

SECTION VI
APPENDIX
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Legal Requirements

LEGAL REQUIREMENTS

CHARTER REQUIREMENTS

The following excerpts from the Charter of the City of Oak Ridge provide the basis for budget preparation and administration:

ARTICLE IV. TAXATION AND ISSUANCE OF OBLIGATIONS UNDER MODIFIED MANAGER-COUNCIL CHARTER

Section 7. Levy, due date and delinquencies.

Unless otherwise provided by ordinance, the schedule for levy, due date and delinquencies shall be the same as provided by general law for counties, provided that the tax levy shall be set by council not later than sixty (60) days preceding the new fiscal year.

Section 9. Previous year's levy to continue if no levy made.

If no levy is made at the time fixed for the levy, the previous year's levy shall continue in effect.

Section 12. Limitation on borrowing power.

The total amount of bonds or other evidence of indebtedness secured by the full faith and credit of the city that shall be outstanding at any one time shall not exceed ten per cent (10%) of the total appraised valuation of all real estate lying within the city limits.

Article V. CITY MANAGER

Section 3. Council-manager relationships.

The manager shall be responsible to the council for the administration of all units of the city government under his jurisdiction and for carrying out policies adopted by the council. Except for the purpose of inquiry, the council and its members shall deal with the administrative officers and employees solely through the manager. Neither the council nor any member thereof shall give orders to the manager's subordinates or otherwise interfere with managerial functions through such means as directing or requesting the appointment or removal of any of the manager's subordinates, or the making of particular purchases from, or contracts with, any specific organization. The office of any councilman violating any provision of this section shall immediately become vacant upon his conviction in a court of competent jurisdiction.

Section 4. Duties and authority of manager.

The manager shall supervise the administrative affairs of the city. He shall be charged with the preservation of the public peace and health, the safety of persons and properties, and the enforcement of the laws, ordinances and franchises, and the development and utilization of the city's resources. He shall make such reports and recommendations as he may deem desirable and perform such other duties as may be prescribed by this charter or required of him by ordinance or resolution of the council not inconsistent with this charter. He shall have the right to take part in the discussion of all matters coming before the council, but not the right to vote.

Section 5. Administrative organization.

Within the framework established by this charter, the administrative organization of the city shall be organized into departments of general government, finance, and such other departments necessary to provide health, welfare, police, recreation, fire, library, public works, utilities, and other municipal services as shall be provided in a plan of administrative organization to be developed by the city manager and submitted to the council for approval and adoption by ordinance. The council may by ordinance amend the plan of administrative organization only after receiving the written recommendations of the city manager. Administrative regulations governing the operations and relationships of departments, agencies, and offices within the administrative organization shall be prepared and issued by the city manager, provided the authority to prepare and issue departmental rules and regulations may be delegated to designated subordinates.

Section 10. Fiscal year.

The fiscal year of the city shall begin on the first day of July and shall end on the thirtieth day of June of the succeeding year, but another fiscal year may be fixed by ordinance for the entire city government or for any utility.

Section 11. Manager to prepare budget -- Contents.

After one or more council meetings devoted to guidance to the city manager with respect to the budget to be submitted, as determined by the council, on or before a date fixed by the council but not later than ninety (90) days prior to the beginning of the fiscal year, the manager shall submit to the council a proposed budget for the next fiscal year. The budget shall present a complete financial plan for the ensuing year, including at least the following information:

- (a) Detailed estimates of all proposed expenditures for each department, board, officer or other agency of the city, showing in addition the expenditures for corresponding items for the last preceding fiscal year, appropriations and anticipated expenditures for the current fiscal year, and reasons for recommended departures from the current expenditures pattern.
- (b) Statements of the bonded and other indebtedness of the city, including the debt redemption and interest requirements, the debt authorized and unissued, and the condition of the sinking funds.
- (c) Detailed estimates of all anticipated revenues of the city from all sources including current and delinquent taxes, nontax revenues and proceeds from the sale of any bonds, with a comparative statement of the amounts received by the city from each of such sources for the last preceding fiscal year, the current fiscal year, and the coming fiscal year.
- (d) A statement of the estimated balance or deficit, as of the end of the current fiscal year.
- (e) Such other supporting schedules as the council may request, or are otherwise required by law.

Section 12. Capital budget program.

As a part of the proposed annual budget, the city manager shall include a statement of pending capital projects and proposed new capital projects, relating the respective amounts proposed to

be raised therefor by appropriations in the budget and the respective amounts, if any, proposed to be raised therefor by the issuance of bonds during the fiscal year. Such pending and proposed capital projects shall be based upon the guidance of council as expressed in the guidance meeting(s) carried out under Article V, Section 11 of this Charter. Council shall use as one basis of its guidance to the manager the program of capital projects prepared annually by the planning commission. The manager shall provide the council his written comments on the planning commission program at the time of the first guidance meeting.

Section 13. Public hearing on budget - Inspection - Distribution.

A public hearing on the budget shall be held before its final adoption by the council, at such time and place as the council shall direct, and notice of such public hearing shall be published ten (10) days in advance of the date of the hearing. All persons present shall be given a reasonable opportunity to be heard for or against the estimates of any item thereof. The budget and budget message and all supporting schedules shall be a public record in the office of the city clerk open to public inspection by anyone. The city manager shall cause sufficient copies of the budget and budget message to be prepared for distribution to interested persons at least ten (10) days before the hearing.

Section 14. Adoption of budget -- Appropriation ordinance.

Before the beginning of the next fiscal year, the council shall adopt an appropriation ordinance, based on the city manager's budget with such modifications as the council considers necessary or desirable, provided that modifications in the school budget as submitted by the board of education shall be subject to the limitation of Article VI, Section 13, of this charter. Appropriations need not be in more detail than a lump sum for each fund. The council shall not make any appropriations in excess of estimated revenues, except to provide for an actual emergency threatening the health, property or lives of the inhabitants of the city and declared by a unanimous vote of all members of the council present, when there is a quorum. Provided, however, that if for any reason an appropriation ordinance is not adopted prior to the beginning of the next fiscal year, the appropriations for the last fiscal year shall become the appropriations for the next fiscal year, until the adoption of the new appropriation ordinance. The appropriation ordinance insofar as it relates to the appropriation for schools shall be further subject to the provisions of Article VI, Section 14, of this charter.

Section 15. Amendments to appropriation ordinance.

Amendments may be made to the original appropriation at any time during a current fiscal year after a public hearing before the council on five (5) days notice published once in the official city newspaper, provided that increased appropriations may be made only after the city manager has certified in writing that sufficient amount of unappropriated revenue will be available, except for emergency appropriations as provided above.

Section 16. Unexpended appropriation to lapse.

Any portion of an annual appropriation remaining unexpended and unencumbered at the close of a fiscal year shall lapse and be credited to the general fund, except that any balance remaining in any other fund at the end of a fiscal year may remain to the credit of that fund and be subject to further appropriation.

Section 17. Budget control.

At the beginning of each quarterly period during the fiscal year, and more often if required by the council, the manager shall submit to the council data showing the relations between the estimated and actual revenues and expenditures to date; and if it shall appear that the revenues are less than anticipated, the council may reduce the appropriations, as prescribed in Article V, Section 15, except amounts required for debt and interest charges, and with the further exception to such a degree as may be necessary to keep expenditures within the receipts. The manager may provide for monthly or quarterly allotments of appropriations to all departments, agencies or activities within his jurisdiction under such rules as he shall prescribe, and make transfers between departments, agencies, or activities within each fund, and when authorized by the city council, from one fund to another, provided that any transfer of moneys from the city school fund to any other fund shall be made only with the concurrence of the board of education.

A summary balance sheet, including a listing of all fund balances exceeding \$100,000.00, a summary quarterly city income and expense statement, and a statement of the number of city employees and full-time equivalent city employees shall be published quarterly in a local newspaper of general circulation.

Article VI. Public Schools Under Modified City Manager-Council Charter

Section 12. Financial management.

All school moneys appropriated by the city council, all state and county funds received for the city school system, and all other moneys, fees, revenues or income which are received by the city school system or which heretofore or hereafter are granted or permitted to the city school system shall be deposited in a city school fund to be withdrawn only upon the order of the board of education provided that a full estimate thereof shall have been summarized in each school budget and provided further that those portions of such funds derived from city appropriation ordinances shall be subject to the provisions of Article V, Sections 15-17. The board of education shall establish such school funds as are required by general law or as it considers necessary for the operation of the school system. At the end of each fiscal year an audit shall be made of the accounts and funds of the school system covering the operations of the last fiscal year by certified public accountants selected by the board. The board of education may employ certified accountants to audit all or any of the school funds and accounts at any time it may deem expedient to assure the correctness thereof. Section V, Section 22, shall apply with the board of education standing in the stead of council.

Section 13. School budget.

The city school budget submitted by the board of education through the city manager to the city council shall include estimates of all school revenues as well as estimates of expenditures necessary for the operation of the school system for the next fiscal year period. Neither the city manager nor the city council shall have any authority to modify or delete any item of the school estimates and the council shall have the power to modify only the total amount of the school budget, except that in no event shall a reduction in school budget exceed the total sum requested by the board of education from current city tax revenues. Such budget estimates shall not include any requests for the purchase of land, and the purchase, construction, reconstruction, or major alteration of any building for school purposes. Requests for such improvements shall be transmitted to the planning commission for review and incorporation into the capital improvement program before November 1 prior to the next fiscal year.

A summary balance sheet, including a listing of all fund balances exceeding \$100,000.00, a summary quarterly schools income and expense statement and a statement of the number of schools employees and full-time equivalent schools employees shall be published quarterly in a local newspaper of general circulation.

Section 14. Notice of appropriation.

The adoption by the city council of an appropriation ordinance for the next fiscal year, or the allowance of a continuation of the appropriation for the last fiscal year shall serve as notice to the board of education of the total amount of the school appropriation for the next fiscal year period.





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Personnel Schedule

PERSONNEL SCHEDULE

SUMMARY OF POSITIONS AND STAFF YEARS BY DEPARTMENT	<u>AUTHORIZED POSITIONS</u>			<u>AUTHORIZED STAFF YEARS</u>		
	FY	FY	FY	FY	FY	FY
	<u>2002</u>	<u>2003</u>	<u>2004</u>	<u>2002</u>	<u>2003</u>	<u>2004</u>
<u>TOTALS BY DEPARTMENT</u>						
GENERAL GOVERNMENT	12	11	11	11.60	10.60	10.60
ADMINISTRATIVE SERVICES	38	37	37	38.00	37.00	37.00
POLICE	76	76	70	74.39	74.39	70.00
FIRE	43	43	45	43.00	43.00	45.00
PUBLIC WORKS	89	88	87	88.38	88.00	87.00
COMMUNITY DEVELOPMENT	11	11	11	11.50	11.50	11.00
RECREATION AND PARKS	86	87	86	37.00	36.75	36.36
LIBRARY	23	23	23	17.00	17.00	16.68
ECONOMIC DEVELOPMENT	4	3	1	3.50	2.50	1.00
ELECTRIC	<u>33</u>	<u>34</u>	<u>34</u>	<u>33.00</u>	<u>34.00</u>	<u>34.00</u>
TOTAL ALL FUNDS	415	413	405	357.37	354.74	348.64
TRANSFERS	<u>116</u>	<u>116</u>	<u>115</u>	<u>116.00</u>	<u>116.00</u>	<u>115.00</u>
TOTAL NET GENERAL FUND	<u>299</u>	<u>297</u>	<u>290</u>	<u>241.37</u>	<u>238.74</u>	<u>233.64</u>

