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SUMMARY OF SIGNIFICANT CHANGES BY FUNDS

General Fund

The General Fund is the principal Fund of the City and is used to account for all activities of the City not included in other specified Funds. The General Fund accounts for the normal recurring activities of the City (i.e. police, fire, recreation, public works, general government, library, etc.) and is referred to in this document as municipal expenditures. Revenue generated through property tax collections is utilized to fund municipal expenditures and operating transfers of the General Fund. Property tax revenues are only used to support the functions or operations of other City and School Funds that are specifically identified as being financed through an operating transfer from the General Fund. For fiscal 2004, this is the General Purpose School, Debt Service, Solid Waste, Economic Diversification, State Street Aid, Capital Projects and Golf Course Funds.

A budget summary is presented on page 2 that outlines revenue, municipal expenditures and operating transfers of the General Fund. Municipal expenditures and operating transfers for the General Fund are projected at \$34,163,362, an increase of \$235,336 or .7 percent from fiscal 2003 levels. Municipal expenditures are budgeted at \$14,833,127, down \$66,170 or .4 percent. Operating transfers are budgeted at \$19,330,235, up \$301,506 or 1.6 percent. Included in operating transfers is the City's contribution toward the operations of the Oak Ridge Schools set at \$11,352,150, up \$705,908 or 6.6 percent over the prior fiscal year. A 3-cent increase in the 2004 property tax rate is necessary to fund routine operations of the City and Schools. Each penny on the property tax rate generates approximately \$60,000 in funding.

General Fund Revenues

General Fund revenues, excluding Fund Balance draw, for fiscal 2004 are projected at \$33,851,501, an increase of \$1,670,687 or 5.2% from the previous year. Budgeted General Fund expenditures and operating transfers exceed revenues by \$311,861, which is budgeted to be drawn from existing fund balance. The graph on page 8 outlines General Fund revenues. The General Fund's primary revenue sources are from property taxes 46%, local sales taxes 21%, other City Funds 10%, and state-shared taxes 7%.

SCHEDULE I
GENERAL FUND BUDGET SUMMARY

	ACTUAL 2002	BUDGET 2003	PROJECTED 2003	BUDGET 2004	BUDGET 03 vs 02	% CHANGE
<u>REVENUES:</u>						
Taxes	17,442,567	19,142,969	19,652,987	20,394,000	1,251,031	6.5
Licenses and Permits	173,790	232,000	195,000	215,000	(17,000)	-7.3
Intergovernmental Revenues	9,920,111	10,098,024	10,906,717	11,083,380	985,356	9.8
Charges for Services	1,390,694	1,393,421	1,391,461	1,392,621	(800)	-0.1
Fines and Forfeitures	285,514	381,900	281,400	319,000	(62,900)	-16.5
Other Revenues	476,887	932,500	447,500	447,500	(485,000)	-52.0
Total Revenues	29,689,563	32,180,814	32,875,065	33,851,501	1,670,687	5.2
<u>EXPENDITURES:</u>						
General Government	625,416	682,992	682,459	675,074	(7,918)	-1.2
Administrative Services	666,639	745,545	714,409	745,635	90	0.0
Police	4,109,573	4,448,108	4,409,454	4,406,141	(41,967)	-0.9
Fire	3,174,246	3,451,776	3,441,389	3,387,737	(64,039)	-1.9
Public Works	1,569,310	1,719,578	1,694,418	1,684,297	(35,281)	-2.1
Community Development	502,051	535,050	527,557	570,462	35,412	6.6
Recreation and Parks	2,031,101	2,233,263	2,148,756	2,262,872	29,609	1.3
Library	1,017,939	1,082,985	1,075,144	1,100,909	17,924	1.7
Total Municipal Expenditures	13,696,275	14,899,297	14,693,586	14,833,127	(66,170)	-0.4
Excess of Revenues Over Municipal Expenditures	15,993,288	17,281,517	18,181,479	19,018,374	1,736,857	10.1
<u>OTHER FINANCING USES:</u>						
Operating Transfers Out:						
Oak Ridge Schools	(9,949,638)	(10,646,242)	(10,646,242)	(11,352,150)	705,908	6.6
General Fund Debt Service	(4,621,305)	(4,213,207)	(3,913,207)	(4,034,485)	(178,722)	-4.2
Economic Diversification Fund	(1,331,688)	(1,346,665)	(1,146,665)	(728,090)	(618,575)	-45.9
Solid Waste Fund	(973,422)	(1,098,615)	(1,040,125)	(1,108,510)	9,895	0.9
Capital Projects Fund	(617,000)	(711,000)	(711,000)	(1,057,000)	346,000	48.7
State Street Aid Fund	(265,000)	(300,000)	(500,000)	(550,000)	250,000	83.3
Golf Course Fund	(200,000)	(713,000)	(713,000)	(500,000)	(213,000)	-29.9
Total Other Financing Uses	(17,958,053)	(19,028,729)	(18,670,239)	(19,330,235)	301,506	1.6
Excess (Deficiency) of Revenues Over Expenditures & Other Financing Uses	(1,964,765)	(1,747,212)	(488,760)	(311,861)	(1,435,351)	-82.2
UNRESERVED FUND BALANCE - 7/1	7,988,248	5,693,539	6,023,483	5,534,723	(158,816)	-2.8
UNRESERVED FUND BALANCE - 6/30	6,023,483	3,946,327	5,534,723	5,222,862	(1,594,167)	-40.4

GENERAL FUND FISCAL 2004 VS 2003 BUDGET VARIANCE SUMMARY

	BUDGET 2003	BUDGET 2004	BUDGET 2004 %		BUDGET 04 vs 03	04 VS 03		DESCRIPTION OF PRIMARY CHANGE BASIS
			Of Total	%		CHANGE	%	
REVENUES:								
Property Taxes	\$ 14,994,000	\$ 15,821,000	46.31%		\$ 827,000	5.52%		New Building at ORNL; 1% assessment growth; 1% Property tax rate increase (\$2.94 To \$2.97)
Local Sales Taxes	6,310,000	7,125,000	20.86%		815,000	12.92%		Growth from Wal-Mart, Home Depot, and modernization at Y-12 and ORNL
Other City Funds (In-lieu of Taxes & Rents)	3,381,906	3,536,437	10.35%		154,531	4.57%		Electric & Waterworks Fund In-Lieu of taxes based on tax rate & capital improvements
State Shared Taxes (Sales, Income, TVA, Excise, etc)	2,651,000	2,436,000	7.13%		(215,000)	-8.11%		Decline based on Hall Income Tax due to national market declines
Business Taxes (Business, Hotel & Alcohol Wholesale)	1,610,500	1,838,000	5.38%		227,500	14.13%		Increased Collections in all areas particularly Business and Hotel/Motel Taxes
DOE In-Lieu	1,305,024	1,732,380	5.07%		427,356	32.75%		FY 03 per acre valuation increased from \$5,327 to \$7,000 & proposed tax rate increase
Licenses and Permits - (Construction Permits, Beer/Liquor Sale, Animal Registration, ROW, Cable)	557,000	540,000	1.58%		(17,000)	-3.05%		Decline based on actual collection patterns for the past few years.
Charges for Services - (Recreation Usage Fees, Building & Facility Rentals, Animal Shelter Fees)	378,984	378,184	1.11%		(800)	-0.21%		Based on actual collection patterns
Fines and Forfeitures - (Traffic Violations, City Court, Library Fines)	384,900	322,000	0.94%		(62,900)	-16.34%		Decline based on actual collection patterns for the past few years.
Fund Balance Draw	1,747,212	311,861	0.91%		(1,435,351)	-82.15%		Equates Deficiency of Revenues Over Expenditures and Operating Transfers
Interest & Misc.	607,500	122,500	0.36%		(485,000)	-79.84%		Interest Earnings down \$180,000 for lower fund balance/interest rates and removal of land sale proceeds
TOTAL REVENUES	\$ 33,928,026	\$ 34,163,362	100.00%		\$ 235,336	0.69%		

EXPENDITURES AND OPERATING TRANSFERS:

Oak Ridge Schools Operations	\$ 10,646,242	\$ 11,352,150	33.23%		\$ 705,908	6.63%		Operations Based on School Request To City
Police	4,448,108	4,406,141	12.90%		(41,967)	-0.94%		No Merit/COLA increase in FY03 and cost reductions
Debt Service (Principal & Interest Payments)	4,213,207	4,034,485	11.81%		(178,722)	-4.24%		Reduction due to FY03 debt restructuring
Fire	3,451,776	3,387,737	9.92%		(64,039)	-1.86%		Reorganization resulting in overall salary reductions
Recreation and Parks	2,233,263	2,262,872	6.82%		29,609	1.33%		Salaries increased based on pay plan update
Residential Garbage Pickup & Convenience Center	1,098,615	1,108,510	3.24%		9,895	0.90%		Contractual increases based on inflation and actual cost
Library	1,082,985	1,100,909	3.22%		17,924	1.66%		Salaries and Benefits - primarily medical costs
Capital Projects Funding	711,000	1,057,000	3.09%		346,000	48.66%		To provide ongoing funding stream for major maintenance capital projects
Traffic & Street Lighting	896,600	911,800	2.67%		15,200	1.70%		Utility costs - 8.1% increase for electricity by TVA
Public Works (Building & Street Maintenance)	822,978	772,497	2.26%		(50,481)	-6.13%		Transferred an engineer to Waterworks Fund and cost reductions
Administrative Services (Finance, Personnel, Computer Services & Utilities Business Office)	745,545	745,635	2.18%		90	0.01%		
Economic Development	1,346,665	728,090	2.13%		(618,575)	-45.93%		Eliminate 3 positions and reallocation of funding back to State Street Aid Fund
General Government (City Council, City Clerk, City Manager, City Court & Legal)	682,992	675,074	1.98%		(7,918)	-1.16%		Cost Reductions
Community Development	535,050	570,462	1.67%		35,412	6.62%		Added Property Maintenance Inspector position
Street Resurfacing	300,000	550,000	1.61%		250,000	83.33%		Reallocated funding back from Economic Diversification Fund
Golf Course Debt Service	713,000	500,000	1.46%		(213,000)	-29.87%		Increased in FY03 to compensate for FY02 reduced funding level
TOTAL EXPENDITURES & OPERATING TRANSFERS	\$ 33,928,026	\$ 34,163,362	100.00%		\$ 235,336	0.69%		

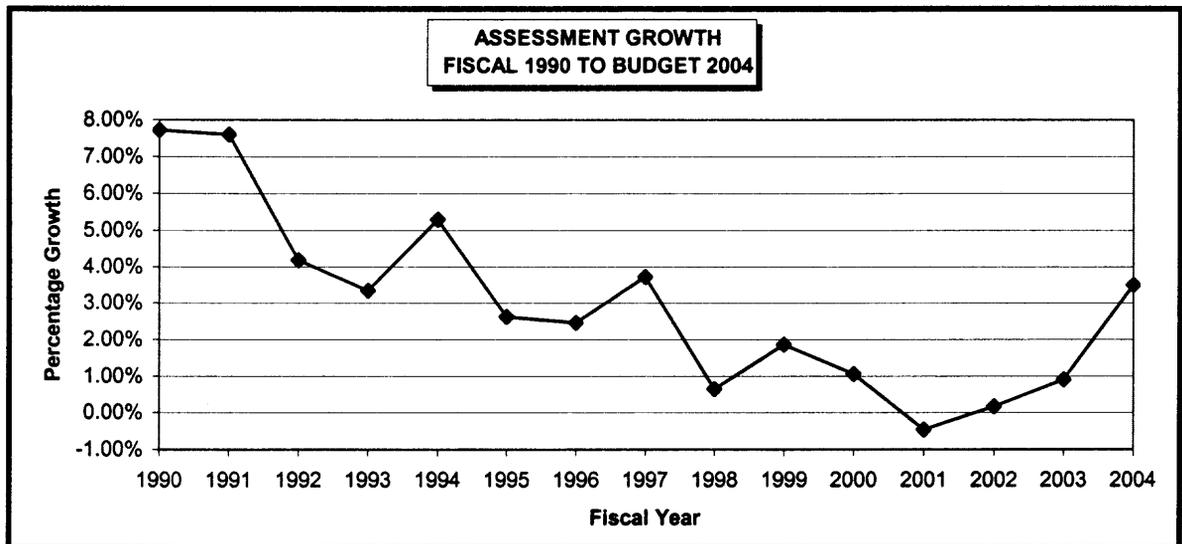
GENERAL FUND FISCAL 2004 BUDGET
SUMMARY OF CHANGES FROM FISCAL 2003 BUDGET

	GROSS COST	NET GENERAL FUND	TAX RATE EQUIVALENT	TAX RATE
FISCAL 2003 PROPERTY TAX RATE				\$ 2.94
FISCAL 2003 BUDGETED REVENUES		\$ 32,180,814		
Sales Taxes	Wal-Mart, Home Depot, Y-12 & ORNL	815,000	(0.14)	
General Property Tax	Growth and New Building at Lab	696,525	(0.12)	
DOE In-Lieu	Increase To \$7,000 Per Acre Appraisal	409,856	(0.07)	
Business Taxes	Business, Room Occupancy, Alcohol	227,500	(0.04)	
Other Property Taxes	City Utility Funds, Other In-Lieu	126,531	(0.02)	
Golf Course Land Sale Proceeds		(305,000)	0.05	
Hall Income Tax	Nationwide Market Declines	(215,000)	0.04	
Interest Income	Declining Interest Rates	(180,000)	0.03	
Permits, Fines & Miscellaneous	Reflects Current Patterns	(80,700)	0.01	(0.249)
General Property Tax/DOE In-Lieu	3 Cents On Tax Rate Increase	175,975		
FISCAL 2004 BUDGETED REVENUES		\$ 33,851,501		
FISCAL 2003 BUDGETED MUNICIPAL EXPENDITURES		\$ 14,899,297		
Budget Modifications:				
Salary & Non-Medical Benefits	NO MERIT/COLA Increase City Employees FY03	(497,640)	(359,278)	(0.060)
Salary & Benefits	3% Average Merit City Employees	305,000	250,000	0.042 (0.018)
Fire Salaries & Benefits	Addition of 3 Fire Fighters Positions	124,880	124,880	0.021
Fire Overtime & Benefits	Reduction Due to 3 New Fire Fighter Positions	(116,513)	(116,513)	(0.019)
Fire Salaries & Benefits	Eliminate Chief of Operations Position	(81,206)	(81,206)	(0.014) (0.012)
Medical Insurance & Workers Comp	Due to Premium Rate Increases	352,539	295,603	0.049
Medical Insurance & Workers Comp	Increase Employee Paid Share Of Premium	(93,660)	(76,803)	(0.013) 0.036
Property Maintenance Inspector	New Position Salary & Related Costs	56,397	46,245	0.008 0.008
Utilities, Insurance & Contractual Commit.	8.1% TVA Electric Rate Increase	60,783	57,390	0.010 0.010
Departmental Funding Reductions	Funding Reductions to Reduce Tax Rate	(178,473)	(146,488)	(0.024) (0.024)
Cost Recovery	Dispatching Funded By Increased 911 Fees	(60,000)	(60,000)	(0.010) (0.010)
Total Budgeted Municipal Expenditure Modifications		(127,893)	(66,170)	(0.011)
FISCAL 2004 BUDGETED GENERAL FUND MUNICIPAL EXPENDITURES		\$ 14,833,127		
Fiscal 2003 Budgeted Transfers To Other Funds		\$ 19,028,729		
Transfer Modifications:				
School Fund	Operational Funding	705,908	705,908	0.118 0.118
Solid Waste Fund	Contractual Increases	9,895	9,895	0.002 0.002
Capital Projects Fund	Capital Maintenance Funding	346,000	346,000	0.058
Golf Course Fund	Debt Service (FY03 High To Fund Part FY02)	(213,000)	(213,000)	(0.036)
Debt Service Fund	Prior Debt Restructuring	(178,722)	(178,722)	(0.030) (0.008)
State Street Aid Fund	FY03 Funding Reallocated For Mall	250,000	250,000	0.042
Economic Diversification Fund	FY03 Allocation For Mall	(300,000)	(300,000)	(0.050)
Economic Diversification Fund	Eliminate Salary & Benefits 3 Positions	(257,868)	(184,233)	(0.031)
Economic Diversification Fund	Reduce Marketing Funding	(223,817)	(149,608)	(0.025)
Economic Diversification Fund	Convention & Visitors Bureau	22,786	15,267	0.003 (0.061)
Total Budgeted Transfer Modifications		161,182	301,507	0.050
FISCAL 2004 BUDGETED TRANSFERS TO OTHER FUNDS		\$ 19,330,236		
TOTAL FISCAL 2004 BUDGETED GENERAL FUND EXPENDITURES & TRANSFERS		\$ 34,163,363		
FISCAL 2003 BUDGETED FUND BALANCE DRAW		\$ 1,747,212		
Increase in Fund Balance Draw		(1,435,351)	0.239	0.239
FISCAL 2004 BUDGETED FUND BALANCE DRAW		\$ 311,861		
NET TAX RATE IMPACT				0.03
FISCAL 2004 PROPERTY TAX RATE				\$ 2.97

Property Taxes - The property tax rate is established by City Council each year to finance municipal expenditures and operating transfers of the General Fund. Property taxes are the General Fund's largest revenue source providing 46% of total General Fund revenues. The table on page 6 provides an analysis of property tax revenues.

