



# 2012 Budget County Commission Workshop

Resolutions for Consideration  
Budget Committee Meetings  
Policies Considerations  
Value of a Tax Penny  
Issues and How Budget Committee addressed the Issues  
What's new in the Budget?  
Fund Summary  
Questions??

Executive Summary # 15

July 6, 2011



# 2012 Budget Resolutions

- Appropriation # 07-11-10
- Tax Rate # 07-11-11
- Non Profit # 07-11-12
- Revenue/Tax Anticipation # 07-11-13



# Budget Committee Meetings

- **April 15-** Funds 151, 152, and 156 (all debt service)
- **May 12-** Funds 126, 363, 359 and various depts in 101
- **May 19-** Funds 111, 118, 122 and various depts in 101
- **May 26-** Funds 116, 123, 131, and various depts in 101
- **June 3-** Funds 119, 204 and various depts in 101
- **June 10-** Funds 118 and 176
- **June 22-** Funds 119, 152, 171 and all education funds
- **June 24-** Fund 171, 264, 266, and review of all funds
- **June 30-** Fund 101 and 141 and recap and review of all funds
- **July 7-** Public Hearing and Final Budget Committee Mgt



# Policies Considerations- Are We in Compliance With????

- Debt Management
- Capital Planning
- Fund Balance

# Value in the Property Tax Penny

Location	Bgt 2011	Bgt 2012	Percentage
County Wide	\$118,000	\$120,000	1.6%
Outside Oak Ridge	\$102,000	\$104,000	1.9%
Outside Harriman/O.R	\$ 92,000	\$ 94,000	2.1%
Outside all Cities	\$ 69,000	\$ 70,000	1.4%

One problem we had is that the value of the penny in 2011 did not reach \$118,000.



# Issues

- We are in unprecedented times
  - Neighbors losing jobs or lost jobs
  - Uncertainty of the future economy
  - Real Estate values declining with foreclosure
- No real growth in value of the property tax penny.
- Are we going to continue to issue debt for small capital items?
- Are we going to begin a long term capital assets replacement plan?
- Can or should we increase annual expenses with raises only to potentially put the employee position in jeopardy in the proposed budget year or future year?
- Should we consider holding maintenance of funding flat; thereby, prohibiting the potential property tax increase in the following year?
- Should certain services be reduced?
- TAX INCREASES are:
  - **.00065** for General Fund (Rounding)
  - **.04210** for General Debt Service (for debt payment; still losing over \$300,000)
  - **.04000** for Education Capital Projects (School Buses)
- Debt Service Operational Losses still total **(\$754,716)**



# How Budget Committee Addressed Certain Issues

- Continued funding a capital budget but with a slight reduction from 3.23 pennies to 3 pennies in the 171 General Capital Project Fund.
  - This will prohibit debt for small capital items.
  - Capital budget preparation will now allow planning for long term financial goals, replacement of assets, and future asset acquisition.
- Annual raises would not be given; however, one time payments would be considered.
- Maintenance of Effort requirements would be met; however, growth for potential tax increase requirement would be frozen.
- Services reduction consideration would be further studied with anticipated reductions.



# What's New in the Operating Budgets

- Sheriff's Investigator
- Two Sheriff employee adjustments
- Minor adjustments in Circuit/Session Court
- Board of Equalization pay adjustment \$100 to \$125 per day
- County Attorney and two Session Judges raises (state mandated)
- \$30,000 Meth Clean Up
- \$20,000 to clean up county back tax properties
- \$50,000 Business Incubator (Fund 119)
- \$25,000 for Expo Center (Fund 119)
- 2 new positions in Highway (Fund 131)
- Schools 2% raises



# Percentage Summary of Operations

• Total Operational Budget	\$96,593,523	
• Schools	64,444,364	66.7%
• General Government	14,934,024	5.5%
• Debt Service	5,408,065	5.6%
• Highways	3,356,046	3.5%
• Ambulance	3,325,493	3.4%
• Solid Waste/Recycling	1,681,483	1.7%
• Other	3,444,048	3.6%



# Changes in the Capital Budgets

- **171 General Capital**
  - Second year establishment of sub funds for projects
  - First year of establishment planning for capital assets
  
- **177 Education Capital**
  - First property tax levy of 4 pennies for the purchase of school buses

# GENERAL FUND – 101 Services

County Commission  
Board of Equalization  
Beer Board  
Budget & Finance Committee  
Other Boards & Committees  
County Mayor/Executive  
County Attorney  
Election Commission  
Register of Deeds  
Planning  
Codes Compliance  
County Buildings  
General Administration  
Preservation of Records  
Risk Management  
Accounting & Budgeting  
Purchasing  
Property Assessor's Office  
Reappraisal Program

