



City Manager Report

March 2016



Contents:

Monthly reports of the City Manager and all departments as presented to the Kingston City Council and to the citizens of Kingston

Reporting Schedule:

Published monthly on the City of Kingston website and distributed during the Kingston City Council meeting on the second Tuesday of each month

Featured Picture:

New pavilion at the Gravel Pit

Distributed:

April 12, 2016

Message from the City Manager

Management

- ☐ City Manager

Finance

- ☐ Finance/HR
- ☐ Human Resources
- ☐ City Clerk

Public Safety

- ☐ Police
- ☐ Codes Enforcement
- ☐ Municipal Court
- ☐ Fire

Public Services

- ☐ Public Works
- ☐ Parks & Recreation
 - Three Rivers Amphitheater Report (None for November)
- ☐ Building Permits

Water Department

- ☐ Kingston Water Plant
- ☐ Kingston Wastewater Treatment Plant
- ☐ Kingston Water Distribution and Collection

Library

- ☐ Director's Report

E-911 Quarterly Report

- ☐ Director's Report
 - Third Quarter Minutes are attached.
 - Fourth Quarter Meeting held 3/16
 - (Minutes not available)

Solid Waste Advisory Board

- ☐ Annual Report

Project Status Updates

- ☐ Greenway
- ☐ N. Kentucky Street Paving (STP)
- ☐ WWTP Expansion
- ☐ Water Lines
- ☐ Sewer Lines
- ☐ LPRF Gertrude Porter Park
- ☐ Phase II Solar Project



April 12, 2016

To: Kingston City Council
City Staff
Residents of Kingston

This City Manager Monthly Report is to be distributed and published on the city website (www.mykingstontn.com). We are producing this report in an effort to provide general and performance information to the Kingston City Council and the public regarding City services and programs and to enhance transparency in our local government. Information compiled by each department is analyzed and organized for presentation in this report.

Our goal is to become more transparent and more performance driven. The City staff and I will continue to make every effort to increase efficiencies in City services as we serve the citizens of Kingston.

It is our hope this report will help you become and stay informed regarding city issues and progress.

Please feel free to contact me with any questions, comments and/or suggestions regarding this report.

Sincerely,

David L. Bolling, City Manager
City of Kingston

City Manager

Management Report: February 2016

Legislative Accomplishments

A.

Legislative Matters Forthcoming

A. Discussion of proposed revisions to the City of Kingston Sign Ordinance

Other Items Considered by the Council

- A. Approved design modifications to the 58 Pavilion/Restroom
- B. Approved the Bid for the LRPF Project at Gertrude Porter Park

- **External Meetings**

- Robert Campbell
- Chamber Board Meeting
- Roane Alliance Board
- TDOT

- **Internal Meetings**

- Discussed various legal issues with the City Attorney

Ongoing Work

- Greenway Project Extension: **Construction underway.**
- Phase II Solar Project: **Site online. Awaiting final clean up.**
- TVA Funding: **Preparations underway for construction at 58.**
- Porter Park: **Bid approved. Awaiting NTP on construction.**
- HOME Grant: **Home Inspection Procurement Letters mailed**

CITY OF KINGSTON COMBINED

FINANCIAL SUMMARY FY JULY 2015 - MARCH 2016

	July	August	September	October	November	December	January	February	MARCH	APRIL	MAY	JUNE
Cash in Bank												
General Fund	\$1,394,479	\$1,439,834	\$990,877	\$701,505	\$544,227	\$1,397,644	\$1,361,339	\$1,667,563	\$1,774,717			
TVA ENHANCEMENT FUNDS												
2008 Bond	\$323,426	\$322,326	\$375,000	\$374,550	\$374,506	\$362,142	\$238,964	\$225,353	\$223,413			
Water/Sewer	\$1,016,368	\$1,093,273	\$1,153,604	\$1,152,932	\$1,071,670	\$1,102,745	\$1,245,944	\$316,086	\$315,002			
1999 Bond	\$156,101	\$176,405	\$173,756	\$217,000	\$237,385	\$257,689	\$278,026	\$298,548	\$318,680			
2004 Bond	\$323,682	\$332,582	\$331,525	\$350,438	\$359,382	\$368,335	\$377,329	\$386,380	\$395,315			
RDA Reserve Fun	\$222,442	\$224,455	\$224,468	\$228,481	\$230,494	\$232,533	\$234,596	\$236,655	\$238,720			
Rockwood Interco	\$585,197	\$582,386	\$572,078	\$514,353	\$514,424	\$514,552	\$880,721	\$881,015	\$881,329			
Gallaher Rd Consi	\$468,200	\$465,400	\$465,427	\$465,454	\$465,481	\$465,557	\$465,683	\$444,136	\$434,511			
Drug Fund	\$10,914	\$9,707	\$10,641	\$11,264	\$17,581	\$17,660	\$25,342	\$25,403	\$10,120			
Ladd Landing Cor	\$309	\$309	\$309	\$309	\$309	\$311	\$311	\$284	\$284			
3 RIVERS AMPHITHEATER							\$10,621	\$10,769	\$11,469			
Total BALANCES	\$3,106,639	\$3,206,843	\$4,618,954	\$4,336,468	\$4,134,583	\$5,037,238	\$5,435,927	\$5,711,821	\$5,900,260			

CITY OF KINGSTON

REVENUES JULY 2015 THRU MAR 2016

ACCOUNT NUMBER	DESCRIPTION	ACTUAL JUL-MAR 2015	BUDGETED REVENUES 2015- 2016	ACTUAL JULY-MAR 2016	PERCENT OF BUDGET 75%
31110	CURRENT PROPERTY TAX	\$1,571,309	\$1,976,537	\$1,897,295	96.0%
31120	PUBLIC UTILITIES PROPERTY TAX	\$30,664	\$30,000	\$39,474	131.6%
31211	PROPERTY TAX DELINQUENT - 1ST	\$58,663	\$80,000	\$29,184	36.5%
31212	PROPERTY TAX DELINQUENT - 2ND	\$18,745	\$24,000	\$14,194	59.1%
31219	PROPERTY TAX DELINQUENT - 0TH	\$16,428	\$22,000	\$8,031	36.5%
31300	INT, PENALTY, AND COURT COST	\$19,450	\$25,000	\$11,800	47.2%
31511	IN LIEU TAX, ROCKWOOD ELECTRIC	\$58,394	\$58,393	\$68,155	116.7%
31610	LOCAL SALES TAX - CO. TRUSTEE	\$659,366	\$995,000	\$767,885	77.2%
31710	WHOLESALE BEER TAX	\$122,702	\$186,500	\$140,516	75.3%
31720	WHOLESALE LIQUOR TAX	\$32,949	\$53,300	\$33,899	63.6%
31800	BUSINESS TAXES	\$21,375	\$70,000	\$20,280	29.0%
31912	CABLE TV FRANCHISE TAX	\$54,176	\$73,500	\$55,609	75.7%
31913	ATT & BELL SOUTH FRANCHISE FEE	\$10,542	\$14,500	\$12,893	88.9%
31920	HOTEL/MOTEL TAX	\$32,714	\$47,000	\$37,213	79.2%
32210	BEER LICENSES	\$1,750	\$1,750	\$950	54.3%
32220	LIQUOR PERMITS	\$700	\$300	\$200	66.7%
32600	BUILDING AND RELATED PERMITS	\$8,871			
33490	TEMA ASSISTANCE TORNADO		\$112,955	\$147,613	
33510	STATE SALES TAX	\$302,791	\$460,000	\$357,846	77.8%
33520	STATE INCOME TAX	\$81,254	\$138,000	\$138,124	100.1%

33530	STATE BEER TAX		\$1,524	\$2,838	\$1,545	54.4%
33540	STATE LIQUOR TAX		\$5,406	\$7,428	\$6,060	81.6%
33551	STATE GASOLINE TAXES		\$106,680	\$158,000	\$123,196	78.0%
33552	STATE-CITY STREETS		\$8,075	\$12,500	\$9,057	72.5%
33555	STATE STREET CONTRACT MAINT		\$13,335	\$48,000	\$21,034	43.8%
33591	GROSS RECEIPTS - TVA		\$35,798	\$71,595	\$36,227	50.6%
33592	TVA IMPACT FUNDS		\$49,412	\$49,415	\$50,021	101.2%
33593	CORPORATE EXCISE TAX			\$7,600	\$9,378	123.4%
33730	TML FULL PACKAGE BONUS		\$3,500	\$3,500	\$4,000	114.3%
34100	GENERAL GOVERNMENT - CHARGES		\$91	\$200	\$246	123.0%
34310	HIGHWAYS AND STREETS CHARGES			\$500		
34420	GARBAGE TIP FEES		\$217,788	\$327,600	\$243,790	74.4%
34720	SWIMMING POOL CHARGES		\$5,718	\$23,500	\$4,116	17.5%
34740	PARK AND RECREATION CHARGES		\$4,057	\$6,300	\$5,079	80.6%
35110	CITY COURT FINES AND COST		\$33,441	\$50,000	\$33,443	66.9%
35140	DRUG FINES			\$2,500		0.0%
35150	TRAFFIC SCHOOL CHARGES		\$4,850	\$7,500	\$3,550	47.3%
36000	FUND BALANCE					
36100	INTEREST EARNINGS		\$359	\$500	\$1,913	382.6%
36350	INSURANCE RECOVERIES					
36430	PAVILION RENTAL		\$1,782	\$3,500	\$1,993	
36900	TMBF LOAN PORTER PARK			\$250,000	\$250,000	
36910	GRANT PROCEEDS LADD LANDING			\$42,885		
36920	TMBF LOAN POLICE VEHICLES			\$124,000	\$124,000	
36967	CONTRACT NATURAL GAS		\$12,542	\$21,500	\$16,125	75.0%
36971	CONTRACT WATER BILLING		\$386,000	\$439,818	\$439,818	100.0%
TOTAL ESTIMATED REVENUES			\$3,993,201	\$6,029,914	\$5,165,752	85.7%

CITY OF KINGSTON
EXPENDITURES JULY 2014 -MAR 2016

ACCOUNT NUMBER	DESCRIPTION	ACTUAL JULY- MAR 2015	2015-2016 BUDGET	ACTUAL JULY- MAR 2016	75%
41100	LEGISLATIVE	\$34,985	\$78,300	\$39,015	49.8%
41210	CITY COURT	\$17,159	\$26,894	\$17,513	65.1%
41320	CITY MANAGER	\$78,924	\$119,350	\$82,930	69.5%
41500	FINANCIAL ADMINISTRATION	\$267,772	\$494,150	\$326,442	66.1%
41700	PLANNING AND ZONING	\$10,229	\$10,275	\$7,631	74.3%
41810	CITY HALL BUILDINGS	\$42,708	\$85,800	\$52,664	61.4%
41990	OTHER GEN. GOVMT EXP	\$189,447	\$235,123	\$204,827	87.1%
42100	POLICE	\$600,022	\$936,848	\$700,232	74.7%
42152	AUTOMOTIVE SERVICES	\$44,579	\$81,500	\$58,201	71.4%
42200	FIRE PROTECTION	\$609,676	\$996,406	\$694,326	69.7%
42400	BUILDING & CODES	\$9,052	\$2,095	\$2,578	123.1%
44143	ANIMAL CONTROL	\$12,269	\$20,382	\$15,286	75.0%
43100	PUBLIC WORKS	\$408,988	\$812,595	\$524,680	64.6%
43190	STATE STREET AID	\$106,945	\$161,000	\$118,884	73.8%
43240	WASTEMANAGEMENT	\$197,371	\$322,098	\$215,884	67.0%
43750	CAPITAL IMPROVEMENTS	\$1,759	\$399,000	\$139,066	34.9%
44400	RECREATION	\$355,887	\$601,289	\$389,729	64.8%
44440	SWIMMING POOLS	\$15,313	\$38,365	\$15,995	41.7%
44800	LIBRARIES	\$108,599	\$208,294	\$159,778	76.7%
49000	DEBT SERVICE	\$152,593	\$399,150	\$157,749	39.5%
TOTAL EXPENDITURES		\$3,264,277	\$6,028,914	\$3,923,410	65.1%

WATER DEPT REVENUES
JULY MAR 2016

ACCOUNT NUMBER	DESCRIPTION	ACTUAL JULY MAR 2015	BUDGETED 2015-2016	ACTUAL JULY -MAR 2016	PERCENT OF BUDGET 75%
33490	TEMA GRANT			\$11,261	
36100	INTEREST EARNINGS	\$1,006	\$1,200	\$3,012	251%
37110	METERED WATER SALES	\$711,166	\$1,104,600	\$834,830	76%
37117	OUTSIDE WATER SALES	\$493,620	\$768,600	\$649,221	84%
37190	CREDIT CARD CHARGES		\$800		
37191	FORFEITED DISCOUNTS AND PENALTIES	\$26,982	\$54,500	\$37,868	69%
37194	SALES OF MATERIALS	\$6,925	\$12,500	\$7,320	59%
37195	INSTALLATION CHARGES	\$42,225	\$67,500	\$47,239	70%
37196	WATER USER FEES	\$8,165	\$25,000	\$14,385	58%
37199	MISCELLANEOUS	\$6,916	\$7,500	\$4,305	57%
37210	SEWER SERVICE CHARGES	\$771,750	\$1,199,808	\$922,274	77%
37296	SEWER USER FEES	\$11,550	\$20,000	\$4,450	22%
37299	MISCELLANEOUS	\$1,660	\$2,000	\$2,385	119%
34800	CAPITAL REIMBURSEMENT		\$323,713		
TOTAL ESTIMATED REVENUES		\$2,081,965	\$3,587,721	\$2,538,550	71%