The budget is based on a property tax rate of \$2.97 per \$100 of assessed valuation for fiscal 2004, a 3-cent or 1% increase over the prior \$2.94 rate. The assessed valuations for real and personal property and public utilities are projected to increase overall 3.9% from the prior year's budget. The valuation for real property is projected to increase 4.7% from the prior year due to the addition of a \$72,000,000 research facility located at the ORNL site to the property tax rolls and a 1% growth factor. The full value of the research facility is expected to be on the tax rolls in fiscal 2005. The valuation of personal property is projected to grow 1.1% for fiscal 2004. The valuation for public utilities is projected to decline 13.0% from last year's budget based on the actual 2003 tax roll. The valuation for public utilities has declined 38% in the last five years due to contestments that occurred at the statewide level. The \$2.97 property tax rate is projected to generate \$15,690,000 in tax revenues from real, personal and public utilities assessments in fiscal 2004. An additional \$110,000 is budgeted from interest and penalties on late tax payments and \$21,000 from in-lieu of tax payments based on rates established under separate contract with the City (i.e. reduced property taxes to locate business in Oak Ridge) or entities taxed under specific statutes (such as the Oak Ridge Housing Authority). Located on page 7 is a chart indicating the allocation of an average households (\$100,000 appraised value) monthly tax contribution for fiscal 2004.

The table below shows assessment growth, actual 1990 through 2002 and projected 2003 and 2004. As the table indicates, assessment growth has declined dramatically from levels in the early 1990's. For fiscal 2004, 1% in assessment growth equates to 2.6-cents on the property tax rate. In other words, for every 1% in assessment growth the property tax rate could be decreased by 2.6-cents while still generating the same amount of tax revenue. These declines in assessment growth have resultantly had a negative impact on the property tax rate.



**GENERAL FUND
ANALYSIS OF PROPERTY TAX REVENUES**

	ACTUAL FY 2002 2001 LEVY	BUDGET FY 2003 2002 LEVY	PROJECTED FY 2003 2002 LEVY	BUDGET FY 2004 2003 LEVY	BUDGET 04 vs 03	% CHANGE
ASSESSED VALUATION:						
Real Property	448,645,070	449,513,602	452,966,873	470,426,481	20,912,879	4.7
Personal Property	44,326,980	46,037,800	46,095,338	46,556,291	518,491	1.1
Public Utilities	12,571,240	12,948,598	11,266,381	11,266,381	(1,682,217)	-13.0
Total Assessed Valuation	505,543,290	508,500,000	510,328,592	528,249,153	19,749,153	3.9
TAX RATE PER \$100 VALUATION	2.65	2.94	2.94	2.97	0.03	1.0
PROPERTY TAX REVENUES:						
Real Property Taxes	11,731,021	13,197,000	13,317,000	13,972,000	775,000	5.9
Personal Property Taxes	1,152,890	1,283,000	1,355,000	1,383,000	100,000	7.8
Public Utility Taxes	324,790	380,000	331,000	335,000	(45,000)	-11.8
Interest and Penalties	158,224	85,000	155,000	110,000	25,000	29.4
Total Property Tax Revenues	13,366,925	14,945,000	15,158,000	15,800,000	855,000	5.7

** Increases in Assessed Value are primarily the result of a tax re-appraisal.

NOTE: Estimated assessments are based on the following constitutionally established ratios: (a) Residential Real, 25 percent; (b) Commercial and Industrial Real, 40 percent, Personal 30 percent; (c) Public Utilities, 55 percent and 40 percent.

**PROPERTY TAX RATES - ALL OVERLAPPING GOVERNMENTS
LAST TEN TAX YEARS**

FISCAL YEAR	ANDERSON COUNTY, TENNESSEE			ROANE COUNTY, TENNESSEE		
	CITY	COUNTY	TOTAL	CITY	COUNTY	TOTAL
1994	1.73	2.72	4.45	1.73	3.045	4.775
1995	1.90	2.84	4.74	1.90	2.365	4.265
1996	1.98	2.84	4.82	1.98	2.365	4.345
1997	2.19	3.00	5.19	2.19	2.465	4.66
1998	2.34	3.00	5.34	2.34	2.465	4.81
1999	2.09	2.59	4.68	2.09	2.12	4.21
2000	2.31	2.97	5.28	2.31	2.32	4.63
2001	2.57	3.14	5.71	2.57	2.11	4.68
2002	2.65	3.14	5.79	2.65	2.11	4.76
2003	2.94	3.14	6.08	2.94	2.11	5.05
2004 Proposed	2.97	Not Available		2.97	Not Available	

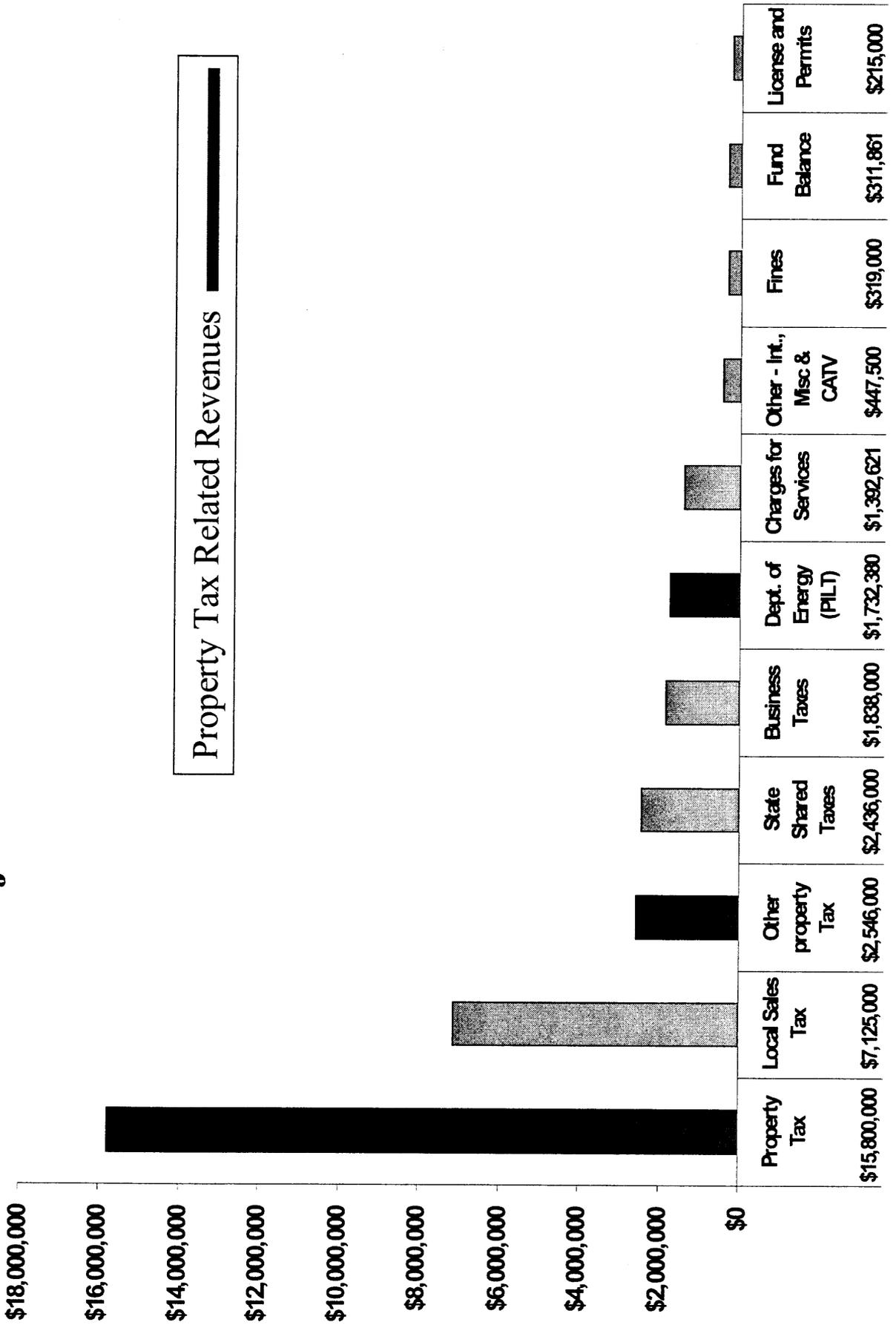
The City of Oak Ridge is located in two Tennessee counties: Anderson and Roane. Only ten percent of the taxable real parcels are located in the Roane County section of Oak Ridge. All properties in Anderson County and Roane County sections of Oak Ridge were re-appraised in 1992 and 1999.

**FISCAL 2004 AVERAGE HOUSEHOLD
CONTRIBUTION PER MONTH**

(Based on \$100,000 Appraisal at a \$2.97 Tax Rate)

	<u>FY 2004 MONTHLY CONTRIBUTION</u>
Property Tax Supported Operations:	
School Operations	\$ 20.56
Police	7.98
Debt Service	7.31
Solid Waste (includes monthly \$5 fee)	7.01
Fire	6.14
Parks & Recreation	4.10
City Building & Street Maintenance (Public Works)	2.40
Economic & Community Development	2.35
Library	1.99
Traffic and Street Lighting	1.65
Capital Projects/Maintenance	1.91
Administrative Services	1.35
General Government	1.22
Golf Course	0.91
	<u>66.88</u>
MONTHLY TAX TOTAL	\$ <u>66.88</u>
 Average Monthly Residential Utility Costs:	
Electricity	\$ 75.00
Water	14.21
Wastewater	18.00
	<u>107.21</u>
MONTHLY UTILITY TOTAL	\$ <u>107.21</u>

City of Oak Ridge - General Fund Projected Revenues FY 2004



Local Sales Taxes - Local sales tax revenues are the General Fund's second largest revenue source at 20% of total General Fund revenues. Local sales tax revenues are budgeted at \$7,125,000 for fiscal 2004, up 12.9% or \$815,000 from the previous year. The local sales tax rate in the Anderson County section of Oak Ridge is 2.25%. When combined with the State sales tax rate of 7%, the total is 9.25%. The sales tax rate in the Oak Ridge portion of Roane County is 9.75%, which consists of a 2.50% rate imposed by Roane County and shared with the City, a .25% City of Oak Ridge rate and the 7% State rate. 9.75% is the maximum sales tax rate allowed under current State law. Outlined below is a detail of local sales taxes.

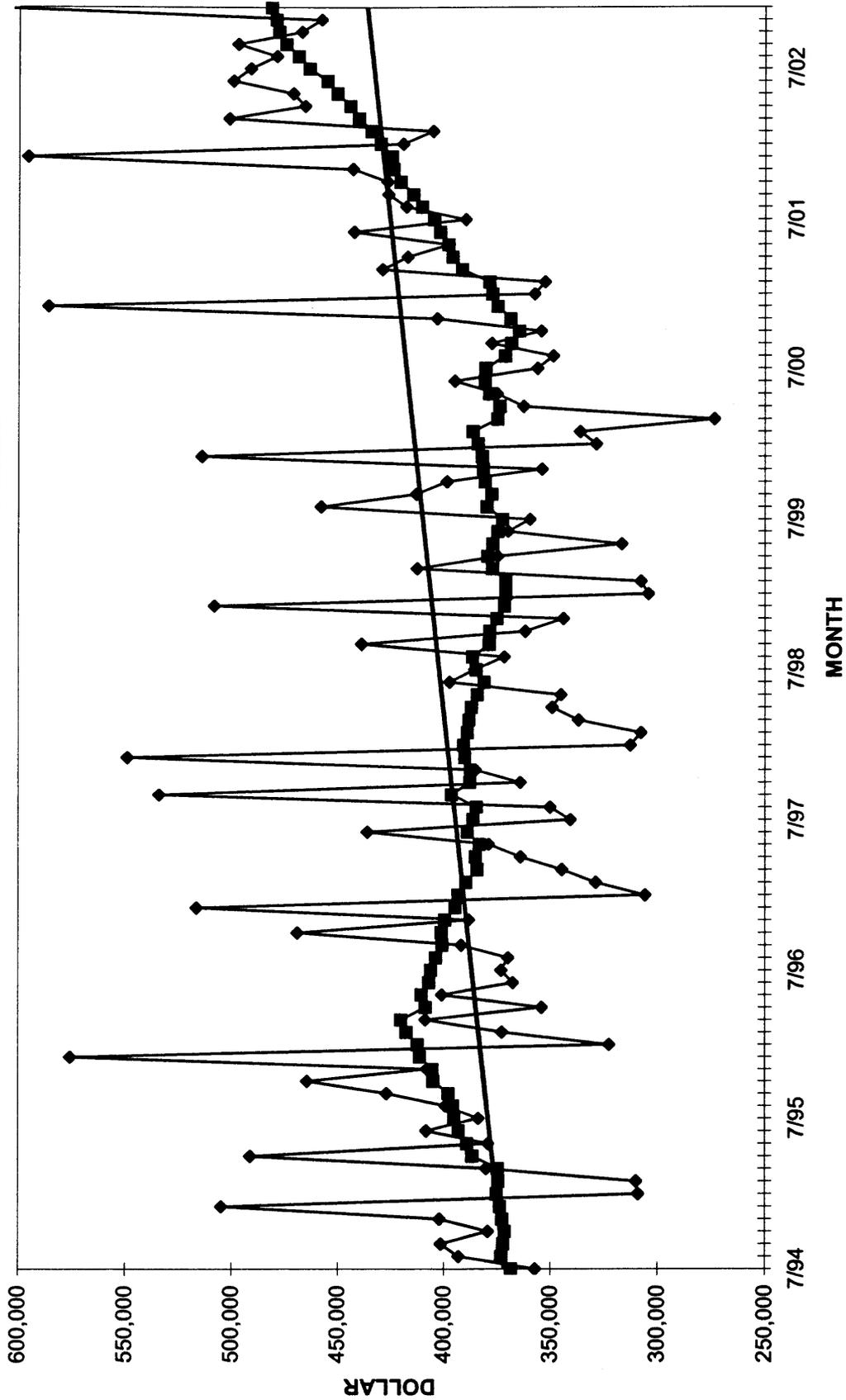
	ACTUAL 2002	BUDGET 2003	PROJECTED 2003	BUDGET 2004	BUDGET 04 vs 03	% CHANGE
Local Sales Taxes:						
Anderson County	\$ 5,464,357	\$ 5,300,000	\$ 5,790,000	\$ 5,880,000	\$580,000	10.9
Roane County	194,689	168,000	208,000	210,000	42,000	25.0
City Only - Roane Co.	963,708	842,000	1,025,000	1,035,000	193,000	22.9
Sales Tax Refunds	<u>(61,000)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0.0</u>
Total Local Sales Taxes	<u>\$ 6,561,754</u>	<u>\$ 6,310,000</u>	<u>\$ 7,023,000</u>	<u>\$ 7,125,000</u>	<u>\$ 815,000</u>	<u>12.9</u>

Sales tax collections in the Anderson County portion of Oak Ridge, budgeted at \$5,880,000, are projected to increase \$580,000 or 10.9%, which equates to a 9.7-cent reduction in the property tax rate. The increase is primarily related to the stimulus provided to the retail sector by the opening of Home Depot, expansion of Wal-Mart and the modernization of the Y-12 facility. Monthly Anderson County sales tax collections had been sporadic for the past several years, but in general had been declining since August of 1996. The decline was attributed to stagnation of the local economy due to the ongoing federal downsizing in Oak Ridge and the resulting impact on local consumers. During fiscal 2000, the downward trend flattened and collection levels began significantly increasing. Refer to the graph on page 10.

Sales tax collections in the Roane County portion of Oak Ridge, budgeted at \$1,245,000, are projected to increase \$235,000 or 23.3%. This increase equates to a 3.9-cent reduction in the property tax rate and is the result of the \$300 million modernization program at ORNL. Collections in Roane County had declined sharply in October 2000 when the contractors changed at the Y-12 and K-25 facilities. Previously, Lockheed Martin was the contractor for both Y-12 and K-25 and due to the manufacturing aspect of Y-12, paid sales and use tax collections at the point of consumption (in Oak Ridge). Beginning in October 2000, BWXT assumed operation of the Y-12 plant and continues to pay sales and use taxes in the Anderson County portion of Oak Ridge at the point of consumption. Bechtel Jacobs was awarded operation of K-25 and because it is not a manufacturing facility pays sales taxes to the vendor at the time of purchase. While collections have begun to increase in recent months due to the modernization program at ORNL, budgeted collections of \$1,245,000 are still well below the peak of \$2,062,799 that occurred in fiscal 1999. Refer to the graph on page 11.

