertising	288	385	600
307 Communication	3,260	3,979	4,000
333 Licenses	-	980	1,000

SPECIAL PURPOSE

Fund 121 -- Fiscal Year Ending June 30, 2025

	Audited	Unaudited	Approved
	Actual	Actual	Budget
	2022-2023	2023-2024	2024-2025
EXPENDITURES			
55120 RABIES & ANIMAL CONTROL (cont.)			
334 Maintenance Agreements	-	2,560	1,500
336 Maint/Repair/Equipment	916	1,132	2,000
338 Maint/Repair/Vehicles	5,302	1,514	5,000
348 Postal Charges	131	90	350
349 Printing, Stationery, Forms	600	797	1,000
355 Travel	1,748	-	3,500
359 Disposal Fees	1,068	1,446	1,500
399 Other Contracted Services	1,796	1,030	4,000
401 Animal Food & Supplies	3,553	2,345	6,000
410 Custodial Supplies	3,878	3,502	5,000
411 Data Processing	228	384	1,000
413 Drugs & Medical Supplies	4,552	4,510	7,000
415 Electricity	7,876	8,027	10,000
425 Gasoline	7,447	7,276	8,000
434 Natural Gas	4,223	4,090	6,000
435 Office Supplies	1,815	1,935	2,000
450 Tires & Tubes	-	1,014	2,000
451 Uniforms	1,745	2,376	3,000
454 Water & Sewer	4,318	6,222	10,000
499 Other Supplies and Materials	7,421	7,140	10,000
502 Building & Contents Insurance	1,075	1,363	1,420
506 Liability Insurance	1,166	1,545	3,340
510 Trustee's Commission	7,029	7,407	7,300
511 Vehicle & Equipment Insurance	1,029	1,733	1,800
513 Workman's Comp. Insurance	3,120	3,120	3,120
524 In-Service/Staff Development	-	287	2,000
599 Other Charges	-	-	4,000
599 Other Charges-DUFF	4,000	4,000	-
599 Other Charges-SUTHR	-	-	4,000
709 Data Processing Equipment	798	399	2,000
712 Heating & Air Conditioning Equipment	1,688	910	10,000
799 Other Capital Outlay	464	-	-
TOTAL	387,055	423,212	533,477

SPECIAL PURPOSE

Fund 121 -- Fiscal Year Ending June 30, 2025

	Audited	Unaudited	Approved
	Actual	Actual	Budget
	2022-2023	2023-2024	2024-2025
<hr/>			
EXPENDITURES			
55120 RABIES & ANIMAL CONTROL (cont.)			
99100 OTHER USES			
590 Transfer to Other Funds-171	<u>-</u>	<u>139,600</u>	<u>-</u>
TOTAL TRANSFERS	<u>-</u>	<u>139,600</u>	<u>-</u>
TOTAL EXPENDITURES	<u>1,034,826</u>	<u>1,424,406</u>	<u>1,523,449</u>
34525 ENDING FUND BALANCE JUNE 30TH	<u>1,253,765</u>	<u>1,086,869</u>	<u>912,802</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

Cash calculation of fund

	Total
6/30/2024 Current Cash	57,242
Receivables	<u>1,317</u>
Total Anticipated Funds	58,559
Accruals	<u>(90)</u>
Total Anticipated Expenditures	(90)
Rest/Comm/Assign	<u>58,470</u>
6/30/2024 Total Equity	<u>58,470</u>

Fund Balance calculation from 6/30/23 audit

7/1/2023 Fund Balance calculation	<u>39,997</u>
Total Fund Balance	39,997
Revenue	<u>35,204</u>
Total Revenue	35,204
Expenditures	<u>(16,731)</u>
Total Expenditures	(16,731)
Rest/Comm/Assign	<u>58,470</u>
6/30/2024 Total Equity	<u>58,470</u>

7/1/2024 Beginning Fund Balance	58,470	
Estimated Revenues	19,500	
Estimated Expenditures	(19,350)	
6/30/2025 Ending fund balance	<u>58,620</u>	Effect on Fund Balance: <u>150</u>
FB % of expenditures	302.2%	
FB Policy 10%-100%+:	Compliant	

DRUG CONTROL FUND

Fund 122 -- Fiscal Year Ending June 30, 2025

	Audited Actual 2022-2023	Unaudited Actual 2023-2024	Approved Budget 2024-2025
REVENUE			
DRUG CONTROL FINES			
42140 Drug Control Fines	4,816	6,636	4,000
42340 Drug Control Fines	4,232	2,774	3,000
42865 Drug Task Force Forfeitures	3,533	9,784	-
42865 Drug Task Force Forfeitures-EQS	13,634	-	-
TOTAL	<u>26,215</u>	<u>19,194</u>	<u>7,000</u>
NONRECURRING ITEMS			
44100 Investment Income-EQS	551	1,317	-
44570 Contributions and Gifts	7,470	6,422	6,000
44570 Contributions and Gifts-DARE	4,898	6,271	6,500
TOTAL	<u>12,920</u>	<u>14,010</u>	<u>12,500</u>
OTHER SOURCES(Non- Revenue)			
49600 Proceeds From Sale of Capital	-	2,000	-
TOTAL DRUG CONTROL	<u>39,135</u>	<u>35,204</u>	<u>19,500</u>
RESTRICTIONS			
	<u>2022 Audited</u>	<u>2023 Audited</u>	<u>2024 Unaudited</u>
34525 Restricted for Public Safety	79,681	35,476	53,949
Restricted for Public Safety-GAMBL	4,521	4,521	4,521
TOTAL	<u>84,202</u>	<u>39,997</u>	<u>58,470</u>
TOTAL AVAILABLE FUNDS	<u>123,337</u>	<u>75,201</u>	<u>77,970</u>

DRUG CONTROL FUND

Fund 122 -- Fiscal Year Ending June 30, 2025

	Audited Actual 2022-2023	Unaudited Actual 2023-2024	Approved Budget 2024-2025
EXPENDITURES			
54110 SHERIFF'S DEPARTMENT			
307 Communication	231	-	700
334 Maintenance Agreements	3,525	3,555	6,200
338 Maint/Repair/Vehicles	113	1,000	1,000
355 Travel	3,905	2,952	2,000
431 Law Enforcement Supplies	-	1,450	1,450
450 Tires & Tubes	878	-	-
499 Other Supplies & Materials	648	447	-
510 Trustee's Commission	167	179	500
54110 SHERIFF'S DEPARTMENT (CONT.)			
524 In-Service/Staff Development	695	700	1,000
599 Other Charges-DARE	13,179	6,448	6,500
716 Law Enforcement Equipment	24,999	-	-
718 Motor Vehicles	35,000	-	-
TOTAL	<u>83,340</u>	<u>16,731</u>	<u>19,350</u>
34545 RESTRICTED FOR PUBLIC SAFETY	<u>39,997</u>	<u>58,470</u>	<u>58,620</u>

Opioid Settlement

127

On December 13, 2021 Roane County Commission adopted Resolution 12-21-15 authorizing Roane County to enter into the Tennessee State-Subdivision Opioid Abatement Agreement. The State of Tennessee and some Tennessee Local Governments have filed lawsuits against opioid manufacturers, distributors, and retailers. These funds must be spent on opioid abatement and remediation purposes that are specifically approved by the Opioid Abatement Council and include a list of approved programs created by the Council.

Fund 127 Opioid Settlement Fund

Cash calculation of fund

6/30/2024	Current Cash	1,393,750	
	Receivables	-	
	Total Anticipated Funds	1,393,750	
	Accruals	-	
	Total Anticipated Expenditures	-	
	Rest/Comm/Assign	1,393,750	
6/30/2024	Total Equity	1,393,750	



7/1/2023 Fund Balance calculation

	Total Fund Balance	-	
	Revenue	1,427,010	
	Total Revenue	1,427,010	
	Expenditures	(33,259)	
	Total Expenditures	(33,259)	
	Rest/Comm/Assign	1,393,750	
6/30/2024	Total Equity	1,393,750	



7/1/2024	Beginning Fund Balance	1,393,750	
	Estimated Revenues	500,000	
	Estimated Expenditures	(500,000)	
6/30/2025	Ending fund balance	1,393,750	Effect on Fund Balance: -
	FB % of expenditures	279%	
	FB Policy:		

OPIOID SETTLEMENT FUND

Fund 127 -- Fiscal Year Ending June 30, 2025

		Audited Actual 2022-2023	Unaudited Actual 2023-2024	Approved Budget 2024-2025
REVENUE				
RECURRING ITEMS				
44110	Investment Income	-	125	-
OTHER STATE REVENUE				
46846	Opioid Settlement Funds-TN	-	804,247	500,000
OTHER SOURCES (Non-Revenue)				
49800-101	Transfers In	-	622,637	-
TOTAL REVENUE		<u>-</u>	<u>1,427,010</u>	<u>500,000</u>
RESTRICTIONS				
34530	RESTRICTED FOR PUBLIC HEALTH AND WELFARE	-	-	1,393,750
TOTAL		<u>-</u>	<u>-</u>	<u>1,393,750</u>
TOTAL AVAILABLE FUNDS		<u>-</u>	<u>1,427,010</u>	<u>1,893,750</u>

OPIOID SETTLEMENT FUND

Fund 127 -- Fiscal Year Ending June 30, 2025

	Audited Actual 2022-2023	Unaudited Actual 2023-2024	Approved Budget 2024-2025
EXPENDITURES			
55110 LOCAL HEALTH CENTER			
189 Other Salaries and Wages	-	-	50,000
201 Social Security	-	-	3,895
204 State Retirement	-	-	3,500
206 Life Insurance	-	-	66
207 Medical Insurance	-	-	23,000
208 Dental Insurance	-	-	334
217 Retirement-Hybrid Stabilization	-	-	705
TOTAL	<u>-</u>	<u>-</u>	<u>81,500</u>
55170 ALCOHOL AND DRUG PROGRAMS			
316-141 Contributions	-	-	80,000
316-COVEN Contributions	-	-	80,000
316-RCADC Contributions	-	30,000	-
355-Jail Travel	-	-	4,830
422 Food Supplies	-	145	-
499-JAIL Other Supplies and Materials	-	-	10,160
510 Trustee Commission	-	3,115	10,000
599-JAIL Other Charges	-	-	184,094
790-JAIL Other Equipment	-	-	49,416
TOTAL	<u>-</u>	<u>33,259</u>	<u>418,500</u>
TOTAL EXPENDITURES	<u>-</u>	<u>33,259</u>	<u>500,000</u>
34530 RESTRICTED FOR PUBLIC HEALTH AND WELFARE	<u>-</u>	<u>1,393,750</u>	<u>1,393,750</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/Landfill

Cash calculation of fund

4/15/2024	Current Cash	1,394,925
	Receivables	3,137
	Hybrid Stabilization	14,625
	Prepays	-
	Total Anticipated Funds	1,412,687
	Accruals	(48,548)
	Total Anticipated Expenditures	(48,548)
	Rest/Comm/Assign	1,364,138
6/30/2024	Total Equity	1,364,138

Fund Balance calculation from 6/30/23 audit

7/1/2023	Fund Balance calculation	1,228,617
	Total Fund Balance	1,228,617
	Revenue	1,164,216
	Total Revenue	1,164,216
	Expenditures	(1,028,695)
	Total Expenditures	(1,028,695)
	Rest/Comm/Assign	1,364,138
6/30/2024	Total Equity	1,364,138

2024 Tax Rate:	0.0300	Proposed 2025 Tax Rate:	0.0300
7/1/2023 Beginning Fund Balance	1,364,138		
Estimated Revenues	1,217,108	Penny Value:	145,336
Estimated Expenditures	(1,707,106)	Property Tax:	436,008
Transfer to 171-RCY	(163,000)		
Total Expenditures	(1,870,106)	Budget Effect on Fund Balance:	(652,998)
6/30/2024 Budget Ending Fund Balance	711,140		
Fall Out (18%)	307,279	Estimated Effect on Fund Balance	(345,719)
6/30/2024 Estimated Ending Fund Balance	1,018,419		
FB % of expenditures	72.9%		
FB Policy 10%-100%+:	Compliant		

RECYCLING FUND

Fund 128 -- Fiscal Year Ending June 30, 2025

	Audited Actual 2022-2023	Unaudited Actual 2023-2024	Approved Budget 2024-2025
REVENUE			
COUNTY PROPERTY TAXES			
40110 Current Property Tax	422,299	433,676	436,008
40120 Trustee's Collections - Prior Year	7,876	6,419	9,000
40130 Clerk & Master's Coll. - Prior Year	9,224	7,724	8,000
40140 Interest & Penalty	1,942	1,771	2,000
40150 Pick Up Taxes	-	-	100
TOTAL	441,341	449,590	455,108
GENERAL SERVICE CHARGES			
43109 Transfer Waste Stations Coll. Charges	20,167	-	24,000
43109 Transfer Waste Stations Coll. Charges-MTIRE	12,377	7,720	10,000
43109 Transfer Waste Stations Coll. Charges-NMTIR	8,534	5,603	7,800
43114 Solid Waste Disposal Fee	174,967	185,870	210,000
TOTAL	216,044	199,193	251,800
RECURRING ITEMS			
44110 Investment Income	1,068	-	200
44145 Sale of Recycled Materials	4,113	3,055	3,000
44145 Sale of Recycled Materials-ALUM	1,433	28,408	16,000
44145 Sale of Recycled Materials-CBATT	360	-	500
44145 Sale of Recycled Materials-CPO	-	1,767	-
44145 Sale of Recycled Materials-METAL	97,734	109,960	110,000
44145 Sale of Recycled Materials-MPLAS	13,976	13,293	12,000
44145 Sale of Recycled Materials-MULCH	1,843	5,251	500
44145 Sale of Recycled Materials-OCC	76,497	90,853	100,000
44145 Sale of Recycled Materials-ONP	484	512	2,000
44170 Miscellaneous Refunds	97	-	-
44180 Expenditure Credits	214	-	-
TOTAL	197,819	253,099	244,200
OTHER LOCAL REVENUES			
44570 Contributions & Gifts	-	-	1,000
TOTAL	-	-	1,000
STATE OF TENNESSEE			
46170 Solid Waste Grants-Tire Tax	41,350	47,334	50,000
46851 State Revenue Sharing - TVA	215,000	215,000	215,000

RECYCLING FUND

Fund 128 -- Fiscal Year Ending June 30, 2025

	Audited Actual 2022-2023	Unaudited Actual 2023-2024	Approved Budget 2024-2025
STATE OF TENNESSEE (CONT)			
46980 Other State Grants	-	-	-
TOTAL	<u>256,350</u>	<u>262,334</u>	<u>265,000</u>
OTHER SOURCES (NON-REVENUE)			
49800 Transfers In-ARP	-	-	-
TOTAL REVENUE	<u>1,111,554</u>	<u>1,164,216</u>	<u>1,217,108</u>
RESTRICTIONS			
	<u>2022 Audited</u>	<u>2023 Audited</u>	<u>2024 Unaudited</u>
34530 Restricted for Public Health & Welfare	1,379,116	1,228,617	1,364,138
TOTAL AVAILABLE FUNDS	<u>2,490,670</u>	<u>2,392,833</u>	<u>2,581,246</u>

RECYCLING FUND**Fund 128 -- Fiscal Year Ending June 30, 2025**

	Audited Actual 2022-2023	Unaudited Actual 2023-2024	Approved Budget 2024-2025
EXPENDITURES			
55751 RECYCLING CENTER			
105 Supervisor/Director	62,135	63,000	69,506
169 Part-time Personnel	12,270	8,866	22,183
187 Overtime Pay	-	55	5,175
189 Other Salaries & Wages	243,540	244,693	297,712
199 Other Per Diem & Fees	1,620	1,791	2,000
201 Social Security	23,835	24,019	31,000
204 State Retirement	20,536	20,722	29,000
206 Life Insurance	508	511	800
207 Medical Insurance	63,059	76,787	61,000
208 Dental Insurance	2,641	2,724	3,400
210 Unemployment Compensation	-	-	-
217 Retirement-Hybrid Stabilization	-	3,455	6,000
299 Other Fringe Benefits	480	480	480
302 Advertising	606	1,008	1,000
307 Communication	4,691	4,868	5,300
309 Contracts with Government Agencies	5,750	7,700	5,000
312 Contracts with Private Agencies-MDUNN	24,543	26,540	40,000
320 Dues & Memberships	468	590	3,500
333 Licenses	175	275	300
334 Maintenance Agreements	4,659	4,203	10,000
335 Maint/Repair/Buildings	3,682	600	15,000
336 Maint/Repair/Equipment	49,109	37,603	75,000
337 Maint/Repair/Office Equipment	-	-	2,500
338 Maint/Repair/Vehicles	8,558	12,297	30,000
348 Postal Charges	-	-	150
353 Towing Services	-	825	1,500
355 Travel	1,713	1,226	2,500
359 Disposal Fees	153,505	144,956	210,000
359 Disposal-DOR	-	-	16,000
359 Disposal-LIBER	49,185	45,169	70,000
368 Drug Treatment	-	38	600

RECYCLING FUND

Fund 128 -- Fiscal Year Ending June 30, 2025

	Audited Actual 2022-2023	Unaudited Actual 2023-2024	Approved Budget 2024-2025
EXPENDITURES			
55751 RECYCLING CENTER (cont.)			
409 Crushed Stone	618	875	5,000
410 Custodial Supplies	1,093	771	1,500
411 Data Processing Supplies	-	181	500
412 Diesel Fuel	43,676	34,223	50,000
413 Drugs & Medical Supplies	-	-	300
415 Electricity	14,264	14,052	15,000
422 Food Supplies	478	320	800
425 Gasoline	1,580	1,582	3,000
435 Office Supplies	658	591	1,500
437 Periodicals	-	-	200
443 Road Signs	136	106	3,000
450 Tires & Tubes	16,460	14,984	28,000
451 Uniforms	5,108	4,650	6,500
454 Water & Sewer	1,716	1,796	3,000
499 Other Supplies & Materials	5,065	4,082	8,500
502 Building & Contents Insurance	10,378	11,325	11,500
506 Liability Insurance	2,512	2,886	3,700
510 Trustee's Commission	12,668	15,587	15,000
511 Vehicle & Equipment Insurance	6,796	6,781	11,000
513 Worker's Comp. Insurance	7,000	7,000	7,000
516 Other Self Insured Claims	-	454	500
524 In-Service/Staff Development	-	300	2,000
599 Other Charges	17,401	21,385	45,000
719 Office Equipment	490	959	5,000
790 Other Equipment	14,110	7,572	30,000
TOTAL	<u>899,475</u>	<u>887,463</u>	<u>1,274,106</u>
55770 POSTCLOSURE CARE COSTS			
321 Engineering Services	4,620	7,000	50,000
361 Permits	1,000	1,000	1,000
362 Penalties	12,000	6,000	5,000
366 Contracts for Postclosure Care	248,161	53,486	185,000
366 Contracts for Postclosure Care-GWM	13,635	12,400	30,000

RECYCLING FUND

Fund 128 -- Fiscal Year Ending June 30, 2025

	Audited Actual 2022-2023	Unaudited Actual 2023-2024	Approved Budget 2024-2025
EXPENDITURES			
55770 POSTCLOSURE CARE COSTS (cont.)			
399 Other Contracted Services	45,024	8,160	80,000
415 Electricity	2,262	1,267	2,000
420 Fertilizer, Lime, & Seed	4,080	106	5,000
454 Water and Sewer	31,317	51,352	60,000
599 Other Charges	479	461	15,000
TOTAL	<u>362,578</u>	<u>141,232</u>	<u>433,000</u>
99100 TRANSFERS OUT			
590 Transfers To Other Funds-171	-	-	163,000
TOTAL	<u>-</u>	<u>-</u>	<u>163,000</u>
TOTAL EXPENDITURES	<u>1,262,053</u>	<u>1,028,695</u>	<u>1,870,106</u>
RESERVES			
34240 Prepaid Items	558	-	-
34587 Restricted - Hybrid Stabilization	10,045	14,625	14,625
34530 Restricted for Public Health & Welfare	296,152	587,151	587,151
RES. FOR PUBLIC HEALTH/WELFARE	<u>1,228,617</u>	<u>1,364,138</u>	<u>711,140</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

Cash calculation of fund

6/30/2024	Current Cash	1,741,814
	Receivables	255,686
	Prior Year Encumbrances	506,359
	Hybrid Stabilization	<u>24,146</u>
	Total Anticipated Funds	2,528,006
	Accruals	(112,824)
	Encumbrances	(4,310)
	Due to General Fund	<u>(262,500)</u>
	Total Anticipated Expenditures	(379,634)
	Rest/Comm/Assign	<u>2,148,371</u>
6/30/2024	Total Equity	2,148,371

Fund Balance calculation from 6/30/23 audit

	Fund Balance calculation	<u>2,500,148</u>
7/1/2023	Total Fund Balance	2,500,148
	Revenues	<u>7,153,783</u>
	Total Revenue	7,153,783
	Expenditures	(7,334,567)
	Transfers Out	<u>(170,993)</u>
	Total Expenditures	(7,505,560)
	Rest/Comm/Assign	<u>2,148,371</u>
6/30/2024	Total Equity	2,148,371

	2024 Tax Rate:	<u>0.1000</u>	Proposed	
			2025 Tax Rate:	<u>0.1000</u>
7/1/2024	Beginning Fund Balance	2,148,371	Property Tax:	<u>1,453,361</u>
	Estimated Revenues	4,247,722		
	Estimated Expenditures	(5,196,642)		
	Transfers 151/176	<u>(360,993)</u>		
	Total Estimated Expenditures	(5,557,635)		
6/30/2025	Budget ending fund balance	838,458	Net Operations	<u>(1,309,913)</u>
	Fall Out (3%)	<u>155,899</u>	Transfer to Fund 151- Debt/176-EQI	<u>360,993</u>
			Operational Variance	(948,920)
6/30/2025	Est. Ending Fund Balance	<u>994,357</u>	Est. effect on Fund Balance	<u>(1,154,014)</u>
			Transfer to Fund 151- Debt/176-EQP	<u>360,993</u>
			Operational Variance	(793,021)
	Est. FB% of expenditures	38.7%		
	FB Policy 7%-15%:	Compliant		

COUNTY ROAD

Fund 131 - Fiscal Year Ending June 30, 2025

	Audited Actual 2022-2023	Unaudited Actual 2023-2024	Approved Budget 2024-2025
REVENUE			
COUNTY PROPERTY TAXES			
40110 Current Property Tax	1,406,943	1,445,484	1,453,361
40120 Trustee's Collection Prior Year	26,341	21,397	20,000
40130 Clerk and Master's Prior Year	30,691	25,747	20,000
40140 Interest and Penalty	6,465	5,896	5,000
40150 Pick-Up Taxes	-	-	500
TOTAL	<u>1,470,440</u>	<u>1,498,524</u>	<u>1,498,861</u>
40280 Mineral Severance Tax	46,582	64,776	35,000
TOTAL	<u>46,582</u>	<u>64,776</u>	<u>35,000</u>
43000 CHARGES FOR CURRENT SERVICES			
43500 Copy Fees	-	788	-
43990 Other Charges for Services	-	-	2,000
	<u>-</u>	<u>788</u>	<u>2,000</u>
OTHER LOCAL REVENUES			
44110 Investment Income	1,609	-	5,000
44130 Sale of Materials & Supplies	2,298	1,162	5,000
44130 Sale of Materials & Supplies-SALT	-	-	500
44135 Sale of Gasoline	4,206	2,115	2,000
44145 Sale of Recycled Materials	2,160	1,867	3,000
44180 Expenditure Credit	835	-	-
TOTAL	<u>11,108</u>	<u>5,144</u>	<u>15,500</u>
STATE OF TENNESSEE			
46420 State Aid Program	-	2,891,120	-
46430 Litter Program	21,359	29,675	53,361
46430 Litter Program-TVA	-	8,000	8,000
TOTAL	<u>21,359</u>	<u>2,928,795</u>	<u>61,361</u>
OTHER STATE REVENUES			
46920 Gasoline and Motor Fuel Tax	2,611,912	2,609,809	2,600,000
46925 Hybrid Electric Vehicle Registration	-	10,562	-
46930 Petroleum Special Tax	35,385	35,385	35,000
TOTAL	<u>2,647,297</u>	<u>2,655,756</u>	<u>2,635,000</u>
Other Sources (Non-Revenue)			
49700 Insurance Recovery	36,980		
TOTAL REVENUES	<u>4,233,766</u>	<u>7,153,783</u>	<u>4,247,722</u>
FUND BALANCE RESTRICTIONS			
34550 Restricted for Highways	3,076,130	2,500,148	2,148,371
TOTAL	<u>3,076,130</u>	<u>2,500,148</u>	<u>2,148,371</u>
TOTAL AVAILABLE FUNDS	<u>7,309,896</u>	<u>9,653,931</u>	<u>6,396,093</u>

COUNTY ROAD

Fund 131 -- Fiscal Year Ending June 30, 2025

	Audited Actual 2022-2023	Unaudited Actual 2023-2024	Approved Budget 2024-2025
EXPENDITURES			
61000 ADMINISTRATION			
101 County Official	111,012	112,246	117,860
103 Assistant	153,485	155,336	182,534
187 Overtime Pay	2,039	2,114	3,675
199 Other Per Diem & Fees	3,115	3,000	3,600
201 Social Security	20,127	20,460	24,000
204 State Retirement	9,023	9,127	13,000
206 Life Insurance	197	192	200
207 Medical Insurance	26,108	28,941	30,200
208 Dental Insurance	994	994	1,000
217 Retirement - Hybrid Stabilization	-	-	500
299 Other Fringe Benefits	1,427	1,430	1,500
320 Dues	3,826	3,826	4,000
335 Maint/Repair/Building	614	958	10,000
337 Maint/Repair/Office Equipment	-	-	1,000
348 Postal Charges	95	66	150
349 Printing, Stationary and Forms	241	-	300
355 Travel	1,100	1,094	3,000
399 Other Contracted Services	220	240	250
413 Drugs & Medical Supplies	1,244	1,780	2,000
435 Office Supplies	1,052	1,292	1,500
524 In-Service/Staff Development	1,677	1,800	2,000
719 Office Equipment	-	-	5,000
TOTAL	<u>337,596</u>	<u>344,896</u>	<u>407,269</u>
62000 HIGHWAY AND BRIDGE MAINTENANCE			
143 Equipment Operator	676,596	645,564	755,000
169 Part-Time Personnel	78,242	161,892	135,844
186 Longevity Pay	2,500	-	-
187 Overtime Pay	51,771	85,418	73,500
199 Other Per Diem & Fees	3,033	1,920	4,000
201 Social Security	59,873	67,011	76,000
204 State Retirement	36,952	41,318	41,000

COUNTY ROAD

Fund 131 -- Fiscal Year Ending June 30, 2025

	Audited Actual 2022-2023	Unaudited Actual 2023-2024	Approved Budget 2024-2025
EXPENDITURES			
62000 HIGHWAY AND BRIDGE MAINTENANCE (cont.)			
206 Life Insurance	983	898	1,500
207 Medical Insurance	146,476	158,796	206,000
208 Dental Insurance	5,320	4,670	7,600
210 Unemployment Compensation	-	205	-
217 Retirement-Hybrid Stabilization	-	5,619	11,400
299 Other Fringe Benefits	2,170	1,160	1,200
312 Contracts with Private Agencies	47,031	50,158	400,000
321 Engineering Services	8,752	-	30,000
404 Asphalt - Hot Mix	1,922,747	1,815,359	1,675,000
408 Concrete	-	-	5,000
409 Crushed Stone	32,774	39,851	40,000
420 Fertilizer/Lime/Chemicals/Seed	24	-	500
438 Pipe	51,671	68,643	65,000
443 Road Signs	24,423	27,336	30,000
444 Salt	13,033	45,154	15,000
445 Sand	-	-	500
447 Structural Steel	-	-	500
455 Wood Products	500	-	500
499 Other Supplies & Materials	979	228	1,000
726 State Aid Projects	-	2,771,531	-
TOTAL	<u>3,165,851</u>	<u>5,992,731</u>	<u>3,576,044</u>
63100 OPERATION AND MAINTENANCE OF EQUIPMENT			
142 Mechanic(s)	120,528	127,601	142,884
187 Overtime Pay	1,895	4,532	4,200
199 Other Per Diem & Fees	374	360	750
201 Social Security	8,882	9,952	21,000
204 State Retirement	7,080	7,632	12,000
206 Life Insurance	154	145	200
207 Medical Insurance	20,256	18,658	23,200
208 Dental Insurance	667	667	1,100
217 Retirement-Hybrid Stabilization	-	1,064	1,920
299 Other Fringe Benefits	480	480	480
336 Maintenance/Repair/Equipment	37,774	41,315	60,000
338 Maintenance/Repair/Vehicles	2,645	8,669	25,000