PERSONNEL SCHEDULE

SUMMARY OF POSITIONS AND STAFF YEARS BY DEPARTMENTS AND ACTIVITIES	AUTHORIZED POSITIONS			AUTHORIZED STAFF YEARS		
	FY	FY	FY	FY	FY	FY
	2002	2003	2004	2002	2003	2004
<u>GENERAL GOVERNMENT</u>						
816 City Clerk	2	2	2	2.00	2.00	2.00
820 City Manager	4	3	3	4.00	3.00	3.00
832 City Court	3	3	3	2.60	2.60	2.60
843 Legal	3	3	3	3.00	3.00	3.00
TOTAL GENERAL GOVERNMENT	<u>12</u>	<u>11</u>	<u>11</u>	<u>11.60</u>	<u>10.60</u>	<u>10.60</u>
<u>ADMINISTRATIVE SERVICES</u>						
845 Computer Services	8	9	9	8.00	9.00	9.00
846 Personnel	4	4	4	4.00	4.00	4.00
854 Stationery Stores	1	1	1	1.00	1.00	1.00
862 Finance	11	10	10	11.00	10.00	10.00
864 Business Office	14	13	13	14.00	13.00	13.00
TOTAL ADMINISTRATIVE SERVICES	<u>38</u>	<u>37</u>	<u>37</u>	<u>38.00</u>	<u>37.00</u>	<u>37.00</u>
<u>POLICE DEPARTMENT</u>						
910 Police Supervision	2	2	2	2.00	2.00	2.00
911 Investigations	8	8	8	8.00	8.00	8.00
912 Staff Services	6	6	6	6.00	6.00	6.00
913 Patrol	46	46	41	44.39	44.39	41.00
915 Emergency Communications	8	8	8	8.00	8.00	8.00
916 Animal Control	3	3	3	3.00	3.00	3.00
917 School Resource Officer Program	3	3	2	3.00	3.00	2.00
TOTAL POLICE DEPARTMENT	<u>76</u>	<u>76</u>	<u>70</u>	<u>74.39</u>	<u>74.39</u>	<u>70.00</u>
<u>FIRE DEPARTMENT</u>						
921 Fire Supervision	2	2	2	2.00	2.00	2.00
922 Fire Prevention	1	1	1	1.00	1.00	1.00
923 Fire Fighting	40	40	42	40.00	40.00	42.00
TOTAL FIRE DEPARTMENT	<u>43</u>	<u>43</u>	<u>45</u>	<u>43.00</u>	<u>43.00</u>	<u>45.00</u>
<u>PUBLIC WORKS DEPARTMENT</u>						
930 Public Works Supervision	5	5	4	5.00	5.00	4.00
935 Engineering	5	4	4	4.38	4.00	4.00
011 Equipment Shop	8	8	8	8.00	8.00	8.00
021 Work Pool	45	45	44	45.00	45.00	44.00
021 Water Plant	11	11	11	11.00	11.00	11.00
022 Wastewater Treatment	15	15	16	15.00	15.00	16.00
TOTAL PUBLIC WORKS DEPARTMENT	<u>89</u>	<u>88</u>	<u>87</u>	<u>88.38</u>	<u>88.00</u>	<u>87.00</u>

PERSONNEL SCHEDULE

SUMMARY OF POSITIONS AND STAFF YEARS BY DEPARTMENTS AND ACTIVITIES (Continued)	AUTHORIZED POSITIONS			AUTHORIZED STAFF YEARS		
	FY	FY	FY	FY	FY	FY
	2002	2003	2004	2002	2003	2004
<u>COMMUNITY DEVELOPMENT DEPARTMENT</u>						
960 Community Development Supervision	3	3	3	3.00	3.00	3.00
962 Planning	3	3	2	3.00	3.00	2.00
966 Office of Neighborhood Improvement	5	5	5	5.00	5.00	5.00
027 Grants Fund	-	-	1	0.50	0.50	1.00
TOTAL COMMUNITY DEVELOPMENT DEPARTMENT	11	11	11	11.50	11.50	11.00
<u>RECREATION AND PARKS DEPARTMENT</u>						
970 Recreation Supervision	3	3	3	3.00	3.00	3.00
972 Indoor Aquatics	14	14	14	5.43	4.18	4.18
973 Outdoor Aquatics	26	26	26	6.27	6.27	6.27
974 Centers, Camps & Programs	32	33	29	11.80	12.80	11.02
975 Athletics	1	1	1	1.00	1.00	1.00
976 Parks	7	7	7	7.00	7.00	7.00
977 Scarboro Center	-	-	3	-	-	1.39
978 Senior Center	3	3	3	2.50	2.50	2.50
TOTAL RECREATION AND PARKS DEPARTMENT	86	87	86	37.00	36.75	36.36
<u>LIBRARY</u>						
979 Library	23	23	23	17.00	17.00	16.68
<u>ECONOMIC DEVELOPMENT</u>						
013 Economic Diversification Fund	4	3	1	3.50	2.50	1.00
<u>ELECTRIC DEPARTMENT</u>						
020 Electric	33	34	34	33.00	34.00	34.00
TOTAL ALL FUNDS	415	413	405	357.37	354.74	348.64
<u>TRANSFERS TO OTHER FUNDS:</u>						
Electric Fund	33	34	34	33.00	34.00	34.00
Waterworks Fund	71	71	71	71.00	71.00	71.00
Equipment Replacement Rental Fund	8	8	8	8.00	8.00	8.00
Grants Fund	-	-	1	0.50	0.50	1.00
Economic Diversification Fund	4	3	1	3.50	2.50	1.00
TOTAL TRANSFERS	116	116	115	116.00	116.00	115.00
TOTAL NET GENERAL FUND	299	297	290	241.37	238.74	233.64

PERSONNEL SCHEDULE

DETAIL ON ACTIVITIES BY CLASSIFICATION TITLES	AUTHORIZED POSITIONS			AUTHORIZED STAFF YEARS		
	FY	FY	FY	FY	FY	FY
	2002	2003	2004	2002	2003	2004
<u>GENERAL GOVERNMENT</u>						
816 City Clerk						
City Clerk	1	1	1	1.00	1.00	1.00
Administrative Assistant	1	1	1	1.00	1.00	1.00
Total	<u>2</u>	<u>2</u>	<u>2</u>	<u>2.00</u>	<u>2.00</u>	<u>2.00</u>
820 City Manager						
City Manager	1	1	1	1.00	1.00	1.00
Government & Public Affairs Coordinator	1	1	1	1.00	1.00	1.00
GIS Coordinator	1	-	-	1.00	-	-
Senior Administrative Assistant	1	1	1	1.00	1.00	1.00
Total	<u>4</u>	<u>3</u>	<u>3</u>	<u>4.00</u>	<u>3.00</u>	<u>3.00</u>
832 City Court						
City Judge	1	1	1	1.00	1.00	1.00
Court Clerk	2	2	2	1.60	1.60	1.60
Total	<u>3</u>	<u>3</u>	<u>3</u>	<u>2.60</u>	<u>2.60</u>	<u>2.60</u>
843 Legal						
City Attorney	1	1	1	1.00	1.00	1.00
Senior Staff Attorney	-	1	1	-	1.00	1.00
Staff Attorney	1	-	-	1.00	-	-
Administrative Assistant	1	1	1	1.00	1.00	1.00
Total	<u>3</u>	<u>3</u>	<u>3</u>	<u>3.00</u>	<u>3.00</u>	<u>3.00</u>
TOTAL GENERAL GOVERNMENT	<u>12</u>	<u>11</u>	<u>11</u>	<u>11.60</u>	<u>10.60</u>	<u>10.60</u>
<u>ADMINISTRATIVE SERVICES</u>						
845 Computer Services						
Deputy City Manager	1	1	1	1.00	1.00	1.00
Senior Systems Analyst	1	2	2	1.00	2.00	2.00
Information Systems Manager	1	1	1	1.00	1.00	1.00
Senior Information Specialist	1	1	1	1.00	1.00	1.00
Information Specialist	2	3	3	2.00	3.00	3.00
Accounting Specialist	1	1	1	1.00	1.00	1.00
Computer Operator	1	-	-	1.00	-	-
Total	<u>8</u>	<u>9</u>	<u>9</u>	<u>8.00</u>	<u>9.00</u>	<u>9.00</u>

PERSONNEL SCHEDULE

DETAIL ON ACTIVITIES BY CLASSIFICATION TITLES (Continued)	AUTHORIZED POSITIONS			AUTHORIZED STAFF YEARS		
	FY	FY	FY	FY	FY	FY
	2002	2003	2004	2002	2003	2004
<u>ADMINISTRATIVE SERVICES (Continued)</u>						
846 Personnel						
Personnel Director	1	1	1	1.00	1.00	1.00
Personnel/Risk Program Manager	1	1	1	1.00	1.00	1.00
Personnel Specialist	1	1	1	1.00	1.00	1.00
Administrative Assistant	1	1	1	1.00	1.00	1.00
Total	4	4	4	4.00	4.00	4.00
854 Stationery Stores						
Printing Services Specialist	1	1	1	1.00	1.00	1.00
862 Finance						
Finance Director	1	1	1	1.00	1.00	1.00
Accounting Division Manager	1	1	1	1.00	1.00	1.00
Accountant	1	1	1	1.00	1.00	1.00
Purchasing/Contracts Coordinator	1	1	1	1.00	1.00	1.00
Purchasing/Inventory Coordinator	1	1	1	1.00	1.00	1.00
Accounting Specialist	2	2	2	2.00	2.00	2.00
Accounting Clerk	2	1	1	2.00	1.00	1.00
Warehouse Clerk	2	2	2	2.00	2.00	2.00
Total	11	10	10	11.00	10.00	10.00
864 Business Office						
Accounting Division Manager	1	1	1	1.00	1.00	1.00
Tax & License Officer	1	-	-	1.00	-	-
Utility Service Representative	2	2	2	2.00	2.00	2.00
Accounting Specialist	5	5	5	5.00	5.00	5.00
Meter Reader	2	2	2	2.00	2.00	2.00
Accounting Clerk	-	2	2	-	2.00	2.00
Service Center Cashier	3	1	1	3.00	1.00	1.00
Total	14	13	13	14.00	13.00	13.00
TOTAL ADMINISTRATIVE SERVICES	38	37	37	38.00	37.00	37.00

PERSONNEL SCHEDULE

DETAIL ON ACTIVITIES BY CLASSIFICATION TITLES (Continued)	AUTHORIZED POSITIONS			AUTHORIZED STAFF YEARS		
	FY	FY	FY	FY	FY	FY
	2002	2003	2004	2002	2003	2004
<u>POLICE DEPARTMENT</u>						
910 Police Supervision						
Police Chief	1	1	1	1.00	1.00	1.00
Administrative Assistant	1	1	1	1.00	1.00	1.00
Total	<u>2</u>	<u>2</u>	<u>2</u>	<u>2.00</u>	<u>2.00</u>	<u>2.00</u>
911 Investigations						
Police Lieutenant	1	1	1	1.00	1.00	1.00
Police Sergeant	1	1	1	1.00	1.00	1.00
Police Officer	6	2	2	6.00	2.00	2.00
Detective	-	4	4	-	4.00	4.00
Total	<u>8</u>	<u>8</u>	<u>8</u>	<u>8.00</u>	<u>8.00</u>	<u>8.00</u>
912 Staff Services						
Police Lieutenant	1	1	1	1.00	1.00	1.00
Police Sergeant	2	2	2	2.00	2.00	2.00
Lead Police Records Specialist	1	1	1	1.00	1.00	1.00
Police Records Specialist	2	2	2	2.00	2.00	2.00
Total	<u>6</u>	<u>6</u>	<u>6</u>	<u>6.00</u>	<u>6.00</u>	<u>6.00</u>
913 Patrol						
Police Captain	1	1	1	1.00	1.00	1.00
Police Lieutenant	4	4	4	4.00	4.00	4.00
Police Sergeant	5	5	5	5.00	5.00	5.00
Police Officer	34	33	30	34.00	33.00	30.00
Systems & Training Specialist	-	1	1	-	1.00	1.00
School Crossing Guard	2	2	-	0.39	0.39	-
Total	<u>46</u>	<u>46</u>	<u>41</u>	<u>44.39</u>	<u>44.39</u>	<u>41.00</u>
915 Emergency Communications						
Lead Public Safety Communications Officer	-	1	1	-	1.00	1.00
Public Safety Communications Officer	8	7	7	8.00	7.00	7.00
Total	<u>8</u>	<u>8</u>	<u>8</u>	<u>8.00</u>	<u>8.00</u>	<u>8.00</u>
916 Animal Control						
Animal Control Supervisor	1	1	1	1.00	1.00	1.00
Animal Control Officer	2	2	2	2.00	2.00	2.00
Total	<u>3</u>	<u>3</u>	<u>3</u>	<u>3.00</u>	<u>3.00</u>	<u>3.00</u>
917 School Resource Officer Program						
Police Officer	3	3	2	3.00	3.00	2.00
TOTAL POLICE DEPARTMENT	<u>76</u>	<u>76</u>	<u>70</u>	<u>74.39</u>	<u>74.39</u>	<u>70.00</u>