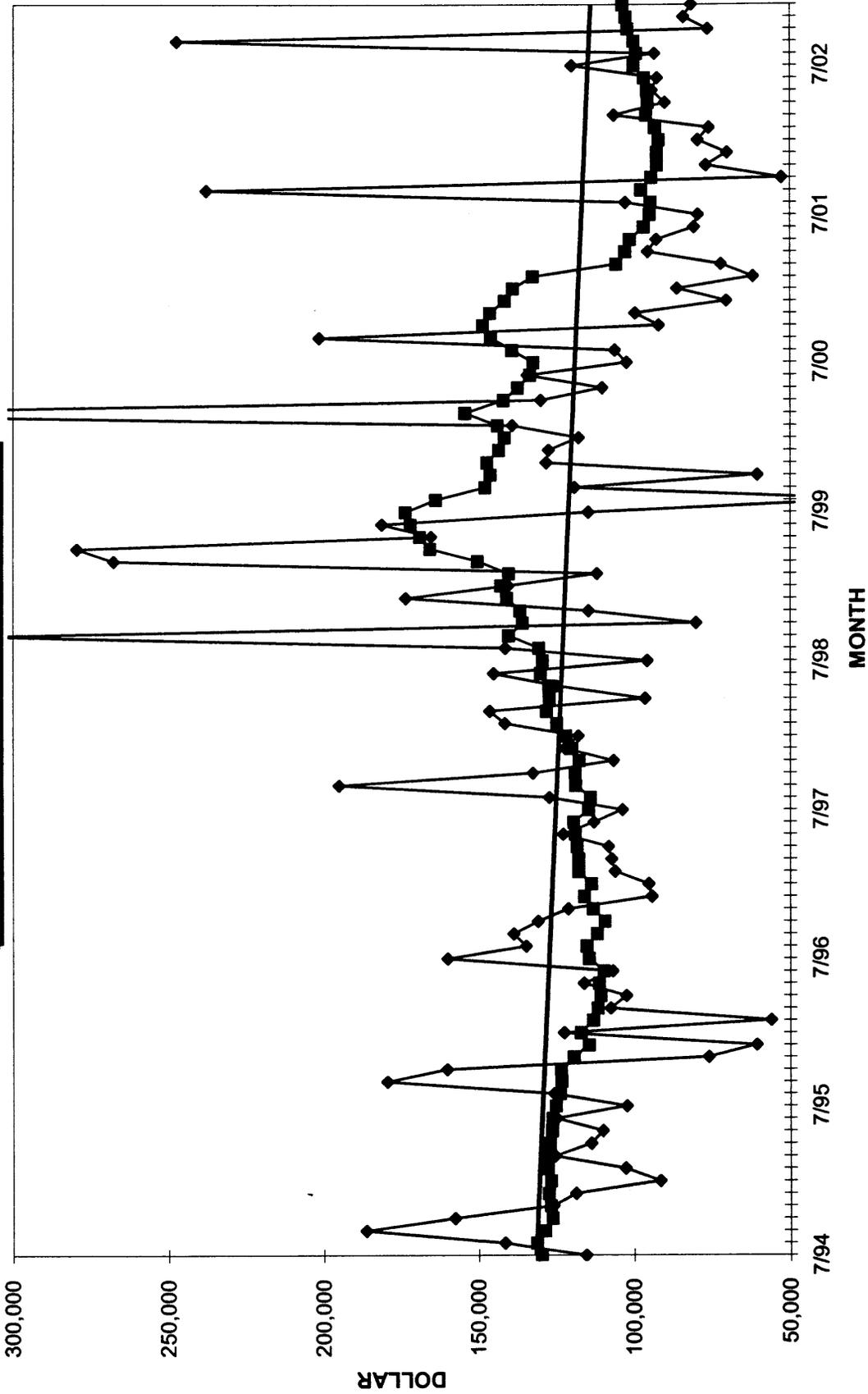
Combined sales and use tax collection in Anderson and Roane County since July 1994 are shown on the graph on page 12. This graph shows the overall reduction trend flattening and then collections increasing significantly beginning in July 2001.

ANDERSON COUNTY SALES TAX REVENUE
July 1994 To December 2002



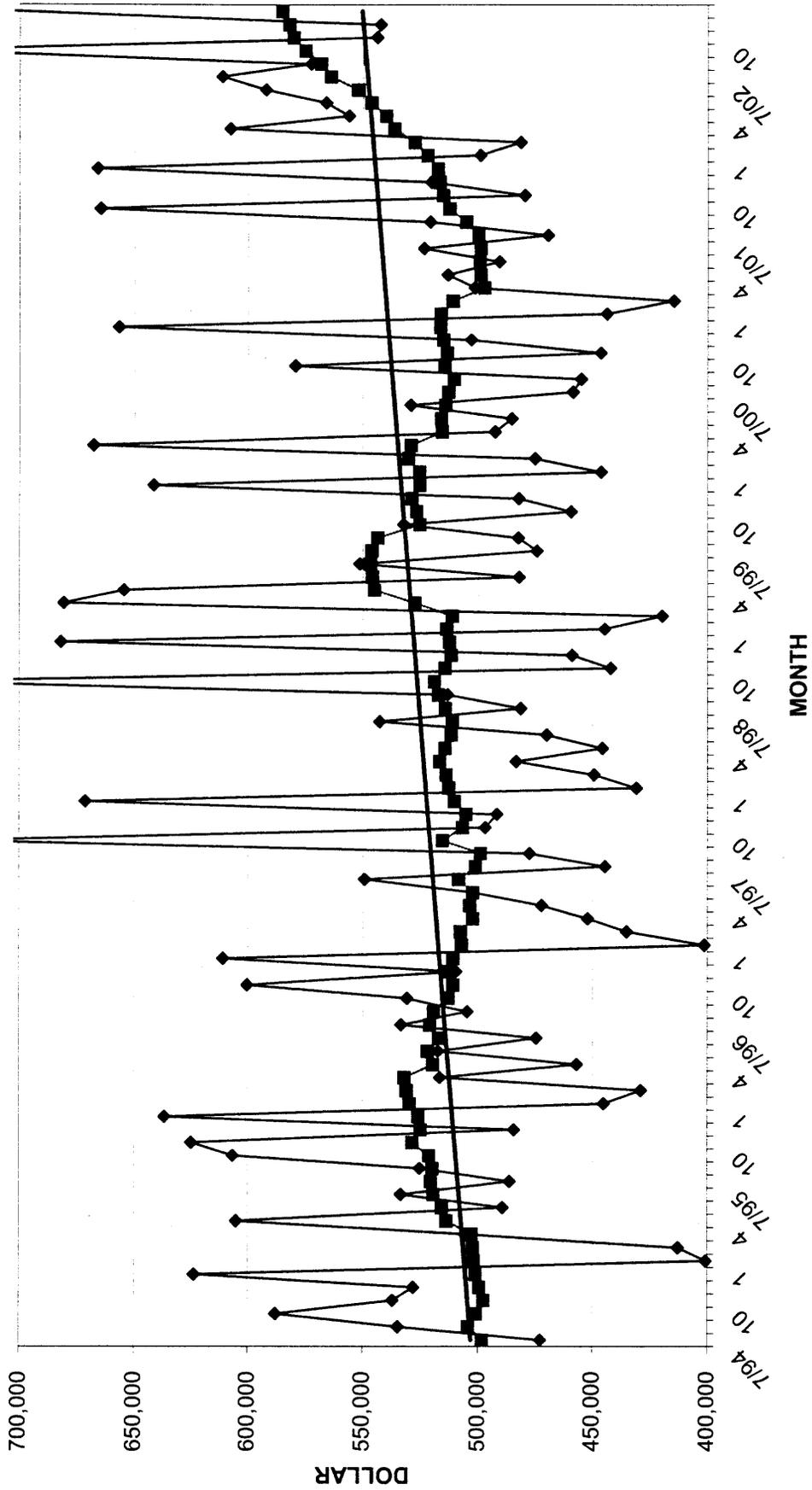
◆ Monthly Collections ■ 12 Month Trend — Linear (Monthly Collections)

ROANE COUNTY SALES TAX REVENUE
July 1994 To December 2002



◆ Monthly Collections
 ■ 12 Month Trend
 — Linear (Monthly Collections)

**Anderson/Roane County Sales Tax Collections
July 1994 To December 2002**



Other City Funds – Revenues provided from Other City Funds, budgeted at \$3,536,437, comprise 10% of total General Fund revenues. This revenue is primarily collected from the City's Electric and Waterworks Funds for tax equivalent (in-lieu of property tax) payments and rental charges based on square footage occupied at the City's Central Service Center Complex (CSCC) and radio system usage as outlined below:

	ACTUAL 2002	BUDGET 2003	PROJECTED 2003	BUDGET 2004	BUDGET 04 vs 03	% CHANGE
From Other City Funds:						
Tax Equiv.-Electric Fund	\$ 1,172,111	\$ 1,285,469	\$ 1,299,536	\$1,312,000	\$ 26,531	2.1
Tax Equiv.-Waterworks Fund	984,262	1,085,000	1,154,451	1,213,000	128,000	11.8
Central Service Center Rent	892,732	892,732	892,732	892,732	0	0.0
City Owned Radio Rental	<u>118,045</u>	<u>118,705</u>	<u>118,045</u>	<u>118,705</u>	<u>0</u>	<u>0.0</u>
Total From Other City Funds	<u>\$ 3,167,150</u>	<u>\$ 3,381,906</u>	<u>\$ 3,464,764</u>	<u>\$ 3,536,437</u>	<u>\$154,531</u>	<u>4.6</u>

State law outlines the calculation for in-lieu of tax payments from Electric distributors, which are based on operating revenues and the net book value of fixed assets. The fiscal 2004 in-lieu of tax payment from the City's Electric Fund is budgeted to increase \$26,531 based on fiscal 2003 capital expenditure levels and the 3-cent property tax rate increase. The Waterworks Fund in-lieu of tax payment is based on the net fixed asset value of the water and wastewater systems and the General Fund's initial cash investment in those systems. Based on this calculation, the Waterworks Fund tax equivalent payment for fiscal 2004 is budgeted at \$1,213,000, a \$128,000 increase. The wastewater system is nearing completion of a major capital improvements program for treatment plant expansion and collection system rehabilitation that has dramatically increased the tax equivalent payment over the past five years. Capital work will begin in fiscal 2004 to also improve the water treatment plant.

General long-term debt was issued to construct the CSCC and purchase an 800 MHz radio system. The General Fund provides for the principal and interest payments on this debt through operating transfers to the Debt Service Fund. The non-General Fund users of the CSCC (Utility Funds) and radio system pay rent to the General Fund based on their usage of the two facilities.

State-Shared Taxes - Revenues provided from state-shared taxes, budgeted at \$2,436,000, comprise 7% of total General Fund revenues. State-shared taxes are collected by the state with a portion distributed back to local governments based on either population or actual collections within that government's jurisdiction. The largest of these is sales taxes, budgeted at \$1,705,000, and income tax, budgeted at \$410,000 as outlined below.

	ACTUAL 2002	BUDGET 2003	PROJECTED 2003	BUDGET 2004	BUDGET 04 vs 03	% CHANGE
State-Shared Taxes:						
Sales Tax	\$ 1,649,441	\$ 1,705,000	\$ 1,650,000	\$ 1,705,000	\$ 0	0.0
Income Tax	408,766	625,000	410,000	410,000	(215,000)	-34.4
TVA Replacement Tax	186,866	187,000	186,837	187,000	0	0.0
Mixed Drink Tax	79,568	80,000	79,000	80,000	0	0.0
Excise Tax	37,099	40,000	38,000	40,000	0	0.0
Beer Barrelage	<u>13,384</u>	<u>14,000</u>	<u>13,000</u>	<u>14,000</u>	<u>0</u>	<u>0.0</u>
Total State-Shared Taxes	<u>\$ 2,375,124</u>	<u>\$ 2,615,000</u>	<u>\$ 2,376,837</u>	<u>\$ 2,436,000</u>	<u>\$(215,000)</u>	<u>-8.1</u>

The State allocates a portion of state sales tax collections to Tennessee governments based on population. Revenues from the City's share of state sales tax collections are budgeted to remain flat due to actual 2003 collections falling below expectations. Historically, actual collections have grown steadily by 4% or more annually over the past several years. Actual collections for fiscal 2001 were up only 1.54% and fiscal 2002 collections declined \$58,540 below the prior year. Income tax collections are budgeted at \$410,000, down \$215,000 based on actual fiscal 2002 collections. These reductions are based on nationwide market declines. Excise Tax collections have varied between \$21,000 and \$53,000. The fiscal 2004 budget remains at \$40,000 to reflect more recent collection levels. The governor of Tennessee has proposed cuts to the local governments share of state-shared taxes. Based on the most recent proposal these cuts could result in up to \$670,000 loss of these revenues to the City, which equates to 11.2 cents on the property tax rate. State-shared taxes also fund the City's State Street Aid Fund and Streets and Public Transportation Fund.

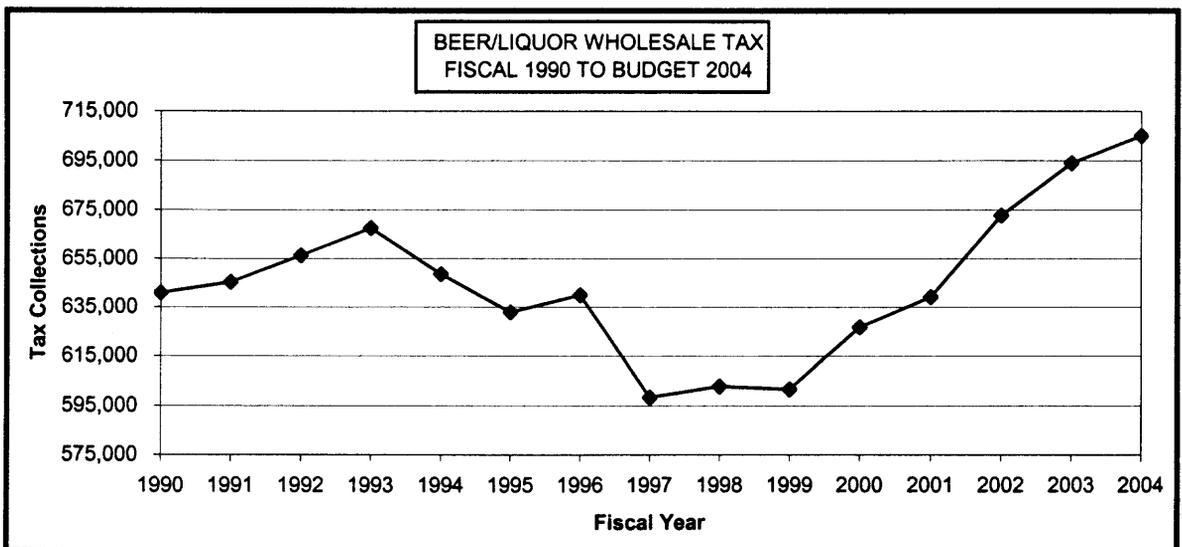
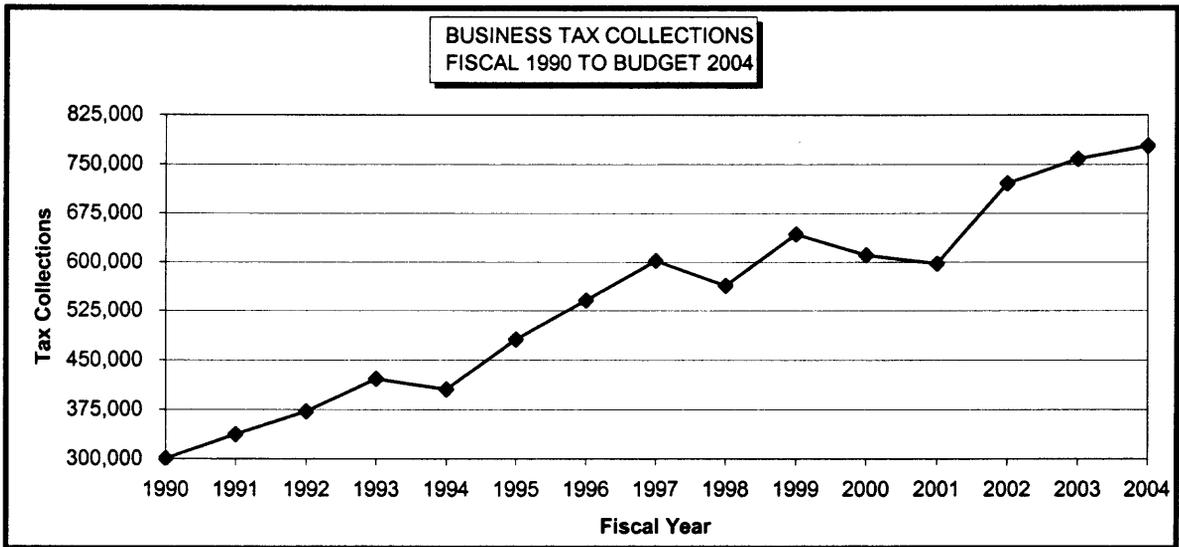
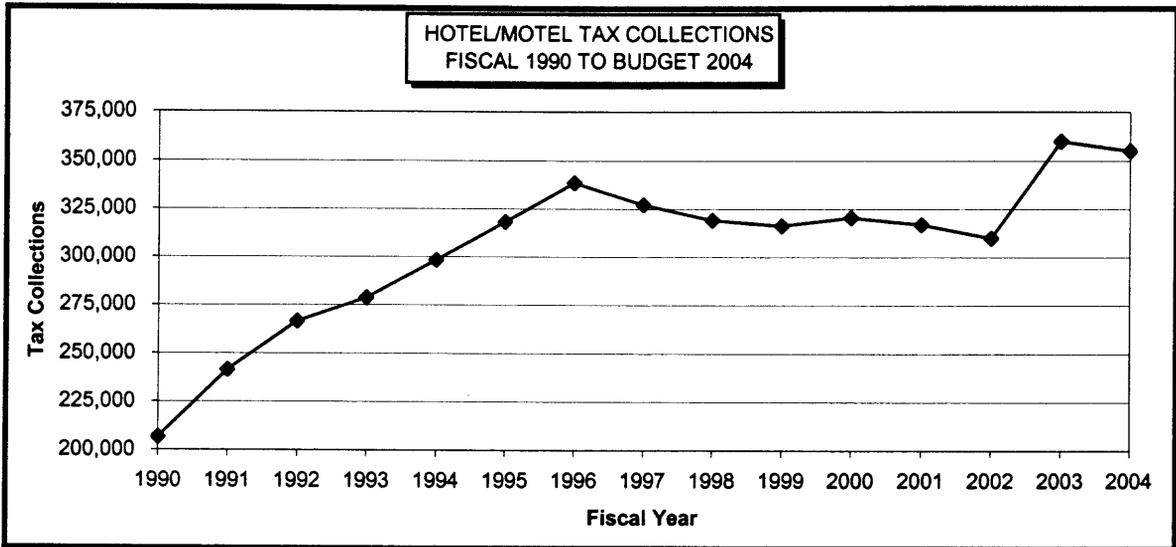
Local Business Taxes - Revenues provided from local business taxes, budgeted at \$1,838,000, comprise 5% of total General Fund revenues as outlined below:

	ACTUAL 2002	BUDGET 2003	PROJECTED 2003	BUDGET 2004	BUDGET 04 vs 03	% CHANGE
Local Business Taxes:						
Business Tax	\$ 721,069	\$ 638,500	\$ 758,100	\$ 778,000	\$139,500	21.8
Beer Wholesale Tax	490,050	480,000	500,000	510,000	30,000	6.3
Room Occupancy Tax	309,826	315,000	360,000	355,000	40,000	12.7
Liquor Wholesale Tax	<u>182,533</u>	<u>177,000</u>	<u>194,000</u>	<u>195,000</u>	<u>18,000</u>	<u>10.2</u>
Total Business Taxes	<u>\$ 1,703,478</u>	<u>\$ 1,610,500</u>	<u>\$ 1,812,100</u>	<u>\$ 1,838,000</u>	<u>\$227,500</u>	<u>14.1</u>

The graphs on page 15 show the ten-year trend for these taxes. After several years of steady growth, collections from these taxes began declining during the fiscal 1997-98 time frame. Collections appear to have flattened out and once again begun to grow. The recent expansions in the retail sector have also resulted in increased business tax collections. The decline in beer and liquor wholesale tax collections from 1994 to 1997 resulted from law changes in communities surrounding Oak Ridge, which now allow the sale of these products in those jurisdictions. The decline in these collections equated to an additional cent on the property tax rate.

