

City of Oak Ridge, Tennessee
Fiscal Year 2008 Annual Budget

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CITY OF OAK RIDGE **VISION, VALUES, AND MISSION**

Our Citizens' Vision

WE WANT OAK RIDGE TO BE AN EXCEPTIONAL PLACE FOR ALL
TO LIVE, WORK, AND VISIT

As an Organization, We Value:

- PROGRESSIVE, CUSTOMER-ORIENTED SERVICE
 - A WELL TRAINED, SAFETY-CONSCIOUS STAFF
 - OUR EMPLOYEES AND THEIR FUTURE
 - OPENNESS AND DIVERSITY
 - PERSONAL INTEGRITY
 - LEADERSHIP

Our mission:

TO BE A LEADER AND PARTNER IN ACHIEVING EXCELLENCE AS
A COMMUNITY.



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of Oak Ridge
Tennessee**

For the Fiscal Year Beginning

July 1, 2006

President

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented and Award for Distinguished Budget Presentation to the City of Oak Ridge for its annual budget for the fiscal year beginning July 1, 2006

In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan and as a communications medium. The award is valid for a period of one year only.

We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.

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V. SPECIAL REVENUE & INTERNAL SERVICE

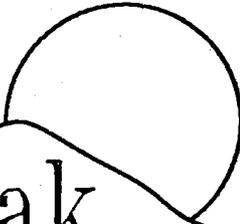
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General Information

CITY OF OAK RIDGE GENERAL INFORMATION

LOCATION

The City of Oak Ridge is located in the eastern part of the State, approximately 22 miles northwest of Knoxville. The City occupies a southern portion of Anderson County and an eastern portion of Roane County. Approximately, eighty-eight percent of the City's taxable parcels are located in Anderson County, while only about twelve percent of the parcels are in Roane County. Oak Ridge is approximately ninety-two (92) square miles in area and includes the plant and facilities of the U.S. Department of Energy. Residential, commercial and municipal owned portions of the City make up nearly thirty (30) square miles. The remaining area of the City is owned by the Department of Energy. The population of Oak Ridge according to the 2000 census is 27,387, an increase of 77 over the 1990 census population.

Oak Ridge borders the Clinch River's navigable waterway for 42 miles along the shores of Watts Bar and Melton Hill Lakes. Two state highways, Route 95 and Route 62, intersect in the middle of the City. Access to Interstates 75 and 40 is within 9 miles.

HISTORY

The City of Oak Ridge has a unique history. This area was selected by the United States government in 1942 as the location for its production plants for uranium 235, a component of the first atomic bomb. Constructed by the U.S. Corps of Engineers as part of the secret World War II "Manhattan Project", the early task of the plant was the separation of fissionable uranium-235 from the more stable uranium-238 by an electro-magnetic process. Some 80,000 workers were hired for emergency construction of the laboratories and offices in the then 56,000-acre site.

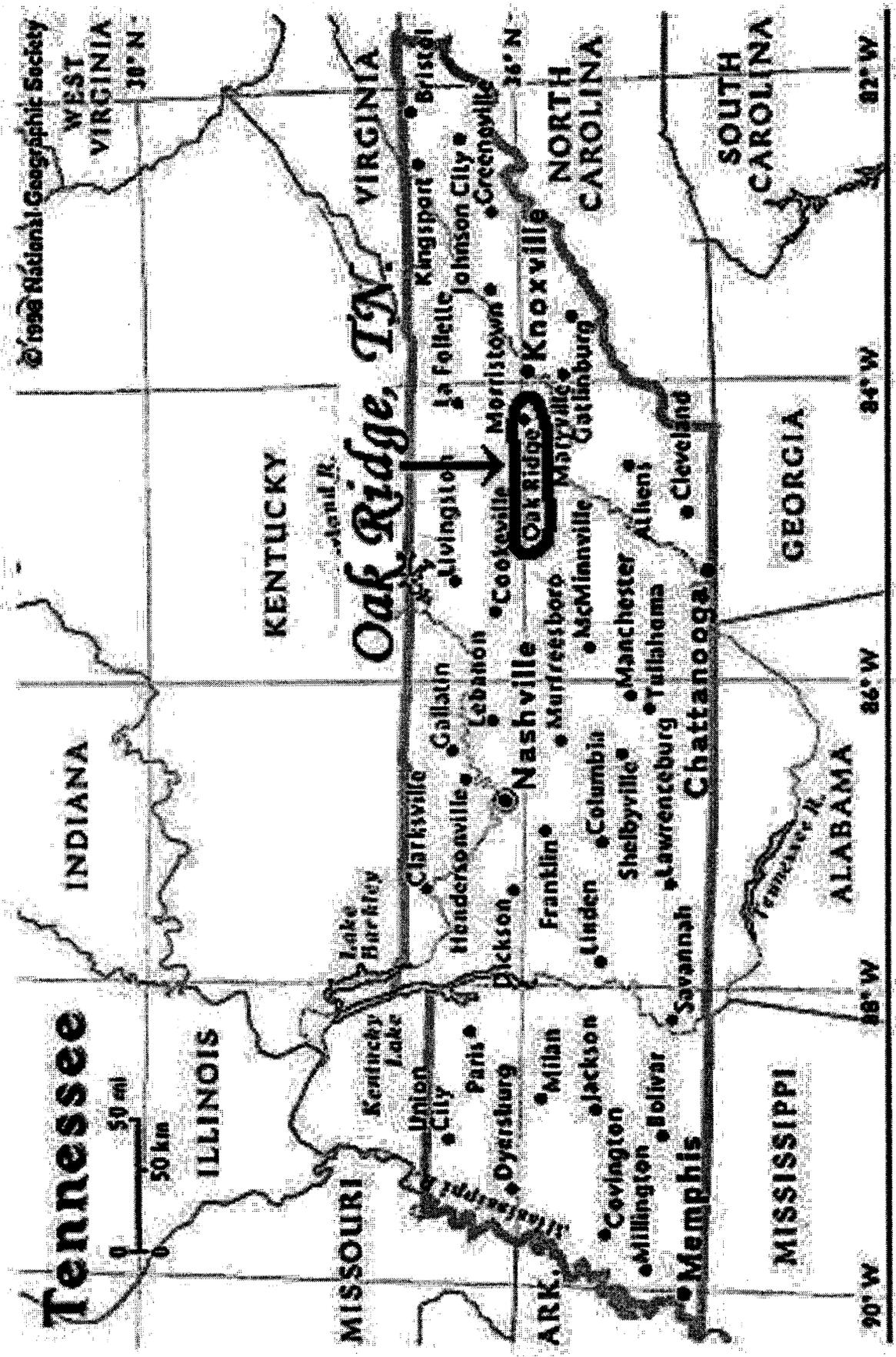
The original townsite was built during World War II to house and furnish necessary facilities for the employees of the uranium plants. This project was transferred to the Atomic Energy Commission in 1947, and the community was operated by contractors under the control of the Atomic Energy Commission.

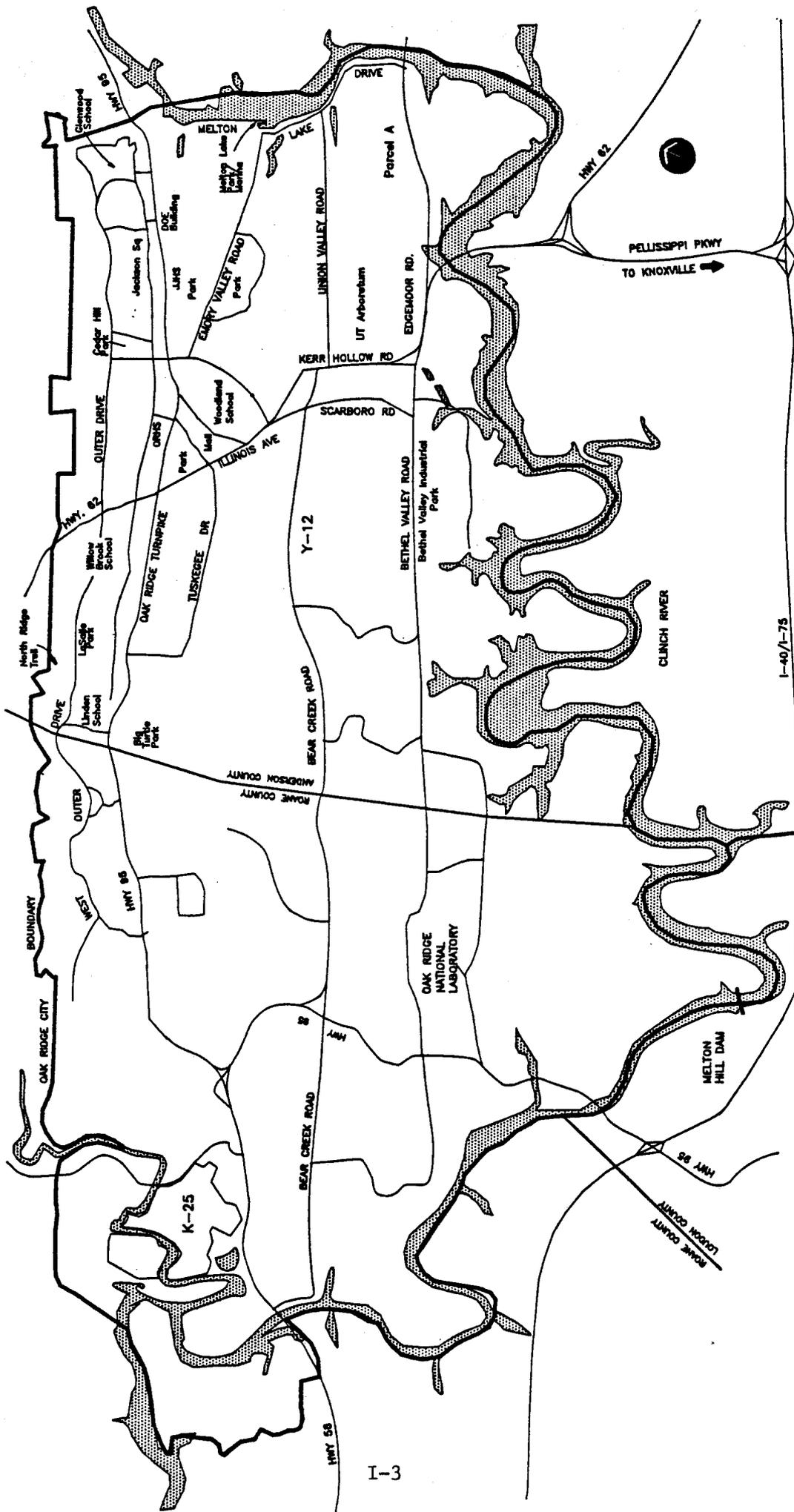
In 1955 Congress passed Public Law 221, which allowed the Atomic Energy Commission to sell the homes and land to the residents, and to give the City all municipal facilities if it voted to incorporate. By 1959, all housing had been sold, and residents voted overwhelmingly in favor of incorporation under a modified city manager-council form of government.

GOVERNMENTAL STRUCTURE

The City is governed by a modified City Manager-Council form of government. The governing body of the City is a seven member City Council. Approximately, half of the City Council is elected on a non-partisan basis every two years for a four-year term of office. Following each regular City election, the City Council elects one of its members as Mayor to serve for a two-year period as ceremonial head of the City and presiding officer of the City Council. The City Council appoints the City Manager, who is the chief administrative officer of the City. The City Manager appoints all other City employees except the City Attorney who is appointed by City Council.

The City School System is governed by a five member Board of Education elected at large with four-year terms of office. The Board of Education appoints the Director of Schools who serves as the chief administrative officer of the school system.





NOT TO SCALE

I-40/I-75

CITY OF OAK RIDGE

The City provides a wide range of services characteristic of similar jurisdictions in the State including public safety (police and fire protection), education, residential refuse collection, culture-recreational programs, street maintenance, public improvements, planning and zoning, economic development and general administrative services. The City also provides electric and water and sewer collection and treatment services.

FINANCIAL OPERATIONS

As required by the City Charter and generally accepted accounting principles (GAAP), all City funds and account groups are organized according to standards established by the Government Accounting Standards Board (GASB). The City's financial reporting system is designed to provide timely, accurate feedback on the City's overall financial position and includes, at a minimum, quarterly reports to the City Council. All City financial statements are audited annually by independent certified public accountants.

The City has received annually the Government Finance Officers Association (GFOA) Distinguished Budget Presentation Award for its annual operating budget since the inception of the award by GFOA. The award recognizes that the annual operating budget meets program criteria as a policy document, as an operations guide, as a financial plan and as a communications medium.

The City has received annually the GFOA Certificate of Achievement for Excellence in Financial Reporting for its Comprehensive Annual Financial Report since the City was incorporated. The Certificate of Achievement recognizes that the City's financial statements meet the strict standards of GASB.

The City operates under several broad multi-year budgetary policies. The most notable of these policies is the Multi-Year Budget Management Plan, which was initiated in 1986 and includes a long-range fiscal planning tool for the General Fund referred to as the multi-year model. This annually updated financial tool is the successor to the Score Plan, the name given to the blueprint adopted by the City to assure prudent use of nearly \$22.3 million in one-time in-lieu-of-tax proceeds received from the Department of Energy in 1986.

On an annual basis, the City's financial plans are set forth in the annual operating budget and the capital improvement program as required by applicable provisions of the City Charter. On August 15, 2005, City Council adopted an updated strategic plan titled "*Oak Ridge City Council Strategic Plan, The Path Forward, 2006-2009*". City Council's guidance to the City Manager regarding preparation of the fiscal 2008 General Fund budget was to present a proposed budget which supported the strategic plan. On March 19, 2007, City Council adopted the Budget and Finance Committee's revised Proposed Major Policy Guidelines, which provides more specific guidance to City staff regarding development of the annual budget toward meeting the goals of the Strategic Plan. The adopted strategic plan begins on page I-27 of this document. The Proposed Major Policy Guidelines begins on page I-37 of this document.

Budget amendments which revise the total expenditures of any fund may occur at any time during the fiscal year after a public hearing before the City Council; however, the City Manager may, on his own authority, transfer budgeted amounts between departments within any fund. Normal budgeted control is maintained at the activity level by reviewing estimated purchase amounts prior to the release of purchase orders to vendors. Outstanding encumbrances are reported as reservations of fund balance at the end of the fiscal year in the General, Special Revenue and Capital Projects Funds.

MANAGEMENT AND DEPARTMENT ORGANIZATION

All departments of the City are under the supervision and control of the City Manager who is appointed by City Council. A Director or Deputy City Manager appointed by the City Manager heads each department listed below. The exception is the Legal Department whose departmental head is appointed by City Council.

Administrative Services	Legal
Community Development	Library
Economic Development	Personnel
Electric	Police
Finance	Public Works
Fire	Recreation & Parks

Each department consists of separate entities referred to as activities, which have specific functions and purposes unique to that activity.

EDUCATION

The City school system operates schools covering grades kindergarten through 12, with an approximate enrollment of 4,306 students and a professional teaching staff of 399. The primary and secondary schools are among the finest in Tennessee and the nation. The September 2000 issue of the Wall Street Journal's Offspring Magazine listed the Oak Ridge School system in the top 100 in the nation and second in the South. The March 2000 issue of Newsweek magazine listed the Oak Ridge Schools as a top ranked high school based on number of graduating seniors taking Advanced Placement courses. In addition to the City system, a parochial school also exists within the city limits covering grades one through eight.

In the fall of 1999, a new approximately 100,000 square foot branch campus for Roane State Community College opened which offers courses in radiation physics, radioactive waste management and a two-year certification program for health physics technicians. Enrollment has consistently exceeded projections

Oak Ridge Associated Universities (ORAU), a consortium of six Tennessee and 49 other colleges and universities and a management and operating contractor for the U.S. Department of Energy is also located in the City. A pioneer in technology transfer, with historic contributions in nuclear medicine and health physics, ORAU today conducts specialized training in nuclear related areas of energy, health and the environment. In particular, ORAU has been able to provide technical assistance to government, the academic community and industry in radiological site assessment, environmental monitoring and provision of radiopharmaceutical internal dose information.

INDUSTRY AND MANUFACTURING

Since the 1940's, the nuclear industry has been the largest employer for the City and County. Today, the U.S. Department of Energy ("DOE"), working through its primary subcontractors, BWXT and UT-Battelle, occupies approximately 33,117 acres within the City limits, and employs approximately 8,645 employees in engineering, skilled and semi-skilled crafts, technicians and administrative support. BWXT operates the Y-12 weapons plant facilities and UT-Battelle operates the Oak Ridge National Laboratory.

The ongoing functions of the Y-12 plant are to support DOE's weapons designs labs, recover U-235 from spent nuclear weapons, and provide support to other government agencies. The mission of the Oak Ridge National Laboratory is to develop safe, economical and environmentally acceptable technologies for energy production and use. The Laboratory has greatly expanded its mission within recent years to include major developments in the following diverse fields: advanced ceramic materials, robotics, information management and environmental sciences.

Construction has just completed on the Spallation Neutron Source (SNS) at DOE's Oak Ridge National Laboratory. SNS is an accelerator-based neutron source, when at full power; this one-of-a-kind facility will provide the most intense pulsed neutron beams in the world for scientific research and industrial development. SNS was built by a partnership of six U.S. Department of Energy laboratories. Along with its sister facility in Oak Ridge, the High Flux Isotope Reactor, SNS makes Oak Ridge a mecca for neutron-scattering research which is used for making a variety of materials stronger, lighter and cheaper. This includes things like medicine, food, electronics, and cars and airplanes, which have all been improved by neutron-scattering research. The SNS expects up to 3,000 scientists to visit each year for varying periods of time, and numerous small industries to be spun off from the experiments and findings.

DOE is continuing to research and develop solutions to local and national problems related to radioactive and hazardous wastes. Using their own facilities in the City, DOE through its subcontractors have begun a significant program to implement environmental remedial action in and around the Oak Ridge Reservation.

A dedicated effort by the DOE to transfer technology to the private sector that was heretofore held as proprietary to the U.S. Government alone has led to an unparalleled growth in new business development in the City. Licenses have been granted to existing firms as well as start-up firms to manufacture for commercial use products using state-of-the-art technology in robotics, ceramics and nuclear medicine.

The City has been actively seeking to diversify its economic base from as early as the mid 1960's. In addition, the commercial and industrial portion of the property tax base has risen from 35% in 1987 to 45% in 2007. Currently, there are four industrial parks in the City that were developed by the municipality and two parks that were developed by private firms. A new industrial park, Horizon Center, is currently under construction on 1,000 acres of undeveloped federal land.

OPERATING BUDGET POLICIES

1. The City will consider as its highest priority the maintenance of basic public services and facilities necessary to meet the needs of its residential, institutional, commercial and industrial "citizens." A basic public service or action is one that would not be provided without public action, and one that is either:
 - Essential to the health and safety of the city's residents; or
 - Necessary in order to avoid irreparable damage to City resources; or
 - A service the absence of which the City would be generally unacceptable to its residents.
2. After one or more work sessions, Council will provide policy guidance to the City Manager and staff for preparation of the proposed budget for the next fiscal year. Council guidance will define the appropriate service levels for municipal programs and overall personnel policies.

3. The City Manager will prepare an operating budget that supports the Oak Ridge City Council Strategic Plan and adheres to guidelines established by City Council. The City Manager will not be precluded from proposing program expansions based on Council guidance or staff initiatives.
4. The City Manager and others involved in the operating budget preparation process will also use the priorities expressed in the Comprehensive Plan as the framework for review and formulation of the proposed City budget. The City staff will review programs and projects on at least an annual basis to ensure their conformance with the Comprehensive Plan.
5. The Council may meet once or more annually with the Board of Education to discuss the services offered by the Schools and factors affecting budget preparation for next fiscal year.
6. Responsive, quality service will characterize the City of Oak Ridge. All departments of the City will continue periodically to examine and effect changes in program delivery responsibilities or management that would improve productivity, lower costs, enhance service and further communication with the public.
7. The City will continue actions to ensure that all City staff members are sensitive to the special needs of the community and its residents.
8. The City will take steps to continue to increase citizen involvement in the ongoing planning, programming and budgeting process.
9. The City will avoid budgetary procedures that balance current expenditures at the expense of meeting future years' obligations. In particular, the City will continue the scheduled level of maintenance and replacement for its infrastructure and fleet.
10. The City will prepare a detailed budget which identifies and accounts for object code expenditure increases from the previous budget year that are greater than the rate of inflation, subject to a minimum increase of \$2,000.
11. The City will maintain a budgetary control system to ensure adherence to the budget and will prepare monthly reports comparing actual revenues and expenditures to budgeted amounts.
12. The City will integrate performance measurement and productivity indicators within the budget.
13. In all actions to balance the budget, the City will attempt to avoid layoffs. If possible, any personnel reduction will be scheduled to come permanently from attrition.

REVENUE POLICIES

1. The City will attempt to develop a diversified and stable revenue system to shelter it from short-run fluctuations in any one-revenue source. Specifically, the City will do the following:
 - a. Continually monitor and assess the local taxing effort of Oak Ridge as compared to other Tennessee cities.

- b. Aggressively pursue equitable, in-lieu-of-tax payments from the Department of Energy and the United States Congress for existing and new projects located on nontaxable federal property in order to reinforce and enhance a climate of economic competitiveness and vitality in the community.
 - c. Move toward a local revenue structure for financing public services, which de-emphasizes the property tax and encourages the use and development of alternative revenue sources such as greater reliance on the local option sales tax.
2. The City will follow an aggressive policy of collecting revenues.
3. The City will consider market rates and charges levied by other public and private organizations for similar services in establishing tax rates, fees and charges.
4. All charges for services, fees and licenses will be reviewed annually and, whenever possible, recommendations for adjustment will be made at one time.
5. The City will consider the establishment of new user fees as an alternative to property tax funding. Before implementation of new user fees, the City will first determine the cost of administering and collecting the fee, what other jurisdictions are charging for similar fees, the purpose of the fee and if it can be accomplished.
6. The City will aggressively seek Federal and State grants. These revenues will be targeted as much as possible to capital improvements.
7. The City will ensure that Oak Ridge receives a fair proportion of all State and County shared taxes and revenue.
8. Whenever possible, revenue sources will be designed or modified to include provisions to automatically allow the collections to grow at a rate that keeps pace with the cost of providing the service.

DEBT MANAGEMENT GUIDELINES

1. Long-term borrowing will only be utilized for capital improvements or capital projects that cannot be financed with current revenues.
2. Bonds will be repaid over a period less than or equal to the project's useful life.
3. The City of Oak Ridge may borrow money as provided by Tennessee General Law. Such authority is found within Title 9, Chapter 21, of the Tennessee Code, entitled Local Government Public Obligation Act.
4. Debt instruments will be structured to allow future flexibility and market interest by including the Optional Redemption Features and Optional Bidding on Bond Insurance.
5. The City will maintain good communications with bond rating agencies regarding the City's financial condition.
6. The City will fully disclose information on every financial report and bond prospectus.

BUDGET FORMAT

The budget document for the City of Oak Ridge provides historical, present, and future comparisons of revenues and expenditures; allocations of resources – both fiscal and personnel; and descriptions of the anticipated annual accomplishments of City programs.

BUDGET ORGANIZATION

The budget document is organized to provide a summary of the total budget in the Budget Overview section of this document. Revenues and expenditures for each fund are located in the applicable fund section of this document. The major portion of the budget consists of detail pages containing a description of the funds and activities along with an expenditure summary for that function. Legal Requirements, the Personnel Schedule, Statistical Information, Glossary and Index conclude the document.

FINANCIAL STRUCTURE

The City accounts are organized by fund and account group, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures or expenses, as appropriate. Government resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. The various funds are grouped into six generic fund types and two broad fund categories as follows:

Governmental 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, etc.).

Special Revenue Funds

Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than major capital projects) that are legally restricted to expenditures for specified purposes. The City of Oak Ridge utilizes the following Special Revenue Funds - General Purpose School Fund, Drug Enforcement Program Fund, State Street Aid Fund, Streets and Public Transportation Fund, Economic Diversification Fund, Solid Waste Fund, Grants Fund, and Golf Course Fund.

Debt Service Fund

The Debt Service Fund is used to account for the payment of principal and interest on long-term general obligation debt not serviced by an Enterprise Fund. The General Fund primarily provides funding for this debt service obligation.

Capital Projects Fund

The Capital Projects Fund is used to account for financial resources segregated for the acquisition or construction of major capital facilities other than those financed by enterprise operations. The primary funding source for the Capital Projects Fund is from proceeds from general obligation long-

term debt issuances and operating transfer from the General Fund. In fiscal 2000, the General Fund began budgeting annual operating transfers to the Capital Projects Fund to provide funding for routine City and School capital maintenance projects. This transfer was started to reduce the City's reliance on long-term debt proceeds for capital maintenance projects under \$300,000.

Proprietary Funds

Enterprise Funds

Enterprise Funds are used to account for operations (a) that are financed and operated in a manner similar to private business enterprises - where the intent of the governing body is that the costs of providing goods or services to the general public be financed or recovered primarily through user charges; or (b) for which the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes. The City utilizes four Enterprise Funds for municipal operations that includes the Electric Fund, Waterworks Fund and Emergency Communication District Fund.

Internal Service Funds

Internal Service Funds are used to account for the financing of goods or services provided by one department to another department of the City on a cost-reimbursement basis. Established Internal Service Funds include the Insurance Fund and Equipment Replacement Rental Fund.

BASIS FOR BUDGETING

Budgets for all Governmental Funds (General, Special Revenue, Debt Service and Capital Projects Funds) are adopted on a basis consistent with generally-accepted accounting principles (GAAP), except that in the General, Special Revenue and Capital Projects Funds encumbrances are treated as budgeted expenditures in the fiscal year the commitment to purchase is made. Budgeted amounts reflected in the accompanying budget and actual comparisons are as originally adopted or as amended by City Council.

Budgets for all Governmental Funds are approved by City Council and adopted as legal appropriation levels for those funds for that fiscal year. The appropriation ordinance for fiscal year 2008 is presented on page I-41 of this document. A lump sum expenditure amount for each Governmental Fund, exclusive of operating transfers, is approved by City Council as the legal appropriation for that fund. Operating transfer amounts for Governmental Funds and projected expenses for Proprietary Funds (Enterprise and Internal Service Funds) are presented in the appropriation ordinance for informational purposes only.

The City Manager is authorized to transfer budgeted amounts between departments within any fund; however, any revisions that alter the total expenditures of any fund must be approved by City Council. Expenditures may not exceed appropriations at the fund level.

Formal budgetary integration is employed as an ongoing management control device for Governmental Funds. Budgetary control is also achieved for the Debt Service Fund through general obligation bond indenture provisions. All appropriations that are not expended or encumbered lapse at year-end.

BASIS OF ACCOUNTING

All Governmental Funds are accounted for using the modified accrual basis of accounting. Revenues are recognized when they become measurable and available as net current assets. Taxes and intergovernmental revenue, with the exception of property taxes, are considered measurable at the point of sale, due date or transaction occurrence for revenue recognition. Availability for revenue recognition purpose is 60-days after fiscal year end. For budget presentation purposes, property tax revenues are recognized in the fiscal year for which they were levied. Licenses and permits, charges for services, fines and forfeitures, and other revenues are recorded as revenue when received in cash.

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred. However, an exception to this general rule would include principal and interest on general long-term debt which is recognized when due.

All Proprietary Funds are accounted for using the accrual basis of accounting. Their revenues are recognized when they are earned and their expenses are recognized when they are incurred. The reserve method is used to estimate the allowance for doubtful accounts for electric, water and wastewater service receivables.

To facilitate the cost accounting process, the City distributes the cost of a number of common use, "overhead" expenses to each General Fund budget activity on the basis of a predetermined cost distribution. Indices such as square footage, number of telephones, and number of clerical personnel are used to assign the cost of utilities, telephones, and other costs on a pro-rata basis. To further identify the actual cost of each General Fund budget activity, all or a major portion of the work performed by certain service centers is transferred to the benefiting activities under the caption "Reduction of Costs." Examples of service (or cost distribution) centers include 935 Engineering and 845 Computer Services.

In each case, these activities provide the supervision, engineering, labor, materials, or equipment for construction, maintenance, and repair of the City's buildings, water and sewer systems, streets, equipment, and other items of physical plant or administrative services necessary for the operation of these Funds. The costs involved are transferred in whole or in part to the benefiting Fund or activity. The purpose of cost distribution is to assign all costs, to the extent practicable, to the budget activity incurring or requiring the expenditure.

ADOPTED EXPENDITURES COMPARED TO RATE OF INFLATION

City Council has adopted an operating budget policy which states, "The City will prepare a detailed budget which identifies and accounts for object code expenditure increases from the previous budget year that are greater than the rate of inflation subject to a minimum increase of \$2,000." In accordance with this policy, the monetary change and the percentage difference are identified for each object code. An explanation of the most significant expenditure increases is provided in the Significant Expenditure Changes section of each activity summary sheet except for Personal Services, outlined below.

PERSONAL SERVICES CALCULATIONS

In the FY 2008 Budget, the expenditure category Personal Services, (Object Codes 5110 through 5175), includes regular, temporary and overtime salaries, and related benefits, for employees of the City of Oak Ridge, such as employer contributions for Social Security and retirement and a life and health insurance program.

The salary for each regular employee is allocated to a department activity and budgeted under Object Code 5111. Salary calculations are computed for each employee on the basis of 26 biweekly pay periods using the current pay plan rate adjusted by an average merit increase for all City employees. During fiscal 2003, a citywide comprehensive pay plan review was completed, which updated job descriptions and salary ranges. The new pay plan structure eliminated awarding across-the-board cost-of-living-adjustments (COLA's) to city employees. Now all pay increases awarded to city employees are to be based solely on each employee's job performance during the preceding year. The new pay plan structure also eliminated set percentage step increases within the salary ranges. Generally, the percentage merit increase awarded to individual employees is based on that employee's performance review rating ranked with other employees in their department. For fiscal 2008, the merit increase averaged 3% over all city employees. Overtime is projected in Object Code 5130. Overtime expenditures are impacted by the Fair Labor Standards Act (FLSA), which requires either payment in cash or compensatory time at time and one-half for all hours worked in excess of normal duty hours.

The calculation of the City's contribution for Social Security, (Object Code 5141), and the Tennessee Consolidated Retirement System (TCRS) Benefits, (Object Code 5150), are mandated based on a percentage of each employee's salary, with the Social Security contribution currently 7.65% and the Retirement contribution 11.86% for both regular civilian employees and regular Public Safety employees. The City's TCRS contribution increased from 11.53% to 11.86% of gross wages in fiscal 2007. The Retirement contribution percentage is adjusted biennially by the TCRS and will be reviewed again for fiscal 2009. In Object Code 5160, the City also provides individual health insurance coverage, which includes medical insurance, dental reimbursement, long-term disability insurance and life insurance coverage.

BUDGET PROCEDURE

The Charter for the City of Oak Ridge provides that prior to the beginning of the fiscal year on July 1, the City Manager shall submit to the City Council a Proposed Budget for the next fiscal year, which presents a complete financial plan for the ensuing year. In accordance with the City Charter the following information must be provided: (a) detailed estimates of all proposed expenditures for each department, board, officer or other agency of the City, showing, in addition, the expenditures for corresponding items for the last preceding fiscal year, appropriations and anticipated expenditures for the current fiscal year, and reasons for recommended departures from the current expenditures pattern; (b) statements of bonded and other indebtedness of the City, including the debt redemption and interest requirements, the debt authorized and unissued, and the condition of the sinking funds; (c) detailed estimates of all anticipated revenues of the City from all sources, including current and delinquent taxes, non tax revenues and proceeds from the sale of any bonds, with a comparative statement of the amounts received by the city from each of such sources for the last preceding fiscal year, the current fiscal year, and the coming fiscal year; (d) a statement of the estimated balance or deficit, as of the end of the current fiscal year; (e) and any other supporting schedules as requested by City Council.

To ensure compliance with this Charter requirement, a budget schedule is prepared each year to facilitate the decision-making process by providing overall direction to City departments. The budget preparation process begins in late summer when City departments begin preparation of six-year Capital Improvements Program requests for submission to the Community Development Department by late September. By early October, Community Development staff prepares a recommended draft Capital Improvements Plan that is submitted to the City Manager for review and approval. By late October, the consolidated draft document is submitted to the Oak Ridge

Regional Planning Commission for review. The program identifies anticipated projects, establishes priorities, and identifies the anticipated source of funding. The program, as modified and approved by the Planning Commission, is submitted for Council's consideration by January 31.

In early November, City departments begin assessing new resource needs for the coming year relative to capital equipment, including fleet; extraordinary maintenance requirements; automation services; and proposed new or expanded work programs. Budget requests and supporting documentation are prepared and submitted in by January 31 for Finance Department and the City Manager's review.

A self-evaluation of the departments' objectives and measures of performance for the current year is initiated in November and used in the preparation and development of objectives and performance measurements for the upcoming year. The budget documentation prepared includes a statement of departmental goals and objectives, proposed performance measures, an estimate on the status of performance measures at the end of the current year, traditional object code line item expenditure requests, justification for expanded expenditure requests, and initial financial estimates on the department's expenditure status by the end of the current fiscal year.

During February, the Finance Department quantifies preliminary budget information for the City Manager's review. Departmental objectives, measures of performance and operating budgets are refined for consolidation in the Proposed Budget document during the month of March. Expenditure and revenue projections for the current fiscal year and estimates for the proposed fiscal year and thereafter are updated with the latest available data. This information permits final adjustments to routine operating expenditures and new and expanded programs for inclusion in the Proposed Budget.