PERSONNEL SCHEDULE

DETAIL ON ACTIVITIES BY CLASSIFICATION TITLES (Continued)	AUTHORIZED POSITIONS			AUTHORIZED STAFF YEARS		
	FY	FY	FY	FY	FY	FY
	2002	2003	2004	2002	2003	2004
<u>FIRE DEPARTMENT</u>						
921 Fire Supervision						
Fire Chief	1	1	1	1.00	1.00	1.00
Administrative Assistant	1	1	1	1.00	1.00	1.00
Total	2	2	2	2.00	2.00	2.00
922 Fire Prevention						
Deputy Chief-Fire Prevention	1	1	1	1.00	1.00	1.00
923 Fire Fighting						
Deputy Chief-Fire Operations	1	1	-	1.00	1.00	-
Battalion Chief	3	3	3	3.00	3.00	3.00
Fire Captain	6	6	6	6.00	6.00	6.00
Fire Fighter/Engineer	30	30	33	30.00	30.00	33.00
Total	40	40	42	40.00	40.00	42.00
TOTAL FIRE DEPARTMENT	43	43	45	43.00	43.00	45.00
<u>PUBLIC WORKS DEPARTMENT</u>						
930 Public Works Supervision						
Public Works Director	1	1	1	1.00	1.00	1.00
Public Works Division Manager	1	1	1	1.00	1.00	1.00
Civil Engineer	-	1	-	-	1.00	-
Civil Projects Manager	1	-	-	1.00	-	-
Administrative Assistant	2	2	2	2.00	2.00	2.00
Total	5	5	4	5.00	5.00	4.00
935 Engineering						
City Engineer	1	1	1	1.00	1.00	1.00
Senior Civil Project Specialist	1	1	1	1.00	1.00	1.00
Civil Project Specialist	2	2	2	2.00	2.00	2.00
Administrative Intern II	1	-	-	0.38	-	-
Total	5	4	4	4.38	4.00	4.00
011 Equipment Shop						
Fleet Maintenance Manager	1	1	1	1.00	1.00	1.00
Fleet Maintenance Technician	4	5	5	4.00	5.00	5.00
Fleet Service Worker	3	2	2	3.00	2.00	2.00
Total	8	8	8	8.00	8.00	8.00

PERSONNEL SCHEDULE

DETAIL ON ACTIVITIES BY CLASSIFICATION TITLES (Continued)	AUTHORIZED POSITIONS			AUTHORIZED STAFF YEARS		
	FY	FY	FY	FY	FY	FY
	2002	2003	2004	2002	2003	2004
PUBLIC WORKS DEPARTMENT (Continued)						
021 Work Pool						
Operations & Maintenance Manager	1	1	1	1.00	1.00	1.00
Assistant Operations & Maintenance Superintendent	1	-	-	1.00	-	-
Facilities Maintenance Manager	1	1	1	1.00	1.00	1.00
Treatment Plant Maintenance Crew Chief	1	1	1	1.00	1.00	1.00
Utility Line Maintenance Crew Chief	4	4	4	4.00	4.00	4.00
Street Maintenance Crew Chief	2	3	3	2.00	3.00	3.00
Utility Maintenance Specialist	3	3	3	3.00	3.00	3.00
Treatment Plant Maintenance Specialist	2	2	2	2.00	2.00	2.00
Signs and Markings Specialist	1	1	1	1.00	1.00	1.00
Facilities Maintenance Specialist	3	3	2	3.00	3.00	2.00
Equipment Operations Specialist	4	4	4	4.00	4.00	4.00
Maintenance Mechanic	9	9	9	9.00	9.00	9.00
Maintenance Worker	13	13	13	13.00	13.00	13.00
Total	45	45	44	45.00	45.00	44.00
021 Water Treatment						
Treatment Plant Operations Supervisor	1	1	1	1.00	1.00	1.00
Treatment Plant Maintenance Crew Chief	1	1	1	1.00	1.00	1.00
Treatment Plant Maintenance Specialist	2	2	2	2.00	2.00	2.00
Senior Treatment Plant Operator	-	2	2	-	2.00	2.00
Treatment Plant Operator	5	3	3	5.00	3.00	3.00
Maintenance Worker	2	2	2	2.00	2.00	2.00
Total	11	11	11	11.00	11.00	11.00
TOTAL WATER FUND	56	56	55	56.00	56.00	55.00
022 Wastewater Treatment						
Public Works Division Manager	1	1	1	1.00	1.00	1.00
Treatment Plant Maintenance Supervisor	1	1	1	1.00	1.00	1.00
Civil Engineer	-	-	1	-	-	1.00
Treatment Plant Operations Supervisor	1	1	1	1.00	1.00	1.00
Laboratory Technician	1	1	1	1.00	1.00	1.00
Environmental Compliance Coordinator	1	1	1	1.00	1.00	1.00
Senior Treatment Plant Operator	-	1	2	-	1.00	2.00
Treatment Plant Operator	9	8	7	9.00	8.00	7.00
Administrative Assistant	1	1	1	1.00	1.00	1.00
Total	15	15	16	15.00	15.00	16.00
TOTAL PUBLIC WORKS DEPARTMENT	89	88	87	88.38	88.00	87.00

PERSONNEL SCHEDULE

DETAIL ON ACTIVITIES BY CLASSIFICATION TITLES (Continued)	AUTHORIZED POSITIONS			AUTHORIZED STAFF YEARS		
	FY	FY	FY	FY	FY	FY
	2002	2003	2004	2002	2003	2004
<u>COMMUNITY DEVELOPMENT DEPARTMENT</u>						
960 Community Development Supervision						
Community Development Director	1	1	1	1.00	1.00	1.00
Administrative Assistant	2	2	2	2.00	2.00	2.00
Total	3	3	3	3.00	3.00	3.00
962 Planning						
Senior Planner	1	2	2	1.00	2.00	2.00
Planner	1	-	-	1.00	-	-
Mapping Technician	1	1	-	1.00	1.00	-
Total	3	3	2	3.00	3.00	2.00
966 Office Of Neighborhood Imporvement						
Community Developemnt Division Manager	1	1	1	1.00	1.00	1.00
Code Enforcement Supervisor	1	1	1	1.00	1.00	1.00
Senior Code Enforcement Inspector	2	2	1	2.00	2.00	1.00
Code Enforcement Inspector	1	1	2	1.00	1.00	2.00
Total	5	5	5	5.00	5.00	5.00
027 Grants Fund						
Grants Coordinator	-	-	-	0.50	0.50	-
Property Maintenance Inspector	-	-	1	-	-	1.00
Total	-	-	1	0.50	0.50	1.00
TOTAL COMMUNITY DEVELOPMENT DEPARTMENT	11	11	11	11.50	11.50	11.00
<u>RECREATION AND PARKS DEPARTMENT</u>						
970 Recreation Supervision						
Recreation & Parks Director	1	1	1	1.00	1.00	1.00
Recreation Program Supervisor	1	1	1	1.00	1.00	1.00
Administrative Assistant	1	1	1	1.00	1.00	1.00
Total	3	3	3	3.00	3.00	3.00
972 Indoor Aquatics						
Recreation Manager	1	1	1	0.75	0.75	0.75
Recreation Leader	2	-	-	0.43	-	-
Senior Lifeguard	7	7	7	1.75	2.00	2.00
Lifeguard	4	6	6	2.50	1.43	1.43
Total	14	14	14	5.43	4.18	4.18

PERSONNEL SCHEDULE

DETAIL ON ACTIVITIES BY CLASSIFICATION TITLES (Continued)	AUTHORIZED POSITIONS			AUTHORIZED STAFF YEARS		
	FY	FY	FY	FY	FY	FY
	2002	2003	2004	2002	2003	2004
RECREATION AND PARKS DEPARTMENT (Continued)						
973 Outdoor Aquatics						
Recreation Manager	1	1	1	0.25	0.25	0.25
Pool Supervisor	3	3	3	0.92	0.92	0.92
Recreation Leader	2	2	2	0.62	0.62	0.62
Senior Lifeguard	11	11	11	3.38	3.38	3.38
Lifeguard	9	9	9	1.10	1.10	1.10
Total	26	26	26	6.27	6.27	6.27
974 Centers, Camps & Programs						
Recreation Manager	1	1	1	1.00	1.00	1.00
Recreation Program Coordinator	1	2	1	1.00	2.00	1.00
Security Guard	4	4	4	0.25	0.25	0.25
Recreation Assistant	2	2	2	1.50	1.50	1.50
Facility Monitor	3	4	3	3.00	3.39	3.00
Maintenance Worker	1	1	1	1.00	1.00	1.00
Senior Recreation Leader	6	5	5	1.35	0.96	0.96
Recreation Leader	14	14	12	2.70	2.70	2.31
Total	32	33	29	11.80	12.80	11.02
975 Athletics						
Recreation Program Supervisor	1	1	1	1.00	1.00	1.00
976 Parks						
Parks Maintenance Supervisor	1	1	1	1.00	1.00	1.00
Parks Maintenance Crew Chief	1	1	1	1.00	1.00	1.00
Maintenance Mechanic	1	1	1	1.00	1.00	1.00
Maintenance Worker	4	4	4	4.00	4.00	4.00
Total	7	7	7	7.00	7.00	7.00
977 Scarboro Center						
Recreation Program Supervisor	-	-	1	-	-	1.00
Recreation Leader	-	-	2	-	-	0.39
Total	-	-	3	-	-	1.39
978 Senior Center						
Recreation Manager	1	1	1	1.00	1.00	1.00
Recreation Program Coordinator	1	1	1	1.00	1.00	1.00
Recreation Assistant	1	1	1	0.50	0.50	0.50
Total	3	3	3	2.50	2.50	2.50
TOTAL RECREATION AND PARKS DEPARTMENT	86	87	86	37.00	36.75	36.36

PERSONNEL SCHEDULE

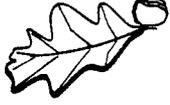
DETAIL ON ACTIVITIES BY CLASSIFICATION TITLES (Continued)	AUTHORIZED POSITIONS			AUTHORIZED STAFF YEARS		
	FY	FY	FY	FY	FY	FY
	2002	2003	2004	2002	2003	2004
<u>LIBRARY</u>						
979 Library						
Library Director	1	1	1	1.00	1.00	1.00
Library Operations Manager	1	1	1	1.00	1.00	1.00
Librarian	4	4	4	4.00	4.00	4.00
Administrative Assistant	1	1	1	1.00	1.00	1.00
Library Assistant	3	3	3	2.00	2.00	2.00
Library Clerk	7	8	8	6.00	6.25	6.05
Library Page	5	5	5	1.75	1.75	1.63
Library Collection Clerk	1	-	-	0.25	-	-
TOTAL LIBRARY	23	23	23	17.00	17.00	16.68
<u>ECONOMIC DEVELOPMENT</u>						
013 Economic Diversification Fund						
Economic Development Director	1	1	1	1.00	1.00	1.00
Senior Planner	2	1	-	1.50	0.50	-
Administrative Assistant	1	1	-	1.00	1.00	-
TOTAL ECONOMIC DEVELOPMENT	4	3	1	3.50	2.50	1.00
<u>ELECTRIC DEPARTMENT</u>						
020 Electric						
Electrical Director	1	1	1	1.00	1.00	1.00
Electrical Engineering Division Manager	1	1	1	1.00	1.00	1.00
Senior Electric Project Specialist	2	2	2	2.00	2.00	2.00
Electric Operations Manager	1	1	1	1.00	1.00	1.00
Electric Operations Superintendent	1	1	1	1.00	1.00	1.00
Technical Services Superintendent	1	1	1	1.00	1.00	1.00
Power Utilization Program Supervisor	1	1	1	1.00	1.00	1.00
Electric Project Manager	1	1	1	1.00	1.00	1.00
Electric Line Crew Chief	5	4	4	5.00	4.00	4.00
Substation Maintenance Technician	-	1	1	-	1.00	1.00
Electric Line Technician II	13	13	13	13.00	13.00	13.00
Electrical Specialist	2	2	2	2.00	2.00	2.00