DOE – Revenues from the US Department of Energy (DOE) in-lieu of tax budgeted at \$1,732,280, comprises 5% of General Fund revenues. DOE's annual in-lieu of tax (PILT) payment to the City is based on the number of acres on the federal reserve (currently 33,331 acres) at a per acre appraisal approved by DOE (currently \$5,327) at the City's property tax rate (\$2.97). Projected 2003 and budget 2004 is based on the per acre appraisal being increased to \$7,000. The appraisal increase results in \$413,940 in additional revenue at the \$2.97 tax rate, which equates to 6.9 cents on the property tax rate in fiscal 2004. In accordance with the Atomic Energy Commission Act, the land value is assessed based on the original usage of the property, which was residential farmland when DOE purchased the land for the WWII effort, rather than the current use of the property. The residential property tax assessment rate of 25% is therefore used, rather than the 40% rate that would normally apply to commercial/industrial properties. DOE's remittance is also contingent on the annual federal appropriation of this payment.

	ACTUAL 2002	BUDGET 2003	PROJECTED 2003	BUDGET 2004	BUDGET 04 vs 03	% CHANGE
US Dept. of Energy	<u>\$ 1,176,297</u>	<u>\$ 1,305,024</u>	<u>\$ 1,714,880</u>	<u>\$ 1,732,280</u>	<u>\$427,356</u>	<u>32.7</u>



Licenses and Permits - Revenues provided from licenses and permits, budgeted at \$540,000, comprise 2% of total General Fund revenues as outlined below:

	ACTUAL 2002	BUDGET 2003	PROJECTED 2003	BUDGET 2004	BUDGET 04 vs 03	% CHANGE
Licenses and Permits:						
CATV Franchise	\$ 270,533	\$ 265,000	\$ 265,000	\$ 265,000	\$ 0	0.0
Building Permits	90,237	140,000	100,000	120,000	(20,000)	(14.3)
ORUD Right-Of-Way	60,000	60,000	60,000	60,000	0	0.0
Alcohol Sale Permits	19,167	20,000	20,000	20,000	0	0.0
Electrical Permits	18,986	26,000	26,000	26,000	0	0.0
Plumbing Permits	21,275	22,000	22,000	22,000	0	0.0
Animal Regist. Permits	15,243	17,000	17,000	17,000	0	0.0
Other Permits & Fees	<u>8,882</u>	<u>7,000</u>	<u>10,000</u>	<u>10,000</u>	<u>3,000</u>	<u>42.9</u>
Total Licenses & Permits	<u>\$ 504,323</u>	<u>\$ 557,000</u>	<u>\$ 520,000</u>	<u>\$ 540,000</u>	<u>\$(17,000)</u>	<u>(3.1)</u>

Revenues from Building, Electric, Plumbing and Grading Permits are directly impacted by local economic conditions and will vary from year-to-year based on large commercial projects. These permit fees were increased in fiscal 2000 and are now more consistent with those charged by comparable Tennessee Cities. The \$20,000 reduction in building permits is to align the budget with current revenue patterns.

Fines and Forfeitures - Revenues provided from fines, budgeted at \$322,900, comprise 1% of total General Fund revenues as outlined below:

	ACTUAL 2002	BUDGET 2003	PROJECTED 2003	BUDGET 2004	BUDGET 04 vs 03	% CHANGE
Fines, Penalties & Forfeitures						
City Court Revenues	\$ 229,059	\$ 304,000	\$ 218,400	\$ 249,000	\$(55,000)	(18.1)
Library Fines and Fees	<u>59,494</u>	<u>80,900</u>	<u>66,000</u>	<u>73,000</u>	<u>(7,900)</u>	<u>(9.8)</u>
Total Fines, Penalties & Forfeitures	<u>\$ 288,553</u>	<u>\$ 384,900</u>	<u>\$ 284,400</u>	<u>\$ 322,000</u>	<u>\$(62,900)</u>	<u>(16.3)</u>

Fiscal 2002 revenues from City court were budgeted in-line with fiscal 1999 actual levels. The decline in court revenues for fiscals 2000 to 2003 is caused by a reduction in the number of traffic tickets being issued due to staffing turnover and vacancies in the Police Department. The fiscal 2004 budget was reduced by \$55,000 to more accurately reflect current collection levels. The budget for Library Fines and Fees was increased in fiscal 2003 based on higher fees being charged beginning in fiscal 2003. While collections have increased, it appears collections will not reach the amount anticipated. The budget for Library Fines and Fees was reduced by \$7,900 to reflect current collection patterns.

Charges for Services - Revenues provided from charges for services, budgeted at \$378,184, comprise 1% of total General Fund revenues as outlined below:

	ACTUAL 2002	BUDGET 2003	PROJECTED 2003	BUDGET 2004	BUDGET 04 vs 03	% CHANGE
Charges For Services:						
Rental Of Buildings	\$ 74,600	\$ 68,184	\$ 66,684	\$ 65,684	\$ (2,500)	(3.7)
Rental Of Lands	90,904	86,000	80,000	80,000	(6,000)	(7.0)
Outdoor Pool Fees	76,224	82,000	88,000	85,000	3,000	3.7
Indoor Pool Fees	53,663	62,500	58,000	62,500	0	0.0
Animal Shelter Fees	38,337	38,000	38,000	38,000	0	0.0
General & Admin. Costs	23,599	20,000	20,000	20,000	0	0.0
Records Processing	15,555	15,500	17,000	17,000	1,500	0.0
Misc. Recreation						
Usage Fees	<u>3,996</u>	<u>6,800</u>	<u>10,000</u>	<u>10,000</u>	<u>3,200</u>	<u>47.1</u>
Total Charges For Services	<u>\$ 376,878</u>	<u>\$ 378,984</u>	<u>\$ 377,684</u>	<u>\$ 378,184</u>	<u>\$ (800)</u>	<u>(0.2)</u>

Budgeted revenues from land and building rentals decreased \$8,500 to reflect actual collection patterns. Recreation fees were increased 25% at the start of fiscal 2003, including room rentals at the Civic Center. Actual revenues generated are falling short of projections due to a decline in the number of renters. Pool and miscellaneous recreation usage fees and records processing fees were also increased at the beginning of fiscal 2003. The budgets for these items were increased \$7,700 to reflect current collection patterns. General and Administration Fees are charged to offset overhead costs to process miscellaneous billings (e.g. damage to City property as the result of a traffic accident).

Interest and Miscellaneous - Revenues provided from interest and other revenues, budgeted at \$122,500 comprise .4% of total General Fund revenues as outlined below.

	ACTUAL 2002	BUDGET 2003	PROJECTED 2003	BUDGET 2004	BUDGET 04 vs 03	% CHANGE
Other Revenues:						
Interest on Investments	\$ 178,695	\$ 300,000	\$ 120,000	\$ 120,000	\$(180,000)	(60.0)
Miscellaneous	(30,716)	2,500	2,500	2,500	0	0.0
Land Sale Proceeds	<u>0</u>	<u>305,000</u>	<u>0</u>	<u>0</u>	<u>(305,000)</u>	<u>100.0</u>
Total Other Revenues	<u>\$ 147,979</u>	<u>\$ 607,500</u>	<u>\$ 122,500</u>	<u>\$ 122,500</u>	<u>\$(485,000)</u>	<u>(79.8)</u>

The \$180,000 budgeted decrease in interest earnings is based on a lower fund balance and interest rates. \$305,000 was budgeted for land sale proceeds from the sale of land surrounding the Golf Course. Through an operating transfer, the General Fund is fully funding the debt service payment on the bonds issued to construct the Golf Course accounted for in the Golf Course Fund. Ordinarily, land sale proceeds from the land surrounding the course would be deposited in the Golf Course Fund. Since the General Fund is financing the debt payments of that Fund, the land sale proceeds would have been applied to the General Fund to reimburse portions of the operating transfer. This funding was removed from the General Fund budget since no sales occurred during fiscal 2003 and the timing of the disposition of the land is unknown at this time.

Fund Balance Appropriation – In fiscal 1986, the City received \$23.1 million dollars from the United States Department of Energy (DOE) as a settlement to cease annual financial assistance payments from DOE and for ten-years of in-lieu of tax payments. Over the last sixteen fiscal years, the City has gradually drawn down the fund balance created by the DOE settlement in order to maintain a reduced property tax rate. Budgeted revenues, expenditures and operating transfers are balanced in the General Fund through the Fund Balance draw. The fund balance draw for fiscal 2004 is budgeted at \$311,861, which is \$1,435,351 less than was budgeted for fiscal 2003. The draw should gradually decrease each year until a balanced budget (i.e. revenues equal expenditures and transfers) is reached in the next few years. The fund balance draw for fiscal 2003 is projected at \$488,760, which is \$1,258,452 less than budgeted. The variance is based on revenue projections occurring above budget levels primarily from local sales and use tax collections, projected to be up \$713,000, and DOE in-lieu of tax collections, up \$409,856, based on an per acre appraisal increase to \$7,000.

General Fund Expenditures

City staff's major focus during the budget process is the expenditures in the General Fund. Since revenue shortfalls must generally be offset by property taxes, the goal of staff is to maintain expenditures at the lowest possible level while continuing to provide quality services to the community. Gross expenditures before Cost Recoveries from other Funds, (refer to Schedule IV and Schedule V), are budgeted at \$18,346,505 for fiscal 2004, down \$48,704 or .2% from fiscal 2003.

Overall, the major driver for increased expenditures was \$352,539 for medical insurance costs based on a 30% rate increase effective January 1, 2003 and an anticipated 20% rate increase effective January 1, 2004. The employee paid share of the insurance premium was increased to offset a portion of this cost resulting in a \$93,660 reduction in City funding for General Fund employees. The proposed budget is built based on the City's payment toward employee medical insurance premiums being revised as follows. The City will fund 85% of the highest single premium and 70% of the highest family premium. The increased cost to employees ranges from \$17.18 to \$37.58 per pay period depending on the employee's type of coverage. The net General Fund share of increases in medical costs is \$218,800, which equates to a 3.6-cent increase in the property tax rate.

Numerous reductions were made to various expenditure line items totaling \$178,473 in order to reduce the property tax rate. These reductions occurred in a multitude of areas in all City departments. The net General Fund impact of \$146,488 equates to a 2.4-cent reduction in the property tax rate.

TVA has proposed an 8.1% electric rate increase effective October 2003. Utility funding for City facilities remain flat with fiscal 2003, with efforts being made to absorb the rate increase through reduced consumption. However, funding for street and traffic lights is budgeted to increase \$26,500 due to the rate increase by TVA. Property and other liability insurance costs are projected to increase \$23,018 based on current market conditions.

Personal Service expenditures budgeted at \$13,006,926 account for 70.9% of total General Fund municipal expenditures. Personal Services are budgeted to increase \$42,007 or .3% over the prior fiscal year due to employee medical insurance costs as outlined above.

Overall, employee salaries and retirement costs are projected to decrease a gross \$216,872 or 1.86%. Salaries and fringe benefits are budgeted to decrease \$497,640 due to no merit or COLA increases being awarded to City employees in fiscal 2003 and employee turnover. Employees were given a one-time payment of \$1,200 in fiscal 2003, which did not add to the employee wage base.

The fiscal 2004 budget includes a 3% average merit award to employees budgeted at \$305,000. Under the new pay plan structure enacted during fiscal 2003, COLA's will no longer be awarded. All employee salary increases will be based on meeting performance criteria.

The budgeted amount also includes a staffing revision in the Fire Department which results in an overall savings of \$72,839 or 1.2-cents on the tax rate. This plan calls for the elimination of the vacant Chief of Operations position being replaced with 3 new fire fighter positions. An additional fire fighter for each shift allows for a \$116,513 reduction in overtime funding. This change is outlined in more detail in a memorandum from the Fire Chief included in the MBR document. The overtime line item for the fire fighting activity remains at \$300,000 due to a shift in required funding from regular salaries to overtime based on changes in the new pay plan enacted in fiscal 2003.

Other staffing changes include the transfer of an engineering position from the General Fund to the Waterworks Fund and the addition of a Property Maintenance Inspector position.

Contractual Services total \$4,616,013 and comprise 25% of total General Fund municipal expenditures. Budgeted funding for Contractual Services decreased \$86,364, down 1.8% over the prior fiscal year due to mandated budget reductions to reduce the property tax rate. Major line items in this category are as outlined below.

Utility services are budgeted at \$1,761,995. Of this amount, \$891,500 is budgeted to maintain traffic and street lighting throughout the City. The Electric Fund pays the cost of initial installation and routine maintenance of traffic and street lighting. Each year the General Fund pays to the Electric Fund an investment charge that is 13% of the net asset value of traffic and street lighting recorded in the Electric Fund. The General Fund pays the actual electric usage charges to operate traffic and streetlights. The remaining \$870,495 budgeted for utility charges includes electric, water, wastewater and gas usage and refuse collection at City owned buildings and telephone and other communication charges.

Vehicle Equipment Usage Charges budgeted at \$663,175 decreased \$11,200. This charge provides funding for future vehicle replacement in the form of rent and actual maintenance and operating costs, including fuel. The vehicle rent is paid to the Equipment Replacement Rental Fund to accumulate cash for replacement of City vehicles. Rental charges cease shortly after full depreciation of the asset. Vehicles are replaced on an as needed basis rather than immediately after full depreciation.

\$622,161 is budgeted for custodial services at City buildings (\$223,221), mowing (\$260,020), street sweeping (89,500) and litter pickup along right-of-ways, at City recreational facilities and at other City-owned sites (\$49,420). These services are provided under multiyear contracts that increase annually based on changes in the consumer price index (CPI). In fiscal 2004, the budget for these services increased a net \$12,100 from the prior fiscal year. Service level reductions were made to custodial services to maintain overall costs at last years budgeted amount.

\$598,994 is budgeted for repair and maintenance costs for City buildings, parks, sporting fields and other City facilities and sweeping of City streets. This includes annual maintenance contracts for services such as security systems, sprinkler systems and pest control. The fiscal 2004 budget for these items was reduced by \$41,485, 6.9%.

\$287,154 is budgeted in fiscal 2004 for professional services, a \$40,266 decrease over the prior year. Expenditures budgeted here include \$100,000 for communication resources, \$42,600 for personnel costs such as drug screening and medical and psychological exams for police and fire applicants,

\$16,000 for housing demolition, \$21,235 for computer training and support services, \$25,502 for the annual independent audit and \$5,830 for outside legal assistance. The remaining \$75,987 budgeted for professional services is spread throughout the General Fund for a variety of services such as engineering, surveys, appraisals, library book binding and instructors for recreational sponsored classes.

\$171,132 is budgeted for travel to schools and conferences by City employees and City Council. This is a \$17,955, 9.5% reduction over funding levels for the prior fiscal year. Remaining funding for travel and training includes \$71,094 for police and fire employees, \$26,000 for City Council, \$25,793 for the City Manager and Legal offices, \$5,400 for the tuition reimbursement program and \$17,075 for administrative services.

Funding for the replacement and maintenance of non-vehicle equipment, primarily computers and other small equipment is budgeted at \$201,517. Rents are budgeted at \$120,267 for fiscal 2004, a \$7,425 decrease primarily for leasing of small equipment. Rents include \$56,400 for space occupied by the Senior Center, leases for copiers and other equipment and for portable toilets at recreational facilities.

