

Roane County Budget Process

Monday, March 9, 2020

Items are placed in order of T.C.A required dates and priority of importance by County Executive

<u>Approx. Date</u>	<u>Time</u>	<u>T.C.A #</u>	<u>Activities</u>	<u>Responsible Party</u>
February 1		<u>5-12-105(1)</u>	Budget Forms distributed to Departments	Accounting Staff
March 2		<u>5-12-105(2)</u>	Budget Forms returned to Accounting (except for School Funds)	Officials and Department Directors
Feb 17		Management Policy	Starting of Capital Report	
March 9		Management Policy	Starting of Debt Report	
		<u>5-12-104 ('e)</u>	<u>Budget Committee's Review of Policies, Resolutions and Value of Penny (Between the Months of April, May and June)</u>	
March 19, Thurs	4:30pm		1. Financial Policies a. Fund Balance b. Budget c. Debt Service d. Capital e. Interest Rate Study f. ADA Study g. Maintenance of Effort Study	Budget Committee (BG) BG Committee BG Committee BG Committee
March 19, Thurs	5:00pm		2. Resolutions a. Appropriation i. Local Option Sales Tax ii. Retirement Contribution iii. Private Act - Motel/Hotel Tax b. Tax Levy c. Non Profits	BG Committee/Commission BG Committee BG Committee BG Committee BG Committee/Commission NP Committee/Commission
March 19, Thurs	6:00pm		3. Value of Penny a. Top Ten Tax Payers b. Certified Tax Rate	Accounting Staff Trustee/Accounting Staff Property Assessor
			<u>Budget Committee's Review of Financial Reports and Funds</u> <u>Each fund will have the following reviews</u> a. Fund Balance Worksheet b. Thorough review of CY c. Recommendation for 2021 d. Interest Rate Study e. ADA Study f. Maintenance of Effort Study	Accounting Staff Acting Staff/BG Committee BG Committee
			<u>schools</u> <u>Highway, Sheriff, Library, Elections, Schools</u>	
April 16, Thurs	4:30pm		4. Debt Service Funds (151 & 152) a. Debt Report Book	Accounting Staff
May 5, Tues	4:30pm	<u>5-12-106(d)</u>	5. Special Revenue Funds & Related Capital Funds a. Solid Waste/Sanitation 116, Recycling/Landfill 128 RCY - Capital Subfund	BG Committee
May 5, Tues	4:30pm	<u>5-12-106(d)</u>	b. Ambulance 118 - AMB Capital Subfund; OES 54410 & OES Subfund; 121- Fire	BG Committee
May 7, Thurs	4:30pm	<u>5-12-106(a)</u>	c. Highway 131 - 176 Highway Capital Fund	BG Committee
May 19, Tues	4:30pm	<u>5-12-106(d)</u>	d. Special Revenue - Animal 121 - OFI Subfund	BG Committee
May 19, Tues	4:30pm	<u>5-12-106(d)</u>	e. Waste Water Fund 204	BG Committee
		<u>5-12-106(d)</u>	f. Sheriff's Departments 101 & 122 - VEH, CHJ Subfunds	BG Committee
May 21, Thurs	4:30pm	<u>5-12-106(d)</u>	6. Custodial Funds a. Econ. & Community Development 359 b. District Attorney General 364	BG Committee BG Committee
May 21, Thurs	4:30pm	<u>5-12-106(d)</u>	7. Internal Service Funds a. Employee Insurance 264 b. Workman's Comp 266	BG Committee BG Committee
May 29, Fri	Day Meeting	<u>5-12-106(d)</u>	8. General Fund 101 a. Profit Loss analysis	BG Committee Accounting Staff
June 5, Fri	Day Meeting	<u>5-12-106(b)</u>	9. School Funds a. General Purpose School Fund 141 b. School Federal Program Fund 142 c. Central Cafeteria Fund 143 d. Transportation Fund 144 e. BASE Program Fund 146 f. Education Capital Project Fund 177	School BOE School BOE/Dept. of Ed School BOE School BOE School BOE School BOE

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Preparation of Appropriation Resolutions & Tax Levy

		<u>5-12-106</u>	10. Make necessary changes to balance General Fund	BG Committee
			11. Prepare Tax Levy Worksheet for approval	BG Committee
June 23, Tues	6:30pm	<u>5-12-108</u>	12. Public Hearing	BG Committee
June 23, Tues	7:00pm	<u>5-12-107</u>	13. Budget Committee approves budget	BG Committee
June 23, Tues	7:30pm		14. Special Called Workshop	Commission
June 30, Tues	7:00pm		15. Special Called Meeting Approve Budget by July 1	Commission