PERSONNEL SCHEDULE

DETAIL ON ACTIVITIES BY CLASSIFICATION TITLES (Continued)	AUTHORIZED POSITIONS			AUTHORIZED STAFF YEARS		
	FY	FY	FY	FY	FY	FY
	2002	2003	2004	2002	2003	2004
<u>ELECTRIC DEPARTMENT (continued)</u>						
SeniorTraffic Signal Technician	1	2	2	1.00	2.00	2.00
Traffic Signal Technician	1	-	-	1.00	-	-
Mapping Technician	1	1	1	1.00	1.00	1.00
Administrative Assistant	1	1	1	1.00	1.00	1.00
Office Specialist	-	1	1	-	1.00	1.00
TOTAL ELECTRIC DEPARTMENT	33	34	34	33.00	34.00	34.00
TOTAL ALL FUNDS	<u>415</u>	<u>413</u>	<u>405</u>	<u>357.37</u>	<u>354.74</u>	<u>348.64</u>
 <u>TRANSFERS TO OTHER FUNDS:</u>						
Electric Fund	33	34	34	33.00	34.00	34.00
Waterworks Fund	71	71	71	71.00	71.00	71.00
Equipment Replacement Rental Fund	8	8	8	8.00	8.00	8.00
Grants Fund	-	-	1	0.50	0.50	1.00
Economic Diversification Fund	4	3	1	3.50	2.50	1.00
	<u>116</u>	<u>116</u>	<u>115</u>	<u>116.00</u>	<u>116.00</u>	<u>115.00</u>
TOTAL NET GENERAL FUND	<u>299</u>	<u>297</u>	<u>290</u>	<u>241.37</u>	<u>238.74</u>	<u>233.64</u>



oak
ridge

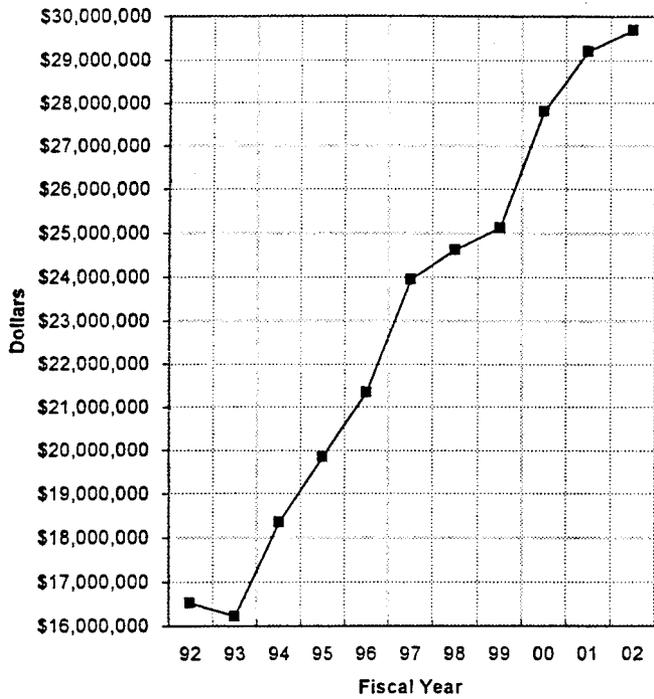


Statistical
Information

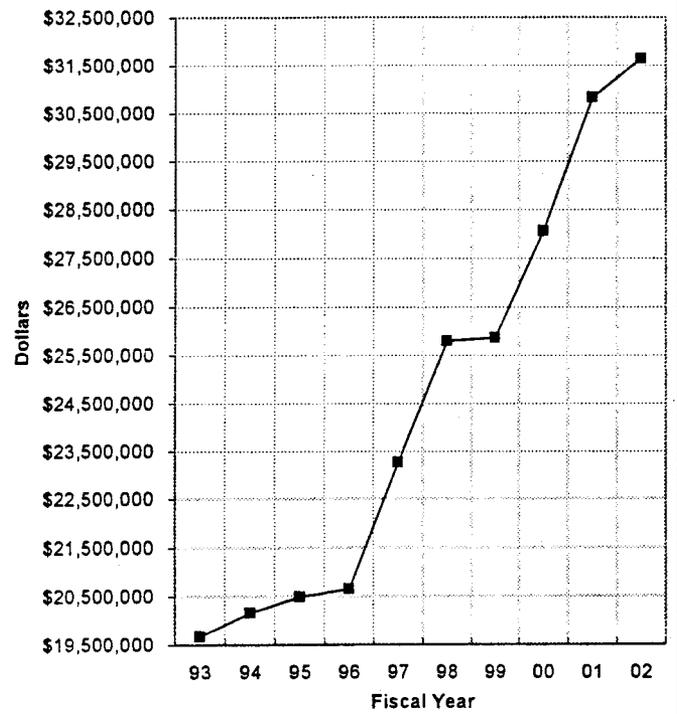
CITY OF OAK RIDGE, TENNESSEE
GENERAL FUND EXPENDITURES/TRANSFERS AND REVENUES/FINANCING SOURCES
Last Ten Years

	FY 1993	FY 1994	FY 1995	FY 1996	FY 1997	FY 1998	FY 1999	FY 2000	FY 2001	FY 2002	% Increase Last Ten Years
MUNICIPAL EXPENDITURES											
General Government	471,944	441,312	488,139	466,124	457,861	502,345	599,052	621,635	554,922	625,416	32.5%
Administration	621,674	608,196	599,578	513,660	578,292	572,739	596,527	645,426	664,146	666,639	7.2%
Police	2,532,424	2,606,062	2,925,282	2,966,982	3,062,511	3,573,746	3,756,265	3,949,928	4,045,992	4,109,573	62.3%
Fire	2,139,668	2,225,129	2,458,452	2,521,393	2,623,719	2,757,054	2,837,650	3,096,154	3,141,566	3,174,246	48.4%
Public Works	1,135,132	1,224,708	1,195,325	1,195,921	1,392,038	1,324,769	1,459,623	1,558,523	1,640,685	1,569,310	38.2%
Community Development	383,852	376,282	417,851	407,773	438,597	364,263	407,996	434,284	461,997	502,051	30.8%
Recreation and Parks	1,493,401	1,476,245	1,559,124	1,545,969	1,650,805	1,749,852	1,801,148	1,951,341	1,948,694	2,031,101	36.0%
Library	720,283	741,504	778,709	787,706	835,928	835,928	892,926	994,557	945,977	1,017,939	41.3%
Economic Development	156,136	213,817	165,542	184,303	108,736	264,174	375,323	182,734	0	0	-100.0%
Total Municipal Expenditures	9,654,514	9,913,255	10,588,002	10,589,831	11,101,529	11,944,870	12,726,510	13,434,582	13,403,979	13,696,275	41.9%
OPERATING TRANSFERS:											
Agencies	46,153	39,112	26,650	0	0	0	73,000	0	0	0	-100.0%
Debt Service Fund	1,955,404	1,822,070	1,063,680	993,694	2,217,431	3,114,066	3,243,261	3,903,938	4,747,305	4,621,305	136.3%
Solid Waste Fund	867,635	895,198	928,956	928,760	1,492,100	1,560,000	904,369	891,849	918,163	973,422	12.2%
State Street Aid Fund	0	0	0	0	60,000	249,000	310,000	395,000	500,000	265,000	100.0%
School Operations	7,150,699	7,493,354	7,888,895	8,145,544	8,393,820	8,433,558	8,605,065	8,830,065	9,553,768	9,949,638	39.1%
Economic Diversification Fund	0	0	0	0	0	0	0	605,519	1,305,099	1,331,688	100.0%
Capital Projects Fund	0	0	0	0	0	500,000	0	0	410,000	617,000	100.0%
Golf Course Fund	0	0	0	0	0	0	0	0	0	200,000	100.0%
Total Operating Transfers	10,019,891	10,249,734	9,908,181	10,067,998	12,163,351	13,856,624	13,135,695	14,626,371	17,434,335	17,958,053	79.2%
Total Expenditures/Transfers	19,674,405	20,162,989	20,496,183	20,657,829	23,264,880	25,801,494	25,862,205	28,060,953	30,838,314	31,654,328	60.9%
REVENUES:											
Licenses and Permits	177,510	199,019	182,436	155,618	116,750	143,627	141,617	251,324	223,135	173,790	-2.1%
Intergovernmental	7,093,082	7,589,044	7,994,725	8,570,787	8,451,242	8,295,176	8,074,301	8,451,752	8,384,878	8,743,814	23.3%
Property Taxes	5,985,262	7,673,598	8,436,540	8,927,340	10,222,382	10,943,356	11,573,489	13,300,963	15,005,308	15,544,400	159.7%
Business Taxes	1,602,927	1,608,703	1,686,739	1,754,285	1,754,269	1,747,801	1,855,266	1,801,686	1,748,135	1,898,167	18.4%
Charges for Services	429,316	458,169	562,145	541,337	1,447,345	1,466,153	1,450,254	1,366,592	1,377,231	1,390,694	223.9%
Fines and Forfeitures	257,327	252,436	294,394	377,451	326,081	371,023	410,361	301,216	339,987	285,514	11.0%
Other	676,051	580,148	691,416	855,600	895,287	866,876	836,911	1,442,300	982,396	476,887	-29.5%
In-Lieu-of-Tax Payment - DOE	0	0	0	167,845	742,585	793,447	789,395	902,644	1,143,832	1,176,297	100.0%
Total Current Revenues	16,221,475	18,361,117	19,848,395	21,350,263	23,955,941	24,627,459	25,131,594	27,818,477	29,204,902	29,689,563	83.0%
Fund Balance Appropriation	3,452,930	1,801,872	647,788	0	0	1,174,035	730,611	242,476	1,633,412	1,964,765	-43.1%
Total Revenues	19,674,405	20,162,989	20,496,183	21,350,263	23,955,941	25,801,494	25,862,205	28,060,953	30,838,314	31,654,328	60.9%
EXPENDITURES FOR MUNICIPAL OPERATIONS COMPARED TO THE RATE OF INFLATION:											
- Applicable Consumer Price Index, All Urban Consumers, All Items	144.4	148.0	152.5	156.7	160.3	163	166.2	172.3	178.0	179.9	24.6%
- Percentage Inflation Increase from Previous Year	3.0%	2.5%	3.0%	2.8%	2.3%	1.7%	2.0%	3.7%	3.3%	1.1%	25.4%
- Percentage Increase in Municipal Expenditures and Solid Waste Transfer	5.5%	2.7%	6.6%	0.0%	9.3%	7.2%	0.9%	5.1%	0.0%	2.4%	39.4%

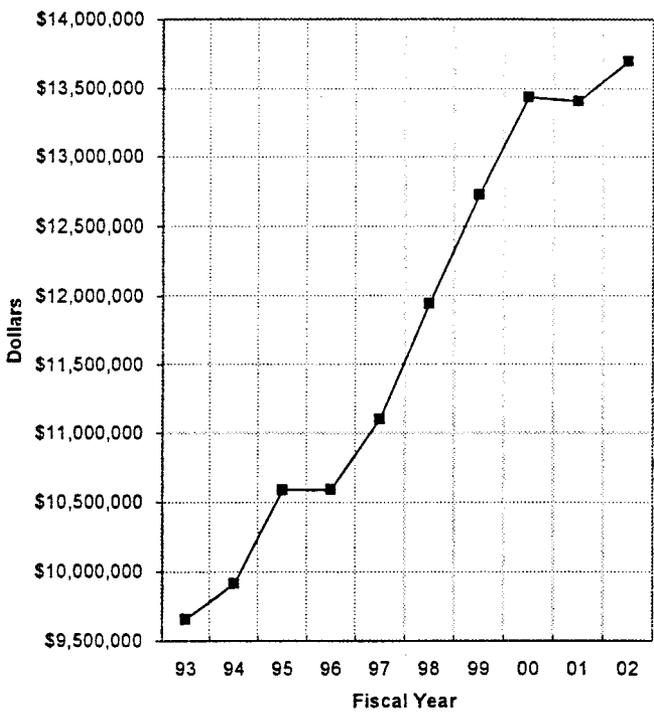
**General Fund Revenues
Last Ten Years**



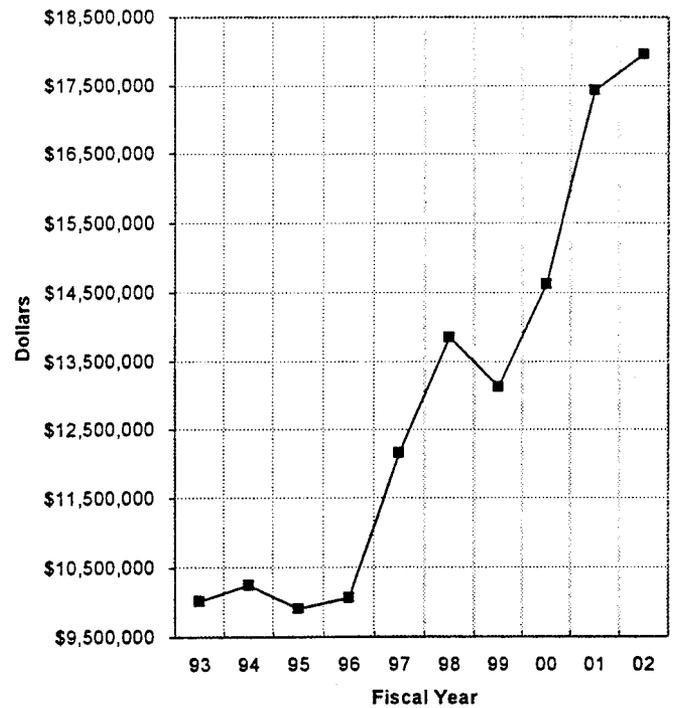
**General Fund Expenditures/Transfers
Last Ten Years**