A Proposed Budget for the upcoming fiscal year is presented to the City Council at a date set by City Council in April or May. The Board of Education also presents the General Purpose School Fund budget at this meeting, including a request for appropriation of City funds to meet program obligations. Budget Work Sessions are held with City Council if needed for a detailed review of the proposed operating and capital improvements budgets. These sessions provide the opportunity for City Council to analyze the City Manager's Proposed Budget and to request additional information as needed.

At a meeting date set by City Council, a formal public hearing is held on the Proposed Budget. This meeting provides citizen input to Council on decisions and issues related to the budget. The first reading of the Appropriations Ordinance is also approved as amended by Council during this meeting. City Council adopts the Appropriations Ordinance, as amended, at second reading of the Ordinance, which occurs prior to May 31. Council approval of the Ordinance adopts the Budget for the fiscal year beginning July 1 and sets the tax rate for the upcoming year.

FY 2008 BUDGET CALENDAR

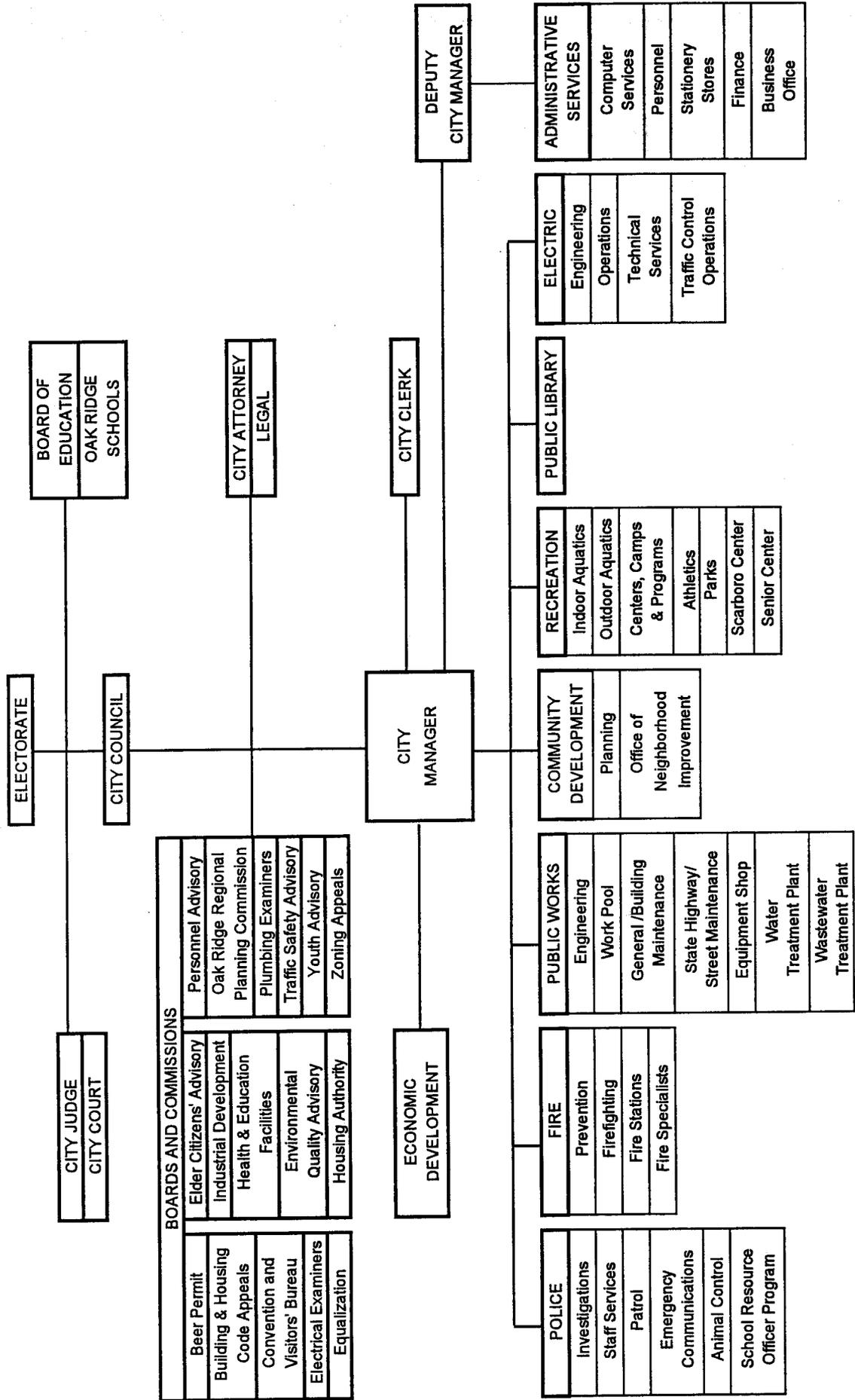
<u>Date</u>	<u>Event</u>	<u>Responsibility</u>
August	City Staff preparation of six-year Capital Improvements Program requests (FY 2008 – FY 2013)	Responsible Departments
September	Submission of Proposed Capital Improvements Program to Senior Management for preliminary review & approval	Community Development
October	*Compile and Print Proposed Capital Improvements Program Document	Community Development
10/6/06	Submission of Proposed Capital Improvements Program to Planning Commission for review	Community Development
10/12/06	Review of Proposed Capital Improvements Program by Planning Commission	Responsible Department Community Development
10/19/06	Administrative Public Hearing-Proposed Statement of Community Development Objectives and Projected Use of CDBG Funds	CDBG Committee
11/16/06	Approval of six-year Capital Improvements Program	Planning Commission
November to April	Preparation of Proposed Budget including budget projections, narratives and schedules	Finance Department
By January 31	Preparation and submission of all Budget Updates for FY 2008	All Departments
1/08/07	Joint Meeting between City Council and Planning Commission to review FY 2008 – 2013 Capital Improvements Program	City Council, City Manager, Planning Commission, Responsible Departments
11/06/06 and 3/19/07	City Council work sessions to provide guidance to the City Manager on the proposed Budget	City Council, City Manager
4/16/07	Public Hearing on FY 2008 Community Development Block Grant Proposals	City Council
4/30/07	Presentation of FY 2008 City, Schools, CIP Proposed Budgets, and Major Budgetary Recommendations Report to City Council	City Council, City Manager
5/02/07	Proposed Budget to City Clerk and Public Library for Public Inspection	Finance Department

FY 2008 BUDGET CALENDAR (Cont'd)

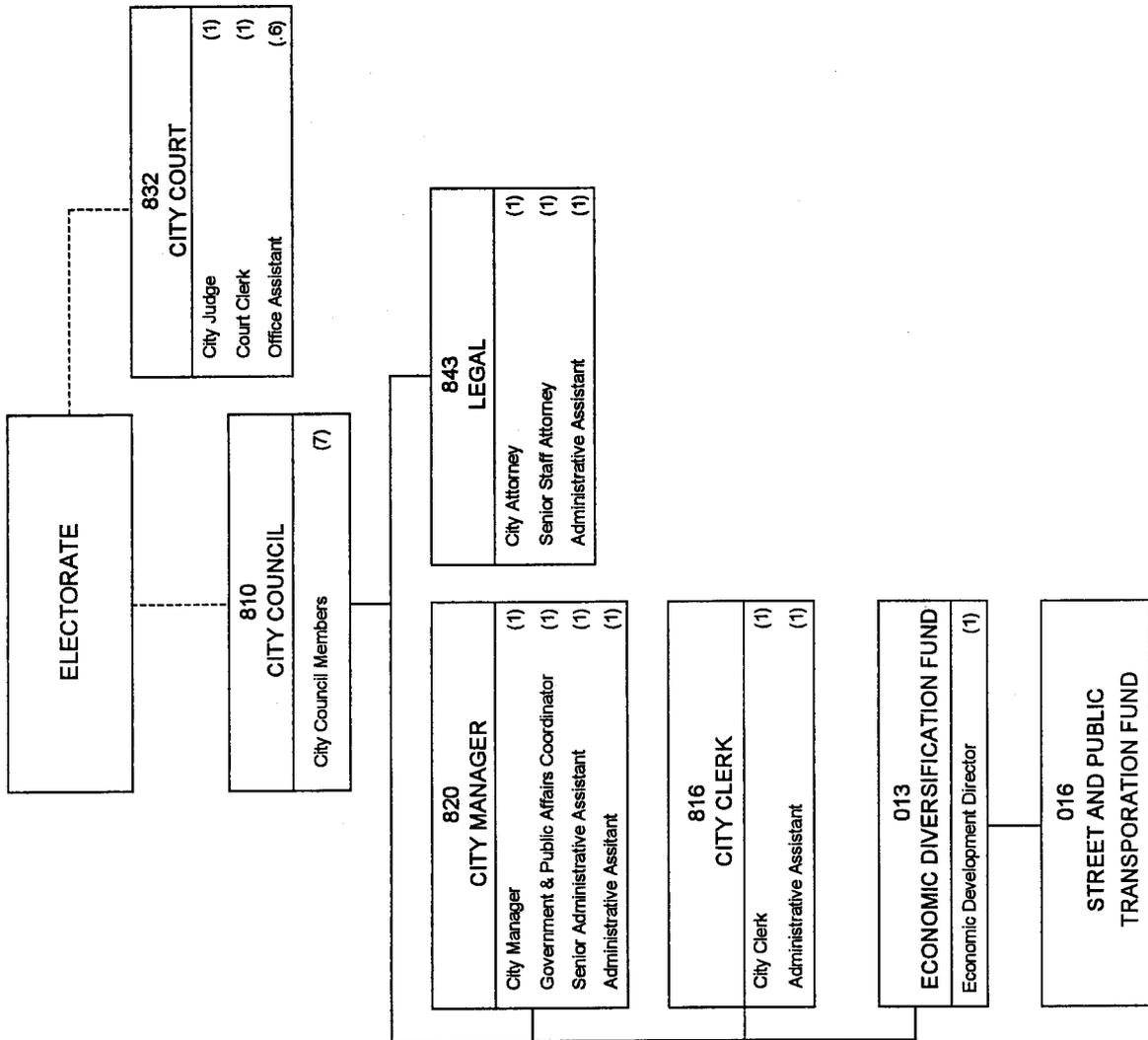
<u>Date</u>	<u>Event</u>	<u>Responsibility</u>
5/07/07	Public Hearing on FY 2008 Budget	City Council
5/07/07	Council Meeting for first reading and adoption of FY 2008 Budget	City Council
5/21/07	Council meeting for final reading and adoption of FY 2008 Budget and 2007 tax rate	City Council
5/31/07	Effective Date of Budget Ordinance	