COUNTY ROAD

Fund 131 -- Fiscal Year Ending June 30, 2025

	Audited Actual 2022-2023	Unaudited Actual 2023-2024	Approved Budget 2024-2025
EXPENDITURES			
63100 OPERATION AND MAINTENANCE OF EQUIPMENT (cont.)			
351 Rentals	20,808	1,582	5,000
353 Towing Services	1,000	1,400	2,500
410 Custodial Supplies	2,139	2,186	2,500
412 Diesel Fuel	66,331	74,090	90,000
418 Equipment and Machinery Parts	111,541	144,548	150,000
424 Garage Supplies	19,124	20,110	25,000
425 Gasoline	84,222	75,801	85,000
433 Lubricants	10,335	10,449	15,000
450 Tires and Tubes	30,334	27,710	40,000
451 Uniforms	14,709	23,135	20,000
TOTAL	<u>561,278</u>	<u>602,086</u>	<u>727,734</u>
63600 TRAFFIC CONTROL			
167 Maintenance Personnel	38,540	38,961	40,344
187 Overtime Pay	268	632	1,000
199 Other Per Diem & Fees	374	360	360
201 Social Security	2,894	3,003	3,500
204 State Retirement	1,311	1,338	2,500
206 Life Insurance	44	32	67
207 Medical Insurance	8,122	8,941	9,400
208 Dental Insurance	334	334	334
299 Other Fringe Benefits	480	480	480
443 Road Signs	5,590	4,794	5,000
728 Traffic Control Equipment	2,563	1,031	10,000
TOTAL	<u>60,520</u>	<u>59,906</u>	<u>72,985</u>
64000 LITTER AND TRASH COLLECTION			
105 Supervisor/Director	2,135	2,162	9,000
149 Laborers	-	-	17,000
201 Social Security	162	164	2,000
204 State Retirement	71	72	900
206 Life Insurance	1	1	44

COUNTY ROAD

Fund 131 -- Fiscal Year Ending June 30, 2025

	Audited Actual 2022-2023	Unaudited Actual 2023-2024	Approved Budget 2024-2025
EXPENDITURES			
64000 LITTER AND TRASH COLLECTION (cont.)			
207 Medical Insurance	189	211	5,300
208 Dental Insurance	7	7	250
299 Other Fringe Benefits	13	11	10
422 Food Supplies	-	-	750
599 Other Charges	9,525	18,103	21,268
599 Other Charges-TVA	5,815	3,809	8,000
TOTAL	17,918	24,540	64,522
65000 OTHER CHARGES			
307 Communication	30,725	25,592	28,000
333 Licenses	141	375	500
334 Maintenance Agreements	-	-	1,000
359 Disposal Fees	1,322	1,374	1,800
415 Electricity	7,313	7,224	7,000
422 Food Supplies	906	717	1,000
434 Natural Gas	5,706	7,113	5,525
454 Water and Sewer	1,624	2,027	2,255
502 Building and Contents Insurance	12,723	15,322	22,363
506 Liability Insurance	40,162	47,581	47,600
510 Trustee's Commission	56,548	56,971	53,500
511 Vehicle & Equipment Insurance	28,556	29,562	31,820
516 Other Self-Insured Claims	2,594	4,800	5,000
TOTAL	188,322	198,658	207,363
66000 EMPLOYEE BENEFITS			
207 Medical Insurance	8,045	12,525	16,000
513 Workmen's Compensation	99,225	99,225	99,225
TOTAL	107,270	111,750	115,225

COUNTY ROAD

Fund 131 -- Fiscal Year Ending June 30, 2025

	Audited Actual 2022-2023	Unaudited Actual 2023-2024	Approved Budget 2024-2025
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 EXPENDITURES	 <u>4,438,755</u>	 <u>7,334,567</u>	 <u>5,196,642</u>
 OPERATING TRANSFERS			
590 Transfers to Other Funds	370,993	-	-
590 Transfers to Other Funds-FD151	-	170,993	360,993
TOTAL	<u>370,993</u>	<u>170,993</u>	<u>360,993</u>
 TOTAL OPERATIONS	 <u>4,809,748</u>	 <u>7,505,560</u>	 <u>5,557,635</u>
 Audit Adjustment			
 34550 RESTRICTED FOR HIGHWAYS JUNE 30TH	 <u>2,500,148</u>	 <u>2,148,371</u>	 <u>838,458</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	
6/30/2024 Current Cash	16,632,102
Receivables	4,594,553
Prepaid	64,102
Hybrid Stabilization	886,034
Prior Year Encumbrances	<u>385,817</u>
Total Anticipated Funds	22,562,609
Accruals	(3,355,062)
Encumbrances	(141,415)
Total Anticipated Expenditures	(3,496,476)
Rest/Comm/Assign	7,111,098
Ending Unassigned Fund Balance	<u>11,955,034</u>
6/30/2024 Total Equity	19,066,132

Fund Balance calculation from 6/30/22audit

7/1/2023 Restricted	2,176,709
Fund Balance calculation	<u>8,964,922</u>
Total Fund Balance	11,141,631
Revenue	72,470,374
Transfers In	<u>186,479</u>
Total Revenue	72,656,855
Expenditures	<u>(64,732,352)</u>
Total Expenditures	(64,732,352)
Rest/Comm/Assign	7,111,098
Ending Unassigned Fund Balance	<u>11,955,036</u>
6/30/2024 Total Equity	19,066,132

Tax Rate: 2023	<u>1.0500</u>	Proposed 2023 Tax Rate:	<u>1.0200</u>
7/1/2024 Beginning Fund Balance	19,066,132	Penny Value:	<u>145,336</u>
Estimated Revenues	72,196,196	Property Tax:	<u>13,383,000</u>
Transfer from Other Funds	<u>83,479</u>	Sales Tax:	<u>8,800,000</u>
Total Revenues	<u>72,279,675</u>		
Estimated Expenditures	<u>(74,568,622)</u>		
Total Est. Exenditures	<u>(74,568,622)</u>		
6/30/2025 Budget Ending Fund Balance	<u>16,777,185</u>	Budget effect on fund balance	<u>(2,288,947)</u>
Fall out (3.5%)	<u>2,609,902</u>		
6/30/2024 Estimated ending fund balance	<u>19,387,087</u>		
FB % of expenditures	25.57%		
FB Policy 7%-15%+:	Compliant		

GENERAL PURPOSE SCHOOL FUND

Fund 141 – Fiscal Year Ending June 30, 2025

	Audited Actual 2022-2023	Unaudited Actual 2023-2024	Approved Budget 2024-2025
REVENUE			
COUNTY PROPERTY TAXES			
40110 Current Property Tax	13,642,335	13,297,174	13,383,000
40120 Trustee's Collection - Prior Year	246,901	219,038	310,000
40130 Clerk and Master's Prior Year	331,587	244,237	375,000
40140 Interest and Penalty	61,591	54,366	70,000
40150 Pick-up Taxes	-	-	10,000
40162 Payments in Lieu of Tax - Local	375,519	355,818	360,000
40210 Local Option Sales Tax	9,437,696	10,099,649	8,800,000
40210 Local Option Sales Tax - Out of State	113,574	133,345	-
40275 Mixed Drink Tax	22,950	24,949	24,000
TOTAL	24,232,153	24,428,576	23,332,000
LICENSES AND PERMITS			
41110 Marriage Licenses	2,913	3,073	2,875
TOTAL	2,913	3,073	2,875
EDUCATION CHARGES			
43542 Contract for In-ESL	1,800	3,952	1,750
43570 Receipts From Individual Schools	30,918	24,087	29,500
43990 Other Charges for Services	2,195	-	50,000
43990 Other Charges for Services-TECH	47,492	49,450	-
TOTAL	82,404	77,489	81,250
OTHER LOCAL REVENUES			
44110 Investment Income	885,324	1,293,279	160,000
44120 Lease/Rentals	-	150	-
44145 Sale of Recycled Materials	10,407	10,596	4,000
44170 Miscellaneous Refunds	2,227	10,787	2,500
44180 Expenditure Credits	-	-	100
44530 Sale of Equipment	-	-	2,000
44560 Damages from Individuals	292	517	3,000
44560 Damages from Individuals - TECH	2,704	3,266	-
44570 Contributions & Gifts	4,372	23,065	6,000
44570 Contributions & Gifts- SOLAR	-	(22,500)	-
44990 Other Local Revenues	2,596	367	2,500
44990 Other Local Revenues- JUUL	-	53,159	-
TOTAL	907,921	1,372,686	180,100
STATE EDUCATION FUNDS			
46175 On-Behalf Contributions for OPEB	216,724	-	-
46510 TN Investment in Student	-	42,169,251	43,197,625
46511 Basic Educ. Program	33,478,860	-	-
46513 TISA-On-behalf Payments	-	90,827	-
46515 Early Childhood Education	624,399	585,665	624,000
46590 Other State Education Funds	162,456	772,779	692,000
46590 Other State Education Funds-CSH	83,055	-	-
46590 Other State Education Funds-FRC	29,091	-	-
46590 Other State Education Funds-LCBRC	0	-	-
46590 Other State Education Funds-LCSLC	412,301	-	-
46590 Other State Education Funds-LCSMC	1	-	-
46590 Other State Education Funds-LEAPS	188,211	-	-
46610 Career Ladder Program	106,813	90,891	106,800
46790 Other Vocational	-	-	3,023,546
46790 Other Vocational-ISM	64,285	1,829,597	-

GENERAL PURPOSE SCHOOL FUND

Fund 141 -- Fiscal Year Ending June 30, 2025

	Audited Actual 2022-2023	Unaudited Actual 2023-2024	Approved Budget 2024-2025
REVENUE			
STATE EDUCATION FUNDS (CONT.)			
46851 State Revenue Sharing - TVA	760,000	760,000	760,000
46980 Other State Grants	2,000	269,170	150,000
46980 Other State Grants - SAFE	123,070	-	-
46980 Other State Grants- SRO	28,375	-	-
46990 Other State Revenues	-	128,899	-
TOTAL	<u>36,279,641</u>	<u>46,697,079</u>	<u>48,553,971</u>
FEDERAL GOVERNMENT			
47143 Special Education-Grants to States	42,437	-	45,000
47590 Other Federal through State	-	(109,426)	-
47590 Other Federal Through State - Bridge Camp	-	-	-
47590 Other Federal Through State - Summer Learning Can	203,745	-	-
47590 Other Federal Through State - Stream Mini Camp	-	-	-
47630 Other Federal Through State - Public Law 874	-	-	-
TOTAL	<u>246,182</u>	<u>(109,426)</u>	<u>45,000</u>
OTHER SOURCES (NON-REVENUE)			
49700 Insurance Recovery	-	897	1,000
49800 Transfers In	205,900	186,479	83,479
TOTAL	<u>205,900</u>	<u>187,376</u>	<u>84,479</u>
TOTAL REVENUES/TRANSFERS	<u>61,957,114</u>	<u>72,656,853</u>	<u>72,279,675</u>
FUND BALANCE/RESTRICTIONS			
	<u>2022 AUDITED</u>	<u>2023 AUDITED</u>	<u>2024 UNAUDITED</u>
34240 Prepaid Items	42,074	8,828	-
34555 Restricted for Education	40	2,505	6,545
34587 Restricted for Hybrid Ret. Stabilization Fund	692,997	886,034	939,977
34660 Committed for Education-TECH	305,957	322,105	332,494
34675 Committed For Capital Outlay	5,000,000	-	-
34690 Committed for Other Purposes- Bonuses	877,208	-	-
34790 Assigned for Encumbrances	156,910	467,704	385,072
34790 Assigned for Other Purposes-ERI	294,635	315,716	313,040
34790 Assigned for Other Purposes-LEAVE	148,635	173,817	191,908
39000 Beg. Unassigned Fund Balance	8,670,795	8,964,922	16,897,095
Unknown Adjustment	-	-	-
BEGINNING FUND BALANCE	<u>16,189,251</u>	<u>11,141,631</u>	<u>19,066,132</u>
Unknown variance	-	-	-
TOTAL AVAILABLE FUNDS	<u>78,146,365</u>	<u>83,798,484</u>	<u>91,345,807</u>

GENERAL PURPOSE SCHOOL FUND

Fund 141 – Fiscal Year Ending June 30, 2025

	Audited Actual 2022-2023	Unaudited Actual 2023-2024	Approved Budget 2024-2025
EXPENDITURES			
71100	REGULAR INSTRUCTION PROGRAM		
116 Teachers	19,966,721	-	23,440,160
116 Teachers-LCBRC	-	-	-
116 Teachers-LCSLC	420,500	21,607,593	-
116 Teachers-LCSMC	(25,875)	418,588	-
117 Career Ladder Program	60,225	58,173	65,000
127 Career Ladder Extended Contracts	71,363	61,713	85,000
128 Homebound Teachers	5,744	7,338	12,000
163 Educational Assistants	782,797	-	1,280,315
163 Educational Assistants-LCSLC	-	805,393	-
188 Bonus Payment	98,063	87,863	110,000
189 Other Salaries & Wages	190,402	197,036	240,000
195 Certified Substitute Teachers	154,958	154,557	145,000
198 Non-Certified Substitute Teachers	177,167	189,610	170,000
201 Social Security	1,257,788	25,952	1,578,363
201 Social Security-LCSLC	-	1,353,892	-
201 Social Security-LCSMS	39,186	-	-
204 State Retirement	1,710,875	28,847	2,264,623
204 State Retirement-LCSLC	12,597	1,594,786	-
206 Life Insurance	12,453	12,141	12,375
207 Medical Insurance	3,341,743	3,497,273	4,184,131
208 Dental Insurance	102,886	103,455	112,500
210 Unemployment Compensation	2,200	5,644	20,000
211 Local Retirement	146,945	148,180	187,500
212 Medicare	296,433	6,070	369,133
212 Medicare-LCSLC	5,722	320,811	-
217 Retirement - Hybrid Stabilization (does not reflect in audit)	75,296	1,413	150,150
217 Retirement - Hybrid Stabilization-LCSLC	1,440	81,778	-
399 Other Contracted Services	105,520	197,906	120,000
429 Instructional Suppl & Materials	1,153	-	33,000
429 Instructional Suppl & Materials-BES	14,984	6,355	17,812
429 Instructional Suppl & Materials-CMS	12,581	13,715	18,484
429 Instructional Suppl & Materials-DSES	10,758	16,485	10,638
429 Instructional Suppl & Materials-ESL	629	11,124	-
429 Instructional Suppl & Materials-HHS	8,270	799	12,016
429 Instructional Suppl & Materials-HMS	4,870	10,999	9,931
429 Instructional Suppl & Materials-KES	17,901	4,926	27,072
429 Instructional Suppl & Materials-LCSLC	58,191	24,323	-
429 Instructional Suppl & Materials-LIT	12,590	12,640	-
429 Instructional Suppl & Materials-MATH	6,036	6,630	-
429 Instructional Suppl & Materials-MES	13,800	9,674	13,677
429 Instructional Suppl & Materials-MHS	6,203	7,311	7,634
429 Instructional Suppl & Materials-MMS	6,385	4,735	6,185

GENERAL PURPOSE SCHOOL FUND

Fund 141 – Fiscal Year Ending June 30, 2025

	Audited Actual 2022-2023	Unaudited Actual 2023-2024	Approved Budget 2024-2025
EXPENDITURES			
71100 REGULAR INSTRUCTION PROGRAM (cont.)			
429 Instructional Suppl & Materials-MTES	10,088	11,410	9,012
429 Instructional Suppl & Materials-OSHS	8,839	8,925	9,719
429 Instructional Suppl & Materials-OSMS	6,341	5,307	5,655
429 Instructional Suppl & Materials-RCHS	23,237	22,160	21,451
429 Instructional Suppl & Materials-RHS	7,695	11,163	10,991
429 Instructional Suppl & Materials-RMS	9,488	8,325	9,472
429 Instructional Suppl & Materials-RVES	18,525	14,406	20,251
430 Textbooks-Electronic	-	92,165	450,000
449 Textbooks-Bound	1,254,890	86,739	150,000
471 Software	-	30,697	245,000
471 Software-ESL	1,800	3,307	-
471 Software-LCSLC	-	12,370	-
471 Software-TECH	30,600	26,611	-
499 Other Supplies & Materials-LCSLC	-	8,720	-
535 Fee Waivers	399	592	5,000
595 TISA-On-Behalf Payments	-	81,155	-
599 Other Charges	606	520	2,000
722 Regular Instruction Equipment	2,768	357,176	440,000
722 Regular Instruction Equipment-BES	17,140	20,340	16,964
722 Regular Instruction Equipment-CMS	16,514	15,391	17,604
722 Regular Instruction Equipment-DSES	10,969	11,768	10,131
722 Regular Instruction Equipment-HHS	14,976	10,931	11,444
722 Regular Instruction Equipment-HMS	11,232	10,557	9,458
722 Regular Instruction Equipment-KES	16,800	23,138	25,783
722 Regular Instruction Equipment-MES	12,988	13,104	13,026
722 Regular Instruction Equipment-MHS	7,410	6,799	7,270
722 Regular Instruction Equipment-MMS	6,141	5,715	5,890
722 Regular Instruction Equipment-MTES	9,332	-	8,583
722 Regular Instruction Equipment-OSHS	8,419	8,636	9,256
722 Regular Instruction Equipment-OSMS	5,982	3,920	5,385
722 Regular Instruction Equipment-RCHS	22,279	20,942	20,431
722 Regular Instruction Equipment-RHS	14,315	11,232	10,468
722 Regular Instruction Equipment-RMS	8,464	9,684	9,021
722 Regular Instruction Equipment-RVES	16,350	22,593	19,286
722 Regular Instruction Equipment-TECH	409,166	84,198	-
TOTAL	31,171,249	32,156,423	36,281,250
71150 ALTERNATIVE SCHOOLS			
116 Teachers	138,409	110,671	124,236
117 Career Ladder Program	1,000	-	1,000
163 Educational Assistants	38,275	38,601	42,985
188 Bonus Payments	600	300	600
195 Certified Substitute Teachers	-	-	1,750
198 Non-Certified Substitute Teacher	405	225	1,750
201 Social Security	10,226	8,686	10,684
204 State Retirement	14,991	10,905	15,472
206 Life Insurance	106	96	132
207 Medical Insurance	34,117	16,805	36,850
208 Dental Insurance	1,200	1,170	1,200
211 Local Retirement	500	500	1,750
212 Medicare	2,392	2,031	2,499
217 Retirement - Hybrid Stabilization (does not reflect in audit)	-	960	3,000
429 Instructional Supplies & Materials	2,998	2,972	3,000
TOTAL	245,219	193,922	246,908

GENERAL PURPOSE SCHOOL FUND

Fund 141 – Fiscal Year Ending June 30, 2025

	Audited Actual 2022-2023	Unaudited Actual 2023-2024	Approved Budget 2024-2025
EXPENDITURES			
71200 SPECIAL EDUCATION PROGRAM			
116 Teachers	2,915,220	3,201,878	3,440,271
117 Career Ladder Program	7,000	5,600	7,000
127 Career Ladder Extended Contracts	750	-	-
128 Homebound Teachers	8,862	5,025	9,000
163 Educational Assistants	492,133	505,487	656,070
171 Speech Pathologist	178,407	245,099	262,692
188 Bonus Payments	14,825	13,475	17,000
195 Certified Substitute Teachers	12,485	13,629	18,000
198 Non-Certified Substitute Teachers	9,060	14,329	20,000
201 Social Security	211,346	233,928	274,662
204 State Retirement	285,864	281,801	466,267
206 Life Insurance	2,465	2,412	2,640
207 Medical Insurance	716,457	696,845	794,454
208 Dental Insurance	22,080	21,270	24,000
210 Unemployment Compensation	4,220	-	3,500
211 Local Retirement	27,905	27,280	33,000
212 Medicare	49,504	54,792	64,236
217 Retirement - Hybrid Stabilization (does not reflect in audit)	-	20,099	22,500
312 Contracts with Private Agencies	252,302	210,500	280,000
429 Instructional Suppl & Materials	17,251	17,589	20,000
449 Textbooks	-	-	2,500
471 Software	-	-	5,970
499 Other Supplies & Materials	346	612	2,000
595 TISA-On-Behalf Payments	-	9,673	-
599 Other Charges	8,234	23,498	13,500
725 Special Education Equipment	822	2,640	12,500
TOTAL	5,237,538	5,607,460	6,451,762
71300 VOCATIONAL EDUCATION PROGRAM			
116 Teachers	1,583,318	1,756,016	1,739,312
116 Teachers-ISM INNOVATIVE SCHOOL MODELS	-	39,453	48,300
116 Teachers-PPL	-	7,176	-
117 Career Ladder Program	4,000	3,714	4,000
117 Career Ladder Program-ISM	-	-	500
188 Bonus Payments	8,000	7,800	9,500
188 Bonus Payments-INNOVATIVE SCHOOL MODELS	-	-	150
189 Other Saleries & Wages	-	6,000	-
195 Certified Substitute Teachers	15,565	14,278	15,000
198 Non-Certified Substitute Teacher	11,065	13,205	17,000
201 Social Security	95,293	106,511	110,383
201 Social Security-ISM	-	2,238	3,720
204 State Retirement	132,222	131,384	157,804
204 State Retirement-ISM	-	2,687	3,744
206 Life Insurance	924	929	924
206 Life Insurance-ISM	-	17	17
207 Medical Insurance	254,577	272,726	280,500
207 Medical Insurance-ISM	-	9,775	-
208 Dental Insurance	7,710	7,635	8,400
208 Dental Insurance-ISM	-	-	150
210 Unemployment Compensation	-	-	3,000
211 Local Retirement	9,710	9,400	12,500
211 Local Retirement-ISM	-	-	250
212 Medicare	22,332	24,928	25,815

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	Audited Actual 2022-2023	Unaudited Actual 2023-2024	Approved Budget 2024-2025
EXPENDITURES			
71300 VOCATIONAL EDUCATION PROGRAM (cont.)			
212 Medicare-ISM	-	523	715
217 Retirement - Hybrid Stabilization (does not reflect in audit)	-	10,433	15,000
355 Travel	-	6,305	-
399 Other Contracted Services	55,985	15,645	15,000
399 Other Contracted Services-SPARC	-	-	-
429 Instructional Suppl & Materials	45,781	46,968	60,000
429 Instructional Suppl & Materials-ISM	-	16,688	20,000
471 Software-ISM	-	53,180	54,000
499 Other Supplies & Materials	14,815	13,756	14,000
524 Inservice Staff Development	5,255	-	6,500
730 Vocational Equipment	57,370	28,597	-
730 Vocational Equipment-CMS	-	9,204	-
730 Vocational Equipment - ISM	-	1,477,893	2,700,000
TOTAL	2,323,922	4,095,064	5,326,184
72110 ATTENDANCE			
105 Supervisor	48,642	57,377	60,412
188 Bonus Payments	-	150	150
189 Other Salaries & Wages	108,610	106,779	113,125
201 Social Security	9,496	9,790	17,792
204 State Retirement	11,683	10,442	15,645
206 Life Insurance	7	17	83
207 Medical Insurance	4,473	8,773	13,915
208 Dental Insurance	-	120	750
211 Local Retirement	750	750	1,000
212 Medicare	2,221	2,290	2,518
217 Retirement-Hybrid Stabilization	-	-	300
355 Travel	421	-	500
471 Software	39,503	47,829	51,500
499 Other Supplies & Materials	2,403	1,597	3,500
524 In-Service/Staff Development	4,599	3,354	5,000
704 Attendance Equipment	-	-	3,500
TOTAL	232,808	249,268	289,690
72120 HEALTH SERVICES			
105 Supervisor/Director	80,864	-	-
105 Supervisor/Director-CSH	-	87,410	90,260
131 Medical Personnel	487,406	483,876	542,875
131 Medical Personnel-LCSLC	-	14,700	-
162 Clerical Personnel	-	-	-
162 Clerical Personnel-CSH	10,966	11,264	-
188 Bonus Payments	300	300	300
201 Social Security	33,921	33,969	33,676
201 Social Security-CSH	-	-	5,597
201 Social Security-LCSLC	-	911	-
204 State Retirement	36,229	32,286	47,535
204 State Retirement-CSH	-	-	8,124
204 State Retirement-LCSLC	-	874	-
206 Life Insurance	412	426	396
206 Life Insurance-CSH	-	-	33
207 Medical Insurance	152,609	108,926	99,863
207 Medical Insurance-CSH	-	-	17,287
208 Dental Insurance	2,430	2,910	3,600
208 Dental Insurance-CSH	-	-	300

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	Audited Actual 2022-2023	Unaudited Actual 2023-2024	Approved Budget 2024-2025
EXPENDITURES			
72120 HEALTH SERVICES (cont.)			
211 Local Retirement	4,000	5,055	6,000
211 Local Retirement-CSH	-	-	500
212 Employee Medicare	7,933	7,944	7,876
212 Employee Medicare-CSH	-	-	1,309
212 Employee Medicare-LCSLC	-	213	-
217 Retirement-Hybrid Stabilization	-	2,619	5,500
217 Retirement-Hybrid Stabilization-LCSLC	-	104	-
320 Dues and Memberships	131	131	500
355 Travel	518	158	2,000
399 Other Contracted Services	14,178	10,460	20,000
413 Drugs & Medical Supplies	-	196	8,501
413 Drugs & Medical Supplies-BES	728	603	679
413 Drugs & Medical Supplies-CMS	565	626	704
413 Drugs & Medical Supplies-DSES	425	445	405
413 Drugs & Medical Supplies-HHS	477	434	458
413 Drugs & Medical Supplies-HMS	373	406	378
413 Drugs & Medical Supplies-KES	693	563	1,031
413 Drugs & Medical Supplies-MES	516	514	521
413 Drugs & Medical Supplies-MHS	230	185	291
413 Drugs & Medical Supplies-MMS	236	220	236
413 Drugs & Medical Supplies-MTES	318	313	343
413 Drugs & Medical Supplies-OSHS	337	345	370
413 Drugs & Medical Supplies-OSMS	239	-	215
413 Drugs & Medical Supplies-RCHS	710	810	817
413 Drugs & Medical Supplies-RHS	433	429	419
413 Drugs & Medical Supplies-RMS	387	371	361
413 Drugs & Medical Supplies-RVES	760	631	771
499 Other Supplies & Materials	-	18,509	24,277
499 Other Supplies & Materials-CHS	1,095	-	-
499 Other Supplies & Materials-CSH	11,976	5,521	5,723
499 Other Supplies & Materials-HSSL	-	1,991	-
524 In-Service/Staff Development	7,149	4,615	6,223
524 In-Service Staff Development-CSH	-	2,278	2,277
599 Other Charges	1,275	700	2,250
790 Other Equipment	-	-	2,000
TOTAL	860,819	845,241	952,781
72130 OTHER STUDENT SUPPORT			
117 Career Ladder Program	3,000	3,000	2,000
123 Guidance Personnel	1,016,487	1,151,611	1,187,369
162 Clerical Personnel	6,579	7,509	6,087
188 Bonus Payments	4,800	4,200	5,400
189 Other Salaries & Wages	289,229	309,433	415,214
189 Other Salaries & Wages-FRC	38,399	59,768	-
201 Social Security	78,367	89,273	119,331
201 Social Security-FRC	974	-	-
204 State Retirement	99,278	100,850	173,222
204 State Retirement-FRC	526	-	-
206 Life Insurance	739	756	858
206 Life Insurance-FRC	20	-	-
207 Medical Insurance	169,909	238,870	227,425
207 Medical Insurance - FRC	2,709	-	-
208 Dental Insurance	5,670	6,210	7,800
208 Dental Insurance - FRC	180	-	-