**General Fund Municipal Expenditures
Last Ten Years**



**General Fund Operating Transfers
Last Ten Years**



CITY OF OAK RIDGE, TENNESSEE
PROPERTY TAX LEVIES AND COLLECTIONS
LAST TEN FISCAL YEARS

Fiscal Year	Total Tax Levy	Current Tax Collections	Percentage of Levy Collected	Delinquent Tax Collections (1)	Total Tax Collections	Total Collections as Percentage of Tax Levy	Outstanding Delinquent Taxes (2)	Outstanding Delinquent Taxes as Percentage of Tax Levy
1993	\$ 5,596,798	\$ 5,494,117	98%	\$ 109,656	\$ 5,603,773	100%	\$ 130,148	2%
1994	6,751,192	6,657,080	99%	75,429	6,732,509	100%	152,576	2%
1995	7,608,640	7,501,655	99%	177,362	7,679,017	101%	177,020	2%
1996	8,123,777	7,994,789	98%	79,855	8,074,644	99%	200,410	2%
1997	9,311,579	9,112,842	98%	96,972	9,209,814	99%	245,811	3%
1998	9,891,970	9,684,743	98%	163,498	9,848,241	100%	330,146	3%
1999	10,484,535	10,245,066	98%	177,715	10,422,781	99%	350,094	3%
2000	11,710,850	11,283,542	96%	156,992	11,440,534	98%	641,362	5%
2001	12,970,084	12,585,185	97%	133,108	12,718,293	98%	776,716	6%
2002	13,579,083	12,921,156	95%	281,803	13,202,959	97%	773,142	6%

Note:

- (1) Each amount includes collections for any prior year's delinquent taxes received in the year presented.
- (2) Delinquent real property taxes through fiscal year 1995 have been filed with the applicable county Clerk and Master as a delinquent tax lien.

CITY OF OAK RIDGE, TENNESSEE
 ASSESSED AND ESTIMATED ACTUAL VALUE OF TAXABLE PROPERTY
 LAST TEN FISCAL YEARS

Fiscal Year	Real Property		Personal Property		Public Utility Property		Total		Ratio of Total Assessed to Total Estimated Actual Value
	Assessed Value (1)	Estimated Actual Value	Assessed Value (1)	Estimated Actual Value	Assessed Value (1)	Estimated Actual Value	Assessed Value (1)	Estimated Actual Value	
1993	\$ 328,430,851	\$ 1,094,783,757	\$ 26,530,244	\$ 88,434,004	\$ 15,687,809	\$ 28,523,293	\$ 370,648,904	\$ 1,211,741,054	31%
1994	341,522,144	1,136,311,163	32,617,179	108,723,814	16,102,906	29,278,011	390,242,229	1,274,312,988	31%
1995	351,725,682	1,167,707,212	33,274,114	110,913,528	15,453,574	28,097,407	400,453,370	1,306,718,147	31%
1996	361,427,703	1,201,690,700	32,524,330	108,414,433	16,339,725	29,708,590	410,291,758	1,339,813,723	31%
1997	369,397,050	1,225,066,500	36,707,763	122,359,210	19,080,767	34,692,304	425,185,580	1,382,108,014	31%
1998	371,299,256	1,234,949,502	39,346,941	131,172,126	12,087,566 (3)	21,977,393 (3)	422,733,763	1,388,099,021	30%
1999	439,574,710 (2)	1,488,553,300 (2)	46,459,688 (2)	154,865,627 (2)	15,617,983 (2)	28,396,333 (2)	501,652,381 (2)	1,671,815,260 (2)	30%
2000	443,329,438	1,491,097,145	48,111,477	160,371,590	15,549,682	28,272,151	506,990,597	1,679,740,886	30%
2001	443,712,065	1,503,891,804	46,228,403	154,094,464	14,732,079	26,785,601	504,672,547	1,684,771,869	30%
2002	452,459,608	1,532,308,228	47,009,498	156,698,171	12,948,598	23,542,906	512,417,704	1,712,549,305	30%

Notes:

- (1) Overall assessment ratios and effective rates for 1973 and thereafter are weighted averages due to varying constitutional assessment ratios which became effective statewide January 1, 1973. Assessment ratios are Residential Property, Real at 25 percent with all bank accounts and \$7,500 of all other items in the hands of a taxpayer exempt; Commercial and Industrial - Real at 40 percent and Personal at 30 percent except that the Personal Property of eligible Banks is 40 percent; Public Utilities (excluding Railroads and Telecommunications) - All Property both Real and Personal at 55 percent; Railroads and Telecommunications - Real and Personal at 40 percent.
- (2) All properties were reappraised in tax year 1998 (fiscal year 1999).
- (3) The assessed value for Public Utility properties declined in fiscal 1998 due to a statewide court awarded reduction in the assessment ratio from 55 percent to 40 percent for specific public utilities. Additionally, after several years of appeals, the final determination of value for Bellsouth properties resulted in a reduced assessment for those properties, both in the City and statewide.

CITY OF OAK RIDGE, TENNESSEE

**RATIO OF NET GENERAL OBLIGATION DEBT (1)
TO ASSESSED VALUE AND NET GENERAL OBLIGATION DEBT PER CAPITA**

LAST TEN FISCAL YEARS

<u>Fiscal Year</u>	<u>Population*</u>	<u>Assessed Value</u>	<u>General Obligation (1) Debt</u>	<u>Debt Service Monies Available</u>	<u>Net General Obligation Debt</u>	<u>Ratio of Net General Obligation Debt to Assessed Value</u>	<u>Net General Obligation Debt Per Capita</u>
1993	27,310	\$ 370,648,904 (2)	\$ 19,274,648	\$ 284,790	\$ 18,989,858	5.12%	\$ 695
1994	27,310	390,242,229	18,816,127	138,255	18,677,872	4.79%	684
1995	27,310	400,453,370	30,362,606	2,194	30,360,412	7.58%	1112
1996	27,310	410,291,758	29,996,636	18,139	29,978,497	7.31%	1,098
1997	27,310	425,185,580	44,936,930	21,492	44,915,438	10.56%	1,645
1998	27,310	422,733,763	45,987,130	30,008	45,957,122	10.87%	1,683
1999	27,310	501,652,381 (2)	47,167,927	9,761	47,158,166	9.40%	1,727
2000	27,387	506,990,597	55,766,665	41,667	55,724,998	10.99%	2,035
2001	27,387	504,672,547	54,877,746	85,765	54,791,981	10.86%	2,001
2002	27,387	512,417,704	52,314,464	783,398	51,531,066	10.06%	1,882

*Source: U.S. Census

(1) This excludes general obligation debt in which debt service is to be funded through an Enterprise Fund.

(2) The assessed value reflects a reappraisal of real property.

**CITY OF OAK RIDGE, TENNESSEE
LONG-TERM INDEBTEDNESS AND DEBT RATIOS
FOR THE LAST FIVE FISCAL YEARS**

	1998	1999	2000	2001	2002
<u>INDEBTEDNESS</u>					
GENERAL OBLIGATION DEBT:					
General Obligation Bonds	\$ 41,535,000	\$ 40,520,000	\$ 48,890,000	\$ 29,515,000	\$ 27,235,000
Capital Outlay Notes	880,966	559,774	235,199	160,592	82,255
Tennessee Municipal Bond Fund Loan	1,229,814	1,210,369	1,189,558	1,167,296	1,143,483
TN-LOANS	1,937,848	2,495,438	3,213,000	21,783,000	21,783,000
Tennessee Municipal Bond Fund Equipment Loan	-	2,026,681	1,934,027	2,000,890	1,876,991
Capital Leases	403,502	355,665	304,881	250,968	193,735
TOTAL GENERAL OBLIGATION DEBT	\$ 45,987,130	\$ 47,167,927	\$ 55,766,665	\$ 54,877,746	\$ 52,314,464
REVENUE SUPPORTED DEBT:					
Waterworks Fund TLDA Bonds and Notes	\$ 1,154,710	\$ 564,283	\$ 142,230	\$ 130,370	\$ 117,921
Waterworks Fund Tennessee Municipal Bond Fund Loan	6,062,386	5,966,531	5,863,942	5,754,204	6,493,316
Waterworks Fund TN-LOANS	2,089,651	2,432,000	2,432,000	2,432,000	2,432,000
Waterworks Fund State Revolving Program Loan	-	932,727	7,152,603	12,419,047	14,527,214
Golf Course Fund Notes	6,100,000	7,205,000	7,130,000	7,050,000	6,965,000
Electric Fund Bonds	12,045,000	11,565,000	15,060,000	6,020,000	5,745,000
Electric TN-LOANS	2,627,514	3,000,000	2,905,000	13,045,056	15,767,348
TOTAL REVENUE SUPPORTED DEBT	\$ 30,079,261	\$ 31,665,541	\$ 40,685,775	\$ 46,850,677	\$ 52,047,799
TOTAL LONG-TERM DEBT	\$ 76,066,391	\$ 78,833,468	\$ 96,452,440	\$ 101,728,423	\$ 104,362,263
Less: Debt Service Fund	(30,008)	(9,761)	(41,667)	(85,765)	(783,398)
Less: Revenue Supported	(30,079,261)	(31,665,541)	(40,685,775)	(46,850,677)	(52,047,799)
NET GENERAL OBLIGATION DEBT	\$ 45,957,122	\$ 47,158,166	\$ 55,724,998	\$ 54,791,981	\$ 51,531,066
OVERLAPPING DEBT - (1)	10,583,669	9,814,754	10,358,037	8,970,008	9,906,522
NET GENERAL OBLIGATION & OVERLAPPING DEBT	\$ 56,540,791	\$ 56,972,920	\$ 66,083,035	\$ 63,761,989	\$ 61,437,588
<u>TOTAL PROPERTY TAXES</u>					
Actual Value	\$ 1,614,068,629	\$ 1,671,815,260	\$ 1,679,740,886	\$ 1,834,064,739	\$ 1,864,303,620
Appraised Value	1,388,099,021	1,671,815,260	1,679,740,886	1,684,771,869	1,712,549,305
Assessed Value	422,733,763	501,652,381	506,990,597	504,672,547	512,417,704

(Continued)

**CITY OF OAK RIDGE, TENNESSEE
LONG-TERM INDEBTEDNESS AND DEBT RATIOS
FOR THE LAST FIVE FISCAL YEARS**

	1998	1999	2000	2001	2002
DEBT RATIOS					
TOTAL LONG TERM DEBT to Actual Value	4.71%	4.72%	5.74%	5.55%	5.60%
TOTAL LONG TERM DEBT to Appraised Value	5.48%	4.72%	5.74%	6.04%	6.09%
TOTAL LONG TERM DEBT to Assessed Value	17.99%	15.71%	19.02%	20.16%	20.37%
NET GENERAL OBLIGATION DEBT to Actual Value	2.85%	2.82%	3.32%	2.99%	2.76%
NET GENERAL OBLIGATION DEBT to Appraised Value	3.31%	2.82%	3.32%	3.25%	3.01%
NET GENERAL OBLIGATION DEBT to Assessed Value	10.87%	9.40%	10.99%	10.86%	10.06%
OVERLAPPING DEBT to Actual Value	0.66%	0.59%	0.62%	0.49%	0.53%
OVERLAPPING DEBT to Appraised Value	0.76%	0.59%	0.62%	0.53%	0.58%
OVERLAPPING DEBT to Assessed Value	2.50%	1.96%	2.04%	1.78%	1.93%
NET GENERAL OBLIGATION & OVERLAPPING DEBT to Actual Value	3.50%	3.41%	3.93%	3.48%	3.30%
NET GENERAL OBLIGATION & OVERLAPPING DEBT to Appraised Value	4.07%	3.41%	3.93%	3.78%	3.59%
NET GENERAL OBLIGATION & OVERLAPPING DEBT to Assessed Value	13.38%	11.36%	13.03%	12.63%	11.95%
PER CAPITA RATIOS					
POPULATION (2)	27,310	27,310	27,387	27,387	27,387
PER CAPITA PERSONAL INCOME (2)	\$ 24,793	\$ 24,793	\$ 24,793	\$ 24,793	\$ 24,793
Actual Value to POPULATION	\$ 59,102	\$ 61,216	\$ 61,334	\$ 66,968	\$ 68,073
Assessed Value to POPULATION	\$ 15,479	\$ 18,369	\$ 18,512	\$ 18,427	\$ 18,710
TOTAL LONG TERM DEBT to POPULATION	\$ 2,785	\$ 2,887	\$ 3,522	\$ 3,714	\$ 3,811
NET GENERAL OBLIGATION DEBT to POPULATION	\$ 1,683	\$ 1,727	\$ 2,035	\$ 2,001	\$ 1,882
OVERLAPPING DEBT to POPULATION	\$ 388	\$ 359	\$ 378	\$ 328	\$ 362
NET GENERAL OBLIGATION & OVERLAPPING DEBT to POPULATION	\$ 2,070	\$ 2,086	\$ 2,413	\$ 2,328	\$ 2,243
Total Long-Term Debt Per Capita as a percent of PER CAPITA PERSONAL INCOME	11.23%	11.64%	14.20%	14.98%	15.37%
NET GENERAL OBLIGATION DEBT Per Capita as a % of PER CAPITA PERSONAL INCOME	6.79%	6.96%	8.21%	8.07%	7.59%
OVERLAPPING DEBT Per Capita as a % of PER CAPITA PERSONAL INCOME	1.56%	1.45%	1.53%	1.32%	1.46%
NET GENERAL OBLIGATION & OVERLAPPING DEBT Per Capita as a % of PER CAPITA PERSONAL INCOME	8.35%	8.41%	9.73%	9.39%	9.05%

(1) OVERLAPPING DEBT includes that portion of debt for those portions of Anderson and Roane Counties located within the City boundaries.