ORGANIZATION CHART

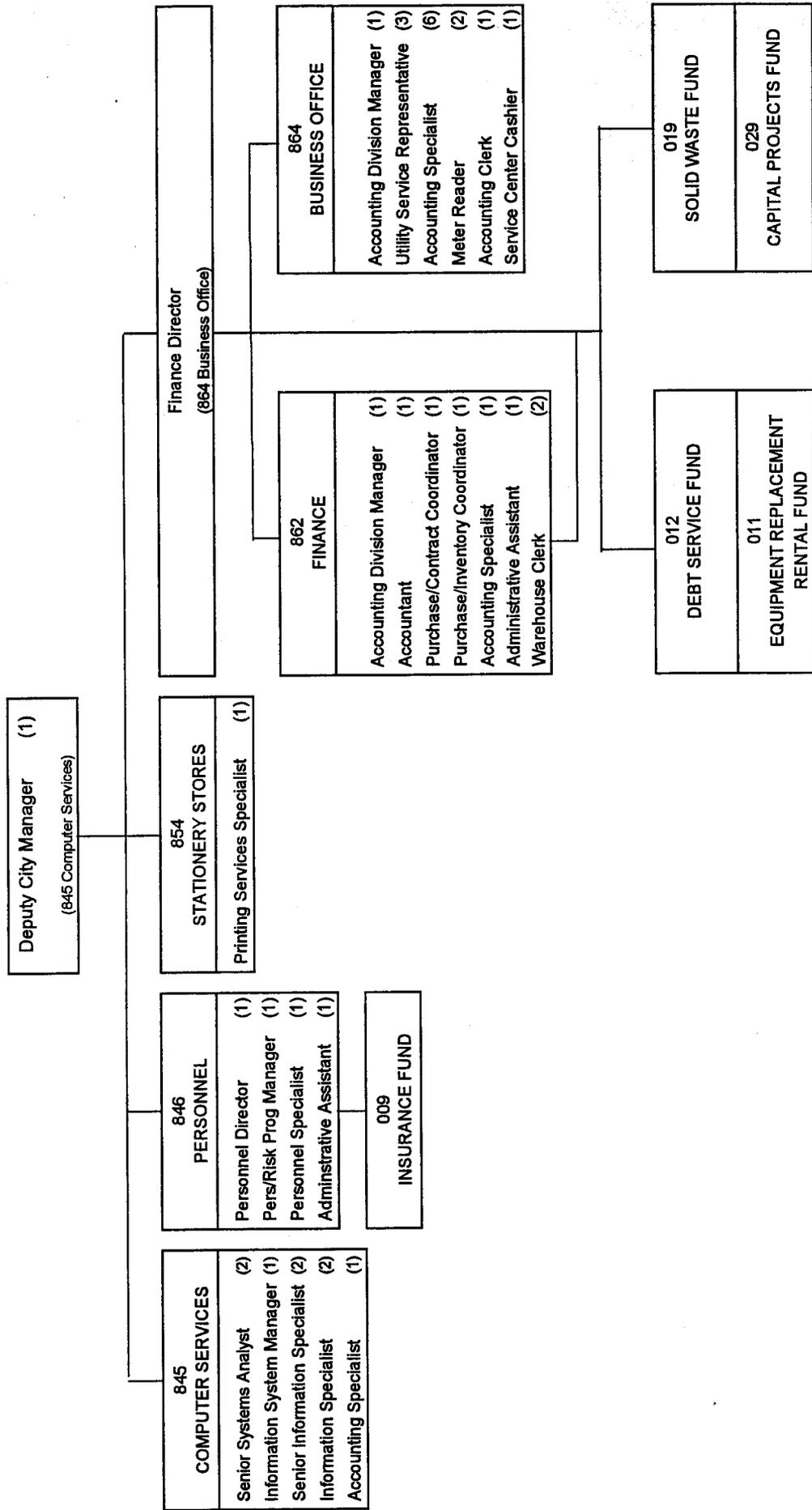
City of Oak Ridge, Tennessee



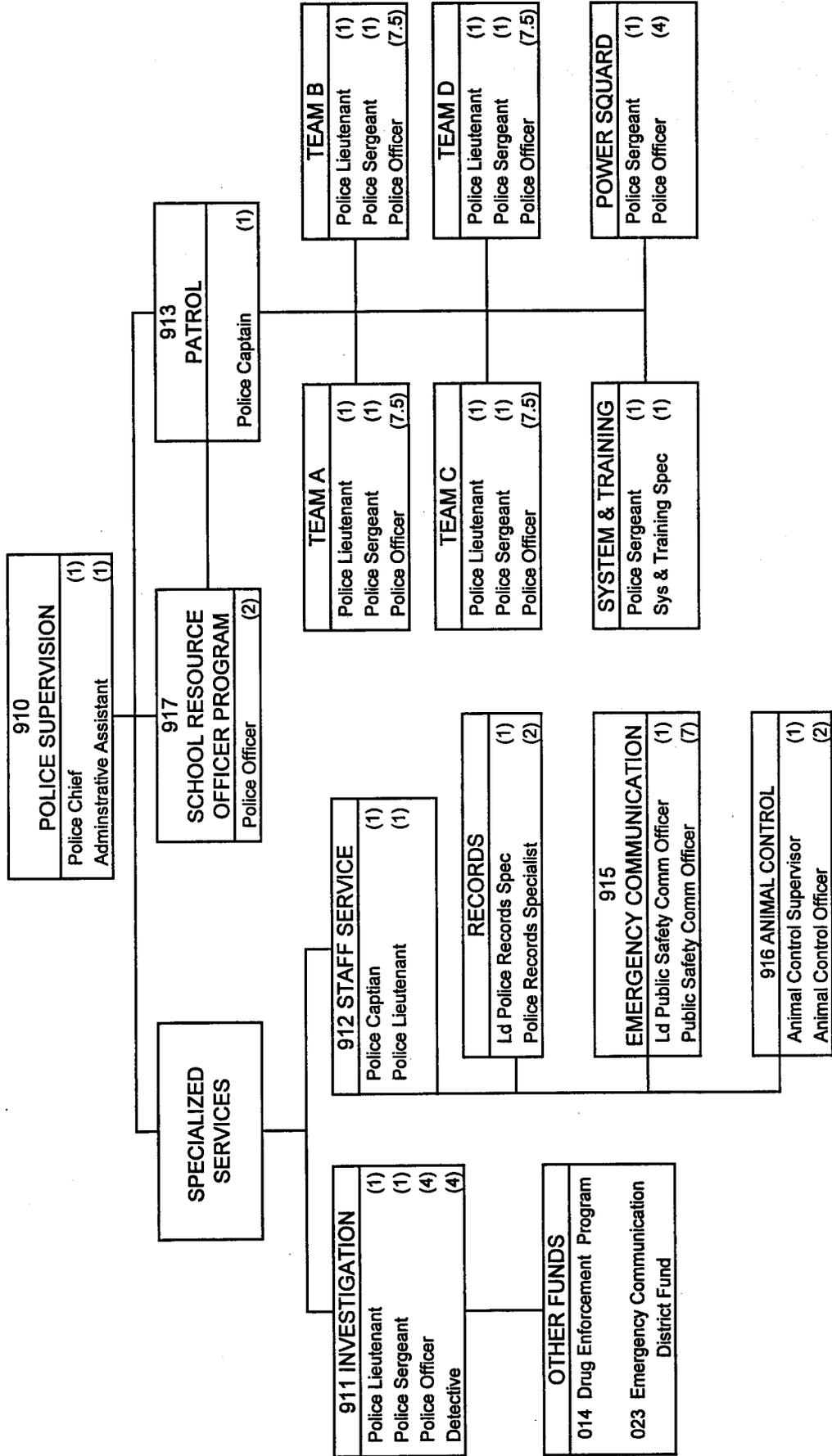
GENERAL GOVERNMENT



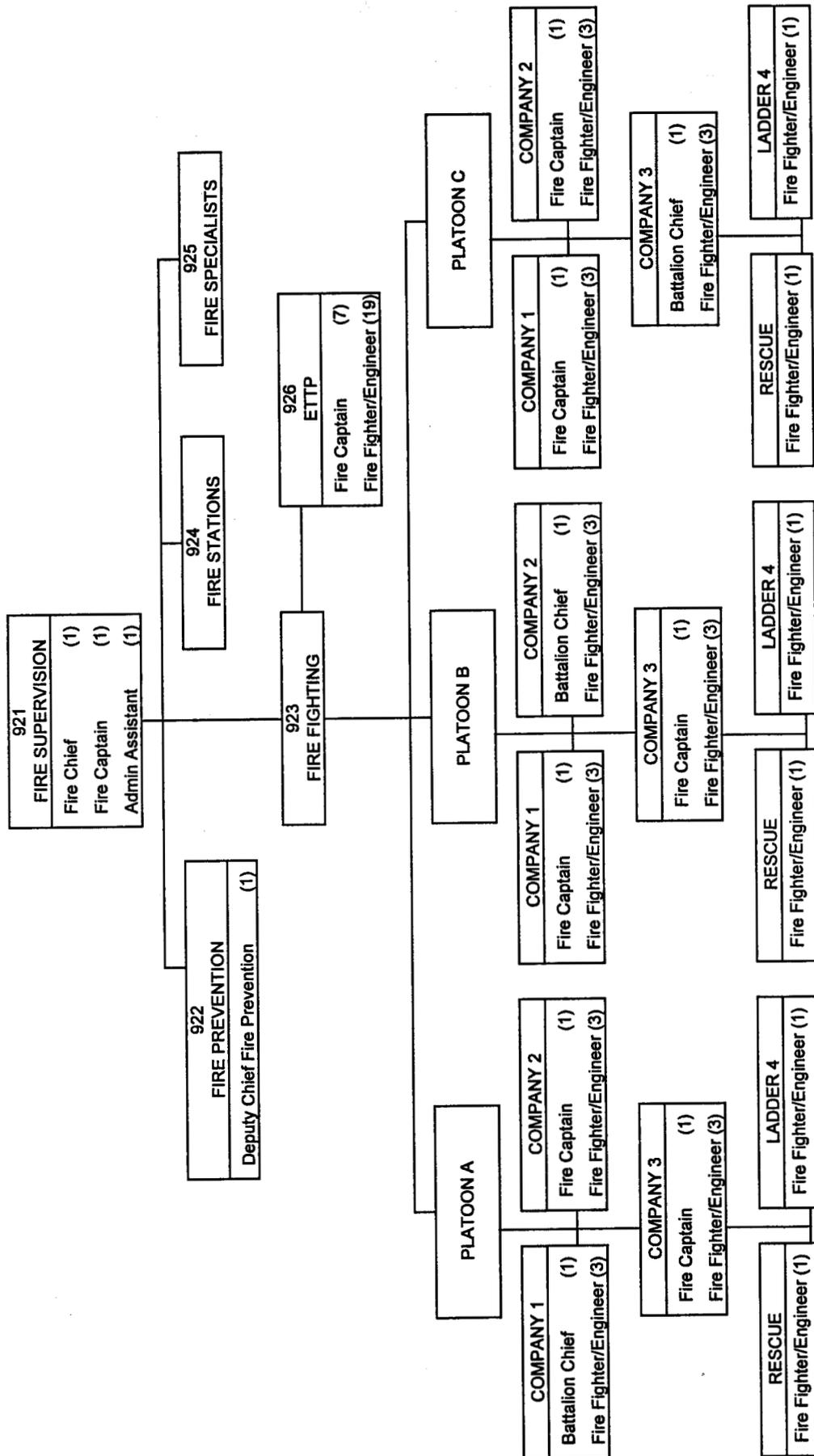
ADMINISTRATIVE SERVICES



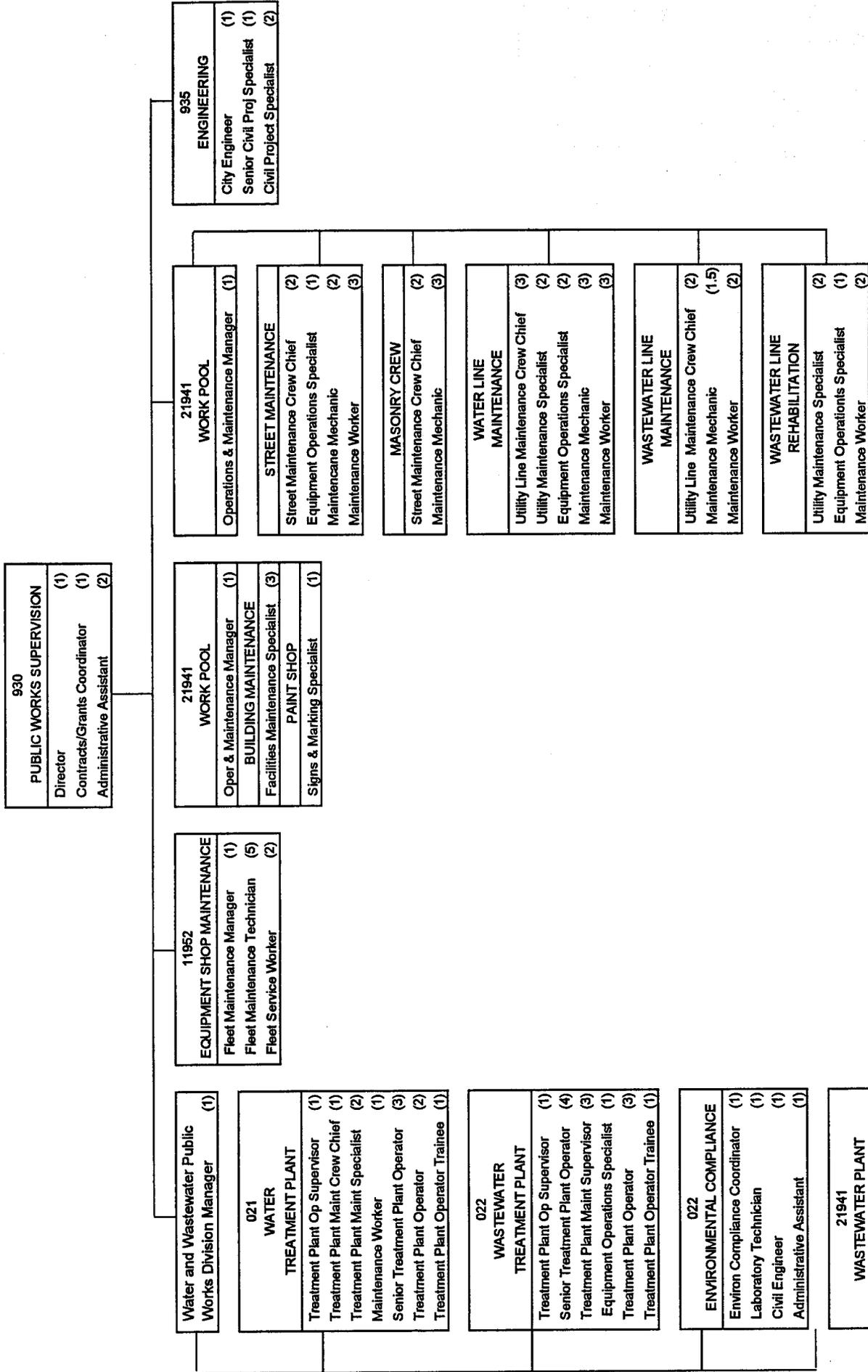
POLICE DEPARTMENT



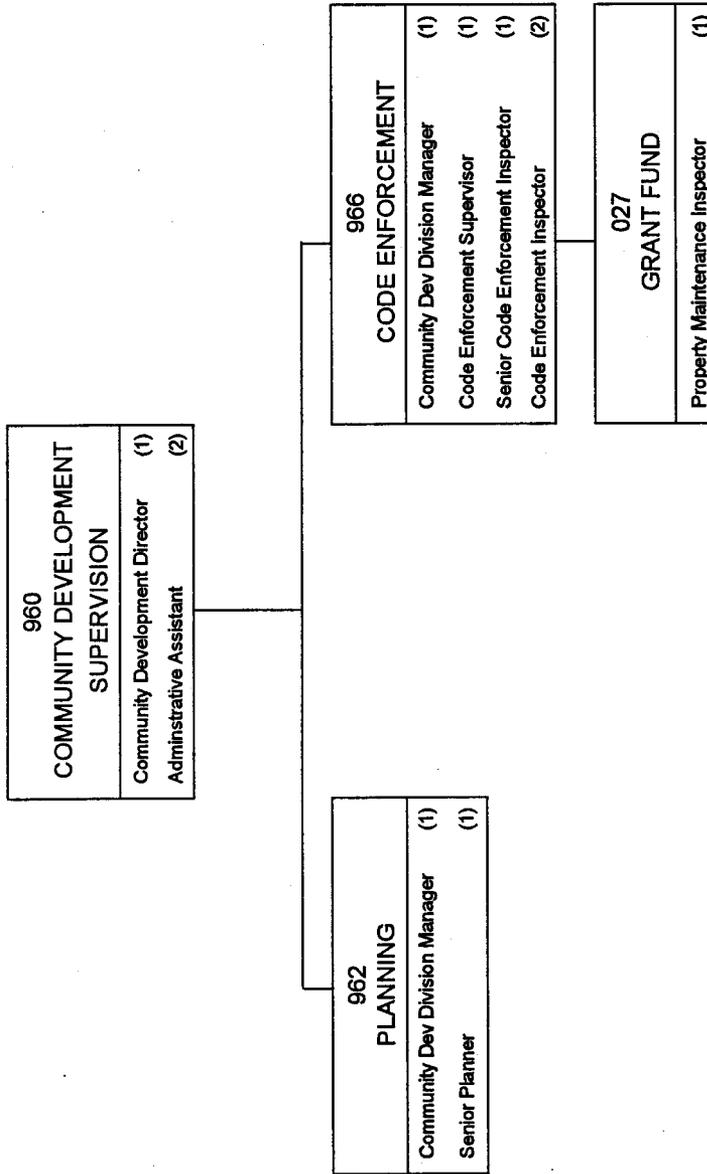
FIRE DEPARTMENT



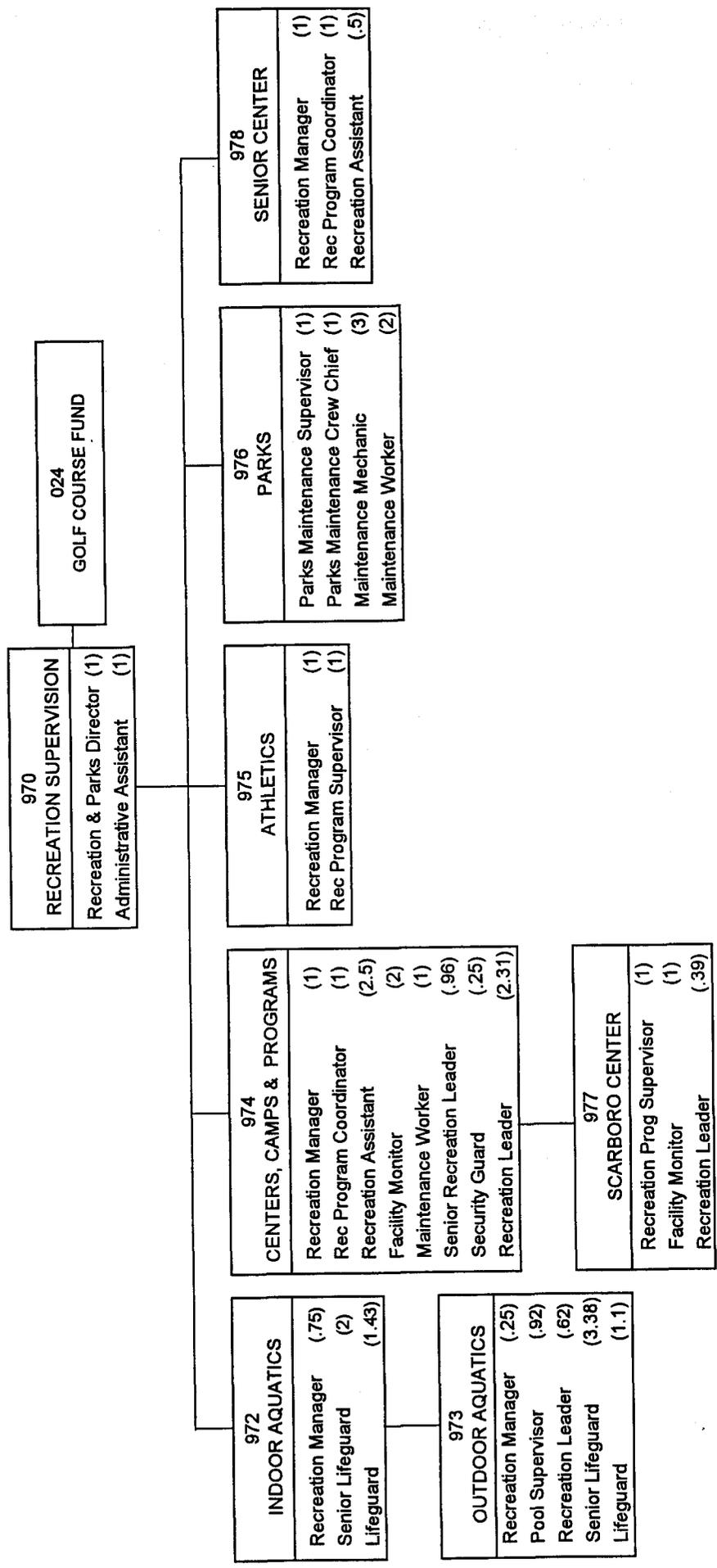
PUBLIC WORKS DEPARTMENT



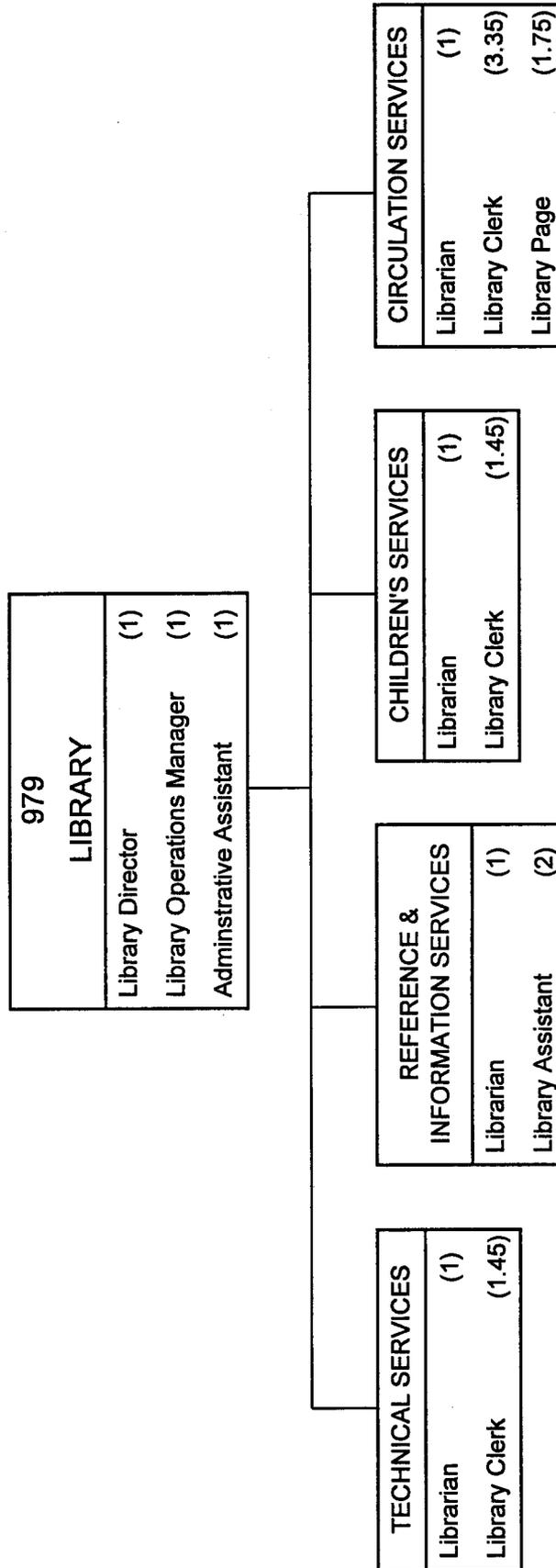
COMMUNITY DEVELOPMENT DEPARTMENT



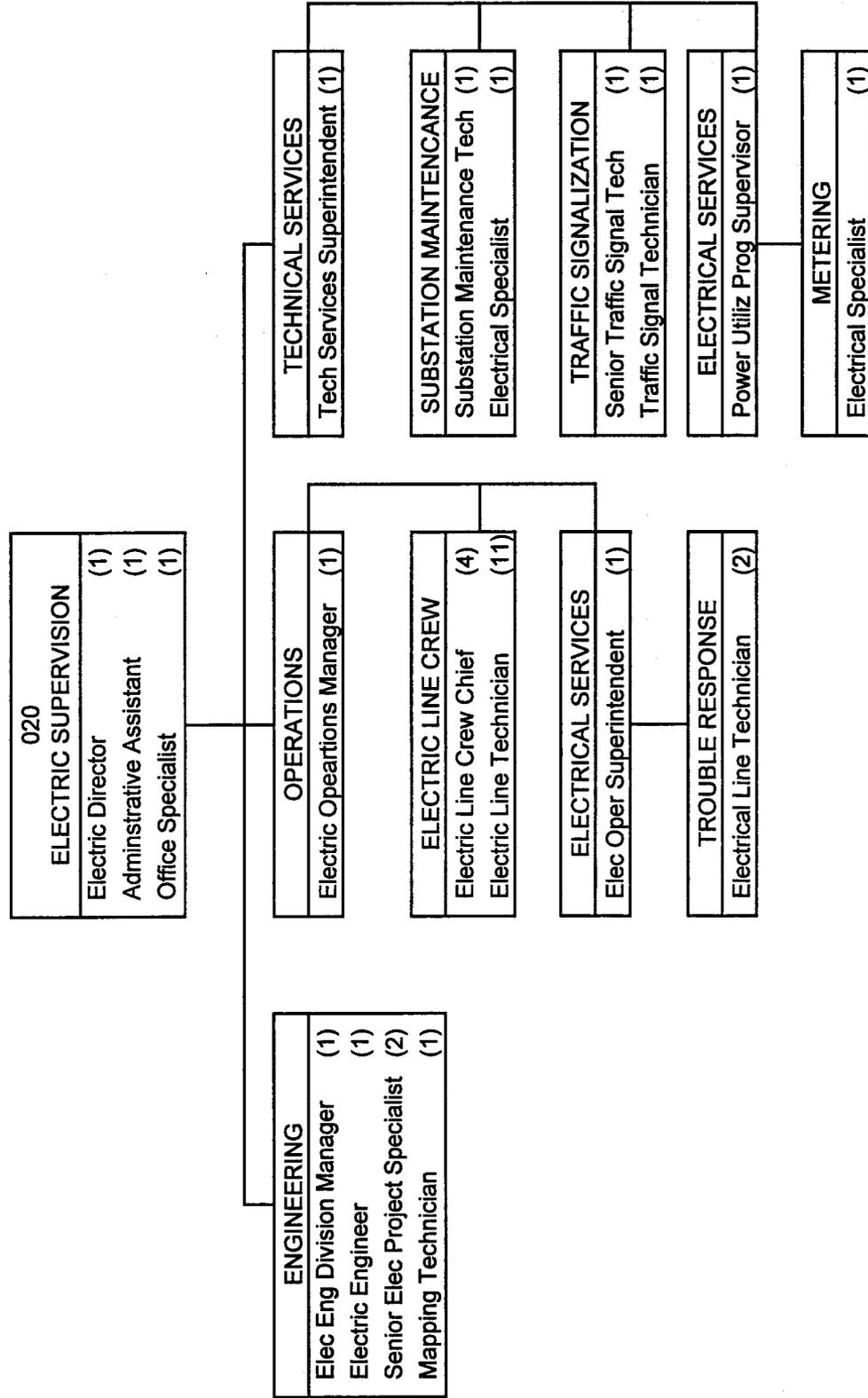
RECREATION AND PARKS DEPARTMENT



LIBRARY



ELECTRIC DEPARTMENT





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Goals & Strategic Plan

STRATEGIC PLAN AND GOALS

On October 7, 2002, Oak Ridge City Council adopted a five-year strategic plan to accomplish the goals "To help Oak Ridge become an exception place for all to live, work and visit". During City Council work sessions on June 15, June 27 and July 21, 2005, the Strategic Plan was reviewed and updated in an effort to continue the course of defining a path forward for the City of Oak Ridge. The revised Strategic Plan, which was adopted by City Council on August 15, 2005, resulted in a consensus to focus on the key areas of Revenue/Stabilized Taxes, Housing, Quality of Life/Service Delivery and Economic Development. The *Oak Ridge City Council Strategic Plan, The Path Forward, 2006-2009*, begins on page I-30 of this document.

City Council's Budget and Finance Committee developed the *Proposed Major Policy Guidelines* to accomplish the financial critical outcomes identified in the Strategic Plan. The Committee's revised recommendations were adopted by City Council on March 19, 2007 and are contained on pages I-36 to I-38 of this document. These policy guidelines set the framework for the development of the City's budget's through fiscal 2009. Among the goals listed are property tax rates at or below the 2007 rate of \$2.55 for fiscal 2008 and criteria for tax increases thereafter, and no new capital project borrowing before 2013 unless it can be accomplished without increasing the property tax rate. The recommended maximum increase for the growth of municipal expenditures and operating transfers to the schools was 4.1% for fiscal 2008. The City uses a multi-year budget model as a tool to guide long-range planning for the City's General Fund and to establish the proposed property tax rate during the budget review process. The multi-year model and its assumptions are contained in Section II of this document.

The strategies from City Council as outlined in these two plans were the foundation used by City staff to prepare the fiscal 2008 proposed budget that was presented to City Council for adoption. The final 2008 budgeted adopted by City Council included a 10-cent property tax increase to \$2.65 per \$100 of assessed valuation and increased funding for municipal expenditures and operating transfers to the schools above the recommended 4.1%. The City Managers fiscal 2008 objective goals, which begin on I-39, were developed by City Council to meet the Strategic Plan's goals focused around Revenue/Stabilized Taxes, Housing, Quality of Life/Service Delivery and Economic Development and are outlined as such.

RESOLUTION

WHEREAS, the Oak Ridge City Council held special work sessions on June 15, June 27, and July 21, 2005, to develop an updated strategic plan in an effort to continue on the course of defining a path forward for the City of Oak Ridge; and

WHEREAS, the original strategic plan, titled "Oak Ridge City Council Strategic Plan, The Path Forward, 2003 – 2007," was driven by the vision of the citizens of Oak Ridge, which is *To Help Oak Ridge become an exceptional place for all to live, work, and visit,* and that same vision became the driver for the updated plan; and

WHEREAS, the work sessions resulted in a consensus to focus on the key areas of Revenue/Stabilized Taxes, Housing, Quality of Life/Service Delivery, and Economic Development; and

WHEREAS, goals were established for each of those key areas and objectives were identified to provide a basis for the development of plans and initiatives to achieve those goals; and

WHEREAS, at the work session on July 21, 2005, the Council reached a consensus on a draft strategic plan and determined that it would be presented for formal adoption after the citizens of Oak Ridge had been given an opportunity to comment on the draft plan; and

WHEREAS, the draft strategic plan was placed on the City's web site and was also made available for citizen comment during the "Council's Night Out Community Event" held on July 27, 2005; and

WHEREAS, the updated strategic plan, as developed by the Oak Ridge City Council, is now ready for formal adoption.

NOW, THEREFORE, BE IT RESOLVED BY THE COUNCIL OF THE CITY OF OAK RIDGE, TENNESSEE:

That the attached strategic plan, entitled "Oak Ridge City Council Strategic Plan, Fiscal Years 2006 – 2009," is hereby adopted.

BE IT FURTHER RESOLVED that said strategic plan shall supersede the original plan, entitled "Oak Ridge City Council Strategic Plan, *The Path Forward*, 2003 – 2007, for fiscal years 2006 and 2007.

This the 15th day of August 2005.

APPROVED AS TO FORM AND LEGALITY:



City Attorney



Mayor



City Clerk



OAK RIDGE CITY COUNCIL STRATEGIC PLAN

**FISCAL YEARS 2006 – 2009
(July 1 – June 30)**

ADOPTED AUGUST 15, 2005



OAK RIDGE CITY COUNCIL STRATEGIC PLAN FISCAL YEARS 2006 – 2009

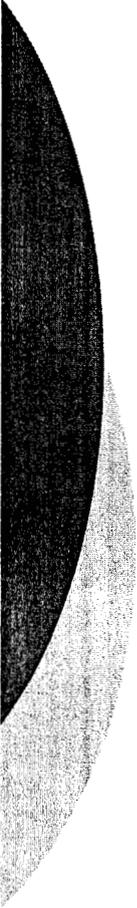
The Oak Ridge City Council has prepared this updated strategic plan to continue on its course of defining a path forward for the City of Oak Ridge. This plan is driven by the vision of the citizens of Oak Ridge, which is ***To Help Oak Ridge become an exceptional place for all to live, work, and visit.*** The City Council fully intends to use this plan to set its agenda.

To this end, the City Council met several times and forged a consensus on goals to be achieved over the next four years (the planning horizon) and how they might best be accomplished. Specifically, as shown on the following pages, goals were established for the key areas of ***Revenue/Stabilized Taxes, Housing, Quality of Life/Service Delivery, and Economic Development.*** Objectives were identified to provide a basis for the development of plans and initiatives to achieve those goals. In the near future, and for each subsequent year thereafter, the City Council will establish performance criteria and goals and objectives for the City Manager that will, in part, be based upon the Strategic Plan. The Council has also created major City Council committees whose missions are driven by the Strategic Plan.

Revenue/Stabilized Taxes

Oak Ridge will maintain or improve its competitive property tax rate position when compared to benchmark cities.

- The Oak Ridge tax rate will be stabilized by allowing a maximum tax rate adjustment and expenditure growth equal to the growth in local and state government workers' compensation as reported by the U.S. Department of Labor, Bureau of Labor Statistics.
- Necessary expansion of existing City services may occur through the use of new revenues.
 - ⊛ Oak Ridge will continue to seek revenue from the presence of federal facilities.
 - ⊛ Oak Ridge will monitor and update its plan to increase sales tax revenue.
 - ⊛ Oak Ridge will develop a plan to encourage investment within the city.



Housing

A. New Housing: Each year for the next four years, Oak Ridge will increase new housing starts by 25%.

- Oak Ridge will encourage continued growth in new housing starts in a variety of price ranges.
- Oak Ridge will encourage the construction of modern apartments, condos, and town homes.
- Oak Ridge will continue to streamline the development process.
- Oak Ridge will promote this community as *the* choice of residency.

B. Revitalization: Each year for the next four years, Oak Ridge will increase housing rehabilitation/redevelopment by 20%.

- Oak Ridge will promote redevelopment of the older neighborhoods.
- Oak Ridge will support the initiatives of the Highland View Redevelopment Advisory Board.
- Oak Ridge will continue to incentivize the revitalization of existing housing.
- Oak Ridge will strive to increase owner occupation of existing single-family housing stock to 70%.

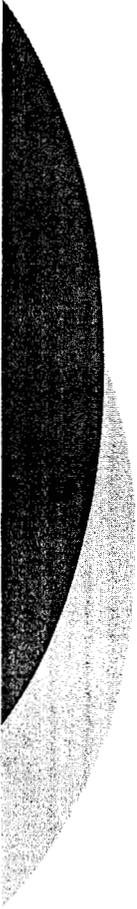
Quality of Life/Service Delivery

Oak Ridge will enhance the quality of life in the community.

- * Oak Ridge will periodically survey its citizens to determine issues of importance.

- * Service delivery priorities will be:
 - o Community Safety and Neighborhood Security
 - o Quality Schools
 - o Response Time for City Services
 - o Enhanced Communications and Outreach
 - o Enforcement of Codes and Ordinances

- * Quality of life will be enhanced by encouraging and supporting:
 - o Festivals and Entertainment
 - o Environmental Amenities such as Parks, Greenways & Sidewalks
 - o Rowing Events, Tournaments, and Outdoor Recreation
 - o Heritage Tourism and Preservation Activities
 - o Ethnic, Cultural, and Religious Diversity
 - o Growth in Local Retail Shopping, including a Vibrant City Center



Economic Development

Oak Ridge will diversify its economic base through effective economic development as defined by assessment base growth, sales tax revenue growth and job creation.

- Oak Ridge will focus its economic development activities through effective partnerships with the Oak Ridge Chamber of Commerce, Oak Ridge Economic Partnership, Industrial Development Board, Convention and Visitors Bureau, East Tennessee Economic Council, and other membership organizations.
- Oak Ridge will increase its employment base for non-federal related jobs while supporting federal programs within Oak Ridge.
- Oak Ridge will encourage industrial development through the development of additional industrial parks, construction of speculative buildings, and reuse of existing industrial sites.
- Oak Ridge will promote joint industrial park development with surrounding communities.
- Oak Ridge will encourage commercial and retail development to increase retail sales.
- Oak Ridge will encourage partnerships and initiatives to improve environmental quality in the region.

RESOLUTION

WHEREAS, by Resolution No. 8-80-05, City Council adopted the *Oak Ridge City Council Strategic Plan, Fiscal Years 2006-2009*; and

WHEREAS, by Resolution No. 11-152-02, City Council created a Budget and Finance Committee whose mission is now driven by the new Strategic Plan, with a focus on *Revenue/Stabilized Taxes* and the goal, "Oak Ridge will maintain or improve its competitive property tax rate position when compared to benchmark cities," along with the objectives identified for reaching that goal; and

WHEREAS, in fulfillment of its mission, the Budget and Finance Committee has developed *Proposed Major Policy Guidelines* and hereby submits them to City Council for consideration of adoption.

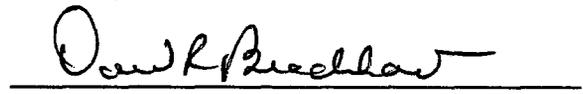
NOW, THEREFORE, BE IT RESOLVED BY THE COUNCIL OF THE CITY OF OAK RIDGE, TENNESSEE:

That the recommendation of the Budget and Finance Committee is approved and the attached *Proposed Major Policy Guidelines*, dated March 19, 2007, are hereby adopted as policy for accomplishing the goals and objectives identified under *Revenue/Stabilized Taxes* in the Oak Ridge City Council Strategic Plan, Fiscal Years 2006-2009.

This the 19th day of March 2007.

APPROVED AS TO FORM AND LEGALITY:


City Attorney


Mayor


City Clerk

BUDGET AND FINANCE COMMITTEE PROPOSED MAJOR POLICY GUIDELINES

March 19, 2007

1. The Committee's desired overall goal is to first stabilize the property tax rate until 2009, and second to direct specific new revenues toward achieving the longer-term goal of a more competitive property tax rate. This is described in the Oak Ridge City Council Strategic Plan, Fiscal Years 2006-2009, as adopted on August 15, 2005.
2. The property tax rate goal shall be a rate at or below the current rate of \$2.55 for FY 2008. After FY 2008, in the absence of any additional windfall revenues, future expenditure growth and tax rate increases shall be at or below the published or anticipated Government Workers Compensation (GWC) Index growth rate (currently, the 2006 GWC Index growth rate is 4.1%).
3. From FY 2008–FY 2013, consider funding all General Fund capital projects with "balanced borrowing" only, meaning projects which will not increase the property tax rate. Funding for repayment of the new high school borrowing (~\$65,000,000) is assumed to have no impact upon the tax rate during the project's 30-year repayment duration and, therefore, is not reflected in the Budget Model. All funding for high school debt repayment is to be generated from the legally dedicated sales tax revenue, Education Foundation contributions, and utilizing a portion of the debt service payments as other borrowings are paid off. All major new general obligation capital projects are currently unfunded (such as School Administration Building, preschool building, American Museum of Science and Energy, Senior Center, or new fire stations). No new capital project specific borrowing is currently planned before FY 2013.
4. The City will borrow up to \$3,000,000 for capital maintenance expenditures. The purpose of this borrowing is to pay for budgeted capital expenditures with borrowed funds. The effect of this transaction will be to strengthen the City's reserves. The related fund balance goal for future years will be to maintain a combined City and School Fund Balance of \$7,000,000. This borrowing is in keeping with Guideline 3 above as it will help the City maintain the current tax rate and increase City reserves.
5. The transfer to the Convention and Visitors Bureau (CVB) for FY 2008 and future years will increase by the same percentage as the City's budget. The proposed FY 2008 increase is based on the GWC, which is 4.1% as described in Guideline 2 above. In addition, the City will provide up to \$120,000 in matching funds from the Economic Diversification Fund for the construction of a new CVB facility. The result of this action is a minimum of a three-cent (3¢) reduction in future property tax rate increases as new hotels come on line.

6. No new City staffing shall be added through FY 2008 unless the addition of staff reduces overtime expenditures in a like amount and the requesting department is staffed at or above 98% of the currently authorized staff level, or the additional staff is fully funded through DOE or its subcontractors and a Memorandum of Understanding between DOE and the City supports the staff increases.

7. Unfunded mandates or other unanticipated revenue losses must be borne by the impacted budget component unless balancing revenues are identified by the City Manager.

CITY MANAGER'S GOALS

BASED ON CITY COUNCIL'S STRATEGIC PLAN FOR FISCAL YEARS 2006–2009

July 24, 2006

Revenue/Stabilized Taxes

1. Maintain a balanced budget without a property tax increase.
 - Work with the School Administration to improve communication and the budget process, including the acquisition of a long-term educational system strategic plan with a multi-year budget model identifying at least future City transfer fund expectations, capital improvement plans, or other financial needs.
 - Effectively manage the City's revenues/expenditures within the adopted "Major Policy Guidelines" document and suggest additional revenue enhancements that will result in keeping Oak Ridge a desirable, competitive city.
2. Identify near-term methods of increasing DOE-paid General Fund revenues through either federal reservation privatization or property taxes, or through expansion of PILT payments under the provisions of the AECA, Paragraph 91, to achieve a greater DOE fair-share revenue supporting Oak Ridge.
 - The long-term goal should be to achieve DOE paid PILT, or equivalent tax revenues, yielding 35% of all General Fund revenues.
3. Evaluate the use of an independent operational audit to identify and implement strategies to gain at least 10% efficiency improvement in City operations.
4. Provide quarterly summary reports or graphs to City Council showing projected versus actual sales tax receipts on a fiscal-year-to-date basis.

Housing

1. Support fully the Highland View Redevelopment Plan.
 - Identify and implement methods of achieving "recycling" of the existing WWII housing stock and properties in Oak Ridge into desirable, competitive housing. Prototype these methods within the Highland View district and expand the proven methods into other areas of Oak Ridge.
 - Working with the Highland View Redevelopment Advisory Board, consider a small infill housing project in Highland View (similar to Willow Place in Woodland and the housing project near Scarboro Center).
 - Apply for HUD grants to support this redevelopment effort.
2. Complete the transfer of ED-6 from DOE to the City and invite proposals for development.
3. Work with realtors to identify and document specific gaps in the Oak Ridge housing market, considering current/proposed developments under construction.
4. Develop an improved City housing inspection form and benchmark it against other local government competitors.

Quality of Life/Service Delivery

1. Encourage more regional athletic tournaments and other such events.

- Investigate enhancement of event management, such as rowing regattas, festivals, or other major draws, with a professional events manager who can bring together staff, volunteers, and contracted services.
 - a. Conduct the investigation in cooperation with the President of the Oak Ridge Convention and Visitors Bureau.
 - b. Develop a funding strategy that includes event returns or hotel/motel tax revenues.
2. Take aggressive action to decrease drug and other criminal activity in problem neighborhoods.
 - Working with the City legal staff, police department, and neighborhood watch groups, develop and implement additional plans to attack and eradicate illegal drug hot spots in Oak Ridge neighborhoods, including new legislation if warranted.
 - Show measurable improvement and progress on police effectiveness in combating the drug business and associated burglaries.
 3. Provide proper training opportunities and empowering policies so that City staff are prepared and encouraged to solve citizen problems immediately and are also encouraged to develop and implement innovative ideas that provide a better living environment for Oak Ridge citizens and businesses.
 - Improve program to track/address citizen issues through resolution.
 - Continue to improve "customer service" awareness and image of all City staff in dealing with citizens/taxpayers on the telephone and in person, with a focus that the *customer is always the customer*.

Economic Development

1. Aggressively pursue creative solutions to accelerate the redevelopment of the City Center/Oak Ridge Mall, and report progress to City Council quarterly.
2. Assist privately-funded development/redevelopment of the commercial and retail properties within the city.
 - Accomplish this using the free market system and either federal or state redevelopment grants to the fullest extent possible.
 - Evaluate the need for changes in the current economic incentives matrix.
 - a. Report on the effectiveness of the current matrix as a cost/benefit study, and suggest changes or apportioning of the economic incentives growth needs to achieve the minimum assessment base growth fractions supporting the City's future near-term revenue needs.
 - b. Provide a quarterly activity report on the Economic Diversification Fund.
 - c. Ensure that City Council has adequate data and time within which to make a decision concerning development issues on which it must vote.
3. Working with the waterfront committee, Oak Ridge Rowing Association, and developers, ensure that progress is made in developing the Melton Lake Drive waterfront to fully support recreation and retail development.
4. Complete the negotiations for the extension of utilities all the way to Rarity Ridge and transfer of the Heritage Center Fire Station to the City.
5. Continue working to make progress on the transfer of the Solway Bend area to the City for additional high end housing and commercial development.

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Ordinance

TITLE

AN ORDINANCE TO PROVIDE REVENUE FOR MUNICIPAL PURPOSES FOR THE FISCAL YEAR BEGINNING JULY 1, 2007, BY IMPOSING A TAX ON ALL PROPERTY WITHIN THE CITY, FIXING THE RATE OF THE TAX, ADOPTING A BUDGET, AND ADOPTING APPROPRIATIONS.

WHEREAS, the City Manager, in accordance with the requirements of Article V, Section 10, of the Charter of the City of Oak Ridge, has submitted to City Council a proposed budget prior to the beginning of the fiscal year upon which a public hearing was held on May 7, 2007 as required by law; and

WHEREAS, in accordance with the requirements of the same Charter section, the Council held meetings on November 6, 2006, January 8, 2007, and March 19, 2007 to provide guidance to the City Manager on the preparation of the proposed budget.

NOW, THEREFORE, BE IT ORDAINED BY THE COUNCIL OF THE CITY OF OAK RIDGE, TENNESSEE:

Section 1. The budget for the fiscal year beginning July 1, 2007, submitted to City Council by the City Manager, is hereby adopted.

Section 2. In order to provide revenue for municipal purposes, there is hereby imposed on the value of all property within the City of Oak Ridge as such value has been ascertained by the taxing authority of the City, a levy at the rate of \$2.65 upon each One Hundred Dollars' (\$100.00) worth of assessed value of all taxable property, this levy to be the tax rate for the year 2007. This levy shall also be imposed upon such assessments as may be certified for tax purposes to the City of Oak Ridge by the Public Service Commission of the State of Tennessee.

Section 3. In accordance with Article V, Section 13, of the Charter of the City of Oak Ridge, the following amounts shall be and hereby are adopted as appropriations by funds for the operation of the City of Oak Ridge, Tennessee, for Fiscal Year 2008:

General Fund, Municipal Operations	\$17,345,717
Debt Service (Bond and Interest Redemption Fund)	8,700,000
State Street Aid Fund	1,422,345
Streets and Public Transportation Fund	266,000
Drug Enforcement Program Fund	124,450
Grant Fund	3,675,250
General Purpose School Fund	49,445,899
Golf Course Fund	1,350,000
Capital Projects Fund	35,000,000
Solid Waste Fund	1,990,215
Economic Diversification Fund	3,223,598

Section 4. The following amounts in the proprietary-type funds are projected expenses for Fiscal Year 2008 and are provided for informational purposes:

Electric Fund	\$44,551,089
Waterworks Fund	16,704,215
Emergency Communications District Fund	682,000

Section 5. In order to provide funds to meet the expenditure requirements, the following transfers are projected for Fiscal Year 2008 and are provided for informational purposes:

<u>To General Purpose School Fund for Operations</u>	
From General Fund	\$12,988,482
<u>To Debt Service Fund</u>	
From General Fund	\$ 3,500,000
From Capital Projects Fund	2,500,000

<u>To Economic Diversification Fund</u>	
From General Fund	\$ 50,000
From Electric Fund	157,590
From Waterworks Fund	131,320
<u>To State Street Aid Fund</u>	
From General Fund	\$ 588,770
<u>To Streets and Public Transportation Fund</u>	
From General Fund	\$ 11,230
<u>To Solid Waste Fund</u>	
From General Fund	\$ 1,287,815
<u>To Grant Fund</u>	
From General Fund	\$ 168,350
<u>To Capital Projects Fund</u>	
From General Fund	\$ 1,200,000

Section 6. All proceeds received through fines, forfeitures and the disposal of seized goods resulting from the City's drug enforcement program shall be used exclusively for that program. A Special Revenue Fund has been established and any funds expended will be limited to the funds collected for that program.

Section 7. The taxes levied under this Ordinance shall become due and payable, shall become delinquent and shall be subject to penalties, the execution of distress warrants and sale of property levied upon as provided by law.

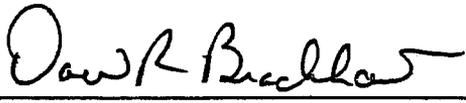
Section 8. The levy provided for herein shall be imposed on all taxable property as the same has been reported to the Council as a final total assessment of each class of property by the legally constituted Boards of Equalization for property situated in either Anderson County or Roane County within the City of Oak Ridge. The written report of the Equalization Boards shall be the assessment roll of the City of Oak Ridge.

Section 9. This Ordinance shall become effective ten (10) days after adoption on second reading, the welfare of the City of Oak Ridge requiring it.

APPROVED AS TO FORM AND LEGALITY:



 City Attorney

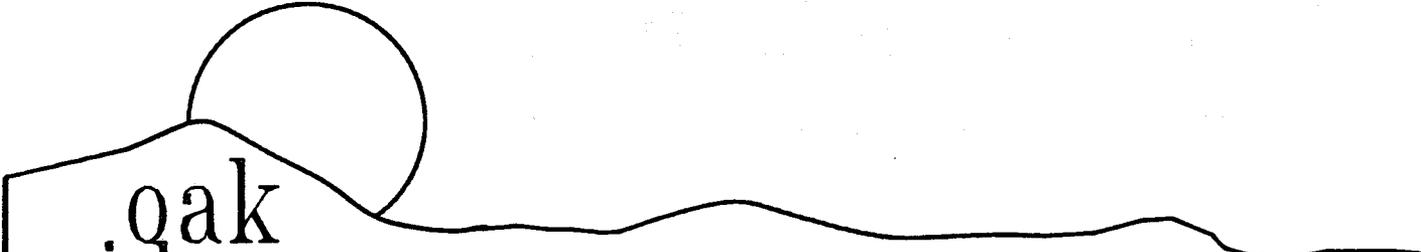


 Mayor



 City Clerk

Public Hearing: 5/07/07
 First Reading: 5/07/07
 Publication Date: 5/14/07
 Second Reading: 5/21/07
 Publication Date: 5/28/07
 Effective Date: 5/31/07



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Budget Overview

BUDGET OVERVIEW – ALL FUNDS

Governmental accounting standards require the City to organize its accounts into Funds, each of which is considered a separate accounting entity. The City's resources are allocated to and accounted for in individual Funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. The funds utilized by the City are categorized into two broad Fund categories, Governmental and Proprietary.

Governmental Funds are grouped into four generic Fund types: General, Debt Service, Special Revenue and Capital Projects Funds. The budgeted expenditures, exclusive of operating transfers to other Funds, for each Governmental Fund is approved by City Council as the legal appropriation for that Fund. Expenditures cannot exceed the legally adopted appropriation at the Fund level. The City Manager is authorized to transfer budgeted amounts between departments within any Fund; however, any revisions that alter the total expenditures of any Governmental Fund must be approved by City Council. Outlined below are the City's Governmental Funds:

General Fund

Debt Service Fund

Special Revenue Funds:

General Purpose School Fund

Drug Enforcement Program Fund

State Street Aid Fund

Streets and Public Transportation Fund

Capital Projects Fund

Economic Diversification Fund

Grant Fund

Solid Waste Fund

Golf Course Fund

Proprietary Funds are grouped into two generic Fund types: Enterprise and Internal Service Funds. Proprietary Funds are used to account for operations that are financed and operated in a manner similar to private business enterprises. Internal Service Funds are used to account for the financing of goods or services provided by one department to other departments of the City on a cost-reimbursed basis. Outlined below are the City's Proprietary Funds:

Enterprise Funds:

Electric Fund

Waterworks Fund (Water and Wastewater Treatment and Distribution Operations)

Emergency Communications District Fund

Internal Service Funds:

Equipment Replacement Rental Fund

Insurance Fund

Due to external influences beyond the City's control, actual expenses may vary either higher or lower than projected budgeted expenses in the City's Proprietary Funds. Factors such as weather patterns, mild or severe summers or winters, rainfall or drought conditions, unusual maintenance requirements such as replacement of downed electric lines or water line breaks, quantity of insurance claims, etc. effect the level of expenses of these Funds. The budgeted expenses for the City's Proprietary Funds are therefore not legally appropriated and are presented for informational purposes to show operational projections for the remaining major Funds of the City.

Fiscal 2008 Budgetary Changes

A summary of the revenues and expenditures for all City Funds is presented on page I-44. Individual Fund schedules contained throughout this document provide comparisons between the fiscal 2007 and 2008 budgeted expenditures/expenses, as well as actual 2006 and projected 2007 expenditures/expenses for each Fund.

City Council has directed the City Manager to present a proposed budget that supports current council policies. Any additional programs or major modifications recommended by the City Manager are presented separately to City Council during budget deliberations. On August 15, 2005, Oak Ridge City Council adopted an updated four-year strategic plan to accomplish the goals "To help Oak Ridge become an exception place for all to live, work and visit". The plan resulted in a consensus by Council to focus on the key areas of revenue/stabilized taxes, housing, quality of life/service delivery and economic development. The *Oak Ridge City Council Strategic Plan, The Path Forward, 2006-2009*, begins on page I-29 of this document. The strategic plan was also the basis of the City Manager's objective goals that support the key areas outlined above and begins on page I-39 of this document.

City Council's Budget and Finance Committee developed revised major policy guidelines to accomplish the financial critical outcomes identified in the Strategic Plan. The Committee's budgetary policy guidelines were adopted by City Council on March 19, 2007 and are contained on pages I-36 to I-38 of this document. In order to provide funding for some of the needs of the City and Schools, City Council adopted a final budget for fiscal 2008 that exceeded policy guidelines regarding the property tax rate and increases in funding for General Fund municipal expenditures and the operating transfer to the Oak Ridge Schools. The guidelines called for maintaining the property tax rate at the fiscal 2007 level. The fiscal 2008 adopted property tax rate was \$2.65 per \$100 of assessed valuation, a 10-cent increase over the fiscal 2007 property tax rate. The guidelines allowed for a 4.1% increase in funding for General Fund municipal expenditures and the operating transfer to the Oak Ridge Schools. The Oak Ridge School's operating transfer request for fiscal 2008 was for \$13,128,482, which was a \$1,058,344 or an 8.8% increase over fiscal 2007 funding levels. For fiscal 2008, City Council adopted an operating transfer to the Oak Ridge Schools of \$12,988,482, a \$918,344 or 7.6% increase over fiscal 2007 levels. Details of the Oak Ridge School budget are under the purview of the Oak Ridge School Board. City Council appropriates the total School budget and sets the annual operating transfer from the City to the Schools, but does not have line item authority.

The City has been on a freeze of program improvements for several years to stabilize the property tax rate. Due to inflation and other factors, this has reduced the City's spending ability to support existing programs. City staff had requested in excess of \$1,200,000 in tax-supported dollars for program improvements or restoration of programs that were reduced or cut during past budget years. City Council approved \$350,000 in additional funding toward these programs. \$115,000 was allocated to street resurfacing to help maintain paving programs that had been dramatically reduced due to higher fuel costs. \$106,000 was approved for three new positions; police officer, recreation facility monitor and administrative support for economic development and public communications. \$31,000 was provided to restore mowing and demolition funding that have been cut during past budget deliberations. \$30,000 was added for library materials, \$30,000 for network/GIS upgrades and \$14,000 for a newsletter to the citizens. Funding was also provided to enhance the City's employee dental reimbursement program to increase the cap per employee from \$1,000 to \$1,500. Other General Fund programs remained at fiscal 2007 funding levels.