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	Audited Actual 2022-2023	Unaudited Actual 2023-2024	Approved Budget 2024-2025
EXPENDITURES			
72130 OTHER STUDENT SUPPORT (cont.)			
210 Unemployment Compensation	-	-	1,500
211 Local Retirement	10,500	10,100	12,750
211 Local Retirement-FRC	-	-	-
212 Medicare	18,353	20,894	27,908
212 Medicare-FRC	228	-	-
217 Retirement - Hybrid Stabilization	-	7,128	12,000
309 Contracts w/ Gov't Agencies	-	-	50,000
309 Contracts w/ Gov't Agencies - SAFE	413,845	-	-
309 Contracts w/ Gov't Agencies - SRO	70,000	-	-
322 Evaluation & Testing	23,033	7,718	35,000
355 Travel	5,800	5,278	5,000
355 Travel-ISM	-	-	5,000
399 Other Contracted Services	45,631	46,500	92,000
399 Other Contracted Services - SAFE	22,500	-	-
399 Other Contracted Services -SSG	-	23,175	-
471 Software	18,030	17,478	24,000
499 Other Supplies & Materials	2,097	1,797	3,100
499 Other Supplies & Materials-BES	198	161	200
499 Other Supplies & Materials-CMS	201	206	200
499 Other Supplies & Materials-DSES	199	200	200
499 Other Supplies & Materials-FRC	99	98	-
499 Other Supplies & Materials-HHS	176	192	200
499 Other Supplies & Materials-HMS	198	198	200
499 Other Supplies & Materials-KES	226	196	200
499 Other Supplies & Materials-MES	199	199	200
499 Other Supplies & Materials-MHS	139	192	200
499 Other Supplies & Materials-MMS	196	202	200
499 Other Supplies & Materials-MTES	196	171	200
499 Other Supplies & Materials-OSHS	199	197	200
499 Other Supplies & Materials-OSMS	199	192	200
499 Other Supplies & Materials-RCHS	393	371	400
499 Other Supplies & Materials-RHS	195	-	200
499 Other Supplies & Materials-RMS	199	172	200
500 Other Supplies & Materials-RVES	199	105	200
524 In-Service/Staff Development	3,532	14,725	12,000
524 In-Service/Staff Development-FRC	415	448	-
524 In-Service/Staff Development-ISM	-	34,715	20,000
524 In-Service/Staff Development- SAFE	11,152	-	-
599 Other Charges	15,016	30,135	51,000
599 Other Charges-FRC	4,986	3,005	-
790 Other Equipment	1,578	1,826	3,000
790 Other Equipment - SSG	-	12,522	-
TOTAL	2,386,974	2,211,976	2,502,364
72210 REGULAR INSTRUCTIONAL PROGRAM			
105 Supervisors	270,846	252,032	292,401
117 Career Ladder Program	3,400	3,300	8,100
129 Librarians	769,531	817,450	873,400
137 Education Media Personnel	132,131	142,730	152,899
161 Secretary(s)	21,378	23,751	24,186
188 Bonus Payments	3,550	4,470	6,000
189 Other Salaries & Wages	295,598	317,836	406,360
201 Social Security	81,948	85,341	109,327
204 State Retirement	102,390	89,249	158,701

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EXPENDITURES			
72210 REGULAR INSTRUCTIONAL PROGRAM (cont.)			
206 Life Insurance	629	605	739
207 Medical Insurance	231,262	215,614	265,100
208 Dental Insurance	5,790	5,430	6,720
210 Unemployment Compensation	369	-	1,000
211 Local Retirement	8,900	8,450	10,500
212 Medicare	20,566	21,620	25,569
217 Retirement - Hybrid Stabilization	-	2,671	8,000
320 Dues and Memberships	1,954	6,029	2,000
355 Travel	2,411	288	4,000
355 Travel-ESL	3,105	2,424	-
399 Other Contracted Services	12,311	14,637	20,000
432 Library Books/Media	755	3,915	-
432 Library Books-BES	7,780	7,626	8,058
432 Library Books-CMS	6,426	7,450	8,362
432 Library Books-DSES	4,758	5,286	4,812
432 Library Books-HHS	5,310	5,146	5,436
432 Library Books-HMS	4,412	2,084	4,493
432 Library Books-KES	11,465	12,502	12,247
432 Library Books-MES	6,222	6,244	6,187
432 Library Books-MHS	3,518	3,056	3,453
432 Library Books-MMS	2,968	2,703	2,798
432 Library Books-MTES	4,498	3,281	4,077
432 Library Books-OSHS	4,000	4,103	4,397
432 Library Books-OSMS	2,841	2,332	2,558
432 Library Books-RCHS	10,521	9,683	9,704
432 Library Books-RHS	4,974	4,485	4,972
432 Library Books-RMS	4,261	4,188	4,285
432 Library Books-RVES	9,011	3,345	9,161
471 Software	46,370	4,134	85,000
471 Software-TECH	19,001	20,657	-
499 Other Supplies & Materials	20,370	14,681	20,000
499 Other Supplies & Materials-ESL	719	419	-
524 In-Service/Staff Development	11,812	20,656	18,000
524 In-Service/Staff Development - ESL	60	-	-
524 In-Service/Staff Development - SSG	-	1,462	-
599 Other Charges	1,922	-	2,000
790 Other Equipment	447	-	8,000
TOTAL	<u>2,162,491</u>	<u>2,163,364</u>	<u>2,603,002</u>
72215 ALTERNATIVE SCHOOL SUPPORT			
105 Supervisor/Director	92,208	98,787	104,010
117 Career Ladder Program	1,000	1,000	1,000
161 Secretary(s)	30,639	32,983	35,813
188 Bonus Payments	300	300	300
201 Social Security	7,383	7,864	8,750
204 State Retirement	9,145	7,904	12,701
206 Life Insurance	66	66	66
207 Medical Insurance	13,948	15,273	16,775
208 Dental Insurance	600	600	600
211 Local Retirement	1,000	1,000	1,250
212 Employee Medicare	1,727	1,839	2,046
355 Travel	-	57	250
499 Other Supplies & Materials	2,806	3,010	3,000
TOTAL	<u>160,823</u>	<u>170,683</u>	<u>186,561</u>

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	Audited Actual 2022-2023	Unaudited Actual 2023-2024	Approved Budget 2024-2025
EXPENDITURES			
72220 SPECIAL EDUCATION PROGRAM			
105 Supervisors	103,735	111,312	117,235
117 Career Ladder Program	4,000	4,000	4,000
124 Psychological Personnel	285,539	304,784	408,146
162 Clerical Personnel	50,469	53,128	57,094
188 Bonus Payments	1,800	2,100	3,400
189 Other Salaries & Wages	415,930	441,280	427,474
201 Social Security	50,856	53,920	63,248
204 State Retirement	62,657	58,864	91,811
206 Life Insurance	627	644	750
207 Medical Insurance	88,813	114,474	136,950
208 Dental Insurance	5,490	5,640	2,500
210 Unemployment Compensation	-	-	2,500
211 Local Retirement	6,275	6,170	7,500
212 Medicare	11,927	12,619	14,792
217 Retirement - Hybrid Stabilization	-	2,886	4,500
312 Contracts With Private Agencies	72,000	72,000	80,000
320 Dues and Memberships	105	-	500
336 Maint/Repair/Equipment	6,434	6,233	15,000
355 Travel	4,190	5,204	7,500
399 Other Contracted Services	7,489	2,464	9,000
499 Other Supplies & Materials	463	83	500
524 In-Service/Staff Development	1,593	1,726	2,500
790 Other Equipment	6,147	9,548	10,000
TOTAL	<u>1,186,539</u>	<u>1,269,079</u>	<u>1,466,900</u>
72230 VOCATIONAL EDUCATION PROGRAM			
105 Supervisor Director	84,430	88,234	96,465
161 Secretary	49,718	53,912	57,094
188 Bonus Payments	600	600	600
189 Other Salaries & Wages	74,994	83,514	85,356
201 Social Security	12,065	13,049	14,850
204 State Retirement	15,572	13,477	21,556
206 Life Insurance	66	66	99
207 Medical Insurance	45,165	46,221	62,150
208 Dental Insurance	600	600	900
211 Local Retirement	1,000	1,000	1,750
212 Medicare	2,822	3,052	3,473
355 Travel	7,312	29,149	10,000
499 Other Supplies & Materials	4,355	2,613	4,000
524 In-Service/Staff Development	3,691	1,559	5,000
599 Other Charges	8,536	4,058	8,000
790 Other Equipment	-	-	-
790 Other Equipment - ISM	64,028	6,777	30,000
TOTAL	<u>374,954</u>	<u>347,881</u>	<u>401,293</u>
72250 TECHNOLOGY			
105 Supervisor Director	79,986	85,515	89,971
138 Instructional	287,362	281,867	298,335
161 Secretary	45,824	48,009	52,234
201 Social Security	24,416	24,655	27,313
204 State Retirement	18,758	17,710	39,649
206 Life Insurance	241	231	264
207 Medical Insurance	58,272	56,990	86,900

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EXPENDITURES			
72250 TECHNOLOGY (cont.)			
208 Dental Insurance	2,130	2,100	2,400
210 Unemployment Compensation	-	-	750
211 Local Retirement	1,450	1,250	4,000
212 Medicare	5,710	5,766	19,304
217 Retirement - Hybrid Stabilization	-	1,332	3,500
320 Dues and Membership	-	-	150
350 Internet Connection	110,130	147,985	150,000
355 Travel	-	815	815
399 Other Contracts	137,604	128,885	137,700
470 Cabling	-	7,096	8,000
471 Software	120,953	75,110	118,600
499 Other Supplies & Materials	21,672	11,887	20,000
524 In-Service/Staff Development	475	225	6,000
599 Other Charges	570	959	2,000
701 Administration	5,463	1,308	5,900
790 Other Equipment	22,823	80,430	100,000
TOTAL	943,839	980,125	1,173,785
AUDIT OTHER PROGRAMS			
215 On-behalf Payments to OPEB	216,724	-	-
TOTAL	216,724	-	-
72310 BOARD OF EDUCATION			
118 Secretary to Board	-	4,000	4,000
191 Board and Commission	49,662	47,946	75,000
201 Social Security	3,079	2,973	4,898
204 State Retirement	949	1,092	7,110
206 Life Insurance	-	2	-
207 Medical Insurance	1,775	2,556	-
212 Medicare	720	695	1,146
215 On-Behalf Pym't for Opeb	160,042	170,633	195,000
217 Retirement-Hybrid Stabilization	-	86	150
305 Audit Services	35,900	36,800	37,700
320 Dues & Memberships	16,621	16,822	25,000
331 Legal Services	5,568	4,818	20,000
399 Other Contracted Services	-	-	10,000
506 Liability Insurance	126,686	129,313	153,000
508 Premium on Bonds	792	-	800
510 Trustee's Commission	393,817	393,904	475,000
513 Workman's Compensation	218,984	90,000	184,300
516 Self-Insured Claims	-	-	30,000
524 In-Service/Staff Development	35,844	27,419	43,000
534 Rfnd to Appl-Crnm'l Investigation	8,808	12,705	10,000
599 Other Charges	11,351	2,102	10,500
TOTAL	1,070,598	943,866	1,286,604
72320 OFFICE OF THE SUPERINTENDENT			
101 County Official	131,000	136,500	145,000
117 Career Ladder Program	-	1,000	1,000
161 Secretary	104,096	109,186	115,137
188 Bonus Payments	16,000	15,000	15,000
201 Social Security	15,084	15,939	17,120
204 State Retirement	20,172	18,615	24,852

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EXPENDITURES			
72320 OFFICE OF THE SUPERINTENDENT (cont.)			
206 Life Insurance	66	64	99
207 Medical Insurance	18,308	21,743	42,350
208 Dental Insurance	495	450	900
211 Local Retirement	1,000	1,000	1,900
212 Medicare	3,528	3,728	4,004
217 Retirement-Hybrid Stabilization	-	1,583	1,500
307 Communication	23,220	22,454	35,000
320 Dues & Memberships	4,080	4,095	5,000
348 Postal Charges	6,568	5,358	7,500
355 Travel	171	-	500
399 Other Contracted Services	474	526	1,500
435 Office Supplies	3,008	3,782	4,000
524 In-Service/Staff Development	2,590	2,613	5,000
599 Other Charges	6,766	7,486	7,500
701 Administration Equipment	1,629	124	3,000
TOTAL	358,255	371,245	437,862
72410 OFFICE OF THE PRINCIPAL			
104 Principals	1,534,252	1,641,141	1,832,085
104 Principals - PPL	-	11,826	-
117 Career Ladder Program	5,100	2,149	7,000
139 Assistant Principals	1,152,359	1,265,114	1,374,536
139 Assistant Principals-LCSLC	31,302	38,500	-
161 Secretary(s)	1,157,204	1,228,530	1,377,736
188 Bonus Payments	7,162	6,912	9,000
201 Social Security	226,565	241,585	285,222
201 Social Security-LCBRC	1,059	-	-
201 Social Security-LCSLC	1,941	2,387	-
204 State Retirement	284,977	256,542	413,582
204 State Retirement-LCBRC	(1,059)	-	-
204 State Retirement-LCSLC	2,192	2,578	-
206 Life Insurance	2,264	2,266	2,343
207 Medical Insurance	654,264	644,243	896,500
208 Dental Insurance	19,680	19,965	21,300
211 Local Retirement	25,685	24,670	34,250
212 Medicare	52,987	56,499	66,705
212 Medicare-LCSLC	454	559	-
217 Retirement - Hybrid Stablization	-	8,355	9,000
217 Retirement - Hybrid Stablization-LCSLC	-	-	-
307 Communication	14,580	18,892	25,000
320 Dues and Memberships	2,700	1,050	3,000
355 Travel	4,932	4,629	5,000
399 Other Contracted Services	6,800	6,800	9,000
499 Other Supplies	140	-	2,000
499 Other Supplies-OSMS	377	-	-
524 In-Service/Staff Development	2,329	4,639	24,000
599 Other Charges	-	1,550	1,250
701 Administration Equipment	489	1,185	3,000
701 Administration Equipment-BES	2,291	2,331	2,375
701 Administration Equipment-CMS	2,100	2,243	2,464
701 Administration Equipment-DSES	1,455	1,560	1,418
701 Administration Equipment-HHS	1,979	1,396	1,602
701 Administration Equipment-HMS	1,329	-	1,324
701 Administration Equipment-KES	2,339	3,607	3,610

GENERAL PURPOSE SCHOOL FUND

Fund 141 – Fiscal Year Ending June 30, 2025

	Audited Actual 2022-2023	Unaudited Actual 2023-2024	Approved Budget 2024-2025
EXPENDITURES			
72410 OFFICE OF THE PRINCIPAL (cont.)			
701 Administration Equipment-MES	1,836	1,822	1,824
701 Administration Equipment-MHS	1,031	718	1,018
701 Administration Equipment-MMS	819	800	825
701 Administration Equipment-MTES	1,331	1,114	1,202
701 Administration Equipment-OSHS	1,178	1,209	1,296
701 Administration Equipment-OSMS	318	687	754
701 Administration Equipment-RCHS	3,178	2,862	2,860
701 Administration Equipment-RHS	1,469	1,265	1,465
701 Administration Equipment-RMS	1,345	1,256	1,263
701 Administration Equipment-RVES	1,288	1,395	2,700
TOTAL	5,216,020	5,516,831	6,429,509
72510 FISCAL SERVICES			
105 Supervisor/Director	101,909	91,950	96,666
119 Bookkeepers	254,187	274,063	330,949
189 Other Salaries & Wages	3,743	2,270	-
201 Social Security	21,434	21,889	26,512
204 State Retirement	13,169	15,825	36,685
206 Life Insurance	175	182	198
207 Medical Insurance	33,711	36,511	39,270
208 Dental Insurance	1,754	1,650	1,800
211 Local Retirement	2,050	2,750	3,000
212 Medicare	5,059	5,152	6,200
217 Retirement-Hybrid Stabilization	-	1,246	1,750
320 Dues and Memberships	763	1,598	1,600
355 Travel	-	216	1,500
399 Other Contracted Services	13,978	19,564	36,500
499 Other Supplies & Materials	2,433	3,811	8,000
524 In-Service/Staff Development	5,746	7,740	6,000
599 Other Charges	3,829	3,787	5,500
701 Administration Equipment	388	-	3,000
TOTAL	464,327	490,204	605,130
72520 HUMAN SERVICES/PERSONNEL			
105 Supervisor/Director	48,642	57,377	60,412
188 Bonus Pay	-	150	150
201 Social Security	2,861	3,406	3,755
204 State Retirement	4,227	3,918	5,451
206 Life Insurance	7	17	17
207 Medical Insurance	4,473	9,217	8,900
208 Dental Insurance	-	-	150
211 Local Retirement	250	250	-
212 Medicare	669	796	878
302 Advertising	476	-	750
399 Other Contracted Services	575	550	8,500
471 Software	8,299	-	-
499 Other Supplies & Materials	2,300	816	2,700
524 Staff Development	136	1,855	2,000
TOTAL	72,915	78,351	93,663
72610 OPERATION OF PLANT			
328 Janitorial Services	1,344,858	1,405,564	1,525,000
333 Licenses	1,850	3,277	5,000
347 Pest Control	9,740	9,480	15,000

GENERAL PURPOSE SCHOOL FUND

Fund 141 – Fiscal Year Ending June 30, 2025

	Audited Actual 2022-2023	Unaudited Actual 2023-2024	Approved Budget 2024-2025
EXPENDITURES			
72610 OPERATION OF PLANT (cont.)			
351 Rentals	2,233	589	1,500
359 Disposal Fees	61,700	57,208	58,000
399 Other Contracted Services	19,572	21,486	20,000
410 Custodial Supplies	114,012	112,515	73,000
415 Electricity	1,616,209	1,436,939	1,875,000
434 Natural Gas	321,623	253,364	385,000
454 Water & Sewer	438,847	338,386	430,000
499 Other Supplies & Materials	32,438	35,835	46,000
502 Building & Contents Insurance	177,187	260,348	194,920
599 Other Charges	80,029	124,331	102,500
720 Plant Operation Equipment	-	11,495	10,000
TOTAL	<u>4,220,297</u>	<u>4,070,817</u>	<u>4,740,920</u>
72620 MAINTENANCE OF PLANT			
105 Supervisor	79,750	85,263	89,708
167 Maintenance Personnel	633,063	668,867	770,071
201 Social Security	41,822	43,977	53,306
204 State Retirement	39,822	46,805	77,380
206 Life Insurance	452	446	462
207 Medical Insurance	118,436	141,033	119,000
208 Dental Insurance	4,140	4,050	4,000
210 Unemployment Compensation	-	-	1,000
211 Local Retirement	2,000	2,150	2,500
212 Medicare	9,781	10,285	12,467
217 Retirement-Hybrid Stabilization		6,601	7,000
307 Communication	16,278	20,345	30,000
320 Dues And Memberships	400	475	500
335 Maint/Repair/Building	43,955	60,886	50,000
336 Maint/Repair/Equipment	91,772	99,054	100,000
399 Other Contracted Services	80,010	82,197	95,000
471 Software	17,601	9,196	10,000
499 Other Supplies & Materials	68,239	80,608	75,000
524 Inservice Staff Development	1,320	1,215	2,500
599 Other Charges	32,944	31,683	27,000
701 Administration Equipment-SSG	-	155,792	-
717 Maintenance Equipment	13,122	9,894	10,000
790 Other Equipment	5,275	3,097	
790 Other Equipment-SSG	-	88,334	5,000
TOTAL	<u>1,300,182</u>	<u>1,652,253</u>	<u>1,541,894</u>
72710 TRANSPORTATION			
146 Bus Drivers	108,865	97,320	108,000
146 Bus Drivers-LCSLC	29,020	25,600	-
189 Other Salaries	74,760	71,403	81,835
189 Other Salaries-LCSLC	630	-	-
201 Social Security	9,931	7,267	11,770
201 Social Security-LCSLC	1,730	1,488	-
204 State Retirement	5,840	3,976	17,085
204 State Retirement-LCSLC	1,288	1,278	-
206 Life Insurance	66	68	231
207 Medical Insurance	13,695	6,904	9,350
208 Dental Insurance	810	900	2,100
211 Local Retirement	1,110	900	750
212 Employer Medicare	2,611	2,026	2,753

GENERAL PURPOSE SCHOOL FUND

Fund 141 – Fiscal Year Ending June 30, 2025

	Audited Actual 2022-2023	Unaudited Actual 2023-2024	Approved Budget 2024-2025
EXPENDITURES			
72710 TRANSPORTATION (cont.)			
212 Employer Medicare-LCSLC	430	371	-
217 Retirement-Hybrid Stabilization	-	196	750
217 Retirement-Hybrid Stabilization-LCSLC	-	177	-
313 Contracts w/Parents	2,015	-	2,500
412 Diesel Fuel-LCSLC	-	18,592	-
412 Diesel Fuel	9,500	-	-
450 Tires And Tubes	17,850	-	-
450 Tires And Tubes - LCSLC	-	19,998	-
599 Other Charges	34,394	1,831	2,000
599 Other Charges - LCSLC	-	28,845	-
729 Transportation Equipment-ISM	-	12,547	32,000
TOTAL	314,545	301,686	271,124
73100 FOOD SERVICE			
422 Food Supplies-LCSMC	3,689	3,016	-
TOTAL	3,689	3,016	-
73300 COMMUNITY SERVICES			
105 Supervisor/Director	1,330	-	-
116 Teachers	122,900	-	-
162 Clerical Personnel	5,945	-	-
163 Educational Assistants	18,931	-	-
189 Other Salaries & Wages	7,236	-	-
201 Social Security	9,201	-	-
204 State Retirement	10,223	-	-
212 Medicare	2,152	-	-
217 Retirement - Hybrid Stabilization	-	-	-
399 Other Contracted Services	4,470	-	-
429 Instructional Supplies and Materials	966	-	-
429 Instructional Supplies and Materials - KES	1,346	-	-
429 Instructional Supplies and Material - MES	40	-	-
499 Other Supplies & Materials	-	-	-
524 In-Service/Staff Development	-	-	-
599 Other Charges	60	-	-
TOTAL	184,800	-	-
73400 EARLY CHILDHOOD EDUCATION			
116 Teachers	181,603	168,802	176,667
163 Educational Assistants	61,364	60,821	67,714
188 Bonus Payments	600	550	900
195 Certified Substitute Teachers	550	-	1,000
198 Non-Certified Substitute Teacher	1,495	2,481	5,000
201 Social Security	14,279	13,887	15,579
204 State Retirement	18,245	15,272	22,075
206 Life Insurance	198	178	198
207 Medical Insurance	51,502	28,626	32,000
208 Dental Insurance	1,500	1,350	1,800
211 Local Retirement	1,700	1,730	2,500
212 Medicare	3,339	3,248	3,644
217 Retirement-Hybrid Stabilization	-	1,399	1,600
310 Contracts W/other Public Agencies	357,846	359,111	359,111
355 Travel	95	-	500
399 Other Contracted Services	9,000	9,000	9,000

GENERAL PURPOSE SCHOOL FUND

Fund 141 – Fiscal Year Ending June 30, 2025

	Audited Actual 2022-2023	Unaudited Actual 2023-2024	Approved Budget 2024-2025
EXPENDITURES			
73400 EARLY CHILDHOOD EDUCATION (cont.)			
429 Instructional Suppl & Materials	6,456	7,836	9,000
429 Instructional Suppl & Materials - PREK	-	627	-
499 Other Supplies & Materials	2,505	2,863	4,000
524 In-Service/Staff Development	-	254	1,500
TOTAL	<u>712,277</u>	<u>678,035</u>	<u>713,788</u>
76100 Capital Outlay			
399 Other Contracted Services-ISM	-	151,306	105,000
711 Furniture & Fixtures	12,431	5,526	20,000
718 Motor Vehicles	-	149,298	150,000
799 Other Capital Outlay	41,566	29,432	50,000
TOTAL	<u>53,997</u>	<u>335,562</u>	<u>325,000</u>
82130 Principal on Debt			
620 Debt Service Contribution to Primary Fund 151	28,934	-	240,648
TOTAL	<u>28,934</u>	<u>-</u>	<u>240,648</u>
99100 OPERATING TRANSFERS			
590 Transfers Out	5,500,000	-	-
TOTAL	<u>5,500,000</u>	<u>-</u>	<u>-</u>
TOTAL EXPENDITURES	<u>67,004,733</u>	<u>64,732,352</u>	<u>74,568,622</u>
39000 END. UNASSIGNED FUND BALANCE JUNE 30TH	<u>11,141,631</u>	<u>19,066,132</u>	<u>16,777,185</u>

School Federal Projects 142

This fund supports the operation of federally funded programs relating to Roane County Schools. Each of the grants has an individual 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

6/30/2024	Current Cash	958,728
	Receivables	<u>1,775,605</u>
	Total Anticipated Funds	2,734,333
	Accruals	<u>(438,159)</u>
	Total Anticipated Expenditures	(438,159)
	Mid Year Reserve Adj	26,371
	Rest/Comm/Assign	<u>2,322,546</u>
6/30/2024	Total Equity	<u>2,322,546</u>

Fund Balance calculation from 6/30/22 audit

7/1/2023	Restricted	<u>2,239,074</u>
	Total Fund Balance	2,239,074
	Revenue	<u>10,677,728</u>
	Total Revenue	10,677,728
	Expenditures	(10,407,777)
	Transfers out	<u>(186,481)</u>
	Total Expenditures	(10,594,258)
	Rest/Comm/Assign	<u>2,322,546</u>
6/30/2024	Total Equity	<u>2,322,546</u>

7/1/2024	Beginning Fund Balance	2,322,546
	Estimated Revenues	4,130,091
	Estimated Expenditures	(4,046,612)
	Transfers Out	<u>(83,479)</u>
	Total Expenditures	<u>(4,130,091)</u>
6/30/2025	Ending Fund Balance	<u>2,322,546</u>

SCHOOL FEDERAL PROJECTS FUND

Fund 142 -- Fiscal Year Ending June 30, 2025

		Audited Actual 2022-2023	Unaudited Actual 2023-2024	Approved Budget 2024-2025
TITLE 1-A				
REVENUE				
FEDERAL THROUGH STATE				
47141-101	ESEA Title I	1,937,323	1,830,791	1,643,043
	TOTAL	1,937,323	1,830,791	1,643,043
34555	RESTRICTED FOR EDUCATION	-	3,898	(0)
EXPENDITURES				
71100 REGULAR INSTRUCTION PROGRAM				
116-101	Teachers	655,049	681,009	595,000
163-101	Educational Assistants	381,311	402,150	340,000
188-101	Bonus Payments	-	2,700	2,400
195-101	Certified Substitutes	1,760	1,416	4,500
198-101	Non-Certified Substitutes	685	1,224	3,600
201-101	Social Security	60,140	63,613	60,000
204-101	State Retirement	80,102	72,156	85,000
206-101	Life Insurance	977	884	12,500
207-101	Medical Insurance	205,527	195,568	185,000
208-101	Dental Insurance	8,520	7,620	7,500
211-101	Local Retirement	8,540	7,400	1,000
212-101	Medicare	14,067	14,883	14,000
217-101	Retirement-Hybrid Stabilization	7	-	-
429-101	Instructional Supplies	53,151	57,582	28,000
722-101	Regular Instructional Equipment	199,297	105,984	42,000
	TOTAL	1,669,131	1,614,188	1,380,500
72130 OTHER STUDENT SUPPORT				
599-101	Other Charges	21,704	19,884	28,390
	TOTAL	21,704	19,884	28,390
72210 REGULAR INSTRUCTION PROGRAM				
105-101	Supervisor/Director	64,977	64,752	72,000
161-101	Secretary(s)	30,566	32,575	36,000
188-101	Bonus Payments	-	180	180
201-101	Social Security	5,924	5,688	6,053
204-101	State Retirement	8,599	5,501	8,787
206-101	Life Insurance	40	22	40
207-101	Medical Insurance	15,443	16,838	16,838
208-101	Dental Insurance	360	360	360
212-101	Medicare	1,385	1,330	1,416
399-101	Other Contracted Services	6,902	-	6,524
499-101	Other Supplies & Materials	-	1,280	11,643

72210	REGULAR INSTRUCTION PROGRAM (cont.)			
524-101	In-Service/Staff Development	<u>68,303</u>	<u>33,740</u>	<u>40,000</u>
	TOTAL	<u>202,498</u>	<u>162,265</u>	<u>199,841</u>
99100	OPERATING TRANSFERS			
504-101	Indirect Cost	<u>40,148</u>	<u>34,454</u>	<u>34,311</u>
		<u>40,148</u>	<u>34,454</u>	<u>34,311</u>
	TOTAL EDUCATION	<u>1,933,481</u>	<u>1,830,791</u>	<u>1,643,043</u>
	Restriction Adjustment	<u>56</u>	<u>(3,898)</u>	<u>-</u>
34555	RESTRICTED FOR EDUCATION	<u>3,898</u>	<u>-</u>	<u>-</u>