(2) Per Capita computations are based upon population data according to the 1990 and 2000 U.S. Census.

CITY OF OAK RIDGE, TENNESSEE
COMPUTATION OF LEGAL DEBT MARGIN

June 30, 2002

Appraised Value	<u>\$ 1,712,549,305</u>
Debt Limit 10 Percent of Appraised Value	<u>\$ 171,254,931</u>
Less Debt Applicable to Debt Limit:	
GO Refunding Bonds, Series 1993	3,205,000
GO School Bonds, Series 1995	365,000
GO Public Improvement Bonds, Series 1996	1,300,000
GO Refunding Bonds, Series 2000	885,000
GO Refunding Bonds, Series 2001	21,480,000
TMBF Loan, 1994	6,780,300
School Energy Loan	82,255
Golf Course Fund Series 1998	6,965,000
TN-LOANS, 1998	8,345,000
TN-LOANS, 2001	18,570,000
State Revolving Program Loan	14,527,214
TMBF Equipment Loan, 1998	1,876,991
TMBF Loan, 2002	<u>856,499</u>
Total General Obligation Debt (1)	<u>85,238,259</u>
Legal Debt Margin	<u>\$ 86,016,672</u>

Note: Limitation on Borrowing Power: Home Rule Charter - Article IV, Section 12.

"The total amount of bonds or other evidence of indebtedness secured by the full faith and credit of the City that shall be outstanding at any one time shall not exceed 10% of the total appraised valuation of all real estate lying within the city limits."

- (1) Not listed above is authorized and available lines of credit of \$4,589,287 to fund water and wastewater projects and \$1,000,000 to fund the expansion of the Scarboro Center.
- (2) The above includes debt that is scheduled to be funded through the revenues of a Proprietary Fund, but is legally secured by the full faith and credit of the City.

CITY OF OAK RIDGE, TENNESSEE

**REVENUE BOND COVERAGE
ELECTRIC SYSTEM BONDS**

LAST TEN FISCAL YEARS

Fiscal Year	Gross Revenues (1)	Operating Expenses (2)	Net Revenue Available for Debt Service	Debt Service Requirements			Coverage Ratio
				Principal	Interest	Total	
1993	\$ 24,628,922	\$ 23,351,800	\$ 1,277,122	\$ 100,000	\$ 224,782	\$ 324,782	3.93
1994	26,336,296	24,315,416	2,020,880	200,000	266,640	466,640	4.33
1995	25,883,506	23,831,585	2,051,921	205,000	311,168	516,168	3.98
1996	28,554,493	25,758,587	2,795,906	215,000	774,274	989,274	2.83
1997	27,576,939	25,622,088	1,954,851	225,000	732,621	957,621	2.04
1998	30,171,408	27,718,138	2,453,270	460,000	701,162	1,161,162	2.11
1999	30,317,007	27,773,119	2,543,888	480,000	740,858	1,220,858	2.08
2000	30,654,173	28,784,333	1,869,840	600,000	767,181	1,367,181	1.37
2001	33,291,474	29,404,337	3,887,137	899,944	1,275,692	2,175,636	1.79
2002	33,434,251	30,414,099	3,020,152	660,000	699,127	1,359,127	2.22

NOTE:

- (1) Includes operating and nonoperating revenues.
- (2) Total operating expenses exclusive of depreciation.

CITY OF OAK RIDGE, TENNESSEE
PRINCIPAL TAXPAYERS
TAX YEAR 2001
(FOR FISCAL YEAR 2002)

Taxpayer	Type of Business	2001 Assessed Valuation	Percentage of Total Assessed Valuation
Boeing Tennessee Inc.	Manufacturing and Engineering	\$ 13,243,184	2.58%
Oak Ridge Tech Center Oak Ridge Corp Partners	Office Complex	10,838,880	2.12%
BellSouth	Communications	9,781,954	1.91%
Crown America	Shopping Mall/Misc. Development	9,732,138	1.90%
Methodist Medical Center of Oak Ridge	Health Services	8,517,344	1.66%
Southern Management Development	Apartment Complexes	5,192,430	1.01%
Scientific Ecology Group (AKA GTS Duratek)	Environmental Services	4,934,967	0.96%
International Environmental Resources (AKA Manufacturing Sciences)	Environmental Services	4,884,069	0.95%
Richard Chinn	Entrepreneur	4,807,110	0.94%
The Home Depot	Retail	<u>3,231,858</u>	<u>0.63%</u>
TOTAL		<u>\$ 75,163,934</u>	<u>14.67%</u>

*Does not include in-lieu of tax payments.

CITY OF OAK RIDGE, TENNESSEE
TEN LARGEST ELECTRIC CUSTOMERS
For the Fiscal Year Ending June 30, 2002

<u>Customer</u>	<u>Annual Demand</u>	<u>Annual Kwh Usage</u>	<u>Annual Sales Dollars</u>	<u>Percentage Of Total Sales</u>
City of Oak Ridge	58,082	31,124,605	\$ 1,758,066	5.35%
Scientific Ecology Group (SEG) (AKA GTS Duratek)	(1)	26,064,158	1,273,166	3.87%
BNFL Inc.	46,915	21,509,356	1,251,370	3.81%
Boeing	(1)	22,547,374	1,141,104	3.47%
Methodist Medical Center	37,557	22,596,248	1,207,162	3.67%
Oak Ridge Board Of Education	35,254	12,113,136	803,501	2.45%
International Environmental Resources (AKA Manufacturing Sciences)	19,247	9,540,240	540,565	1.65%
US Department of Energy	19,271	8,409,468	505,282	1.54%
Advanced Measurement	15,962	8,406,600	462,124	1.41%
BWXY Y-12	16,998	6,751,416	<u>411,287</u>	<u>1.25%</u>
Total			<u>\$ 9,353,627</u>	<u>28.47%</u>

(1) This customer is on the ESP program offered through the Tennessee Valley Authority.

CITY OF OAK RIDGE, TENNESSEE
ELECTRICAL SYSTEM DATA
FOR THE FISCAL YEAR ENDED JUNE 30, 2002

RESIDENTIAL RATE

Energy Charge Per Month:
6.240 cents per kilowatt-hour

Customer Charge:
\$5.80 per delivery point per month

COMMERCIAL RATE

Customers with a demand of less than 50 kilowatts and with energy takings less than 15,000 kilowatt-hours:

Energy Charge per Month:
6.756 cents per kWh per month

Customer Charge:
\$15.00 per delivery point per month

Customers with a demand of (a) greater than 50 kilowatts but less than 1,000 kilowatts or (b) a demand of less than 50 kilowatts but with energy takings exceeding 15,000 kilowatt-hours:

Demand Charge Per Month:
First 50 kilowatt-hours at no demand charge
Excess over 50 kilowatts at \$9.94 per kW

Customer Charge:
\$30.00 per delivery point per month

Energy Charge per Month:
First 15,000 kilowatt-hours at 7.000 cents per kWh
Additional kilowatt-hours at 3.587 cents per kWh

Customers with demand exceeding 1,000 kilowatts:

Demand Charge Per Month:
First 1,000 kilowatts at \$9.41 per kW
Next 1,500 kilowatts at \$10.56 per kW
Excess over 2,500 kilowatts at \$10.98 per kW

Customer Charge:
\$80.00 per delivery point per month

Energy Charge Per Month:
3.665 cents per kilowatt-hour

Note: Bills on all above rates are subject to certain adjustments. The above rates are net, the gross rates being 5 percent higher.

CITY OF OAK RIDGE, TENNESSEE

**ELECTRICAL SYSTEM DATA
FOR THE FISCAL YEAR ENDED JUNE 30, 2002**

CLASS OF SERVICE:	<u>Consumers - June</u>		<u>Electric Sales This Year</u>	
	<u>This Year</u>	<u>Last Year</u>	<u>Kilowatt Hours</u>	<u>Amount</u>
Residential	12,676	12,648	156,048,708	\$ 10,622,472
Small lighting and power	1,586	1,564	33,921,154	2,578,150
Large lighting and power	421	412	322,466,399	18,796,750
Street and outdoor lighting	60	62	3,710,725	862,523
Totals	<u>14,743</u>	<u>14,686</u>	<u>516,146,986</u>	<u>\$ 32,859,895</u>

	<u>Purchased Power This Year</u>	
	<u>Kilowatt Hours</u>	<u>Amount</u>
Power billings for the year	<u>544,096,058</u>	<u>\$ 25,226,618</u>

LINE LOSSES AND COST PER KILOWATT-HOUR PURCHASED

Kilowatt-hours purchased (per above)	544,096,058
Kilowatt-hours sold (per above)	<u>516,146,986</u>
Line losses and kilowatt-hours unaccounted for	<u>27,949,072</u>
Percentage of losses and unaccounted for kilowatt-hours to purchases	<u>5.14%</u>
Cost per kilowatt-hour purchases	<u>\$0.0464</u>

OTHER STATISTICS

Miles of electric lines	<u>272.66</u>
Number of regular street lights	<u>5.362</u>
Number of private outdoor lights	<u>1.530</u>

CITY OF OAK RIDGE, TENNESSEE

**WASTEWATER TREATMENT SYSTEM DATA
FOR THE FISCAL YEAR ENDED JUNE 30, 2002**

	<u>Consumers - June</u>		<u>Wastewater Fees</u>
	<u>This Year</u>	<u>Last Year</u>	<u>Fiscal Year 2002</u>
<u>CLASS OF SERVICE:</u>			
Residential	10,492	10,468	\$ 2,195,983
Commercial	<u>1,191</u>	<u>1,195</u>	<u>2,513,743</u>
Totals	<u>11,683</u>	<u>11,663</u>	<u>\$ 4,709,726</u>

WASTEWATER TREATMENT:

Clinch River Industrial Park Plant:	
Capacity daily (gallons)	<u>10,000</u>
Treatment during Fiscal Year 2002 (gallons)	<u>1,500,000</u>
West End Plant:	
Capacity daily (gallons)	<u>30,000,000</u>
Treatment during Fiscal Year 2002 (gallons)	<u>1,674,920,000</u>

COLLECTION SYSTEM:

Miles of sewer mains	<u>240.00</u>
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WASTEWATER TREATMENT RATE:

Recover of Total Cost:	
First 2,000 gallons per month or any part thereof	\$10.50 flat rate
Next 8,000 gallons per month	\$3.75 per thousand gallons
Next 4,999,990 gallons per month	\$5.05 per thousand gallons
Over 5,000,000 gallons per month	\$5.90 per thousand gallons

Minimum Charge per Month

The total wastewater charge shall be no less than \$10.50 per month.

Maximum Charge per Month

The following terms are defined:

 Winter Period - November 2 through May 1.