Other budgetary changes for fiscal 2008, included the addition of 5 public works employees for the work pool to perform water, wastewater and street maintenance on the expanding west end of Oak Ridge. 26 new positions have been included in the personnel schedule for the proposed transfer of

fire protection and advanced life support for the East Tennessee Technology Park (ETTP) from the US Department of Energy (DOE) to the City. This is still in the planning stages, with all costs for for the first four years of the program being fully funded by DOE.

Fiscal 2008 Appropriation Ordinance

The budget appropriation ordinance as adopted by City Council begins on page I-41 of this document. Outlined below is a comparison of the final budgeted expenditures/expenses from the fiscal 2007 and fiscal 2008 appropriation ordinances by Fund.

	FY 2007	FY 2008	Change	
			Dollars	Percent
General Fund Municipal Operations	\$16,326,766	\$17,345,717	\$1,018,951	9.7
Debt Service Fund	8,170,885	8,700,000	529,115	7.6
Capital Projects Fund	44,800,000	35,000,000	(9,800,000)	(24.1)
General Fund School Fund	47,104,701	49,445,899	2,341,198	8.9
Drug Enforcement Program Fund	98,450	124,450	26,000	20.9
State Street Aid Fund	1,424,795	1,422,345	(2,450)	0.7
Street & Public Transportation Fund	266,000	266,000	0	0.0
Economic Diversification Fund	3,167,000	3,223,598	56,598	4.9
Grant Fund	3,675,250	3,675,250	0	1.0
Solid Waste Fund	1,885,340	1,990,215	104,875	7.9
Golf Course Fund	1,681,565	1,350,000	(331,565)	(20.7)
Electric Fund	40,534,530	44,551,089	4,016,559	12.6
Waterworks Fund	15,163,177	16,704,215	1,541,038	13.8
Emergency Communications District Fund	460,000	682,000	222,000	40.0
TOTAL ALL FUNDS	\$184,758,459	\$184,480,778	(\$277,681)	3.7

Fund Balances/Retained Earnings

In Governmental Funds, only current assets and current liabilities are generally included on the balance sheet. The reported unreserved fund balance for Governmental Funds is considered a measure of "available spendable resources" and is the amount available for appropriation. The balance sheets of Proprietary Funds contain current and noncurrent assets and liabilities. Proprietary Funds report retained earnings, rather than a fund balance, which is an accumulation of the net income (loss) generated by the Fund since the inception of the Fund. Due to the accounting differences in these two Fund categories, particularly regarding fixed assets, Retained Earnings is not a measure of "available spendable resources". Outlined below is a comparison of the projected fund balances and retained earnings of the City Funds at the end of fiscal 2007 and 2008.

	FY 2007	FY 2008	Change	
			\$	%
<u>FUND BALANCE</u>				
General Fund	4,331,144	2,646,035	(1,685,109)	(0.4)
Debt Service Fund	8,686,543	10,780,808	2,094,265	0.2
Capital Projects Fund	864,232	779,232	(85,000)	(0.1)
General Fund School Fund	3,805,614	2,479,186	(1,326,428)	(0.3)
Drug Enforcement Program Fund	97,130	85,180	(11,950)	(0.1)
State Street Aid Fund	44,067	2,492	(41,575)	(0.9)
Street & Public Transportation Fund	73,538	15,768	(57,770)	(0.8)
Economic Diversification Fund	1,299,960	55,272	(1,244,688)	(1.0)
Grant Fund	51,318	51,318	0	0.0
Solid Waste Fund	0	0	0	0.0
Golf Course Fund	894,571	909,571	15,000	0.0
TOTAL FUND BALANCES	20,148,117	17,804,862	(2,358,255)	(0.1)
<u>RETAINED EARNINGS</u>				
Electric Fund	21,284,357	21,364,678	80,321	0.0
Waterworks Fund	9,545,111	8,942,281	(602,830)	(0.1)
Emergency Communications District Fund	591,811	596,811	5,000	0.0
TOTAL RETAINED EARNINGS	31,421,279	30,903,770	(517,509)	(0.0)

The fund balance of the General Fund is projected to decrease \$1,685,109 in fiscal 2008. 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 property tax payments. Over the last twenty-one 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. For fiscal 2008, it would take approximately 25 additional cents on the property tax rate to replace the budgeted fund balance draw. The City has established a targeted combined fund balance of the General Fund and General Purpose School Fund at \$5 million. At the end of fiscal 2008, the fund balance of the General Fund is projected at \$2,646,035 and the General Purpose School Fund is projected at \$2,479,186 for a combined total of \$5,125,221.

Under Tennessee State law, the fund balance of the General Purpose School Fund can only be expended in the event of a revenue shortfall or unforeseen expenditure until the fund balance exceeds three percent of operating expenditures. The accumulated Fund Balance in excess of three percent of budgeted annual operating expenditures may be budgeted and expended for nonrecurring purposes, but shall not be used to satisfy appropriation requirements for recurring annual operating expenditures. In fiscal 2008, the General Purpose School Fund has a budgeted fund balance draw of \$1,326,428, which will be utilized for capital and other nonrecurring expenditures. Since the purpose of a target fund balance is to maintain a reserve for unforeseen emergencies, the fund balance of the General Fund and General Purpose School Fund have been combined to incorporate the \$5 million targeted City fund balance reserve. The utilization of fund balance draws in the General Fund to equate revenues and expenditures is expected to continue through fiscal 2009.

The \$2,094,265 projected increase in fund balance of the Debt Service Fund, is for the accumulation of sales tax proceeds to fund the future debt service requirements for the construction and renovation of the Oak Ridge High School project. 18.18% of the City and Schools sales tax collections in the Anderson County portion of Oak Ridge will be used to fund the annual debt service on the renovation and construction of the Oak Ridge High School until all debt for the project has been extinguished.

Due to the type of revenues in these funds, the Grant and Solid Waste Funds are generally budgeted so that revenues and expenditures are approximately equal and result in only nominal fund balance fluctuations between fiscal years. Operating transfers from other City Funds equate revenues and expenditures of the Solid Waste Fund. Revenues for the Grant Fund are comprised primarily from state and federal grants.

The Drug Enforcement Program Fund has a limited revenue stream on which to draw for drug enforcement and education programs and therefore maintains a nominal fund balance. Revenues for the State Street Aid and Streets and Public Transportation Funds are primarily provided by state-shared motor fuel taxes and state grants. The General Fund also provides additional funding through operating transfers to these two Funds to support operations.

In fiscal 2000, the Economic Diversification Fund was established to accumulate resources and account for an enhanced concentration on economic development activities by the City. Expenditure levels and resultant fund balance will vary from year-to-year based on the economic development opportunities that occur in a particular fiscal year. A significant portion of the fund balance was created by the recent sales of City owned properties that were not being utilized by the City for service delivery.

The fund balance of the Capital Projects Fund, projected to decrease \$85,000 in fiscal 2008, can vary greatly from year-to-year depending on the timing of long-term debt issuances and the related capital project expenditures.

The Retained Earnings of the City's Enterprise Funds are projected to decrease by \$517,209. This is not reflective of the accumulation of cash reserves in these Funds, rather, it is reflective of the earning of an aggregate net income for the year by these Funds. This decrease is the result of a projected \$602,830 reduction in retained earnings in the Waterworks Fund. This is primarily due to a significant reduction in water consumption by the US Department of Energy. Revised water rates have been adopted by City Council, which include a 20% increase effective June 1, 2007 and an additional 20% increase effective June 1, 2008. Additionally, the City is in the process of a major capital upgrade and expansion of the City's utility systems. In Enterprise Funds, capital expenditures are expended through depreciation charges, which are amortized using the straight-line method over the life of the project. For example, a capital item that cost \$100,000 with a ten-year life would be expended (i.e. reduce Retained Earnings) by \$10,000 each year over the next ten fiscal years. Therefore, the cash for the capital item would be expended in one fiscal year with the related expense being fully reflected in Retained Earnings after ten fiscal years.

Salaries and Personnel

The fiscal 2008 authorized City employment increased by 34 positions to 387.46 staff years. 26 of the new positions are related to the proposed transfer of fire protection and advanced life support for the East Tennessee Technology Park (ETTP) from the US Department of Energy (DOE) to the City. This is still in the planning stages, with all costs for fiscal 2008 being fully funded by DOE. Five new positions were added to the public works department to provide infrastructure maintenance for water, sewer, streets, etc. to the expanding west end of Oak Ridge. The remaining three positions were for an additional police officer, recreation facility monitor and administrative assistant for public affairs and economic development activities.

The fiscal 2008 budget contains funding for an average increase of 3% in merit pay to City employees. Employees of the City are members of the benefit pension plan administered by the Tennessee Consolidated Retirement System (TCRS), which provides retirement benefits as well as death and disability benefits. The plan is fully funded by the City based on rates actuarially determined by TCRS on a biennial basis. The fiscal 2008 rate for the City's plan remains at 11.86% of covered wages.

Fiscal 2008 funding for the City's employee medical benefit package is budgeted to increase 11% over fiscal budget 2007 levels. This includes an enhancement to the reimbursement to employees for dental, hearing and vision costs. The previous plan included reimbursement of 80% of the out of pocket costs for these services up to \$1,000 annually. The cap has been increased to \$1,500 per employee. Revisions to employee medical premiums are effective January 1 of each calendar year. Fiscal 2008 funding for worker's compensation remained flat with fiscal 2007 levels. Historically, costs for employee medical benefits and worker's compensation had increased dramatically over the past few years.

Fiscal 2008 Agency Funding

The City provides funding to various agencies that either promote economic development and/or tourism-related services for the City, or render services to the citizens of Oak Ridge. Agencies budgeted for funding for economic development and/or tourism services are the Convention & Visitors Bureau (CVB) at \$375,158, Oak Ridge Chamber of Commerce at \$224,546, Anderson County Economic Development Association (ACEDA) at \$15,000 and Roane Alliance at \$10,000. Funding for the CVB and Chamber increased 4.1 and 3.1% over fiscal 2007 levels. Funding for ACEDA and the Roane Alliance remained unchanged from fiscal 2007 amounts.

Agencies budgeted for social service/cultural programs funding include Aid to Distressed Families of Appalachian Counties (ADFAC) (\$136,500), Anderson County Health Council (ACHC) for the Healthy Start program (\$31,850), Arts Council of Oak Ridge (\$9,500), and Youth Advisory Board (\$9,000). These funding amounts are unchanged from fiscal 2007 levels.

SECTION II
GENERAL FUND & PROPERTY TAXES
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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.), which 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 2008, this is the General Purpose School, Debt Service, Solid Waste, Economic Diversification, State Street Aid, Street & Public Transportation, Grant Fund and Capital Projects Funds.

A budget summary is presented on page II-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 \$37,140,364, an increase of \$2,307,270 or 6.6% from fiscal 2007 levels. Municipal expenditures are budgeted at \$17,345,717, up \$1,018,951 or 6.2%. Operating transfers are budgeted at \$19,794,647, up \$1,288,319 or 7.0%. Included in operating transfers is the City's contribution toward the operations of the Oak Ridge Schools, at \$12,988,482 up \$918,344 or 7.6%.

On October 7, 2002, Oak Ridge City Council adopted a five-year strategic plan to accomplish the goals "To help Oak Ridge become an exception place for all to live, work and visit". This plan was updated on August 15, 2005 continuing the consensus by Council to focus on the key areas of Revenue/Stabilized Taxes, Housing, Quality of Life/Service Delivery and Economic Development. The *Oak Ridge City Council Strategic Plan, The Path Forward, 2006-2009*, begins on page I-29 of this document. City Council's Budget and Finance Committee developed *Proposed Major Policy Guidelines* to accomplish the critical outcomes identified in the Strategic Plan. The Committee's recommendations were adopted by City Council on March 17, 2007 and are contained on pages I-36 to I-38 of this document. These documents outlined the framework upon which City staff utilized to develop the fiscal 2008 budget.

In order to provide funding for some of the needs of the City and Schools, City Council adopted a final budget for fiscal 2008 that exceeded policy guidelines regarding the property tax rate and increases in funding for General Fund municipal expenditures and the operating transfer to the Oak Ridge Schools. The City has been on a freeze of program improvements for several years to stabilize the property tax rate. Due to inflation and other factors, this has reduced the City's spending ability to support existing programs. City staff had requested in excess of \$1,200,000 in tax-supported dollars for program improvements or restoration of programs that were reduced or cut during past budget years. City Council approved \$350,000 in additional funding toward these programs. \$115,000 was allocated to street resurfacing to help maintain paving programs that had been dramatically reduced due to higher fuel costs. \$106,000 was approved for three new positions; police officer, recreation facility monitor and administrative support for economic development and public communications. \$31,000 was provided to restore mowing and demolition funding that have been cut during past budget deliberations. \$30,000 was added for library materials, \$30,000 for network/GIS upgrades and \$14,000 for a newsletter to the citizens. Funding was also provided to enhance the City's employee dental reimbursement program to increase the cap per employee from \$1,000 to \$1,500. Other General Fund programs remained at fiscal 2007 funding levels.

GENERAL FUND BUDGET SUMMARY

	ACTUAL 2006	BUDGET 2007	PROJECTED 2007	BUDGET 2008	BUDGET 08 vs 07	% CHANGE
REVENUES:						
Taxes	28,837,918	29,307,773	29,364,075	30,842,955	1,535,182	5.2
Licenses and Permits	465,364	220,000	276,500	223,000	3,000	1.4
Intergovernmental Revenues	2,961,272	2,860,300	2,991,505	3,067,300	207,000	7.2
Charges for Services	321,438	343,000	319,000	330,500	(12,500)	-3.6
Fines and Forfeitures	323,480	292,000	369,000	338,000	46,000	15.8
Other Revenues	714,689	558,500	744,000	653,500	95,000	17.0
Total Revenues	33,624,161	33,581,573	34,064,080	35,455,255	1,873,682	5.6
EXPENDITURES:						
General Government	711,070	763,761	755,537	829,512	65,751	8.6
Administrative Services	587,960	663,731	657,296	738,468	74,737	11.3
Police	4,709,869	5,036,167	5,063,630	5,392,101	355,934	7.1
Fire	3,669,413	3,954,760	3,902,479	4,060,563	105,803	2.7
Public Works	1,626,955	1,686,614	1,684,513	1,823,599	136,985	8.1
Community Development	521,162	578,866	570,825	612,886	34,020	5.9
Recreation and Parks	2,341,764	2,457,259	2,428,605	2,597,777	140,518	5.7
Library	1,138,387	1,185,608	1,221,477	1,290,811	105,203	8.9
Total Municipal Expenditures	15,306,580	16,326,766	16,284,362	17,345,717	1,018,951	6.2
Excess of Revenues Over Municipal Expenditures	18,317,581	17,254,807	17,779,718	18,109,538	854,731	5.0
OTHER FINANCING USES:						
Operating Transfers Out:						
Oak Ridge Schools	(11,578,070)	(12,070,138)	(12,070,138)	(12,988,482)	918,344	7.6
Debt Service Fund	(3,200,000)	(3,200,000)	(3,200,000)	(3,500,000)	300,000	9.4
Solid Waste Fund	(1,118,812)	(1,183,340)	(1,183,340)	(1,287,815)	104,475	8.8
Capital Projects Fund	(1,150,000)	(1,150,000)	(1,150,000)	(1,200,000)	50,000	4.3
State Street Aid Fund	(517,500)	(539,210)	(539,210)	(588,770)	49,560	9.2
Economic Diversification Fund	(177,000)	(184,500)	(184,500)	(50,000)	(134,500)	-72.9
Grant Fund	(168,350)	(168,350)	(168,350)	(168,350)	0	0.0
Street & Public Transportation Fund	(10,350)	(10,790)	(10,790)	(11,230)	440	4.1
Total Other Financing Uses	(17,920,082)	(18,506,328)	(18,506,328)	(19,794,647)	1,288,319	7.0
Excess (Deficiency) of Revenues Over Expenditures & Other Financing Uses	397,499	(1,251,521)	(726,610)	(1,685,109)	433,588	34.6
UNRESERVED FUND BALANCE - 7/1	4,660,255	4,419,291	5,057,754	4,331,144	(88,147)	-2.0
UNRESERVED FUND BALANCE - 6/30	5,057,754	3,167,770	4,331,144	2,646,035	345,441	10.9

GENERAL FUND FISCAL 2008 VS 2007 BUDGET VARIANCE SUMMARY

	BUDGET 2007	BUDGET 2008	BUDGET 2008 % Of Total	BUDGET 08 vs 07	08 VS 07 %	DESCRIPTION OF PRIMARY CHANGE BASIS
REVENUES:						
Property Taxes	\$ 15,985,000	\$ 17,519,000	47.17%	\$ 1,534,000	9.60%	5.6% assessment growth; 10-cent increase in property tax rate
Local Sales Taxes	7,895,000	7,601,000	20.47%	(294,000)	-3.72%	Reduced to reflect flat collections
State Shared Taxes (Sales, Income, TVA, Excise, etc)	2,559,500	2,766,500	7.45%	207,000	8.09%	Increase from restored sales and income tax collections by state
Other City Funds (In-lieu of Taxes & Rents)	2,491,810	2,607,824	7.02%	116,014	4.66%	Electric & Waterworks Fund In-Lieu of taxes based on tax rate & fixed asset values
Business Taxes (Business, Hotel & Alcohol Wholesale)	1,670,000	1,700,000	4.58%	30,000	1.80%	Actual increased collections in Beer and Liquor Wholesale Taxes
DOE In-Lieu & Federal Grant	1,565,963	1,715,131	4.62%	149,168	9.53%	DOE PILT due to 10-cent increase in property tax rate
Licenses and Permits - (Construction Permits, Beer/Liquor Sale, Animal Registration, ROW, Cable)	600,000	623,000	1.68%	23,000	3.83%	Based on actual collection patterns; increase primarily from cable franchise fee
Charges for Services - (Recreation Usage Fees, Building & Facility Rentals, Animal Shelter Fees)	343,000	330,500	0.89%	(12,500)	-3.64%	Reduction based on use of Property Services and Animal Shelter Fees
Fines and Forfeitures - (Traffic Violations, City Court, Library Fines)	292,000	338,000	0.91%	46,000	15.75%	Increased based on full staffing in police department
Interest & Misc.	179,300	254,300	0.68%	75,000	41.83%	Interest earnings up due to higher interest rates
Fund Balance Draw	1,251,521	1,685,109	4.54%	433,588	34.64%	Equates Deficiency of Revenues Over Expenditures and Operating Transfers
TOTAL REVENUES	\$ 34,833,094	\$ 37,140,364	100.00%	\$ 2,307,270	6.62%	
EXPENDITURES AND OPERATING TRANSFERS:						
Oak Ridge Schools Operations	\$ 12,070,138	\$ 12,988,482	34.97%	\$ 918,344	7.61%	City operational funding to the Oak Ridge Schools increased by 7.61%
Police	5,036,167	5,392,101	14.52%	355,934	7.07%	1 new Police Officer position; Salary and benefits and equipment operational costs
Fire	3,954,760	4,060,563	10.93%	105,803	2.68%	Salary and benefits and equipment operational costs
Debt Service (Principal & Interest Payments)	3,200,000	3,500,000	9.42%	300,000	9.38%	Excludes ORHS debt during construction period
Recreation and Parks	2,457,259	2,597,777	6.99%	140,518	5.72%	1 new Facility Monitor position; Salary and benefits and mowing services
Library	1,185,608	1,290,811	3.48%	105,203	8.87%	\$30,000 added for materials; Salary and benefits and utilities
Residential Garbage Pickup & Convenience Center	1,183,340	1,287,815	3.47%	104,475	8.83%	Contractual increases based on inflation and fuel cost adjustment
Capital Projects Funding	1,150,000	1,200,000	3.23%	50,000	4.35%	To provide ongoing funding stream for major maintenance capital projects
Traffic & Street Lighting	955,300	955,300	2.57%	0	0.00%	Utility costs for street lighting
General Government (City Council, City Clerk, City Manager, City Court & Legal)	763,761	829,512	2.23%	65,751	8.61%	1 new Admin. Asst. position; Salary and benefits and City newsletter
Community Development & Social Services	747,216	781,236	2.10%	34,020	4.55%	Salary and benefits, mowing and demolition funding
Public Works (Building & Street Maintenance)	731,314	868,299	2.34%	136,985	18.73%	\$115,000 added for street resurfacing; Salary and benefit, contractual increases
Administrative Services (Finance, Personnel, Computer Services & Utilities Business Office)	663,731	738,468	1.99%	74,737	11.26%	Salary and benefits, and network and GIS upgrades
Street Resurfacing	539,210	588,770	1.59%	49,560	9.19%	Street resurfacing funding increased by 4.25% inflationary rate
Economic Development	184,500	50,000	0.13%	(134,500)	-72.90%	Reduction in funding due to increased revenues from Hotel/Motel Taxes
Street & Public Transportation Fund	10,790	11,230	0.03%	440	4.08%	Public transit bus operations funding increased by 4.1% inflationary rate
TOTAL EXPENDITURES & OPERATING TRANSFERS	\$ 34,833,094	\$ 37,140,364	100.00%	\$ 2,307,270	6.62%	

General Fund Revenues

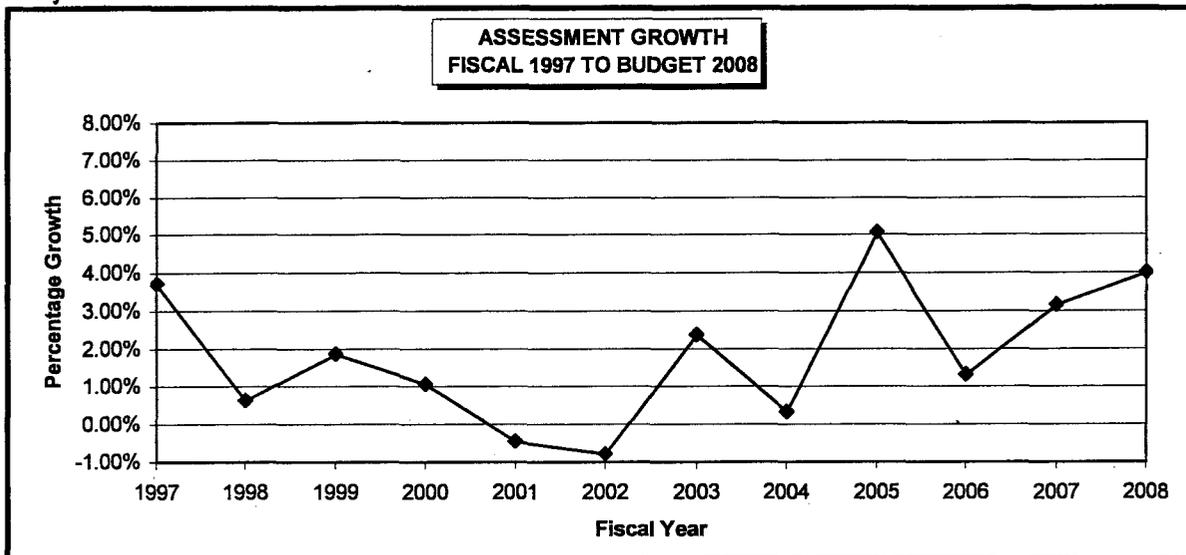
General Fund revenues, excluding Fund Balance draw, for fiscal 2008 are projected at \$35,455,255, an increase of \$1,873,682 or 5.6% from the previous year. Budgeted General Fund expenditures and operating transfers exceed revenues by \$1,685,109, which is budgeted to be drawn from existing fund balance. The graph on page II-7 outlines General Fund revenues. The General Fund's primary revenue sources are from property taxes 49%, local sales taxes 21%, other City Funds 7% and state-shared taxes 8%.

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 49.4% of total General Fund revenues. The table on page II-5 provides an analysis of property tax revenues.

The property tax rate for fiscal 2008 (tax year 2007) of \$2.65 per hundred dollars of assessed valuation, a 10-cent increase from the prior year's tax rate. The assessed valuations for real and personal property and public utilities are projected to increase overall 5.6% from the prior year's budget. The assessment for real property is projected to increase 8.9% based on construction projects ongoing in the City. The assessments for personal property are projected to decrease 28.0% due to assets that have been removed from Oak Ridge, including those that were previously located at the Boeing site. The assessment for public utilities is projected to increase 6% based on actual prior year collections. The assessment for public utilities had been declining over the past few years due to successful appraisal appeals by telecommunications companies. The trend appears to have flattened out. The \$2.65 property tax rate is projected to generate \$17,473,000 in tax revenues from real, personal and public utilities assessments in fiscal 2008.

An additional \$110,000 is budgeted from interest and penalties on late tax payments and \$46,000 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). Each penny on the property tax rate generates approximately \$70,000 in funding. Located on page II-6 is a chart indicating the allocation of an average households (\$115,000 appraised value) monthly tax contribution for fiscal 2008.

The table below shows assessment growth, actual 1994 through 2006 and projected 2007 and 2008. As the table indicates, assessment growth declined dramatically during the 1990's. There are numerous commercial and residential projects in the planning and construction stages in the community that should increase the growth level of assessed valuation for real property over the next few years.



**GENERAL FUND
ANALYSIS OF PROPERTY TAX REVENUES**

	ACTUAL FY 2006 2005 LEVY	BUDGET FY 2007 2006 LEVY	PROJECTED FY 2007 2006 LEVY	BUDGET FY 2008 2007 LEVY	BUDGET FY 08 vs 07	% CHANGE
ASSESSED VALUATION:						
Real Property	479,769,525	554,980,400	563,921,569	604,301,870	49,321,470	8.9
Personal Property	50,694,286	55,333,300	55,098,039	39,849,072	(15,484,228)	-28.0
Public Utilities	10,153,540	10,431,375	10,980,392	11,056,611	625,236	6.0
Total Assessed Valuation	540,617,351	620,745,075	630,000,000	655,207,553	34,462,478	5.6
TAX RATE PER \$100 VALUATION	2.55	2.55	2.55	2.65	0.10	3.9
PROPERTY TAX REVENUES:						
Real Property Taxes	13,956,466	14,152,000	14,380,000	16,014,000	1,862,000	13.2
Personal Property Taxes	1,273,933	1,411,000	1,405,000	1,056,000	(355,000)	-25.2
Public Utility Taxes	290,375	266,000	280,000	293,000	27,000	10.2
Interest and Penalties	213,843	110,000	165,000	110,000	0	0.0
Total Property Tax Revenues	15,734,617	15,939,000	16,230,000	17,473,000	1,534,000	9.6

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
1998	2.34	3.00	5.34	2.34	2.465	4.805
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	2.87	3.14	6.01	2.87	2.445	5.315
2005	2.87	3.22	6.09	2.87	2.445	5.315
2006	2.55	2.68	5.23	2.55	2.02	4.57
2007	2.55	2.68	5.23	2.55	2.02	4.57
2008	2.65	Not Available		2.65	Not Available	

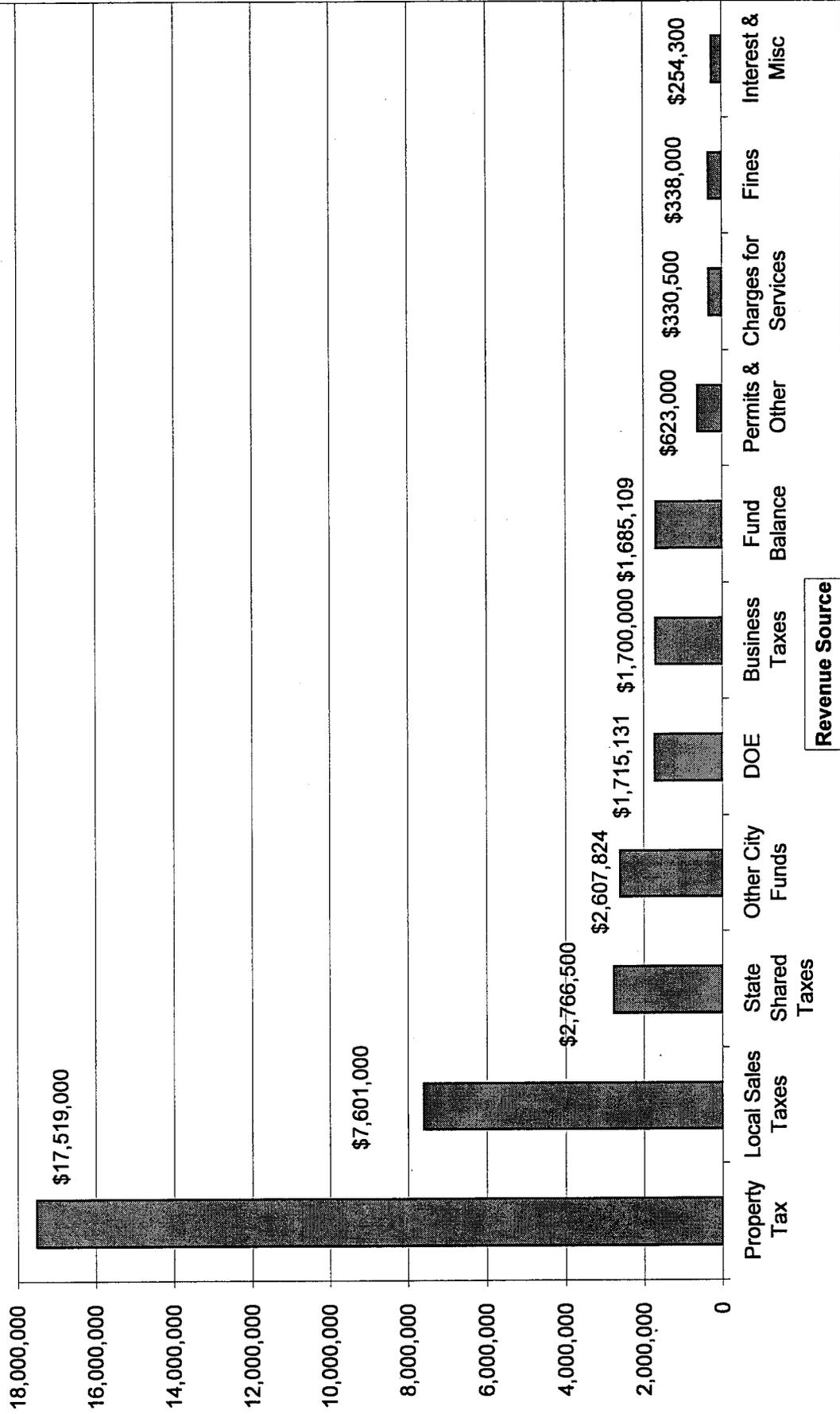
The City of Oak Ridge is located in two Tennessee counties: Anderson and Roane. Only ten percent of the taxable real parcels are located in the Roane County section of Oak Ridge. All properties in Anderson County and Roane County sections of Oak Ridge were re-appraised in fiscal years 1999 and 2006.

**FISCAL 2008 AVERAGE HOUSEHOLD
CONTRIBUTION PER MONTH**

(Based on \$115,000 Appraisal at a \$2.65 Tax Rate)

	<u>FY 2008 MONTHLY CONTRIBUTION</u>
Property Tax Supported Operations:	
School Operations	\$ 22.21
Police	9.22
Solid Waste (includes monthly \$5 fee)	7.20
Fire	6.94
Debt Service	5.98
Parks & Recreation	4.44
City Building & Street Maintenance (Public Works)	2.49
Library	2.21
Capital Projects/Maintenance	2.05
Traffic and Street Lighting	1.63
Economic & Community Development	1.44
Administrative Services	1.26
General Government	<u>1.42</u>
MONTHLY TAX TOTAL	\$ <u>68.49</u>
 Average Monthly Residential Utility Costs:	
Electricity	\$ 90.00
Water	17.15
Wastewater	<u>18.00</u>
MONTHLY UTILITY TOTAL	\$ <u>125.15</u>

**General Fund Revenues By Source
Fiscal 2008 Budget**



Local Sales Taxes - Local sales tax revenues are the General Fund's second largest revenue source at 21.4% of total General Fund revenues. Local sales tax revenues are budgeted at \$7,601,000 for fiscal 2008, down 3.7% or \$294,000 from the previous year. The local sales tax rate in both the Anderson County and Roane County sections of Oak Ridge is at the state allowed maximum of 2.75%, which when combined with the State sales tax rate of 7% totals 9.75%. On August 5, 2004, the citizens in the Anderson County portion of Oak Ridge overwhelmingly voted to increase the local sales tax option from 2.25% to the state maximum of 2.75%, with the additional tax proceeds being legally restricted to fund the renovation, construction and related debt service of the ORHS project. The sales tax rate increase became effective with sales beginning on October 1, 2004. In May 2006, Anderson County citizens voted to supersede the City's local sales tax increase. The .50% increase will be split between Oak Ridge and Anderson County effective July 1, 2006. The City's share of the additional .50% local sales tax proceeds will continue to be accounted for in the Debt Service Fund and utilized to fund the debt on the ORHS project. The 2.75% local sales tax rate in the Oak Ridge portion of Roane County consists of a 2.50% rate imposed by Roane County and shared with the City and a .25% City of Oak Ridge rate. Outlined below is a detail of local sales taxes.