\$80,545 is budgeted for mailing costs, which includes monthly utility and annual property tax bills. All central mailing costs are budgeted in one activity, 854 Stationary Stores, and then the costs for the utility billings are allocated back to the Electric and Waterworks Funds through cost recoveries.

\$55,848 is budgeted for dues, memberships and subscriptions, including library subscription services, \$42,530 for advertising and legal notice publication and \$10,695 for printing costs including the budget document and annual financial report. Funding for these items was reduced by \$5,323.

Commodities total \$561,796 and comprise 3% of total General Fund municipal expenditures. Budgeted funding for commodities decreased \$13,015 to reduce overall budgeted expenditure levels.

Miscellaneous commodities, small tools and supply purchases are budgeted at \$364,499, a decrease of \$5,231. Commodity purchases include not only supplies such as printer and copier paper, ribbons, toner cartridges, batteries and cleaning supplies but items such as veterinary supplies and food for the animal shelter, landscaping materials for City parks and sporting fields, chemicals for the indoor and outdoor pool, sanitary gloves for first responder firefighters and ammunition for police.

\$110,342 is budgeted for Library materials including book, CD, cassette and video purchases, \$54,960 for uniforms and \$31,995 for non-Library books and educational materials. The budget for these items decreased by \$7,784.

Other Charges total \$161,770 and comprise .8% of total General Fund municipal expenditures. \$131,170 is budgeted for property and liability insurance. The City maintains insurance coverage for property and other liabilities through commercial insurance carriers with per incident deductibles ranging from \$2,500 to \$10,000 for common occurrences and a \$50,000 per incident deductible for damage caused by floods or earthquakes. Budgeted insurance costs increased \$23,018 due to current market conditions.

\$25,000 is budgeted for grants and subsidies including \$9,500 to the Oak Ridge Arts Council, \$9,000 for Youth Advisory Board activities, \$3,000 for July 4th fireworks display and \$3,500 for Mayfest. \$3,000 in funding for the sister-city exchange program was deleted from the budget.

No capital expenditures are budgeted for fiscal 2004. All major general capital projects are funded through the issuance of long-term debt and accounted for in the Capital Projects Fund.

Reduction of Costs includes two components, Recovered from Users and Recovered from Funds. Costs that are recovered from specific users include billings for a police officer to be present at a non-City sponsored event that recover the officer's overtime and fees for special classes or programs that the City sponsors for which the costs for the class or program will fully or almost fully be recovered by fees. This has allowed the City to sponsor one-time or new classes without impacting the legal appropriation.

Funds recovered from users are budgeted to increase \$79,189. Through the Emergency Communications District Fund, the City collects a surcharge on residential and commercial telephone lines through BellSouth and other telecommunication sources to support 911 related services. An additional \$60,000 from the recent 911 fee increase will be utilized to support salaries and benefits for public safety dispatchers. The remaining \$19,189 increase is primarily related to cost recoveries to maintain state highways located in Oak Ridge.

Recovered from Funds includes the transfer of expenditures to other City Funds based on the percentage of work performed by that activity for another City Fund. For Example, Activity 862, Finance performs the accounting, purchasing and warehousing etc, functions to support the operations of all City Funds. Finance transfers 34% of its gross expenditures to the Electric Fund, 28% to the Waterworks Fund, and 4% to the State Street Aid Fund with a net of 34% remaining in the General Fund. The transfer percentage is based on the level of work provided by that activity for each Fund. The costs that are transferred to the other Funds are included as expenditures/expenses in those Funds and funded by the revenue source for that Fund (i.e. Electric Fund from user electric fees).

Reduction of Costs totaled \$3,081,178 for fiscal 2004, down \$61,723 or 2.0% from the prior fiscal year due to mandated overall cost reductions. Approximately 19% of the General Fund's gross expenditures are transferred to other City Funds or Recovered from Users. Schedule V outlines the costs that are transferred to each Fund by activity. Schedule III contains General Fund expenditures, net of Reduction of Costs, by activity and totaled by department. Municipal Expenditures, net of Reduction of Costs, decrease \$66,170 or .4%, for an appropriated budget amount of \$14,833,127.

General Fund Operating Transfers

Operating Transfers are transfers of General Fund revenues to other City Funds to help finance that Fund's operating expenditures. Operating Transfers are budgeted at \$19,330,235, up 1.6% or \$301,506 in fiscal 2004.

The largest single use of General Fund revenues is the operating transfer to the Oak Ridge Schools, which is 33.2% of total General Fund expenditures and Operating Transfers. The transfer to the Schools is budgeted at \$11,352,150, an increase of \$705,908 or 6.6% over the preceding fiscal year. This transfer will finance approximately 27.3% of the General Purpose School Fund's budgeted expenditures for fiscal 2004.

\$4,034,485 is budgeted for transfer to the Debt Service Fund for annual principal and interest payments on outstanding long-term debt issued to finance City and School Capital Projects. This is a \$178,722 budgeted decrease over the prior year due to a restructuring of the City's existing general long-term debt in fiscal 2003.

\$1,108,510 is budgeted for transfer to the Solid Waste Fund in fiscal 2004 a \$9,895 increase. This funds a portion of the costs for residential refuse collection and the operations of a convenience center. These services are provided under a long-term contract with Waste Connections of Tennessee, which contains an annual contract price escalator based on the consumer price index. Residential users also pay a \$5 per month fee for residential refuse collection that is direct revenue to the Solid Waste Fund.

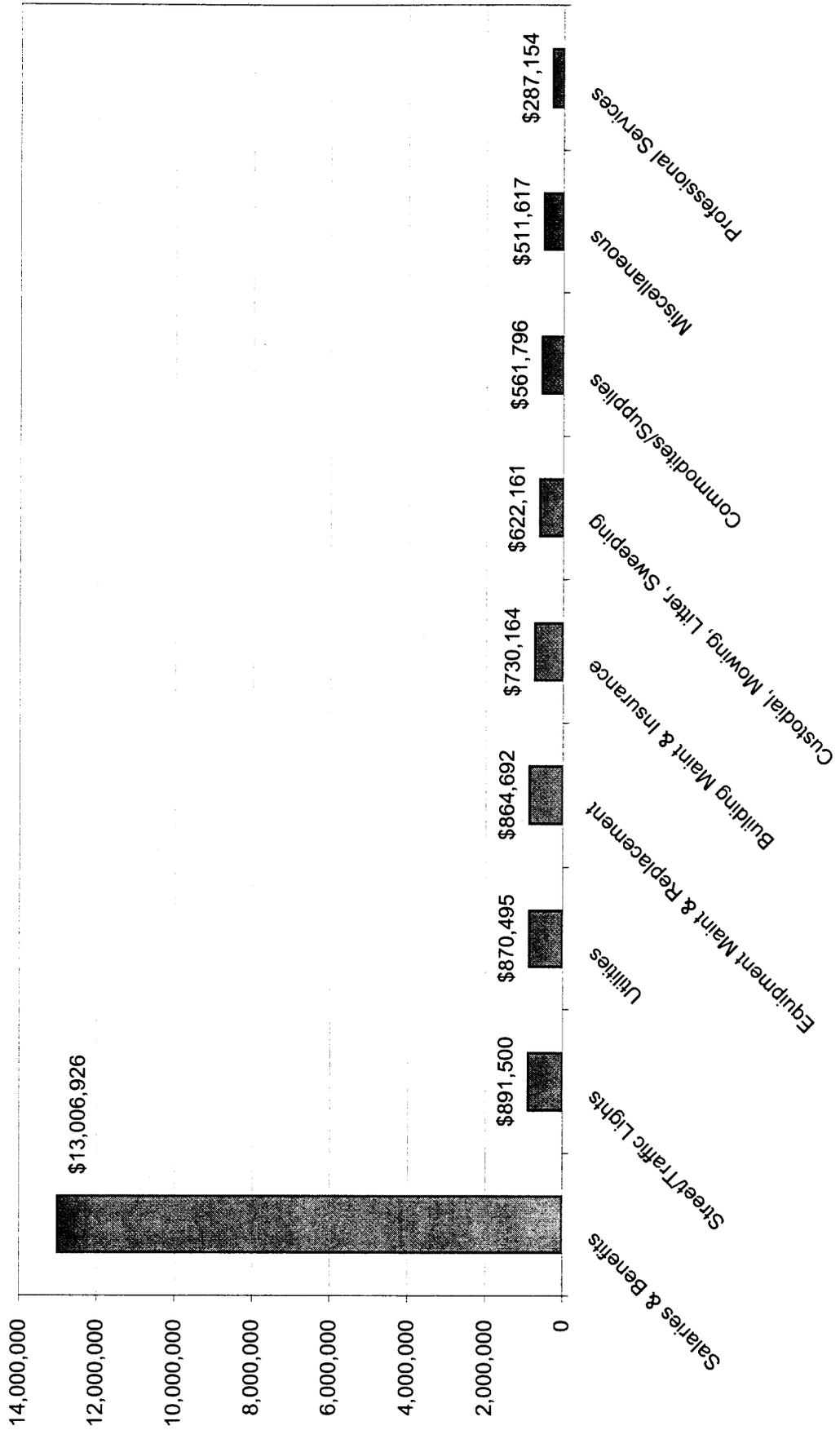
In fiscal 2000, the Economic Diversification (ED) Fund was established to centralize economic development and social service activities funded by the City. The primary revenue stream for the ED Fund is operating transfers from the General, Electric and Waterworks Funds. The General Fund is budgeted to transfer \$728,090 to the ED Fund in fiscal 2004, down \$618,575. \$257,868 in funding for the 3 employees of the Economic Diversification Department has been eliminated. The General Fund share of that funding is \$184,233. The General Fund's share of marketing and other incentive programs has been reduced by \$199,608. \$250,000 in funding was reallocated back to the State Street Aid Fund.

As the City's physical facilities continue to age, it has become more apparent that the City cannot continue to borrow the funds necessary for the maintenance and replacement of these facilities at the current pace. Over the past 10 years, the City has committed over \$60 million in tax-supported debt to pay for capital improvements, maintenance and replacement of facilities. Capital maintenance and facility replacement will continue to be a major drain on the City's resources in the future. In fiscal 2000, the City established a \$410,000 transfer from the General Fund to the Capital Projects Fund to begin the initial funding for this annual reserve. Without this reserve, the full cost of maintaining and replacing major assets must be paid through the use of borrowed funds. With annual General Fund debt service payments approaching \$5 million, equal to about \$1.00 on the property tax rate, City staff has expressed the concern that it will be difficult for the City to continue borrowing at this pace. In fiscal 2004, \$1,057,000 is budgeted for transfer to the Capital Projects Fund for this reserve to finance future capital maintenance. The intent is for this to be an annual transfer that gradually increases to approximately \$1.5 million per year.

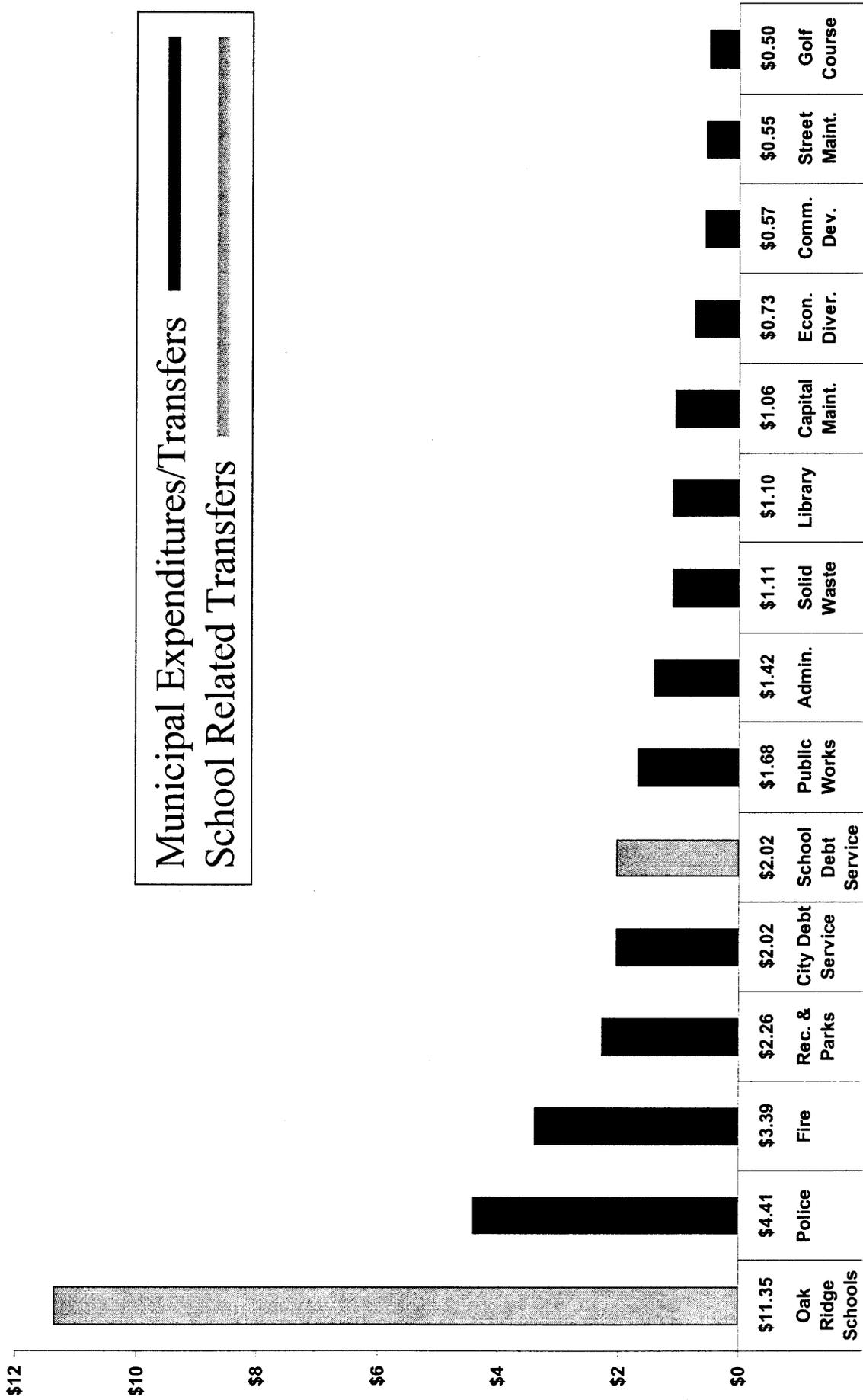
The revenues of the State Street Aid Fund are insufficient to finance expenditure levels recorded in that Fund for street paving and routine street maintenance. In fiscal 1995, the City began a major Pavement Management Program with long-term goals of the program to provide adequate maintenance to City streets in order to prevent or prolong the need for more expensive street reconstruction. Funding for this program and other street maintenance costs are to be provided through operating transfers from the General Fund budgeted at \$550,000 in fiscal 2004. This is a \$250,000 increase in funding from fiscal 2003 levels. In fiscal 2003, \$300,000 in street funding was reallocated to the Economic Diversification Fund for development of the city center. During fiscal 2003, paving efforts was concentrated on roadways that are eligible for paving by the state with only a 20% funding match by the City, rather than paving efforts requiring a 100% city contribution. This change resulted in the reduction of the contribution amount required by the State Street Aid Fund from the General Fund for fiscal 2003.

In fiscal 2004, the General Fund is transferring \$500,000 to the Golf Course Fund for the annual debt service payment on debt issued by the City to construct a golf course. The Bonds issued to construct the course are backed by the full faith and credit of the City as well as by the proceeds from operation of the Course and the sale of land surrounding the course. This is a \$213,000 decrease from fiscal 2003 levels, which were higher to compensate for inadequate funding levels in fiscal 2002.