 Summer Period - May 2 through November 1.

Residential meter readings taken during the Summer Period shall be subject to a maximum monthly charge. The maximum charge shall be computed using the rates in effect applied to the highest monthly meter reading taken during the preceding Winter Period.

The maximum charge set forth herein is not applicable unless a residential customer has maintained water service at the metered location continuously during the preceding Winter Period.

Note: Bills on all above rates are subject to certain adjustments. The above rates are net, the gross rated being 5 percent higher.

CITY OF OAK RIDGE, TENNESSEE
WATER SYSTEM DATA
FOR THE FISCAL YEAR ENDED JUNE 30, 2002

1. Commodity charge:

First 2,000 gallons or any part thereof	\$ 8.01 per month
Next 8,000 gallons	3.10 per thousand
Next 40,000 gallons	2.77 per thousand
Next 150,000 gallons	2.29 per thousand
Next 800,000 gallons	1.90 per thousand
Next 1,000,000 gallons	1.56 per thousand

United States Department of Energy:

Treated Water	\$ 0.62 per thousand
Raw Water	0.155 per thousand

2. Minimum monthly billings:

For customers using 5/8" or 3/4" meter	\$ 8.01 per month
For customers using 1" or 1-1/4" meter	20.80 per month
For customers using 1-1/2" meter	37.68 per month
For customers using 2" meter	69.67 per month
For customers using 3" meter	117.22 per month
For customers using 4" meter or larger meter	166.68 per month

Note: Bills on all above rates are subject to certain adjustments. The above rates are net; the gross rates being 5 percent higher.

CITY OF OAK RIDGE, TENNESSEE
WATER SYSTEM DATA
FOR THE FISCAL YEAR ENDED JUNE 30, 2002

CLASS OF SERVICE:	<u>Consumers - June</u>		Water Sales
	<u>This Year</u>	<u>Last Year</u>	<u>Fiscal Year 2002</u>
Residential	10,769	10,747	\$ 2,255,677
Commercial	1,427	1,427	1,333,109
U.S. Department of Energy (DOE)	1	1	1,970,682
Public fire protection (fire hydrants)	<u>1</u>	<u>1</u>	<u>43,745</u>
Totals	<u>12,199</u>	<u>12,177</u>	<u>\$ 5,603,213</u>

LINE LOSSES AND COST PER GALLON

Gallons treated (Thousands)	4,258,710
Treated gallons sold to DOE (Thousands)	2,725,157
Gallons sold - residential and commercial customers (Thousands)	<u>1,172,314</u>
Line losses and gallons unaccounted for (Thousands)	<u>361,239</u>
Percentage of losses and unaccounted for gallons to purchases	<u>8.48%</u>

OTHER STATISTICS

Average daily water consumption (gallons)	<u>10,678,003</u>
Miles of water mains	<u>222.00</u>
Number of fire hydrants	<u>2,489</u>

CITY OF OAK RIDGE, TENNESSEE

DEMOGRAPHIC STATISTICS

1980 AND 1990 CENSUS YEAR INFORMATION AND LAST TEN FISCAL YEARS

<u>Fiscal Year</u>	<u>(1) Population</u>	<u>(2) Per Capita Income</u>	<u>(2) Median Age</u>	<u>(2) Unemployment Rate</u>	<u>School Enrollment</u>
1980	27,662	\$ 9,244 (1)	35.0 (1)	5.4% (1)	5,274
1990	27,310	17,661 (1)	39.6 (1)	4.9% (1)	4,432
1993	27,310	19,076	(3)	4.9%	4,667
1994	27,310	19,836	(3)	3.9%	4,769
1995	27,310	21,621	(3)	4.0%	4,810
1996	27,310	22,292	(3)	4.8%	4,965
1997	27,310	22,130	(3)	5.6%	4,845
1998	27,310	24,337	(3)	3.6%	4,801
1999	27,310	25,181	(3)	3.6%	4,639
2000	27,387	24,793 (1)	43.4 (1)	3.2% (1)	4,491
2001	27,387	(3)	(3)	(3)	4,398
2002	27,387	(3)	(3)	(3)	4,391

NOTE:

- (1) Source: U. S. Census Bureau. Statistic is for the City of Oak Ridge
- (2) Source: East Tennessee Development District. Statistic is for Anderson County. Information is maintained on a county basis and is unavailable for the City of Oak Ridge as a separate entity in a non-census year. The City comprises approximately 38% of Anderson County.
- (3) Data Not Available.

CITY OF OAK RIDGE, TENNESSEE

**OTHER STATISTICAL DATA
JUNE 30, 2002**

Population (2000 Census)	27,387
Date of incorporation	June 16, 1959
Date of adoption of City Charter	May 5, 1959
Date City took over operations from U. S. Atomic Energy Commission	June 1, 1960
Form of government	Modified City Manager-Council
Number of Council Members (elected at large for a four-year term, staggered so that approximately half of the Council is elected every two years.)	7
Mayor (Council elects one of their members for a two-year term)	
City employees (not including schools):	
Regular Full-Time	337
Seasonal Full-Time	35
Regular Part-Time	5
Seasonal Part-Time	9
Temporary Part-Time	35
Total	421
Area of City	92 square miles
Miles of roads and streets:	
Asphalt	186.9
Bituminous	24.52
Miles of sidewalks:	
Asphalt	55.12
Concrete	43.61
FIRE PROTECTION:	
Classification	Class 3
Number of stations	3
Number of full-time employees	43
Number of on-call Fire Specialists	26
Number of fire trucks (pumpers and ladder) radio equipped	6
Number of rescue vehicles - radio equipped	2
Number of sedans - radio equipped	3
Number of Fire Specialists' pickup trucks	5
Number of fire hydrants	2,489

(continued)

CITY OF OAK RIDGE, TENNESSEE

(Cont.)

**OTHER STATISTICAL DATA
JUNE 30, 2002**

POLICE PROTECTION:

Number of stations	1
Number of employees:	
Police Officers	59
Records and support personnel	4
Emergency dispatchers	8
Animal Control Officers	3
School crossing guards (part-time)	2
Number of vehicles:	
Marked	23
Unmarked	5
Animal control	2
Other	9

EDUCATION - PUBLIC SCHOOL SYSTEM:

	<u>Number</u>	<u>ADM</u>	<u>ADA</u>	<u>Teacher/Pupil Ratio</u>
Senior High (Grade 9 through 12)	1	1,402	1,318	1 to 14.80
Middle Schools (Grade 5 through 8)	2	1,413	1,346	1 to 13.90
Elementary Schools (Grade K through 4)	4	1,531	1,461	1 to 12.30
Other (special education)		<u>72</u>	<u>65</u>	
Total Students		<u>4,418</u>	<u>4,190</u>	
Certified Staff	415			
Non-certified Personnel	<u>281</u>			
Total Personnel	<u>696</u>			

RECREATION:

Parks (total acres)	2,237
Number developed	12
Number undeveloped	2
Number of playground (summer)	1
Number of swimming pools	2
Number of tennis courts	22
Number of baseball parks	5
Number of softball parks	6
Number of gymnasiums	1
Number of golf courses	2
Number of soccer fields	9
Number of marina slips	30

UTILITIES:

Electric -	City-owned (statements and statistics are included in this report).
Water -	City-owned (statements and statistics are included in this report).
Sewer -	City-owned (statements and statistics are included in this report).
Gas -	Natural gas system owned and operated by the Oak Ridge Utility District.
Telephone -	Oak Ridge is served by South Central Bell Telephone Company.
Railroads -	Oak Ridge is served by two railroads - Seaboard System and Southern (freight only).
Airports -	Limousine service to McGhee-Tyson Airport at Knoxville (40 minute drive).

CITY OF OAK RIDGE, TENNESSEE

MAJOR EMPLOYERS*

<u>FIRM NAME</u>	<u>PRODUCT</u>	<u>EMPLOYMENT</u>
<u>Major DOE Subcontractors:</u>		
BWXT Y-12	National Security	4,700
UT- Battelle	National Security	3,883
Bechtel Jacobs Co. LLC	Environmental Management	986
BNFL, Inc.	Decontamination/Decommissioning	915
<u>Other Employers:</u>		
Methodist Medical Center	Health Care	1,300
Science Applications Int'l. Corp. (SAIC)	IT Research & Engineering	869
ClientLogic	Customer & Technical Service	720
Oak Ridge Schools	Public School System	700
Wackenhut-Oak Ridge Team	Security	694
Oak Ridge Associated Universities	Research & Development	650
Boeing Defense & Space	Aerospace Component Management	528
City of Oak Ridge	City Government	350
Duratek	Resource Recovery	320
Weskem	Waste Management	300
Jacobs Engineering	Environmental Management	274
Bechtel National, Inc.	Environmental Management	250
Ametek	Instruments	237
PAI Corporation	Environmental Waste & Remediation	220
Emory Valley Center	Business Support Services	200
Navarro Research & Engineering	Engineering & Administrative Services	182
Washington Group	Waste Management	150
Sr. Flexonics-Pathway Division	Expansion Joints	125
InsLogic	Customer Service	120
Theta Systems, Inc	Engineering Services	110
CoorsTek	Technical Materials	109
American Technologies	Environmental Redemption	100

* Compiled by the Oak Ridge Chamber of Commerce.

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Glossary

GLOSSARY

Account Number: A system of numbering or otherwise designating accounts, entries, invoices, vouchers, etc. in such a manner that the symbol used quickly reveals certain required and/or desired information.

Accounts Payable: A liability account reflecting amounts of open accounts owing to private persons or organizations for goods and services received.

Accounts Receivables: An asset account reflecting amounts owing and open accounts from private persons or organizations for goods and services provided.

Accrual Basis of Accounting: A basis of accounting in which revenues and expenditures are recorded at the time they are earned or incurred as opposed to when cash is actually received or spent.

Activity: A specific and distinguishable service performed by one or more organizational components of a government to accomplish a function for which the government is responsible (e.g., patrol is an activity within the police department).

ADA: American with Disabilities Act

Ad Valorem Taxes: This is also referred to as property taxes, which are levied on both real and personal property according to the property's valuation and the tax rate.

Adopted Budget: A budget that has been prepared and reviewed in accordance with State law and has been duly adopted by City Council.

Allocate: To set aside portions of budgeted expenditures that are specifically designated to organizations, departments, etc.

Annual Budget: A budget covering a single fiscal year (July 1 – June 30).

Appropriation: An authorization made by the City Council, which permits the City to incur obligations and to make expenditures of resources.

Appropriations Ordinance: The official enactment by the City Council to establish legal authority for City officials to obligate and expend resources.

Assessed Valuation: A value that is established for real or personal property for use as a basis for levying property taxes.

Assessment: The process for determining values of real and personal property for taxation purposes.

Audit Committee: A committee comprised of three City Council members elected by City Council for the purpose of coordinating with the city's auditor and providing oversight to the city's management of the accounting system.

Audit Scope: In the context of a financial statement audit, the coverage provided by the independent auditor's opinion on the financial statements.

Authorized Positions: These are employee positions that are authorized in the adopted budget to be filled during the fiscal year.

Availability criterion: Principle of the modified accrual basis of accounting according to which revenues may only be recognized when they are collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period.

Availability period: A specified period immediately following the close of the fiscal year by the end of which cash must be collected for related revenue to be recognized in accordance with the availability criterion of modified accrual accounting.

Balanced Budget: A budget in which anticipated revenues are equal to planned expenditures.

Bond: A long-term promise to pay. It is a promise to replay a specified amount of money on a particular date. Bonds are used primarily to finance capital projects.

Budget: A financial plan for a specified period of time (fiscal year) that balances projected revenues and fund balance appropriations to estimated service expenditures and operating transfer obligations.

Budget Calendar: The schedule of key dates, which a government follows in the preparation and adoption of its budget.

Budget Message: The opening section of the budget, which provides the City Council and the public with a general summary of the most important aspects of the budget, changes from the current and previous fiscal years, and the views and recommendations of the City Manager.

Budgetary basis of accounting: The method used to determine when revenues and expenditures are recognized for budgetary purposes.

Capital Improvements Budget: Appropriation of operating funds and bond funds for a capital improvement project. A capital improvement project is a permanent addition to the City's assets and includes design, construction and purchase of land, buildings and facilities.

Capital Improvement Program: A plan for capital expenditures to provide long-lasting physical improvements to be incurred over a six-year period.

Capital Outlay: Represents expenditures, which result in the acquisition or addition to fixed assets including land, buildings, improvements, machinery or equipment. Most equipment or machinery expenditures are included in the General Fund budget and the Equipment Replacement Rental Fund. Capital improvements such as acquisition of land and related construction and engineering fees are included in the Capital Improvements budget.