WATER/SEWER EXPENDITURES JULY 2015-MAR 2016

ACCOUNT NUMBER	DESCRIPTION	ACTUAL JULY- MAR 2015	BUDGET 2015/2016	ACTUAL JULY-MAR 2016	PERCENT OF BUDGET 75%
41500	FINANCIAL ADMINISTRATION	\$386,000	\$439,818	\$439,818	100%
41990	OTHER GEN. GOVMT EXP	\$189,460	\$269,700	\$216,860	80%
43750	CAPITAL IMPROVEMENTS	\$42,653	\$380,646	\$133,085	35%
49000	DEBT SERVICES	\$63,317	\$662,844	\$98,309	15%
52113	PURIFICATION	\$331,780	\$613,344	\$420,898	69%
52114	TRANSMISSION AND DIST	\$435,119	\$706,046	\$467,009	66%
52213	SEWER TREATMENT AND COLLEC	\$271,673	\$449,120	\$353,982	79%
52117	UTILITY DIRECTOR	\$37,779	\$66,203	\$47,185	71%
TOTAL		\$1,757,781	\$3,587,721	\$2,177,146	61%

FINANCE AND ADMINISTRATION REPORT MARCH 2016

- * CONTINUING THE EFFORT FOR NEIGHBORS HELPING NEIGHBORS PROJECT TO ADD \$1.00 PER MONTH TO THEIR UTILITY BILL
- * CUSTOMERS WHO VOLUNTEERED TO HELP OTHERS TOTAL 461 -DONATIONS TOTAL \$3937.49
DISBURSED \$185.28
- * UTILITY BILLING TOTAL NUMBER OF ACCOUNTS BILLED FOR MARCH 3723 FOR A TOTAL AMOUNT OF \$360788.42
- * NEW WATER SERVICE APPLICATIONS FOR MARCH TOTALED 46 NEW CUSTOMERS MAKING TOTAL OF 3719 ACCOUNTS
- * 40 CUSTOMERS FINALED OUT SERVICE
- * 342 PAST DUE ACCOUNTS
- * TOTAL ACH-BANK DRAFT ACCOUNTS - 607
- * TOTAL E-BILL ACCOUNTS - 152

NEW BUSINESS LICENSES ISSUED IN MARCH

CASA DON POLO - GLORIA E CASTANEDA

316 WEST RACE ST (REPLACING REDBONES)

CITY OF KINGSTON

HUMAN RESOURCES REPORT MONTH OF MARCH 2016

- REVIEWED AND UPDATED ALL EMPLOYEES LEAVE AND ATTENDANCE RECORDS
- RESEARCHED, VERIFIED AND CERTIFIED SEVERAL CURRENT AND PREVIOUS EMPLOYEE'S RECORDS
- TOTAL FULL-TIME EMPLOYEES: 63; TOTAL PART-TIME EMPLOYEES 23
- COMPLETED MTAS ANNUAL SALARY AND BENEFIT REPORTS
- COMPLETED STATE COMPTROLLER ANNUAL CMFO REPORT
- COMPLETED USDOL- LABOR AND STATISTIC REPORT
- COMPLETED IRS/SSA/CMS DATA MATCH REPORT
-
-
-

KINGSTON POLICE DEPARTMENT -March 2016

TIBRS Group A Offenses	
Crimes Against Persons	
Aggravated Assault	1
Simple Assault	4
Intimidation	1
Stalking	
Murder/Non-Negligent Manslaughter	
Negligent Manslaughter	
Justifiable Homicide	
Commercial Sex Acts	
Involuntary Servitude	
Kidnapping/Abduction	
Rape	
Sodomy	
Sexual Assault with an Object	
Fondling	
Incest	
Statutory Rape	
Subtotal	6

Crimes Against Property	
Arson	
Bribery	
Burglary/Breaking and Entering	3
Counterfeiting/Forgery	
Embezzlement	
Extortion/Blackmail	
False Pretenses/Swindle/Confidence Game	1
Credit Card/ATM Fraud	
Impersonation	
Welfare Fraud	
Wire Fraud	
Pocket-Picking	
Purse-Snatching	2
Shoplifting	1
Theft from a Building	
Theft from Coin Operated Machine/Device	
Theft from Motor Vehicle	2
Theft of Motor Vehicle Parts/Accessories	
All Other Larceny	1
Motor Vehicle Theft	
Robbery	
Stolen Property Offenses	
Vandalism	1

Crimes Against Society	
Drug/Narcotics Violations	7
Drug Equipment Violations	2
Betting/Wagering	
Operating/Promoting/Assisting Gambling	
Gambling Equipment Violation	
Sports Tampering	
Pornography/Obscene Material	
Prostitution	
Assisting or Promoting Prostitution	
Purchasing Prostitution	
Weapons Law Violations	
Total	9

TIBRS Group B Offenses	
Bad Checks	
Curfew/Loitering/Vagrancy Violations	
Disorderly Conduct	
Driving Under the Influence	
Drunkenness	1
Family Offenses, Non-Violent	2
Liquor Law Violations	
Peeping Tom	
Trespass of Real Property	4
All Other Offenses	7
Total	7

Central Dispatch	Subtotal	11
Crash Reports		22
Traffic Stops		87
Investigator Needed on Scene		18
Domestic Complaints		15
Escorts Funeral/Other		2
Animal Calls		11
Vandalism		5
Fights		
Burglar Alarms/Fire Alarms		27
Child Sexual Assaults		
Forgery		5
Theft		
Vehicle Theft		
Public/Motorist Assist		5
Arson/Explosive Devices		
Other Calls		159
	Subtotal	356
	Total Calls	373
Municipal Codes		
Animal Control Calls to Office		8
Animal Control Violations		3
Animal Control Letters Sent/notice given		2
Animals Transported to Shelter		1
Codes Concerns		3
Codes Violations		0
Codes Letters Sent		0
Property Maintenance Leins		0
Temporary Signs Removed		20

Patrol Mileage	15,313
Hours Worked	2,011
Reserve Hours Worked	143
Total Overtime Hours	138
Total Amount of Overtime Wages	\$3,540.34
City Court Citations	40
General Sessions Citations	1
Arrest	35
Juvenile Arrest	
Incident Reports	47

MARCH 2016 CASES

DATE	LOCATION	ISSUE	ACTION	STATUS
3/16/2016	506 E. Race St.	appliances, furniture, trash etc	was issued a warning letter	owner is working on cleaning up the yard
	801 W. Ridgecrest	debris	sent letter	Cleaned up
	805 Oran Zirkle	debris	sent letter/citation will be issue if not cleaned up by 20th	
	823 Terrace	trash in yard	called to owner needs to be cleaned up by 20th	

MARCH 2016 CASES PENDING

DATE	LOCATION	ISSUE	ACTION	STATUS
	737 Montview Lane	Burned house		property has been purchased by new owner
	500 N. Ky. St	Junk vehicles etc.		working with Mr. Harvey
	409 Palmer St.	Burned house		new owner has cleaned outside of property

Report for the citations issued, the disposition date for which was on
March 8, 2016

Monies outstanding from August 7, 2007 – March 31, 2016	\$ 54,111.25
Monies collected from August 7, 2007 – March 31, 2016	\$386,768.50

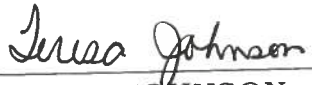
JUDGMENTS


COLLECTED

Total fines and costs billed in court	\$ 3,015.00	
Collected in court on fines and costs		\$ 762.50
Amount collected after March 2016 Court		\$ 450.00
Total collected for citations on March 2016		\$ 1,212.50
Amount outstanding for March 2016	\$ 1,802.50	
<u>9</u> Cash bond forfeitures		\$ 1,023.75
Total amount collected for March 2016 Citations		\$ 2,236.25
Amount collected from previous months/FTA etc.		\$ 718.75
Total collected in March 2016		\$ 2,955.00

These amounts are based upon amounts collected by, and the records of, the clerk of the Municipal Court for the City of Kingston.

This the 31st of March 2016


TERESA JOHNSON
Kingston City Court Clerk


BRENDA HALL MCDONALD
Kingston City Judge

Fire Department March 2016

Summary of Month's Activities

Fire Operations

The Department responded to 74 calls for service during the month of March.

Fire Administration

- Attended Dept. Head meeting
- SOG for dive team
- Planning for SCBA replacement

The Training Room has been utilized this month for the following:

- Shift Training
- Kingston Fire Inservice
- State Testing
- Defenders Meeting

	This Month	YTD
Fire Inspections	50	100

Public Fire Education

	This Month	YTD
Participants	0	6
Education Hours	0	2
Number of Occurrences	0	1

Firefighter Training

KFD is continuing on shift training
KFD hosted state testing with several members of the dept testing.
In-service class over search and rescue

Implemented Performance Standards Plan

- Continuing education for all KFD personnel
- On shift training is required each shift
- Testing for state certifications offered
- KFD members designing a "Fit for Duty" program for KFD personnel

Fleet Maintenance

- Engine 2 oil change
- Siren getting replaced on Engine 1
- Valve on discharge on Engine 1 needs replaced
- Dive boat to garage to be sandblasted and painted

Special Projects

- Finalizing rough draft for dive team SOG/SOP
- "Fit for Duty" program on going with work outs posted each shift

Outstanding Issues

- SCBAs are still out of service. KFD still using borrowed SCBAs
- Aging Fire Apparatus
- Aging turn out gear
- Cascade system out of service due to it not being serviced and producing excess oil which went into the banks and air packs which rendered them out of service.

Cost Savings

- Safety meeting with no injuries reported
- Firefighters encouraged swapping shifts when possible instead of taking vacation time to help with overtime costs
- Majority of in service for 2016 completed on shift

Kingston Fire Department
Incident Report
Incident Totals

Kingston City

Mar-16

TOTAL CALLS

74

Category	Total		Total
Structure Fires	3	Hazardous Calls	3
Vehicle Fires	1	Service Calls	7
Brush/Grass Fires	1	Good Intent Calls	8
Refuse/rubbish Fires	0	Unintentional False	0
Other Fires	0	Other False	0
Total Fires	5	Total False: Total	18
Rescue and EMS	51	Overpressure Rupture/ Explosion - No Fire	0
Mutual Aid Received	0	Incidents with Exposures	0
Mutual Aid Given	0		
Fire Service Injuries	0	Fire Dollar Loss	
Non-Fire Service Injury	0	Property	0
Fire Service Death	0	Contents	0
Fire Civilian Injuries	0	Non-Fire Dollar Loss	
Non-Fire Civilian Injuries	0	Property	0
Fire Civilian Death	0	Contents	0
Non-Fire Civilian Death	0		

Kingston Fire Department

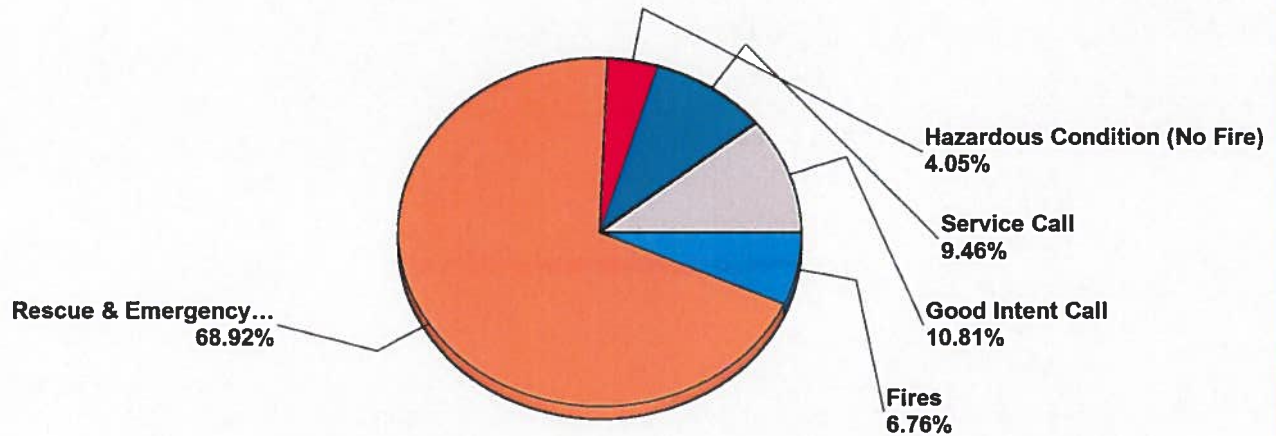
Kingston, TN

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Breakdown by Major Incident Types for Date Range

Zone(s): All Zones | Start Date: 03/01/2016 | End Date: 03/31/2016



MAJOR INCIDENT TYPE	# INCIDENTS	% of TOTAL
Fires	5	6.76%
Rescue & Emergency Medical Service	51	68.92%
Hazardous Condition (No Fire)	3	4.05%
Service Call	7	9.46%
Good Intent Call	8	10.81%
TOTAL	74	100.00%

Only REVIEWED incidents included. Summary results for a major incident type are not displayed if the count is zero.