County Trustee's Office  
County Clerk's Office  
Circuit Court  
General Sessions Court  
General Sessions Judge  
Chancery Court  
Juvenile Court  
District Attorney General  
Other Administration of Justice  
Sheriff's Department  
Drug Enforcement  
Jail  
Civil Defense  
Rescue Squad  
Other Emergency Management  
County Corner/Medical Examiner  
Other Public Safety  
Local Health Center  
Rabies and Animal Control  
Maternal & Child Health Services

Dental Health Program  
Appropriation to State  
Other Local Welfare Services  
Sanitation Management  
Libraries  
Parks and Fairs Board  
Agricultural Extension Office  
Soil Conservation  
Industrial Development  
Veteran's Services  
Employee Benefits  
Miscellaneous  
Litter and Trash Collection  
Transfers Out

# GENERAL FUND - 101

Revenues .....	\$14,433,454
Expenditures .....	\$14,934,024
Difference.....	<b>(\$500,570)</b>
FY 11 Property Tax Rate .....	0.6135
FY 12 Property Tax Rate .....	0.6200
Difference.....	<b>0.0065</b>

# URBAN SERVICES - I I I

## Fire Prevention and Control

## Rabies and Animal Control

### Tax Outside all Cities

Revenues .....	\$697,725
Expenditures .....	\$736,194
Difference.....	<b>(\$38,469)</b>
FY 11 Property Tax Rate .....	0.0393
FY 12 Property Tax Rate .....	0.0200
Difference.....	<b>(0.0193)</b>

# SOLID WASTE/SANITATION - 116

## Convenience Centers

### Tax Outside all cities

Revenues .....	\$1,008,050
Expenditures .....	\$1,172,906
Difference.....	(\$164,856)
FY 11 Property Tax Rate .....	0.0472
FY 12 Property Tax Rate .....	0.0300
Difference.....	(0.0172)

# AMBULANCE SERVICE - 118

## Ambulance/Emergency Medical Srvcs

Revenues .....	\$3,024,800
Expenditures .....	\$3,325,493
Difference.....	(\$300,693)
FY 11 Property Tax Rate .....	0.0161
FY 12 Property Tax Rate .....	0.0100
Difference.....	(0.0061)

# INDUSTRIAL/ ECONOMIC DEVELOPMENT - 119

## Industrial Development

Revenues .....	\$1,551,046
Expenditures .....	\$2,544,554
Difference.....	(\$993,508)
FY 11 Property Tax Rate .....	0.0161
FY 12 Property Tax Rate .....	0.0150
Difference.....	(0.0011)

# DRUG CONTROL - 122

## Sheriff's Department Civil Defense

### **No Property Tax**

Revenues .....	\$ 63,900
Expenditures .....	\$ 117,500
Difference.....	<b>(\$53,600)</b>

# RECYCLING/LANDFILL - 123

## Recycling Center

### Postclosure Care Costs

Revenues .....	\$ 642,350
Expenditures .....	\$ 811,077
Difference.....	(\$168,727)
FY 11 Property Tax Rate .....	0.0202
FY 12 Property Tax Rate .....	0.0200
Difference.....	(0.0002)

# DISTRICT ATTORNEY GENERAL - 126

## District Attorney General

### No Taxes

Revenues .....	\$45,800
Expenditures .....	\$45,800

# HIGHWAY/PUBLIC WORKS - 131

Administration	Highway and Bridge Maintenance
Operation and Maintenance of Equipment	Traffic Control
Other Charges	Employee Benefits
Capital Outlay	

Revenues .....	\$3,440,558
Expenditures .....	\$3,505,390
FY 11 Property Tax Rate .....	0.1009
FY 12 Property Tax Rate .....	0.0950
Difference.....	(0.0059)



# GENERAL PURPOSE SCHOOL - 141

## INSTRUCTION:

Regular instruction Program  
Alternative Schools  
Special Education Program  
Vocational Education Program

## SUPPORT SERVICES:

Attendance  
Health Services  
Other Student Support  
Regular Instruction Program  
Alternative School Support  
Special Education Program  
Vocational Education Program  
Board of Education

SUPPORT SERVICES (cont)  
Office of the Superintendent  
Office of the Principal  
Fiscal Services  
Human Services/Personnel  
Operation of Plant  
Maintenance of Plant

## OPERATION OF NON-INSTRUCTIONAL SERVICES

Community Services  
Early Childhood Education

## CAPITAL OUTLAY

Regular Capital Outlay

## OTHER USES

Transfers Out

# General Purpose Schools- 141

Revenues .....	\$ 49,670,283
Expenditures .....	\$ 51,886,699
Difference.....	(\$2,216,416)
FY 11 Property Tax Rate .....	\$ 1.0091
FY 12 Property Tax Rate .....	\$ 1.0000
Difference.....	(\$0.0091)