**General Fund Municipal Expenditures By Type
Budget 2004**



City of Oak Ridge – FY 2004 General Fund Budgeted Expenditures and Transfers (millions)



**GENERAL FUND EXPENDITURES AND OPERATING TRANSFERS
FISCAL 2004 BUDGET**

	<u>BUDGET 2004</u>	<u>PERCENT OF GROSS</u>	<u>ACCUMULATED PERCENT OF GROSS</u>
Personal Services (Salaries, FICA Retirement, Insurance)	\$ 13,006,926	34.52	
Oak Ridge School Operations	11,352,150	30.13	64.65
Debt Service (Principal & Interest) City & Schools	4,034,485	10.71	75.36
Residential Garbage & Convenience Center	1,108,510	2.94	78.30
Capital Maintenance Funding City & Schools	1,057,000	2.81	81.11
Streets Lights and Traffic Lights	891,500	2.37	83.47
Utilities (Electric, Water, Sewer, Phones)	870,495	2.31	85.79
Equipment Maintenance, Operation & Replacement (Vehicle & Computer)	864,692	2.30	88.08
Custodial, Mowing, Litter Pick-Up & Street Sweeping Contracts	622,161	1.65	89.73
Repairs & Maintenance (Buildings)	598,994	1.59	91.32
Street Resurfacing	550,000	1.46	92.78
Economic Development	543,090	1.44	94.22
Debt Service on Golf Course	500,000	1.33	95.55
Commodities (Including Small Tools & Supplies)	364,499	0.97	96.52
Professional and Contractual Services	287,154	0.76	97.28
Training & Conferences	171,132	0.45	97.73
Social Service Grants	185,000	0.49	98.22
Rents (Including Senior Center)	120,267	0.32	98.54
Library Materials	110,342	0.29	98.84
Insurance (Property & Liability)	131,170	0.35	99.18
Mailing & Delivery	80,545	0.21	99.40
Dues, Memberships and Subscriptions	55,848	0.15	99.55
Uniforms/Clothing	54,960	0.15	99.69
Books/Education Materials	31,995	0.08	99.78
Advertising and Publicity (includes Legal Notices)	42,530	0.11	99.89
Other Grants/Subsidies/Contributions	25,000	0.07	99.96
Printing & Dup. Charges	10,695	0.03	99.99
Contingency/Election/Other	5,600	0.01	100.00
GROSS EXPENDITURES AND OPERATING TRANSFERS	<u>37,676,740</u>		
Costs Recovered From Users	(432,200)		
Costs Transferred to Other City Funds	<u>(3,081,178)</u>		
NET EXPENDITURES AND OPERATING TRANSFERS	<u>\$ 34,163,362</u>		

SCHEDULE II
GENERAL FUND
SUMMARY OF REVENUES BY SOURCE

	ACTUAL 2002	BUDGET 2003	PROJECTED 2003	BUDGET 2004	BUDGET 04 vs 03	% CHANGE
<u>TAXES:</u>						
Property Taxes:						
4101 General Property Taxes:						
4110 Real Property Taxes	11,731,021	13,197,000	13,317,000	13,972,000	775,000	5.9
4225 Personal Property	1,152,890	1,283,000	1,355,000	1,383,000	100,000	7.8
4120 Public Utilities	324,790	380,000	331,000	335,000	(45,000)	-11.8
4125 Interest and Penalties	158,224	85,000	155,000	110,000	25,000	29.4
Total Property Taxes	<u>13,366,925</u>	<u>14,945,000</u>	<u>15,158,000</u>	<u>15,800,000</u>	<u>855,000</u>	<u>5.7</u>
Other Property Taxes:						
4130 Other than Assessed	21,102	49,000	21,000	21,000	(28,000)	-57.1
4135 Tax Equiv. - Elec. Fund	984,262	1,085,000	1,154,451	1,213,000	128,000	11.8
4140 Tax Equiv. - Waterworks Fund	1,172,111	1,285,469	1,299,536	1,312,000	26,531	2.1
Total Other Property Taxes	<u>2,177,475</u>	<u>2,419,469</u>	<u>2,474,987</u>	<u>2,546,000</u>	<u>126,531</u>	<u>5.2</u>
Other Taxes:						
4151 Gross Receipts Bus. Taxes:						
4155 Beer Wholesale Tax	490,050	480,000	500,000	510,000	30,000	6.3
4160 Liquor Wholesale Tax	182,533	177,000	194,000	195,000	18,000	10.2
4165 Room Occupancy Tax - 5%	309,826	315,000	360,000	355,000	40,000	12.7
4170 Gross Receipts (Business Taxes)	701,311	623,500	740,000	760,000	136,500	21.9
4180 Penalty & Interest Business Tax	19,758	15,000	18,000	18,000	3,000	20.0
4187 City Sales Tax - Roane Co.	194,689	168,000	208,000	210,000	42,000	25.0
Total Other Taxes	<u>1,898,167</u>	<u>1,778,500</u>	<u>2,020,000</u>	<u>2,048,000</u>	<u>269,500</u>	<u>15.2</u>
TOTAL TAXES	<u>17,442,567</u>	<u>19,142,969</u>	<u>19,652,987</u>	<u>20,394,000</u>	<u>1,251,031</u>	<u>6.5</u>
<u>LICENSES AND PERMITS:</u>						
4205 Beer & Liquor Licenses & Permits	19,167	20,000	20,000	20,000	0	0.0
4225 Building Permits	90,237	140,000	100,000	120,000	(20,000)	-14.3
4230 Electrical Permits	18,986	26,000	26,000	26,000	0	0.0
4235 Plumbing Permits	21,275	22,000	22,000	22,000	0	0.0
4250 Animal Registration Permits	15,243	17,000	17,000	17,000	0	0.0
4260 Other Permits and Fees	8,882	7,000	10,000	10,000	3,000	42.9
TOTAL LICENSES & PERMITS	<u>173,790</u>	<u>232,000</u>	<u>195,000</u>	<u>215,000</u>	<u>(17,000)</u>	<u>-7.3</u>
<u>INTERGOVERNMENTAL:</u>						
4311 D.O.E. In-Lieu of Tax	1,176,297	1,305,024	1,714,880	1,732,380	427,356	32.7
Shared State Taxes:						
4310 TVA Replacement Tax	186,866	187,000	186,837	187,000	0	0.0
4320 Sales Tax	1,649,441	1,705,000	1,650,000	1,705,000	0	0.0
4325 Income Tax	408,766	625,000	410,000	410,000	(215,000)	-34.4
4340 Excise Tax	37,099	40,000	38,000	40,000	0	0.0
4345 Beer Barrelage	13,384	14,000	13,000	14,000	0	0.0
4350 Mixed Drink Tax	79,568	80,000	79,000	80,000	0	0.0
4355 State Grants in Aid	1,625	0	0	0	0	0.0
County Shared Sales Taxes:						
4366 Anderson County	5,464,357	5,300,000	5,790,000	5,880,000	580,000	10.9
4367 Sales Tax Refund	(61,000)	0	0	0	0	0.0
4370 Roane County	963,708	842,000	1,025,000	1,035,000	193,000	22.9
TOTAL INTERGOVERNMENTAL	<u>9,920,111</u>	<u>10,098,024</u>	<u>10,906,717</u>	<u>11,083,380</u>	<u>985,356</u>	<u>9.8</u>

SCHEDULE II (Continued)
GENERAL FUND
SUMMARY OF REVENUES BY SOURCE

	ACTUAL 2002	BUDGET 2003	PROJECTED 2003	BUDGET 2004	BUDGET 04 vs 03	% CHANGE
<u>CHARGES FOR SERVICES:</u>						
Charges for Current Services:						
4405 Records Processing	15,555	15,500	17,000	17,000	1,500	9.7
4417 General & Admin. Costs	23,599	20,000	20,000	20,000	0	0.0
4425 Library - Lost Books	3,039	3,000	3,000	3,000	0	0.0
4430 Animal Shelter Fees	38,337	38,000	38,000	38,000	0	0.0
Total Charges for Current Services	<u>80,530</u>	<u>76,500</u>	<u>78,000</u>	<u>78,000</u>	<u>1,500</u>	<u>2.0</u>
Use of Property Services:						
4440 Activities	3,996	6,800	10,000	10,000	3,200	47.1
4450 Outdoor Pool	76,224	82,000	88,000	85,000	3,000	3.7
4455 Indoor Pool	53,663	62,500	58,000	62,500	0	0.0
4460 Rental of Lands	86,249	80,000	80,000	80,000	0	0.0
4465 Rental of Buildings	13,846	0	4,000	0	0	0.0
4466 Central Service & Municipal Bldg	892,732	892,732	892,732	892,732	0	0.0
4475 Marina Rental	4,655	6,000	0	0	(6,000)	-100.0
4480 Restaurant Rental	27,826	30,684	30,684	30,684	0	0.0
4482 City Owned Radios	118,045	118,705	118,045	118,705	0	0.0
4485 Community Center Building	32,928	37,500	32,000	35,000	(2,500)	-6.7
Total Use of Property Services	<u>1,310,164</u>	<u>1,316,921</u>	<u>1,313,461</u>	<u>1,314,621</u>	<u>(2,300)</u>	<u>-0.2</u>
TOTAL CHARGES FOR SERVICES	<u>1,390,694</u>	<u>1,393,421</u>	<u>1,391,461</u>	<u>1,392,621</u>	<u>(800)</u>	<u>-0.1</u>
<u>FINES, PENALTIES AND FORFEITURES:</u>						
4505 City Court - Fines	52,433	65,000	50,000	60,000	(5,000)	-7.7
4510 City Court - Costs	31,505	35,000	30,000	35,000	0	0.0
4515 Bail Forfeitures	138,474	200,000	135,000	150,000	(50,000)	-25.0
4519 Misc. Court Revenues	6,647	4,000	3,400	4,000	0	0.0
4520 Library - Fines	56,455	77,900	63,000	70,000	(7,900)	-10.1
TOTAL FINES, PENALTIES, & FORFEITURES	<u>285,514</u>	<u>381,900</u>	<u>281,400</u>	<u>319,000</u>	<u>(62,900)</u>	<u>-16.5</u>
<u>OTHER REVENUES:</u>						
4610 Interest on Investments	178,695	300,000	120,000	120,000	(180,000)	-60.0
4710 CATV Franchise	270,533	265,000	265,000	265,000	0	0.0
4730 Land Sale Proceeds	0	305,000	0	0	(305,000)	100.0
4750 Right-of-Way	60,000	60,000	60,000	60,000	0	0.0
4790 Miscellaneous	(32,341)	2,500	2,500	2,500	0	0.0
TOTAL OTHER REVENUES	<u>476,887</u>	<u>932,500</u>	<u>447,500</u>	<u>447,500</u>	<u>(485,000)</u>	<u>-52.0</u>
TOTAL CURRENT MUNICIPAL REVENUES	<u>29,689,563</u>	<u>32,180,814</u>	<u>32,875,065</u>	<u>33,851,501</u>	<u>1,670,687</u>	<u>5.2</u>
FUND BALANCE APPROPRIATION	1,964,765	1,747,212	488,760	311,861	(1,435,351)	-82.2
TOTAL REVENUES	<u>31,654,328</u>	<u>33,928,026</u>	<u>33,363,825</u>	<u>34,163,362</u>	<u>235,336</u>	<u>0.7</u>

SCHEDULE III

GENERAL FUND

**SUMMARY OF EXPENDITURES AND TRANSFERS
BY DEPARTMENTS AND ACTIVITIES**

	<u>ACTUAL 2002</u>	<u>BUDGET 2003</u>	<u>PROJECTED 2003</u>	<u>BUDGET 2004</u>	<u>BUDGET 04 vs 03</u>	<u>% CHANGE</u>
<u>General Government:</u>						
810 City Council	65,115	86,568	86,568	73,201	(13,367)	-15.4
816 City Clerk	111,963	114,645	114,370	114,762	117	0.1
820 City Manager	202,294	207,522	206,431	209,905	2,383	1.1
832 City Court	91,682	104,819	104,931	105,132	313	0.3
843 Legal	154,362	169,438	170,159	172,074	2,636	1.6
Total General Government	<u>625,416</u>	<u>682,992</u>	<u>682,459</u>	<u>675,074</u>	<u>(7,918)</u>	<u>-1.2</u>
<u>Administrative Services:</u>						
845 Computer Services	169,958	208,742	196,429	213,510	4,768	2.3
846 Personnel	182,600	201,888	200,486	199,195	(2,693)	-1.3
854 Stationery Stores	74,980	79,670	78,844	79,784	114	0.1
862 Finance	191,645	207,047	199,100	206,551	(496)	-0.2
864 Business Office	47,456	48,198	39,550	46,595	(1,603)	-3.3
Total Administrative Services	<u>666,639</u>	<u>745,545</u>	<u>714,409</u>	<u>745,635</u>	<u>90</u>	<u>0.0</u>
<u>Police Department:</u>						
910 Supervision	145,091	169,847	158,345	171,643	1,796	1.1
911 Investigations	501,560	504,516	537,823	502,270	(2,246)	-0.4
912 Staff Services	329,757	353,263	366,214	347,807	(5,456)	-1.5
913 Patrol	2,526,479	2,762,324	2,657,890	2,752,358	(9,966)	-0.4
915 Emergency Communications	281,122	272,729	275,092	219,754	(52,975)	-19.4
916 Animal Control	199,470	220,877	215,210	234,452	13,575	6.1
917 School Resource Officer Program	126,094	164,552	198,880	177,857	13,305	8.1
Total Police Department	<u>4,109,573</u>	<u>4,448,108</u>	<u>4,409,454</u>	<u>4,406,141</u>	<u>(41,967)</u>	<u>-0.9</u>
<u>Fire Department:</u>						
921 Supervision	165,433	167,949	164,650	166,851	(1,098)	-0.7
922 Fire Prevention	91,828	100,396	100,126	102,090	1,694	1.7
923 Fire Fighting	2,668,507	2,939,678	2,941,219	2,878,780	(60,898)	-2.1
924 Fire Stations	101,502	91,193	84,773	88,416	(2,777)	-3.0
925 Fire Specialists	146,976	152,560	150,621	151,600	(960)	-0.6
Total Fire Department	<u>3,174,246</u>	<u>3,451,776</u>	<u>3,441,389</u>	<u>3,387,737</u>	<u>(64,039)</u>	<u>-1.9</u>
<u>Public Works Department:</u>						
930 Supervision	88,440	97,464	97,263	81,156	(16,308)	-16.7
935 Engineering	128,804	151,569	148,478	146,744	(4,825)	-3.2
942 State Highway Maintenance	53,605	53,669	52,716	55,509	1,840	3.4
943 General Maintenance	225,323	282,188	274,104	259,960	(22,228)	-7.9
946 Central Service Center	91,309	100,443	97,916	99,305	(1,138)	-1.1
948 Municipal Building	123,715	137,645	130,241	129,823	(7,822)	-5.7

SCHEDULE III (Continued)

GENERAL FUND

**SUMMARY OF EXPENDITURES AND TRANSFERS
BY DEPARTMENTS AND ACTIVITIES**

	<u>ACTUAL 2002</u>	<u>BUDGET 2003</u>	<u>PROJECTED 2003</u>	<u>BUDGET 2004</u>	<u>BUDGET 03 vs 02</u>	<u>% CHANGE</u>
<u>Public Works Department Continued</u>						
950 102 Robertsville Road	6,683	0	0	0	0	-100.0
953 Traffic Control and Lights	<u>851,431</u>	<u>896,600</u>	<u>893,700</u>	<u>911,800</u>	<u>15,200</u>	<u>1.7</u>
Total Public Works Department	<u>1,569,310</u>	<u>1,719,578</u>	<u>1,694,418</u>	<u>1,684,297</u>	<u>(35,281)</u>	<u>-2.1</u>
<u>Community Development</u>						
960 Supervision	97,633	107,445	106,093	108,722	1,277	1.2
962 Planning	135,313	117,535	117,803	118,442	907	0.8
966 Office of Neighborhood Improvement	<u>269,105</u>	<u>310,070</u>	<u>303,661</u>	<u>343,298</u>	<u>33,228</u>	<u>10.7</u>
Total Community Development	<u>502,051</u>	<u>535,050</u>	<u>527,557</u>	<u>570,462</u>	<u>35,412</u>	<u>6.6</u>
<u>Recreation and Parks Department:</u>						
970 Supervision	226,763	248,265	241,630	245,650	(2,615)	-1.1
972 Indoor Aquatics	175,891	179,476	148,247	180,936	1,460	0.8
973 Outdoor Aquatics	157,977	205,006	204,046	232,708	27,702	13.5
974 Centers, Camps & Programs	623,486	670,067	672,393	583,174	(86,893)	-13.0
975 Athletics	50,449	61,078	61,518	59,659	(1,419)	-2.3
976 Parks	598,868	623,302	597,838	612,708	(10,594)	-1.7
977 Scarboro Center	0	0	0	108,623	108,623	100.0
978 Senior Center	<u>197,667</u>	<u>246,069</u>	<u>223,084</u>	<u>239,414</u>	<u>(6,655)</u>	<u>-2.7</u>
Total Recreation and Parks Department	<u>2,031,101</u>	<u>2,233,263</u>	<u>2,148,756</u>	<u>2,262,872</u>	<u>29,609</u>	<u>1.3</u>
979 Public Library	<u>1,017,939</u>	<u>1,082,985</u>	<u>1,075,144</u>	<u>1,100,909</u>	<u>17,924</u>	<u>1.7</u>
TOTAL MUNICIPAL EXPENDITURES	<u>13,696,275</u>	<u>14,899,297</u>	<u>14,693,586</u>	<u>14,833,127</u>	<u>(66,170)</u>	<u>-0.4</u>
<u>Operating Transfers:</u>						
991 State Street Aid Fund	265,000	300,000	500,000	550,000	250,000	83.3
992 Capital Projects Fund	617,000	711,000	711,000	1,057,000	346,000	48.7
994 Golf Course Fund	200,000	713,000	713,000	500,000	(213,000)	-29.9
996 Economic Diversification Fund	1,331,688	1,346,665	1,146,665	728,090	(618,575)	-45.9
997 Debt Service	4,621,305	4,213,207	3,913,207	4,034,485	(178,722)	-4.2
998 Solid Waste	973,422	1,098,615	1,040,125	1,108,510	9,895	0.9
999 Oak Ridge Schools	<u>9,949,638</u>	<u>10,646,242</u>	<u>10,646,242</u>	<u>11,352,150</u>	<u>705,908</u>	<u>6.6</u>
TOTAL OPERATING TRANSFERS	<u>17,958,053</u>	<u>19,028,729</u>	<u>18,670,239</u>	<u>19,330,235</u>	<u>301,506</u>	<u>1.6</u>
TOTAL EXPENDITURES AND OPERATING TRANSFERS	<u>31,654,328</u>	<u>33,928,026</u>	<u>33,363,825</u>	<u>34,163,362</u>	<u>235,336</u>	<u>0.7</u>

City of Oak Ridge, Tennessee
SCHEDULE IV
GROSS EXPENDITURES AND TRANSFERS SUMMARY
BY OBJECT CODE CLASSIFICATION