Detailed Breakdown by Incident Type

INCIDENT TYPE	# INCIDENTS	% of TOTAL
113 - Cooking fire, confined to container	3	4.05%
132 - Road freight or transport vehicle fire	1	1.35%
142 - Brush or brush-and-grass mixture fire	1	1.35%
311 - Medical assist, assist EMS crew	8	10.81%
321 - EMS call, excluding vehicle accident with injury	39	52.70%
322 - Motor vehicle accident with injuries	2	2.70%
324 - Motor vehicle accident with no injuries.	2	2.70%
412 - Gas leak (natural gas or LPG)	1	1.35%
413 - Oil or other combustible liquid spill	1	1.35%
462 - Aircraft standby	1	1.35%
510 - Person in distress, other	1	1.35%
522 - Water or steam leak	1	1.35%
552 - Police matter	1	1.35%
553 - Public service	1	1.35%
554 - Assist invalid	3	4.05%
611 - Dispatched & cancelled en route	6	8.11%
622 - No incident found on arrival at dispatch address	2	2.70%
TOTAL INCIDENTS:	74	100.00%

Only REVIEWED incidents included. Summary results for a major incident type are not displayed if the count is zero.

Kingston Fire Department

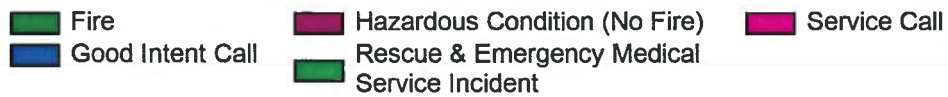
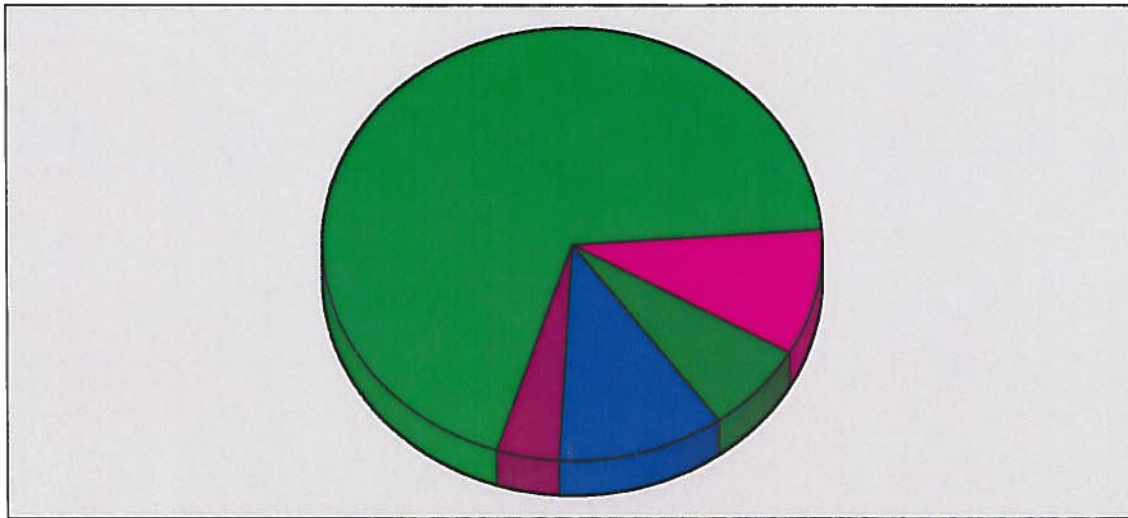
Kingston, TN

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Major Incident Types by Month for Date Range

Start Date: 03/01/2016 | End Date: 03/31/2016



INCIDENT TYPE	MAR	TOTAL
Fire	5	5
Good Intent Call	8	8
Hazardous Condition (No Fire)	3	3
Rescue & Emergency Medical Service Incident	51	51
Service Call	7	7
Total	74	74

Only REVIEWED incidents included

Kingston Fire Department

Kingston, TN

This report was generated on 4/1/2016 11:44:20 AM



Minor Incident Types by Month for Year

Year: 2016

INCIDENT TYPE	Jan	Feb	Mar	SUM
Accident, potential accident		1	1	2
Combustible/flammable spills & leaks			2	2
Dispatched and canceled en route	7	3	6	16
Electrical wiring/equipment problem	1			1
Emergency medical service (EMS) Incident	33	28	43	104
False alarm and false call, other	1	1		2
Malicious, mischievous false alarm	1	1		2
Medical assist	5	6	8	19
Mobile property (vehicle) fire		2	1	3
Natural vegetation fire		1	1	2
Person in distress			1	1
Public service assistance	3	6	5	14
Structure Fire	1		3	4
System or detector malfunction	1	1		2
Unintentional system/detector operation (no fire)	1	1		2
Water problem			1	1
Wrong location, no emergency found		2	2	4
Total	54	53	74	181

Only REVIEWED incidents included



**EMERGENCY
REPORTING**

emergencyreporting.com

Doc Id: 294

Page # 1

Public Works Report – March 2016

Solid Waste:

- Convenience center solid waste collected: None _____
- Wood chips removed from lot: None _____
- Solid Waste Tonnage collected: None _____
- Street sweeping debris removed off streets: 8 Loads _____
- Recycled materials collected: None _____
-

Public Works Selected Performance Indicators	Total	YTD
Brush Pick-Up Areas Covered	20 loads	153 loads
Culverts/Storm Drains Cleaned	28	173
Curb-Repair/Install/Remove	268ft	818ft
Drainage Inspection Requests	6	38
Excavation/Street Cut Permits Issued	None	None
Exemption/Back Door Route Requests	None	None
Graffiti Removal Requests	None	None
Land Disturbance Permits Issued	None	None
Sanitation – Bulk Item/Junk Pick-Up Request	2	13
Sanitation – Cart Repairs	None	None
Sanitation – Second Cart Request	None	None
Signs Repaired/Installed (Street or Name)	13	83
Storm water Inspections Performed	8	37
Stream and/or Tributary Clean-Up/Clean-Outs	None	None
Streets paved	None	None
Streets Repaired (e.g., pothole)	8	53
Streets Striped	None	None
Tennessee One Calls	5	23
Traffic Signal Repair	None	9
Tree Trimming Requests	None	11
Vehicle Maintenance – Routine	13	116
Vehicle Maintenance – Unscheduled	9	52
Water Quality – Related Outreach Events	NA	NA

Public Works Facility, Outreach & Project Review:

- Residential meetings and work to assist with drainage-related projects –6
- Daily underground storage tank testing –N/A
- Monthly fuel pump inspection and cleaning- N/A
- Storm water manager's meeting- N/A
- Weekly departmental meetings and monthly staff safety meetings-4
- Sign repair, new sign installations- 13
- Signal inspection, repair and timing adjustments- None
- Grant applications- None
- Participated in various weather calls- None
- Brine acquisition and street prep in advance of weather events- None
- Fleet software implementation –N/A
- Stormwater educational outreach webinar- None
- Drainage law presentation- None
- Street Lighting- None

Continuing Projects

- Fleet system software implementation -None
- Bent sign inventory repair- None
- Upgrades to City's fueling system- None



PARKS AND RECREATION

**Kingston Parks and Recreation Board
Notes from Unofficial Board Meeting
March 14, 2016**

Present: Rick Ross, Sue Collins, Keenon Hethcoat, Ruth Thompson, Jo Ann Knies

Absent: Eric Clark, Ruth Lentz, Josh Igou, Tony Brown, Karen High, Paul Rogers

Guest: Sonny Hunter

Due to lack of a quorum last month, the February minutes could not be approved. This will be an unofficial meeting for March, also.

Rick led the group in prayer, and announced the passing of Paul's mother, Martha Rogers.

Notes from Unfinished Business:

1. New Pavilion at Gravel Pit – It is open and ready for use. Lights are up and look good and we have received many compliments on it.
2. Boat Docks – The work on the stationary dock at Highway 58 is almost done, according to Rick.
3. Volleyball - Sixty-seven girls have already signed up online. Rick said teams should be assigned soon so play can begin after spring break. We have three age groups so far – 3rd & 4th grades, 5th & 6th grades and 7th grade and above.

Notes from New Business:

1. Pavilion at Hwy 58 Landing – Two permits have been done because there will need to be two structures due to the layout of the sewer lines. The port-a-potty from the Gravel Pit will be moved to 58 Landing.
2. Fast Pitch Softball – Rick said it is slowing taking over slow pitch, although slow pitch is still being played. He said we plan to have a softball camp for a fundraiser for the high school team.
3. Porter Park Bid and Progress – Wright Construction has bid within \$20,000 of what the City planned to spend. Once construction begins they will have 90 days.
4. Josh King has been hired as a new maintenance employee in our department.
5. Ball Camps - The recently held baseball and soccer camps held the past two Saturdays were very successful.
6. Barracks at Fort – The state inmates have been working on the log project up on the Fort.

7. Ladd Greenway Progress –
8. Board Attendance – Rick discussed the lack of a quorum at the past two park board meetings. Scheduling different times and/or days was discussed. The current members are very involved in activities, however; this is the type of member that makes an active member. He discussed the by-laws which state missing any two meetings in a row should rotate a member off.

Jo Ann Knies

Dates to Remember:

City Council – March 8 th	6 p.m.
Parks Board – April 4 th	6 p.m.

**February Monthly Report
Kingston Community Center**

These are the regularly scheduled on-going meetings and events that were held at the Center during the month of February, 2016:

Senior Luncheon	TEA Party
Senior Bridge	American Red Cross
Senior Quilting	Girl Scout Daisy Troops - during school season only
Cultural Arts (FCE)	D.A.R. Meetings and Luncheon
Senior Executive Board	Roane County Children's Reading Foundation Program
Senior Pinochle (2 groups)	DCS Parenting Classes
Senior Canasta	Salvation Army
Master Gardener's Club	Kingston City Court
Kingston Parks & Recreation Committee	Krafty Korners - FCE
Girl Scout Leaders/Service Unit	Roane County Reading Foundation
Adult Table Tennis	Roane County Foster Care Program Meeting
Antique Tractor Club	N.A.M.I.
Kingston City Court	Roane Co. Southern Bros. and Sisters (FCE)
Any Body Can Exercise Class	Roane County Sewing Club
Kingston Lion's Club	Zumba Exercise Class
Three Rivers Amphitheater Committee	

These are the groups and events that were held in addition to the regularly scheduled ones at the Center during the month of February, 2016:

Stephen Guinn - Nature's Pearl	AYSO Soccer Signups
Swim Team Board Meeting	Roane County Retired Teachers
LaCrosse Meeting	Lakeshore Condo Reserve Assoc. Meeting
AARP Tax Assist	Early Voting President
Election Day President	Democrat Party Meeting
Pio Family Shower	Amphitheater Concert Fundraiser
Medic Blood Drive	Two Rivers Church Service
Bailey Family Baby Shower	Turner Family Baby Shower
Knoxville Youth Soccer Meeting	

Com.Center Rent: \$551.00

Submitted by Jo Ann Knies

Date, Time, & Location	Team Members Present	Minutes			Old/ New Business	Next Mting	Action Items
		Approved	Treasurer's Report				
8/3/2015, 5:15, Bethel Library	F. Harris, C McDowell, N. Maynard, D. Maynard, K. Dungan, A. Jaks, D. Evans, B. Evans, M. Banker, D. Davis		Balance \$4681.88 6/22/2015 Pledges \$3800.00		<p>1. 7/3 & 4 Booth @ Smokin' on the Water</p> <p>2. Kingston Rotary Club presentation; Followup with Patterson's; Letters to Buddy's, ORNL,</p> <p>3. Request to speak to Harriaman Rotary Club; Horizon Yacht Club Fund Raiser; Fund raising opportunity discussion with music</p> <p>4. Mr. Gordon unable to contribute time; REU board meeting opportunity; Oak Ridge Gas opportunity; Need 6k to complete design completed which would allow</p>	<p>9/14/2015 @ 5:00</p>	<p>1. ORNL contact and Patterson's Followup</p> <p>2. Dare 2 Dance and Frank Knies followup. Research new owner of Rocky Top</p> <p>3. Oak Ridge Gas Followup</p> <p>4. Contact Hackney, Jerry Duncan Ford - Marty, and Jim Henry</p>

5. Haslam
Foundation awaiting
TDEC monies to
because serious
discussion &
Clayton Foundation
inquiry

5. Apply for Lowe's grant

support request for
2016; East TN

Foundation does
not support capital
projects; CNS
followup to take
place; Hackneys,

Jerry Duncan Ford

7. Follow up with
M. Caldwell and S.

Kirkham

contributions. John

Browder - good

opportunity

8. 4 X 8 Brick =

\$50.00; 8 X 8 Brick =

\$100.00; 8 X 8 Brick

with Logo =

\$150.00; Friend -

\$500.00 to \$999.99;

Bronze - \$1000.00

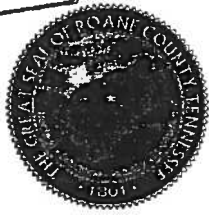
to \$2499.99; Silver -

\$2500.00 to

\$4999.99; Gold -

\$5000.00 to

\$9999.99; Platinum -



Roane County
ROANE COUNTY CODES ENFORCEMENT

308 N. THIRD STREET
KINGSTON, TN 37763
Phone: 865-717-4230
Fax: 865-717-4176

codesenforcement@roanegov.org

BP2016-002

BP

PROJECT NAME: K. C. Single Wide Mobile Home
SITE ADDRESS: 1455 Mobile Drive Kingston

