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### Ever Wonder Where Your Property Tax Dollars Go?

In October of each year your county and city governments send out the annual property tax bills.

As citizens and property tax payers we generally hate to see these bills and often think, “What benefits do we receive for these taxes?”

This column will deal primarily with the property tax levy for the county government; however, before we address the property tax we will try to address an overview of the county budget as a whole.

Roane County’s operating budget is approximately \$95 million, of which education is the biggest component at \$64 million 67.4 percent.

General government operation is \$16.2 million or 17.1 percent.

Emergency Services and Solid Waste is \$5.6 million or 5.9 percent.

The annual debt service payments are \$5.4 million or 5.7 percent. Highway department costs are \$3.7 million or 3.9 percent.

Property taxes do not follow the same percentage of the expenditures budget due to certain operations being supported by other local funds, state and federal funds, along with service fees and fines.

Further, for this analysis, we have separated the general government (\$16.2 million) into service areas such as Law Enforcement, Social, Cultural, Industrial, Court System and parts of Emergency Services since these components have a high expenditure percentage.

The following is the property tax levy breakdown for each service. One could say “This is where your property tax goes”:

Education	13,146,528	47.7%
Law Enforcement (net)	5,364,208	19.5%
Debt	3,286,632	11.9%
General Operations	1,276,983	4.6%
Highway	1,200,885	4.4%
Social, Cultural, & Industrial	1,051,819	3.8%
Emergency Services	910,188	3.3%
Court System Operations (net)	687,858	2.5%
Waste Disposal	632,045	2.3%
	<b>27,557,146</b>	<b>100.0%</b>

There will always be debates that a government invests or spends too much in some areas, and maybe not enough in those same areas, but one can readily see that the bulk of your tax dollars goes to education, law enforcement (including the court system), and debt repayments.

One problem we often face in county government operations is what is known as the maintenance of effort (MOE) laws.

These laws state that once revenue is pledged to an operation then the revenue must be maintained. MOE applies to Education, Highway and partially to Law Enforcement.

Further, the county is required to pay our mortgage payments (debt service). Once the county factors out the requirements related to Education, Highway, Law Enforcement, and Debt Service, one can see only \$4.5 million or 16.5 percent of the tax levy, relates to other services.

These services include Ambulance, Rescue Squad, Office of Emergency Services, Fire (both county-wide and volunteer departments), Recycling, and Waste Disposal.

Other General Operations includes costs from County Commission, Accounting and Purchasing, Courthouse and Property Maintenance, Assessor of Property, Register of Deeds, and County Clerk. Also a large portion of the General Government is capital investment which should allow the debt service obligations to be reduced over time.

More information about your county budget and operations can be found on the county website: [www.roanegov.org](http://www.roanegov.org).