SCHOOL FEDERAL PROJECTS FUND

Fund 142 -- Fiscal Year Ending June 30, 2025

	Audited Actual 2022-2023	Unaudited Actual 2023-2024	Approved Budget 2024-2025
TITLE 1-A			
REVENUE			
FEDERAL THROUGH STATE			
47141-151 Grants to Local Ed Agencies	105,566	90,056	69,414
TOTAL	105,566	90,056	69,414
34555 RESTRICTED FOR EDUCATION	-	478	-
EXPENDITURES			
71100 INSTRUCTION			
429-151 Instructional Supplies & Materials	56,219	47,326	32,444
722-151 Regular Instruction Equipment	41,240	25,818	17,400
TOTAL INSTRUCTION	97,459	73,144	49,844
72130 Support Services			
599-151 Other Charges	-	1,138	2,000
TOTAL	-	1,138	2,000
72210 Regular Instruction Program			
499-151 Other Supplies And Materials	1,491	9,927	11,456
524-151 In Service/Staff Development	4,660	5,000	5,000
TOTAL	6,151	14,927	16,456
99100 Other Uses			
504-151 Operating Transfers: Indirect Cost	1,478	1,325	1,115
TOTAL	1,478	1,325	1,115
TOTAL EDUCATION	105,088	90,533	69,414
34555 RESTRICTED FOR EDUCATION	478	-	-

SCHOOL FEDERAL PROJECTS FUND

Fund 142 -- Fiscal Year Ending June 30, 2025

	Audited Actual 2022-2023	Unaudited Actual 2023-2024	Approved Budget 2024-2025
TITLE 11-A			
REVENUE			
FEDERAL THROUGH STATE			
47189-201 Eisenhower Prof Development State Grants	164,287	204,170	301,898
TOTAL	164,287	204,170	301,898
34555 RESTRICTED FOR EDUCATION	-	6,085	46
EXPENDITURES			
72130 OTHER STUDENT SUPPORT			
322-201 Evaluation And Testing	-	3,392	3,000
TOTAL	-	3,392	3,000
72210 REGULAR INSTRUCTION PROGRAM			
172-201 Instructional Coaches	-	-	114,000
188-201 Bonus Payments	-	300	450
189-201 Other Salaries	94,819	133,751	-
195-201 Certified Substitute Teachers	-	-	5,000
196-201 In-Service/Staff Development	-	-	-
201-201 Social Security	6,334	8,084	7,009
204-201 State Retirement	7,456	9,129	10,174
206-201 Life Insurance	50	41	50
207-201 Medical Insurance	7,794	4,721	8,345
208-201 Dental Insurance	300	375	450
211-201 Local Retirement	-	250	750
212-201 Medicare	1,352	1,891	1,639
355-201 Travel	-	-	-
499-201 Other Supplies And Materials	-	-	-
524-201 In-Service/Staff Development	36,434	47,820	144,561
TOTAL	154,539	206,361	292,428
99100 Other Uses			
504-201 Operating Transfers: Indirect Cost	3,663	4,354	6,470
TOTAL	3,663	4,354	6,470
TOTAL EDUCATION	158,202	214,107	301,899
Restriction Adjustment at 6/30/24	-	3,897.90	-
34555 RESTRICTED FOR EDUCATION	6,085	46	46

SCHOOL FEDERAL PROJECTS FUND

Fund 142 -- Fiscal Year Ending June 30, 2025

		Audited Actual 2022-2023	Unaudited Actual 2023-2024	Approved Budget 2024-2025
Title III				
REVENUE				
FEDERAL THROUGH STATE				
47146-301	English Language Acquisition Grants	-	-	5,760
	TOTAL	<u>-</u>	<u>-</u>	<u>5,760</u>
34555	RESTRICTED FOR EDUCATION	<u>-</u>	<u>-</u>	<u>-</u>
EXPENDITURES				
71100 OTHER STUDENT SUPPORT				
429-301	Instructional Supplies & Materials	-	-	1,036
471-301	Software	-	-	4,600
	TOTAL	<u>-</u>	<u>-</u>	<u>5,636</u>
91000 OTHER USES				
99100 Transfers Out				
504-301	Indirect Cost	-	-	123
	TOTAL	<u>-</u>	<u>-</u>	<u>123</u>
	TOTAL EDUCATION	<u>-</u>	<u>-</u>	<u>5,760</u>
34555	RESTRICTED FOR EDUCATION	<u>-</u>	<u>-</u>	<u>-</u>

SCHOOL FEDERAL PROJECTS FUND

Fund 142 -- Fiscal Year Ending June 30, 2025

		Audited Actual 2022-2023	Unaudited Actual 2023-2024	Approved Budget 2024-2025
Title IV				
REVENUE				
	FEDERAL THROUGH STATE			
47590-401	Other Federal Through State	<u>177,498</u>	<u>154,773</u>	<u>61,303</u>
	TOTAL	<u>177,498</u>	<u>154,773</u>	<u>61,303</u>
34555	RESTRICTED FOR EDUCATION	<u>-</u>	<u>920</u>	<u>-</u>
EXPENDITURES				
	71100 OTHER STUDENT SUPPORT			
399-401	Other Contracted Services	5,710	6,060	7,000
429-401	Instructional Supplies & Materials	40,752	29,513	-
722-401	Regular Insrtuction Equipment	<u>68,642</u>	<u>26,714</u>	<u>-</u>
	TOTAL	<u>115,105</u>	<u>62,287</u>	<u>7,000</u>
	72130 OTHER STUDENT SUPPORT			
189-401	Other Salaries & Wages	9,458	14,145	21,600
201-401	Social Security	586	877	2,500
204-401	State Retirement	788	994	3,000
212-401	Employer Medicare	<u>137</u>	<u>205</u>	<u>600</u>
	TOTAL	<u>10,969</u>	<u>16,221</u>	<u>27,700</u>
	72210 REGULAR INSTRUCTION PROGRAM			
790-401	Other Equipment	<u>49,143</u>	<u>31,213</u>	<u>23,000</u>
	TOTAL	<u>49,143</u>	<u>31,213</u>	<u>23,000</u>
	72250 TECHNOLOGY			
524-401	Inservice Staff Development	<u>-</u>	<u>600</u>	<u>2,783</u>
	TOTAL	<u>-</u>	<u>600</u>	<u>2,783</u>
	72610 OPERATION OF PLANT			
499-401	Other Supplies And Materials	<u>-</u>	<u>43,373</u>	<u>-</u>
	TOTAL	<u>-</u>	<u>43,373</u>	<u>-</u>
	91000 OTHER USES			
	99100 Transfers Out			
504-401	Indirect Cost	<u>1,361</u>	<u>2,002</u>	<u>820</u>
	TOTAL	<u>1,361</u>	<u>2,002</u>	<u>820</u>
	TOTAL EDUCATION	<u>176,578</u>	<u>155,694</u>	<u>61,303</u>
	RESTRICTED FOR EDUCATION	<u>920</u>	<u>-</u>	<u>-</u>

SCHOOL FEDERAL PROJECTS FUND

Fund 142 -- Fiscal Year Ending June 30, 2025

	Audited Actual 2022-2023	Unaudited Actual 2023-2024	Approved Budget 2024-2025
Title V 501			
REVENUE			
FEDERAL THROUGH STATE			
47148-501 Rural Education	94,456	10,838	-
TOTAL	<u>94,456</u>	<u>10,838</u>	<u>-</u>
34555 RESTRICTED FOR EDUCATION	<u>-</u>	<u>466</u>	<u>-</u>
EXPENDITURES			
71100 REGULAR INSTRUCTION PROGRAM			
116-501 Teachers	-	-	-
163-501 Educational Assistants	57,415	-	-
188-501 Bonus Payments	-	-	-
195-501 Certified Substitute Teachers	-	-	-
198-501 Non-Certified Substitute Teachers	-	-	-
201-501 Social Security	3,560	-	-
204-501 State Retirement	-	-	-
206-501 Life Insurance	-	-	-
207-501 Medical Insurance	-	-	-
208-501 Dental Insurance	-	-	-
211-501 Local Retirement	-	-	-
212-501 Employer Medicare	833	-	-
TOTAL	<u>61,807</u>	<u>-</u>	<u>-</u>
72210 SUPPORT SERVICES			
524-501 In Service/Staff Development	30,006	11,304	-
TOTAL	<u>30,006</u>	<u>11,304</u>	<u>-</u>
99100 OTHER USES			
504-501 Operating Transfers: Indirect Cost	2,176	-	-
TOTAL	<u>2,176</u>	<u>-</u>	<u>-</u>
TOTAL EDUCATION	<u>93,989</u>	<u>11,304</u>	<u>-</u>
34555 RESTRICTED FOR EDUCATION	<u>466</u>	<u>-</u>	<u>-</u>

SCHOOL FEDERAL PROJECTS FUND

Fund 142 -- Fiscal Year Ending June 30, 2025

		Audited Actual 2022-2023	Unaudited Actual 2023-2024	Approved Budget 2024-2025
AMERICAN RESCUE PLAN-HOMELESS				
REVENUE				
FEDERAL GOVERNMENT				
47404	American Rescue Plan Act Grant #4	16,944	33,919	-
	TOTAL	16,944	33,919	-
34555	RESTRICTED FOR EDUCATION	39	39	39
EXPENDITURES				
72130 OTHER STUDENT SUPPORT				
399-701	Other Contracted Services	3,506	4,658	-
524-701	In Service/Staff Development	-	-	-
599-701	Other Charges	1,648	4,498	-
	TOTAL	5,153	9,156	-
72710 TRANSPORTATION				
313-701	Contracts With Parents	11,291	20,276	-
	TOTAL	11,291	20,276	-
73100 FOOD SERVICE				
422-701	Food Supplies	500		
599-701	Other Charges	-	4,487	-
	TOTAL	500	4,487	-
	TOTAL EXPENDITURES	16,944	33,919	-
34555	RESTRICTED FOR EDUCATION	39	39	39

SCHOOL FEDERAL PROJECTS FUND

Fund 142 -- Fiscal Year Ending June 30, 2025

	Audited Actual 2022-2023	Unaudited Actual 2023-2024	Approved Budget 2024-2025
CARL PERKINS			
REVENUE			
FEDERAL THROUGH STATE			
47131-801 Vocational Program Improvement	135,726	127,443	128,009
TOTAL	135,726	127,443	128,009
34555 RESTRICTED FOR EDUCATION	-	-	-
EXPENDITURES			
71300 VOCATIONAL EDUCATION			
499-801 Other Supplies and Materials	6,871	12,000	12,000
730-801 Vocational Instructional Equipment	92,905	72,509	75,000
TOTAL	99,776	84,509	87,000
72130 OTHER STUDENT SUPPORT			
355-801 Travel	12,000	17,173	-
399-801 Other Contracted Services	3,000	5,572	-
524-801 In Service/Staff Development	15,950	16,000	13,009
599-801 Other Charges	-	-	18,000
TOTAL	30,950	38,745	31,009
72230 VOCATIONAL EDUCATION PROGRAM			
524-801 In Service/Staff Development	5,000	4,188	4,000
TOTAL	5,000	4,188	4,000
72710 TRANSPORTATION			
146-801 Bus Drivers	-	-	6,000
TOTAL	-	-	6,000
TOTAL EXPENDITURES & OTHER USES	135,726	127,443	128,009
RESTRICTED FOR EDUCATION	-	-	-

SCHOOL FEDERAL PROJECTS FUND

Fund 142 -- Fiscal Year Ending June 30, 2025

	Audited Actual 2022-2023	Unaudited Actual 2023-2024	Approved Budget 2024-2025
802			
REVENUE			
FEDERAL THROUGH STATE			
47131 Vocational Program Improvement	<u>199,037</u>	<u>38,899</u>	<u>11,500</u>
TOTAL	<u>199,037</u>	<u>-</u>	<u>11,500</u>
 EXPENDITURES			
71300 VOCATIONAL EDUCATION			
429-802 Instructional Supplies And Materials	-	-	1,250
499-802 Other Supplies and Materials	-	899	-
730-802 Vocational Instructional Equipment	<u>199,037</u>	<u>38,000</u>	<u>6,000</u>
TOTAL	<u>199,037</u>	<u>38,899</u>	<u>7,250</u>
 72130 OTHER STUDENT SUPPORT			
355-802 Travel	-	-	1,000
499-802 Other Supplies and Materials	<u>-</u>	<u>-</u>	<u>3,250</u>
TOTAL	<u>-</u>	<u>-</u>	<u>4,250</u>
 TOTAL EXPENDITURES & OTHER USES	<u>199,037</u>	<u>38,899</u>	<u>11,500</u>
 RESTRICTED FOR EDUCATION	<u>-</u>	<u>-</u>	<u>-</u>

SCHOOL FEDERAL PROJECTS FUND

Fund 142 -- Fiscal Year Ending June 30, 2025

	Audited Actual 2022-2023	Unaudited Actual 2023-2024	Approved Budget 2024-2025
IDEA PART B			
REVENUE			
FEDERAL THROUGH STATE			
47143-901 Special Education-Grants to States	1,719,583	1,715,176	1,810,992
TOTAL	1,719,583	1,715,176	1,810,992
34555 RESTRICTED FOR EDUCATION	-	25,826	-
EXPENDITURES			
71200 SPECIAL EDUCATION PROGRAM			
116-901 Teachers	35,616	25,097	35,000
163-901 Educational Assistants	616,463	669,325	414,327
171-901 Speech Pathologists	612	1,681	3,000
201-901 Social Security	37,034	39,709	41,000
204-901 State Retirement	32,700	38,710	59,000
206-901 Life Insurance	888	974	1,400
207-901 Medical Insurance	197,632	200,226	325,000
208-901 Dental Insurance	8,010	8,040	11,500
211-901 Local Retirement	4,925	6,275	19,000
212-901 Medicare	8,661	9,287	9,500
217-901 Retirement-Hybrid Stabilization	40	-	-
312-901 Contracts with Private Agencies	38,492	45,026	25,000
399-901 Other Contracted services	-	-	500
429-901 Instructional Supplies	5,203	32,810	10,000
499-901 Other Supplies	1,879	3,077	3,000
725-901 Special Education Equipment	6,016	13,210	5,000
TOTAL INSTRUCTION	994,170	1,093,448	962,227
72220 SPECIAL EDUCATION PROGRAM			
124-901 Psychological Personnel	4,669	5,077	6,000
161-901 Secretary(s)	29,746	29,137	35,000
162-901 Clerical Personnel	82,351	61,517	91,000
189-901 Other Salaries & Wages	269,863	258,805	275,000
201-901 Social Security	22,273	20,478	25,500
204-901 State Retirement	24,164	21,854	36,750
206-901 Life Insurance	809	694	12,165
207-901 Medical Insurance	103,591	97,463	225,946
208-901 Dental Insurance	6,630	6,150	12,000
211-901 Local Retirement	2,850	3,094	20,000
212-901 Medicare	5,209	4,789	6,000
312-901 Contracts With Private Agencies	58,000	58,000	26,307

SCHOOL FEDERAL PROJECTS FUND

Fund 142 -- Fiscal Year Ending June 30, 2025

	Audited Actual 2022-2023	Unaudited Actual 2023-2024	Approved Budget 2024-2025
IDEA PART B			
EXPENDITURES			
72220 SPECIAL EDUCATION PROGRAM (cont.)			
322-901 Evaluation & Testing	-	12,254	3,000
355-901 Travel	125	-	2,000
399-901 Other Contracted Services	218	7,060	7,500
499-901 Other Supplies & Materials	30,577	2,696	5,000
524-901 In-Service/Staff Development	8,862	13,880	15,000
524-901 In-Service/Staff Development-COMP	5,487	-	-
599-901 Other Charges	-	468	1,000
790-901 Other Equipment	5,211	3,435	5,000
TOTAL SUPPORT SERVICES	<u>660,634</u>	<u>606,853</u>	<u>810,168</u>
99100 OPERATING TRANSFERS			
504-901 Indirect Cost	38,953	33,826	38,596
TOTAL	<u>38,953</u>	<u>33,826</u>	<u>38,596</u>
TOTAL EDUCATION	<u>1,693,757</u>	<u>1,734,127</u>	<u>1,810,992</u>
Restricted Adjustment		(6,877)	
34555 RESTRICTED FOR EDUCATION	<u>25,826</u>	<u>-</u>	<u>-</u>

SCHOOL FEDERAL PROJECTS FUND

Fund 142 -- Fiscal Year Ending June 30, 2025

	Audited Actual 2022-2023	Unaudited Actual 2023-2024	Approved Budget 2024-2025
IDEA PART B-arp			
REVENUE			
FEDERAL GOVERNMENT			
47402-902 American Rescue Plan Act Grant #2	251,250	23,379	-
TOTAL	251,250	23,379	-
EXPENDITURES			
71200 SPECIAL EDUCATION PROGRAM			
429-902 Instructional Supplies	17,674	23,264	-
499-902 Other Supplies	18,553	-	-
725-902 Special Education Equipment	91,014	-	-
TOTAL INSTRUCTION	127,241	23,264	-
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	4,434	-	-
790-902 Other Equipment	5,786	-	-
TOTAL SUPPORT SERVICES	20,817	-	-
72710 TRANSPORTATION			
729-902 Transportation Equipment	101,588	-	-
TOTAL	101,588	-	-
99100 OPERATING TRANSFERS			
504-902 Indirect Cost	1,604	116	-
TOTAL	1,604	116	-
TOTAL EDUCATION	251,250	23,379	-
34555 RESTRICTED FOR EDUCATION	-	-	-

SCHOOL FEDERAL PROJECTS FUND

Fund 142 -- Fiscal Year Ending June 30, 2025

	Audited Actual 2022-2023	Unaudited Actual 2023-2024	Approved Budget 2024-2025
IDEA PRESCHOOL			
REVENUE			
FEDERAL THROUGH STATE			
47145-911 Special Education Preschool Grants	92,214	108,590	98,171
TOTAL	92,214	108,590	98,171
34555 RESTRICTED FOR EDUCATION	2,377	2,321	-
71200 SPECIAL EDUCATION PROGRAM			
116-911 Teachers	27,413	29,737	26,102
163-911 Educational Assistants	28,715	29,213	29,101
171-911 Speech Pathologist	-	-	1,500
201-911 Social Security	3,222	3,248	4,250
204-911 State Retirement	3,852	3,571	3,000
206-911 Life Insurance	50		45
207-911 Medical Insurance	5,000	18,701	4,000
208-911 Dental Insurance	450	450	450
211-911 Local Retirement	750	500	750
212-911 Medicare	753	760	995
312-911 Contracts With Private Agencies	8,747	9,188	6,000
429-911 Instructional Supplies	628	1,293	4,000
499-911 Other Supplies	1,462	1,169	3,261
725-911 Special Education	-	-	2,500
TOTAL	81,042	97,879	85,954
72220 SPECIAL EDUCATION PROGRAM			
124-911 Psychological Personnel	-	-	1,000
189-911 Other Salaries & Wages	-	-	-
201-911 Social Security	-	-	62
204-911 State Retirement	-	-	90
212-911 Medicare	-	-	15
312-911 Contracts With Private Agencies	8,000	8,000	7,000
355-911 Travel	839	1,310	1,000
399-911 Other Contracted Services	-	-	500
524-911 In-Service/Staff Development	50	1,317	500
790-911 Other Equipment	208	138	-
TOTAL	9,097	10,765	10,167
99100 OPERATING TRANSFERS			
504-911 Indirect Cost	2,131	2,268	2,050
TOTAL	2,131	2,268	2,050
TOTAL EDUCATION	92,270	110,912	98,171
34555 RESTRICTED FOR EDUCATION	2,321	-	-

SCHOOL FEDERAL PROJECTS FUND

Fund 142 -- Fiscal Year Ending June 30, 2025

	Audited Actual 2022-2023	Unaudited Actual 2023-2024	Approved Budget 2024-2025
IDEA PRESCHOOL-ARP			
REVENUE			
FEDERAL GOVERNMENT			
47403-912 American Rescue Plan Act Grant #3	24,371	-	-
TOTAL	24,371	-	-
71200 SPECIAL EDUCATION PROGRAM			
429-912 Instructional Supplies	5,200	-	-
499-912 Other Supplies	6,844	-	-
725-912 Special Education	10,228	-	-
TOTAL	22,272	-	-
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	24,371	-	-
RESTRICTED FOR EDUCATION	-	-	-

SCHOOL FEDERAL PROJECTS FUND

Fund 142 -- Fiscal Year Ending June 30, 2025

	Audited Actual 2022-2023	Unaudited Actual 2023-2024	Approved Budget 2024-2025
ESSER 2.0 CARES ACT			
REVENUE			
FEDERAL THROUGH STATE			
47307-933 COVID-19 Grant B	2,293,577	356,035	-
TOTAL	2,293,577	356,035	-
EXPENDITURES			
71100 REGULAR INSTRUCTION PROGRAM			
189-933 Other Salaries & Wages	70,125	-	-
201-933 Social Security	4,348	-	-
204-933 State Retirement	6,120	-	-
212-933 Medicare	1,017	-	-
217-933 Retirement-Hybrid Stabilization	8	-	-
399-933 Other Contracted Services	76,456	-	-
471-933 Software	58,686	52,665	-
722-933 Regular Instructional Equipment	139,257	63,648	-
TOTAL	356,017	116,313	-
71200 SPECIAL EDUCATION PROGRAM			
189-933 Other Salaries & Wages	9,000	-	-
201-933 Social Security	558	-	-
204-933 State Retirement	810	-	-
212-933 Medicare	131	-	-
TOTAL	10,499	-	-
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	-	-
730-933 Vocational Instruction Equipment	3,249	-	-
TOTAL	19,288	-	-
EXPENDITURES			
72610 OPERATION OF PLANT			
720-933 Plant Operation Equipment	100,901	165,640	-
TOTAL	100,901	165,640	-
73100 FOOD SERVICE			
710-933 Food Service Equipment	97,677	-	-
TOTAL	97,677	-	-

SCHOOL FEDERAL PROJECTS FUND

Fund 142 -- Fiscal Year Ending June 30, 2025

	Audited Actual 2022-2023	Unaudited Actual 2023-2024	Approved Budget 2024-2025
76100 REGULAR CAPITAL OUTLAY			
707-933 Building Improvements	<u>1,686,796</u>	<u>62,998</u>	<u>-</u>
TOTAL	<u>1,686,796</u>	<u>62,998</u>	<u>-</u>
99100 OPERATING TRANSFERS			
504-933 Indirect Cost	<u>22,400</u>	<u>11,084</u>	<u>-</u>
TOTAL	<u>22,400</u>	<u>11,084</u>	<u>-</u>
TOTAL EDUCATION	<u>2,293,577</u>	<u>356,035</u>	<u>-</u>
RESTRICTED FOR EDUCATION	<u>-</u>	<u>-</u>	<u>-</u>

SCHOOL FEDERAL PROJECTS FUND

Fund 142 -- Fiscal Year Ending June 30, 2025

	Audited Actual 2022-2023	Unaudited Actual 2023-2024	Approved Budget 2024-2025
ESSER 3.0			
REVENUE			
FEDERAL GOVERNMENT			
47401-934 American Rescue Plan Act Grant #1	<u>3,668,337</u>	<u>5,795,108</u>	<u>-</u>
TOTAL	<u>3,668,337</u>	<u>5,795,108</u>	<u>-</u>
EXPENDITURES			
71100 REGULAR INSTRUCTION PROGRAM			
116-934 Teachers	58,582	122,445	-
201-934 Social Security	3,632	7,019	-
204-934 State Retirement	4,610	9,925	-
206-934 Life Insurance	33	66	-
207-934 Medical Insurance	-	13,841	-
208-934 Dental Insurance	-	300	-
211-934 Local Retirement	500	950	-
212-934 Medicare	849	1,642	-
471-934 Software	52,665	230,228	-
722-934 Regular Instructional Equipment	<u>1,418,841</u>	<u>1,475,112</u>	<u>-</u>
TOTAL	<u>1,539,713</u>	<u>1,861,528</u>	<u>-</u>
71200 SPECIAL EDUCATION PROGRAM			
471-934 Software	52,159	-	-
725-934 Special Education Equipment	<u>48,735</u>	<u>-</u>	<u>-</u>
TOTAL	<u>100,894</u>	<u>-</u>	<u>-</u>
71300 VOCATIONAL EDUCATION PROGRAM			
730-934 Vocational Instruction Equipment	<u>7,488</u>	<u>-</u>	<u>-</u>
TOTAL	<u>7,488</u>	<u>-</u>	<u>-</u>
72120 HEALTH SERVICES			
131-934 Medical Personnel	34,815	37,182	-
201-934 Social Security	1,873	2,039	-
204-934 State Retirement	1,317	1,246	-
206-934 Life Insurance	33	33	-
207-934 Medical Insurance	16,746	12,861	-
208-934 Dental Insurance	300	300	-
211-934 Local Retirement	500	500	-
212-934 Employer Medicare	438	477	-

SCHOOL FEDERAL PROJECTS FUND

Fund 142 -- Fiscal Year Ending June 30, 2025

	Audited Actual 2022-2023	Unaudited Actual 2023-2024	Approved Budget 2024-2025
72120 HEALTH SERVICES (cont.)			
499-934 Other Supplies & Materials	9,045	-	-
TOTAL	65,067	54,638	-
72130 OTHER STUDENT SUPPORT			
123-934 Guidance Personnel	75,064	80,248	-
188-934 Bonus Payments	-	300	-
189-934 Other Salaries & Wages	23,253	25,381	-
201-934 Social Security	5,590	6,017	-
204-934 State Retirement	6,523	5,485	-
206-934 Life Insurance	33	33	-
207-934 Medical Insurance	12,579	11,780	-
208-934 Dental Insurance	300	300	-
211-934 Local Retirement	500	500	-
212-934 Medicare	1,307	1,407	-
TOTAL	125,150	131,452	-
72210 REGULAR INSTRUCTION PROGRAM			
189-934 Other Salaries & Wages	256,211	120,077	-
201-934 Social Security	15,397	7,367	-
204-934 State Retirement	20,852	8,147	-
206-934 Life Insurance	63	17	-
207-934 Medical Insurance	19,754	-	-
208-934 Dental Insurance	570	150	-
211-934 Local Retirement	1,200	600	-
212-934 Employer Medicare	3,602	1,723	-
499-934 Other Supplies And Materials	676	-	-
524-934 Inservice Staff Development	46,001	-	-
790-934 Other Equipment	-	146,670	-
TOTAL	364,325	284,750	-
72220 SPECIAL EDUCATION PROGRAM			
189-934 Other Salaries & Wages	66,959	73,012	-
201-934 Social Security	4,055	4,413	-
204-934 State Retirement	5,819	4,972	-
206-934 Life Insurance	33	33	-
207-934 Medical Insurance	4,812	5,358	-

SCHOOL FEDERAL PROJECTS FUND

Fund 142 -- Fiscal Year Ending June 30, 2025

	Audited Actual 2022-2023	Unaudited Actual 2023-2024	Approved Budget 2024-2025
72220 SPECIAL EDUCATION PROGRAM (cont.)			
208-934 Dental Insurance	300	300	-
211-934 Local Retirement	500	550	-
212-934 Employer Medicare	948	1,032	-
TOTAL	<u>83,426</u>	<u>89,670</u>	<u>-</u>
72610 OPERATION OF PLANT			
720-934 Plant Operation Equipment	127,266	327,856	-
TOTAL	<u>127,266</u>	<u>327,856</u>	<u>-</u>
72620 MAINTENANCE OF PLANT			
399-934 Other Contracted Services	2,646	12,404	-
TOTAL	<u>2,646</u>	<u>12,404</u>	<u>-</u>
72710 TRANSPORTATION			
146-934 Bus Drivers	24,840	15,030	-
201-934 Social Security	1,540	932	-
204-934 State Retirement	418	265	-
212-934 Medicare	360	218	-
729-934 Transportation Equipment	7,523	-	-
TOTAL	<u>34,681</u>	<u>16,445</u>	<u>-</u>
76100 REGULAR CAPITAL OUTLAY			
399-934 Other Contracted Services	-	-	-
706-934 Building Construction	500,866	78,947	-
707-934 Building Improvements	625,110	2,743,314	-
TOTAL	<u>1,125,976</u>	<u>2,822,261</u>	<u>-</u>
99100 OPERATING TRANSFERS			
504-934 Indirect Cost	91,704	97,052	-
TOTAL	<u>91,704</u>	<u>97,052</u>	<u>-</u>
TOTAL EDUCATION	<u>3,668,337</u>	<u>5,698,056</u>	<u>-</u>
RESTRICTED FOR EDUCATION	<u>-</u>	<u>97,052</u>	<u>-</u>