ISSUED: 03/17/2016

EXPIRES: 09/13/2016

MAP:

GROUP:

FLOOD PLAIN:

Ctrl MAP:

PARCEL: 01402/F/058N

ZONING:

APPLICANT: Gerald & Barbara Smith
1437 Mobile Drive
KINGSTON, TN 37763
865-789-5321

OWNER: Gerald & Barbara Smith
1437 Mobile Drive
KINGSTON, TN 37763
865-789-5321

VALUATIONS:

Deck (has only decking no roof coverage)	146.00	\$1,119.82
Mobile Home	1216.00	\$46,876.80

FEES:

building permit fees

Paid

\$364.00

Due

\$0.00

Total: \$47,996.62

Receipt Number :

BU6-00198

Totals :

\$364.00

\$0.00

REQUIRED INSPECTIONS

Footings

Foundation

Slab Inspection

Rough Plumbing

Framing Inspection

Rough Mechanical

Energy Code

Final Inspection

CONDITIONS



Roane County
ROANE COUNTY CODES ENFORCEMENT

308 N. THIRD STREET
KINGSTON, TN 37763
Phone: 865-717-4230
Fax: 865-717-4176

codesenforcement@roanegov.org

BP2016-085

PROJECT NAME: K.C. Garage
SITE ADDRESS: 208 Rose Road Kingston

BP

ISSUED: 03/02/2016

EXPIRES: 08/29/2016

MAP:

GROUP:

FLOOD PLAIN:

Ctrl MAP:

PARCEL: 07800/058

ZONING:

APPLICANT: PIONEER COMMERCIAL CONSTRUCTION,
LLC

OWNER: Beard Trust % Robert P Beard
208 Rose Road
KINGSTON, TN 37763
865-376-6880

VALUATIONS:

Finished Garage 820.00 \$34,997.60

Total: \$34,997.60

FEES:

building permit fees

Receipt Number :

BU6-00156

Paid

\$284.00

Totals :

\$284.00

Due

\$0.00

\$0.00

REQUIRED INSPECTIONS

Footings

Foundation

Slab Inspection

Rough Plumbing

Framing Inspection

Rough Mechanical

Energy Code

Final Inspection

CONDITIONS



Roane County
ROANE COUNTY CODES ENFORCEMENT

308 N. THIRD STREET
KINGSTON, TN 37763
Phone: 865-717-4230
Fax: 865-717-4176

codesenforcement@roanegov.org

BP2016-099

BP

PROJECT NAME: K. C. Signage for Residential Pavillion
SITE ADDRESS: 704 & 706 Spring St. Kingston

ISSUED: 03/14/2016

EXPIRES: 09/10/2016

MAP:

GROUP:

FLOOD PLAIN:

Ctrl MAP:

PARCEL: 01500/E/0470

ZONING:

APPLICANT: Ellis/Scott Memorial Gardens
P. O. Box 11212
KNOXVILLE, TN 37939
865-588-6575-Ext.3

OWNER: Ellis/Scott Memorial Gardens
P. O. Box 11212
KNOXVILLE, TN 37939
865-588-6575-Ext.3

VALUATIONS:

Used sign on property	260.00	\$2,501.20
Total:		\$2,501.20

FEES:

	<u>Paid</u>	<u>Due</u>
building permit fees	\$28.00	\$0.00
Receipt Number :	Totals :	\$28.00 \$0.00

BU6-00176

REQUIRED INSPECTIONS

Footings

Final Inspection

CONDITIONS

I hereby certify that I have read and examined this application and know the same to be true and correct. All provisions of Laws and Ordinances governing this type of work will be complied with whether specified herein or not. The granting of a permit does not presume to give authority to violate or cancel the provisions of any other state/local law regulating construction or the performance of construction.

Issued By: _____

Contractor or Authorized Agent: _____

Date: 3-14-16



Roane County
ROANE COUNTY CODES ENFORCEMENT

308 N. THIRD STREET
KINGSTON, TN 37763
Phone: 865-717-4230
Fax: 865-717-4176

codesenforcement@roanegov.org

BP2016-114

PROJECT NAME: K. C. Mobile Home
SITE ADDRESS: 1429 Mobile Drive Kingston

BP

ISSUED: 03/17/2016

EXPIRES: 09/13/2016

MAP:

GROUP:

FLOOD PLAIN:

Ctrl MAP:

PARCEL: 00800/F/058N

ZONING:

APPLICANT: Gerald & Barbara Smith
1437 Mobile Drive
KINGSTON, TN 37763
865-789-5321

OWNER: Gerald & Barbara Smith
1437 Mobile Drive
KINGSTON, TN 37763
865-789-5321

VALUATIONS:

Deck (has only decking no roof coverage)	146.00	\$1,119.82
Mobile Home	1216.00	\$36,881.28

FEES:

building permit fees

Paid

Due

\$308.00

\$0.00

Total: \$38,001.10

Receipt Number :

Totals :

\$308.00

\$0.00

BU6-00200

REQUIRED INSPECTIONS

Final Inspection

CONDITIONS

I hereby certify that I have read and examined this application and know the same to be true and correct. All provisions of Laws and Ordinances governing this type of work will be complied with whether specified herein or not. The granting of a permit does not presume to give authority to violate or cancel the provisions of any other state/local law regulating construction or the performance of construction.

Issued By: Mescal Nealy

Contractor or Authorized Agent: Gerald Smith

Date: 3-17-16

KINGSTON WATER TREATMENT PLANT



MARCH OPERATIONS REPORT

2016

Water Treatment Plant		Current Month	Previous Month	% Change	Avg Day	Max Day	Min Day
G A L L O N S	Influent (Raw)	16,579,000	21,630,000	-30.47%	572,000	893,000	389,000
	Effluent (Finish)	15,087,000	19,719,000	-30.70%	520,000	913,000	383,000
	Spring Supply	13,362,000	14,131,000	-5.76%	461,000	505,000	422,000
	Total Finish Prod.	28,449,000	33,850,000	-18.98%	<i>Distribution & WTP Report:</i> 2,951,000 gals. usage flushing and Tank Refilling.		
	Plant Efficiency	99.48%	99.51%	-0.03%			
Distribution					<i>Public Works:</i> No Report <i>Fire Dept:</i> No Report <i>Park & Rec:</i> No Report <i>WWTP:</i> No Report <i>OT Hrs:</i>		
G A L L O N S	Consumption	18,943,700	27,608,900	-45.74%			
	Reported Usage	2,951,000	566,750	80.79%			
	Water Loss	6,554,300	5,675,230	13.41%			
	%	23.04%	16.77%	6.27%			

Note: The Water Production, Consumption and Loss data is for the February Meter Read Period.

- * Multiple Agencies here throughout the Month collecting water samples.
- * Drained and washed all Basins on two separate occasions
- * Completed (collected and analyzed) 2 rounds of Compliance Dist. Bacteriological Sampling.
- * Maintained continuous flushing of the Rockwood and Kingston Interconnect lines to maintain disinfection residuals throughout the lines and System.
- * Performed regular maintenance at Plant and Spring Site.
- * Did In-House Laboratory Training.
- * Performed (QA/QC) Quality Assurance and Quality Control Checks.
- * Completed all of the required regular monthly sampling.
- * Chuck Moore, Mike Jolly, Tony Workman and Marsha Marshall attended The TAUD Technology Conference.
- * Turner Roofing repaired the Water Treatment Plant Roof. Resealing 2 small sections that had small holes.
- * Mowed and trimmed WTP and surrounding grounds on 2 times.
- * Completed and Submitted the 2015 Community Confidence Report and Water Quality Report.
- * Completed and Submitted the 2016 Source Water Assessment for approval.
- * Completed and Submitted the 2016 Wellhead Protection Plan for approval.
- * Completed per new Compliance Rules a Revised Total Coliform Rule Bacteriological Sampling Plan which is in effect beginning April 1, 2016.
- * Distribution Operators completed installation of 15 new Sampling Stations at Sites throughout the Distribution System within the 5 different areas / pressure zones.

Kingston Water Department
Schedule of Unaccounted For Water
March

(All amounts in gallons)

A Water Treated and Purchased		
B	Water Pumped (potable)	28,449,000
C	Water Purchased	<u>0</u>
D	Total Water Treated and Purchased (Sum Lines B and C)	<u>28,449,000</u>
E Accounted for Water:		
F	Water Sold	18,943,700
G	Metered for Consumption (in house usage)	<u>951,000</u>
H	Fire Department(s) Usage	<u>0</u>
I	Flushing	<u>2,000,000</u>
J	Tank Cleaning/Filling	<u>0</u>
K	Street Cleaning	<u>0</u>
L	Bulk Sales	<u>0</u>
M	Water Bill Adjustments (+/-)	<u>0</u>
N	Total Accounted for Water (Sum Lines F thru M)	<u>21,894,700</u>
O	Unaccounted for Water (Line D minus Line N)	<u>6,554,300</u>
P	Percent Unaccounted for Water (Line O divided by Line D times 100)	<u>23.039%</u>

Q Other (explain)

See Below

Explain Other:

--

All amounts included in this schedule are supported by documentation on file at the water system. If no support is on file for a line item or if line item is not applicable, a "0" is shown.



Kingston Wastewater

Treatment Plant

TO: David Bolling, Kingston City Manager
Mike Jolly, Kingston Water Superintendent

FROM: Tony Workman, WWTP Manager

DATE: April 6, 2016

RE: March Monthly Report

MONTHLY FLOW	Average Flow	Maximum Flow	Minimum Flow	Total
Influent	.5995	1.046	.4470	18,584,000
Effluent	.5274	1.211	.3630	16,350,000

Total gallons of chlorine used was 107.3 @ \$2.09 gallon= \$224.26.

There was 2.55 inches of rain this month. No sewer overflows occurred this month.

The SCADA system installed by Wascon continues to work well. The SCADA system notified us of a dry well alarm at a pump station on Gallaher Road. If the SCADA system was not in, we would have discovered the pump station flooded. The problem that caused the alarm was corrected.

I attended a class on the Revised Total Coliform Rule and a Level 2 Assessment Training on March 23.

A group from Cherokee Middle School came for a tour of the Wastewater Treatment Plant.

WATER DEPARTMENT MONTHLY REPORT

To: David Bolling

Month of: MARCH 2016

From: Jimmy Agee

RE: Monthly Work Orders

PAGE 1

TASK	RESOLVED	PENDING
INSTALL NEW METER	6	
Read-out	54	
RE- READS	2	
WATER TAP ESTIMATES NEW ACCOUNT	2	
CLOSED ACCT WITH CONSUMPTION	1	
READ INS	54	
CHECK FOR HUNG METER		1
CHANGE OUT HUNG / BROKEN METER		
CHECK FOR LEAK AT METER	15	
METER LEAKS		
AFTER HOURS - WATER	5	
SERVICE LINE LEAK	7	
LINE LOCATES	88	
TURN OFF FOR NON PAYMENT	44	
TURN WATER BACK ON	39	
YARD WORK	16	18
DOOR HANGERS	1	
MANUAL READ	1	
AFTER HOURS - SEWER	4	
SEWER- TAP NEW ACCOUNT		1
SEWER MISC	1	
SEWER BACK UP	10	
CHECK TO SEE IF STILL ON	1	
TAP ESTIMATES	6	
PROFILE REQUESTED	3	
TAP-EXISTING ACCT		
SEWER-TAP EXISTING ACCT		
WATER MAIN BREAKS	2	

WATER DEPARTMENT MONTHLY REPORT

Month of: MARCH 2016

PAGE 2

TASK	RESOLVED	PENDING
MISC SERVICE ORDERS		
RAISE METER		
REPAIR BLOW-OFF	1	
ACCURACY TEST		
WATER TO BE TESTED		
WATER TASTE BAD		
CHECK WATER PRESSURE		
BAD SEWER SMELL		
IRRIGATION METER		
REPLACE MAN HOLE COVER		
LOCATE METER FOR CUSTOMER	1	
REPLACE METER /METER BOX/LID	2	
RESET TRANSPONDER		
BAD SEWER SMELL		
FLUSH LINES	1	
RUN 10 GAL WATER THRU		
METER BUSTED		
TURN-ON		
TURN-OFF		
REPLACE CUT-OFF VALVE		
TURN-OFF DUE TO LEAK		
NO WATER		
Total	379	21

FIRE HYDRANTS		
ROAD PATCHES	10	1
PULLED METERS	2	


Jim Agee, Forman

Kingston Public Library (KPL)
1004 Bradford Way
Kingston Tennessee 37763
865-376-9905
"Knowledge is Power at your Library"

1 April 2016

TO: The Honorable Tim Neal, Mayor, City of Kingston
David L. Bolling, Manager, City of Kingston
Members of the City Council

FR: Emily Steele, MLIS, Director

RE: Monthly Director's Report

The following sum up library activities for the month of March, 2016:

Adult Library Programs

On March 19th, we had an event for our local authors, with a guest author, Sallie Bissell, coming in to do a reading. A local children's author had a display of illustrations from her books, and several other authors had displays of their works. We had extended Saturday hours to 3PM. On the 24th, state naturalist Randy Hedgepath came in to give a presentation on all the state parks. There were only seven participants, but we had a good time. I think the attendance might have been low due to the upcoming Easter weekend, so next year I'll avoid scheduling events on the Thursday before Easter.