# SCHOOL FEDERAL PROJECTS – 142

## No Property Tax

- INSTRUCTION:
  - Regular instruction Program
  - Special Education Program
  - Vocational Education Program
- SUPPORT SERVICES:
  - Health Services
  - Other Student Support
  - Regular Instruction Program
  - Special Education Program
  - Vocational Education Program
  - Office of the Principal
  - Transportation

Revenue .....	\$6,059,410
Expenditure .....	\$6,059,410
Difference.....	(\$-0-)

# CENTRAL CAFETERIA - 143

## Food Service

### No Property Tax

Revenues .....	\$3,682,000
Expenditures .....	\$3,835,724
Difference.....	(\$153,724)

# SCHOOL TRANSPORTATION - 144

## Transportation

### No Property Tax

Revenues .....	\$2,487,500
Expenditures .....	\$2,615,014
Difference.....	(\$127,514)

# EXTENDED SCHOOL PROGRAM - 146

## Community Services

### No Property Tax

Revenues .....	\$280,000
Expenditures .....	\$280,000
Difference.....	(\$-0-)

# GENERAL DEBT SERVICE - 151

Principal and Interest on County Wide Debt

Revenues .....	\$2,924,996
Expenditures .....	\$3,254,757
Difference .....	<b>(\$329,761)</b>
FY 11 Property Tax Rate .....	0.0969
FY 12 Property Tax Rate .....	0.1400
Difference.....	<b>0.0431</b>

# RURAL DEBT SERVICE - 152

Principal and Interest on Debt Outside Harriman and Oak Ridge

## Tax Outside Harriman and Oak Ridge

Revenues .....	\$1,480,761
Expenditures .....	\$1,788,910
Difference .....	(\$308,149)
FY 11 Property Tax Rate .....	0.1589
FY 12 Property Tax Rate .....	0.1400
Difference.....	(0.0189)

# EDUCATION DEBT SERVICE - 156

## Education Debt Service

### Tax Outside Oak Ridge

Revenues .....	\$247,592
Expenditures .....	\$364,398
Difference .....	<b>(\$116,806)</b>
FY 11 Property Tax Rate .....	0.0400
FY 12 Property Tax Rate .....	0.0200
Difference.....	<b>(0.0200)</b>



# GENERAL CAPITAL PROJECTS - 171

Other Facilities

Jail

General Administration Projects

Public Safety Projects

Social, Cultural and Recreation Projects

Public Utility Projects

Other General Government Projects

# GENERAL CAPITAL PROJECTS - 171

Revenues .....	\$ 780,000
Expenditures .....	\$1,520,000
Difference.....	(\$740,000)
FY 11 Property Tax Rate .....	0.0323
FY 12 Property Tax Rate .....	0.0300
Difference.....	(0.0023)

# HIGHWAY CAPITAL PROJECTS - 176

## Highway and Street Capital Projects **No Property Tax**

Revenues .....	\$400
Expenditures .....	\$40,756
Difference.....	<b>(\$40,356)</b>
Remaining Fund Balance.....	-0-

# EDUCATION CAPITAL PROJECTS - 177

## Education Capital Projects

Revenues .....	\$19,131,000
Expenditures .....	\$19,100,000
Difference.....	\$31,000
FY 11 Property Tax Rate .....	0.0000
FY 12 Property Tax Rate .....	0.0400
Difference.....	0.0400

# PUBLIC UTILITY- WASTEWATER - 204

## Other Waste Collection

## Public Utility Projects

### No Property Tax

Revenues .....	\$3,661,600
Expenditures .....	\$3,734,870
Difference.....	(\$73,270)

# EMPLOYEE INSURANCE #1 - 264

## Other General Administration

### No Property Tax

Revenues .....	\$2,927,557
Expenditures .....	\$2,994,384
Difference.....	(\$66,827)

# WORKERS' COMPENSATION - 266

## Employee Benefits

### No Property Tax

Revenues .....	\$593,650
Expenditures .....	\$593,136
Difference.....	\$514

# COMMUNITY DEVELOPMENT AGENCY - 359

## Industrial Development

### No Property Tax

Revenues .....	\$74,080
Expenditures .....	\$268,650
Difference.....	(\$194,570)

# JUDICIAL DISTRICT DRUG - 363

## Drug Enforcement

### No Property Tax

Revenues .....	\$232,200
Expenditures .....	\$359,490
Difference.....	(\$127,290)