SCHOOL FEDERAL PROJECTS FUND

Fund 142 -- Fiscal Year Ending June 30, 2025

	Audited Actual 2022-2023	Unaudited Actual 2023-2024	Approved Budget 2024-2025
TN ALL CORPS			
REVENUE			
FEDERAL GOVERNMENT			
47401-935 American Rescue Plan Act Grant #1	<u>351,283</u>	<u>172,351</u>	<u>-</u>
TOTAL	<u>351,283</u>	<u>172,351</u>	<u>-</u>
EXPENDITURES			
71100 REGULAR INSTRUCTION PROGRAM			
163-935 Educational Assistants	130,201	127,480	-
201-935 Social Security	7,133	6,748	-
204-935 State Retirement	8,345	8,480	-
206-935 Life Insurance	184	205	-
207-935 Medical Insurance	6,563	-	-
208-935 Dental Insurance	1,500	1,530	-
211-935 Local Retirement	500	-	-
212-935 Medicare	1,852	1,843	-
429-935 Instructional Supplies And Materials	52,390	13,167	-
471-935 Software	100,500	-	-
499-935 Other Supplies & Materials	-	12,899	-
722-935 Regular Instructional Equipment	<u>40,020</u>	<u>-</u>	<u>-</u>
TOTAL	<u>349,188</u>	<u>172,351</u>	<u>-</u>
72210 REGULAR INSTRUCTION PROGRAM			
524-935 Inservice Staff Development	<u>2,095</u>	<u>-</u>	<u>-</u>
TOTAL	<u>2,095</u>	<u>-</u>	<u>-</u>
TOTAL EDUCATION	<u>351,283</u>	<u>172,351</u>	<u>-</u>
RESTRICTED FOR EDUCATION	<u>-</u>	<u>-</u>	<u>-</u>

SCHOOL FEDERAL PROJECTS FUND

Fund 142 -- Fiscal Year Ending June 30, 2025

	Audited Actual 2022-2023	Unaudited Actual 2023-2024	Approved Budget 2024-2025
EPIDEMIOLOGY & LABORATORY CAPACITY ELC			
REVENUE			
FEDERAL THROUGH STATE			
47590-940 Other Federal Through State	465,850	-	-
TOTAL	465,850	-	-
72120 HEALTH SERVICES			
413-940 Drugs And Medical Supplies	18,448	-	-
735-940 Health Equipment	103,113	-	-
TOTAL	121,561	-	-
72130 OTHER STUDENT SUPPORT			
123-940 Guidance Personnel	115,214	-	-
201-940 Social Security	6,621	-	-
204-940 State Retirement	7,947	-	-
206-940 Life Insurance	89	-	-
207-940 Medical Insurance	19,963	-	-
208-940 Dental Insurance	510	-	-
211-940 Local Retirement	1,000	-	-
212-940 Employer Medicare	1,548	-	-
399-940 Other Contracted Services	83,000	-	-
471-940 Software	100	-	-
499-940 Other Supplies And Materials	37,135	-	-
524-940 Inservice Staff Development	71,162	-	-
599-940 Other Charges	-	-	-
TOTAL	344,289	-	-
TOTAL EDUCATION	465,850	-	-
RESTRICTED FOR EDUCATION	-	-	-

SCHOOL FEDERAL PROJECTS FUND

Fund 142 -- Fiscal Year Ending June 30, 2025

	Audited Actual 2022-2023	Unaudited Actual 2023-2024	Approved Budget 2024-2025
EARLY LITERACY NETWORKS GRANT			
REVENUE			
FEDERAL THROUGH STATE			
47309-951 COVID-19 Grant D	40,000	-	-
TOTAL	40,000	-	-
EXPENDITURES			
72210 REGULAR INSTRUCTION PROGRAM			
399-951 Other Contracted Services	40,000	-	-
TOTAL	40,000	-	-
RESTRICTED FOR EDUCATION	-	-	-

SCHOOL FEDERAL PROJECTS FUND

Fund 142 -- Fiscal Year Ending June 30, 2025

	Audited Actual 2022-2023	Unaudited Actual 2023-2024	Approved Budget 2024-2025
CASH FLOW			
REVENUE			
FEDERAL THROUGH STATE			
49800-999 Transfers In	<u>500,000</u>	<u>-</u>	<u>-</u>
TOTAL	<u>500,000</u>	<u>-</u>	<u>-</u>
BEG. RESTRICTED FOR EDUCATION	<u>1,500,000</u>	<u>2,000,000</u>	<u>2,000,000</u>
END. RESTRICTED FOR EDUCATION	<u>2,000,000</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

6/30/2024	Current Cash	1,374,082
	Receivables	414,561
	Prepays	267
	Prior Year Encumbrances	<u>366,608</u>
	Total Anticipated Funds	2,155,518
	Accruals	(267,658)
	Encumbrances	<u>(165,638)</u>
	Total Anticipated Expenditures	(433,296)
	Rest/Comm/Assign	<u>1,722,222</u>
6/30/2024	Total Equity	<u>1,722,222</u>

Fund Balance calculation from 6/30/22 audit

	Restricted	<u>2,132,228</u>
7/1/2023	Total Fund Balance	2,132,228
	Revenue	<u>5,022,364</u>
	Total Revenue	5,022,364
	Expenditures	(5,266,731)
	Encumbrances	<u>(165,638)</u>
	Total Expenditures	(5,432,370)
	Rest/Comm/Assign	<u>1,722,222</u>
6/30/2024	Total Equity	<u>1,722,222</u>

7/1/2024	Beginning Fund Balance	1,722,222
	Estimated Revenues	<u>5,667,000</u>
	Total Revenues	5,667,000
	Estimated Expenditures	<u>(5,794,936)</u>
	Total Expenditures	(5,794,936)
6/30/2025	Budget Ending Fund Balance	<u>1,594,287</u>
	effect on FB:	<u>(127,936)</u>
	FB % of expenditures	30%

SCHOOL CAFETERIA FUND

Fund 143 -- Fiscal Year Ending June 30, 2025

	Audited Actual 2022-2023	Unaudited Actual 2023-2024	Approved Budget 2024-2025
REVENUE			
CHARGES FOR CURRENT SERVICES			
43521 Lunch Payments - Children	345,463	152,023	150,000
43522 Lunch Payments - Adults	63,922	65,116	75,000
43523 Income from Breakfast	97,910	41,971	26,000
43525 A La Carte Sales	246,918	290,146	285,000
43990 Other Charges - Services	8,150	6,247	3,000
TOTAL	<u>762,363</u>	<u>555,502</u>	<u>539,000</u>
RECURRING ITEMS			
44110 Investment Income	60,208	69,179	20,000
44165 Commodity Rebates	56	6,186	2,500
TOTAL	<u>60,264</u>	<u>75,365</u>	<u>22,500</u>
NON RECURRING ITEMS			
44530 Sale of Equipment	-	630	500
44570 Contributions & Gifts	12,000	5,500	-
TOTAL	<u>12,000</u>	<u>6,130</u>	<u>500</u>
STATE OF TENNESSEE			
46520 School Food Service	32,598	33,027	35,000
46980 Other State Grants	-	63,000	-
TOTAL	<u>32,598</u>	<u>96,027</u>	<u>35,000</u>
FEDERAL FUNDS THROUGH STATE			
47111 USDA School Lunch	2,465,416	2,629,504	3,100,000
47112 USDA Commodity	299,785	278,715	270,000
47113 Breakfast	909,473	1,083,841	1,200,000
47114 USDA- Other	526,212	297,280	500,000
TOTAL	<u>4,200,885</u>	<u>4,289,340</u>	<u>5,070,000</u>
TOTAL REVENUES	<u>5,068,111</u>	<u>5,022,365</u>	<u>5,667,000</u>

SCHOOL CAFETERIA FUND

Fund 143 -- Fiscal Year Ending June 30, 2025

	Audited Actual 2022-2023	Unaudited Actual 2023-2024	Approved Budget 2024-2025
RESERVES			
FUND BALANCE/RESERVES			
34240 Prepaid Items	6,308	6,995	-
34570 Restr. For Op, of Non-Instructional Services	<u>2,229,752</u>	<u>2,125,233</u>	<u>1,722,222</u>
TOTAL	<u>2,236,060</u>	<u>2,132,228</u>	<u>1,722,222</u>
TOTAL AVAILABLE FUNDS	<u>7,304,171</u>	<u>7,154,593</u>	<u>7,389,222</u>
EXPENDITURES			
73100 FOOD SERVICE			
105 Supervisor	71,353	75,104	80,362
119 Accountants/Bookkeepers	57,539	61,497	64,985
140 Salary Supplements	1,881	-	-
162 Clerical Personnel	82,587	86,380	93,199
165 Cafeteria Personnel	1,403,755	1,509,438	1,705,127
201 Social Security	93,450	100,009	120,508
204 State Retirement	71,530	79,804	85,819
206 Life Insurance	1,666	1,719	1,995
207 Medical Insurance	378,495	395,271	431,878
208 Dental Insurance	14,340	14,730	16,500
210 Unemployment Compensation	275	-	1,500
211 Local Retirement	6,200	5,320	7,000
212 Medicare	21,855	23,389	28,183
217 Retirement-Hybrid Stabilization	456	1,936	4,000
320 Dues and Memberships	1,200	1,200	1,200
336 Maintenance/Repair/Equipment	32,616	59,773	72,000
347 Pest Control	6,125	6,230	6,500
354 Transportation - Other than Students	17,196	16,991	18,000
355 Travel	2,853	3,634	3,550
359 Disposal Fees	76,884	68,534	100,000
361 Permits	1,280	1,200	1,500
399 Other Contracted Services	37,928	55,903	61,000
421 Food Preparation Supplies	191,733	162,463	200,000
422 Food Supplies	2,052,956	2,151,363	2,300,000
469 USDA- Commodity	299,785	278,715	260,000
499 Other Supplies and Materials	12,617	9,950	11,000
513 Workman's Comp. Insurance	20,000	20,000	20,000

SCHOOL CAFETERIA FUND

Fund 143 -- Fiscal Year Ending June 30, 2025

	Audited Actual 2022-2023	Unaudited Actual 2023-2024	Approved Budget 2024-2025
EXPENDITURES (cont.)			
524 In-Service/Staff Development	23,986	25,771	21,630
599 Other Charges	298	2,712	2,500
710 Food Service Equipment	189,104	213,334	75,000
TOTAL	<u>5,171,943</u>	<u>5,432,370</u>	<u>5,794,936</u>
34570 RESTR. FOR OP. OF NON-INSTRUCT. SVCS	<u>2,132,228</u>	<u>1,722,222</u>	<u>1,594,287</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

6/30/2024	Current Cash	189,956	
	Receivables	798,407	
	Total Anticipated Funds	988,363	
	Accruals	(28,803)	
	Total Anticipated Expenditures	(28,803)	
	Rest/Comm/Assign	959,560	
6/30/2024	Total Equity	959,560	

Fund Balance calculation from 6/30/22 audit

	Restricted	484,144	
7/1/2023	Total Fund Balance	484,144	
	Revenue	2,762,802	
	Total Revenue	2,762,802	
	Expenditures	(2,287,386)	
	Total Expenditures	(2,287,386)	
	Rest/Comm/Assign	959,560	
6/30/2024	Total Equity	959,560	

7/1/2024	Beginning Fund Balance	959,560	
	Estimated Revenues	2,713,250	Sales Tax: <u>1,800,000</u>
	Total Revenues	2,713,250	
	Estimated Expenditures	(2,754,329)	
	Total Expenditures	(2,754,329)	
6/30/2025	Budget Ending Fund Balance	918,481	effect on FB: <u>(41,079)</u>
	FB % of expenditures	35%	

TRANSPORTATION FUND

Fund 144 -- Fiscal Year Ending June 30, 2025

	Audited Actual 2022-2023	Unaudited Actual 2023-2024	Approved Budget 2024-2025
REVENUE			
COUNTY PROPERTY TAXES			
40210	1,800,000	1,800,000	1,800,000
	<u>1,800,000</u>	<u>1,800,000</u>	<u>1,800,000</u>
EDUCATION CHARGES			
43570	95,300	92,223	90,000
43990	54,587	29,324	15,000
	<u>149,887</u>	<u>121,547</u>	<u>105,000</u>
RECURRING ITEMS			
44110	25,915	39,677	15,000
44135	49,095	40,163	40,000
44145	2,314	8	1,000
44170	-	118	-
	<u>77,324</u>	<u>79,966</u>	<u>56,000</u>
NONRECURRING ITEMS			
44530	4,242	260	500
44560	104	852	500
	<u>4,346</u>	<u>1,112</u>	<u>1,000</u>
STATE OF TENNESSEE			
46510	-	750,000	750,000
46511	250,000	-	-
	<u>250,000</u>	<u>750,000</u>	<u>750,000</u>
OTHER SOURCES (NON-REVENUE)			
49600	-	1,525	1,250
49700	-	8,652	-
	<u>-</u>	<u>10,177</u>	<u>1,250</u>
	<u>2,281,557</u>	<u>2,762,801</u>	<u>2,713,250</u>
RESTRICTIONS			
34665	627,479	484,144	959,560
	8,238	-	-
	<u>635,717</u>	<u>484,144</u>	<u>959,560</u>
	<u>2,917,274</u>	<u>3,246,945</u>	<u>3,672,810</u>

TRANSPORTATION FUND

Fund 144 -- Fiscal Year Ending June 30, 2025

	Audited Actual 2022-2023	Unaudited Actual 2023-2024	Approved Budget 2024-2025
EXPENDITURES			
72710 STUDENT TRANSPORTATION			
105 Supervisor/Director	49,751	75,900	80,177
142 Mechanic(s)	207,844	188,137	282,351
146 Bus Drivers	878,506	889,266	931,850
162 Clerical Personnel	32,852	35,593	37,661
189 Other Salaries & Wages	176,406	148,611	196,085
201 Social Security	77,640	74,198	98,670
204 State Retirement	70,100	71,867	129,731
206 Life Insurance	1,277	1,176	2,178
207 Medical Insurance	21,311	24,658	35,000
208 Dental Insurance	11,670	10,230	19,800
210 Unemployment Compensation	-	131	2,500
211 Local Retirement	5,580	5,100	8,500
212 Medicare	19,430	19,268	23,076
217 Retirement - Hybrid Stabilization	6,964	7,387	8,000
307 Communication	4,139	4,609	4,500
336 Maintenance and Repair	-	-	4,000
353 Tow - in Service	3,600	4,000	4,500
355 Travel	-	27	500
359 Disposal Fees	40	-	500
399 Other Contracted Services	35,532	30,334	45,000
412 Diesel Fuel	450,920	284,967	350,000
424 Garage Supplies	5,188	8,101	15,000
425 Gasoline	44,508	39,721	47,000
433 Lubricants	12,716	8,251	10,000
446 Small Tools	-	602	1,000
450 Tires and Tubes	22,065	26,903	27,500
453 Vehicle Parts	101,387	110,763	145,000
499 Other Supplies & Materials	2,484	1,200	4,500
511 Vehicle & Equipment Insurance	134,312	150,014	175,000
513 Workman's Comp. Insurance	50,000	50,000	50,000
524 In-Service/Staff Development	2,640	4,005	4,000
599 Other Charges	4,911	4,666	5,000
701 Administration Equipment	-	1,898	750
729 Transportation Equipment	2,957	5,803	5,000
TOTAL	<u>2,436,730</u>	<u>2,287,385</u>	<u>2,754,329</u>
Audit Adjustment	<u>3,600</u>	<u>-</u>	<u>-</u>
34665 COMMITTED FOR SUPPORT SERVICES	<u>484,144</u>	<u>959,560</u>	<u>918,481</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

6/30/2024	Current Cash	601,632
	Receivables	6,960
	Prepays	<u>1,130</u>
	Total Anticipated Funds	609,722
	Accruals	<u>(6,838)</u>
	Total Anticipated Expenditures	(6,838)
	Rest/Comm/Assign	<u>602,885</u>
6/30/2024	Total Equity	<u>602,885</u>

Fund Balance calculation from 6/30/22 audit

7/1/2023	Restricted	<u>597,066</u>
	Total Fund Balance	597,066
	Revenues	<u>203,017</u>
	Total Revenue	203,017
	Expenditures	<u>(197,198)</u>
	Total Expenditures	(197,198)
	Rest/Comm/Assign	<u>602,885</u>
6/30/2024	Total Equity	<u>602,885</u>

7/1/2024	Beginning Fund Balance	602,885	
	Estimated Revenues	<u>205,000</u>	
	Total Revenues	205,000	
	Estimated Expenditures	<u>(249,704)</u>	
	Total Expenditures	(249,704)	
6/30/2024	Budget Ending Fund Balance	<u>558,181</u>	effect on FB: <u>(44,704)</u>
	FB % of expenditures	241%	

EXTENDED SCHOOL PROGRAM FUND

Fund 146 -- Fiscal Year Ending June 30, 2025

	Audited Actual 2022-2023	Unaudited Actual 2023-2024	Approved Budget 2024-2025
REVENUE			
EDUCATION CHARGES			
43581 Community Service Fees - Children	<u>275,723</u>	<u>202,789</u>	<u>200,000</u>
TOTAL	<u>275,723</u>	<u>202,789</u>	<u>200,000</u>
STATE OF TENNESSEE			
46110 Juvenile Services Program	<u>7,487</u>	<u>228</u>	<u>5,000</u>
TOTAL	<u>7,487</u>	<u>228</u>	<u>5,000</u>
FEDERAL GOVERNMENT			
47401 American Rescue Plan Act Grant #1	<u>239,709</u>	<u>-</u>	<u>-</u>
TOTAL	<u>239,709</u>	<u>-</u>	<u>-</u>
TOTAL REVENUE	<u>522,919</u>	<u>203,016</u>	<u>205,000</u>
RESTRICTIONS			
34570 Restricted for Op of Non-Instructional Services	<u>316,941</u>	<u>597,066</u>	<u>602,884</u>
TOTAL	<u>316,941</u>	<u>597,066</u>	<u>602,884</u>
TOTAL AVAILABLE FUNDS	<u>839,860</u>	<u>800,082</u>	<u>807,884</u>
EXPENDITURES			
73300 COMMUNITY SERVICES			
189 Other Salaries & Wages	210,092	166,846	205,201
201 Social Security	12,967	10,344	12,722
204 State Retirement	1,576	1,210	3,323
206 Life Insurance	33	33	33
207 Medical Insurance	4,166	-	-
208 Dental Insurance	30	-	300
211 Local Retirement	500	500	500
212 Medicare	3,033	2,419	2,975
217 Retirement - Hybrid Stabilization	17	16	50
355 Travel	2,271	3,005	3,000
399 Other Contracted Services	-	-	8,000
422 Food Supplies	552	299	600
499 Other Supplies & Materials	3,157	3,094	4,500
524 In-Service/Staff Development	-	-	500
599 Other Charges	4,402	8,577	6,500
701 Administration Equipment	-	855	1,500
TOTAL	<u>242,794</u>	<u>197,198</u>	<u>249,704</u>
34570 RESTRICTED FOR OP. OF NON-INSTR SVCS	<u>597,066</u>	<u>602,885</u>	<u>558,181</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.roanecountyttn.gov.

Fund 151 General Debt Service

Cash calculation of fund

6/30/2024	Current Cash	7,420,738
	Receivables	<u>108,902</u>
	Total Anticipated Funds	7,529,640
	Expenditures	<u>(2,309,938)</u>
	Total Anticipated Expenditures	(2,309,938)
	Rest/Comm/Assign	<u>5,219,702</u>
6/30/2024	Total Equity	<u>5,219,702</u>

Fund Balance calculation from 6/30/23 audit

7/1/2023	Restricted	
	Total Fund Balance	5,877,244
	Revenues	3,267,781
	Transfer from 101/131	<u>170,993</u>
	Total Revenue	3,438,774
	Expenditures	(3,096,316)
	Transfers Out	<u>(1,000,000)</u>
	Total Expenditures	(4,096,316)
	Rest/Comm/Assign	<u>5,219,702</u>
6/30/2024	Total Equity	<u>5,219,702</u>

	2024 Tax Rate:	<u>0.0700</u>		Proposed 2025 Tax Rate:	<u>0.0500</u>
				Penny Value:	<u>145,336</u>
7/1/2024	Beginning Fund Balance	5,219,702		Property Tax:	<u>726,679</u>
	Estimated Revenues	1,961,858			
	Transfers In-131	<u>170,993</u>			
	Total Revenues	2,132,851			
	Estimated Expenditures	(2,311,448)			
	Transfers Out	<u>-</u>		effect on FB:	<u>(178,597)</u>
	Total Expenditures	(2,311,448)			
6/30/2025	Budget Ending Fund Balance	<u>5,041,105</u>		FB Policy 50%-150%:	Non-Compliant
	FB % of expenditures	225.8%			

GENERAL DEBT SERVICE FUND

Fund 151 -- Fiscal Year Ending June 30, 2025		Audited Actual 2022-2023	Unaudited Actual 2023-2024	Approved Budget 2024-2025
REVENUE				
40100	COUNTY PROPERTY TAXES			
40110	Current Property Taxes	1,827,772	1,011,847	726,681
40120	Trustee's Collection - Prior Years	63,292	26,092	45,000
40130	Clerk and Master's Prior Years	110,221	66,942	45,000
40140	Interest and Penalty	12,502	7,115	5,000
40163	Payments in Lieu of Taxes-DOE	1,104,611	1,104,611	1,070,123
	TOTAL	<u>3,118,398</u>	<u>2,216,607</u>	<u>1,891,804</u>
44100	RECURRING ITEMS			
44110	Investment Income	51,348	1,050,000	50,000
44540	Sale of Property	-	-	-
	TOTAL	<u>51,348</u>	<u>1,050,000</u>	<u>50,000</u>
44900	Other Local Revenue	-	1,175	-
48100	OTHER GOVERNMENTS			
48130	Contributions	28,934	-	20,054
	TOTAL	<u>28,934</u>	<u>-</u>	<u>20,054</u>
49000	OTHER SOURCES			
49800-101	Transfer In - General Fund	1,000,000	-	-
49800-HWY	Transfers In-HWY10	170,993	170,993	170,993
	TOTAL	<u>1,170,993</u>	<u>170,993</u>	<u>170,993</u>
	TOTAL REVENUE	<u>4,369,673</u>	<u>3,438,774</u>	<u>2,132,851</u>
34580	RESTRICTED FOR DEBT SERVICE	<u>4,624,527</u>	<u>5,877,244</u>	<u>5,219,702</u>
	TOTAL AVAILABLE FUNDS	<u>8,994,200</u>	<u>9,316,018</u>	<u>7,352,553</u>

GENERAL DEBT SERVICE FUND

Fund 151 -- Fiscal Year Ending June 30, 2025		Audited Actual 2022-2023	Unaudited Actual 2023-2024	Approved Budget 2024-2025
EXPENDITURES				
82110	GENERAL GOVERNMENT			
601	Principal on Bonds-2017A	925,000	950,000	1,400,000
601	Principal on Bonds-2018	900,000	935,000	-
601	Principal on Bonds-2020J	25,000	25,000	25,000
612	Principal on Other Loans-TRI17	240,000	225,000	-
	TOTAL	2,090,000	2,135,000	1,425,000
82130	EDUCATION			
601	Principal on Bonds-2019s	155,000	165,000	170,000
601	Principal on Bonds-2020s	90,000	95,000	100,000
612	Principal on Other Loans	28,934	-	18,563
	TOTAL	273,934	260,000	288,563
82210	GENERAL GOVERNMENT			
603	Interest on Bonds-2017A	193,000	174,500	155,500
603	Interest on Bonds-2018	91,750	46,750	-
603	Interest on Bonds-2020J	27,850	26,600	25,350
613	Interest on Other Loans-TRI17	11,265	5,625	-
	TOTAL	323,865	253,475	180,850
82230	EDUCATION			
603	Interest on Bonds-2019S	231,150	223,400	215,150
603	Interest on Bonds-2020S	108,144	103,644	98,894
613	Interest on Other Loans	-	15,258	1,491
	TOTAL	339,294	342,302	315,535
82310	GENERAL GOVERNMENT			
312	Contract w/Private Agencies	4,000	1,500	6,000
510	Trustee's Commission	60,681	78,857	70,000
699	Other Debt Service-PEAST	25,182	25,182	25,500
	TOTAL	89,863	105,539	101,500
99100	TRANSFERS OUT			
590-F101	Transfers To Other Funds-General Fund	-	1,000,000	-
	TOTAL	-	1,000,000	-
	TOTAL EXPENDITURES	3,116,956	4,096,316	2,311,448
34580	RESTRICTED FOR DEBT SERVICE	5,877,244	5,219,702	5,041,105

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 ensure 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 the Budget Committee and County Commission approve to use to fund specific projects.

In total, the revenue for this fund includes Property Tax (\$872,016), Trustee Collections (\$10,000), Clerk & Master (\$20,000.), Interest (\$1,400,000), transfers in from other funds (\$313,000), fees (\$90,000), grants (\$2,861,602) come to \$5,566,618. The total appropriation for this fund is \$11,868,859. These appropriations are detailed by subfund.

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 \$213,000. This will purchase (1) Ambulance and (1) stretcher. There are (2) pennies of Property Tax budgeted to cover these purchases.

ARP-American Rescue Plan Act Subfund

This subfund is used for the American Rescue Plan Act. The total amount that was received from the Federal Government is \$10,368,828. We have until December 31, 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 \$ 2,958,461. There will be an additional budget amendment that will be made due to anticipated expenditures not being spent before the end of fiscal year 2024.

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 (6) pennies of Property Tax to be distributed to other subfunds. Also, there is an estimated revenue of 1.4 million in Investment Income that will be collected.

The total appropriation for the Balance (BAL) subfund is \$1,442,378. Which includes Trustee Commission, Time Keeping System, and Investment Income. The Investment Income will be distributed to appropriate subfunds when projects are needed/approved.

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 decision was made by the Budget Committee to close this project in the 2023/2024 budget.

The remaining \$25,000 was a contribution from UCOR. Since there is no longer a plan to purchase this land the contribution either needs to be refunded to UCOR or a discussion about using the funds for another project.

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. No transfer from Fund 116 this fiscal year. Total appropriations are \$530,000. See the summary sheet for projects that were approved.

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 \$80,000. Only one project has been appropriated to redo the shower floors and walls in the Roane County Jail. Revenue of \$43,000 from Investment Income has been budgeted to fund the approved project.

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 \$100,000. Revenue of \$55,000 from Investment Income and \$15,000 of Property Tax has been budgeted to help fund community projects.

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 \$3,225,237. This funding will be used for contributions to the cities, utility companies and to Community Development Partners for managing fees. The County is still waiting for the revenue of \$2,651,889 to be received from the Federal Government.

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 \$598,677. Revenue of \$272,196 from Property Tax and \$325,804 from Investment Income has been budgeted. See the summary sheet for equipment that was approved.

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 \$602,713. The revenue to be collected is Grant funding of \$152,713. There will be an additional budget amendment that will be made due to anticipated expenditures not being spent before the end of fiscal year 2024.

The Health Department building has been under construction and officially reopened October 31, 2024.

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 be 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.

There are no appropriations or projects this fiscal year. However, there are projects carried over from the previous year that have not been completed.

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.

Appropriations this year are \$137,000. \$80,000 for extrication equipment and the County has applied for Homeland Security Grants of \$57,000 all the grants have off-setting appropriations.

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 \$180,000. Revenue of \$12,000 from Investment Income and \$35,000 of Property Tax has been budgeted to help fund projects for the Animal Shelter, Buildings and Codes Office and the Health Department. See the summary sheet for approved projects.

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.

There is an outstanding Purchase Order for \$5,928 for radios for the Sheriff's Department that was ordered in 2022/2023. The purchase is not yet complete. Once this has been paid this subfund will close and any remaining funds will be transferred to the subfund EQP.

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.

Appropriations this year are \$1,000,000. There will be a transfer from Fund 101 of \$150,000 and a transfer from subfund 171-REC of \$65,000. These funds will be used to update the campground which includes but not limited to septic, restrooms, sewer, utilities, and paving.

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 \$170,000. There will be a transfer in from Fund 128 for \$163,000. See the summary sheet for projects that were approved.