Tech classes

We had three technology classes in March. Two were FACT grant classes, Searching the Internet and Microsoft Word level 1. The third class was Internet Basics taught by the library director. Total attendance for all was nine.

Children's Programming

Barb conducted 5 events with 141 participants at her weekly Wednesday children's story-time. The children planted jelly beans one week and had an Easter egg hunt another week.

Volunteers

We currently have four high school students volunteering at the library. They shelve and straighten books, have helped with filing, and are compiling a list of books to order for the young adult collection. We also have a retired teacher who will begin volunteering next week. We feel very lucky to have so much support from the community.

Summary

Patron count for the month totaled 1465.
There were 2,561 checkouts and 728 renewals for the month, totaling 3289.
The READS circulation for ebooks totaled 1560.

Respectfully submitted,
ERS



City of Kingston
Project Status Update
February 2016

GREENWAY

		Date Completed/Closed Out
Project Cost:	\$369,505.00	
Engineer/Architect/Consultant:	V&M	
Contractor:		
Status (Percent complete)	80%	
Estimated Completion Date	April 15, 2016	
Notable outstanding issues:		

Notes:

1. Construction underway.
2. Progress meeting scheduled for 4/8.

HOME GRANT

		Date Completed/Closed Out
Project Cost:	\$250,000	
Engineer/Architect/Consultant:	Comm. Dev. Partners	
Contractor:		
Status (Percent complete)	0%	
Estimated Completion Date	Spring 2016	
Notable outstanding issues:	Applications Received	

Notes:

1. Public Meeting held on 11/18
2. Completed applications forwarded to Administrator in December 2015
3. Home Inspection Procurement letters mailed

LPRF GERTRUDE PORTER PARK

		Date Completed/Closed Out
Project Cost:	\$500,000	
Engineer/Architect/Consultant:	Robert Campbell	
Contractor:		
Status (Percent complete)	5%	
Estimated Completion Date	Summer 2016	
Notable outstanding issues:	Awaiting NTP	

Notes:

1. Bids opened. Low bid was from Wright Construction (\$522,199)
2. Awaiting State approval of bid and Notice to Proceed on construction.

PHASE II SOLAR PROJECT

		Date Completed/Closed Out
Project Cost:		
Engineer/Architect/Consultant:		
Contractor:	Energy Source Partners	
Status (Percent complete)	99%	
Estimated Completion Date	4/15/2016	
Notable outstanding issues:	Cleanup	

Notes:

1. Awaiting final cleanup of site.

MEH MITCHELL EMERT & HILL, P.C.

CERTIFIED PUBLIC ACCOUNTANTS AND CONSULTANTS

January 21, 2016

Board of Directors
Roane County Emergency Communications District
P.O. Box 236
Rockwood, TN 37854

We have audited the financial statements of Roane County Emergency Communications District for the year ended June 30, 2015, which comprise the statement of net position and the related statement of revenue, expenses and change in net position and statement of cash flows for the year then ended, and the related notes to the financial statements. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards and *Government Auditing Standards*, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in the engagement letter. Professional standards also require that we communicate to you the following information related to our audit.

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by Roane County Emergency Communications District are described in Note B to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during the year ended June 30, 2015. We noted no transactions entered into by Roane County Emergency Communications District during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Supplementary Information

With respect to the supplementary information accompanying the financial statements, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. In addition, none of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to the financial statements taken as a whole.

Disagreements with Management

For purposes of this letter, professional standards define a disagreement with management as a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditors' report. No such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated January 21, 2016.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to Roane County Emergency Communications District's financial statements or a determination of the type of auditors' opinion that may be expressed on those statements, our professional standards require the consulting accountant check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as Roane County Emergency Communications District's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Internal Control

In planning and performing our audit, we considered the internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the internal control. Accordingly, we do not express such an opinion.

We previously reported on the internal control and compliance of Roane County Emergency Communications District in our report dated January 21, 2016. This letter does not affect our report dated January 21, 2016, on the financial statements of Roane County Emergency Communications District.

We also noted a certain other matter regarding operations and internal control. Our comment and recommendation is presented below for your consideration:

Budget

Comment

The budget did not include an adequate appropriation for each expense line item or total expenditures.

Recommendation

The Board of Directors should ensure that expenses do not exceed the amount budgeted per line item, as required by State of Tennessee law.

This information is intended solely for the use of the Board of Directors and management of Roane County Emergency Communications District and is not intended to be and should not be used by anyone other than these specified parties.

Best regards,

MITCHELL EMERT & HILL, P.C.

A handwritten signature in black ink, appearing to read "Richard W. Hill".

Richard W. Hill, CPA
Director

MEMO TO CHAIRMAN

AS OF FEBRUARY 29, 2016, FOLLOWING ARE THE FUNDS WE HAVE ON HAND NOT COUNTING THE CERTIFICATE OF DEPOSIT.

REVENUE FUND \$ 822,920.34

OPERATING ACCOUNT \$ 101,846.58

TOTAL FUNDS \$ 924,766.92

LESS DESIGNATED \$- 6,425.14 MDT MAINTENANCE.
LESS 800 MHZ \$- 25,591.70 ANNUAL MAINTENANCE
LESS CAPITAL ASSETS SOLD \$- 1,677.00 CAR,GENERATOR,BATTRIES
LESS ECB EQUIP REIMBURSE \$-194,044.37 NG911 CONTROLLER
LESS EST 3 MONTH RESERVE \$-190,000.00 FOR CURRENT EXPENSE

TOTAL DESIGNATED & EST 3,MO \$-417,738.21

TOTAL UN-DESIGNATED \$ 507,028.51

AVAILABLE CASH \$ 507,028.51

CERTIFICATE OF DEPOSIT \$ 60,517.30
0.60 % MATURITY DATE 10/23/2017 \$
TOTAL CD \$ 60,517.30

***** PRESENT DEBT OTHER THAN CURRENT EXPENSES*****

NONE

WE ARE RECEIVING THE ECB PAYMENT OF 110,753.00 EVERY TWO MONTHS

Financial Statements

ROANE COUNTY EMERGENCY
COMMUNICATIONS DISTRICT

Year Ended June 30, 2015

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INDEPENDENT ACCOUNTANTS' AUDIT REPORT

Board of Directors
Roane County Emergency Communications District
Rockwood, Tennessee

Report on the Financial Statements

We have audited the accompanying financial statements of Roane County Emergency Communications District, a component unit of Roane County, Tennessee, which comprise the statement of net position as of June 30, 2015 and the related statement of revenue, expenses and change in net position and statement of cash flows for the year then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express an opinion on the financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditors consider internal control relevant to the preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements referred to in the first paragraph present fairly, in all material respects, the financial position of Roane County Emergency Communications District as of June 30, 2015 and the changes in its financial position and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Emphasis of Matter

As discussed in Note H to the financial statements, Roane County Emergency Communications District has restated its net position as of June 30, 2014 to implement Governmental Accounting Standards Board Statement No. 68, *Accounting and Financial Reporting for Pensions*. Our opinion is not modified with respect to this matter.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that management's discussion and analysis on pages 4 to 6, the schedule of changes in net pension liability(asset) on page 24 and the schedule of pension contributions on page 25 be presented to supplement the financial statements. Such information, although not a part of the financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the financial statements, and other information we obtained during our audit of the financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise Roane County Emergency Communications District's financial statements. The statement of revenue and expenses – actual and budget as well as the schedule of the board of directors are presented for purposes of additional analysis and are not a required part of the financial statements.

The statement of revenue and expenses – actual and budget is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. Such information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the statement of revenue and expenses – actual and budget is fairly stated in all material respects in relation to the financial statements as a whole.

The schedule of the board of directors has not been subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we do not express an opinion or provide any assurance on it.

Other Reporting Required by *Governmental Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated January 21, 2016 on our consideration of Roane County Emergency Communications District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Roane County Emergency Communications District's internal control over financial reporting and compliance.

Mitchell Emert & Hill

January 21, 2016

ROANE COUNTY EMERGENCY COMMUNICATIONS DISTRICT

330 CARDIFF VALLEY ROAD
ROCKWOOD, TN 37854
PHONE (865) 354-0704 FAX (865) 354-4983

MANAGEMENT'S DISCUSSION AND ANALYSIS

As management of Roane County Emergency Communications District (the District), we offer readers of the District's financial statements this narrative overview and analysis of the District's performance during the fiscal year ended June 30, 2015. Please read it in conjunction with the District's financial statements, as listed in the table of contents.

OVERVIEW OF THE FINANCIAL STATEMENTS

This annual report includes this management's discussion and analysis report, the independent accountants' audit report and the basic financial statements of the District. The financial statements also include notes that explain in more detail some of the information in the financial statements.

REQUIRED FINANCIAL STATEMENTS

The financial statements of the District report information of the District using accounting methods similar to those used by private sector companies. These statements offer both short-term and long-term financial information about its activities. The statement of net position includes all of the District's assets and liabilities and provides information about where the District has invested its resources (assets) and the obligations to the District's creditors (liabilities).

All of the current year's revenue and expenses are accounted for in the statement of revenue, expenses and change in net position. This statement measures the success of the District's operations over the past year and can be used to determine whether the District has successfully recovered all its costs through surcharges and fees.

The final required financial statement is the statement of cash flows. This statement reports cash receipts, cash payments, and net changes in cash resulting from operations, investing, and financing activities and provides answers to such questions as where did cash come from, what was cash used for, and what was the change in the cash balances during the reporting period.

FINANCIAL ANALYSIS OF THE DISTRICT

One of the most important questions asked about the District's finances is "Is the District better off or worse off as a result of this year's activities?" The statement of net position and the statement of revenue, expenses and change in net position report information about the District's activities in a way that will help answer this question. The two statements report the net position of the District and the change in it. One can think of the District's net position, the difference between assets and liabilities, as one way to measure financial health. Over time, increases or decreases in the District's net position is one indicator of whether its financial health is improving or deteriorating. A summary of the District's net position and change in it is presented below.

SUMMARIZED FINANCIAL INFORMATION

	<u>2015</u>	<u>2014</u>
NET POSITION		
Current assets	\$ 875,860	\$ 743,456
Capital assets, net of accumulated depreciation	734,423	828,743
Other assets	184,173	0
Deferred outflow of resources	<u>31,985</u>	<u>0</u>
	<u>\$ 1,826,441</u>	<u>\$ 1,572,199</u>
Current liabilities	\$ 34,709	\$ 70,565
Deferred inflow of resources	109,254	0
Net position:		
Net investment in capital assets	734,423	786,326
Unrestricted	<u>948,055</u>	<u>715,307</u>
	<u>1,682,478</u>	<u>1,501,633</u>
	<u>\$ 1,826,441</u>	<u>\$ 1,572,199</u>
CHANGE IN NET POSITION		
Operating revenue	\$ 646,804	\$ 633,684
Operating expenses	<u>1,106,496</u>	<u>1,187,331</u>
(Loss) from operations	(459,692)	(553,647)
Net non-operating revenue(expense)	<u>582,706</u>	<u>787,863</u>
Change in net position	123,014	234,216
Beginning net position	1,501,633	1,267,417
Prior period adjustment	<u>57,831</u>	<u>0</u>
Ending net position	<u>\$ 1,682,478</u>	<u>\$ 1,501,633</u>

ANALYSIS OF FINANCIAL POSITION AND RESULTS OF OPERATIONS

The District completed the year ended June 30, 2015 with net position of \$1,682,478, which is \$123,014 more than last year's ending net position of \$1,501,633 (prior to restatement); an increase of 8% compared to last year. Unrestricted net position, the portion of net position that can be used to finance day-to-day operations, increased by \$174,917 or 23% during the year ended June 30, 2015. The difference in the current year's change in net position compared to last year's change in net position was due primarily to decreased capital contributions from TECB.

The operations of the District (a component unit of Roane County, Tennessee) are primarily funded as follows:

	<u>2015</u>	<u>2014</u>
Emergency telephone service charges	\$ 98,712	\$ 225,991
TECB - shared wireless charge	47,883	130,944
TECB - operational funding	149,301	271,780
TECB - base amount distributions	332,259	0
Contributions from other governments	582,931	523,782

CAPITAL ASSETS

At June 30, 2015 the District had investment in capital assets of \$734,423; a decrease of \$51,903 or 7% compared to the prior year. This change was a result of the purchase of capital assets totaling \$5,180, a decrease in outstanding debt of \$42,417 and an increase in accumulated depreciation of \$99,500. Additional information on capital assets can be found in Note D.

BUDGETARY HIGHLIGHTS

The District adopts an annual operating budget, which includes proposed expenses and the means for paying those expenses. As conditions change during the year, the budget may be amended to prevent budget overruns. Total actual operating revenue did not exceed total budgeted operating revenue and total actual operating expenses did not exceed total budgeted operating expenses.

ECONOMIC FACTORS AND FUTURE NEEDS

The main economic factor facing the District is the change in funding from the TECB. Beginning in January 2015, TECB began collecting all amounts due to the emergency communication districts and sending each district a check every two months for one sixth of their predetermined base amount. TECB will also no longer be distributing grants to emergency communications districts. This could result in decreased revenue compared to prior years.