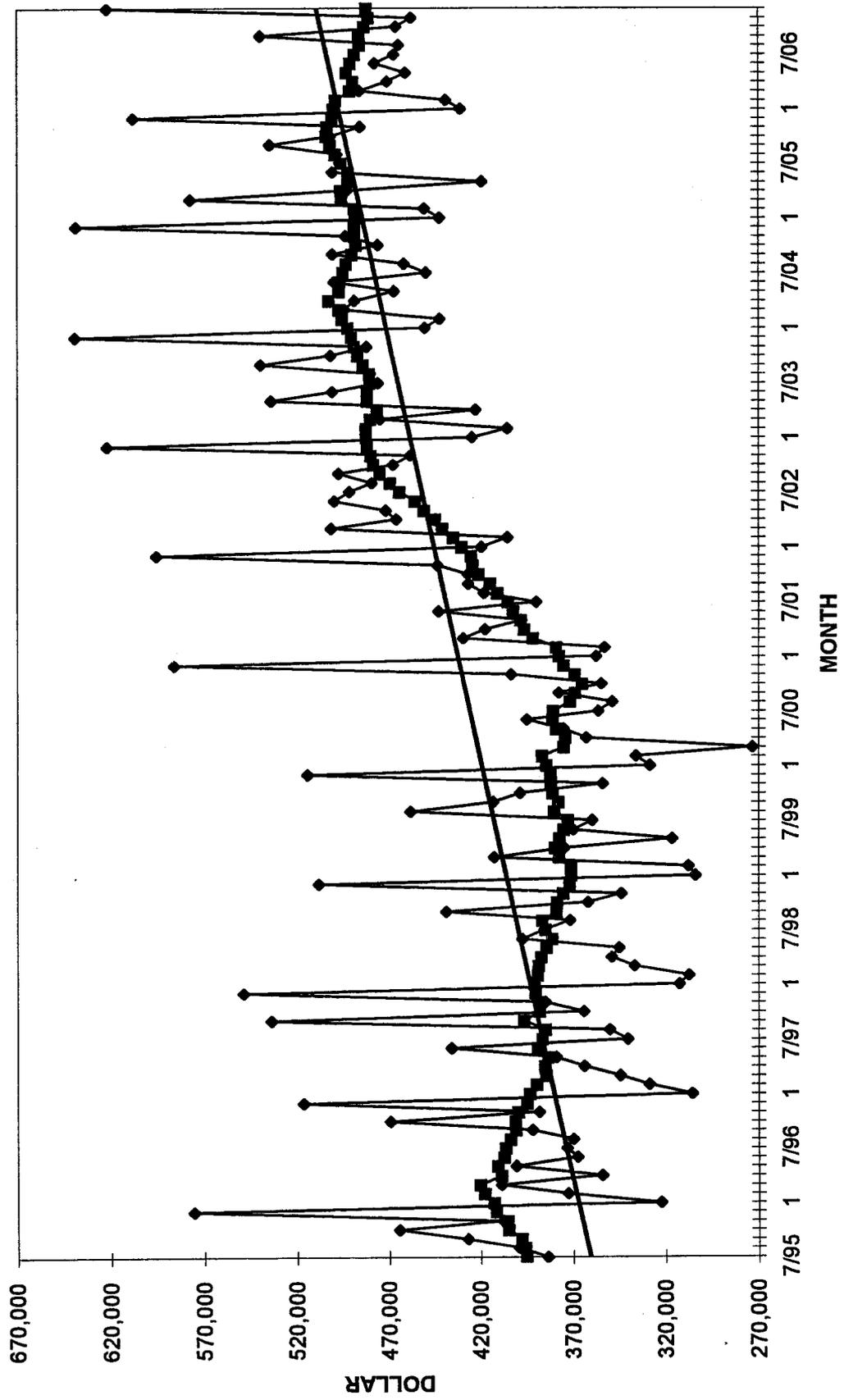
	ACTUAL 2006	BUDGET 2007	PROJECTED 2007	BUDGET 2008	BUDGET 08 vs 07	% CHANGE
Local Sales Taxes:						
Anderson County	\$ 5,888,859	\$ 6,095,000	\$ 5,829,000	\$ 5,886,000	\$ (209,000)	(3.4)
Roane County	1,401,859	1,510,000	1,427,000	1,442,000	(68,000)	(4.5)
City Only - Roane Co.	265,426	290,000	270,000	273,000	(17,000)	(5.9)
Sales Tax Refund	(88,000)	-	-	-	-	0.0
Total Local Sales Taxes	\$ 7,468,144	\$ 7,895,000	\$ 7,526,000	\$ 7,601,000	\$ (294,000)	(3.7)

Sales tax collections in the Anderson County portion of Oak Ridge, budgeted at \$5,886,000, are projected to decrease \$209,000 or 3.4% based on actual collections trends. Monthly Anderson County sales tax collections had been sporadic in the 1990's, 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. Growth slowed in fiscal 2004 and has flattened. Refer to the graph on page II-9.

Sales tax collections in the Roane County portion of Oak Ridge, budgeted at \$1,715,000, are projected to decrease \$85,000 or 4.7% based on actual trends. Collections in this portion of Oak Ridge are primarily related to the federal ORNL and K-25 facilities. 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 \$300 million modernization program at ORNL, budgeted collections of \$1,715,000 are still well below the peak of \$2,062,799 that occurred in fiscal 1999. Refer to the graph on page II-10.

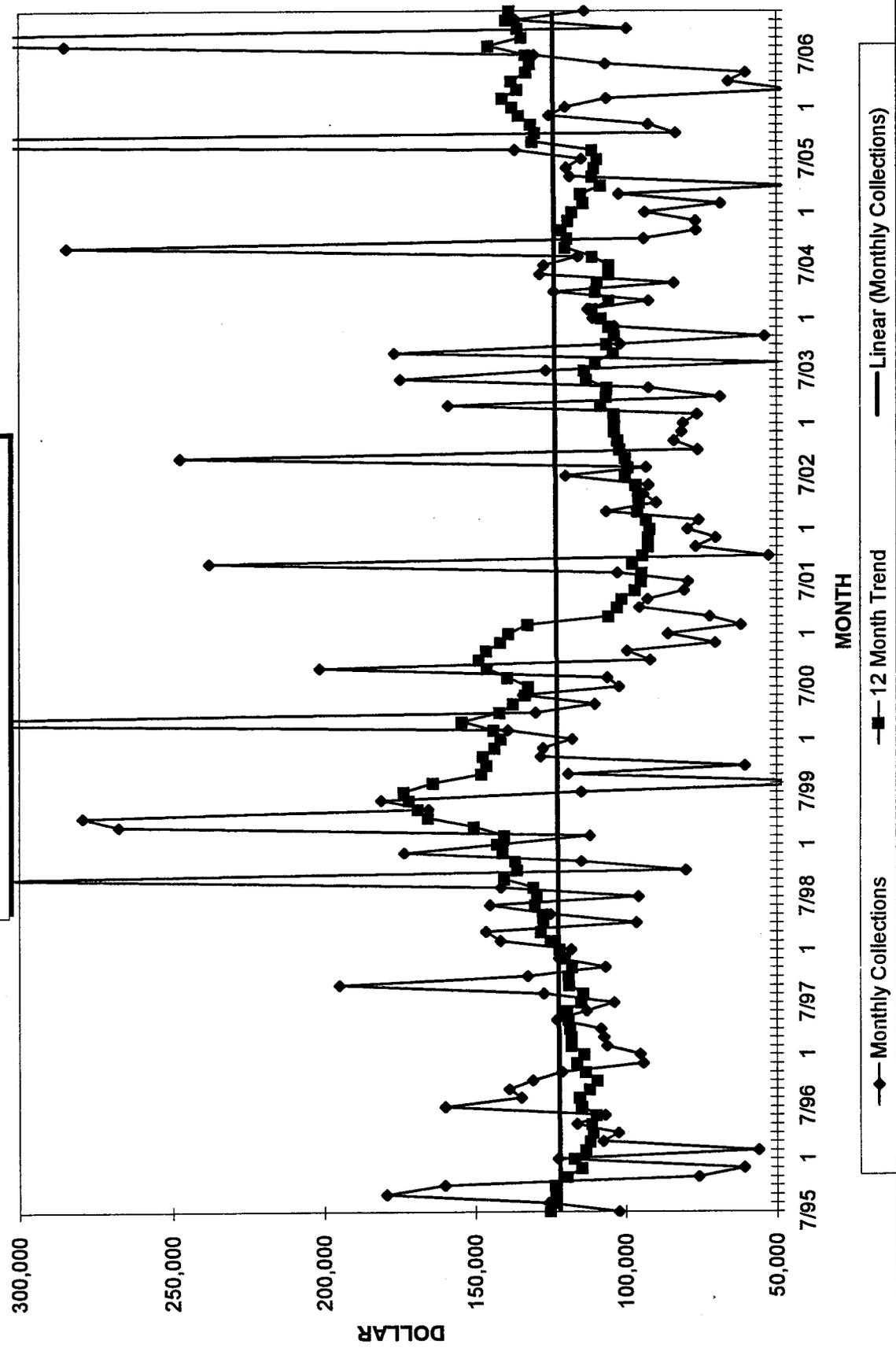
Combined sales and use tax collection in Anderson and Roane County since July 1994 are shown on the graph on page II-11. This graph shows the overall reduction trend flattening and then collections increasing significantly beginning in July 2001.

ANDERSON COUNTY SALES TAX REVENUE
July 1995 To December 2006

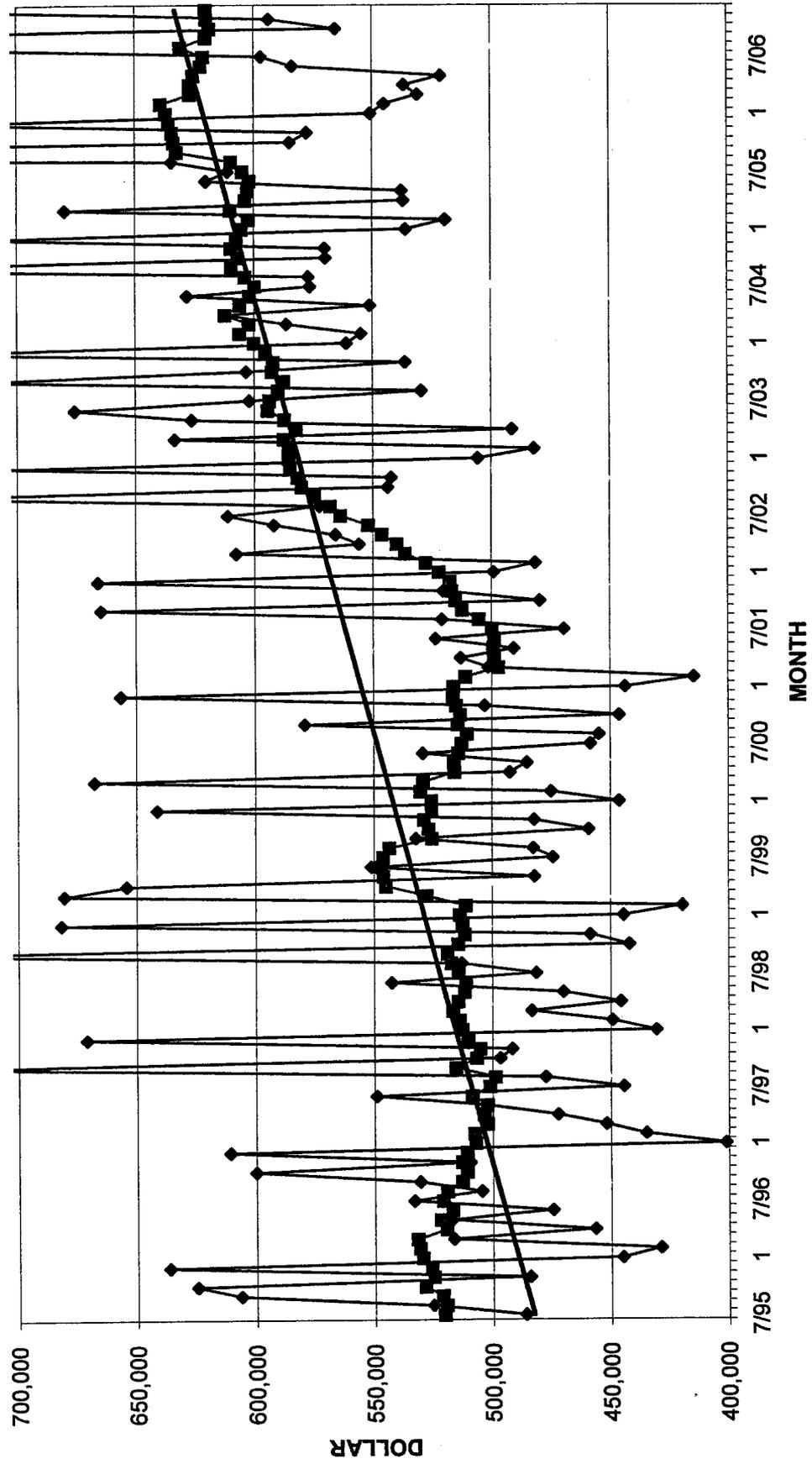


◆ Monthly Collections
 ■ 12 Month Trend
 — Linear (Monthly Collections)

ROANE COUNTY SALES TAX REVENUE
July 1995 To December 2006



**Anderson/Roane County Sales Tax Collections
July 1995 To December 2006**



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

State-Shared Taxes - Revenues provided from state-shared taxes, budgeted at \$2,766,500, comprise 7.8% 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 \$1,970,000, and income tax, budgeted at \$400,000 as outlined below.

	ACTUAL 2006	BUDGET 2007	PROJECTED 2007	BUDGET 2008	BUDGET 08 vs 07	% CHANGE
State-Shared Taxes:						
Sales Tax	\$ 1,847,806	\$ 1,900,000	\$ 1,935,000	\$ 1,970,000	\$ 70,000	3.7
Income Tax	445,566	300,000	400,000	400,000	100,000	33.3
TVA Replacement Tax	202,375	203,000	230,550	230,000	27,000	13.3
Mixed Drink Tax	89,105	91,500	93,400	91,500	-	0.0
Excise Tax	62,006	50,000	69,523	60,000	10,000	20.0
Beer Barrelage	13,618	15,000	14,000	15,000	-	0.0
Total State-Shared Taxes	\$ 2,660,476	\$ 2,559,500	\$ 2,742,473	\$ 2,766,500	\$ 207,000	8.1

The graph at the top of page II-14 shows a ten-year trend for these taxes. Most state-shared taxes, with the exception of Income Tax, are allocated by the State to local entities based on population. The State reviews and makes modifications to the local allocations after each 10-year federal census. The decline in collections in fiscal 2002 resulted from the City's flat population in comparison to population growth in many Tennessee local jurisdictions in the 2000 census. Revenues from the state-shared tax collections declined an average of 9% in fiscal 2004 due to a reduction in allocations to local entities by the State. The percentage reduction in the allocation of state-shared taxes to local entities adopted by the state varied by individual tax type. The difference to make up a total overall reduction of 9% was to be taken from Income Tax collections. Half of the reduction was restored to local entities in fiscal 2006, with the remainder to be restored in fiscal 2007. The increase in fiscal 2008 budget levels is based on the full restoration of these revenues to the City by the State.

Other City Funds – Revenues provided from Other City Funds, budgeted at \$2,607,824, comprise 7.4% of total General Fund revenues. This revenue is collected from the City's Electric and Waterworks Funds for tax equivalent (in-lieu of property tax) payments.

	ACTUAL 2006	BUDGET 2007	PROJECTED 2007	BUDGET 2008	BUDGET 08 vs 07	% CHANGE
From Other City Funds:						
Tax Equiv.-Electric Fund	\$ 1,206,649	\$ 1,247,750	\$ 1,243,606	\$ 1,287,000	\$ 39,250	3.1
Tax Equiv.-Waterworks Fund	1,248,286	1,244,060	1,258,739	1,320,824	76,764	6.2
Total From Other City Funds	\$ 2,454,935	\$ 2,491,810	\$ 2,502,345	\$ 2,607,824	\$ 116,014	4.7

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 2008 in-lieu of tax payment from the City's Electric Fund is budgeted to increase \$39,250 based on fiscal 2007 capital expenditures levels. 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 2008 is budgeted at \$1,320,824, a \$76,764 increase over fiscal 2007 levels. This increase is based on the continuing capital expenditures for water and wastewater system rehabilitation programs.

Local Business Taxes - Revenues provided from local business taxes, budgeted at \$1,700,000, comprise 4.8% of total General Fund revenues as outlined below:

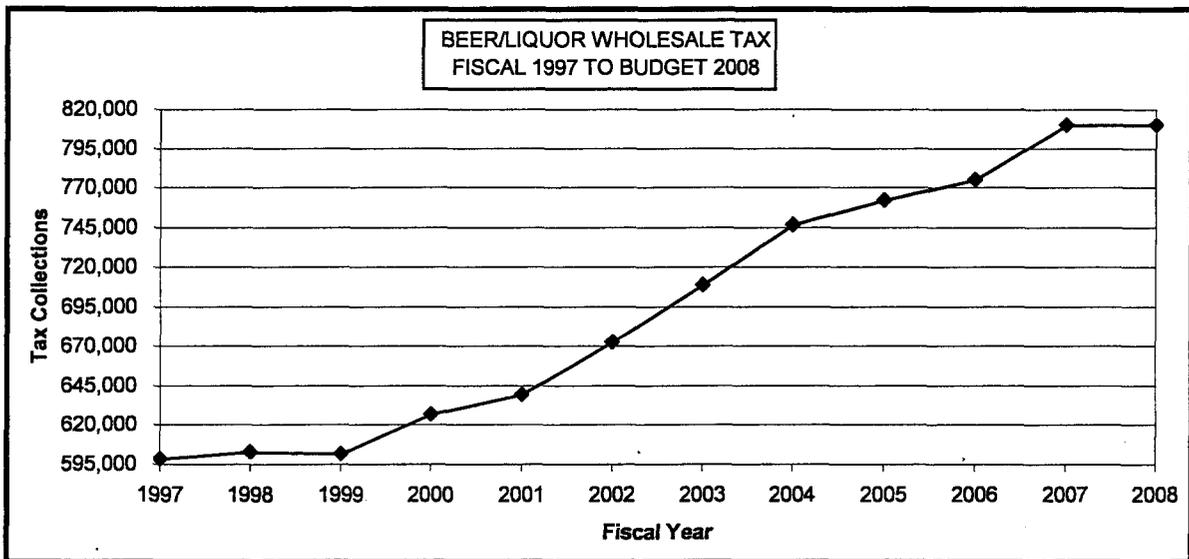
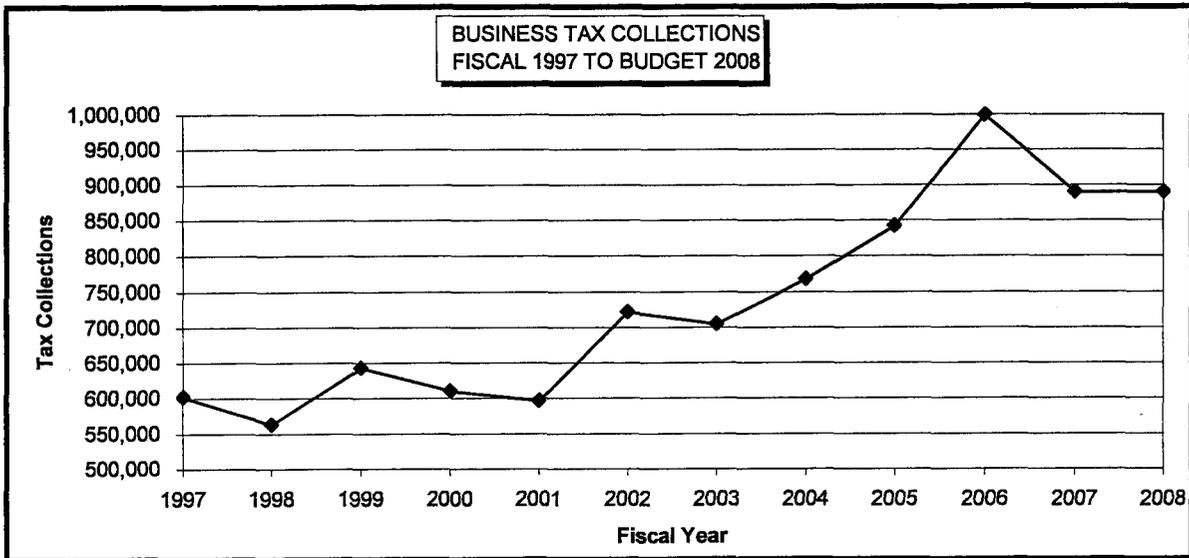
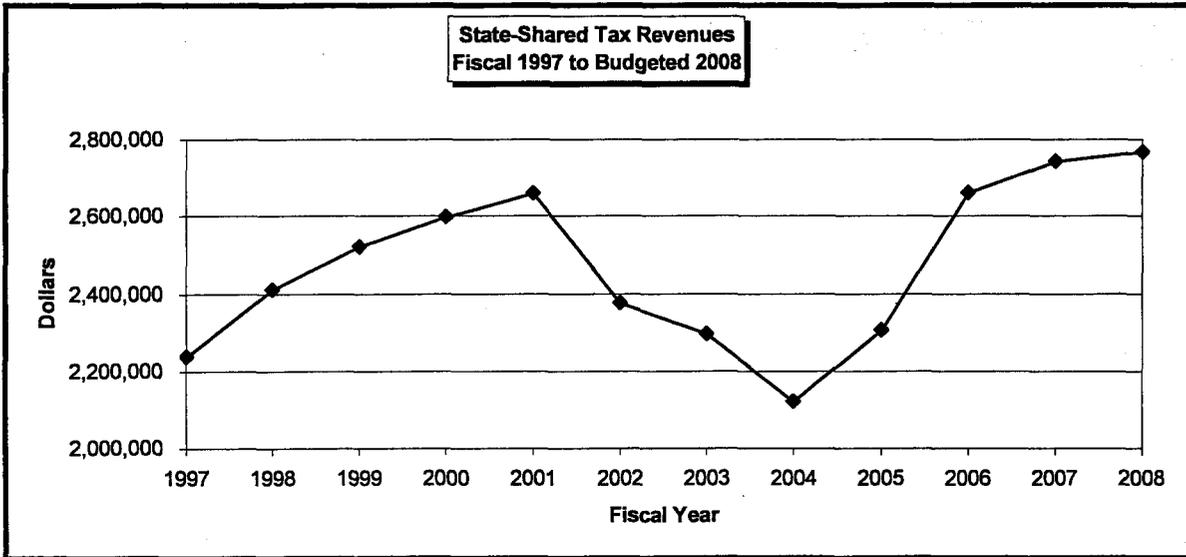
	ACTUAL 2006	BUDGET 2007	PROJECTED 2007	BUDGET 2008	BUDGET 08 vs 07	% CHANGE
Local Business Taxes:						
Business Tax	\$ 999,362	\$ 890,000	\$ 890,000	\$ 890,000	\$ -	0.0
Beer Wholesale Tax	557,106	565,000	585,000	585,000	20,000	3.5
Liquor Wholesale Tax	217,760	215,000	225,000	225,000	10,000	4.7
Total Business Taxes	\$ 1,774,228	\$ 1,670,000	\$ 1,700,000	\$ 1,700,000	\$ 30,000	1.8

The graphs on page II-14 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. The decline in beer and liquor wholesale tax collections from 1994 to 1999 resulted from law changes in communities surrounding Oak Ridge, which allowed the sale of these products in those jurisdictions. In fiscal 2000 collection levels began increasing again, however, the upward trend appears to be slowing.

DOE – Revenues from the US Department of Energy (DOE), which includes in-lieu of tax (PILT) payments and grant proceeds, are budgeted at \$1,715,131 and comprises 4.8% of General Fund revenues. DOE's PILT payment to the City is based on the number of acres on the federal reservation (currently 33,117 acres) at a per acre appraisal approved by DOE at the City's property tax rate (\$2.65). 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.

In fiscal 2006, the City was awarded a \$300,000 annual grant from DOE for five fiscal years to provide police patrol services and traffic control on DOE roadways located inside the federal reservation. Five additional police officer positions were added in mid-fiscal 2006 whose salaries and equipment requirements will be funded by this grant.

	ACTUAL 2006	BUDGET 2007	PROJECTED 2007	BUDGET 2008	BUDGET 08 vs 07	% CHANGE
US Dept of Energy:						
In-Lieu of Tax	\$ 1,361,730	\$ 1,265,963	\$ 1,361,730	\$ 1,415,131	\$ 149,168	11.8
Federal Grant	300,000	300,000	240,000	300,000	-	0.0
Total DOE Funds	\$ 1,661,730	\$ 1,565,963	\$ 1,601,730	\$ 1,715,131	\$ 149,168	9.5



Licenses and Permits - Revenues provided from licenses and permits, budgeted at \$623,000, comprise 1.8% of total General Fund revenues as outlined below:

	ACTUAL 2006	BUDGET 2007	PROJECTED 2007	BUDGET 2008	BUDGET 08 vs 07	% CHANGE
Licenses and Permits:						
CATV Franchise	\$ 324,706	\$ 320,000	\$ 340,000	\$ 340,000	\$ 20,000	6.3
Building Permits	367,752	130,000	175,000	130,000	-	0.0
ORUD Right-Of-Way	60,000	60,000	75,000	60,000	-	0.0
Alcohol Sale Permits	21,596	20,000	20,000	20,000	-	0.0
Electrical Permits	21,755	23,000	28,000	23,000	-	0.0
Plumbing Permits	28,284	22,000	28,000	25,000	3,000	13.6
Animal Regist. Permits	14,850	15,000	13,500	15,000	-	0.0
Other Permits & Fees	11,127	10,000	12,000	10,000	-	0.0
Total Licenses & Permits	\$ 850,070	\$ 600,000	\$ 691,500	\$ 623,000	\$ 23,000	3.8

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. The increases in actual 2006 and projected 2007 are due to large commercial construction projects. Permit revenues are anticipated to increase in future fiscal years based on the development of Rarity Ridge, Parcel A and other residential/commercial projects currently in the planning stages. The \$20,000 budgeted revenue increase from the cable franchise fee is based on current collection patterns.

Charges for Services - Revenues provided from charges for services, budgeted at \$330,500, comprise 0.9% of total General Fund revenues as outlined below:

	ACTUAL 2006	BUDGET 2007	PROJECTED 2007	BUDGET 2008	BUDGET 08 vs 07	% CHANGE
Charges For Services:						
Rental Of Lands & Buildings	\$ 119,122	\$ 110,000	\$ 108,000	\$ 116,500	\$ 6,500	5.9
Outdoor Pool Fees	72,450	70,000	70,000	70,000	-	0.0
Indoor Pool Fees	50,294	60,000	55,000	55,000	(5,000)	(8.3)
Animal Shelter Fees	28,375	35,000	25,000	28,000	(7,000)	(20.0)
Records Processing	31,330	35,000	35,000	35,000	-	0.0
General & Admin. Costs	16,892	23,000	23,000	23,000	-	0.0
Misc. Recreation Usage Fees	2,975	10,000	3,000	3,000	(7,000)	(70.0)
Total Charges For Services	\$ 321,438	\$ 343,000	\$ 319,000	\$ 330,500	\$ (12,500)	(3.6)

Budgeted revenues from land and building rentals include room rentals at the Civic and Scarboro Centers and the rental of two buildings located at the Marina. Records Processing fee collections are primarily from police record checks related to federal contractors. 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). Indoor Pool fees, Animal Shelter fees and Miscellaneous Recreation Usage fees were adjusted slightly to reflect current collections patterns.

Fines and Forfeitures - Revenues provided from fines, budgeted at \$338,000, comprise 1.0% of total General Fund revenues as outlined below:

	ACTUAL 2006	BUDGET 2007	PROJECTED 2007	BUDGET 2008	BUDGET 08 vs 07	% CHANGE
Fines, Penalties & Forfeitures:						
City Court Revenues	\$ 271,712	\$ 239,000	\$ 316,000	\$ 285,000	\$ 46,000	19.2
Library Fines and Fees	51,768	53,000	53,000	53,000	-	0.0
Total Fines, Penalties & Forfeitures	\$ 323,480	\$ 292,000	\$ 369,000	\$ 338,000	\$ 46,000	15.8

Collections from City Court revenues have been sporadic over the past few years due to staffing turnover and vacancies in the Police Department. The fiscal 2008 budgeted increase of \$46,000 is to more accurately reflect current collection levels. Actual collections began increasing in late fiscal 2006 due to the addition of five officer positions funded through a DOE grant.

Interest and Miscellaneous - Revenues provided from interest and other revenues, budgeted at \$254,300 comprise 0.7% of total General Fund revenues as outlined below.

	ACTUAL 2006	BUDGET 2007	PROJECTED 2007	BUDGET 2008	BUDGET 08 vs 07	% CHANGE
Other Revenues:						
Interest on Investments	\$ 328,917	\$ 175,000	\$ 325,000	\$ 250,000	\$ 75,000	42.9
Miscellaneous	1,862	4,300	13,032	4,300	-	0.0
Total Other Revenues	\$ 330,779	\$ 179,300	\$ 338,032	\$ 254,300	\$ 75,000	41.8

The \$75,000 budgeted increase in interest earnings is based on the recent rise in interest rates.

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 twenty-one 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 2008 is budgeted at \$1,685,109, which is \$433,588 more than was budgeted for fiscal 2007. This draw equates to 25-cents on the property tax rate. The draw should decrease dramatically with the next two years when a balanced budget (i.e. revenues equal expenditures and transfers) is reached.

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 schedules on pages II-17 and II-30), are budgeted at \$21,889,523 for fiscal 2008, up \$1,440,707 or 7.0% from fiscal 2007. Approximately 20% of the General Fund's gross expenditures are transferred to other City Funds or Recovered from Users. General Fund Municipal Expenditures, net of Reduction of Costs, increased \$1,018,951 or 6.2%, for an appropriated budget amount of \$17,345,717.

The fiscal 2008 increase in gross budgeted expenditures is primarily as outlined below:

Wages and retirement benefits	\$ 514,689
Medical insurance	215,966
3 new positions	127,000
Street resurfacing	115,000
Network/GIS Upgrades	90,000
Equipment & vehicle use charges	88,850
Utilities	67,430
Library material and supplies	30,000
Total	<u>\$ 1,248,935</u>

Actual expenditures for City employee medical, retirement (through the Tennessee Consolidated Retirement System) and workers compensation benefits are accounted for in the Insurance Fund. Other City Funds, primarily the General, Electric and Waterworks Funds, are charged a flat charge per each of their budgeted full-time employees for these benefits, which is shown as an applicable expenditure in that Fund. The revenues from these flat charges are accounted for as a revenue in the Insurance Fund, which is shown as Charges for Services. The accounting for costs in this manner allows for the spreading of the impact on the General Fund of rapidly increasing expenditure items such as medical, workers compensation and retirement over a multi-year period.

Fiscal 2008 funding for employee medical insurance increased by \$215,966, up 13.5% to reflect both an anticipated 10% rate increase and changes in the employee base. Revisions to employee medical premiums are effective January 1 of each calendar year.

Personal Service expenditures budgeted at \$15,553,148 account for 71.5% of total General Fund expenditures. Personal Services are budgeted to increase \$857,655 or 5.8%. Salaries and benefits are projected to increase \$641,689 for an average 3% merit increase for City employees and 3 new positions (administrative assistant for public affairs/economic development, police officer, and recreation facility monitor). Also included in this amount is \$142,600 for a portion of the costs for 26 new firefighters at the ETTP site. Still under negotiations with the US Department of Energy (DOE) is the transfer of the K-25 fire station and equipment to the City. All costs for the operation of this fire station will be fully reimbursed by DOE and budgeted amounts are estimated startup only. Under the new pay plan structure enacted during fiscal 2003, COLA's will no longer be awarded. All employee salary increases are now based on each individual employee meeting individual performance criteria. The remaining increase is for retirement, medical and worker compensation costs. \$215,966 of the increase is for higher medical costs for employee premiums.

Contractual Services total \$5,486,679 and comprise 25% of total General Fund expenditures. Budgeted funding for Contractual Services increased \$554,267, up 11.2% over the prior fiscal year. The fiscal 2008 budgeted amount for these line items were reviewed and funding reallocated based on actual costs and highest funding priority.

Utility services are budgeted at \$1,923,845. Of this amount, \$935,000 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 \$988,845 budgeted for utility charges includes electric, water, wastewater and gas usage and refuse collection at City owned buildings and telephone and other communication charges. Utility funding for City facilities is budgeted up \$67,430 or 7.3% based on electric, water and natural gas rate increases during fiscal 2007.

Vehicle and large Equipment Usage Charges budgeted at \$963,255 increased \$88,850 or 10.2%. 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. The increased funding levels in fiscal 2007 are related to the recent replacement of fire and police equipment, which activated the corresponding rent required for future replacement of these vehicles and higher fuel costs. \$217,624 is budgeted for the maintenance and replacement of small equipment items, including computers.

\$618,450 is budgeted for custodial services at City buildings (\$242,600), mowing (\$296,560), street sweeping (24,180) and litter pickup along right-of-ways, at City recreational facilities and at other City-owned sites (\$55,110). These services are provided under multiyear contracts that increase annually based on changes in the consumer price index (CPI). The \$23,980 increase in budgeted funding for mowing services includes the restoration of funding for service level reductions made in prior fiscal years. Budgeted funding for street sweeping declined \$22,120 for reduced service levels from contractors.

\$642,709 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 2008 budget for these items increased by an inflationary 3.6% or \$22,240.