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 \$170,000. A transfer to Fund 171-RCC of \$65,000 has been budgeted. Revenue is received from the Caney Creek RV Park and Caney Creek Marina. See the summary sheet for projects approved.

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 \$20,000. This is for a mower.

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 is from Property Tax and Investment Income. 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. 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 \$441,393. The vehicles that are budgeted are for Sheriff, Property Assessor and County Executive.

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 the 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.

	A	B	C	D	E
1	Roane County				
2	General Capital Project			We foresee having an adjustment in August	
3	Fund 171				
4			AMB	ARP	BAL
5			(Ambulance)	(American Rescue Plan)	(balance)
6	Current Cash as of 5/23/24	11,233,596	289,106	3,062,972	245,677
7	Anticipated Revenue	1,881,567	-	26,600	15,000
8	Transfer In-between subfunds	-	-	-	-
9	Investment Interest	700,000	-	-	700,000
10	Transfer In	-	-	-	-
11	Anticipated Expenditures	(3,145,362)	(281,724)	(100,059)	(50,884)
12	Transfer Out	-	-	-	-
13	Transfer Out - between subfunds	-	-	-	-
14	Ending Fund Balance	10,669,801	7,382	2,989,513	909,793
15					
16		Total	AMB	ARP	BAL
17	As of June 30, 2023				
18	Estimated Beginning Fund Balance	10,669,801	7,382	2,989,513	909,793
19					
20					
21	Revenues				
22	Property Tax (6 pennies)145,336*6=\$872,016	872,016	292,278		
23	Trustee Collections	10,000			10,000
24	Clerk & Master	20,000			20,000
25	Interest- 1,400,000	1,400,000			617,378
26	Local	150,000			
27	Donations	-			
28	Rent	-			
29	Fees	90,000			
30	Grant	2,861,602			
31	Other Sources	-			
32	101 Litigation Tax	-			
33	101 Other Support	-			
34	116 sw	-			
35	128-rcy	163,000			
36	121 ac	-			
37	Total Revenue	5,566,618	292,278	-	647,378
38	xc	5,566,618			
39					
40	Total Available Funds	16,236,419	299,660	2,989,513	1,557,171
41					
42	Transfer In	65,000			
43	Transfer Out	(65,000)			
44					
45	Appropriations 2025	(11,868,859)	(213,000)	(2,958,461)	(1,442,378)
46	PY Appropriations	-			
47	Appropriations-FEDERAL	-			
48					
49	Ending fund balance	4,367,560	86,660	31,052	114,793
50					
51			Ambulance	ARP projects	Trustee Commission
52			185,000	Approved projects from PY	25,000
53			Stretcher	not yet completed will be	Time Keeping System
54			28,000	carried over	100,000
55					
56				Broadband- to be carried over	Investment Income will be distributed to appropriate subfunds when projects are approved
57				708-Comm Equip	1,317,378
58				1,485,300	
59				Will be set-up in FY24	
60				Will most likely be carried over	
61				707- Courthouse projects	
62				695,000	
63				316- WBUD	
64				500,000	
65				707-Storage	
66				178,161	
67				707-Health -Paint	
68				100,000	
69				2,958,461	
70					

	A	F	G	H	I
1	Roane County				
2	General Capital Project	Need to figure out about UCOR \$\$			
3	Fund 171				
4		BRT	CCC	CHJ	CIF
5		(Bacon Ridge Trail)	(County Convenience Centers)	(Courthouse and Jail Maintenance)	(Community Investment Fund)
6	Current Cash as of 5/23/24	25,000	533,377	244,558	45,000
7	Anticipated Revenue	-	-	-	-
8	Transfer In-between subfunds	-	-	-	-
9	Investment Interest	-	-	-	-
10	Transfer In	-	-	-	-
11	Anticipated Expenditures	-	-	(205,357)	(15,000)
12	Transfer Out	-	-	-	-
13	Transfer Out - between subfunds	-	-	-	-
14	Ending Fund Balance	25,000	533,377	39,201	30,000
15					
16		BRT	CCC	CHJ	CIF
17	As of June 30, 2023				
18	Estimated Beginning Fund Balance	25,000	533,377	39,201	30,000
19					
20					
21	Revenues				
22	Property Tax (6 pennies)145,336*6=\$872,016				15,000
23	Trustee Collections				
24	Clerk & Master				
25	Interest- 1,400,000			43,000	55,000
26	Local				
27	Donations				
28	Rent				
29	Fees				
30	Grant				
31	Other Sources				
32	101 Litigation Tax				
33	101 Other Support				
34	116 sw				
35	128-rcy				
36	121 ac	-	-	-	-
37	Total Revenue	-	-	43,000	70,000
38		xc			
39					
40	Total Available Funds	25,000	533,377	82,201	100,000
41					
42	Transfer In				
43	Transfer Out				
44					
45	Appropriations 2025	-	(530,000)	(80,000)	(100,000)
46	PY Appropriations				
47	Appropriations-FEDERAL				
48					
49	Ending fund balance	25,000	3,377	2,201	-
50					
51		Subfund	Replace (2) operator bldg	Jail	Various Community
52		will close at	at centers	Redo Shower floors/walls	Funding
53		Year end 24	20,000	80,000	100,000
54			Concrete at Gallaher site		
55			20,000		
56			Compactor/Open top		
57			boxes		
58			70,000		
59			Signage		
60			20,000		
61			Prior Year		
62			Site set-up-South 58		
63			400,000		
64					
65			Transfer station		
66			10,000,000		
67			3 Roll-off Trucks		
68			900,000		
69					
70					

	A	J	K	L	M
1	Roane County			As of May 20, 2024 - We foresee having an adjustment in August	
2	General Capital Project	If all is spent this FY?			
3	Fund 171				
4		DEC	EQP	HEA	IND
5		(TN Department of Environment & Conservation)	(Equipment)	(Health Department-American Rescue Plan)	(Industrial Development)
6	Current Cash as of 5/23/24	578,348	175,454	(297,287)	4,234,991
7	Anticipated Revenue	-	-	1,347,287	-
8	Transfer In-between subfunds	-	-	-	-
9	Investment Interest	-	-	-	-
10	Transfer In	-	-	-	-
11	Anticipated Expenditures	(5,000)	(174,148)	(600,000)	(773,627)
12	Transfer Out	-	-	-	-
13	Transfer Out - between subfunds	-	-	-	-
14	Ending Fund Balance	573,348	1,306	450,000	3,461,364
15					
16		DEC	EQP	HEA	IND
17	As of June 30, 2023				
18	Estimated Beginning Fund Balance	573,348	1,306	450,000	3,461,364
19					
20					
21	Revenues				
22	Property Tax (6 pennies) 145,336*6=\$872,016		272,196		
23	Trustee Collections				
24	Clerk & Master				
25	Interest- 1,400,000		325,804		
26	Local				
27	Donations				
28	Rent				
29	Fees				
30	Grant	2,651,889		152,713	
31	Other Sources				
32	101 Litigation Tax				
33	101 Other Support				
34	116 sw				
35	128-rcy				
36	121 ac	-	-	-	-
37	Total Revenue	2,651,889	598,000	152,713	-
38		xc			
39					
40	Total Available Funds	3,225,237	599,306	602,713	3,461,364
41					
42	Transfer In				
43	Transfer Out				
44					
45	Appropriations 2025	(3,225,237)	(598,677)	(602,713)	
46	PY Appropriations				
47	Appropriations-FEDERAL				
48					
49	Ending fund balance	-	629	0	3,461,364
50					
51		Contributions	Sheriff	Bldg Improvements	
52			In car/body cams	Uncertain Expenditures	
53			421,677	at YE24	
54			Jail	PO's	
55			Replace cameras	1,603,147	
56				Remaining after PO's	
57			50,000	197,843	
58			Commercial Floor Cleaner		
59			10,000		
60			BWC Grant		
61			Grant 48,000		
62			Match 69,000		
63			117,000		
64					
65					
66					
67					
68					
69					
70					

	A	N	O	P	Q
1	Roane County				
2	General Capital Project		still needing all Grant revenue to be recvd		
3	Fund 171				
4		NRT	OES	OFI	RAD
5		(Natural Resource Trust)	(Office of Emergency Services)	(Other Facility Improvements)	(Radios)
6	Current Cash as of 5/23/24	-	67,335	223,514	7,384
7	Anticipated Revenue	-	461,680	-	-
8	Transfer In-between subfunds	-	-	-	-
9	Investment Interest	-	-	-	-
10	Transfer In	-	-	-	-
11	Anticipated Expenditures	-	(424,185)	(89,512)	(5,928)
12	Transfer Out	-	-	-	-
13	Transfer Out - between subfunds	-	-	-	-
14	Ending Fund Balance	-	104,830	134,002	1,456
15					
16		NRT	OES	OFI	RAD
17	As of June 30, 2023				
18	Estimated Beginning Fund Balance	-	104,830	134,002	1,456
19					
20					
21	Revenues				
22	Property Tax (6 pennies)145,336*6=\$872,016			35,000	
23	Trustee Collections				
24	Clerk & Master				
25	Interest- 1,400,000	200,000		12,000	
26	Local				
27	Donations				
28	Rent				
29	Fees				
30	Grant		57,000		
31	Other Sources				
32	101 Litigation Tax				
33	101 Other Support				
34	116 sw				
35	128-rcy				
36	121 ac	-	-	-	-
37	Total Revenue	200,000	57,000	47,000	-
38		xc			
39					
40	Total Available Funds	200,000	161,830	181,002	1,456
41					
42	Transfer In				
43	Transfer Out				
44					
45	Appropriations 2025	-	(137,000)	(180,000)	
46	PY Appropriations				
47	Appropriations-FEDERAL				
48					
49	Ending fund balance	200,000	24,830	1,002	1,456
50					
51		\$42M NRT	GRANTS	Animal	Any remaining funds will be transferred to EQP
52		Grant is out there	HSG22/Radios/parts	Body Cams	
53		We do not know	19,000	5,000	
54		what the match	HSG23/Radio/parts	ACO Truck	
55		will be	19,000	60,000	
56			HSG24/Radio/parts	Replace Roof	
57			19,000	60,000	
58			57,000	Codes	
59			Extrication Equipment	Renovations	
60			80,000	20,000	
61				Health	
62				Pave Parking Lot	
63				15,000	
64				Furniture for new HD	
65				20,000	
66					
67					
68					
69					
70					

	A	R	S	T	U
1	Roane County				
2	General Capital Project				
3	Fund 171				
4		RCC	RCY	REC	SPC
5		(Riley Creek Campground)	(Recycling Center)	(Recreation)	(Swan Pond Sports Complex)
6	Current Cash as of 5/23/24	785,302	76,889	217,109	86,920
7	Anticipated Revenue	-	-	31,000	-
8	Transfer In-between subfunds	-	-	-	-
9	Investment Interest	-	-	-	-
10	Transfer In	-	-	-	-
11	Anticipated Expenditures	-	(69,030)	(15,000)	-
12	Transfer Out	-	-	-	-
13	Transfer Out - between subfunds	-	-	-	-
14	Ending Fund Balance	785,302	7,859	233,109	86,920
15					
16		RCC	RCY	REC	SPC
17	As of June 30, 2023				
18	Estimated Beginning Fund Balance	785,302	7,859	233,109	86,920
19					
20					
21	Revenues				
22	Property Tax (6 pennies)145,336*6=\$872,016				
23	Trustee Collections				
24	Clerk & Master				
25	Interest- 1,400,000				
26	Local	150,000			
27	Donations				
28	Rent				
29	Fees			90,000	
30	Grant				
31	Other Sources				
32	101 Litigation Tax				
33	101 Other Support				
34	116 sw				
35	128-rcy		163,000		
36	121 ac		-		
37	Total Revenue	150,000	163,000	90,000	-
38	xc				
39					
40	Total Available Funds	935,302	170,859	323,109	86,920
41					
42	Transfer In	65,000			
43	Transfer Out			(65,000)	
44					
45	Appropriations 2025	(1,000,000)	(170,000)	(170,000)	(20,000)
46	PY Appropriations				
47	Appropriations-FEDERAL				
48					
49	Ending fund balance	302	859	88,109	66,920
50					
51		Septic/Restrooms	LED Lighting in building	Roane Co Park projects	Mower
52		Sewer/utilities/paving in phases	20,000	Mowers	20,000
53			Compactor combo replacement	15,000	
54		1,000,000		Vehicle-2-replacements	
55			80,000	50,000	
56			Replace scale house	Shelter	
57			30,000	30,000	
58			Concrete @ brush area	Tennis Courts	
59			40,000	75,000	
60					
61					
62					
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	A	V	W
1	Roane County		
2	General Capital Project		
3	Fund 171		
4		VEH	VOT
5		(Vehicles)	(Voting Machines)
6	Current Cash as of 5/23/24	424,423	207,524
7	Anticipated Revenue	-	-
8	Transfer In-between subfunds	-	-
9	Investment Interest	-	-
10	Transfer In	-	-
11	Anticipated Expenditures	(335,908)	-
12	Transfer Out	-	-
13	Transfer Out - between subfunds	-	-
14	Ending Fund Balance	88,515	207,524
15			
16		VEH	VOT
17	As of June 30, 2023		
18	Estimated Beginning Fund Balance	88,515	207,524
19			
20			
21	Revenues		
22	Property Tax (6 pennies)145,336*6=\$872,016	207,542	50,000
23	Trustee Collections		
24	Clerk & Master		
25	Interest- 1,400,000	146,818	
26	Local		
27	Donations		
28	Rent		
29	Fees		
30	Grant		
31	Other Sources		
32	101 Litigation Tax		
33	101 Other Support		
34	116 sw		
35	128-rcy		
36	121 ac	-	-
37	Total Revenue	354,360	50,000
38		xc	
39			
40	Total Available Funds	442,875	257,524
41			
42	Transfer In		
43	Transfer Out		
44			
45	Appropriations 2025	(441,393)	
46	PY Appropriations		
47	Appropriations-FEDERAL		
48			
49	Ending fund balance	1,482	257,524
50			
51		Sheriff	
52		346,393	
53		Co Executive	
54		55,000	
55		Property	
56		40,000	
57		Juvenile	
58		40,000	
59		Codes	
60		45,000	
61			
62			
63			
64			
65			
66			
67			
68			
69			
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.

FUND 176- Highway 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 the Highway Department to limit indebtedness for purchase/construction of capital assets and to ensure proper accounting and management of capital projects. Each subfund maintains a separate cash balance, balance sheet, statement of revenues, and statement of expenditures. These appropriations are detailed by subfund.

In total, the revenue for this fund includes Transfer in from Fund Highway Fund 131 (\$190,000) Grants (\$149,760) come to (\$339,760). The total appropriation for this fund is \$449,760.

BRG (Bridge)

This subfund is used to repair bridges in Roane County.

CCB (Caney Creek Bridge)

This subfund is used for repairs made to Caney Creek Bridge.

EQP (Equipment)

This subfund is used to purchase vehicles, heavy equipment and machinery needed for road repairs.

RxR (Railroad Crossings)

This subfund is used to put Railroad Crossings throughout Roane County.

HIGHWAY CAPITAL PROJECTS

Fund 176 -- Fiscal Year Ending June 30, 2025

		Audited Actual 2022-2023	Unaudited Actual 2023-2024	Approved Budget 2024-2025
BRIDGE REVENUE				
PUBLIC WORKS GRANTS				
46410	Bridge Program	-	-	149,760
OTHER SOURCES				
49800-BRG	Transfers In from Sub Funds	200,000	-	-
	TOTAL	200,000	-	-
RESTRICTIONS				
34585-BRG	Restricted for Capital Projects	336,354	536,354	383,382
	AVAILABLE FUNDS	536,354	536,354	533,142
EXPENDITURES				
91200 HIGHWAY & STREET CAPITAL PROJECTS				
705-BRG	Bridge Construction	-	152,972	199,760
	TOTAL	-	152,972	199,760
34585-BRG	REST. FOR CAPITAL PROJECTS	536,354	383,382	333,382

HIGHWAY CAPITAL PROJECTS

Fund 176 -- Fiscal Year Ending June 30, 2025

	Audited Actual 2022-2023	Unaudited Actual 2023-2024	Approved Budget 2024-2025
<hr/>			
CANEY CREEK BRIDGE			
34585-CCB RESTRICTIONS			
REST. FOR CAPITAL PROJECTS	<u>50,000</u>	<u>50,000</u>	<u>50,000</u>
AVAILABLE FUNDS	<u>50,000</u>	<u>50,000</u>	<u>50,000</u>

HIGHWAY CAPITAL PROJECTS

Fund 176 -- Fiscal Year Ending June 30, 2025

		Audited Actual 2022-2023	Unaudited Actual 2023-2024	Approved Budget 2024-2025
EQUIPMENT REVENUE				
NONRECURRING ITEMS				
44530-EQP	Sale of Equipment	-	1,525	-
OTHER SOURCES				
49600-EQP	Proceeds from sale of Capital Assets	15,507	6,050	-
49800-EQP	Transfers In	-	-	190,000
	TOTAL	15,507	6,050	190,000
RESTRICTIONS				
34585-EQP	Restricted for Capital Projects	198,806	144,350	21,094
	AVAILABLE FUNDS	214,313	151,925	211,094
EXPENDITURES				
91200 HIGHWAY & STREET CAPITAL PROJECTS				
510-EQP	Trustee's Commission	155	61	-
714-EQP	Highway Equipment	69,809	130,771	250,000
	TOTAL	69,964	130,832	250,000
34585-EQP	REST. FOR CAPITAL PROJECTS	144,350	21,094	(38,907)
				Will adjust during year

HIGHWAY CAPITAL PROJECTS

Fund 176 -- Fiscal Year Ending June 30, 2025

	Audited Actual 2022-2023	Unaudited Actual 2023-2024	Approved Budget 2024-2025
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.

FUND 177- School 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 Schools to limit indebtedness for purchase/construction of capital assets and to ensure proper accounting and management of capital projects. Each subfund maintains a separate cash balance, balance sheet, statement of revenues, and statement of expenditures. These appropriations are detailed by subfund.

In total, the revenue for this fund includes Property Tax (\$2,904,792), Trustee Collections (\$47,500), Clerk & Master (\$26,000.), Interest and Penalty (\$9,400), and other State Revenue (\$50,000) comes to \$11,469,877. The total appropriation for this fund is \$8,60,062.

71M (7.1 million)

This subfund 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.

BUS (School Buses)

This subfund is used to account for the purchase of (5) school buses each year as (5) buses are surplus.

EIP (Education Improvement Project)

This subfund is used to account for the funding for the new constructions of (2) new schools.

MNT (Maintenance)

This subfund is used to account for the maintenance of all the Roane County Schools as well as the School Board Building.

RRF (Roof Recovery Fund)

This subfund is used to account for the roof maintenance for all the Roane County Schools as well as the School Board Building.

SEC (Security)

This subfund is used to account for security projects throughout Roane County Schools.

TRN (Trane)

This subfund is used to account for Energy Efficiency throughout Roane County Schools.

UNA (Unallocated Funds)

This subfund is used to account for the unallocated funds that are currently being used for cashflow purposes. No anticipation of spending these funds as of the date of this report.

EDUCATIONAL CAPITAL PROJECTS FUND

Fund 177 -- Fiscal Year Ending June 30, 2025

		Audited Actual 2022-2023	Unaudited Actual 2023-2024	Approved Budget 2024-2025
71M- Oliver Springs/ Midway Projects				
REVENUE				
48100 OTHER GOVERNMENTS				
48130-71M	Contributions	-	-	-
	TOTAL	<u>-</u>	<u>-</u>	<u>-</u>
 RESERVES				
	Transfer In from SF 177-EIP	1,315,029		-
34585-71M	Restricted for Capital Outlay	<u>2,909,996</u>	<u>1,739,553</u>	<u>855,833</u>
		<u>4,225,025</u>	<u>1,739,553</u>	<u>855,833</u>
 EXPENDITURES				
91300 EDUCATIONAL CAPITAL PROJECTS				
707-71M	Building Improvement	<u>2,485,472</u>	<u>883,720</u>	<u>674,418</u>
	TOTAL	<u>2,485,472</u>	<u>883,720</u>	<u>674,418</u>
34585	REST. FOR CAPITAL PROJECTS	<u>1,739,553</u>	<u>855,833</u>	<u>181,415</u>

EDUCATIONAL CAPITAL PROJECTS FUND

Fund 177 -- Fiscal Year Ending June 30, 2025

		Audited Actual 2022-2023	Unaudited Actual 2023-2024	Approved Budget 2024-2025
BUS				
REVENUE				
40100 COUNTY PROPERTY TAXES				
40110-BUS	Current Property Tax-BUS	583,712	587,442	594,162
40120-BUS	Trustee's Collections-BUS	16,628	9,544	14,000
40130-BUS	Cir CLK/Clk & Master Collections-BUS	17,917	7,673	12,000
40140-BUS	Interest & Penalty	3,900	2,474	2,900
40150-BUS	Pick Up Taxes	-	-	-
	TOTAL	<u>622,157</u>	<u>607,133</u>	<u>623,062</u>
46800 OTHER STATE REVENUES				
46980-BUS	Other State Grants	-	-	<u>50,000</u>
49000 OTHER SOURCES (Non-Revenue)				
49600	Proceeds From Sale of Capital	3,200	5,606	-
	TOTAL	<u>3,200</u>	<u>5,606</u>	<u>-</u>
RESERVES				
34585-BUS	Restricted for Capital Projects	<u>935,113</u>	<u>1,114,523</u>	<u>1,477,183</u>
	AVAILABLE FUNDS	<u>1,560,470</u>	<u>1,727,262</u>	<u>2,150,245</u>
91300 EDUCATION CAPITAL PROJECTS				
510-BUS	Trustee's Commission	12,039	12,130	13,000
790-BUS	Other Equipment	433,907	237,948	1,913,596
	TOTAL	<u>445,946</u>	<u>250,078</u>	<u>1,926,596</u>
34585-BUS	RESTRICTED FOR CAPITAL PROJECTS	<u>1,114,523</u>	<u>1,477,183</u>	<u>223,649</u>

EDUCATIONAL CAPITAL PROJECTS FUND

Fund 177 -- Fiscal Year Ending June 30, 2025

	Audited Actual 2022-2023	Unaudited Actual 2023-2024	Approved Budget 2024-2025
EIP- Equipment			
REVENUE			
40100 COUNTY PROPERTY TAXES			
40110-EIP Current Property Tax-BUS	778,470	783,353	792,216
40120-EIP Trustee Collections-Prior Year	-	12,634	1,500
40130-EIP Cir Clk/ Clk & Master Collections	-	10,232	-
40140-EIP Interest and Penalty	-	3,299	-
TOTAL	<u>778,470</u>	<u>809,517</u>	<u>793,716</u>
OTHER SOURCES			
49800-EIP Transfer In	-	-	-
TOTAL	<u>-</u>	<u>-</u>	<u>-</u>
RESERVES			
34585-EIP Restricted for Capital Outlay	<u>1,001,183</u>	<u>447,476</u>	<u>1,240,970</u>
AVAILABLE FUNDS	<u>1,779,653</u>	<u>1,256,993</u>	<u>2,034,686</u>
EXPENDITURES			
91300 EDUCATIONAL CAPITAL PROJECTS			
510-EIP Trustee's Commission	<u>15,965</u>	<u>16,023</u>	<u>17,000</u>
TOTAL	<u>15,965</u>	<u>16,023</u>	<u>17,000</u>
Mid-Year Adjustment	(1,183)		
Transfer Out to SF 177-71M	(1,315,029)		
34585 REST. FOR CAPITAL PROJECTS	<u>447,476</u>	<u>1,240,970</u>	<u>2,017,686</u>

EDUCATIONAL CAPITAL PROJECTS FUND

Fund 177 -- Fiscal Year Ending June 30, 2025

		Audited Actual 2021-2022	Unaudited Actual 2022-2023	Approved Budget 2023-2024
MNT- Maintenance				
REVENUE				
COUNTY PROPERTY TAXES				
40110-MNT	Current Property Tax-MNT	911,013	914,342	924,252
40120-MNT	Trustee's Collections-MNT	20,455	14,794	20,000
40130-MNT	Cir CLK/Clk & Master Collections-MNT	20,173	11,942	10,000
40140-MNT	Interest and Penalties-MNT	5,151	3,851	4,000
40150-MNT	Pick-Up Taxes	-	-	-
	TOTAL	<u>956,792</u>	<u>944,929</u>	<u>958,252</u>
OTHER LOCAL REVENUE				
44170-MNT	Miscellaneous Refunds	-	18,785	-
RESERVES				
34585-MNT	Restricted for Capital Outlay	<u>1,887,663</u>	<u>2,608,458</u>	<u>3,148,331</u>
	AVAILABLE FUNDS	<u>2,844,455</u>	<u>3,572,172</u>	<u>4,106,583</u>
91300 EDUCATIONAL CAPITAL PROJECTS				
510-MNT	Trustee's Commission	18,702	18,819	19,500
707-MNT	Building Improvement	212,227	401,485	4,162,540
707-MNT-HHS	Building Improvement	3,912	3,387	-
707-MNT-OS612	Building Improvement	1,157	150	-
	TOTAL	<u>235,998</u>	<u>423,841</u>	<u>4,182,040</u>
34585-MNT	REST. FOR CAPITAL PROJECTS	<u>2,608,458</u>	<u>3,148,331</u>	<u>(75,456)</u>

EDUCATIONAL CAPITAL PROJECTS FUND

Fund 177 -- Fiscal Year Ending June 30, 2025

		Audited Actual 2022-2023	Unaudited Actual 2023-2024	Approved Budget 2024-2025
RRF- Roof Recovery				
REVENUE				
LOCAL TAXES				
40110-RRF	Current Property Tax	583,712	587,442	594,162
40120-RRF	Trustee's Collections-PY	14,706	9,544	12,000
40130-RRF	CirClk/Clk & Master Collection-Pr	-	7,673	4,000
40140-RRF	Interest and Penalty	3,471	2,474	2,500
	TOTAL	<u>601,889</u>	<u>607,133</u>	<u>612,662</u>
34585-MNT	REST. FOR CAPITAL PROJECTS	<u>547,858</u>	<u>1,137,714</u>	<u>1,602,414</u>
EXPENDITURES				
91300 EDUCATIONAL CAPITAL PROJECTS				
510-RRF	Trustee's Commission	12,032	12,118	13,000
707-RRF	Building Improvement	-	130,315	1,847,008
	TOTAL	<u>12,032</u>	<u>142,433</u>	<u>1,860,008</u>
34585-RRF	REST. FOR CAPITAL PROJECTS	<u>1,137,714</u>	<u>1,602,414</u>	<u>355,068</u>

EDUCATIONAL CAPITAL PROJECTS FUND

Fund 177 -- Fiscal Year Ending June 30, 2025

		Audited Actual 2022-2023	Unaudited Actual 2023-2024	Approved Budget 2024-2025
SEC-Security REVENUE				
	RESERVES			
34585-SEC	Restricted for Capital Outlay	<u>16,263</u>	<u>16,263</u>	<u>16,263</u>
	AVAILABLE FUNDS	<u>16,263</u>	<u>16,263</u>	<u>16,263</u>
EXPENDITURES				
	91300 EDUCATIONAL CAPITAL PROJECTS			
707-SEC	Building Improvements	<u>-</u>	<u>-</u>	<u>-</u>
	TOTAL	<u>-</u>	<u>-</u>	<u>-</u>
34585	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, 2025

		Audited Actual 2022-2023	Unaudited Actual 2023-2024	Approved Budget 2024-2025
TRN- Trane PROJECT				
OTHER SOURCES(Non-Revenue)				
49500	Other Loans Issued	2,548,645	1,133,762	-
49800	Transfers In	5,000,000	-	-
	TOTAL	<u>7,548,645</u>	<u>1,133,762</u>	<u>-</u>
34585-TRN	REST. FOR CAPITAL PROJECTS	<u>-</u>	<u>1,173,179</u>	<u>-</u>
EXPENDITURES				
91300 EDUCATIONAL CAPITAL PROJECTS				
707-TRN	Building Improvement	6,375,466	2,304,327	-
	TOTAL	<u>6,375,466</u>	<u>2,304,327</u>	<u>-</u>
34585-TRN	REST. FOR CAPITAL PROJECTS	<u>1,173,179</u>	<u>2,614</u>	<u>2,614</u>

EDUCATIONAL CAPITAL PROJECTS FUND

Fund 177 -- Fiscal Year Ending June 30, 2025

		Audited Actual 2022-2023	Unaudited Actual 2023-2024	Approved Budget 2024-2025
UNA- Unallocated Funds				
RESERVES				
	34585-UNA	Restricted for Capital Outlay	88,575	88,575
			88,575	88,575
			88,575	88,575