DEBT

The District obtained loans totaling \$420,429 for the purchase of communications equipment during the year ended June 30, 2009. Principal payments in the amount of \$42,417 were made during the year ended June 30, 2015 (\$40,441 during the year ended June 30, 2014), leaving no balance due at June 30, 2015.

CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens with a general view of the District's finances and to show the District's accountability to the money it receives. If you have any questions about this report or need additional financial information, please contact Mike Hooks, Director of Roane County Emergency Communications District, 330 Cardiff Valley Road, Rockwood, TN 37854.

ROANE COUNTY EMERGENCY
COMMUNICATIONS DISTRICT

STATEMENT OF NET POSITION

June 30, 2015

CURRENT ASSETS

Cash	\$	801,611
Certificate of deposit		60,517
Prepaid expenses		4,854
Prepaid insurance		<u>8,878</u>

TOTAL CURRENT ASSETS

875,860

CAPITAL ASSETS

Land	\$	30,056	
Buildings and improvements		406,883	
Furniture and fixtures		47,019	
Office equipment		53,023	
Communication equipment		1,256,952	
Vehicle		23,921	
Mapping system		<u>170,884</u>	
		1,988,739	
Accumulated depreciation		<u>(1,254,315)</u>	734,423

OTHER ASSETS

Net pension asset		183,108	
Utility deposits		<u>1,065</u>	184,173

DEFERRED OUTFLOW OF RESOURCES

Deferred outflow related to pension			<u>31,985</u>
			<u><u>\$ 1,826,441</u></u>

See the accompanying notes to the financial statements.

CURRENT LIABILITIES

Accounts payable	\$	8,308
Payroll taxes payable		442
Accrued salaries payable		14,462
Accrued compensated absences		<u>11,497</u>

TOTAL CURRENT LIABILITIES

34,709

DEFERRED INFLOW OF RESOURCES

Deferred inflow related to pension		109,254
------------------------------------	--	---------

NET POSITION

Investment in capital assets	\$	734,423	
Unrestricted		<u>948,055</u>	<u>1,682,478</u>

\$ 1,826,441

ROANE COUNTY EMERGENCY
COMMUNICATIONS DISTRICT

STATEMENT OF REVENUE, EXPENSES AND CHANGE IN NET POSITION

Year Ended June 30, 2015

OPERATING REVENUE

Emergency telephone service charges	\$	98,712	
TECB - shared wireless charge		47,883	
TECB - operational funding program		149,301	
TECB - base amount distributions		332,259	
Other operating revenue		<u>18,648</u>	

TOTAL OPERATING REVENUE 646,804

OPERATING EXPENSES

Salaries and wages:

Director	\$	58,087	
Administrative personnel		62,620	
Dispatchers		426,288	
Other salaries and wages		<u>73,807</u>	620,802

Employee benefits:

Medical insurance		113,765	
Life insurance		1,093	
Unemployment		1,958	
Social security		38,410	
Medicare		<u>8,983</u>	164,210

Contracted services:

Audit services		7,400	
Accounting services		3,840	
Maintenance agreements		36,712	
Janitorial services		3,695	
NCIC/TBI/TIES		2,240	
Lease/Rental-repeater site		335	
Maintenance and repairs - buildings and facilities		3,389	
Maintenance and repairs - communications equipment		27,293	
Maintenance and repairs - mobile communications equipment		9,122	
Maintenance and repairs - vehicle		2,130	
Fuel-vehicles		<u>2,446</u>	98,603

ROANE COUNTY EMERGENCY
COMMUNICATIONS DISTRICT

STATEMENT OF REVENUE, EXPENSES AND CHANGE IN NET POSITION

(continued)

Year Ended June 30, 2015

Supplies and materials:		
Custodial supplies	1,293	
Data processing supplies	428	
Office supplies	1,010	
Postage	687	
Small equipment purchases	2,681	
Utilities - electric	14,857	
Utilities - gas	1,505	
Utilities - water and sewer	2,699	
Utilities - cell phones and pager	1,446	
Utilities - general telephone	<u>58,684</u>	85,289
Other charges:		
Dues and memberships	2,703	
Insurance - liability	21,316	
Insurance - workers' compensation	1,474	
Training	2,500	
Travel	4,964	
Internet charges	1,958	
Premiums on surety bonds	1,542	
Miscellaneous	<u>1,637</u>	38,093
Depreciation		<u>99,500</u>
TOTAL OPERATING EXPENSES		<u>1,106,496</u>
(LOSS) FROM OPERATIONS		(459,692)

ROANE COUNTY EMERGENCY
COMMUNICATIONS DISTRICT

STATEMENT OF REVENUE, EXPENSES AND CHANGE IN NET POSITION

(continued)

Year Ended June 30, 2015

NONOPERATING REVENUE(EXPENSE)

Contributions from primary government	348,609	
Contributions from other governments	234,322	
Interest income	2,124	
Interest expense	<u>(2,348)</u>	<u>582,706</u>

CHANGE IN NET POSITION 123,014

NET POSITION AT THE BEGINNING

OF THE YEAR, as restated 1,559,464

NET POSITION AT THE END OF THE YEAR \$ 1,682,478

See the accompanying notes to the financial statements.

ROANE COUNTY EMERGENCY
COMMUNICATIONS DISTRICT

STATEMENT OF CASH FLOWS

Year Ended June 30, 2015

CASH PROVIDED(USED) BY OPERATING ACTIVITIES

Cash received from telephone charges	\$ 671,341
Cash paid to suppliers	(255,101)
Cash paid to employees	<u>(784,849)</u>

NET CASH (USED) BY OPERATING ACTIVITIES (368,609)

**CASH PROVIDED(USED) BY CAPITAL AND
RELATED FINANCING ACTIVITIES**

Acquisition of equipment	\$ (5,180)
Principal payments on long-term debt	(42,417)
Interest paid	<u>(2,348)</u>

**NET CASH (USED) BY CAPITAL AND
RELATED FINANCING ACTIVITIES** (49,945)

**CASH PROVIDED(USED) BY NONCAPITAL AND
RELATED FINANCING ACTIVITIES**

Contributions from other governments	582,931
--------------------------------------	---------

CASH PROVIDED(USED) BY INVESTING ACTIVITIES

Increase in certificates of deposits	(2,018)
Interest received	<u>2,124</u>

NET CASH PROVIDED BY INVESTING ACTIVITIES 106

NET INCREASE IN CASH 164,482

CASH AT THE BEGINNING OF THE YEAR 637,128

CASH AT THE END OF THE YEAR \$ 801,611

ROANE COUNTY EMERGENCY
COMMUNICATIONS DISTRICT

STATEMENT OF CASH FLOWS
(continued)

Year Ended June 30, 2015

**RECONCILIATION OF (LOSS) FROM OPERATIONS
TO NET CASH PROVIDED(USED)
BY OPERATING ACTIVITIES**

(Loss) from operations			\$ (459,692)
Adjustments to reconcile (loss) from operations to net cash (used) by operating activities			
Depreciation	\$	99,500	
Pension income		(16,023)	
(Increase)decrease in:			
Accounts receivable		18,401	
Due from TECB		22,160	
Prepaid expenses		(2,617)	
Deferred outflow related to pension		(31,985)	
Prepaid insurance		(4,912)	
Increase in:			
Accounts payable		6,398	
Payroll taxes payable		163	91,083
NET CASH (USED) BY OPERATING ACTIVITIES			<u>\$ (368,609)</u>

See the accompanying notes to the financial statements.

ROANE COUNTY EMERGENCY
COMMUNICATIONS DISTRICT

NOTES TO THE FINANCIAL STATEMENTS

June 30, 2015

NOTE A - DESCRIPTION OF ORGANIZATION

Roane County Emergency Communications District (the District) was established January 1, 1991, pursuant to the provisions of Chapter 867 of the Public Acts of 1984 of the State of Tennessee. The District is responsible for the installation and maintenance of the emergency communications network of Roane County, Tennessee (Enhanced 911 Service).

The District is considered a component unit of Roane County, Tennessee because the Roane County Board of Commissioners appoints all of the District's Board of Directors and must approve any debt issued by the District.

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting

The District's financial statements are reported using the economic resources measurement focus and accrual basis of accounting. Accordingly, all assets and liabilities (whether current or noncurrent) are included on the statement of net position. The statement of revenue, expenses and change in net position presents increases (revenue) and decreases (expenses) in total net position. Under the accrual basis of accounting, revenue is recognized in the period in which it is earned while expenses are recognized in the period in which the liability is incurred.

Operating revenue is revenue that is generated from the primary operations of the District. All other revenue is reported as nonoperating revenue. Operating expenses are those expenses that are essential to the primary operations of the District. All other expenses are reported as nonoperating expenses.

GASB Statement No. 34, *Basic Financial Statements-and Management's Discussion and Analysis-for State and Local Governments* establishes standards for external financial reporting for state and local governments and requires that resources be classified for accounting and reporting purposes into the following three net position groups:

Operating Budget

The District is required by state law to adopt an annual operating budget. The Board of Directors approves the original budget and any amendments, and maintains the legal level of control at the line item level. The budget is prepared on the accrual basis of accounting. All appropriations lapse at the end of the year.

ROANE COUNTY EMERGENCY
COMMUNICATIONS DISTRICT

NOTES TO THE FINANCIAL STATEMENTS

(continued)

June 30, 2015

Investment in capital assets: This category includes capital assets, net of accumulated depreciation and the related debt. Investment in capital assets at June 30, 2015 has been calculated as follows:

Capital assets	\$ 1,988,739
Accumulated depreciation	<u>(1,254,315)</u>
	<u>\$ 734,423</u>

Restricted: This category includes net position whose use is subject to externally imposed stipulations that can be fulfilled by actions of the District pursuant to those stipulations or that expire by the passage of time. When both restricted and unrestricted resources are available for use, it is the District's policy to use restricted resources first, then unrestricted resources as needed. The District had no restricted net position as of June 30, 2015.

Unrestricted: This category includes net position that is not subject to externally imposed stipulations and that does not meet the definition of "restricted" or "Investment in capital assets". Unrestricted net position may be designated for specific purposes by action of management or the Board of Directors or may otherwise be limited by contractual agreements with outside parties.

Capital Assets

Capital assets, which include property and equipment, are recorded at cost. Capital assets are defined by the District as assets with an initial, individual cost of \$1,500 or more. Depreciation is computed using the straight-line method over the estimated useful lives, which range from five to forty years.

Accounts Receivable

Accounts receivable that are deemed uncollectible based upon a periodic review of the accounts are charged to revenue. At June 30, 2015 no allowance for uncollectible accounts was considered necessary.

Compensated Absences

The District's full-time employees are granted vacation leave in varying amounts. In the event of termination, the employee is paid for any unused vacation leave. Unused vacation leave as of June 30, 2015 in the amount of \$11,497 is included as a liability in the statement of net position.

ROANE COUNTY EMERGENCY
COMMUNICATIONS DISTRICT

NOTES TO THE FINANCIAL STATEMENTS
(continued)

June 30, 2015

Pensions

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions and pension expense, information about the fiduciary net position of the District's participation in the Public Employee Retirement Plan of the Tennessee Consolidated Retirement System (TCRS), and additions to/deductions from the District's fiduciary net position have been determined on the same basis as they are reported by the TCRS for the Public Employee Retirement Plan. For this purpose, benefits (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms of the Public Employee Retirement Plan of TCRS. Investments are reported at fair value.

NOTE C - CASH

Cash and the certificate of deposit represent money on deposit in various banks. The District considers all highly liquid investments with an original maturity date of three months or less when purchased to be cash equivalents.

State of Tennessee law authorizes the District to invest in obligations of the United States of America or its agencies, nonconvertible debt securities of certain federal agencies, other obligations guaranteed as to principal and interest by the United States of America or any of its agencies, secured certificates of deposit and other evidences of deposit in state and federal banks and savings and loan associations, and the Tennessee Department of Treasury Local Government Investment Pool (the LGIP). The LGIP contains investments in certificates of deposit, U.S. Treasury securities and repurchase agreements, backed by the U.S. Treasury securities. The Treasurer of the State of Tennessee administers the investment pool.

All deposits with financial institutions in excess of Federal Deposit Insurance Corporation (FDIC) limits are required to be secured by one of two methods. Excess funds can be deposited with a financial institution that participates in the State of Tennessee Bank Collateral Pool. For deposits with financial institutions that do not participate in the State of Tennessee Bank Collateral Pool, state statutes require that all deposits be collateralized with collateral whose market value is equal to 105 percent of the uninsured amount of the deposits.

All of the District's cash and cash equivalent balances at June 30, 2015 were either insured through the Federal Deposit Insurance Corporation or through the State of Tennessee Bank Collateral Pool.