\$647,064 is budgeted in fiscal 2008 for professional services. Expenditures budgeted here include \$128,200 for contractual meter reading services, \$100,000 for communication resources, \$94,500 for GIS and network upgrades, \$43,100 for personnel costs such as drug screening and medical and psychological exams for police and fire applicants, \$34,880 for housing demolition, \$11,535 for computer training and support services, \$25,502 for the annual independent audit and \$5,830 for outside legal assistance. The \$342,830 budgeted increase in professional services is primarily due to the addition of contractual meter reading services and funding for upgrades to the network and GIS. The remaining \$203,517 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.

The \$150,830 budgeted for travel to schools and conferences by City employees and City Council. Funding for travel and training includes \$70,094 for police and fire employees, \$26,000 for City Council, \$19,493 for the City Manager and Legal offices and \$10,973 for administrative services. Funding for administrative services was reduced by \$6,102.

Rents are budgeted at \$118,334 for fiscal 2008, a \$1,371 decrease over prior fiscal year. Rents include \$56,400 for space occupied by the Senior Center, leases for copiers and other equipment and for portable toilets at recreational facilities.

\$80,295 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.

\$55,268 is budgeted for dues, memberships and subscriptions, including library subscription services, \$61,830 for advertising and legal notice publication and \$7,175 for printing costs.

Commodities total \$590,036 and comprise 2.7% total General Fund municipal expenditures. The \$28,785 budgeted increase for commodities is for library materials and supplies.

Miscellaneous commodities, small tools and supply purchases are budgeted at \$375,164. 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.

\$125,342 is budgeted for Library materials including book, CD, cassette and DVD purchases, \$31,695 for non-Library books and educational materials and \$57,835 for uniforms.

Other Charges total \$259,660 and comprise 1.2% of total General Fund municipal expenditures. \$232,060 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. There are no budgetary changes in Other Charges from the prior fiscal year.

\$22,000 is budgeted for grants and subsidies including \$9,500 to the Oak Ridge Arts Council, \$9,000 for Youth Advisory Board activities and \$3,500 for the Secret City Festival.

No capital expenditures are budgeted for fiscal 2008. All major general capital projects are funded through the issuance of long-term debt and accounted for in the Capital Projects Fund.

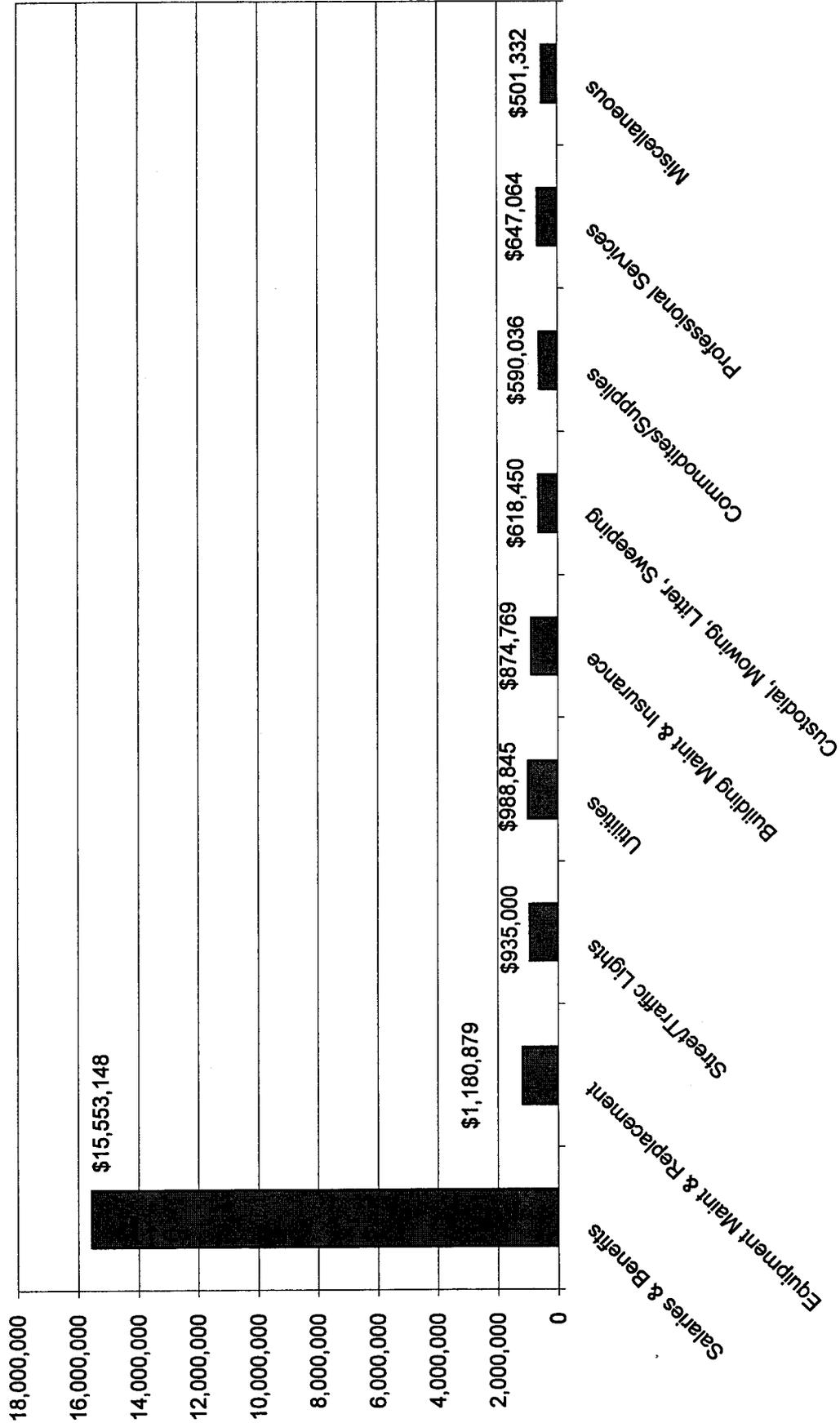
GENERAL FUND
SUMMARY OF GROSS EXPENDITURES AND TRANSFERS BY OBJECT CODE CLASSIFICATION

	ACTUAL 2006	BUDGET 2007	PROJECTED 2007	BUDGET 2008	BUDGET 08 vs 07	% CHANGE
PERSONAL SERVICES:						
5111 Salaries-Regular Employees	8,954,971	10,026,812	9,994,790	10,505,515	478,703	4.8
5120 Salaries-Temporary Employees	252,225	288,029	269,275	273,821	(14,208)	-4.9
5131 Regular Overtime Pay	694,379	661,475	719,790	730,570	69,095	10.4
5141 Social Security	754,847	839,692	838,405	879,156	39,464	4.7
5150 Retirement	1,070,427	1,280,866	1,286,266	1,349,501	68,635	5.4
5160 Medical & Workers' Compensation	1,634,389	1,598,619	1,598,619	1,814,585	215,966	13.5
Total Personal Services	13,361,238	14,695,493	14,707,145	15,553,148	857,655	5.8
CONTRACTUAL SERVICES:						
5201 Rents	117,719	119,705	119,705	118,334	(1,371)	-1.1
5205 Printing & Duplicating Charges	4,026	10,695	10,695	7,175	(3,520)	-32.9
5206 Mailing & Delivery	84,937	80,545	80,545	80,295	(250)	-0.3
5207 Dues, Memberships and Subscript.	60,653	55,268	55,268	55,268	0	0.0
5210 Professional and Contractual Services	461,621	304,234	304,234	647,064	342,830	112.7
5210 Custodial Contract	192,088	230,220	226,085	242,600	12,380	5.4
5210 Mowing Contract	267,090	272,580	272,580	296,560	23,980	8.8
5210 Litter Contract	53,492	53,280	53,280	55,110	1,830	3.4
5236 Street Sweeping	21,954	46,300	46,300	24,180	(22,120)	-47.8
5211 Advertising and Publicity	22,691	33,980	33,980	61,830	27,850	82.0
5212 Utility Services	871,096	921,415	941,807	988,845	67,430	7.3
5212 Street & Traffic Lights	920,251	935,000	930,000	935,000	0	0.0
5220 Travel, Schools and Conferences	127,113	156,932	156,932	150,830	(6,102)	-3.9
5235 Repair & Maintenance	664,760	620,469	605,064	642,709	22,240	3.6
5236 Other Equipment Maintenance	207,738	217,384	232,789	217,624	240	0.1
5289 Vehicle/Equipment Use Charges	827,490	874,405	874,405	963,255	88,850	10.2
Total Contractual Services	4,904,719	4,932,412	4,943,669	5,486,679	554,267	11.2
COMMODITIES:						
5310 Commodities/Tools/Supplies	365,039	362,499	362,499	375,164	12,665	3.5
5320 Books/Education Materials	18,898	31,995	31,995	31,695	(300)	-0.9
5320 Library Materials	121,811	110,342	110,342	125,342	15,000	13.6
5325 Uniforms/Clothing	58,183	56,415	56,415	57,835	1,420	2.5
Total Commodities	563,931	561,251	561,251	590,036	28,785	5.1
OTHER CHARGES:						
5410 Insurance	232,460	232,060	232,060	232,060	0	0.0
5430 Grants/Subsidies/Contributions	22,000	22,000	22,000	22,000	0	0.0
5499 Elections/Contingency/Other	230	5,600	5,600	5,600	0	0.0
Total Other Charges	254,690	259,660	259,660	259,660	0	0.0
CAPITAL EXPENDITURES:						
	10,000	0	0	0	0	0.0
TOTAL GROSS EXPENDITURES	19,094,578	20,448,816	20,471,725	21,889,523	1,440,707	7.0
REDUCTION OF COSTS:						
5610 Recovered from Users	(241,359)	(471,980)	(542,336)	(586,727)	(114,747)	24.3
5670 Recovered from Funds	(3,546,639)	(3,650,070)	(3,645,027)	(3,957,079)	(307,009)	8.4
Total Reduction of Costs	(3,787,998)	(4,122,050)	(4,187,363)	(4,543,806)	(421,756)	10.2
TOTAL MUNICIPAL EXPENDITURES	15,306,580	16,326,766	16,284,362	17,345,717	1,018,951	6.2
OPERATING TRANSFERS:						
5710 Operating Transfers	17,920,082	18,506,328	18,506,328	19,794,647	1,288,319	7.0
TOTAL NET EXPENDITURES	33,226,662	34,833,094	34,790,690	37,140,364	2,307,270	6.6

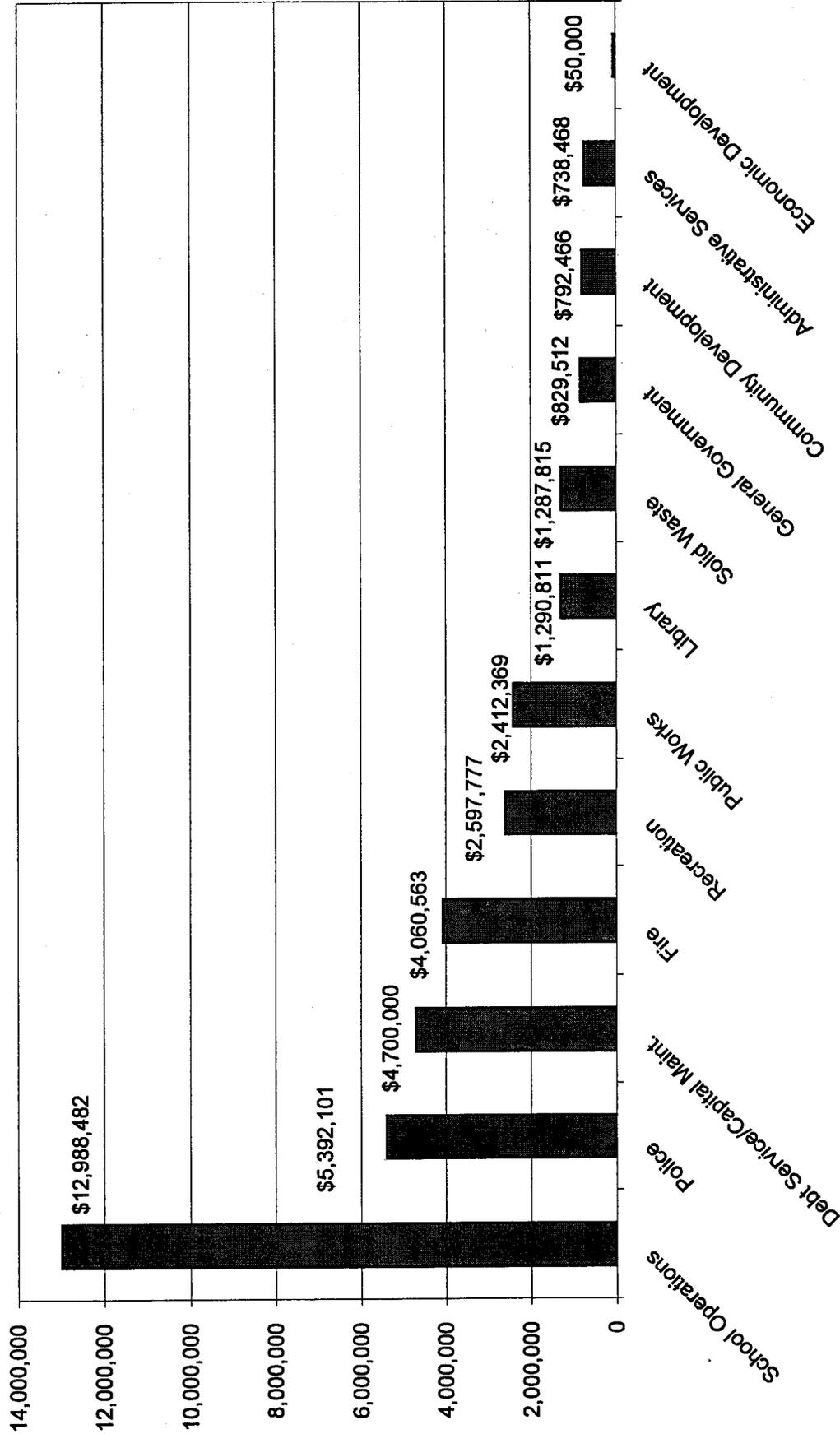
**GENERAL FUND EXPENDITURES AND OPERATING TRANSFERS
FISCAL 2008 BUDGET**

	<u>BUDGET 2008</u>	<u>PERCENT OF GROSS</u>	<u>ACCUMULATED PERCENT OF GROSS</u>
Personal Services (Salaries, FICA Retirement, Insurance)	\$ 15,629,560	37.53	
Oak Ridge School Operations	12,988,482	31.19	68.72
Debt Service (Principal & Interest) City & Schools	3,500,000	8.40	77.12
Residential Garbage & Convenience Center	1,287,815	3.09	80.22
Capital Maintenance Funding City & Schools	1,200,000	2.88	83.10
Equipment Maintenance, Operation & Replacement (Vehicle & Computer)	1,196,044	2.87	85.97
Utilities (Electric, Water, Sewer, Phones)	988,845	2.37	88.34
Streets Lights and Traffic Lights	935,000	2.25	90.59
Repairs & Maintenance (Buildings)	627,054	1.51	92.10
Custodial, Mowing, Litter Pick-Up & Street Sweeping Contracts	618,450	1.49	93.58
Street Resurfacing	588,770	1.41	94.99
Professional and Contractual Services	528,114	1.27	96.26
Commodities (Including Small Tools & Supplies)	372,499	0.89	97.16
Insurance (Property & Liability)	232,060	0.56	97.71
Social Service Grants	168,350	0.40	98.12
Training & Conferences	151,932	0.36	98.48
Library Materials	125,342	0.30	98.78
Rents (Including Senior Center)	120,045	0.29	99.07
Mailing & Delivery	80,545	0.19	99.27
Advertising and Publicity (includes Legal Notices)	61,980	0.15	99.42
Uniforms/Clothing	56,815	0.14	99.55
Dues, Memberships and Subscriptions	55,268	0.13	99.68
Economic Development	50,000	0.12	99.80
Books/Education Materials	31,995	0.08	99.88
Other Grants/Subsidies/Contributions	22,000	0.05	99.93
Street & Public Transportation	11,230	0.03	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>41,644,490</u>		
Costs Recovered From Users	(586,727)		
Costs Transferred to Other City Funds	<u>(3,917,399)</u>		
NET EXPENDITURES AND OPERATING TRANSFERS	<u>\$ 37,140,364</u>		

**General Fund Municipal Expenditures By Type
Budget 2008**



**General Fund Expenditures and Operating Transfers
Budget 2008**



By Function

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 at \$114,747 or 24.3% for cost reimbursement from DOE for the proposed ETTP fire station.

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 47% 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 21% 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 \$3,957,079 for fiscal 2008, up \$307,009 or 8.4%.

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 \$19,794,647, up 7.0% or \$1,288,319 in fiscal 2008.

The largest single use of General Fund revenues is the operating transfer to the Oak Ridge Schools, which is 34.9% of total General Fund expenditures and Operating Transfers. This is a \$918,344 increase of 7.6% over the fiscal 2007 amount. This \$140,000 less than the amount the Oak Ridge School Board had requested as an operating transfer to the Schools. This operating transfer will finance approximately 26.3% of the General Purpose School Fund's budgeted expenditures for fiscal 2008.

\$3,500,000 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 \$300,000 increase over prior fiscal year. The \$300,000 debt service payment for the Golf Course Fund is now included in the Debt Service Fund. There are no new debt issuances financed from operating transfers from the General Fund budgeted for fiscal 2008.

\$1,287,815 is budgeted for transfer to the Solid Waste Fund in fiscal 2008 a \$104,475 increase. Included in this increase is a fuel cost adjustment that was negotiated by the contractor based on significantly higher fuel costs since the contract began. 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.

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 18 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 2008, \$1,200,000 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 (SSAF) 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 \$588,770 in fiscal 2008. This is up \$49,560 from fiscal 2007 levels based on an inflationary 9.1% funding increase. An additional \$115,000 was budgeted in the General Fund in activity 943, General Maintenance, for fiscal 2008 to provide additional funding for street resurfacing. Paving capacity had been greatly diminished due to significantly higher petroleum costs.

In fiscal 2000, the Economic Diversification (ED) Fund was established to centralize economic development activities funded by the City. A primary revenue source for the ED Fund is operating transfers from the General, Electric and Waterworks Funds. The General Fund is budgeted to transfer \$50,000 to the ED Fund in fiscal 2008 down \$134,500. The reduction in funding for the ED Fund by the General Fund is being offset by anticipated higher collections from Hotel/Motel taxes from planned new hotels.

\$168,350 is budgeted for transfer to the Grant Fund for social service funding for Aid to Distressed Families of Appalachian Counties (ADFAC) (\$136,500) and the Anderson County Health Council (ACHC) for the Healthy Start program (\$31,850). ADFAC administers the City's social service program which provides assistance with rent, mortgage and utility payments, medical assistance for some prescription drugs, transportation for doctor appointments or job interviews, counseling toward self-sufficiency and referrals to appropriate agencies for further assistance to eligible citizens. The Anderson County Health Council Healthy Start program provides assistance, training and support program for young mothers.

\$11,230 is budgeted for transfer to the Street & Public Transportation Fund is to support the City's taxi coupon and public transit bus service programs. This is a \$440 increase over prior fiscal year. The revenue stream for the Street & Public Transportation Fund from state funding sources is insufficient to completely support these operations.

**GENERAL FUND
SUMMARY OF REVENUES BY SOURCE**

	ACTUAL 2006	BUDGET 2007	PROJECTED 2007	BUDGET 2008	BUDGET 08 vs 07	% CHANGE
TAXES:						
Property Taxes:						
4101 General Property Taxes:						
4110 Real Property Taxes	13,956,466	14,152,000	14,380,000	16,014,000	1,862,000	13.2
4225 Personal Property	1,273,933	1,411,000	1,405,000	1,056,000	(355,000)	-25.2
4120 Public Utilities	290,375	266,000	280,000	293,000	27,000	10.2
4125 Interest and Penalties	213,843	110,000	165,000	110,000	0	0.0
Total Property Taxes	15,734,617	15,939,000	16,230,000	17,473,000	1,534,000	9.6
Other Property Taxes:						
4130 Other than Assessed (In-Lieu)	44,264	46,000	44,000	46,000	0	0.0
4311 D.O.E. In-Lieu of Tax	1,361,730	1,265,963	1,361,730	1,415,131	149,168	11.8
4135 Tax Equiv. - Electric Fund	1,206,649	1,247,750	1,243,606	1,287,000	39,250	3.1
4140 Tax Equiv. - Waterworks Fund	1,248,286	1,244,060	1,258,739	1,320,824	76,764	6.2
Total Other Property Taxes	3,860,929	3,803,773	3,908,075	4,068,955	265,182	7.0
Local Sales Taxes:						
4187 City Sales Tax - Roane Co.	265,426	290,000	270,000	273,000	(17,000)	-5.9
County Shared Sales Taxes:						
4366 Oak Ridge/Anderson County	5,888,859	6,095,000	5,829,000	5,886,000	(209,000)	-3.4
4370 Oak Ridge/Roane County	1,401,859	1,510,000	1,427,000	1,442,000	(68,000)	-4.5
4367 Sales Tax Refund	(88,000)	0	0	0	0	0.0
Total Local Sales Taxes	7,468,144	7,895,000	7,526,000	7,601,000	(294,000)	-3.7
Other Taxes:						
4151 Gross Receipts Bus. Taxes:						
4155 Beer Wholesale Tax	557,106	565,000	585,000	585,000	20,000	3.5
4160 Liquor Wholesale Tax	217,760	215,000	225,000	225,000	10,000	4.7
4170 Gross Receipts (Business Taxes)	986,655	880,000	880,000	880,000	0	0.0
4180 Penalty & Interest Business Tax	12,707	10,000	10,000	10,000	0	0.0
Total Other Taxes	1,774,228	1,670,000	1,700,000	1,700,000	30,000	1.8
TOTAL TAXES	28,837,918	29,307,773	29,364,075	30,842,955	1,535,182	5.2
LICENSES AND PERMITS:						
4205 Beer & Liquor Licenses & Permits	21,596	20,000	20,000	20,000	0	0.0
4225 Building Permits	367,752	130,000	175,000	130,000	0	0.0
4230 Electrical Permits	21,755	23,000	28,000	23,000	0	0.0
4235 Plumbing Permits	28,284	22,000	28,000	25,000	3,000	13.6
4250 Animal Registration Permits	14,850	15,000	13,500	15,000	0	0.0
4260 Other Permits and Fees	11,127	10,000	12,000	10,000	0	0.0
TOTAL LICENSES & PERMITS	465,364	220,000	276,500	223,000	3,000	1.4

**GENERAL FUND
SUMMARY OF REVENUES BY SOURCE**

	ACTUAL 2006	BUDGET 2007	PROJECTED 2007	BUDGET 2008	BUDGET 08 vs 07	% CHANGE
<u>INTERGOVERNMENTAL:</u>						
4313 Federal Grants	300,000	300,000	240,000	300,000	0	0.0
4355 State Grants in Aid	796	800	9,032	800	0	0.0
Shared State Taxes:						
4310 TVA Replacement Tax	202,375	203,000	230,550	230,000	27,000	13.3
4320 Sales Tax	1,847,806	1,900,000	1,935,000	1,970,000	70,000	3.7
4325 Income Tax	445,566	300,000	400,000	400,000	100,000	33.3
4340 Excise Tax	62,006	50,000	69,523	60,000	10,000	20.0
4345 Beer Barrelage	13,618	15,000	14,000	15,000	0	0.0
4350 Mixed Drink Tax	89,105	91,500	93,400	91,500	0	0.0
TOTAL INTERGOVERNMENTAL	2,961,272	2,860,300	2,991,505	3,067,300	207,000	7.2
<u>CHARGES FOR SERVICES:</u>						
Charges for Current Services:						
4405 Records Processing	31,330	35,000	35,000	35,000	0	0.0
4417 General & Admin. Costs	16,892	23,000	23,000	23,000	0	0.0
4430 Animal Shelter Fees	28,375	35,000	25,000	28,000	(7,000)	-20.0
Use of Property Services:						
4440 Activities	2,975	10,000	3,000	3,000	(7,000)	-70.0
4450 Outdoor Pool	72,450	70,000	70,000	70,000	0	0.0
4455 Indoor Pool	50,294	60,000	55,000	55,000	(5,000)	-8.3
4460 Rental of Lands & Buildings	90,705	85,000	80,000	88,500	3,500	4.1
4485 Community Center Building	28,417	25,000	28,000	28,000	3,000	12.0
TOTAL CHARGES FOR SERVICES	321,438	343,000	319,000	330,500	(12,500)	-3.6
<u>FINES, PENALTIES AND FORFEITURES:</u>						
4505 City Court - Fines	65,335	70,000	69,000	70,000	0	0.0
4510 City Court - Costs	57,094	40,000	85,000	60,000	20,000	50.0
4515 Bail Forfeitures	143,346	125,000	157,000	150,000	25,000	20.0
4519 Misc. Court Revenues	5,937	4,000	5,000	5,000	1,000	25.0
4520 Library - Fines and Lost Books	51,768	53,000	53,000	53,000	0	0.0
TOTAL FINES, PENALTIES, & FORFEITURES	323,480	292,000	369,000	338,000	46,000	15.8
<u>OTHER REVENUES:</u>						
4610 Interest on Investments	328,917	175,000	325,000	250,000	75,000	42.9
4710 CATV Franchise	324,706	320,000	340,000	340,000	20,000	6.3
4750 Right-of-Way	60,000	60,000	75,000	60,000	0	0.0
4790 Miscellaneous	1,066	3,500	4,000	3,500	0	0.0
TOTAL OTHER REVENUES	714,689	558,500	744,000	653,500	95,000	17.0
TOTAL CURRENT MUNICIPAL REVENUES	33,624,161	33,581,573	34,064,080	35,455,255	1,873,682	5.6
FUND BALANCE APPROPRIATION	0	1,251,521	726,610	1,685,109	433,588	34.6
TOTAL REVENUES	33,624,161	34,833,094	34,790,690	37,140,364	2,307,270	6.6

GENERAL FUND
SUMMARY OF EXPENDITURES AND TRANSFERS
BY DEPARTMENTS AND ACTIVITIES

	ACTUAL 2006	BUDGET 2007	PROJECTED 2007	BUDGET 2008	BUDGET 08 vs 07	% CHANGE
<u>General Government:</u>						
810 City Council	76,262	82,238	82,238	82,391	153	0.2
816 City Clerk	96,853	113,825	113,420	117,037	3,212	2.8
820 City Manager	232,001	243,505	242,269	274,877	31,372	12.9
832 City Court	122,217	120,440	115,886	146,792	26,352	21.9
843 Legal	183,737	203,753	201,724	208,415	4,662	2.3
Total General Government	711,070	763,761	755,537	829,512	65,751	8.6
<u>Administrative Services:</u>						
845 Computer Services	197,952	229,682	231,167	287,681	57,999	25.3
846 Personnel	155,473	191,641	185,300	204,637	12,996	6.8
854 Stationery Stores	69,687	67,724	68,172	69,092	1,368	2.0
862 Finance	104,161	110,126	108,099	105,606	(4,520)	-4.1
864 Business Office	60,687	64,558	64,558	71,452	6,894	10.7
Total Administrative Services	587,960	663,731	657,296	738,468	74,737	11.3
<u>Police Department:</u>						
910 Supervision	177,773	198,079	198,121	205,918	7,839	4.0
911 Investigations	649,743	617,404	638,246	660,702	43,298	7.0
912 Staff Services	327,973	419,836	358,947	362,127	(57,709)	-13.7
913 Patrol	2,981,175	3,172,456	3,212,615	3,483,289	310,833	9.8
915 Emergency Communications	200,361	247,552	256,246	270,099	22,547	9.1
916 Animal Control	252,485	253,385	260,888	266,679	13,294	5.2
917 School Resource Officer Program	120,359	127,455	138,567	143,287	15,832	12.4
Total Police Department	4,709,869	5,036,167	5,063,630	5,392,101	355,934	7.1
<u>Fire Department:</u>						
921 Supervision	178,203	191,483	191,501	198,788	7,305	3.8
922 Fire Prevention	106,952	120,482	120,483	124,168	3,686	3.1
923 Fire Fighting	3,142,656	3,365,380	3,342,743	3,473,018	107,638	3.2
924 Fire Stations	113,094	102,106	103,446	105,506	3,400	3.3
925 Fire Specialists	128,508	175,309	144,306	159,083	(16,226)	-9.3
Total Fire Department	3,669,413	3,954,760	3,902,479	4,060,563	105,803	2.7
<u>Public Works Department:</u>						
930 Supervision	63,155	70,075	70,090	73,388	3,313	4.7
935 Engineering	113,693	121,937	121,958	126,885	4,948	4.1
942 State Highway Maintenance	57,478	59,089	59,089	59,089	0	0.0
943 General Maintenance	207,953	224,480	224,420	344,665	120,185	53.5
946 Central Service Center	116,287	115,279	118,099	119,232	3,953	3.4
948 Municipal Building	133,940	140,454	140,557	145,040	4,586	3.3
953 Traffic Control and Lights	934,449	955,300	950,300	955,300	0	0.0
Total Public Works Department	1,626,955	1,686,614	1,684,513	1,823,599	136,985	8.1

GENERAL FUND
SUMMARY OF EXPENDITURES AND TRANSFERS
BY DEPARTMENTS AND ACTIVITIES

	<u>ACTUAL</u> 2006	<u>BUDGET</u> 2007	<u>PROJECTED</u> 2007	<u>BUDGET</u> 2008	<u>BUDGET</u> 08 vs 07	<u>%</u> <u>CHANGE</u>
<u>Community Development</u>						
960 Supervision	115,151	126,198	123,157	130,907	4,709	3.7
962 Planning	95,368	107,163	102,122	108,548	1,385	1.3
966 Code Enforcement	310,643	345,505	345,546	373,431	27,926	8.1
Total Community Development	521,162	578,866	570,825	612,886	34,020	5.9
<u>Recreation and Parks Department:</u>						
970 Supervision	219,421	209,907	209,917	218,331	8,424	4.0
972 Indoor Aquatics	158,015	191,034	174,980	185,401	(5,633)	-2.9
973 Outdoor Aquatics	242,625	233,753	241,578	244,010	10,257	4.4
974 Centers, Camps & Programs	616,431	627,734	623,100	662,538	34,804	5.5
975 Athletics	85,226	116,444	116,451	121,356	4,912	4.2
976 Parks	660,543	693,876	682,952	725,220	31,344	4.5
977 Scarboro Center	119,727	119,004	114,643	165,419	46,415	39.0
978 Senior Center	239,776	265,507	264,984	275,502	9,995	3.8
Total Recreation and Parks Department	2,341,764	2,457,259	2,428,605	2,597,777	140,518	5.7
979 Public Library	1,138,387	1,185,608	1,221,477	1,290,811	105,203	8.9
TOTAL MUNICIPAL EXPENDITURES	15,306,580	16,326,766	16,284,362	17,345,717	1,018,951	6.2
<u>Operating Transfers:</u>						
991 State Street Aid Fund	517,500	539,210	539,210	588,770	49,560	9.2
991 Street & Public Transportation Fund	10,350	10,790	10,790	11,230	440	4.1
992 Capital Projects Fund	1,150,000	1,150,000	1,150,000	1,200,000	50,000	4.3
995 Grant Fund	168,350	168,350	168,350	168,350	0	0.0
996 Economic Diversification Fund	177,000	184,500	184,500	50,000	(134,500)	-72.9
997 Debt Service	3,200,000	3,200,000	3,200,000	3,500,000	300,000	9.4
998 Solid Waste	1,118,812	1,183,340	1,183,340	1,287,815	104,475	8.8
999 Oak Ridge Schools	11,578,070	12,070,138	12,070,138	12,988,482	918,344	7.6
TOTAL OPERATING TRANSFERS	17,920,082	18,506,328	18,506,328	19,794,647	1,288,319	7.0
TOTAL EXPENDITURES AND OPERATING TRANSFERS	33,226,662	34,833,094	34,790,690	37,140,364	2,307,270	6.6

**FY 2008 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			
GENERAL GOVERNMENT:							
810 City Council	116,043	16%	8,123	6%	0	0	82,391
816 City Clerk	164,842	16%	11,539	6%	0	0	117,037
820 City Manager's Office	567,299	25%	68,076	12%	5,673	8,772	274,877
832 City Court	146,792	0	0	0	0	0	146,792
843 Legal	293,541	16%	20,548	6%	0	0	208,415
TOTAL GENERAL GOVERNMENT	1,288,517	18%	108,286	8%	5,673	8,772	829,512
ADMINISTRATIVE SERVICES:							
845 Computer Services	871,760	31%	174,352	16%	0	0	287,681
846 Personnel	378,959	15%	49,265	15%	11,369	0	204,637
854 Stationary Stores	203,214	26%	40,643	20%	0	0	69,092
862 Finance	502,887	47%	80,462	12%	20,115	0	105,608
864 Business Office	1,020,743	43%	275,601	23%	0	0	71,452
TOTAL ADMINISTRATIVE SERVICES	2,977,563	35%	620,323	18%	31,484	0	738,468
POLICE DEPARTMENT:							
910 Supervision	205,918	0	0	0	0	0	205,918
911 Investigations	660,702	0	0	0	0	0	660,702
912 Staff Services	362,127	0	0	0	0	0	362,127
913 Patrol	3,501,789	0	0	0	0	18,500	3,483,289
915 Emergency Communications	475,123	12%	28,507	2%	0	110,000	270,099
916 Animal Control	299,679	0	0	0	0	33,000	266,679
917 School Resource Officer	143,287	0	0	0	0	0	143,287
TOTAL POLICE DEPARTMENT	5,648,625	1%	28,507	0%	0	161,500	5,392,101
FIRE DEPARTMENT:							
921 Supervision	198,788	0	0	0	0	0	198,788
922 Fire Prevention	124,168	0	0	0	0	0	124,168
923 Fire Fighting	3,581,105	0	0	0	0	108,087	3,473,018
924 Fire Stations	105,506	0	0	0	0	0	105,506
925 Fire Specialists	159,083	0	0	0	0	0	159,083
TOTAL FIRE DEPARTMENT	4,168,650	0	0	0	0	0	4,060,563

**FY 2008 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>PUBLIC WORKS DEPARTMENT:</u>													
930 Supervision	336,625	0	27%	90,869	31%	104,354	15%	50,494	15%	17,500	5%	73,388	22%
935 Engineering	362,529	36,253	10%	72,506	20%	72,506	15%	54,379	15%	0	0	126,885	35%
942 State Highway Maintenance	182,369	0	0	0	0	0	0	0	0	123,280	68%	59,089	32%
943 General Maintenance	344,665	0	0	0	0	0	0	0	0	0	0	344,665	100%
946 Central Services Complex	496,800	208,656	42%	89,424	18%	49,680	6%	29,808	6%	0	0	119,232	24%
948 Municipal Building	213,295	31,994	15%	19,197	9%	17,064	8%	0	0	0	0	145,040	68%
953 Traffic Control & Lighting	955,300	0	0	0	0	0	0	0	0	0	0	955,300	100%
TOTAL PUBLIC WORKS	2,891,583	276,903	10%	272,016	9%	243,604	8%	134,661	5%	140,780	5%	1,823,599	63%
<u>COMMUNITY DEVELOPMENT DEPARTMENT:</u>													
960 Supervision	225,702	29,341	13%	29,341	13%	36,113	16%	0	0	0	0	130,907	58%
962 Planning	166,995	21,709	13%	18,369	11%	18,369	11%	0	0	0	0	108,548	65%
966 Code Enforcement	463,940	0	0	41,755	9%	41,754	9%	0	0	7,000	2%	373,431	80%
TOTAL COMMUNITY DEVELOPMENT	856,637	51,050	6%	89,465	10%	96,236	11%	0	0	7,000	1%	612,886	72%
<u>RECREATION & PARKS DEPARTMENT:</u>													
970 Supervision	218,331	0	0	0	0	0	0	0	0	0	0	218,331	100%
972 Indoor Aquatics	221,401	0	0	0	0	0	0	0	0	36,000	16%	185,401	87%
973 Outdoor Aquatics	246,210	0	0	0	0	0	0	0	0	2,200	1%	244,010	99%
974 Centers, Camps & Programs	743,198	0	0	0	0	0	0	0	0	80,660	11%	662,538	88%
975 Athletics	135,856	0	0	0	0	0	0	0	0	14,500	11%	121,356	89%
976 Parks	750,220	0	0	0	0	0	0	0	0	25,000	3%	725,220	96%
977 Scarborough Center	175,419	0	0	0	0	0	0	0	0	10,000	8%	165,419	97%
978 Senior Center	276,502	0	0	0	0	0	0	0	0	1,000	1%	275,502	100%
TOTAL RECREATION & PARKS DEPARTMENT	2,767,137	0	0%	0	0%	0	0%	0	0	169,360	4%	2,597,777	94%
<u>PUBLIC LIBRARY:</u>													
979 Public Library	1,290,811	0	0	0	0	0	0	0	0	0	0	1,290,811	100%
GRAND TOTAL	21,889,523	1,673,902	8%	1,118,597	5%	983,970	4%	171,838	1%	487,412	2%	17,345,717	79%

Multiyear Model

The City utilizes a multiyear model to calculate the required current budget year property tax rate and forecast future year property tax rates based on projected levels of General Fund revenues, expenditures and operating transfers. Debt service on long-term debt, excluding that of Proprietary Funds, is an intricate part of the multiyear model and is directly related to increases in the current and future property tax rates.