Capital Projects Fund: Fund type used to account for financial resources to be used for the acquisition or construction of major capital facilities, other than those financed by proprietary funds and trust funds.

Cash Basis: A basis of accounting in which transactions are recognized only when cash is received or disbursed.

CDBG: Community Development Block Grant, a federal entitlement program designed to benefit low and moderate income persons, specifically in the areas of housing and quality of life.

Certificate of Achievement for Excellence in Financial Reporting Program: Program sponsored by the Government Finance Officers Association to encourage and assist state and local governments to prepare high-quality comprehensive annual financial reports. The program has been in continuous operation since 1946. The program originally was known as the Certificate of Conformance Program.

City Council: The governing body of the City of Oak Ridge.

City Manager: The chief executive officer of the City of Oak Ridge by City Council.

Commodities: Expendable items used by operating activities. Examples include office supplies, repair and replacement parts for equipment, books and gasoline.

Comprehensive annual financial report (CAFR): A financial report that encompasses all funds and components units of the government. The CAFR should contain (a) the basic financial statements and required supplementary information, (b) combining statements to support columns in the basic financial statements that aggregate information from more than one fund or component unit, and (c) individual fund statements as needed. The CAFR is the governmental unit's official annual report and also should contain introductory information, schedules necessary to demonstrate compliance with finance-related legal and contractual provisions and statistical data.

Contractual Services: Services rendered to City activities by private firms, individuals or other City departments. Examples include utilities, vehicle charges and building maintenance.

Debt Ceiling: See Debt Limit.

Debt Limit for the City of Oak Ridge: The total amount of bonds or other evidence of indebtedness secured by the full faith and credit of the City of Oak Ridge that shall be outstanding at any one time shall not exceed 10% of the total appraised valuation of all real estate lying within the city limits.

Debt Management Policy: A policy dealing with the issues of debt, how it is managed, and the manner in which debt is issued.

Debt Reduction Plan: A strategic plan and policy designed to eliminate the need for annual bond issues for annual capital projects while, at the same time, increasing the amount of annual cash appropriations for capital projects.

Debt Service Fund: Governmental fund type used to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest.

Debt Service: Debt Service expenditures are the result of bonded indebtedness of the City. Debt Service expenditures include principal, interest, and bond reserve requirements on the City's outstanding debt.

Deficit: An excess of expenditures over revenues or expense over income.

Department: The highest levels of operation in the structural organization of the City, which indicates overall management responsibility for a division or a group of related operational divisions.

Depreciation: A decrease in value of property through wear, deterioration, or obsolescence.

Designated unreserved fun balance: Management's intended use of available expendable financial resources in governmental funds reflecting actual plans approved by the government's senior management. Expressed another way, designations reflect a government's self-imposed limitations on the use of otherwise available expendable financial resources in governmental funds.

Distinguished Budget Presentation Awards Program: A voluntary program administered by the Government Finance Officers Association (GFOA) to encourage governments to publish efficiently organized and easily readable budget documents and to provide peer recognition and technical assistance to the fiscal officers preparing them.

Encumbrance: An administrative control under which commitments for the expenditures of money are recorded; thus the money is not available for new expenditure commitments. The use of encumbrances prevents overspending and permits officials to be certain of how much money is available for new commitments.

Enterprise Funds: A proprietary accounting fund in which the services provided are financed and operated similarly to those of a private business. The rate schedules for these services are established to ensure that revenues are adequate to meet all necessary expenditures. Enterprise funds in Oak Ridge are the Electric, Waterworks (water and sewer), Emergency Communications District (9121 operators) and Golf Course Funds.

Estimated Revenue: The amount of projected revenue to be collected during the fiscal year.

Expenditure: This term refers to the outflow of funds paid or to be paid for an asset obtained or goods and services obtained regardless of when the expense is actually paid.

Fiscal Year: The time period designated by the City signifying the beginning and ending period for recording financial transactions. Unless fixed by ordinance, the Charter specifies July 1 to June 30 of the succeeding year as the fiscal year for the entire City government.

Foundations of Excellence: A City of Oak Ridge budgeting guideline whereby annual municipal budget allocations per household in the proposed budget will not exceed current per-household allocations by more than 110 percent of the rate of inflation.

Fund: An accounting entity that has a set of self-balancing accounts and that records all financial transactions for specific activities or governmental functions. Eight commonly used fund groups in governmental accounting are: general fund, special revenue funds, debt service funds, capital projects funds, enterprise funds, trust and agency funds, internal service funds, and special assessment funds.

Fund Balance: Refers to the excess of assets over liabilities and is therefore also known as surplus funds. It represents the accumulated residual of revenues over expenditures since the inception of the organization.

Fund type: One of 11 classifications into which all individual funds can be categorized. Governmental fund types include the general fund, special revenue funds, debt service funds, capital projects funds, and permanent funds. Proprietary fund types include enterprise funds and internal services funds. Fiduciary fund types include pension (and other employee benefit) trust funds, investment trust funds, private-purpose trust funds, and agency funds.

Generally Accepted Accounting Principles (GAAP): The conventions, rules, and procedures that serve as the norm for the fair presentation of financial statements. The various sources of GAAP for state and local government are set forth by SAS No. 69, *The meaning of "Present Fairly in Conformity with Generally Accepted Accounting Principles"*

General Fund: The principal fund of the City, the General Fund is used to account for all activities not included in other specified funds. General Fund revenue sources include property and business taxes, licenses and permits, intergovernmental revenues, service charges, fines and forfeitures, and other types of revenue. This fund includes most of the basic operating services, such as fire and police protection, library, refuse contract, parks and recreation, public works and general government administration.

General Obligation Bonds: Bonds issued by a government that are backed by the full faith and credit of its taxing authority.

Goal: A specific statement about that which is to be accomplished or achieved for a particular program during the fiscal year.

Government Finance Officers Association (GFOA): An association of public finance professionals founded in 1906 as the Municipal Finance Officers Association. The GFOA has played a major role in the development and promotion of GAAP for state and local government since its inception and has sponsored the Certificate of Achievement for Excellence in Financial Reporting Program since 1946.

Governmental Accounting Standards Board (GASB): the ultimate authoritative accounting and financial reporting standard-setting body for state and local governments. The GASB was established in June 1984 to replace the NCGA.

Governmental funds: Funds generally used to account for tax-supported activities. There are five different types of governmental funds: the general fund, special revenue funds, debt service funds, capital projects funds, and permanent funds.

Grants: A contribution or gift in cash or other assets from other government units to be used for a specific purpose.

Independent auditor: Auditors who are independent, both in fact and appearance, of the entities they audit. Both GASS and GAGAS set specific criteria that must be met for an auditor to be considered to be independent.

Independent auditor's report: The official written communication of the results of an audit. In a financial audit, the independent auditor's report typically will offer (or disclaim) an opinion on whether a set of financial statements is fairly presented in conformity with GAAP (or some other comprehensive basis of accounting).

Infrastructure: Streets, bridges, water and sewer lines and treatment facilities, storm drainage, traffic signal, etc.

Interest and Penalties Receivable on Taxes: Uncollected interest and penalties on property taxes.

Internal Service Fund: Proprietary funds used to account for the furnishing of goods or services by one department or agency to other departments or agencies on a cost-reimbursement basis; for example, the Equipment Replacement Rental Fund.

Investments: Securities held for the production of revenues in the form of interest, dividends, and rentals or lease payments.

Lease purchase Agreement: A contractual agreement by which capital outlay, usually equipment, may be purchased over a period not exceeding 60 months through annual lease payments.

Legal debt margin: The excess of the amount of debt legally authorized over the amount of debt outstanding.

Levy: The amount of tax, service charges and assessments imposed by a government.

Lien date: For property (ad valorem) Taxes, the date when an enforceable legal claim to taxable property arises. Generally the lien date is specified in the relevant enabling legislation. Many governments use the term *lien date* even though a lien is not formally placed on the property at that date. Alternatively, there term *assessment date* is used to describe this same date.

Mandate: A requirement imposed upon a local government by the federal and/or state governments to provide certain levels of service.

Measurement focus: The objective of a measurement, that is, what is being expressed in reporting and entity's financial performance and position. A particular measurement focus is accomplished by considering not only which resources are measured (for example, financial or economic resources), but also when the effects of transactions or events involving focus of government-wide financial statements, proprietary fund financial statements, and fiduciary fund financial statements is economic resources. The measurement focus of governmental fund financial statements is current financial resources.

Modified Accrual Basis of Accounting: Basis of accounting according to which (a) revenues are recognized in the accounting period in which they become available and measurable and (b) expenditures are recognized in the accounting period in which they fund liability is incurred, if measurable, except for unmatured interest on general long-term debt and certain similar accrued obligations, which should be recognized when due.

Municipal Bonds: A bond issued by a unit of local government.

Net general obligation debt: General obligation debt reduced by amounts being paid with other than general resources (e.g., general obligation debt associated with proprietary funds), as well as amounts available in sinking funds for debt repayment.

Non-Operating Expenses: Expenses that are not directly related to the provision of services such as debt service.

Non-Operating Revenues: Revenues that are generated from other sources, such as interest income, and are not directly related to service activities.

Object Code: A detailed line item expenditure category, such as Regular Salaries (5110), Office Supplies (5310), or Professional Services (5210).

Obligations: Amounts that a government may be required legally to meet from its resources. They include liabilities and encumbrances.

Operating Budget: The expenditure plan for continuing every-day service programs and activities. In most instances, operating expenditures are made in a single fiscal year. These expenditures include personal services, contractual services, commodities, minor capital outlay and debt service requirements.

Operating Transfers: Amounts transferred from one fund to another. Transfers are not expenditures and must be appropriated for expenditures in the fund receiving the transfer.

Ordinance: A formal legislative action enacted by a majority vote on two readings by City Council. It has the effect of law within the community and it must not conflict with federal and/or state law.

Other financing source: An increase in current financial resources that is reported separately from revenues to avoid distorting revenue trends. The use of *other financing sources* category is limited to items so classified by GAAP.

Other financing use: A decrease in current financial resources that is reported separately from expenditures to avoid distorting expenditure trends. The use of the *other financing uses* category is limited to items so classified by GAAP.

Overlapping debt: proportionate share that property within a government must bear of the debts of other local governments located wholly or in part within the geographic boundaries of the reporting government.

Performance Measures: Specific quantitative and qualitative measures of work performed as an objective of the department.

Personal Services: All costs related to compensating employees of the City of Oak Ridge, including salaries, and employee benefit costs such as City contributions for retirement, social security and health insurance.

Property Tax: A tax levied on the assessed value of real and personal property.

Proposed Budget: A budget prepared under the direction of the City Manager's Office and presented to the governing body prior to adoption by City Council for review, amendment and adoption.

Proprietary funds: Funds that focus on the determination of operating income, changes in net assets (or cost recovery), financial position, and cash flows. There are two different types of proprietary funds: enterprise funds and internal service funds.

Public Hearing: An open meeting of the City Council specifically for the purpose of obtaining public comment and input on a particular issue.

Retained Earnings: The cumulative earnings since the establishment of the system that generally have been invested in property, plant and equipment or current assets (cash, accounts receivable, and inventory). The balance in Retained Earnings declines as the property depreciates.

Revenue: Funds that the government receives as income. It includes such items as tax payments, fees from specific services, receipts from other governments, fines, forfeitures, grants, shared revenues and interest income.

Reserved Fund Balance: The portion of a fund's balance that is legally restricted for a specific purpose and is, therefore, not available for general appropriation.

Risk Management: An organized effort to protect a government's assets against accidental loss by the most economic method.

Special revenue fund: A governmental fund type used to account for the proceeds of specific revenue sources (other than for major capital projects). The City of Oak Ridge's special Revenue Funds are General Purpose School Fund, Drug Enforcement Program Fund, State Street Aid Fund, Streets and Public Transportation Fund, Economic Diversification Fund, Grant Fund, Solid Waste Fund.

State Shared Revenue: Revenue levied and collected by the State of Tennessee but shared with its localities on a predetermined method.

IDOT: Tennessee Department of Transportation

Un-audited: Accounts or numbers that have not been verified for their accuracy.

Unencumbered Balance: The amount of an appropriation that is neither expended nor encumbered. It is the amount of money still available for future purposes.

Unreserved Fund Balance: The portion of a fund's balance that is not restricted for a specified purpose and is available for general appropriation.



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