00001 General Fund

	ACTUAL FY 2002	BUDGET FY 2003	PROJECTED FY 2003	BUDGET FY 2004	BUDGET 04 vs. 03	% CHG
Personal Services						
5111. Salaries-Reg. Employees	8,415,854	9,140,982	8,706,578	8,907,932	233,050-	2.5-
5120. Salaries-Temp. Employees	246,766	272,699	286,950	328,095	55,396	20.3
5131. Regular Overtime Pay	613,560	634,044	714,565	613,854	20,190-	3.2-
5141. Social Security	703,632	756,503	742,671	753,492	3,011-	.4-
5150. Retirement	614,679	859,034	859,034	843,017	16,017-	1.9-
5160. Medical & Workers Comp	1,034,294	1,301,657	1,375,577	1,560,536	258,879	19.9
Total Personal Services	11,628,785	12,964,919	12,685,375	13,006,926	42,007	.3
Contractual Services						
5201. Rents	111,888	127,692	124,532	120,267	7,425-	5.8-
5205. Printing & Dup. Charges	2,512	11,695	11,695	10,695	1,000-	8.6-
5206. Mailing & Delivery	73,636	81,000	81,000	80,545	455-	.6-
5207. Dues, Memberships & Sub.	63,934	59,671	59,671	55,848	3,823-	6.4-
5210. Prof. & Contractual Ser.	439,656	327,420	327,251	287,154	40,266-	12.3-
5210.202 Custodial Contract	220,402	223,340	190,406	223,221	119-	.1-
5210.203 Mowing Contract	241,019	251,470	245,835	260,020	8,550	3.4
5210.205 Litter Contract	47,317	47,050	47,979	49,420	2,370	5.0
5236.15 Street Sweeping	86,985	88,201	84,110	89,500	1,299	1.5
5211. Advertising & Publicity	45,272	43,030	43,030	42,530	500-	1.2-
5212. Utility Services	758,780	870,170	823,136	870,495	325	.0
5212. Street & Traffic Lights	837,176	865,000	862,100	891,500	26,500	3.1
5220. Training & Travel	101,784	189,087	189,087	171,132	17,955-	9.5-
5235. Repair & Maintenance	528,798	640,479	653,936	598,994	41,485-	6.5-
5236.13 Other Equipment Maintenance	193,024	202,697	202,697	201,517	1,180-	.6-
5289. Vehicle/Equip Use Charge	591,429	674,375	674,375	663,175	11,200-	1.7-
Total Contractual Services	4,343,612	4,702,377	4,620,840	4,616,013	86,364-	1.8-
Commodities						
5310. Materials-Tools-Supplies	472,211	369,730	369,730	364,499	5,231-	1.4-
5320. Books/Education Material	23,259	37,079	37,079	31,995	5,084-	13.7-
5322. Library Books & Materials	129,729	110,342	110,342	110,342	0	.0
5325. Uniforms/Safety Equip.	79,616	57,660	56,235	54,960	2,700-	4.7-
Total Commodities	704,815	574,811	573,386	561,796	13,015-	2.3-
Other Charges						
5410. Insurance	117,874	108,152	108,152	131,170	23,018	21.3
5430. Grants/Subsidies/Contr.	28,565	28,000	28,000	25,000	3,000-	10.7-
5499. Elections/Contingency/Other	1,693	16,950	16,950	5,600	11,350-	67.0-
Total Other Charges	148,132	153,102	153,102	161,770	8,668	5.7
5500. Capital Expenditures	10,500	0	0	0	0	.0
TOTAL GROSS EXPENDITURES	16,835,844	18,395,209	18,032,703	18,346,505	48,704-	.3-
5600. Costs Recovered - Users	207,627-	353,011-	371,200-	432,200-	79,189-	22.4
5670. Costs Recovered - Funds	2,931,943-	3,142,901-	2,967,917-	3,081,178-	61,723	2.0-
NET EXPENDITURES	13,696,274	14,899,297	14,693,586	14,833,127	66,170-	.4-
5710. Oper. Trans.-School Fund	9,949,638	10,646,242	10,646,242	11,352,150	705,908	6.6
5000. Oper. Trans.-Debt Svc Fund	4,621,305	4,213,207	3,913,207	4,034,485	178,722-	4.2-
5737. Oper. Trans.-Economic Diver	1,331,688	1,346,665	1,146,665	728,090	618,575-	45.9-
5741. Oper. Trans.-Golf Course Fu	200,000	713,000	713,000	500,000	213,000-	29.9-
5736. Oper. Trans.-Solid Waste Fund	973,422	1,098,615	1,040,125	1,108,510	9,895	.9
5738. Oper. Trans.-Capital Projects	617,000	711,000	711,000	1,057,000	346,000	48.7
5739. Oper. Trans.-State Street Aid	265,000	300,000	500,000	550,000	250,000	83.3
NET EXPENDITURES & TRANSFERS	31,654,327	33,928,026	33,363,825	34,163,362	235,336	.7

SCHEDULE V

FY 2004 GENERAL FUND BUDGET - TRANSFERS TO OTHER FUNDS,
INTERDEPARTMENTAL CREDITS AND COSTS RECOVERED

	GROSS BUDGET	ELECTRIC FUND		WATERWORKS FUND		STATE STREET AID FUND	COSTS RECOVERED	GENERAL FUND
		WATER	WASTEWATER	WATER	WASTEWATER			
<u>GENERAL GOVERNMENT:</u>								
810 City Council	103,100	16%	7%	7,217	6%	6,186	0	73,201
816 City Clerk	161,634	16%	7%	11,314	6%	9,698	0	114,762
820 City Manager's Office	419,809	25%	12%	50,377	12%	50,377	1%	209,905
832 City Court	105,132	0	0	0	0	0	0	105,132
843 Legal	242,357	16%	7%	16,965	6%	14,541	0	172,074
TOTAL GENERAL GOVERNMENT	1,032,032	18%	8%	85,873	8%	80,802	0	675,074
<u>ADMINISTRATIVE SERVICES:</u>								
845 Computer Services	647,003	31%	20%	129,401	16%	103,520	0	213,510
846 Personnel	316,180	15%	8%	25,294	10%	31,618	4%	199,195
854 Stationary Stores	189,964	24%	17%	32,294	17%	32,294	0	79,784
862 Finance	607,501	34%	16%	97,200	12%	72,900	4%	206,551
864 Business Office	665,638	43%	27%	179,722	23%	153,097	0	46,595
TOTAL ADMINISTRATIVE SERVICES	2,426,286	32%	19%	463,911	16%	393,429	2%	745,635
<u>POLICE DEPARTMENT:</u>								
910 Supervision	171,643	0	0	0	0	0	0	171,643
911 Investigations	502,270	0	0	0	0	0	0	502,270
912 Staff Services	347,807	0	0	0	0	0	0	347,807
913 Patrol	2,770,858	0	0	0	0	0	1%	18,500
915 Emergency Communications	412,193	12%	6%	24,732	2%	8,244	50%	110,000
916 Animal Control	267,452	0	0	0	0	0	12%	33,000
917 School Resource Officer	177,857	0	0	0	0	0	0	177,857
TOTAL POLICE DEPARTMENT	4,650,080	1%	1%	24,732	0%	8,244	3%	161,500
<u>FIRE DEPARTMENT:</u>								
921 Supervision	166,851	0	0	0	0	0	0	166,851
922 Fire Prevention	102,090	0	0	0	0	0	0	102,090
923 Fire Fighting	2,878,780	0	0	0	0	0	0	2,878,780
924 Fire Stations	88,416	0	0	0	0	0	0	88,416
925 Fire Specialists	151,600	0	0	0	0	0	0	151,600
TOTAL FIRE DEPARTMENT	3,387,737	0	0	0	0	0	0	3,387,737

SCHEDULE V (Continued)

FY 2004 GENERAL FUND BUDGET - TRANSFERS TO OTHER FUNDS,
INTERDEPARTMENTAL CREDITS AND COSTS RECOVERED

	GROSS BUDGET	ELECTRIC FUND	WATERWORKS FUND		STATE STREET AID FUND	COSTS RECOVERED	GENERAL FUND						
			WATER	WASTEWATER									
<u>PUBLIC WORKS DEPARTMENT:</u>													
930 Supervision	300,576	0	27%	81,156	31%	93,178	15%	45,086	0	27%	81,156		
935 Engineering	293,488	10%	29,349	10%	29,349	15%	44,023	15%	44,023	0	50%	146,744	
942 State Highway Maintenance	178,509	0	0	0	0	0	0	0	69%	123,000	31%	55,509	
943 General Maintenance	259,960	0	0	0	0	0	0	0	0	0	100%	259,960	
946 Central Services Complex	413,778	42%	173,788	18%	74,480	10%	41,378	6%	24,827	0	24%	99,305	
948 Municipal Building	190,914	15%	28,636	9%	17,182	8%	15,273	0	0	0	68%	129,823	
953 Traffic Control & Lighting	911,800	0	0	0	0	0	0	0	0	0	100%	911,800	
TOTAL PUBLIC WORKS	2,549,025	9%	231,773	8%	202,167	8%	193,852	4%	113,936	5%	123,000	66%	1,684,297
<u>COMMUNITY DEVELOPMENT DEPARTMENT:</u>													
960 Supervision	187,453	13%	24,369	13%	24,369	16%	29,993	0	0	0	58%	108,722	
962 Planning	182,218	13%	23,688	11%	20,044	11%	20,044	0	0	0	65%	118,442	
966 Office of Neighborhood Improvement	427,193	0	0	9%	38,448	9%	38,447	0	0	2%	7,000	343,298	
TOTAL COMMUNITY DEVELOPMENT	796,864	6%	48,057	10%	82,861	11%	88,484	0	0	1%	7,000	570,462	
<u>RECREATION & PARKS DEPARTMENT:</u>													
970 Supervision	245,650	0	0	0	0	0	0	0	0	0	100%	245,650	
972 Indoor Aquatics	206,936	0	0	0	0	0	0	0	0	13%	26,000	180,936	
973 Outdoor Aquatics	234,908	0	0	0	0	0	0	0	0	1%	2,200	232,708	
974 Centers, Camps & Programs	663,834	0	0	0	0	0	0	0	0	12%	80,660	583,174	
975 Athletics	62,159	0	0	0	0	0	0	0	0	4%	2,500	59,659	
976 Parks	637,708	0	0	0	0	0	0	0	0	4%	25,000	612,708	
977 Scarborough Center	111,963	0	0	0	0	0	0	0	0	3%	3,340	108,623	
978 Senior Center	240,414	0	0	0	0	0	0	0	0	1%	1,000	239,414	
TOTAL RECREATION & PARKS DEPARTMENT	2,403,572	0	0	0	0	0	0	0	0	4%	140,700	2,262,872	
<u>PUBLIC LIBRARY:</u>													
979 Public Library	1,100,909	0	0	0	0	0	0	0	0	0	0	100%	1,100,909
GRAND TOTAL	18,346,505	7%	1,301,741	5%	859,544	4%	764,811	1%	155,082	2%	432,200	81%	14,833,127

City of Oak Ridge, Tennessee
General Fund
General Government
Summary of Activities 810 to 843

00001 General Fund

	ACTUAL FY 2002	BUDGET FY 2003	PROJECTED FY 2003	BUDGET FY 2004	BUDGET 04 vs. 03	% CHG
Personal Services						
5111. Salaries-Reg. Employees	512,008	541,250	533,374	540,449	801-	.1-
5120. Salaries-Temp. Employees	10,358	13,075	12,290	12,620	455-	3.5-
5131. Regular Overtime Pay	8,698	7,555	9,950	7,555	0	.0
5141. Social Security	39,215	41,299	42,504	42,888	1,589	3.8
5150. Retirement	34,707	47,492	47,492	47,703	211	.4
5160. Medical & Workers Comp	46,624	59,856	63,216	70,956	11,100	18.5
Total Personal Services	651,610	710,527	708,826	722,171	11,644	1.6
Contractual Services						
5201. Rents	308	360	360	360	0	.0
5205. Printing & Dup. Charges	254	1,200	1,200	500	700-	58.3-
5206. Mailing & Delivery	0	210	210	100	110-	52.4-
5207. Dues, Memberships & Sub.	23,878	23,804	23,804	21,172	2,632-	11.1-
5210. Prof. & Contractual Ser.	139,631	134,368	134,368	135,232	864	.6
5211. Advertising & Publicity	33,774	30,050	30,050	30,050	0	.0
5212. Utility Services	12,393	13,000	13,000	13,000	0	.0
5220. Training & Travel	28,368	58,534	58,534	52,827	5,707-	9.7-
5235. Repair & Maintenance	19,884	1,130	1,390	1,280	150	13.3
5236.13 Other Equipment Maint.	5,770	6,250	6,250	5,230	1,020-	16.3-
5289. Vehicle/Equip Use Charge	7,446	8,000	8,000	7,800	200-	2.5-
Total Contractual Services	271,706	276,906	277,166	267,551	9,355-	3.4-
Commodities						
5310. Commodities/Tools/Supplies	10,889	9,955	9,955	9,554	401-	4.0-
5320. Books/Education Material	9,788	9,205	9,205	8,336	869-	9.4-
Total Commodities	20,677	19,160	19,160	17,890	1,270-	6.6-
Other Charges						
5410. Insurance	13,085	15,360	15,360	18,820	3,460	22.5
5420. Litigation/Judicial Costs	1,693	950	950	600	350-	36.8-
5430. Grants/Subsidies/Contr.	4,576	3,000	3,000	0	3,000-	100.0-
5499. Contingency	0	16,000	16,000	5,000	11,000-	68.8-
Total Other Charges	19,354	35,310	35,310	24,420	10,890-	30.8-
Capital Expenditures						
Total Capital Expenditures	0	0	0	0	0	.0
TOTAL GROSS EXPENDITURES	963,347	1,041,903	1,040,462	1,032,032	9,871-	.9-
Reduction of Costs						
5610. Recovered from Users	863-	0	0	0	0	.0
5670. Recovered from Funds	337,068-	358,911-	358,003-	356,958-	1,953	.5-
TOTAL NET EXPENDITURES	625,416	682,992	682,459	675,074	7,918-	1.2-

City of Oak Ridge, Tennessee
 General Fund
 Administrative Services
 Summary of Activities 845 to 864

00001 General Fund

	ACTUAL FY 2002	BUDGET FY 2003	PROJECTED FY 2003	BUDGET FY 2004	BUDGET 04 vs. 03	% CHG
Personal Services						
5111. Salaries-Reg. Employees	1,301,773	1,515,632	1,306,304	1,476,157	39,475-	2.6-
5120. Salaries-Temp. Employees	15,796	0	26,250	0	0	.0
5131. Regular Overtime Pay	32,718	32,955	27,470	32,955	0	.0
5141. Social Security	101,191	116,328	104,042	115,446	882-	.8-
5150. Retirement	89,928	137,203	137,203	133,708	3,495-	2.5-
5160. Medical & Workers Comp	170,776	218,941	231,373	260,011	41,070	18.8
Total Personal Services	1,712,182	2,021,059	1,832,642	2,018,277	2,782-	.1-
Contractual Services						
5201. Rents	23,698	24,931	24,931	24,931	0	.0
5205. Printing & Dup. Charges	166	4,520	4,520	4,520	0	.0
5206. Mailing & Delivery	73,636	80,095	80,095	79,750	345-	.4-
5207. Dues, Memberships & Sub.	2,844	6,602	6,602	5,602	1,000-	15.1-
5210. Prof. & Contractual Ser.	152,708	66,215	66,215	57,015	9,200-	13.9-
5211. Advertising & Publicity	10,056	10,000	10,000	10,000	0	.0
5212. Utility Services	38,422	34,730	34,730	32,730	2,000-	5.8-
5220. Training & Travel	11,901	24,675	24,675	22,475	2,200-	8.9-
5235. Repair & Maintenance	550	5,230	5,220	4,230	1,000-	19.1-
5236.13 Other Equipment Maint.	52,520	53,412	53,412	52,712	700-	1.3-
5289. Vehicle/Equip Use Charge	25,077	25,900	25,900	31,425	5,525	21.3
Total Contractual Services	391,578	336,310	336,300	325,390	10,920-	3.2-
Commodities						
5310. Commodities/Tools/Supplies	80,365	74,080	74,080	73,860	220-	.3-
5320. Books/Education Material	2,481	3,679	3,679	3,179	500-	13.6-
5325. Uniforms/Safety Equip.	2,639	3,170	3,170	3,230	60	1.9
Total Commodities	85,485	80,929	80,929	80,269	660-	.8-
Other Charges						
5410. Insurance	3,074	1,920	1,920	2,350	430	22.4
Total Other Charges	3,074	1,920	1,920	2,350	430	22.4
Capital Expenditures						
Total Capital Expenditures	0	0	0	0	0	.0
TOTAL GROSS EXPENDITURES	2,192,319	2,440,218	2,251,791	2,426,286	13,932-	.6-
Reduction of Costs						
5670. Recovered from Funds	1,525,679-	1,694,673-	1,537,382-	1,680,651-	14,022	.8-
TOTAL NET EXPENDITURES	666,640	745,545	714,409	745,635	90	.0

City of Oak Ridge, Tennessee
 General Fund
 Police Department
 Summary of Activities 910 to 917