The multiyear model was designed to be used as a long-range planning tool for establishing a proposed property tax rate during the annual budget review process. The multiyear model is only concerned with the revenues, expenditures and operating transfers of the General Fund since only these items impact the property tax rate. The multiyear model on page II-35 contains projected revenues, expenditures and operating transfers through fiscal 2013. The model contains debt service requirements for the General Fund on existing long-term debt issuances. All major non-utility capital projects have been delayed in order to contain the property tax rate.

This model was prepared in accordance with City Council's adopted Strategic Plan and Proposed Major Policy Guidelines, which are contained on pages I-29 through I-38 of this document.

Model Assumptions:

- ◆ Expenditures for municipal operations and transfers to the Oak Ridge Schools for operations are projected to increase 3.5% annually beginning in fiscal 2009. The current guideline requires that all future expenditure growth and property tax rate increases shall be at or below the published or anticipated Government Workers Compensation Index growth rate.
- ◆ Revenues are anticipated to grow at the historical growth rate of each specific revenue source. The City's primary revenue source is from property taxes and sales and use tax collections. Property assessment growth is projected to increase by 9% in fiscal 2009 and 2% annually thereafter. Assessment growth is projected higher in fiscal 2008 and 2009 based on current or planned construction projects in the community, in particular three large taxable facilities to be located on federal sites. Assessment growth has averaged below 2% since 1998.

Sales and use tax collections, which are the General Fund's other major revenue source, are projected to grow at 1.0% in fiscal 2009 through 2011, and 2% thereafter. Actual sales tax receipts received by the City have varied from year-to-year based on operational levels by federal contractors and large one-time audit adjustments. Overall, sales tax collections were fairly flat from 1994 through 2001. Growth levels increase during fiscals 2002 and 2003 due to the opening of Home Depot, expansion of Wal-Mart and the major modernization programs at the federal facilities located in Oak Ridge. Increases in 2005 and 2006 are primarily due to large construction projects on which use tax was collected during the construction period. These include two facilities at ORNL and the expansion to the Oak Ridge High School. Sales tax collections from the retail sector remain flat. The low future growth levels projected in the model assumes the use tax collections from these large construction projects will end and be replaced with sales tax collections from retail growth. This results in an overall low percentage increase in total collections.

- ◆ The unreserved fund balance of the General Fund combined with that of the General Purpose School Funds should stabilize at approximately \$8 million.

Changes in Operating Transfers:

- ◆ Transfers to the Solid Waste Fund are projected to grow by 3% annually. The primary operations funded by this transfer are provided under a 10-year contract with a private business. Annual contractual increases are set at 90% of the current rate of inflation as indicated by the Consumer Price-Index. During fiscal 2007, there was a fuel cost adjustment added to the contract.
- ◆ A 3.5% annual increase is budgeted to support the City's Street Funds, which is comprised of the State Street Aid (SSA) Fund and the Street and Public Transportation Fund. The City's major street resurfacing program and maintenance on non-state streets is accounted for in the SSA Fund. Revenues in the SSA Fund have been flat for many years and are insufficient to cover the cost of operations accounted for in this Fund. In fiscal 2008, the General Fund is budgeted to transfer \$588,770 to the SSA Fund. To stabilize the property tax rate, the model assumes that all but \$89,000 of that transfer will be funded from long-term debt proceeds in fiscal 2008. Funding from operating transfers is restored in fiscal 2009 at \$613,000 and increases by 3.5% annually thereafter.

In fiscal 2004, the General Fund began providing an operating transfer to the Street and Public Transportation Fund to support the operations of the public transit buses. The primary source of revenue for this Fund is state-shared fuel taxes and a state grant. In fiscal 2004, the contracted costs to operate the public transit buses increased 55% and the revenue stream of that Fund is insufficient to support the higher costs. An \$11,230 transfer is budgeted in fiscal 2008 to support this program and increases by 3.5% annually.

- ◆ In fiscal 2000, City Council approved establishment of the Economic Diversification (ED) Fund to enhance economic development endeavors, with funding primarily provided from operating transfers from the General, Electric and Waterworks Funds. In fiscal 2008, the transfer to the ED Fund was reduced to \$50,000 and eliminated in future fiscal years. The reduction is related to the anticipated increase in revenues in the ED Fund from Hotel/Motel taxes from planned hotel developments.
- ◆ In fiscal 2001, the City started a reserve to fund capital maintenance projects costing between \$10,000 and \$300,000 from operating transfers from the General Fund to the Capital Projects Fund. This program was initiated to reduce the usage of long-term debt issuance to finance the City's routine capital maintenance needs. The General Fund budgeted transfer amount is \$1,200,000 in fiscal 2008. To stabilize the property tax rate, the model assumes that the scheduled 2008 and 2009 operating transfers will be funded from long-term debt proceeds rather than through the General Fund. Funding from General Fund operating transfers resumes at \$1.5 million in 2010 and 2011 and increases to \$1.6 million in 2012 and \$1.65 million in 2013.
- ◆ The Debt Service City and School transfer lines only include debt service for existing debt issuances. This model does not include any funding for new future debt issuances to finance major capital projects. All major non-utility capital projects have been placed on hold until financing for the \$62,000,000 Oak Ridge High School (ORHS) project is completed. At this time, funding for the ORHS project is not expected to impact the property tax rate. Debt issuances to fund major capital projects has been a major driver in past property tax rate increases.

The current amortization schedule for General Long-Term Debt, which is funded through the operating transfer from the General Fund to the Debt Service Fund, is on page III-9 of this document.

Based on these parameters in the multiyear model on page II-35, the projected property tax rate will increase to \$2.79 in fiscal 2009 and increase again in 2011 to \$2.94 and in 2013 to \$3.07. The multiyear model presented here is to demonstrate how the City relates the impact of debt and other related increases in expenditure levels to the property tax rate. For each cent on the tax rate, General Fund revenues will increase approximately \$70,000. Therefore, the property tax rate must be increased by one-cent for each \$70,000 increase in expenditures. This amount will vary slightly from year-to-year based on assessment growth.

The City has utilized fund balance draws since 1986 to balance the budget (i.e. revenues equal expenditures). In fiscal 2008, an additional 25-cents on the property tax rate would have been required to eliminate the fund balance draw. The utilization of long-term debt to fund the budgeted General Fund operating transfers for streets and capital maintenance in fiscals 2008 and 2009 balances the fund balance draw with staggered increases in the property tax rate. This also allows for the maintenance of a overall higher fund balance in the General Fund.

The multiyear model is used for projection purposes and for management decisions concerning long-range projects. Obviously, the future property tax rates presented in these models will not necessarily be the rate that will be in effect during that fiscal year. The multiyear model is updated each year as a part of the budget process and is utilized by City staff to set the proposed property tax rate presented to City Council.

CITY OF OAK RIDGE MULTIYEAR MODEL (IN THOUSANDS)

	2006 ACTUAL	2007 PROJ.	2008 PROJ.	2009 PROJ.	2010 PROJ.	2011 PROJ.	2012 PROJ.	2013 PROJ.
REVENUES:								
General Property Taxes	15734	16230	17473	20025	20424	21945	22382	23832
Other Property Taxes	2499	2546	2654	2821	2849	3031	3061	3227
Business Taxes	1775	1700	1700	1751	1804	1858	1914	1971
Licenses & Permits	465	276	223	225	227	229	231	233
DOE In-Lieu of Taxes	1361	1362	1415	1490	1490	1570	1570	1640
Local Sales Tax	7556	7526	7601	7677	7754	7832	7988	8148
Intergovernmental	2516	2592	2667	2760	2857	2957	3060	3167
Hall Income Tax	445	400	400	416	433	450	468	487
Charges for Services	79	83	86	89	92	95	98	101
Use of Property	245	236	244	246	248	250	253	256
Fines & Penalties	322	369	338	348	358	369	380	391
Other Revenues	627	744	653	594	666	642	657	649
TOTAL REVENUES	33624	34064	35455	38443	39202	41228	42063	44102
TOTAL MUNICIPAL EXPENDITURES	15307	16327	17346	17953	18581	19232	19905	20602
OPERATING TRANSFERS:								
Gen. Purpose School Fund	11578	12070	12988	13443	13913	14400	14904	15426
Solid Waste Fund	1119	1183	1288	1327	1367	1408	1450	1494
Street Funds	528	550	100	625	647	670	693	717
Economic Diversification Fund	177	185	50	0	0	0	0	0
Grant Fund	168	168	168	168	168	168	168	168
Capital Projects Fund (Capital Maintenance)	1150	1150			1500	1550	1600	1650
Debt Service	3200	3200	3500	3500	3500	3500	3500	3500
TOTAL OPERATING TRANSFERS	17920	18506	18094	19063	21095	21696	22315	22955
TOTAL EXPENDITURES & TRANSFERS	33227	34833	35440	37016	39676	40927	42220	43556
REVENUES LESS EXPENDITURES & TRAN	397	-769	15	1427	-474	301	-157	545
UNRESERVED CITY FUND BAL. (BOY):	4661	5058	4289	4304	5730	5256	5557	5400
UNRESTRICTED CITY FUND BAL. (EOY):	5058	4289	4304	5730	5256	5557	5400	5945
SCHOOL FUND BAL. (EOY):	2500	3000						
TOTAL FUND BALANCE (EOY):	7558	7289	7304	8730	8256	8557	8400	8945
Fund Balance As % Expenditures & Transfers	22.75%	20.93%	20.61%	23.59%	20.81%	20.91%	19.89%	20.54%
PROPERTY TAX RATE:	255	255	265	279	279	294	294	307
% INCREASE PROPERTY TAX RATE	-11.15%	0.00%	3.92%	5.28%	0.00%	5.38%	0.00%	4.42%
ASSESSMENT (0,000,000's)	60.60	63.00	65.52	71.42	72.85	74.30	75.79	77.30
Total Tax rate Increase (Annual)	0.0	0.0	10.0	14.0	0.0	15.0	0.0	13.0
Ann. Assmnt. Growth	1.31%	3.15%	4.00%	9.00%	2.00%	2.00%	2.00%	2.00%
Ann. Sales Tax Growth	2.12%	0.00%	1.00%	1.00%	1.00%	1.00%	2.00%	2.00%
Avg. Ann. Growth since 1993	2.45%	2.28%	2.20%	2.13%	2.07%	2.01%	2.01%	2.01%
Expenditure Growth City - Actual & Proj.	3.96%	6.60%	6.42%	3.47%	3.47%	3.47%	3.46%	3.47%
Expenditure Growth Schools	3.50%	4.25%	7.61%	3.50%	3.50%	3.50%	3.50%	3.50%
Average Household Monthly Tax Increase	0.00	0.00	2.50	3.50	0.00	3.75	0.00	3.25



oak
ridge



**General
Government**

GENERAL GOVERNMENT

The General Government function includes the following activities: City Council, City Clerk, City Manager's Office, City Court and Legal.

Incorporated in 1960, the City of Oak Ridge operates under a charter providing for a modified City Manager-Council form of government, which combines the political leadership of elected officials in the form of a City Council with the managerial experience and expertise of a City Manager. City Council consists of seven members elected at large, with the Mayor and Mayor ProTem elected by fellow council members for two-year terms. City Council members set policy and enact legislation, review and adopt the City budget, and appoint the City Manager and City Attorney.

The City Clerk is responsible for recording legislative actions of City Council, assisting the City Manager in implementing ordinances and resolutions approved by City Council, and performing related functions.

The City Manager is responsible for the supervision of all City departments and serves as Council's chief advisor, providing Council with any information and recommendations they may request. He is also responsible for implementing Council approved policies. The City Manager's activity also includes a Government and Public Affairs Coordinator who assists in the management of relationships with the public and with external agencies and media organizations at the federal, state and local level. An Administrative Assistant position was added for fiscal 2008 to support Economic Development and Public Affairs.

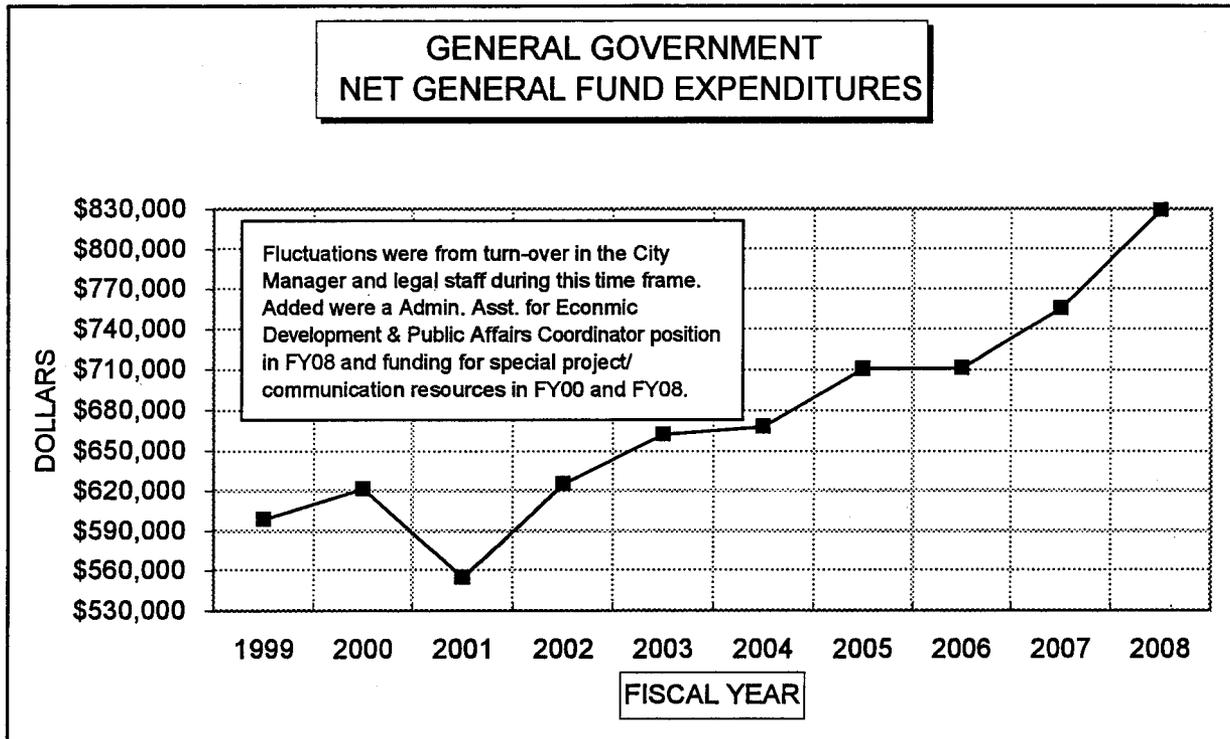
The City Court has jurisdiction within the City over cases involving violations of City ordinance. The Court is presided over by a City Judge elected for a four-year term.

The Legal Department is responsible for providing legal assistance and guidance to the City Council and City Manager and keeping all department directors fully advised on any legal matters. The Department also represents the City in civil litigations and serves as the staff representative to the City's Beer Board. The City Attorney is appointed by City Council. The legal staff also contains a senior staff attorney and an administrative assistant position.

GENERAL GOVERNMENT	ACTUAL FY 2006	BUDGET FY 2007	PROJECTED FY 2007	BUDGET FY 2008	BUDGET 08 vs 07	% CHANGE
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GENERAL FUND

810 City Council	76,262	82,238	82,238	82,391	153	0.2
816 City Clerk	96,853	113,825	113,420	117,037	3,212	2.8
820 City Manager	232,001	243,505	242,269	274,877	31,372	12.9
832 City Court	122,217	120,440	115,886	146,792	26,352	21.9
843 Legal	183,737	203,753	201,724	208,415	4,662	2.3
Total General Government	711,070	763,761	755,537	829,512	65,751	8.6



CITY OF OAK RIDGE

FUND General	DEPARTMENT General Government	ACTIVITY City Council	NUMBER 810
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ACTIVITY DESCRIPTION

The City of Oak Ridge is governed by a seven-member City Council, which is the legislative and policy-making body of the City. Council members are elected at large for four-year, staggered terms in elections held in June of every odd-numbered year. Following the election, the council elects one of its members to serve as Mayor for a term of two years and also chooses a member to serve as Mayor Pro-Tem in the temporary absence or disability of the Mayor.

The responsibilities of the City Council include (1) adopting ordinances, resolutions and policies necessary for the proper governing of the City's affairs; (2) reviewing and adopting the annual budget; (3) reviewing and acting on recommendations from various boards and commissions; (4) appointing a City Manager, City Attorney, and residents to various boards and commissions; (5) issuing directives and initiating measures to promote the general welfare of the City and the safety and health of its residents; and (6) representing the City at official functions.

City Council conducts its business in public sessions held in the Courtroom of the Municipal Building typically on the third Monday of each month.

PROGRAM COMMENTS

This activity provides for the engagement of an independent firm of certified public accountants to conduct an annual audit of the official accounting records of the City. A comprehensive annual financial report is prepared by the Finance Department, submitted to the Council, and made a part of the City's records.

Additional items provided for in this activity are memberships in the Tennessee Municipal League, the National League of Cities, the East Tennessee Development District, and the Energy Communities Alliance; and attendance by City Council members at meetings and conferences conducted by the Tennessee Municipal League, the National League of Cities, and the Energy Communities Alliance.

SIGNIFICANT EXPENDITURE CHANGES

There are no significant expenditure changes for this activity in fiscal 2008.

A portion of the costs of this activity is distributed to the utility funds due to involvement in the operations of these funds.

City of Oak Ridge, Tennessee
Activity Detail

810 City Council

	ACTUAL FY 2006	BUDGET FY 2007	PROJECTED FY 2007	BUDGET FY 2008	BUDGET 08 vs. 07	% CHG
Personal Services						
5111. Salaries-Reg. Employees	14,437	14,400	14,400	14,400	0	.0
5141. Social Security	1,194	1,102	1,102	1,102	0	.0
Total Personal Services	15,631	15,502	15,502	15,502	0	.0
Contractual Services						
5205. Printing & Dup. Charges	0	500	500	500	0	.0
5207. Dues, Memberships & Sub.	16,738	16,873	16,873	16,873	0	.0
5210. Prof. & Contractual Ser.	30,015	25,502	25,502	25,502	0	.0
5211. Advertising & Publicity	914	0	0	0	0	.0
5212. Utility Services	1,071	2,100	2,100	2,100	0	.0
5220. Training & Travel	22,000	26,000	26,000	26,000	0	.0
5235. Repair & Maintenance	699	2,600	2,600	2,600	0	.0
5236.13 Other Equipment Maint.	345	345	345	345	0	.0
5289. Vehicle/Equip Use Charge	2,602	2,800	2,800	3,015	215	7.7
Total Contractual Services	74,384	76,720	76,720	76,935	215	.3
Commodities						
5310. Commodities/Tools/Supplies	2,018	3,186	3,186	3,186	0	.0
5320. Books/Education Material	351	400	400	400	0	.0
Total Commodities	2,369	3,586	3,586	3,586	0	.0
Other Charges						
5410. Insurance	14,970	14,970	14,970	14,970	0	.0
5420. Litigation/Judicial Costs	40	50	50	50	0	.0
5499. Contingency	19	5,000	5,000	5,000	0	.0
Total Other Charges	15,029	20,020	20,020	20,020	0	.0
Capital Expenditures						
Total Capital Expenditures	0	0	0	0	0	.0
TOTAL GROSS EXPENDITURES	107,413	115,828	115,828	116,043	215	.2
Reduction of Costs						
5670. Recovered from Funds	31,149-	33,590-	33,590-	33,652-	62-	.2
Total Reduction of Costs	31,149-	33,590-	33,590-	33,652-	62-	.2
TOTAL NET EXPENDITURES	76,264	82,238	82,238	82,391	153	.2

CITY OF OAK RIDGE

FUND General	DEPARTMENT General Government	ACTIVITY City Clerk	NUMBER 816
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ACTIVITY DESCRIPTION

The City Clerk's office is responsible for recording and preserving the legislative actions of City Council and performing related functions as prescribed by the City Charter, City Manager and City Council. Implementation of these general functions involves preparation and distribution of Council meeting agenda materials and production of Council meeting minutes; filing and storage of official records; maintenance of the City Charter and Code; licensing and titling of City vehicles; and providing administrative and clerical support services for the City Manager, the Mayor and members of City Council.

PERFORMANCE OBJECTIVES

1. To accurately record the legislative actions of City Council.
2. To effectively respond to all requests for information.
3. To provide efficient administrative and clerical support to the City Manager and City Council.
4. To provide reliable records management service.

PERFORMANCE MEASURES	ACTUAL FY 2006	BUDGET FY 2007	PROJECTED FY 2007	BUDGET FY 2008
Agenda Production-Number of Sessions	25	26	20	20
Minutes Recorded	13	13	15	13
Ordinances Adopted	17	15	18	15
Resolutions Adopted	127	125	120	125
Proclamations Adopted	36	30	20	30
Administrative Action Referrals	214	300	300	300
Publications/Legal Notices	22	18	43	23
Official Notices Mailed to Individuals	145	35	200	100

SIGNIFICANT EXPENDITURE CHANGES

There are no significant expenditure changes for this activity in fiscal 2008.

A portion of the costs of this activity is distributed to the utility funds due to involvement in the operations of these funds.

City of Oak Ridge, Tennessee
Activity Detail

816 City Clerk

	ACTUAL FY 2006	BUDGET FY 2007	PROJECTED FY 2007	BUDGET FY 2008	BUDGET 08 vs. 07	% CHG
Personal Services						
5111. Salaries-Reg. Employees	86,763	96,882	96,882	99,801	2,919	3.0
5131. Regular Overtime Pay	408	1,330	800	800	530-	39.8-
5141. Social Security	6,611	7,513	7,473	7,696	183	2.4
5150. Retirement	9,677	11,785	11,785	12,072	287	2.4
5160. Medical & Workers Comp	15,810	14,594	14,594	16,260	1,666	11.4
Total Personal Services	119,269	132,104	131,534	136,629	4,525	3.4
Contractual Services						
5207. Dues, Memberships & Sub.	119	249	249	249	0	.0
5210. Prof. & Contractual Ser.	0	2,400	2,400	2,400	0	.0
5211. Advertising & Publicity	10,140	20,000	20,000	20,000	0	.0
5212. Utility Services	1,161	1,600	1,600	1,600	0	.0
5220. Training & Travel	2,246	360	360	360	0	.0
5235. Repair & Maintenance	53	0	0	0	0	.0
5236.13 Other Equipment Maint.	1,825	1,825	1,825	1,825	0	.0
Total Contractual Services	15,544	26,434	26,434	26,434	0	.0
Commodities						
5310. Commodities/Tools/Supplies	1,224	1,243	1,243	1,243	0	.0
5320. Books/Education Material	204	336	336	336	0	.0
Total Commodities	1,428	1,579	1,579	1,579	0	.0
Other Charges						
5420. Litigation/Judicial Costs	171	200	200	200	0	.0
Total Other Charges	171	200	200	200	0	.0
Capital Expenditures						
Total Capital Expenditures	0	0	0	0	0	.0
TOTAL GROSS EXPENDITURES	136,412	160,317	159,747	164,842	4,525	2.8
Reduction of Costs						
5670. Recovered from Funds	39,560-	46,492-	46,327-	47,805-	1,313-	2.8
Total Reduction of Costs	39,560-	46,492-	46,327-	47,805-	1,313-	2.8
TOTAL NET EXPENDITURES	96,852	113,825	113,420	117,037	3,212	2.8

CITY OF OAK RIDGE

FUND General	DEPARTMENT General Government	ACTIVITY City Manager's Office	NUMBER 820
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ACTIVITY DESCRIPTION

The City Charter establishes the City Manager as the chief executive officer of the City. The City Manager is appointed by and serves at the pleasure of City Council. He is responsible for planning, organizing, directing, controlling, and evaluating the operations of the municipal government in order to implement Council policies in an effective, and economic manner.

In carrying out these responsibilities, the Manager interprets and implements Council-determined policy; oversees the enforcement of all laws and ordinances; appoints and removes department heads and employees on the basis of merit; exercises control and supervision over all departments; prepares and recommends annual operating and capital improvement budgets; screens and prepares agenda materials; recommends legislation that appears necessary and desirable; advises Council of the financial conditions and future needs of the City; informs the public through reports to Council regarding the operation of City government; represents the City in its relations with the public, the press, and other governmental and private agencies; and performs such other duties as may be described by the City Charter or required by ordinance or resolution of Council.

It is the goal of this activity to provide coordination and administrative direction to City departments in order to provide continuous improvement in the delivery of municipal services to the residents of Oak Ridge, and to inform and advise Council on City affairs, requirements, and problems, both existing and anticipated.

PROGRAM COMMENTS

On an annual basis, the City Manager submits a set of goals and objectives for the fiscal year through the budgeting process for City Council approval. These goals and objectives serve as objective measures of performance for this activity.

SIGNIFICANT EXPENDITURE CHANGES

The \$50,519 budgeted increase in expenditures for Personal Services included the addition of an administrative assistance for Public Affairs and Economic Diversification. Advertising and Publicity increased by \$28,000 to fund 2 City newsletters to the citizens of Oak Ridge.

A portion of the costs of this activity is distributed to the utility funds due to involvement in the operations of these funds.

City of Oak Ridge, Tennessee
Activity Detail

820 City Manager's Office

	ACTUAL FY 2006	BUDGET FY 2007	PROJECTED FY 2007	BUDGET FY 2008	BUDGET 08 vs. 07	% CHG
Personal Services						
5111. Salaries-Reg. Employees	241,114	261,880	259,185	294,848	32,968	12.6
5131. Regular Overtime Pay	4,133	4,000	4,400	4,400	400	10.0
5141. Social Security	17,581	20,340	20,164	22,892	2,552	12.5
5150. Retirement	26,633	31,906	31,906	35,910	4,004	12.5
5160. Medical & Workers Comp	23,504	22,319	22,319	32,914	10,595	47.5
Total Personal Services	312,965	340,445	337,974	390,964	50,519	14.8
Contractual Services						
5206. Mailing & Delivery	0	50	50	50	0	.0
5207. Dues, Memberships & Sub.	1,173	1,385	1,385	1,385	0	.0
5210. Prof. & Contractual Ser.	91,835	100,000	100,000	100,000	0	.0
5211. Advertising & Publicity	150	0	0	28,000	28,000	.0
5212. Utility Services	4,106	4,600	4,600	4,600	0	.0
5220. Training & Travel	14,103	15,200	15,200	15,200	0	.0
5235. Repair & Maintenance	9,645	225	225	225	0	.0
5236.13 Other Equipment Maint.	690	1,035	1,035	1,035	0	.0
5289. Vehicle/Equip Use Charge	7,012	6,500	6,500	8,270	1,770	27.2
Total Contractual Services	128,714	128,995	128,995	158,765	29,770	23.1
Commodities						
5310. Commodities/Tools/Supplies	7,114	2,100	2,100	2,100	0	.0
5320. Books/Education Material	192	500	500	500	0	.0
Total Commodities	7,306	2,600	2,600	2,600	0	.0
Other Charges						
5410. Insurance	15,020	14,970	14,970	14,970	0	.0
Total Other Charges	15,020	14,970	14,970	14,970	0	.0
Capital Expenditures						
Total Capital Expenditures	0	0	0	0	0	.0
TOTAL GROSS EXPENDITURES	464,005	487,010	484,539	567,299	80,289	16.5
Reduction of Costs						
5670. Recovered from Funds	232,001-	243,505-	242,270-	292,422-	48,917-	20.1
Total Reduction of Costs	232,001-	243,505-	242,270-	292,422-	48,917-	20.1
TOTAL NET EXPENDITURES	232,004	243,505	242,269	274,877	31,372	12.9

CITY OF OAK RIDGE

FUND General	DEPARTMENT General Government	ACTIVITY City Court	NUMBER 832
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ACTIVITY DESCRIPTION

The City Court, presided over by a judge elected for a four-year term, has jurisdiction within the City over cases involving violations of City ordinances. The City Judge can assess fines of up to \$500 and can sentence convicted defendants to terms of up to ninety days in the County jail for violations of City ordinances. The City Judge is empowered, in his capacity as a Judicial Magistrate, to sign and issue State criminal arrest warrants and search warrants. This provides an additional judicial service to the Oak Ridge Police Department and the citizens of the City of Oak Ridge as well as facilitating the operations of the General Sessions Court. A major goal of the Oak Ridge City Court is to contribute to an orderly society by providing adjudication in compliance with the Constitutional guarantees of promptness and impartiality.

The City Court Clerk's office records and maintains permanent records of cases which come before the City Court. City warrants, Show Cause Orders, Court Orders, subpoenas, appearance bonds, and cash bonds are issued by this office. Money for fines and court costs is received in this office and is revenue to the General Fund.

PERFORMANCE MEASURES	ACTUAL FY 2006	BUDGET FY 2007	PROJECTED FY 2007	BUDGET FY 2008
Number of Court Cases:				
City violations	2,881	3,000	3,200	3,500
Fines and Costs Collected	\$205,107	\$270,000	\$320,000	\$300,000

SIGNIFICANT EXPENDITURE CHANGES

Approximately \$20,000 of the increase in Personal Services is for an increase in the Judge's salary adopted by City Council during fiscal 2007 and the addition of longevity pay for that position.