ROANE COUNTY EMERGENCY
COMMUNICATIONS DISTRICT

NOTES TO THE FINANCIAL STATEMENTS

(continued)

June 30, 2015

NOTE D - CAPITAL ASSETS

Capital assets activity for the year ended June 30, 2015 was as follows:

	<u>Balance</u> <u>7/1/14</u>	<u>Additions</u>	<u>Retirements</u>	<u>Balance</u> <u>6/30/15</u>
<u>Capital assets not being depreciated</u>				
Land	\$ 30,056	\$ 0	\$ 0	\$ 30,056
<u>Capital assets being depreciated</u>				
Buildings and improvements	406,883	0	0	406,883
Furniture and equipment	47,019	0	0	47,019
Office equipment	50,935	2,088	0	53,023
Communications equipment	1,253,860	3,092	0	1,256,952
Vehicle	23,921	0	0	23,921
Mapping system	170,884	0	0	170,884
	1,953,502	5,180	0	1,958,682
<u>Accumulated depreciation</u>				
Buildings and improvements	(192,012)	(9,364)	0	(201,376)
Furniture and equipment	(4,045)	(4,702)	0	(8,747)
Office equipment	(47,827)	(532)	0	(48,359)
Communications equipment	(726,891)	(80,118)	0	(807,007)
Vehicle	(13,156)	(4,784)	0	(17,941)
Mapping system	(170,884)	0	0	(170,884)
	(1,154,816)	(99,500)	0	(1,254,315)
	<u>\$ 828,743</u>	<u>\$ (94,320)</u>	<u>\$ 0</u>	<u>\$ 734,423</u>

ROANE COUNTY EMERGENCY
COMMUNICATIONS DISTRICT

NOTES TO THE FINANCIAL STATEMENTS

(continued)

June 30, 2015

NOTE E - NOTE PAYABLE

Changes in long-term debt for the year ended June 30, 2015 were as follows:

	<u>Balance</u> <u>7/1/14</u>	<u>Proceeds</u>	<u>Payments</u>	<u>Balance</u> <u>6/30/15</u>	<u>Amounts</u> <u>Due Within</u> <u>One Year</u>
Note payable	<u>\$ 42,417</u>	<u>\$ 0</u>	<u>\$ 42,417</u>	<u>\$ 0</u>	<u>\$ 0</u>

Interest cost incurred for the year ended June 30, 2015 was \$2,348 all of which was charged to interest expense.

NOTE F - RISK MANAGEMENT

The District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The District carries commercial insurance for all risks of loss, including general liability and workers' compensation coverage. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

ROANE COUNTY EMERGENCY
COMMUNICATIONS DISTRICT

NOTES TO THE FINANCIAL STATEMENTS

(continued)

June 30, 2015

NOTE G - PENSION PLAN

Plan Description

Employees of the District are provided a defined benefit pension plan through the Public Employee Retirement Plan, an agent multiple-employer pension plan administered by the TCRS. The TCRS was created by state statute under Tennessee Code Annotated Title 8, Chapters 34-37. The TCRS Board of Trustees is responsible for the proper operation and administration of the TCRS. The Tennessee Treasury Department, an agency in the legislative branch of state government, administers the plans of the TCRS. The TCRS issues a publically available financial report that can be obtained at www.treasury.tn.gov/tcrs.

Benefits Provided

Tennessee Code Annotated Title 8, Chapters 34-37 establishes the benefit terms and can be amended only by the Tennessee General Assembly. The chief legislative body may adopt the benefit terms permitted by statute. Members are eligible to retire with an unreduced benefit at age 60 with 5 years of service credit or after 30 years of service credit regardless of age. Benefits are determined by a formula using the member's highest five consecutive year average compensation and the member's years of service credit. Reduced benefits for early retirement are available at age 55 and vested. Members vest with five years of service credit. Service related disability benefits are provided regardless of length of service. Five years of service is required for non-service related disability eligibility. The service related and non-service related disability benefits are determined in the same manner as a service retirement benefit but are reduced 10% and include projected service credits. A variety of death benefits are available under various eligibility criteria.

Member and beneficiary annuitants are entitled to automatic cost of living adjustments (COLAs) after retirement. A COLA is granted each July for annuitants retired to the 2nd of July of the previous year. The COLA is based on the change in the consumer price index (CPI) during the prior calendar year, capped at 3%, and applied to the current benefit. No COLA is granted if the change in the CPI is less than .5%. A 1% COLA is granted if the CPI change is between .5% and 1%. A member who leaves employment may withdraw their employee contributions, plus any accumulated interest.

ROANE COUNTY EMERGENCY
COMMUNICATIONS DISTRICT

NOTES TO THE FINANCIAL STATEMENTS

(continued)

June 30, 2015

Employees Covered by Benefit Terms

At the measurement date of June 30, 2014, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefits	4
Inactive employees entitled to but not yet receiving benefits	12
Active employee	<u>16</u>
	<u>32</u>

Contributions

Contributions for employees are established in the statutes governing the TCRS and may only be changed by the Tennessee General Assembly. Employees contribute 5% of salary. The District makes employer contributions at the rate set by the TCRS Board of Trustees as determined by an actuarial valuation. For the year ended June 30, 2015, employer contributions for the District were \$31,985 based on a rate of 5.62%. By law, employer contributions are required to be paid. The TCRS may intercept the District's state shared taxes if required contributions are not remitted. The employer's actuarially determined contribution (ADC) and member contributions are expected to finance the costs of benefits earned by members during the year, the cost of administration, as well as an amortized portion of any unfunded liability.

Net Pension Liability (Asset)

The District's net pension liability (asset) was measured as of June 30, 2014, and the total pension liability used to calculate net pension liability (asset) was determined by an actuarial valuation as of that date.

Actuarial Assumptions

The total pension liability as of June 30, 2014 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	3.0%
Salary increases	Graded salary ranges from 8.97% to 3.71% based on age, including inflation, averaging 4.25%
Investment rate of return	7.5%, net of pension plan investment expenses, including inflation

ROANE COUNTY EMERGENCY
COMMUNICATIONS DISTRICT

NOTES TO THE FINANCIAL STATEMENTS

(continued)

June 30, 2015

Mortality rates were based on actual experience from the June 30, 2012 actuarial experience study adjusted for some of the expected future improvement in life expectancy.

The actuarial assumptions used in the June 30, 2014 actuarial valuation were based on the results of an actuarial experience study performed for the period July 1, 2008 through June 30, 2012. The demographic assumptions were adjusted to more closely reflect actual and expected future experience.

The long-term expected rate of return on pension plan investments was established by the TCRS Board of Trustees in conjunction with the June 30, 2012 actuarial experience study by considering the following three techniques: (1) the 25-year historical return of the TCRS at June 30, 2012, (2) the historical market returns of assets classes from 1926 to 2012 using the TCRS investment policy asset allocation, and (3) capital market projections that were utilized as a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. Four sources of capital market projections were blended and utilized in the third technique. The blended capital market projection established the long-term expected rate of return by weighting the expected future real rate of return by the target asset allocation percentage and by adding inflation of 3%. The target allocation and best estimates of arithmetic real rates of return for each major asset class are summarized in the following table:

<u>Asset Class</u>	<u>Long-Term Expected Real Rate of Return</u>	<u>Target Allocation</u>
U.S. equity	6.46%	33%
Developed market international equity	6.26%	17%
Emerging market international equity	6.40%	5%
Private equity and strategic lending	4.61%	8%
U.S. fixed income	0.98%	29%
Real estate	4.73%	7%
Short-term equities	0.00%	1%
		<u>100%</u>

The long-term expected rate of return on pension plan investments was established by the TCRS Board of Trustees as 7.5% based on a blending of the three factors described above.

ROANE COUNTY EMERGENCY
COMMUNICATIONS DISTRICT

NOTES TO THE FINANCIAL STATEMENTS

(continued)

June 30, 2015

Discount Rate

The discount rate used to measure the total pension liability was 7.5%. The projection of cash flows used to determine the discount rate assumed that employee contributions will be made at the current rate and that contributions from the District will be made at the actuarially determined contribution rate pursuant to an actuarial valuation in accordance with the funding policy of the TCRS Board of Trustees and as required to be paid by state statute. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make projected future benefit payments of current active and inactive members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Changes in the Net Pension Liability (Asset)

	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability(Asset) (a) - (b)
Changes for the year ended June 30, 2014:			
Increase(decrease)			
Service cost	\$ 37,701		\$ 37,701
Interest	73,200		73,200
Differences between expected and actual experience	(42,272)		(42,272)
Contributions - employer		\$ 35,760	(35,760)
Contributions - employees		28,839	(28,839)
Net investment income		165,702	(165,702)
Benefit payments, including refunds of employee contributions	(14,857)	(14,857)	
Administrative expense		(635)	635
Net changes for the year ended June 30, 2014	53,772	214,809	(161,037)
Balance at June 30, 2013	945,728	967,799	(22,071)
Balance at June 30, 2014	<u>\$ 999,500</u>	<u>\$ 1,182,608</u>	<u>\$ (183,108)</u>

ROANE COUNTY EMERGENCY
COMMUNICATIONS DISTRICT

NOTES TO THE FINANCIAL STATEMENTS

(continued)

June 30, 2015

Sensitivity of the Net Pension Liability (Asset) to Changes in the Discount Rate

The following presents the net pension liability (asset) of the District calculated using the discount rate of 7.5%, as well as what the net pension liability (asset) would be if it were calculated using a discount rate that is 1-percentage-point lower (6.5%) or 1-percentage-point higher (8.5%) than the current rate:

	1% Decrease 6.5%	Current Discount Rate 7.5%	1% Increase 8.5%
Net pension liability(asset)	\$ (6,556)	\$ (183,108)	\$ (322,112)

Pension Income

For the year ended June 30, 2015, the District recognized in the government-wide statement of activities pension income in the amount of \$16,023.

Deferred Outflows of Resources and Deferred Inflows of Resources

For the year ended June 30, 2015, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 0	\$ 36,233
Net difference between projected and actual earnings on pension plan investments	0	73,021
Contributions subsequent to the measurement date of June 30, 2014	<u>31,985</u>	<u>not applicable</u>
Totals	<u>\$ 31,985</u>	<u>\$ 109,254</u>

The amount shown above for "Contributions subsequent to the measurement date of June 30, 2014," will be recognized as a reduction (expense) to net pension liability (asset) in the following measurement period.

ROANE COUNTY EMERGENCY
COMMUNICATIONS DISTRICT

NOTES TO THE FINANCIAL STATEMENTS

(continued)

June 30, 2015

Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ending June 30:

2016	\$ (24,294)
2017	(24,294)
2018	(24,294)
2019	(24,294)
2020	(6,039)
Thereafter	(6,039)

In the table shown above, positive amounts will increase pension expense while negative amounts will decrease pension expense.

NOTE H – RESTATEMENT

During the year ended June 30, 2015, the District implemented GASB Statement No. 68, *Accounting and Financial Reporting for Pensions*. GASB Statement No. 68 requires governments providing defined benefit pensions to recognize their long-term obligation for pension benefits as an asset or liability and to more comprehensively and comparably measure the annual costs of pension benefits. Net position as of June 30, 2014 has been restated for the implementation of GASB Statement No. 68. As a result, the effect on the year ended June 30, 2014 was as follows:

Balance at June 30, 2014, as originally reported	\$ 1,501,633
Net pension liability, measurement date as of June 30, 2014	22,071
Deferred outflows for contributions made during the year ended June 30, 2014	<u>35,760</u>
Balance at June 30, 2014, restated	<u>\$ 1,559,464</u>

ROANE COUNTY EMERGENCY
COMMUNICATIONS DISTRICT

CHANGES IN NET PENSION LIABILITY(ASSET)

June 30, 2015

	Measurement Date at <u>June 30, 2014</u>
<u>Total pension liability</u>	
Service cost	\$ 37,701
Interest	73,200
Change in benefit terms	0
Differences between actual and expected experience	(42,272)
Change of assumptions	0
Benefit payments, including refunds of employee contributions	<u>(14,857)</u>
Net change in total pension liability	53,772
Total pension liability-beginning July 1, 2013	<u>945,728</u>
Total pension liability-ending June 30, 2014 (a)	999,500
 <u>Plan fiduciary net position</u>	
Contributions-employer	35,760
Contributions-employee	28,839
Net investment income	165,702
Benefit payments, including refunds of employee contributions	(14,857)
Administrative expense	<u>(635)</u>
Net change in plan fiduciary net position	214,809
Plan fiduciary net position-beginning July 1, 2013	<u>967,799</u>
Plan fiduciary net position-ending June 30, 2014 (b)	<u>1,182,608</u>
 Net pension liability (asset)-ending (a)-(b)	 <u>\$ (183,108)</u>
 Plan fiduciary net position as a percentage of total net pension liability	 118.32%
 Covered employee payroll	 \$ 576,775
 Net pension liability(asset) as a percentage of covered employee payroll	 31.75%

This is a 10-year schedule; however, the information in this schedule is not required to be presented retroactively. Years will be added to this schedule in future fiscal years until 10 years of information is available.

See the accompanying independent accountants' audit report.

ROANE COUNTY EMERGENCY
COMMUNICATIONS DISTRICT

PENSION CONTRIBUTIONS

June 30, 2015

	<u>2015</u>	<u>2014</u>
Actuarially determined contribution	\$ 31,985	\$ 35,760
Contributions in relation to the actuarially determined contribution	<u>(31,985)</u>	<u>(35,760)</u>
Contribution deficiency(excess)	<u>\$ 0</u>	<u>\$ 0</u>
Covered employee payroll	\$ 569,123	\$ 576,775
Contributions as a percentage of covered employee payroll	5.62%	6.20%

This is a 10-year schedule; however, the information in this schedule is not required to be presented retroactively. Years will be added to this schedule in the future fiscal years until 10 years of information is available.