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, 2025
ENTERPRISE FUND

	Audited Actual 2022-2023	Unaudited Actual 2023-2024	Approved Budget 2024-2025
REVENUE			
43000 GENERAL SERVICE CHARGES			
43115 Water Treatment Charges	1,400,574	1,502,324	1,414,419
43193 Water Tap Sales	-	-	35,000
TOTAL	<u>1,400,574</u>	<u>1,502,324</u>	<u>1,449,419</u>
49000 OTHER SOURCES (NON-REVENUE)			
49600 Proceeds From Sale Of Capital	-	2,500	-
TOTAL REVENUES	<u>1,400,574</u>	<u>1,504,824</u>	<u>1,449,419</u>
EXPENDITURES			
55739 OTHER WASTE COLLECTION			
103 Assistant(s)	221,696	234,487	320,000
105 Supervisor/Director	74,311	76,681	85,234
169 Part time Personnel	23,950	9,247	12,000
187 Overtime Pay	12,688	23,392	12,000
188 Bonus Payments	7,500	7,400	8,000
191 Board & Committee Mbr Fees	5,100	5,100	6,000
199 Other Per Diem & Fees	6,291	5,077	6,000
201 Social Security	24,286	25,988	35,000
204 State Retirement	45,307	17,697	26,000
206 Life Insurance	441	499	550
207 Medical Insurance	75,815	97,047	102,966
208 Dental Insurance	2,307	2,641	2,613
217 Retirement-Hybrid Stabilization	-	2,101	2,600
299 Other Fringe Benefits	1,440	1,080	1,080
302 Advertising	58	109	100
307 Communication	3,065	3,377	3,637
320 Dues & Memberships	850	910	1,000
321 Engineering Services	-	528	30,000
321 Engineering Services-STATE	15,016	6,334	65,000
331 Legal Services	14,287	22,944	12,000
333 Licenses	250	200	350
334 Maintenance Agreements	5,791	10,136	7,600
335 Maint/Rpr Srv/Building	14,517	15,975	15,000
336 Maint/Rpr Srv/Equipment	38,593	16,806	40,000
337 Maint/Rpr Office Equipment	242	300	500
338 Maint/Rpr Srv/Vehicle	4,806	4,775	4,000
348 Postal Charges	6,927	7,089	9,200
349 Printing, Stationery & Forms	419	783	1,100
351 Rentals	-	-	1,000
359 Disposal Fees	21,758	10,653	16,000
361 Permits	1,380	4,840	6,000
409 Crushed Stone	863	1,445	2,000
410 Custodial Supplies	598	862	650
412 Diesel Fuel	8,756	7,967	7,500
415 Electricity	65,592	69,993	62,000
422 Food supplies	456	527	500
425 Gasoline	6,321	9,722	11,000

Wastewater Treatment Plant - Public Utility Fund
Fund 204-Fiscal Year Ending June 30, 2025
ENTERPRISE FUND

	Audited Actual 2022-2023	Unaudited Actual 2023-2024	Approved Budget 2024-2025
55739 OTHER WASTE COLLECTION (cont.)			
435 Office Supplies	1,219	1,300	1,500
450 Tires & Tubes	360	1,180	2,000
451 Uniforms	2,683	4,424	5,000
454 Water & Sewer	1,413	1,588	1,500
463 Testing	13,683	8,554	17,000
468 Chemicals	30,952	24,624	28,000
502 Building & Contents Ins	8,735	11,480	11,480
506 Liability Insurance	6,965	7,282	7,077
509 Refunds	1,664	620	600
510 Trustee's Commission	14,678	15,271	15,000
511 Vehicle & Equipment Ins	6,834	6,682	7,518
513 Workman's Comp Ins	5,520	5,520	5,520
514 Depreciation	276,252	281,405	252,625
524 Inservice Staff Development	-	945	2,000
599 Other Charges	4,294	2,391	4,000
718 Motor Vehicles	1,916	-	-
799 Other Capital Outlay	44,451	213,171	300,000
TOTAL EXPENDITURES	<u>1,133,294</u>	<u>1,291,149</u>	<u>1,577,000</u>
OPERATING INCOME(LOSS)	<u>267,280</u>	<u>213,675</u>	<u>(127,581)</u>
Nonoperating Revenues/ Expenses			
613 Interest on Loans	(53,640)	(49,944)	(45,782)
44110 Investment Income	62,530	92,970	-
Total Nonoperating Revenue (Expenses)	<u>8,890</u>	<u>43,026</u>	<u>(45,782)</u>
Income (Loss)	<u>276,170</u>	<u>256,701</u>	<u>(173,363)</u>
Change in Net Position	276,170	256,701	(173,363)
Net Position July 1	<u>4,411,709</u>	<u>4,687,879</u>	<u>4,944,580</u>
Net Position June 30	<u>4,687,879</u>	<u>4,944,580</u>	<u>4,771,217</u>

Wastewater Treatment Plant - Public Utility Fund
Fund 204-Fiscal Year Ending June 30, 2025
ENTERPRISE FUND

	Audited Actual 2022-2023	Unaudited Actual 2023-2024	Approved Budget 2024-2025
CASH FLOW			
Cash Flow from Operating Activities			
		Completed after audit has been issued	
Receipts from Customers and Users	1,343,849	-	-
Payments to Vendors	(263,450)	-	-
Payments to Employees	(466,144)	-	-
Payment for Admin. Costs	(14,678)	-	-
Payments to Insurers	(28,054)	-	-
CASH FROM OPERATIONS	<u>571,523</u>	<u>-</u>	<u>-</u>
Cash Flows from Capital and Related Financing			
Principal Paid on Other Loans Payable	(206,748)	-	-
55739-613 Interest on Other Loans	(53,640)	-	-
NET CASH USED IN CAPITAL FINANCING	<u>(260,388)</u>	<u>-</u>	<u>-</u>
Cash Flows Investing Activities			
Acquisition of Capital Assets	(582,624)	-	-
Net Proceeds from Disposal of Capital Assets	1,335	-	-
Interest on Investments	62,152	-	-
Contributions to Pension Stabilization Reserve Trust	(1,243)	-	-
Net Cash Provide By (Used In) Investing Activities	<u>(520,380)</u>	<u>-</u>	<u>-</u>
Increase (Decrease) in Cash	(209,245)	-	-
Beginning Cash	<u>2,161,731</u>	<u>1,952,486</u>	<u>1,952,486</u>
Ending Cash	<u>1,952,486</u>	<u>1,952,486</u>	<u>1,952,486</u>
APPROPRIATION	<u>1,133,294</u>	<u>1,291,149</u>	<u>1,577,000</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
6/30/2024 Current Cash	527,682	214,706	83,758	20,509	208,708
Receivables	32,636	21,076	10,477	688	395
Total Anticipated Funds	560,317	235,782	94,235	21,197	209,103
Accruals	-	-	-	-	-
Total Anticipated Expenditures	-	-	-	-	-
Committed	235,782	235,782	-	-	-
Ending Fund Balance	324,535	-	94,235	21,197	209,103
6/30/2024 Total Equity	560,317	235,782	94,235	21,197	209,103
7/1/2023 Fund Balance calculation from 6/30/23 audit	322,027	-	70,567	18,569	232,891
Committed	214,706	214,706	-	-	-
Total Fund Balance	536,733	214,706	70,567	18,569	232,891
Revenue	575,977	21,076	128,614	8,592	417,695
Total Revenue	575,977	21,076	128,614	8,592	417,695
Expenditures	(552,393)	-	(104,946)	(5,963)	(441,484)
Total Expenditures	(552,393)	-	(104,946)	(5,963)	(441,484)
Committed	560,317	235,782	94,235	21,198	209,102
Ending Fund Balance	560,317	235,782	94,235	21,198	209,102
6/30/2024 Total Equity	560,317	235,782	94,235	21,198	209,102
Tax Rate:					
7/1/2024 Beginning Fund Balance	560,317	235,782	94,235	21,198	209,102
Estimated Revenues	572,000	12,000	128,500	11,000	420,500
Estimated Expenditures	(577,716)	(14,016)	(118,000)	(9,700)	(436,000)
6/30/2025 Ending fund balance	554,601	233,766	104,735	22,498	193,602

EMPLOYEE INSURANCE FUND

Fund 264 -- Fiscal Year Ending June 30, 2025

		Audited Actual 2022-2023	Unaudited Actual 2023-2024	Approved Budget 2024-2025
REVENUE				
SELF-INSURANCE PREMIUMS				
43101	Self-Insurance Premiums/Contrib-GOV	123,413	128,614	128,500
43101	Self-Insurance Premiums/Contrib-HWY	9,541	8,592	11,000
43101	Self-Insurance Premiums/Contrib-SCH	417,763	417,695	420,500
	TOTAL	<u>550,717</u>	<u>554,901</u>	<u>560,000</u>
RECURRING ITEMS				
44110	Investment Income	14,706	21,076	12,000
	TOTAL	<u>14,706</u>	<u>21,076</u>	<u>12,000</u>
	Total Estimated Revenue & Other Sources	<u>565,423</u>	<u>575,977</u>	<u>572,000</u>
FUND BALANCE/RESERVES				
35110	Designated For Purpose 1	200,000	200,000	200,000
39000	Beginning Net Position July 1	345,593	336,734	346,252
		<u>545,593</u>	<u>536,734</u>	<u>546,252</u>
	AVAILABLE FUNDS	<u>1,111,016</u>	<u>1,112,711</u>	<u>1,118,252</u>
EXPENDITURES				
51900 OTHER GENERAL ADMINISTRATION				
105-GOV	Supervisor/Director-GOV	2,157	2,438	2,523
105-HWY	Supervisor/Director-HWY	240	270	280
105-SCH	Supervisor/Director-SCH	10,500	10,834	11,213
	TOTAL	<u>12,897</u>	<u>13,542</u>	<u>14,016</u>
58400 OTHER CHARGES				
202	Handling Charges-GOV	10,752	13,328	12,500
202	Handling Charges-HWY	944	1,010	1,200
202	Handling Charges-SCH	33,680	39,835	37,500
340	Medical and Dental Services-GOV	108,429	89,180	105,500
340	Medical and Dental Services-HWY	6,963	4,683	8,500
340	Medical and Dental Services-SCH	400,617	390,815	398,500
	TOTAL	<u>561,386</u>	<u>538,851</u>	<u>563,700</u>
	TOTAL EXPENDITURES	<u>574,283</u>	<u>552,393</u>	<u>577,716</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

6/30/2024	Current Cash	2,403,781
	Receivables	<u>106,005</u>
	Total Anticipated Funds	2,509,786
	Claims & Judgements Payable	(368,516)
	Accruals	<u>(6,689)</u>
	Total Anticipated Expenditures	(375,206)
	Committed	
6/30/2024	Ending Fund Balance	<u>2,134,580</u>
	Total Equity	<u>2,134,580</u>

Fund Balance calculation from 6/30/23 audit

7/1/2023	Restricted	1,707,230
	Total Fund Balance	1,707,230
	Revenue	665,478
	Claims & Judgements Adj	<u>185,126</u>
	Total Revenue	850,604
	Expenditures	<u>(423,254)</u>
	Total Expenditures	(423,254)
	Ending Fund Balance	<u>2,134,580</u>
6/30/2024	Total Equity	<u>2,134,580</u>

7/1/2024	Beginning Fund Balance	2,134,580
	Estimated Revenues	748,457
	Estimated Expenditures	(839,552)
6/30/2025	Ending fund balance	<u>2,043,485</u>

WORKER'S COMPENSATION

Fund 266 -- Fiscal Year Ending June 30, 2025

	Audited Actual 2022-2023	Unaudited Actuals 2023-2024	Approved Budget 2024-2025
REVENUE			
43100 GENERAL SERVICE CHARGES			
43101 Self Insur Prem/Contributions-101	131,280	131,280	131,280
43101 Self Insur Prem/Contributions-1012	2,760	2,760	2,760
43101 Self Insur Prem/Contributions-116	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	7,000	7,000	7,000
43101 Self Insur Prem/Contributions131	99,225	99,225	99,225
43101 Self Insur Prem/Contributions-141	208,984	80,000	208,984
43101 Self Insur Prem/Contributions-143	20,000	20,000	20,000
43101 Self Insur Prem/Contributions-144	50,000	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>688,457</u>	<u>559,473</u>	<u>708,457</u>
OTHER LOCAL REVENUES			
44110 Investment Income	63,615	106,005	40,000
44170 Miscellaneous Refunds	-	-	-
TOTAL	<u>63,615</u>	<u>106,005</u>	<u>40,000</u>
TOTAL REVENUE	<u>752,072</u>	<u>665,478</u>	<u>748,457</u>
BEGINNING RESERVES			
Reserved For Other General Purposes	15,158	16,347	5,600
39900 Reserved For Other General Purposes-101	915,321	1,031,794	1,141,432
39900 Reserved For Other General Purposes-1011	(433,701)	(595,602)	(612,160)
39900 Reserved For Other General Purposes-1012	64,772	55,225	67,023
39900 Reserved For Other General Purposes-116	78,166	86,416	79,241
39900 Reserved For Other General Purpose-118	(6,306)	(27,198)	101,248
39900 Reserved For Other General Purpose-121	87,204	97,839	107,358
39900 Reserved For Other General Purpose-1211	43,239	46,343	50,149
39900 Reserved For Other General Purposes-123	29,794	34,327	40,000
39900 Reserved For Other General Purposes-131	(113,062)	53,804	125,610
39900 Reserved For Other General Purposes-141	476,841	548,609	663,342
39900 Reserved For Other General Purpose-143	98,276	95,833	56,103
39900 Reserved For Other General Purposes-144	268,121	303,238	342,396
39900 Reserved For Other General Purposes-204	(48,641)	(47,510)	(44,098)
39900 Reserved For Other General Purposes-357	4,480	7,706	11,575
39900 Reserved For Other General Purposes-364	57	8,893	8,893
39900 Beg. Undesignated Fund Balance	-	(8,834)	(9,132)
Unassigned reserve	-	-	-
TOTAL	<u>1,479,719</u>	<u>1,707,230</u>	<u>2,134,580</u>
TOTAL AVAILABLE FUNDS	<u>2,231,791</u>	<u>2,372,708</u>	<u>2,883,037</u>

WORKER'S COMPENSATION

Fund 266 -- Fiscal Year Ending June 30, 2025

	Audited Actual 2022-2023	Unaudited Actuals 2023-2024	Approved Budget 2024-2025
EXPENDITURES			
58600 EMPLOYEE BENEFITS			
202 Handling Charges & Admin. Cost	13,805	13,822	15,002
355 Travel	-	-	3,500
507 Medical Claims	36	-	610,000
507 Medical Claims-101	28,898	13,055	-
507 Medical Claims-1011	95,451	27,986	-
507 Medical Claims-1012	5,841	15	-
507 Medical Claims-116	287	10,673	-
507 Medical Claims-118	55,129	63,969	-
507 Medical Claims-121	1,767	11,692	-
507 Medical Claims-1211	-	308	-
507 Medical Claims-128	556	633	-
507 Medical Claims-131	(18,758)	1,168	-
507 Medical Claims-141	47,737	36,192	-
507 Medical Claims-143	8,773	36,476	-
507 Medical Claims-144	3,938	18,904	-
507 Medical Claims-204	1,232	-	-
513 Workman's Comp Insurance	-	(2,000)	-
513 Workman's Comp Insurance-101	44,730	59,556	41,500
513 Workman's Comp Insurance-1012	385	275	750
513 Workman's Comp Insurance-116	4,334	3,196	3,500
513 Workman's Comp Insurance-118	17,530	16,958	18,000
513 Workman's Comp Insurance-121	3,862	2,621	5,500
513 Workman's Comp Insurance-1211	904	673	750
513 Workman's Comp Insurance-128	2,616	2,086	2,500
513 Workman's Comp Insurance-131	22,200	26,828	20,500
513 Workman's Comp Insurance-141	53,993	36,578	67,500
513 Workman's Comp Insurance-143	12,544	11,463	13,500
513 Workman's Comp Insurance-144	25,082	16,963	21,500
513 Workman's Comp Insurance-204	3,158	2,107	1,350
513 Workman's Comp Insurance-357	733	618	700
524 Workman's Comp Insurance	-	10,439	13,500
TOTAL	<u>436,763</u>	<u>423,254</u>	<u>839,552</u>
21340 Claims & Judgements	87,796	(185,126)	-
39000 END. UNASSIGNED FUND BAL.	<u>1,707,230</u>	<u>2,134,580</u>	<u>2,043,485</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

6/30/2024	Current Cash	353,331
	Receivables	21,563
	Prepays	16,095
	Prior Year Encumbrances	1,418
	Total Anticipated Funds	<u>392,408</u>
	Accruals	(44,276)
	Total Anticipated Expenditures	<u>(44,276)</u>
	Mid- Year Reserve Adj	(300)
	Rest/Comm/Assign	347,833
6/30/2024	Total Equity	<u><u>347,833</u></u>

Fund Balance calculation from 6/30/23 audit

7/1/2023	Due to Joint Ventures	308,251
	Total Fund Balance	<u>308,251</u>
	Revenue	318,418
	Total Revenue	<u>318,418</u>
	Expenditures	(278,836)
	Total Expenditures	<u>(278,836)</u>
	Rest/Comm/Assign	
	Ending Fund Balance	347,833
6/30/2024	Total Equity	<u><u>347,833</u></u>

7/1/2024	Beginning Fund Balance	347,833
	Estimated Revenues	344,320
	Estimated Expenditures	(416,976)
6/30/2025	Ending fund balance	<u><u>275,177</u></u>
	FB % of expenditures	83.4%
	FB Policy:	Cash Flow Available

JOINT VENTURE DRUG TASK FORCE

Fund 357 -- Fiscal Year Ending June 30, 2025

		Audited Actual 2022-2023	Unaudited Actual 2023-2024	Approved Budget 2024-2025
REVENUE				
CIRCUIT COURT				
42120	Officers Costs	82	10	120
42140	Drug Control Fines	-	-	700
	TOTAL	82	10	820
GENERAL SESSIONS COURT				
42320	Officers Costs	-	-	-
42340	Drug Control Fines	15,664	18,697	11,000
42340-ICF	Drug Control Fines	3,731	2,208	4,000
	TOTAL	19,395	20,905	15,000
OTHER COURTS IN COUNTY				
42620	Officers Costs	225	279	500
	TOTAL	225	279	500
COURTS IN OTHER DISTRICT COUNTIES				
42760	District Attorney General Fees	4,785	6,904	6,000
	TOTAL	4,785	6,904	6,000
JUDICIAL DISTRICT DRUG PROGRAM				
42810	Fines	701	51,206	5,000
42865	Drug Task Force Forfeitures	123,007	33,502	80,000
	TOTAL	123,708	84,708	85,000
OTHER FINES, FORFEITURES AND PENALTIES				
42910	Proceeds from Confiscated Property	15,150	61,692	30,000
42990	Other Fines, Forfeitures, and Penalties	-	1,463	20,000
42990-ICAC	Other Fines, Forfeitures, and Penalties	-	-	5,000
42990-ICF-ICAC	Other Fines, Forfeitures and Penalties	3,875	415	4,000
	TOTAL	19,025	63,570	59,000
OTHER LOCAL REVENUES				
44570	Contributions and Gifts	132,279	238	80,000
44570-ICF	Contributions and Gifts	-	4,000	-
	TOTAL	132,279	4,238	80,000
PUBLIC SAFETY GRANTS				
46220-JAG	Drug Control Grants-JAG	70,000	70,000	70,000
	TOTAL	70,000	70,000	70,000
OTHER STATE REVENUES				
46990	Other State Revenue	43,930	67,804	10,000

JOINT VENTURE DRUG TASK FORCE

Fund 357 -- Fiscal Year Ending June 30, 2025

	Audited Actual 2022-2023	Unaudited Actual 2023-2024	Approved Budget 2024-2025
REVENUE (cont.)			
DIRECT FEDERAL REVENUE			
47990 Other Direct Federal Revenue	<u>-</u>	<u>-</u>	<u>18,000</u>
TOTAL	<u>-</u>	<u>-</u>	<u>18,000</u>
TOTAL REVENUES	<u>413,429</u>	<u>318,418</u>	<u>344,320</u>
34572 Restricted for Individuals, Orgs and Other Govt	<u>289,033</u>	<u>308,251</u>	<u>347,833</u>
AVAILABLE FUNDS	<u>702,462</u>	<u>626,669</u>	<u>692,153</u>

JOINT VENTURE DRUG TASK FORCE

Fund 357 -- Fiscal Year Ending June 30, 2025

	Audited Actual 2022-2023	Unaudited Actual 2023-2024	Approved Budget 2024-2025
EXPENDITURES			
54150 DRUG ENFORCEMENT			
103 Assistants	83,077	99,893	86,940
140 Salary Supplements	30,432	35,894	50,000
169 Part Time Personnel	1,950	2,809	5,434
187 Overtime Pay	47,738	33,468	63,032
201 Social Security	10,203	10,439	12,200
204 State Retirement	4,416	4,667	5,030
206 Life Insurance	66	65	66
207 Medical Insurance	8,766	9,717	10,310
208 Dental Insurance	334	334	334
299 Other Fringe Benefits	480	440	480
ICF-299 Other Fringe Benefits	-	-	2,000
305 Audit Services	2,121		2,000
307 Communication	9,355	9,114	8,400
316 Contributions	73,383	-	70,000
319 Confidential Drug Enforcement Payments	4,000	6,000	10,000
320 Dues & Memberships	550	510	550
333 Licenses	371	-	400
334 Maintenance Agreements	3,317	561	6,000
335 Maint/Repair Services-Buildings	2,360	-	1,000
336 Maint/Repair Services-Equip't	760	-	3,000
338 Maint/Repair/Vehicles	4,347	5,682	4,500
348 Postal Charges	-	-	100
349 Printing, Stationery, & Forms	-	-	100
353 Towing Services	700	2,500	4,000
355 Travel	3,179	3,570	3,000
425 Gasoline	8,981	9,950	12,000
54150 DRUG ENFORCEMENT(Cont.)			
431 Law Enforcement Supplies	5,843	4,236	7,000
ICF-431 Law Enforcement Supplies	573	1,238	2,000
435 Office Supplies	419	2,694	1,000
450 Tires & Tubes	2,956	1,158	4,000
451 Uniforms	-	107	300
471 Software	3,130	10,112	-
499 Other Supplies & Materials	7,915	5,924	22,000
ICF-499 Other Supplies & Materials	-	60	-
508 Premiums on Corporate Bonds	375	800	500
510 Trustee's Commission	1,586	857	1,500
511 Vehicle & Equipment Insurance	11,302	11,887	12,000
513 Workman's Compensation Insur	3,800	3,800	3,800
524 Inservice Staff Development	-	350	-
709 Data Processing Equipment	1,278	-	2,000
718 Motor Vehicles	47,489	-	-
TOTAL	<u>387,551</u>	<u>278,836</u>	<u>416,976</u>
Mid-Year Restricted Adjustment	(6,660)	-	-
34572 Restricted for Individuals, Orgs & Other Govt	<u>308,251</u>	<u>347,833</u>	<u>275,177</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

6/30/2024	Current Cash	678,605	
	Notes Receivable	262,870	
	Receivables	32,487	
	Total Anticipated Funds	973,962	
	Accruals	-	
	Total Anticipated Expenditures	-	
	Ending Fund Balance	973,962	
6/30/2024	Total Equity	973,962	

Fund Balance calculation from 6/30/23 audit

7/1/2023	Restricted	942,067	
	Total Fund Balance	942,067	
	Revenue	41,140	
	Total Revenues	41,140	
	Expenditures	(9,245)	
	Total Expenditures	(9,245)	
	Ending Fund Balance	973,962	
6/30/2024	Total Equity	973,962	

Tax Rate:

7/1/2024	Beginning Fund Balance	973,962	
	Estimated Revenues	53,261	
	Estimated Expenditures	(165,569)	Affect on Fund Balance
			(112,308)
6/30/2025	Ending fund balance	861,654	
	FB % of expenditures	588.3%	
	FB Policy:	Cash Flow Available	

ECONOMIC AND COMMUNITY DEVELOPMENT FUND

Fund 359 -- Fiscal Year Ending June 30, 2025

	Audited Actual 2022-2023	Unaudited Actual 2023-2024	Approved Budget 2024-2025
REVENUE			
RECURRING ITEMS			
44110 Investment Income	20,203	32,487	15,000
TOTAL	20,203	32,487	15,000
OTHER LOCAL REVENUES			
44990 Interest-APP	-	250	500
44990 Interest-IAFP	1,511	1,470	1,282
44990 Interest-IATU	3,540	3,238	3,073
44990 Interest-IDR	3,175	-	-
44990 Interest-IRR	2,116	1,472	1,738
44990 Interest-ITDB		1,850	4,150
44990 Interest-IUTW2	567	373	171
44990 Interest-LATE	91	-	-
44990 Principal-PAFP	-	-	4,792
44990 Principal-PATU	-	-	4,197
44990 Principal-PRR	-	-	4,918
44990 Principal-PTDB		-	8,286
44990 Principal-PUTW2	-	-	5,154
TOTAL	10,998	8,653	53,261
Notes Receivable - Long Term	298,054	262,870	162,358
21900 BEG. OTHER CURRENT LIABILITIES	923,123	942,067	973,962
AVAILABLE FUNDS	954,324	983,207	1,027,223
EXPENDITURES			
58120 INDUSTRIAL DEVELOPMENT			
202 Handling Charges & Admin.	12,258	9,245	13,869
331 Legal Services	-	-	1,200
599 Other Charges	-	-	500
799 Other Capital Outlay	-	-	150,000
TOTAL	12,258	9,245	165,569
Notes Receivable - Long Term	298,054	262,870	162,358
21900 END. OTHER CURRENT LIABILITIES	942,067	973,962	861,654

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

6/30/2024	Current Cash	49,026	
	Receivables	-	
	Prepays	113	
	Total Anticipated Funds	<u>49,139</u>	
	Accruals	(3,025)	
	Total Anticipated Expenditures	<u>(3,025)</u>	
	Mid Year Restricted Adj	300	
	Rest/Comm/Assign	46,414	
6/30/2024	Total Equity	<u><u>46,414</u></u>	

Fund Balance calculation from 6/30/23 audit

7/1/2023	Fund Balance calculation	53,362	
	Total Fund Balance	<u>53,362</u>	
	Revenue	8,428	
	Total Revenue	<u>8,428</u>	
	Expenditures	(15,376)	
	Total Expenditures	<u>(15,376)</u>	
	Rest/Comm/Assign	46,414	
6/30/2024	Total Equity	<u><u>46,414</u></u>	

7/1/2024	Beginning Fund Balance	46,414	
	Estimated Revenues	14,700	
	Estimated Expenditures	(11,700)	
6/30/2025	Ending fund balance	<u>49,414</u>	Effect on Fund Balance: <u>3,000</u>
	FB % of expenditures	397%	
	FB Policy:	Cash Flow Available	

DISTRICT ATTORNEY GENERAL

Fund 364 -- Fiscal Year Ending June 30, 2025

	Audited Actual 2022-2023	Unaudited Actual 2023-2024	Approved Budget 2024-2025
REVENUE			
FEES			
42160 District Attorney General Fees	1,911	784	2,000
42360 District Attorney General Fees	1,896	1,557	3,000
42620 Officers Cost	-	-	200
42760 District Attorney General Fees	7,970	5,940	9,000
42990 Other Fines	166	147	400
42990 Other Fines-ICAC	-	-	100
44170 Miscellaneous Refunds	300	-	-
48130 Green Contribution	25,000	-	-
TOTAL	<u>37,243</u>	<u>8,428</u>	<u>14,700</u>
TOTAL REVENUES	<u>37,243</u>	<u>8,428</u>	<u>14,700</u>
RESTRICTIONS			
34240 Prepaid Items	215	215	113
34572 Restricted for Individuals, Orgs & Other Govt	26,023	53,147	46,301
TOTAL	<u>26,238</u>	<u>53,362</u>	<u>46,414</u>
TOTAL AVAILABLE FUNDS	<u>63,481</u>	<u>61,790</u>	<u>61,114</u>
EXPENDITURES			
53600 DISTRICT ATTORNEY GENERAL			
307 Communication	2,364	3,033	2,000
431 Law Enforcement Supplies	468	1,728	1,000
435 Office Supplies	307	142	1,000
499 Other Supplies & Materials	5,682	4,015	6,000
499 Other Supplies & Materials - GC	-	2,500	-
510 Trustee's Commission	404	90	300
524 Inservice Staff Development	895	2,975	1,000
599 Other Charges	-	893	400
TOTAL	<u>10,119</u>	<u>15,376</u>	<u>11,700</u>
34572 RESTRICTED FOR ADMINISTRATION OF JUSTICE	<u>53,362</u>	<u>46,414</u>	<u>49,414</u>

Appendix

Financial Policies

Fund Balance Policy

Roane County Fund Balance Policy
Revised with Adoption of Resolution #10-22-02
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.