00001 General Fund

	ACTUAL FY 2002	BUDGET FY 2003	PROJECTED FY 2003	BUDGET FY 2004	BUDGET 04 vs. 03	% CHG
Personal Services						
5111. Salaries-Reg. Employees	2,632,502	2,873,294	2,795,850	2,828,118	45,176-	1.6-
5120. Salaries-Temp. Employees	3,715	6,701	3,410	6,695	6-	.1-
5131. Regular Overtime Pay	236,962	185,184	202,670	185,184	0	.0
5141. Social Security	221,005	230,291	229,647	231,138	847	.4
5150. Retirement	197,876	270,978	270,978	267,106	3,872-	1.4-
5160. Medical & Workers Comp	332,166	437,000	461,864	519,140	82,140	18.8
Total Personal Services	3,624,226	4,003,448	3,964,419	4,037,381	33,933	.8
Contractual Services						
5201. Rents	9,040	13,684	13,684	9,512	4,172-	30.5-
5205. Printing & Dup. Charges	41-	2,200	2,200	2,200	0	.0
5206. Mailing & Delivery	0	25	25	25	0	.0
5207. Dues, Memberships & Sub.	1,422	1,300	1,300	1,300	0	.0
5210. Prof. & Contractual Ser.	22,756	17,522	17,522	16,522	1,000-	5.7-
5210.202 Custodial Contract	4,677	2,500	5,426	5,590	3,090	123.6
5210.203 Mowing Contract	531	560	550	580	20	3.6
5211. Advertising & Publicity	0	200	200	200	0	.0
5212. Utility Services	42,503	55,690	54,080	52,815	2,875-	5.2-
5220. Training & Travel	22,162	25,982	25,982	25,982	0	.0
5235. Repair & Maintenance	22,350	17,378	17,378	17,378	0	.0
5236.13 Other Equipment Maint.	63,370	64,670	64,670	64,670	0	.0
5289. Vehicle/Equip Use Charge	275,085	309,235	309,235	298,120	11,115-	3.6-
Total Contractual Services	463,855	510,946	512,252	494,894	16,052-	3.1-
Commodities						
5310. Commodities/Tools/Supplies	69,107	51,810	51,810	51,310	500-	1.0-
5320. Books/Education Material	7,145	7,355	7,355	4,355	3,000-	40.8-
5325. Uniforms/Safety Equip.	14,551	24,000	23,660	22,070	1,930-	8.0-
Total Commodities	90,803	83,165	82,825	77,735	5,430-	6.5-
Other Charges						
5410. Insurance	64,650	32,731	32,731	40,070	7,339	22.4
Total Other Charges	64,650	32,731	32,731	40,070	7,339	22.4
Capital Expenditures						
5520. Buildings	500	0	0	0	0	.0
Total Capital Expenditures	500	0	0	0	0	.0
TOTAL GROSS EXPENDITURES	4,244,034	4,630,290	4,592,227	4,650,080	19,790	.4
Reduction of Costs						
5610. Recovered from Users	64,178-	101,500-	101,500-	161,500-	60,000-	59.1
5670. Recovered from Funds	70,281-	80,682-	81,273-	82,439-	1,757-	2.2
TOTAL NET EXPENDITURES	4,109,575	4,448,108	4,409,454	4,406,141	41,967-	.9-

City of Oak Ridge, Tennessee
General Fund
Fire Department
Summary of Activities 921 to 925

00001 General Fund

	ACTUAL FY 2002	BUDGET FY 2003	PROJECTED FY 2003	BUDGET FY 2004	BUDGET 04 vs. 03	% CHG
Personal Services						
5111. Salaries-Reg. Employees	1,824,280	1,907,755	1,795,240	1,807,211	100,544-	5.3-
5131. Regular Overtime Pay	292,796	346,985	441,250	339,000	7,985-	2.3-
5141. Social Security	162,285	171,257	171,092	164,283	6,974-	4.1-
5150. Retirement	147,399	200,993	200,993	190,263	10,730-	5.3-
5160. Medical & Workers Comp	200,952	254,921	269,369	315,682	60,761	23.8
Total Personal Services	2,627,712	2,881,911	2,877,944	2,816,439	65,472-	2.3-
Contractual Services						
5201. Rents	336	360	360	360	0	.0
5205. Printing & Dup. Charges	804	1,200	1,200	1,200	0	.0
5206. Mailing & Delivery	0	260	260	260	0	.0
5207. Dues, Memberships & Sub.	2,398	2,566	2,566	2,566	0	.0
5210. Prof. & Contractual Ser.	15,747	20,015	20,015	20,015	0	.0
5212. Utility Services	91,341	99,450	93,030	95,740	3,710-	3.7-
5220. Training & Travel	10,559	45,112	45,112	45,112	0	.0
5235. Repair & Maintenance	18,931	14,640	14,640	14,640	0	.0
5236.13 Other Equipment Maint.	4,850	4,850	4,850	4,850	0	.0
5289. Vehicle/Equip Use Charge	208,051	234,355	234,355	234,595	240	.1
Total Contractual Services	353,017	422,808	416,388	419,338	3,470-	.8-
Commodities						
5310. Commodities/Tools/Supplies	119,265	92,010	92,010	92,010	0	.0
5320. Books/Education Material	2,153	8,900	8,900	8,900	0	.0
5325. Uniforms/Safety Equip.	57,468	20,960	20,960	20,960	0	.0
Total Commodities	178,886	121,870	121,870	121,870	0	.0
Other Charges						
5410. Insurance	16,127	22,187	22,187	27,090	4,903	22.1
5430. Grants/Subsidies/Contr.	3,000	3,000	3,000	3,000	0	.0
Total Other Charges	19,127	25,187	25,187	30,090	4,903	19.5
Capital Expenditures						
Total Capital Expenditures	0	0	0	0	0	.0
TOTAL GROSS EXPENDITURES	3,178,742	3,451,776	3,441,389	3,387,737	64,039-	1.9-
Reduction of Costs						
5610. Recovered from Users	4,496-	0	0	0	0	.0
TOTAL NET EXPENDITURES	3,174,246	3,451,776	3,441,389	3,387,737	64,039-	1.9-

City of Oak Ridge, Tennessee
General Fund
Public Works Department
Summary of Activities 930 to 953

00001 General Fund

	ACTUAL FY 2002	BUDGET FY 2003	PROJECTED FY 2003	BUDGET FY 2004	BUDGET 04 vs. 03	% CHG
Personal Services						
5111. Salaries-Reg. Employees	440,485	459,265	454,273	412,176	47,089-	10.3-
5120. Salaries-Temp. Employees	854	0	0	0	0	.0
5131. Regular Overtime Pay	551	5,060	500	2,855	2,205-	43.6-
5141. Social Security	33,094	35,189	34,790	31,750	3,439-	9.8-
5150. Retirement	29,986	41,139	41,139	36,771	4,368-	10.6-
5160. Medical & Workers Comp	37,077	53,763	56,787	58,203	4,440	8.3
Total Personal Services	542,047	594,416	587,489	541,755	52,661-	8.9-
Contractual Services						
5201. Rents	5,303	6,432	5,852	5,364	1,068-	16.6-
5205. Printing & Dup. Charges	426	275	275	275	0	.0
5206. Mailing & Delivery	0	150	150	150	0	.0
5207. Dues, Memberships & Sub.	1,826	1,620	1,620	1,630	10	.6
5210. Prof. & Contractual Ser.	29,805	26,210	26,230	13,185	13,025-	49.7-
5210.202 Custodial Contract	95,180	78,420	76,450	74,941	3,479-	4.4-
5210.203 Mowing Contract	155,360	161,440	158,931	167,290	5,850	3.6
5210.205 Litter Contract	12,475	11,000	12,475	12,850	1,850	16.8
5211. Advertising & Publicity	114	250	250	250	0	.0
5212. Utility Services	1,109,280	1,175,420	1,153,390	1,201,450	26,030	2.2
5220. Training & Travel	6,142	12,089	12,089	6,500	5,589-	46.2-
5235. Repair & Maintenance	373,840	495,556	505,973	465,715	29,841-	6.0-
5236.13 Other Equipment Maint.	5,305	8,635	8,635	8,635	0	.0
5289. Vehicle/Equip Use Charge	19,040	23,495	23,495	21,855	1,640-	7.0-
Total Contractual Services	1,814,096	2,000,992	1,985,815	1,980,090	20,902-	1.0-
Commodities						
5310. Commodities/Tools/Supplies	2,215	9,860	9,860	7,780	2,080-	21.1-
5320. Books/Education Material	234	400	400	200	200-	50.0-
5325. Uniforms/Safety Equip.	485	820	820	600	220-	26.8-
Total Commodities	2,934	11,080	11,080	8,580	2,500-	22.6-
Other Charges						
5410. Insurance	8,484	15,839	15,839	18,600	2,761	17.4
Total Other Charges	8,484	15,839	15,839	18,600	2,761	17.4
Capital Expenditures						
Total Capital Expenditures	0	0	0	0	0	.0
TOTAL GROSS EXPENDITURES	2,367,561	2,622,327	2,600,223	2,549,025	73,302-	2.8-
Reduction of Costs						
5610. Recovered from Users	83,145-	104,811-	123,000-	123,000-	18,189-	17.4
5670. Recovered from Funds	715,107-	797,938-	782,805-	741,728-	56,210	7.0-
TOTAL NET EXPENDITURES	1,569,309	1,719,578	1,694,418	1,684,297	35,281-	2.1-

City of Oak Ridge, Tennessee
 General Fund
 Community Development Department
 Summary of Activities 960 to 966

00001 General Fund

	ACTUAL FY 2002	BUDGET FY 2003	PROJECTED FY 2003	BUDGET FY 2004	BUDGET 04 vs. 03	% CHG
Personal Services						
5111. Salaries-Reg. Employees	461,405	492,421	483,664	519,146	26,725	5.4
5131. Regular Overtime Pay	2,298	9,970	5,605	9,970	0	.0
5141. Social Security	34,544	37,715	37,430	40,477	2,762	7.3
5150. Retirement	31,413	44,511	44,511	46,880	2,369	5.3
5160. Medical & Workers Comp	52,184	65,324	69,020	84,731	19,407	29.7
Total Personal Services	581,844	649,941	640,230	701,204	51,263	7.9
Contractual Services						
5201. Rents	2,322	3,600	3,600	3,600	0	.0
5205. Printing & Dup. Charges	903	1,100	1,100	1,100	0	.0
5206. Mailing & Delivery	0	260	260	260	0	.0
5207. Dues, Memberships & Sub.	4,237	2,593	2,593	2,667	74	2.9
5210. Prof. & Contractual Ser.	50,385	31,500	31,500	16,500	15,000-	47.6-
5211. Advertising & Publicity	1,329	2,030	2,030	2,030	0	.0
5212. Utility Services	9,038	10,100	10,100	11,600	1,500	14.9
5220. Training & Travel	16,966	10,008	10,008	11,508	1,500	15.0
5235. Repair & Maintenance	774	8,020	7,995	8,020	0	.0
5236.13 Other Equipment Maint.	5,435	5,435	5,435	6,125	690	12.7
5289. Vehicle/Equip Use Charge	10,346	11,170	11,170	13,830	2,660	23.8
Total Contractual Services	101,735	85,816	85,791	77,240	8,576-	10.0-
Commodities						
5310. Commodities/Tools/Supplies	17,245	7,690	7,690	8,190	500	6.5
5320. Books/Education Material	1,239	6,450	6,450	6,450	0	.0
5325. Uniforms/Safety Equip.	685	930	930	1,430	500	53.8
Total Commodities	19,169	15,070	15,070	16,070	1,000	6.6
Other Charges						
5410. Insurance	1,611	1,920	1,920	2,350	430	22.4
Total Other Charges	1,611	1,920	1,920	2,350	430	22.4
Capital Expenditures						
Total Capital Expenditures	0	0	0	0	0	.0
TOTAL GROSS EXPENDITURES	704,359	752,747	743,011	796,864	44,117	5.9
Reduction of Costs						
5610. Recovered from Users	95-	7,000-	7,000-	7,000-	0	.0
5670. Recovered from Funds	202,214-	210,697-	208,454-	219,402-	8,705-	4.1
TOTAL NET EXPENDITURES	502,050	535,050	527,557	570,462	35,412	6.6

City of Oak Ridge, Tennessee
General Fund
Recreation & Parks Department
Summary of Activities 970 to 978

00001 General Fund

	ACTUAL FY 2002	BUDGET FY 2003	PROJECTED FY 2003	BUDGET FY 2004	BUDGET 04 vs. 03	% CHG
Personal Services						
5111. Salaries-Reg. Employees	765,959	833,836	824,360	809,662	24,174-	2.9-
5120. Salaries-Temp. Employees	185,742	218,597	215,000	272,155	53,558	24.5
5131. Regular Overtime Pay	39,538	46,335	27,120	36,335	10,000-	21.6-
5141. Social Security	73,833	82,391	81,587	85,338	2,947	3.6
5150. Retirement	54,093	75,330	75,330	74,956	374-	.5-
5160. Medical & Workers Comp	140,283	135,292	143,020	160,823	25,531	18.9
Total Personal Services	1,259,448	1,391,781	1,366,417	1,439,269	47,488	3.4
Contractual Services						
5201. Rents	65,526	71,380	68,800	70,710	670-	.9-
5205. Printing & Dup. Charges	0	1,200	1,200	900	300-	25.0-
5207. Dues, Memberships & Sub.	1,768	1,835	1,835	1,560	275-	15.0-
5210. Prof. & Contractual Ser.	27,191	19,780	19,591	18,875	905-	4.6-
5210.202 Custodial Contract	92,348	111,940	78,910	112,180	240	.2
5210.203 Mowing Contract	85,127	89,470	86,354	92,150	2,680	3.0
5210.205 Litter Contract	34,842	36,050	35,504	36,570	520	1.4
5211. Advertising & Publicity	0	500	500	0	500-	100.0-
5212. Utility Services	216,791	267,775	250,423	272,235	4,460	1.7
5220. Training & Travel	5,150	10,977	10,977	6,128	4,849-	44.2-
5235. Repair & Maintenance	152,492	155,185	153,940	145,700	9,485-	6.1-
5236.13 Other Equipment Maint.	13,773	9,135	9,135	8,985	150-	1.6-
5289. Vehicle/Equip Use Charge	46,384	62,220	62,220	55,550	6,670-	10.7-
Total Contractual Services	741,392	837,447	779,389	821,543	15,904-	1.9-
Commodities						
5310. Commodities/Tools/Supplies	136,526	97,205	97,205	94,675	2,530-	2.6-
5320. Books/Education Material	220	1,090	1,090	575	515-	47.2-
5325. Uniforms/Safety Equip.	3,789	7,780	6,695	6,670	1,110-	14.3-
Total Commodities	140,535	106,075	104,990	101,920	4,155-	3.9-
Other Charges						
5410. Insurance	5,182	15,660	15,660	18,840	3,180	20.3
5430. Grants/Subsidies/Contr.	20,989	22,000	22,000	22,000	0	.0
Total Other Charges	26,171	37,660	37,660	40,840	3,180	8.4
Capital Expenditures						
Total Capital Expenditures	0	0	0	0	0	.0
TOTAL GROSS EXPENDITURES	2,167,546	2,372,963	2,288,456	2,403,572	30,609	1.3
Reduction of Costs						
5610. Recovered from Users	136,443-	139,700-	139,700-	140,700-	1,000-	.7
TOTAL NET EXPENDITURES	2,031,103	2,233,263	2,148,756	2,262,872	29,609	1.3

City of Oak Ridge, Tennessee
 General Fund
 Library
 Activity 979

00001 General Fund

	ACTUAL FY 2002	BUDGET FY 2003	PROJECTED FY 2003	BUDGET FY 2004	BUDGET 04 vs. 03	% CHG
Personal Services						
5111. Salaries-Reg. Employees	477,442	517,529	513,513	515,013	2,516-	.5-
5120. Salaries-Temp. Employees	30,302	34,326	30,000	36,625	2,299	6.7
5141. Social Security	38,464	42,033	41,579	42,172	139	.3
5150. Retirement	29,276	41,388	41,388	45,630	4,242	10.2
5160. Medical & Workers Comp	54,231	76,560	80,928	90,990	14,430	18.8
Total Personal Services	629,715	711,836	707,408	730,430	18,594	2.6
Contractual Services						
5201. Rents	5,355	6,945	6,945	5,430	1,515-	21.8-
5207. Dues, Memberships & Sub.	25,561	19,351	19,351	19,351	0	.0
5210. Prof. & Contractual Ser.	1,433	11,810	11,810	9,810	2,000-	16.9-
5210.202 Custodial Contract	28,197	30,480	29,620	30,510	30	.1
5212. Utility Services	76,189	79,005	76,483	82,425	3,420	4.3
5220. Training & Travel	536	1,710	1,710	600	1,110-	64.9-
5235. Repair & Maintenance	26,961	31,541	31,510	31,531	10-	.0
5236.13 Other Equipment Maint.	42,002	50,310	50,310	50,310	0	.0
Total Contractual Services	206,234	231,152	227,739	229,967	1,185-	.5-
Commodities						
5310. Commodities/Tools/Supplies	36,599	27,120	27,120	27,120	0	.0
5320. Books/Education Material	129,729	110,342	110,342	110,342	0	.0
Total Commodities	166,328	137,462	137,462	137,462	0	.0
Other Charges						
5410. Insurance	5,661	2,535	2,535	3,050	515	20.3
Total Other Charges	5,661	2,535	2,535	3,050	515	20.3
Capital Expenditures						
5540 Machinery & Equipment	10,000	0	0	0	0	.0
Total Capital Expenditures	10,000	0	0	0	0	.0
TOTAL GROSS EXPENDITURES	1,017,938	1,082,985	1,075,144	1,100,909	17,924	1.7
Reduction of Costs						
TOTAL NET EXPENDITURES	1,017,938	1,082,985	1,075,144	1,100,909	17,924	1.7