Notes to Pension Contributions

Valuation Date: Actuarially determined contributions rates for the year ended June 30, 2015 were calculated based on the July 1, 2013 actuarial valuation.

Methods and assumptions used to determined contribution rates:

Actuarial cost method	Frozen initial liability
Amortization method	Level dollar, closed (not to exceed 20 years)
Remaining amortization period	3 years
Asset valuation	10-year smoothed within a 20% corridor to market value
Inflation	3.00%
Salary increases	Graded salary ranges from 8.97% to 3.71% based on age, including inflation, averaging 4.25%
Investment rate of return	7.50%, net of investment expense, including inflation
Retirement age	Pattern of retirement determined by experience study
Mortality	Customized table based on actual experience including an adjustment for some anticipated improvement
Cost of living adjustments	2.50%

See the accompanying independent accountants' audit report.

OTHER SUPPLEMENTARY INFORMATION

ROANE COUNTY EMERGENCY
COMMUNICATIONS DISTRICT

STATEMENT OF REVENUE AND EXPENSES - ACTUAL AND BUDGET

Year Ended June 30, 2015

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
OPERATING REVENUE			
Emergency telephone service charges	\$ 98,712	\$ 114,292	\$ (15,580)
TECB - shared wireless charge	47,883	64,817	(16,934)
TECB - operational funding program	149,301	152,575	(3,274)
TECB - base amount distributions	332,259	332,000	259
Other operating revenue	<u>18,648</u>	<u>3,220</u>	<u>15,428</u>
TOTAL OPERATING REVENUE	646,804	666,904	(20,100)
OPERATING EXPENSES			
Salaries and wages:			
Director	58,087	62,233	(4,146)
Administrative personnel	62,620	65,489	(2,869)
Dispatchers	426,288	468,210	(41,922)
Other salaries and wages	<u>73,807</u>	<u>80,776</u>	<u>(6,969)</u>
	620,802	676,708	(55,906)
Employee benefits:			
Retirement	0	37,248	(37,248)
Medical insurance	113,765	132,068	(18,303)
Life insurance	1,093	1,199	(106)
Unemployment	1,958	2,505	(547)
Social security	38,410	42,518	(4,108)
Medicare	<u>8,983</u>	<u>9,944</u>	<u>(961)</u>
	164,210	225,482	(61,272)
Contracted services:			
Audit services	7,400	7,400	0
Accounting services	3,840	4,040	(200)
Legal services	0	7,300	(7,300)
Maintenance agreements	36,712	41,735	(5,023)
Janitorial services	3,695	4,050	(355)
NCIC/TBI/TIES	2,240	4,240	(2,000)
Lease/Rental-repeater site	335	340	(5)

ROANE COUNTY EMERGENCY
COMMUNICATIONS DISTRICT

STATEMENT OF REVENUE AND EXPENSES - ACTUAL AND BUDGET

(continued)

Year Ended June 30, 2015

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
Contracted services(continued):			
Maintenance and repairs-buildings and facilities	3,389	8,400	(5,011)
Maintenance and repairs- communications equipment	27,293	29,105	(1,812)
Maintenance and repairs-mobile communications equipment	9,122	9,952	(830)
Maintenance and repairs-vehicle	2,130	2,135	(5)
Fuel-vehicles	2,446	2,700	(254)
	<u>98,603</u>	<u>121,397</u>	<u>(22,794)</u>
Supplies and materials:			
Custodial supplies	1,293	1,300	(7)
Data processing supplies	428	600	(172)
Office supplies	1,010	1,350	(340)
Postage	687	710	(23)
Small equipment purchases	2,681	2,700	(19)
Utilities-electric	14,857	17,130	(2,273)
Utilities-gas	1,505	1,725	(220)
Utilities-water and sewer	2,699	2,878	(179)
Utilities-cell phones and pagers	1,446	1,600	(154)
Utilities-general telephone	58,684	55,621	3,063
	<u>85,289</u>	<u>85,614</u>	<u>(325)</u>
Other charges:			
Dues and subscriptions	2,703	2,731	(28)
Insurance-liability	21,316	25,903	(4,587)
Insurance-workers' compensation	1,474	4,190	(2,716)
Training	2,500	2,510	(10)
Travel	4,964	5,412	(448)

REQUIRED SUPPLEMENTARY INFORMATION

ROANE COUNTY EMERGENCY
COMMUNICATIONS DISTRICT

STATEMENT OF REVENUE AND EXPENSES - ACTUAL AND BUDGET
(continued)

Year Ended June 30, 2015

	<u>Actual</u>	<u>Budget</u>	<u>Variance Over (Under)</u>
Other charges(continued):			
Internet charges	1,958	1,975	(17)
Premiums on surety bonds	1,542	1,750	(208)
Miscellaneous	1,637	2,787	(1,150)
	<u>38,093</u>	<u>47,258</u>	<u>(9,165)</u>
Depreciation	<u>99,500</u>	<u>64,415</u>	<u>35,085</u>
TOTAL OPERATING EXPENSES	<u>1,106,496</u>	<u>1,220,874</u>	<u>(114,378)</u>
(LOSS) FROM OPERATIONS	(459,692)	(553,970)	94,278
NONOPERATING REVENUE(EXPENSE)			
Contributions from primary government	348,609	348,609	0
Contributions from other governments	234,322	233,932	390
Interest income	2,124	103	2,021
Interest expense	(2,348)	(5,000)	(2,652)
	<u>582,706</u>	<u>577,644</u>	<u>5,062</u>
CHANGE IN NET POSITION	123,014	23,674	99,340
NET POSITION AT THE BEGINNING OF THE YEAR, as restated	<u>1,559,464</u>	<u>1,559,464</u>	<u>0</u>
NET POSITION AT THE END OF THE YEAR	<u><u>\$ 1,682,478</u></u>	<u><u>\$ 1,583,138</u></u>	<u><u>\$ 99,340</u></u>

See the accompanying independent accountants' audit report.

ROANE COUNTY EMERGENCY
COMMUNICATIONS DISTRICT

BOARD OF DIRECTORS

June 30, 2015

Donnie Eblen
Arvel McNelly
Randy Heidle
John Harvey
Marilyn Calfee
Tony Brown
Carolyn Granger
Jack Stockton
Scott Stout

See the accompanying independent accountants' audit report.

INTERNAL CONTROL

AND

COMPLIANCE

INDEPENDENT ACCOUNTANTS' REPORT ON INTERNAL CONTROL
OVER FINANCIAL REPORTING AND ON COMPLIANCE AND
OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS
PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

Board of Directors
Roane County Emergency Communications District
Rockwood, Tennessee

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States of America, the financial statements of Roane County Emergency Communications District, which comprise the statement of net position as of June 30, 2015 and the related statement of revenue, expenses and change in net position and statement of cash flows for the year then ended and the related notes to the financial statements, and have issued our report thereon dated January 21, 2016.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Roane County Emergency Communications District's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing an opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Roane County Emergency Communications District's internal control. Accordingly, we do not express an opinion on the effectiveness of Roane County Emergency Communications District's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct misstatements on a timely basis. A material weakness is a deficiency or combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of Roane County Emergency Communications District's financial statements will not be prevented or detected and corrected on a timely basis. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Roane County Emergency Communications District's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

We noted certain other matters that we have reported to management of Roane County Emergency Communications District in a separate letter dated January 21, 2016.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Roane County Emergency Communications District's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Roane County Emergency Communications District's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Mitchell Emert + Hill

January 21, 2016

ROANE COUNTY EMERGENCY
COMMUNICATIONS DISTRICT

PRIOR YEAR FINDINGS AND QUESTIONED COSTS

Year Ended June 30, 2015

There were no prior year findings reported.

Roane County Department of Solid Waste Advisory Board

Meeting for Approval of Annual Progress Report

March 22, 2016 - 6:30 P.M.

Qualls Courtroom at Roane County Courthouse

AGENDA

- **Review of April 7, 2015 Solid Waste Advisory Board meeting minutes**
- **Review 2015 Annual Progress Report**
- **Vote on approval of Annual Progress Report**
- **Election of new chairman**
- **Invitation to Solid Waste Committee Meeting**
- **Dismissal**



Department of
**Environment &
Conservation**

September 11, 2015

Mr. Tony Brown, Chair
Roane County Municipal Solid Waste Region
209 Suzanne Place
Kingston, TN 37763

Dear Mr. Brown,

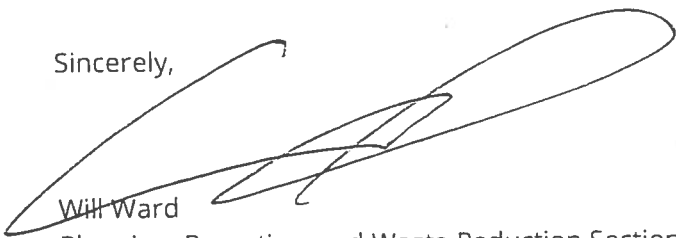
The Solid Waste Management Act of 1991 enacted a goal that each municipal solid waste (MSW) region in the State of Tennessee shall reduce the amount of solid waste disposed of at Class I municipal solid waste disposal facilities and incinerators by twenty-five percent (25%) on a per capita basis. As an alternative to calculating this goal, regions have the option of using an adjusted economic growth or adjusted population methodology to determine compliance.

In the event that a region does not meet the twenty-five percent (25%) waste reduction and diversion goal, the Department shall determine whether that region's programs are qualitatively equivalent to other regions that meet the goal, and whether that failure is due to factors beyond the control of the region. If a region fails to receive a favorable qualitative assessment by the Department, the Commissioner may subject the region and/or local governments in the region to sanctions (T.C.A. §68-211-861).

In accordance with information provided by the region in the 2014 Annual Progress Report submitted to the Department using the Re-TRAC system, the Roane MSW Region reduced the amount of solid waste disposed in Class I disposal facilities by: 57% when compared to the base year method, and 67% using the real-time comparison.

If you should have any questions about your waste reduction and diversion rate, the calculation process, or related information, please contact me at (615) 532-9429 or by email at Will.Ward@tn.gov.

Sincerely,



Will Ward
Planning, Reporting, and Waste Reduction Section

CC: The Honorable Ron Woody, Roane County Executive
Ralph Stewart, Roane County Solid Waste Director
Mitch Loomis, East Tennessee Development District
John LeCroy, Regional Director for External Affairs

Roane County Solid Waste Advisory Board

Agenda

Solid Waste Advisory Board

April 7th, 2015

Members Present - Chairman Tony Brown, Carolyn Granger, Mary Ann Koltowich, Becky Ruppe, Dan Hyder, Ken Mynatt

Others Present - Ralph Stewart, Solid Waste Director Roane County

Members Absent - Allen Townsend

Media - None

Purpose of Meeting - Review and approval of 2014 Annual Progress Report.

Call to Order - 5:00 P.M. by Chairman Tony Brown.

Topics of Discussion

- 1.) Review and approval of 2014 Annual Progress Report.

APPROVAL -

Motion: Ken Mynatt

Second: Dan Hyder

Passed unanimously on a voice vote.

ADJOURNMENT -

Motion: Chairman Tony Brown

Second: Becky Ruppe.

Meeting adjourned at 6:45 P.M.

Votes to accept or reject the 2014 Annual Progress Report by the Roane County Solid Waste Planning Board.

Name	Yes	No
Tony Brown	<i>Tony Brown</i>	
Ken Myatt <i>Myatt</i>	<i>Ken Myatt</i>	
Dan Hyder	<i>Dan Hyder</i>	
Becky Ruppe	<i>Becky Ruppe</i>	
Carolyn Granger	<i>Carolyn Granger</i>	
Mary Ann Koltowich	<i>Mary Ann Koltowich</i>	
Allen Townsend		



City of Kingston
Project Status Update
February 2016

GREENWAY

		Date Completed/Closed Out
Project Cost:	\$369,505.00	
Engineer/Architect/Consultant:	V&M	
Contractor:		
Status (Percent complete)	80%	
Estimated Completion Date	April 15, 2016	
Notable outstanding issues:		

Notes:

1. Construction underway.
2. Progress meeting scheduled for 4/8.

HOME GRANT

		Date Completed/Closed Out
Project Cost:	\$250,000	
Engineer/Architect/Consultant:	Comm. Dev. Partners	
Contractor:		
Status (Percent complete)	0%	
Estimated Completion Date	Spring 2016	
Notable outstanding issues:	Applications Received	

Notes:

1. Public Meeting held on 11/18
2. Completed applications forwarded to Administrator in December 2015
3. Home Inspection Procurement letters mailed

LPRF GERTRUDE PORTER PARK

		Date Completed/Closed Out
Project Cost:	\$500,000	
Engineer/Architect/Consultant:	Robert Campbell	
Contractor:		
Status (Percent complete)	5%	
Estimated Completion Date	Summer 2016	
Notable outstanding issues:	Awaiting NTP	

Notes:

1. Bids opened. Low bid was from Wright Construction (\$522,199)
2. Awaiting State approval of bid and Notice to Proceed on construction.

PHASE II SOLAR PROJECT

		Date Completed/Closed Out
Project Cost:		
Engineer/Architect/Consultant:		
Contractor:	Energy Source Partners	
Status (Percent complete)	99%	
Estimated Completion Date	4/15/2016	
Notable outstanding issues:	Cleanup	

Notes:

1. Awaiting final cleanup of site.