- **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

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
- 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

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

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

Objectives:

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

This policy references:

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

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

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

Potential Financing Methods:

- **Tax/Revenue Anticipation Notes** – Used for cash flow purposes until annual revenues are received for a particular fund. All borrowing is required to be fully paid back by the end of the current fiscal year. Tax/Revenue Anticipation Notes shall be used on a limited basis and if the need arises it is the county's intent to have sufficient funds available with the Trustee to meet these cash flow needs with internal borrowing from the County Trustee or among individual funds.

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

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

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

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

The reasons for prohibiting Tax Increment Financing are:

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

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

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

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

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

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

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

Annual Debt Report

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

The annual report shall contain at a minimum:

- Multi-year annual budgets extending to the length of the longest issue. Graphical representation of: estimated revenue, expenditures, and fund balances each year.
- Net Debt Calculation (total principal outstanding less most recent year respective debt fund balance).
- Calculation of net debt per capita (net debt/population).
- Calculation of net debt as a percentage of estimated assessed value of taxable property (net debt/assessed property value).
- Ratio of debt service expenditures as a percentage of governmental fund expenditures - Funds 101-151. (Calculated as total budget expenditures of fund 151 divided by total budget expenditures of funds 101 through 151).
- 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 versus variable rate debt.

Annual Debt Budgets

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

New Debt Issuance report

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

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

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

For internal borrowing:

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

For external borrowing:

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

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

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

Cost of Issuance of New Debt

Roane County shall:

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

4. Hiring Professional Assistance and Conflict of Interest Issues

Roane County shall:

- From time to time hire legal counsel, a financial advisor or underwriter to assist in the issuance of debt.
- Ensure that all professionals hired to assist in the issuance of debt are fully certified by the appropriate body within their respective field and fully insured and bonded.
- Require all professionals to disclose the estimated cost to the county of their respective services including “soft” costs or compensations in lieu of direct payments.
- Require the advisor to disclose all relationships (fees and payments) to any other transaction participant including “soft” costs or compensations in lieu of direct payments.
- Require all professionals to enter into an engagement letter related to their proposed services, cost, and disclose any potential conflict of interest.
- Understand that Roane County bears sole responsibility for the development, adoption, and implementation of this policy, even when using professional assistance.

- Ensure that any legal or financial advisor may not privately bid on an issue for which they are, or have been, providing advisory services for the issuance.

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

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

- Annual Debt Report completed on existing debt. **Section 2**
- Specific Issue Report which reflects the impact on the multi-year budget, if any, with the new debt. **Section 3**
- Borrowing only for assets in the current Capital Outlay Plan or in emergency situations.
- Borrowing for major assets as outlined in the Capital Project Policy.
- Borrowing for medium assets as outlined in the Capital Project Policy where the assets are for emergencies or in cases that have been noted for borrowed funds in the Capital Outlay Plan.
- Amortization schedule will not exceed the useful life of the asset.
- Amortization schedule uses the straight-line method of repayment or wrapping principal which does not exceed 3 years. Any other repayment schedule must be approved by the comptroller's office in writing and fully disclose the additional interest cost compared to straight-line repayment. **Section 3**
- Compare the proposed repayment schedule with the straight-line method noted whether the new debt has an advanced repayment schedule, straight-line or back loaded schedule. **Section 3**
- Compare at least two proposals of issuances cost and estimated interest rate cost.
- Leases can be used only in very limited cases and where there is an imputed interest rate, amount, and term of the lease which is stated on the face of the document.

- Consider variable debt in the county's overall debt management plan. The county recognizes that the Trustee has investments from month to month which earn interest. Roane County also understands that the Trustee's investment interest rates fluctuate over time and the interest rate earning and interest rate debt expense should move in concert; therefore, Roane County will calculate and project the available idle funds based on fund balances. Roane County will consider that variable debt for the same amount of the invested fund should not impact the percentage of variable verse fixed rate indebtedness.
- Consider having the variable rate debt equal to the Trustee's invested idle funds, at minimum.
- Consider having variable rate debt which would not exceed 30% of total indebtedness; however, Roane County will consider the current debt market and anticipated direction of future interest rates before selecting variable rate instruments.
- In the event of variable rate debt, Roane County shall set aside an amount above the variable rate to protect the county in the event of an upswing in interest rates. Roane County shall budget at least 3% above the variable rate on the initial issuance.
- In the case of refinancing, an analysis report shall be provided which fully explains the reasons for the refinancing and the net savings and costs of the refinancing which will include not only interest charges but also the fees associated with the transaction.
- Ensure that refinanced debt will not exceed the associated asset's useful life.
- Ensure that no debt is issued which engages in interest swap agreements or complex financing arrangements.
- Complete State Form CT- 0253 prior to a new issue reflecting a preliminary estimated cost of issuance.
- Ensure all legal requirements for notice and for public meetings related to debt issuance are followed.

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

6. Debt Tax and Capital Fund Tax-Balancing

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

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

Bench Marks

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

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

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

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

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. . . 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 Occurrence
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 Occurrence
Telephone Commissions	Sheriff	Monthly
Probation	County Trustee	Annually
Charges for Services - SROs	County Trustee	Annually
Lease/Rentals	County Trustee	Monthly
Commissary 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
Alcoholic Beverage Tax	State of Tennessee	Quarterly
Mixed Drink Tax	State of Tennessee	Monthly
State Revenue Sharing - TVA	State of Tennessee	Quarterly
Contracted Prisoner Board	State of Tennessee	Monthly
Supplement Election Official	State of Tennessee	Quarterly
Federal Grants	Federal Government	As Requested

July 25, 2024

Roane County, Tennessee

County Technical Assistance Service
226 Anne Dallas Dudley Blvd, Suite 400
Nashville, TN 37219-1804

Roane County, Tennessee
Highway Fund Local Revenues
Certification for FY 2025

Account	Actual					Budget
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
Current Property Tax	1,246,938	1,267,470	1,387,056	1,406,943	1,442,878	1,453,361
Trustee's Collections - Prior Year	27,342	28,144	20,104	26,341	21,397	20,000
Circuit Clerk/Clerk and Master Collections - Prior Years	26,348	35,748	33,583	30,691	25,747	20,000
Interest and Penalty	6,059	6,058	5,210	6,465	5,896	5,000
Pickup Taxes	1,380	120	-	-	-	500
Mineral Severance Tax	47,375	35,747	37,806	46,582	64,776	35,000
Investment Income	316	2,671	(1,013)	1,609	6,683	5,000
Total Local Revenues	1,355,758	1,375,958	1,482,746	1,518,631	1,567,377	1,538,861

Average = Total of 5 years local revenue divided by 5

Five Year Average 1,460,094

The undersigned officials of Roane County, TN do hereby certify that \$1,538,861 has been appropriated and allocated for County Highway purposes from Fiscal Year 2025 Local Revenue Sources as compared to \$1,460,094 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

**Roane County
Highway Certification Worksheet 2024-2025**

Account	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	Budget 2025
40110 Current Property Tax	1,246,938	1,267,470	1,387,056	1,406,943	1,442,878	1,453,361
40115 Discount on Property Taxes	0	0	0	0	0	0
40120 Trustee's Collections - Prior Year	27,342	28,144	20,104	26,341	21,397	20,000
40125 Trustee's Collections - Bankruptcy	0	0	0	0	0	0
40130 Circuit Clerk/Clerk and Master Collections - Prior	26,348	35,748	33,583	30,691	25,747	20,000
40140 Interest and Penalty	6,059	6,058	5,210	6,465	5,896	5,000
40150 Pickup Taxes	1,380	120	0	0	0	500
40161 Payments in-Lieu-of Taxes - T.V.A.	0	0	0	0	0	0
40162 Payments in-Lieu-ofTaxes - Local Utilities	0	0	0	0	0	0
40163 Payments in-Lieu-ofTaxes -Other	0	0	0	0	0	0
40210LocalOption Sales Tax	0	0	0	0	0	0
40220 Hotel/Motel Tax	0	0	0	0	0	0
40240 Wheel Tax	0	0	0	0	0	0
40250Litigation Tax - General	0	0	0	0	0	0
40260Litigation Tax - Special Purpose	0	0	0	0	0	0
40270 Business Tax	0	0	0	0	0	0
40280 Mineral Severance Tax	47,375	35,747	37,806	46,582	64,776	35,000
40285 Adequate Facilities/Development Tax	0	0	0	0	0	0
40290Other CountyLocalOption Taxes	0	0	0	0	0	0
40320 Bank Excise Tax	0	0	0	0	0	0
40330 Wholesale Beer Tax	0	0	0	0	0	0
40331 Beer Privilege Tax	0	0	0	0	0	0
40340 Coal Severance Tax	0	0	0	0	0	0
40350 Interstate Telecommunications Tax	0	0	0	0	0	0
44110 Investment Income	316	2,671	-1,013	1,609	6,683	5,000
44120Lease/Rentals/PPP	0	0	0	0	0	0
44990OtherLocal Revenues	0	0	0	0	0	0
	1,355,758	1,375,958	1,482,746	1,518,631	1,567,377	1,538,861
					5 Year Average:	1,460,094
					Difference:	78,767

Top Ten Taxpayers by Year 2014-2024

<u>Taxpayer</u>	<u>Business Type</u>	FY24 <u>Taxes</u>	Prior Year
1 UT Battelle	National Security	879,515	1
2 Vw Credit Inc	Distribution Center	336,839	2
3 Sentinel Technology	Bitcoin	165,918	n/a
4 Befesa Zinc Us, Inc	Metal Processing	147,630	n/a
5 Brigadoon Partners	Business Services, Nec	143,361	6
6 Woodstone Enterprises	Construction	126,377	7
7 Duratek Services Inc	Disposal of Hazardous Waste	91,538	4
8 Wal-Mart	Retail	85,560	9
9 Kroger	Food Chain	82,728	10
10 Gts Duratek Bear Creek, Inc.	Disposal of Hazardous Waste	81,526	n/a
TOTAL		<u>2,140,992</u>	

<u>Taxpayer</u>	<u>Business Type</u>	FY23 <u>Taxes</u>	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 <u>Taxes</u>	Prior Year
1 UT Battelle	National Security	963,098	1
2 Vw Credit Inc	Distribution Center	336,839	n/a
3 Befsa Zinc US Inc	Zinc Recycling	185,184	n/a
4 Duratek Services Inc	Disposal of Hazardous Waste	197,773	4
5 Brigadoon Partners	Business Services, Nec	133,417	5
6 Woodstone Enterprises	Construction	126,377	n/a
7 US Atomic Energy Comm	Department of Energy	118,302	7
8 Wal-Mart	Retail	103,700	8
9 Kroger	Food Chain	83,763	9
10 Arhc Pphmtn01 Llc	Evaluation of Historic Properties	74,938	n/a
TOTAL		<u>2,323,391</u>	

Top Ten Taxpayers by Year 2014-2024

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

<u>Taxpayer</u>	<u>Business Type</u>	FY20 <u>Taxes</u>	Prior Year
1 UT Battelle	National Security	1,689,022	1
2 Norfolk Southern	Main Line Railroad	280,596	2
3 Azr Corporation(Horsehead)	Zinc Recycling	232,783	n/a
4 GTS Duratek	Disposal of Hazardous Waste	120,621	4
5 DWK Life Science	Manufacturing	113,522	n/a
6 US Atomic Energy Comm	Department of Energy	103,930	n/a
7 93 Palladium Way Prop LLC	Research & Development	86,054	8
8 Wal-Mart Energy	Retail	86,009	7
9 AT & T Mobility, LLC	Utilities	85,970	9
10 East Tennessee Natural Gas, LLC	Utilities	84,098	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	75,566	10
TOTAL		<u>2,204,318</u>	

Top Ten Taxpayers by Year 2014-2024

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

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

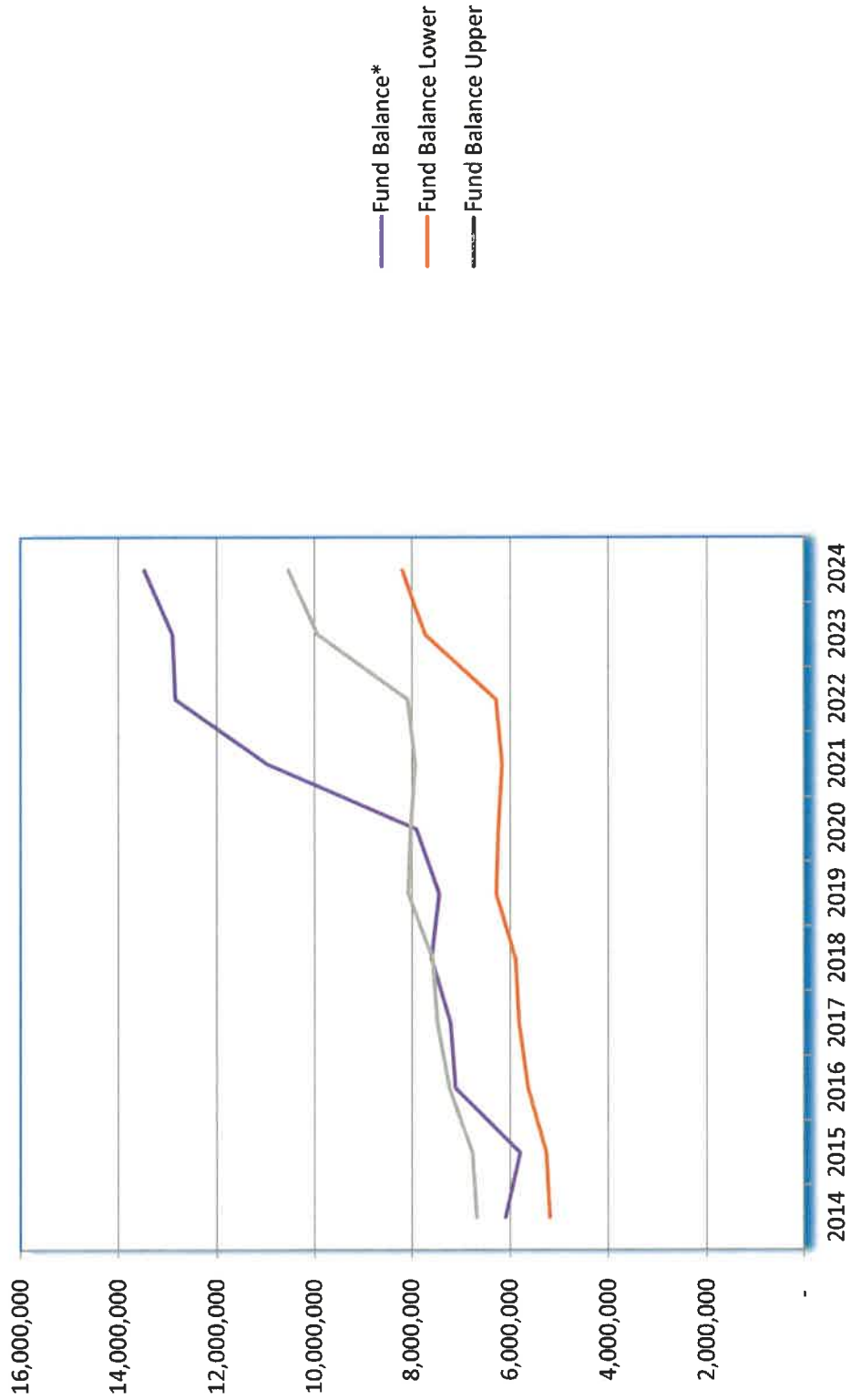
<u>Taxpayer</u>	<u>Business Type</u>	FY16 <u>Taxes</u>	Prior Year
1 UT Battelle	National Security	1,023,120	1
2 Norfolk Southern	Railroad	298,495	2
3 Horsehead	Zinc Recycling	219,212	3
4 Duratek	Disposal of hazardous waste	184,609	4
5 Bell South	Telecommunications	185,721	5
6 TOHO	Carbon Fibers	146,867	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>	

Top Ten Taxpayers by Year 2014-2024

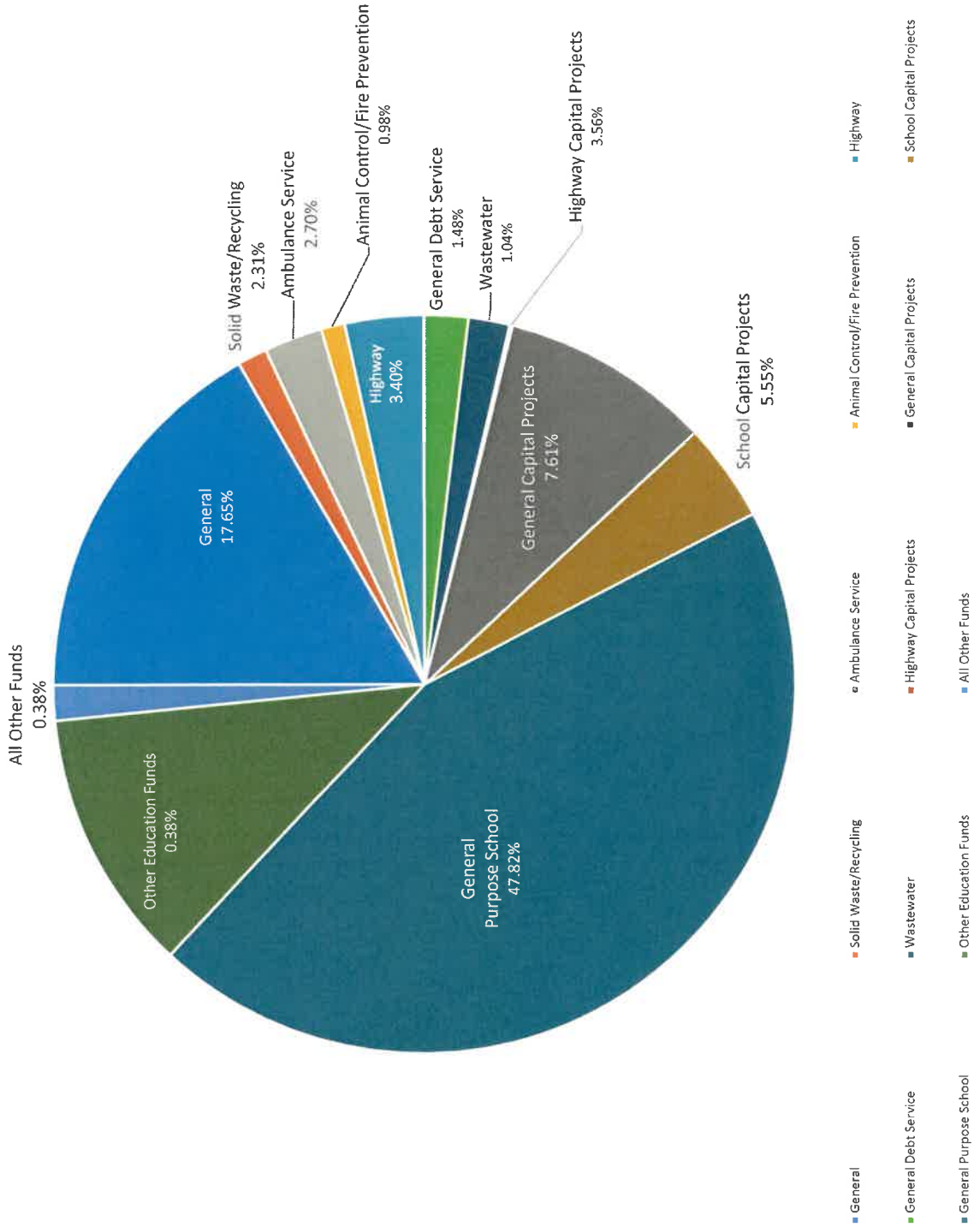
<u>Taxpayer</u>	<u>Business Type</u>	FY15 <u>Taxes</u>	Prior Year
1 UT Battelle	National Security	890,760	1
2 Norfolk Southern	Railroad	239,824	2
3 Horsehead	Zinc Recycling	188,988	3
4 Duratek	Disposal of hazardous waste	141,586	6
5 Bell South	Telecommunications	147,053	4
6 TOHO	Carbon Fibers	121,649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

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

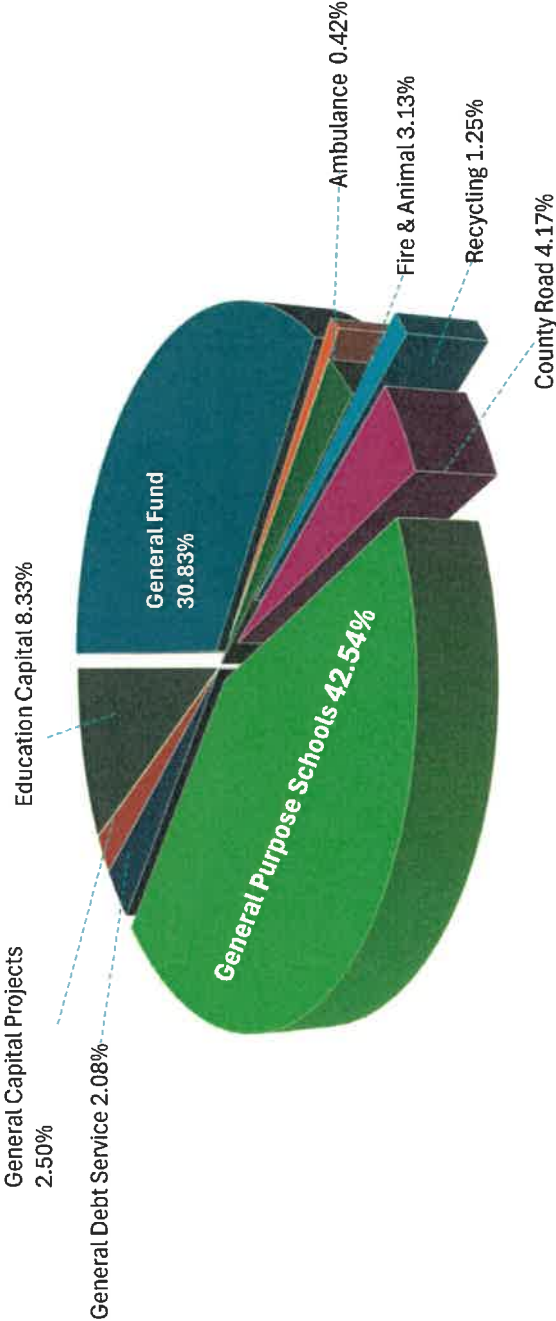
General Fund Balance and Recommended Range 2014-2024



Fiscal 2024-2025 Budget-Expenditures All Funds except internal service funds- \$1,417,268



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



- General Fund 0.85 pennies
- School Capital Projects 0.20 pennies
- Capital Projects 0.06 pennies
- General Debt Service 0.05 pennies
- General Purpose Schools 1.02 pennies
- Highway 0.10 pennies
- Recycling Center 0.03 pennies
- Fire and Animal Control 0.08 pennies
- Ambulance Service 0.01 pennies

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

Description of Indebtedness	Original Amount of Issue	Interest Rate	Date of Issue	Last Maturity Date	Outstanding 7-1-22	Issued During Period	Paid and/or Matured During Period	Outstanding 6-30-23
GOVERNMENTAL ACTIVITIES								
BONDS PAYABLE								
Payable through General Debt Service Fund								
General Obligation Refunding Bonds, Series 2017A	\$ 9,770,000	2 to 2.50 %	5-19-17	5-1-29	\$ 8,675,000	\$ 0	\$ 925,000	\$ 7,750,000
General Obligation Refunding Bonds, Series 2017B	1,470,000	2 to 2.50	5-19-17	5-1-24	465,000	0	240,000	225,000
General Obligation Refunding Bonds, Series 2018	8,805,000	5	3-29-18	6-1-24	1,835,000	0	900,000	935,000
General Obligation Bonds, Series 2019	7,100,000	3 to 5	5-10-19	5-1-49	6,950,000	0	155,000	6,795,000
General Obligation Bonds, Series 2020	4,900,000	2 to 5	2-14-20	5-1-49	4,795,000	0	115,000	4,680,000
Total Payable through General Debt Service Fund					\$ 22,720,000	\$ 0	\$ 2,335,000	\$ 20,385,000
Total Bonds Payable					\$ 22,720,000	\$ 0	\$ 2,335,000	\$ 20,385,000
OTHER LOANS PAYABLE								
Payable through General Debt Service Fund								
Energy Efficient Incentive School Loan	(1) 2,548,645	0.5	8-3-22	8-31-38	\$ 0	\$ 2,548,645	\$ 0	\$ 2,548,645
Energy Efficient Incentive School Loan	385,910	0	4-1-13	3-1-23	28,934	0	28,934	0
Total Other Loans Payable					\$ 28,934	\$ 2,548,645	\$ 28,934	\$ 2,548,645
BUSINESS-TYPE ACTIVITIES								
OTHER LOANS PAYABLE								
State Revolving Loan Fund	4,387,595	1.77	6-24-11	12-1-35	\$ 3,124,743	\$ 0	\$ 206,748	\$ 2,917,995
Total Other Loans Payable					\$ 3,124,743	\$ 0	\$ 206,748	\$ 2,917,995

(1) Total amount approved was \$3,701,243, of which \$1,152,598 remains available for draws as of June 30, 2023.

**Roane County, Tennessee
Tax Rates and Assessments
Last Ten Years**

AUDIT/TAX YEAR	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Fund										
General	\$ 0.6950	\$ 0.7050	\$ 0.7050	\$ 0.7050	\$ 0.7050	\$ 0.7385	\$ 0.74	\$ 0.74	\$ 0.83	0.8540
Solid Waste/Sanitation	0.000	0.000	0.000	0.000	0.000	0.0000	0.00	0.00	0.00	0.0000
Ambulance	0.020	0.010	0.010	0.010	0.010	0.0092	0.01	0.01	0.02	0.0100
Fire and Animal Control	0.060	0.060	0.060	0.060	0.070	0.0643	0.06	0.06	0.06	0.0750
Recycling Center	0.030	0.030	0.030	0.030	0.030	0.0278	0.03	0.03	0.03	0.0300
Highway/Public Works	0.100	0.100	0.100	0.100	0.100	0.0925	0.10	0.10	0.10	0.1000
General Purpose School	1.225	1.225	1.225	1.225	1.175	1.1174	1.12	1.05	1.02	1.0210
General Debt Service	0.145	0.145	0.145	0.145	0.245	0.1856	0.13	0.13	0.07	0.0500
General Capital Projects	0.050	0.050	0.050	0.050	0.050	0.0000	0.06	0.06	0.05	0.0600
Oak Ridge Schools	0.085	0.085	0.085	0.085	0.135	0.0890	0.09	0.22	0.22	0.2000
Total Inside Tax Rates	\$ 2.4100	\$ 2.4100	\$ 2.4100	\$ 2.4100	\$ 2.5200	\$ 2.3243	\$ 2.34	\$ 2.40	\$ 2.40	2.4000
Rural Debt Service	0.145	0.145	0.145	0.145	0.160	0.1466	0.13	0.00	0.00	0.0000
Education Debt Service	0.020	0.020	0.020	0.020	0.005	0.0000	0.00	0.00	0.00	0.0000
Total Tax Rates	\$ 2.5750	\$ 2.5750	\$ 2.5750	\$ 2.5750	\$ 2.6850	\$ 2.4709	\$ 2.47	\$ 2.40	\$ 2.40	2.4000
Assessed Valuation										
Real and Personal	\$ 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	1,529,853,741
Public Utilities	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	35,526,907
Total Assessed Valuation	\$ 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	\$ 1,565,380,648
Percent Changes of R&P	-1.01%	1.13%	0.17%	0.64%	3.55%	10.22%	-0.22%	2.03% *	3.41%	4.21%
Percent Changes of Utilities	0.64%	3.63%	-6.48%	0.00%	-7.80%	11.74%	-0.04%	2.67% *	-23.59%	7.00%

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