City of Oak Ridge, Tennessee
Activity Detail

832 City Court

	ACTUAL FY 2006	BUDGET FY 2007	PROJECTED FY 2007	BUDGET FY 2008	BUDGET 08 vs. 07	% CHG
Personal Services						
5111. Salaries-Reg. Employees	70,316	77,928	75,555	98,559	20,631	26.5
5131. Regular Overtime Pay	5,231	3,500	3,500	3,500	0	.0
5141. Social Security	5,478	6,229	4,048	7,808	1,579	25.3
5150. Retirement	8,415	9,771	9,771	12,247	2,476	25.3
5160. Medical & Workers Comp	15,200	14,398	14,398	16,064	1,666	11.6
Total Personal Services	104,640	111,826	107,272	138,178	26,352	23.6
Contractual Services						
5201. Rents	336	370	370	370	0	.0
5207. Dues, Memberships & Sub.	0	165	165	165	0	.0
5210. Prof. & Contractual Ser.	13,077	1,500	1,500	1,500	0	.0
5212. Utility Services	1,294	2,100	2,100	2,100	0	.0
5220. Training & Travel	470	674	674	674	0	.0
5236.13 Other Equipment Maint.	1,680	1,680	1,680	1,680	0	.0
Total Contractual Services	16,857	6,489	6,489	6,489	0	.0
Commodities						
5310. Commodities/Tools/Supplies	698	2,025	2,025	2,025	0	.0
5320. Books/Education Material	23	100	100	100	0	.0
Total Commodities	721	2,125	2,125	2,125	0	.0
Other Charges						
Total Other Charges	0	0	0	0	0	.0
Capital Expenditures						
Total Capital Expenditures	0	0	0	0	0	.0
TOTAL GROSS EXPENDITURES	122,218	120,440	115,886	146,792	26,352	21.9
Reduction of Costs						
Total Reduction of Costs	0	0	0	0	0	.0
TOTAL NET EXPENDITURES	122,218	120,440	115,886	146,792	26,352	21.9

CITY OF OAK RIDGE

FUND General	DEPARTMENT Legal	ACTIVITY Legal	NUMBER 843
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ACTIVITY DESCRIPTION

The Legal Department provides legal services and guidance to the City. The City Attorney is responsible for representing and defending the City in all litigation in which the City is a party, attending all City Council meetings, advising City Council and advising City boards and commissions. The City Attorney is appointed by and serves at the pleasure of City Council.

Legal staff is responsible for providing legal counsel to the City Manager, all departments, city staff and the Oak Ridge Beer Permit Board. Other responsibilities include researching/drafting ordinances and resolutions; preparing, reviewing, and administering contracts, deeds, bonds, leases, and other official documents; prosecuting violations of City ordinances in City Court and Juvenile Court, as well as higher courts should cases be appealed; tracking legislation, both state and federal, to be up to date on issues affecting local governments; processing bankruptcy claims when the City is a creditor; assisting in collections when necessary; and handling other matters as needed. The Senior Staff Attorney also serves as the City's Title VI (of the Civil Rights Act of 1964) Coordinator.

PERFORMANCE OBJECTIVES

1. Collect or recommend other methods of disposition for outstanding City fines and costs.
2. Continue review and revision of the City Code in order to be in compliance with State law.

SIGNIFICANT EXPENDITURE CHANGES

There are no significant expenditure changes for this activity in fiscal 2008.

A portion of the costs of this activity is distributed to the utility funds due to involvement in the operations of these funds.

City of Oak Ridge, Tennessee
Activity Detail

843 Legal

	ACTUAL FY 2006	BUDGET FY 2007	PROJECTED FY 2007	BUDGET FY 2008	BUDGET 08 vs. 07	% CHG
Personal Services						
5111. Salaries-Reg. Employees	180,681	199,560	196,905	202,958	3,398	1.7
5141. Social Security	13,973	15,266	15,063	15,526	260	1.7
5150. Retirement	19,438	23,947	23,947	24,355	408	1.7
5160. Medical & Workers Comp	23,206	22,045	22,045	24,544	2,499	11.3
Total Personal Services	237,298	260,818	257,960	267,383	6,565	2.5
Contractual Services						
5206. Mailing & Delivery	0	50	50	50	0	.0
5207. Dues, Memberships & Sub.	2,236	2,500	2,500	2,500	0	.0
5210. Prof. & Contractual Ser.	477	5,830	5,830	5,830	0	.0
5211. Advertising & Publicity	619	1,500	1,500	1,500	0	.0
5212. Utility Services	2,526	2,600	2,600	2,600	0	.0
5220. Training & Travel	4,437	4,293	4,293	4,293	0	.0
5236.13 Other Equipment Maint.	690	1,035	1,035	1,035	0	.0
Total Contractual Services	10,985	17,808	17,808	17,808	0	.0
Commodities						
5310. Commodities/Tools/Supplies	997	1,000	1,000	1,000	0	.0
5320. Books/Education Material	9,455	7,000	7,000	7,000	0	.0
Total Commodities	10,452	8,000	8,000	8,000	0	.0
Other Charges						
5410. Insurance	50	0	0	0	0	.0
5420. Litigation/Judicial Costs	0	350	350	350	0	.0
Total Other Charges	50	350	350	350	0	.0
Capital Expenditures						
Total Capital Expenditures	0	0	0	0	0	.0
TOTAL GROSS EXPENDITURES	258,785	286,976	284,118	293,541	6,565	2.3
Reduction of Costs						
5670. Recovered from Funds	75,047-	83,223-	82,394-	85,126-	1,903-	2.3
Total Reduction of Costs	75,047-	83,223-	82,394-	85,126-	1,903-	2.3
TOTAL NET EXPENDITURES	183,738	203,753	201,724	208,415	4,662	2.3



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Administrative Services

ADMINISTRATIVE SERVICES

The Administrative Services division consists of 37 employees organized into the following activities: Computer Services, Personnel, Stationary Stores, Finance and Utilities Business Office.

The Computer Services staff, comprised of 7 technical employees, provide computer support to other City departments, including mainframe as well as personal computer support and training for various micro-computer software utilized by the City departments. The City utilizes an IBM AS/400 mainframe computer with workstations located in the Municipal Building, Library and Civic Center, and remote workstations at the Central Services Center and at the three fire stations. Staff is also responsible for maintaining and upgrading approximately 345 personal computers located throughout the City. The Deputy City Manager of Administrative Services and an Accounting Specialist are also accounted for in this activity.

The Personnel staff, comprised of 4 employees, is responsible for managing the personnel and training functions, risk management and the Insurance Fund. Personnel also provides staff support to the City's Personnel Advisory Board. In fiscal 2008, the City's work force will be comprised of 445 full-time and part-time employees, which is the equivalent of 387.46 staff years. Personnel staff is also responsible for administering the Insurance Fund. The City's various insurance programs are secured by a combination of commercial insurance and self-funding. The last citywide compensation plan review was completed in fiscal 2003 with employee job classification reviews performed by an independent contractor.

Stationary Stores is comprised of one employee who is responsible for printing and binding major City documents, maintaining a central copier and office supply facility for the Municipal Building, as well as the City's mail distribution.

Finance and Utility Business Office (UBO) staffs are comprised of 25 employees under the supervision of the Finance Director. The staffs of these activities are responsible for the financial management activities of the City. Program responsibilities include serving as the centralized accounting office for the City, processing payment of all City obligations, cash management and investments, procurement and operation of the central warehouse facility and utility accounting systems. Other responsibilities include administration of the Equipment Replacement Rental Fund and Debt Service Fund.

A primary function of Finance and UBO is the development and publishing of the City's audit and comprehensive annual financial report (CAFR) and annual operating budget. The City has received the Government Finance Officers Association Certificate of Achievement for Excellence in Financial Reporting for the past 46 years and the Distinguished Budget Presentation Award for the past 22 years. Staff also performs a utility rate study every two years for the City's Electric and Waterworks Funds.

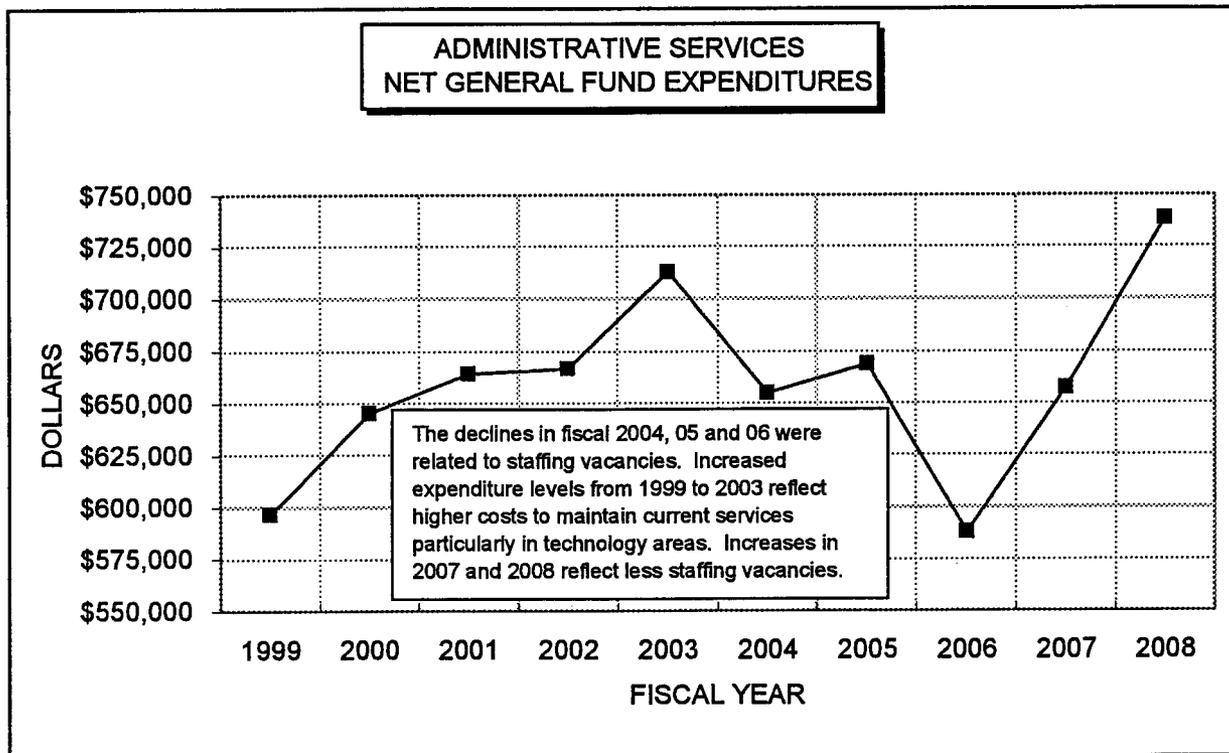
The Utilities Business Office, comprised of 13 employees, is responsible for the billing, collection and customer service for the City's utility services and property taxes. The City has over 15,000 utility accounts and nearly 13,300 parcels of property. The Business Office is responsible for the recording and depositing of all cash received by the City. Collections for utilities and property taxes totaled over \$69 million in fiscal 2007.

Major projects planned for fiscal 2008 included the acceptance of credit cards for utility payments, both in-house and online, review of electronic meter reading options, and upgrades and enhancements to the City's web page.

ADMINISTRATIVE SERVICES	ACTUAL FY 2006	BUDGET FY 2007	PROJECTED FY 2007	BUDGET FY 2008	BUDGET 08 vs 07	% CHANGE
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GENERAL FUND

845 Computer Services	197,952	229,682	231,167	287,681	57,999	25.3
846 Personnel	155,473	191,641	185,300	204,637	12,996	6.8
854 Stationery Stores	69,687	67,724	68,172	69,092	1,368	2.0
862 Finance	104,161	110,126	108,099	105,606	(4,520)	-4.1
864 Business Office	60,687	64,558	64,558	71,452	6,894	10.7
Total Administrative Services	587,960	663,731	657,296	738,468	74,737	11.3



CITY OF OAK RIDGE

FUND General	DEPARTMENT Administrative Services	ACTIVITY Computer Services	NUMBER 845
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ACTIVITY DESCRIPTION

The Computer Services Department provides computer maintenance and support service to all City departments and performs an active role in recommending and securing innovations in automation that promote organizational efficiency. The goals are to (1) analyze functional and management information needs of all municipal activities; (2) recommend cost-effective solutions utilizing automation; and (3) provide services to municipal users that are more than offset by savings in personnel, equipment and materials. Computers and major software purchases are funded by the Equipment Replacement Rental Fund.

PERFORMANCE OBJECTIVES

1. To provide system accessibility 24/7 and maintain system availability 99.5% of normal work hours.
2. To maintain and improve the City's network consisting of servers and access devices, including all server applications.
3. To maintain, improve and provide technical support for the City Geographic Information System.
4. Ensure citywide compliance with computer software and hardware through maintenance of logs ,auditing procedures, upgrades and provision of employee education.
5. To maintain and provide support for the City's telecommunication equipment.
6. To continue to improve and provide additional information to citizens on the City's web page.

PERFORMANCE MEASURES	ACTUAL FY 2006	BUDGET FY 2007	PROJECTED FY 2007	BUDGET FY 2008
Applications maintained	17	17	17	17
Objects maintained	9,000	9,000	9,000	9,000
Computer peripheral devices maintained	250	250	250	250
Network devices maintained	180	180	180	180
Personal computers maintained	345	345	345	345
Wide Area Network time available	99%	99%	99%	99%
Computer time available(Public Safety)	99%	99%	99%	99%
Computer time available(Non Public Safety)	99%	99%	99%	99%

SIGNIFICANT EXPENDITURE CHANGES

Budgeted expenditures for Contractual Services increased by \$105,280. \$90,000 is for Professional and Contractual Services for network upgrades and GIS enhancements and \$20,000 is for communication services.

A portion of the costs of this activity is distributed to the utility funds due to involvement in the operations of these funds.

City of Oak Ridge, Tennessee
Activity Detail

845 Computer Services

	ACTUAL FY 2006	BUDGET FY 2007	PROJECTED FY 2007	BUDGET FY 2008	BUDGET 08 vs. 07	% CHG
Personal Services						
5111. Salaries-Reg. Employees	349,398	448,216	455,200	506,192	57,976	12.9
5120. Salaries-Temp. Employees	9,830	0	0	0	0	.0
5131. Regular Overtime Pay	6,717	6,105	3,300	3,300	2,805-	45.9-
5141. Social Security	28,295	34,756	35,075	39,741	4,985	14.3
5150. Retirement	49,954	54,519	54,519	62,339	7,820	14.3
5160. Medical & Workers Comp	68,038	65,634	65,634	73,131	7,497	11.4
Total Personal Services	512,232	609,230	613,728	684,703	75,473	12.4
Contractual Services						
5201. Rents	1,003	1,070	1,070	1,070	0	.0
5207. Dues, Memberships & Sub.	1,188	1,175	1,175	1,175	0	.0
5210. Prof. & Contractual Ser.	37,622	11,235	11,235	101,235	90,000	801.1
5212. Utility Services	12,836	17,300	17,300	37,300	20,000	115.6
5220. Training & Travel	82	7,908	7,908	2,908	5,000-	63.2-
5235. Repair & Maintenance	0	3,500	3,500	3,500	0	.0
5236.13 Other Equipment Maint.	21,809	21,569	21,569	21,569	0	.0
5289. Vehicle/Equip Use Charge	5,114	5,500	5,500	5,780	280	5.1
Total Contractual Services	79,654	69,257	69,257	174,537	105,280	152.0
Commodities						
5310. Commodities/Tools/Supplies	7,925	16,920	16,920	11,920	5,000-	29.6-
5320. Books/Education Material	44	600	600	600	0	.0
Total Commodities	7,969	17,520	17,520	12,520	5,000-	28.5-
Other Charges						
Total Other Charges	0	0	0	0	0	.0
Capital Expenditures						
Total Capital Expenditures	0	0	0	0	0	.0
TOTAL GROSS EXPENDITURES	599,855	696,007	700,505	871,760	175,753	25.3
Reduction of Costs						
5670. Recovered from Funds	401,902-	466,325-	469,338-	584,079-	117,754-	25.3
Total Reduction of Costs	401,902-	466,325-	469,338-	584,079-	117,754-	25.3
TOTAL NET EXPENDITURES	197,953	229,682	231,167	287,681	57,999	25.3

CITY OF OAK RIDGE

FUND General	DEPARTMENT Administrative Services	ACTIVITY Personnel	NUMBER 846
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ACTIVITY DESCRIPTION

Personnel is a service activity that coordinates personnel management functions for all City departments. Services include (1) recruitment, selection, and retention of competent employees; (2) maintenance of the classification plan; (3) coordination of the merit system, employee performance evaluation and compensation plan; (4) coordination of training and development; and (5) management of employment benefits. The activity provides staff and clerical support to the Personnel Advisory Board. Personnel is also responsible for administering the City's risk management program, employee safety program and all insurance coverages (Insurance Fund). This activity is responsible for managing the risks of the City in order to minimize the loss of physical, financial and human resources; including management of exposure and accidents, acts of nature, liability, theft and vandalism, and safety and employee health.

PERFORMANCE OBJECTIVES

1. Process all solicited applications (in response to recruitment notices) and forward to hiring manager within three days after application deadline.
2. Achieve an applicant mix for open positions that maximizes the opportunity for meeting the City's Work Force Diversity Plan objectives.
3. Ensure the selection process used to fill each opening is valid and nondiscriminatory toward any applicant.
4. Maximize positive employee attitudes toward all components of the work experience.
5. Coordinate safety inspections of all City facilities and work areas with OSHA and TML.
6. Coordinate safety and other meetings to assist departments in meeting their training needs.
7. Maintain a combination of insurance and City funds to satisfy foreseeable losses.

PERFORMANCE MEASURES	ACTUAL FY 2006	BUDGET FY 2007	PROJECTED FY 2007	BUDGET FY 2008
Applications received and processed	784	850	839	850
Minority applicants	8.62%	8.5%	6.7%	8.5%
Injuries requiring medical attention	27	50	40	45
Legitimate non-automotive liability claims	19	30	25	30
Automobile accidents preventable by employee	4	5	5	5

SIGNIFICANT EXPENDITURE CHANGES

There are no significant expenditure changes for this activity in fiscal 2008.

A portion of the costs of this activity is distributed to the utility funds and the State Street Aid Fund due to involvement in the operations of these funds.

City of Oak Ridge, Tennessee
Activity Detail

846 Personnel

	ACTUAL FY 2006	BUDGET FY 2007	PROJECTED FY 2007	BUDGET FY 2008	BUDGET 08 vs. 07	% CHG
Personal Services						
5111. Salaries-Reg. Employees	165,932	214,081	204,455	233,445	19,364	9.0
5131. Regular Overtime Pay	250	2,280	1,000	1,000	1,280-	56.1-
5141. Social Security	12,726	16,552	15,717	17,035	483	2.9
5150. Retirement	23,056	25,963	25,963	28,133	2,170	8.4
5160. Medical & Workers Comp	30,615	29,238	29,238	32,570	3,332	11.4
Total Personal Services	232,579	288,114	276,373	312,183	24,069	8.4
Contractual Services						
5201. Rents	506	390	390	390	0	.0
5207. Dues, Memberships & Sub.	832	2,692	2,692	2,692	0	.0
5210. Prof. & Contractual Ser.	40,276	39,500	39,500	39,500	0	.0
5211. Advertising & Publicity	8,505	7,500	7,500	7,500	0	.0
5212. Utility Services	2,053	3,500	3,500	3,500	0	.0
5220. Training & Travel	209	2,500	2,500	2,500	0	.0
5236.13 Other Equipment Maint.	1,725	1,725	1,725	1,725	0	.0
Total Contractual Services	54,106	57,807	57,807	57,807	0	.0
Commodities						
5310. Commodities/Tools/Supplies	1,227	6,890	6,890	6,890	0	.0
5320. Books/Education Material	0	1,479	1,479	1,479	0	.0
5325. Uniforms/Safety Equip.	0	600	600	600	0	.0
Total Commodities	1,227	8,969	8,969	8,969	0	.0
Other Charges						
Total Other Charges	0	0	0	0	0	.0
Capital Expenditures						
Total Capital Expenditures	0	0	0	0	0	.0
TOTAL GROSS EXPENDITURES	287,912	354,890	343,149	378,959	24,069	6.8
Reduction of Costs						
5670. Recovered from Funds	132,438-	163,249-	157,849-	174,322-	11,073-	6.8
Total Reduction of Costs	132,438-	163,249-	157,849-	174,322-	11,073-	6.8
TOTAL NET EXPENDITURES	155,474	191,641	185,300	204,637	12,996	6.8

CITY OF OAK RIDGE

FUND General	DEPARTMENT Administrative Services	ACTIVITY Stationery Stores	NUMBER 854
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ACTIVITY DESCRIPTION

This activity is responsible for providing printing, duplicating and related publication services to all City departments. This activity also provides daily mail service for City departments and serves as a centralized store of office supplies for departments located in the Municipal Building and Civic Center. The activity's goal is to provide these services in an effective and efficient manner.

PERFORMANCE OBJECTIVES

1. Complete all major duplicating requests by date requested.
2. Maintain minimum level of office and printing supplies inventory.

PERFORMANCE MEASURES	ACTUAL FY 2006	BUDGET FY 2007	PROJECTED FY 2007	BUDGET FY 2008
Proposed Annual Budgets Printed	50	50	50	50
Adopted Annual Budgets Printed	75	75	75	75
Annual Financial Reports Printed	175	175	175	175
Requests completed on schedule	100%	100%	100%	100%

SIGNIFICANT EXPENDITURE CHANGES

There are no significant expenditure changes for this activity in fiscal 2008.

A portion of the costs of this activity is distributed to the utility funds due to involvement in the operations of these funds.

City of Oak Ridge, Tennessee
Activity Detail

854 Stationery Stores

	ACTUAL FY 2006	BUDGET FY 2007	PROJECTED FY 2007	BUDGET FY 2008	BUDGET 08 vs. 07	% CHG
Personal Services						
5111. Salaries-Reg. Employees	38,499	43,309	43,334	44,649	1,340	3.1
5131. Regular Overtime Pay	6,703	5,800	7,000	7,000	1,200	20.7
5141. Social Security	3,535	3,757	3,851	3,951	194	5.2
5150. Retirement	4,892	5,893	5,893	6,198	305	5.2
5160. Medical & Workers Comp	7,553	7,263	7,263	8,096	833	11.5
Total Personal Services	61,182	66,022	67,341	69,894	3,872	5.9
Contractual Services						
5201. Rents	20,008	16,550	16,550	16,550	0	.0
5206. Mailing & Delivery	84,937	79,500	79,500	79,500	0	.0
5212. Utility Services	544	760	760	760	0	.0
5236.13 Other Equipment Maint.	3,445	3,445	3,445	3,445	0	.0
5289. Vehicle/Equip Use Charge	2,694	2,910	2,910	3,065	155	5.3
Total Contractual Services	111,628	103,165	103,165	103,320	155	.2
Commodities						
5310. Commodities/Tools/Supplies	32,155	30,000	30,000	30,000	0	.0
Total Commodities	32,155	30,000	30,000	30,000	0	.0
Other Charges						
Total Other Charges	0	0	0	0	0	.0
Capital Expenditures						
Total Capital Expenditures	0	0	0	0	0	.0
TOTAL GROSS EXPENDITURES	204,965	199,187	200,506	203,214	4,027	2.0
Reduction of Costs						
5670. Recovered from Funds	135,277-	131,463-	132,334-	134,122-	2,659-	2.0
Total Reduction of Costs	135,277-	131,463-	132,334-	134,122-	2,659-	2.0
TOTAL NET EXPENDITURES	69,688	67,724	68,172	69,092	1,368	2.0

CITY OF OAK RIDGE

FUND General	DEPARTMENT Administrative Services	ACTIVITY Finance	NUMBER 862
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ACTIVITY DESCRIPTION

The Finance activity is responsible for the recording all City financial transactions in accordance with generally accepted accounting principals (GAAP), performing financial analysis, establishing internal controls, preparing the annual budget, financial statements and biennial utility rate reviews, coordinating long-term debt issuances, and administering the City's cash management program and investing funds accordingly. The Finance activity also provides centralized control over the procurement, storage and distribution of all materials, supplies and services required for City operations, serves as the centralized accounting service for the Public Works and Electrical Departments and is responsible for paying all City obligations. This activity is responsible for determining the cost of maintaining City streets, the electrical distribution system, water distribution system and treatment plant, sewage collection system and treatment plants, equipment repair shop and the service department.

PERFORMANCE OBJECTIVES

1. Provide support for preparation of the budget document and retention of the GFOA Distinguished Budget Presentation Award.
2. Provide effective support services to other City departments.
3. Maintain adequate stock levels for inventory items by establishing economic reorder points and quantities.
4. Obtain needed goods and services at the lowest cost and at required quality.
5. Process cost distribution of labor and materials timely and accurately
6. Contribute to the financial stability of the City by providing timely financial data to City Management.

PERFORMANCE MEASURES	ACTUAL FY 2006	BUDGET FY 2007	PROJECTED FY 2007	BUDGET FY 2008
State Highway Contract billing prepared by the 20th of each month	92%	92%	92%	92%
Monthly entries performed by 15th of month	92%	92%	92%	92%
Purchase Orders issued (Annual)	504	500	489	700
Purchase Orders for stock purchases	4,525	4,000	4,106	4,500

SIGNIFICANT EXPENDITURE CHANGES

The reduction in Personal Services reflects staffing turnover and departmental reorganization. These funds were reallocated to activity 864. Budgeted expenditures for Printing and Duplication were reduced by \$2,370 to reflect the usage of in-house rather than outside services. The cost of Supplies increased \$2,665 due to necessary purchases associated with racks and small tools for the Warehouse.

A portion of the costs of this activity is distributed to the utility funds and the State Street Aid Fund due to involvement in the operations of these funds.

City of Oak Ridge, Tennessee
Activity Detail

862 Finance

	ACTUAL FY 2006	BUDGET FY 2007	PROJECTED FY 2007	BUDGET FY 2008	BUDGET 08 vs. 07	% CHG
Personal Services						
5111. Salaries-Reg. Employees	316,539	355,407	346,442	333,100	22,307-	6.3-
5120. Salaries-Temp. Employees	3,329	0	0	0	0	.0
5131. Regular Overtime Pay	67	4,520	4,520	3,500	1,020-	22.6-
5141. Social Security	23,836	27,534	26,849	25,750	1,784-	6.5-
5150. Retirement	35,910	43,191	43,191	39,921	3,270-	7.6-
5160. Medical & Workers Comp	75,657	58,632	58,632	65,296	6,664	11.4
Total Personal Services	455,338	489,284	479,634	467,567	21,717-	4.4-
Contractual Services						
5201. Rents	2,520	3,250	3,250	3,000	250-	7.7-
5205. Printing & Dup. Charges	0	2,370	2,370	0	2,370-	100.0-
5207. Dues, Memberships & Sub.	375	970	970	970	0	.0
5210. Prof. & Contractual Ser.	8,767	0	0	0	0	.0
5211. Advertising & Publicity	1,765	1,700	1,700	1,800	100	5.9
5212. Utility Services	3,707	5,570	5,570	5,570	0	.0
5220. Training & Travel	549	2,065	2,065	2,065	0	.0
5235. Repair & Maintenance	2,705	250	250	500	250	100.0
5236.13 Other Equipment Maint.	3,645	3,405	3,405	3,645	240	7.0
5289. Vehicle/Equip Use Charge	4,500	7,200	7,200	6,320	880-	12.2-
Total Contractual Services	28,533	26,780	26,780	23,870	2,910-	10.9-
Commodities						
5310. Commodities/Tools/Supplies	11,004	6,335	6,335	9,000	2,665	42.1
5320. Books/Education Material	109	800	800	500	300-	37.5-
5325. Uniforms/Safety Equip.	1,021	1,210	1,210	1,950	740	61.2
Total Commodities	12,134	8,345	8,345	11,450	3,105	37.2
Other Charges						
Total Other Charges	0	0	0	0	0	.0
Capital Expenditures						
Total Capital Expenditures	0	0	0	0	0	.0
TOTAL GROSS EXPENDITURES	496,005	524,409	514,759	502,887	21,522-	4.1-
Reduction of Costs						
5670. Recovered from Funds	391,843-	414,283-	406,660-	397,281-	17,002	4.1-
Total Reduction of Costs	391,843-	414,283-	406,660-	397,281-	17,002	4.1-
TOTAL NET EXPENDITURES	104,162	110,126	108,099	105,606	4,520-	4.1-

CITY OF OAK RIDGE

FUND General	DEPARTMENT Administrative Services	ACTIVITY Business Office	NUMBER 864
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ACTIVITY DESCRIPTION

This activity is responsible for reading all electric and water meters monthly and for billing and collecting monthly charges. All service requests for utility connections and meter installations and removals are processed by this office, along with the administration of a TVA residential heat pump program. This activity is also responsible for billing and collecting all real, personal and public utility property taxes and all other business licenses and related taxes. Other taxes billed and collected by this activity include the 5 percent liquor wholesale tax, the 17 percent wholesale beer tax, the hotel/motel room occupancy tax and any other fees, licenses, permits or special assessments authorized by the City.

The activity's goal is to bill and collect all utility and tax bills in a timely manner and to equitably administer all state statutes and City codes and ordinances relative to utility collections, tax assessments, and business licensing.

PERFORMANCE OBJECTIVES

1. Meet the pre-established utility billing schedule for 100 percent of billings.
2. Improve the collection process in order to reduce loss of revenue from bad debt.
3. Mail notices of taxes due to taxpayers by June 1 of each year.
4. Issue all delinquent notices within 60 days after delinquencies occur.
5. Retain the GFOA Certificate of Achievement for Excellence in Financial Reporting and the Distinguished Budget Presentation Award.

PERFORMANCE MEASURES	ACTUAL FY 2006	BUDGET FY 2007	PROJECTED FY 2007	BUDGET FY 2008
Utility billings prepared on schedule	100%	100%	100%	100%
Business licenses and permits issued	1,392	1,300	1,300	1,300

SIGNIFICANT EXPENDITURE CHANGES

The increase of \$118,950 in professional services and reduction in Personal Service reflects the adjustment in the budget for contracted meter reader services. Funds were also reallocated from activity 862 as well as other budget line items, which were review and funds reallocated based on actual expenditure patterns.

A portion of the costs of this activity is distributed to the utility funds due to involvement in the operations of these funds.

City of Oak Ridge, Tennessee
Activity Detail

864 Business Office

	ACTUAL FY 2006	BUDGET FY 2007	PROJECTED FY 2007	BUDGET FY 2008	BUDGET 08 vs. 07	% CHG
Personal Services						
5111. Salaries-Reg. Employees	446,853	586,861	586,861	576,147	10,714-	1.8-
5120. Salaries-Temp. Employees	320	0	0	0	0	.0
5131. Regular Overtime Pay	13,417	14,455	14,455	14,455	0	.0
5141. Social Security	34,895	46,001	46,001	45,181	820-	1.8-
5150. Retirement	61,425	72,158	72,158	70,045	2,113-	2.9-
5160. Medical & Workers Comp	97,618	108,124	108,124	105,053	3,071-	2.8-
Total Personal Services	654,528	827,599	827,599	810,881	16,718-	2.0-
Contractual Services						
5201. Rents	1,650	3,861	3,861	2,400	1,461-	37.8-
5205. Printing & Dup. Charges	523	2,150	2,150	1,000	1,150-	53.5-
5206. Mailing & Delivery	0	250	250	0	250-	100.0-
5207. Dues, Memberships & Sub.	450	765	765	765	0	.0
5210. Prof. & Contractual Ser.	141,974	11,280	11,280	130,230	118,950	1,054.5
5211. Advertising & Publicity	0	800	800	550	250-	31.3-
5212. Utility Services	5,721	5,600	5,600	5,600	0	.0
5220. Training & Travel	196	4,602	4,602	3,500	1,102-	23.9-
5235. Repair & Maintenance	683	480	480	480	0	.0
5236.13 Other Equipment Maint.	24,799	25,282	25,282	25,282	0	.0
5289. Vehicle/Equip Use Charge	19,537	20,000	20,000	20,180	180	.9
Total Contractual Services	195,533	75,070	75,070	189,987	114,917	153.1
Commodities						
5310. Commodities/Tools/Supplies	10,446	13,715	13,715	13,715	0	.0
5320. Books/Education Material	864	300	300	300	0	.0
5325. Uniforms/Safety Equip.	2,031	2,020	2,020	2,300	280	13.9
Total Commodities	13,341	16,035	16,035	16,315	280	1.7
Other Charges						
5410. Insurance	3,560	3,560	3,560	3,560	0	.0
Total Other Charges	3,560	3,560	3,560	3,560	0	.0
Capital Expenditures						
Total Capital Expenditures	0	0	0	0	0	.0
TOTAL GROSS EXPENDITURES	866,962	922,264	922,264	1,020,743	98,479	10.7
Reduction of Costs						
5670. Recovered from Funds	806,273-	857,706-	857,706-	949,291-	91,585-	10.7
Total Reduction of Costs	806,273-	857,706-	857,706-	949,291-	91,585-	10.7
TOTAL NET EXPENDITURES	60,689	64,558	64,558	71,452	6,894	10.7

oak
ridge



Police

POLICE DEPARTMENT

The Oak Ridge Police Department is responsible for enhancing the safety and security of all residents and other persons working in or visiting the City. The Department strives to maintain peace and order throughout the community by education, prevention of criminal activity, response to calls for assistance, and reports of criminal law violations. Comprised of 64 uniform officers (includes Animal Control) and 12 non-uniform support personnel, the Department is organized into the following activities: Supervision, Investigations, Staff Services, Patrol, Emergency Communications, Animal Control and School Resource Officer Program. A Police Chaplain and other associate chaplains provide counseling assistance to crime victims, indigent families and individuals, and departmental personnel on a voluntary basis. One additional police officer position was added for fiscal 2008.

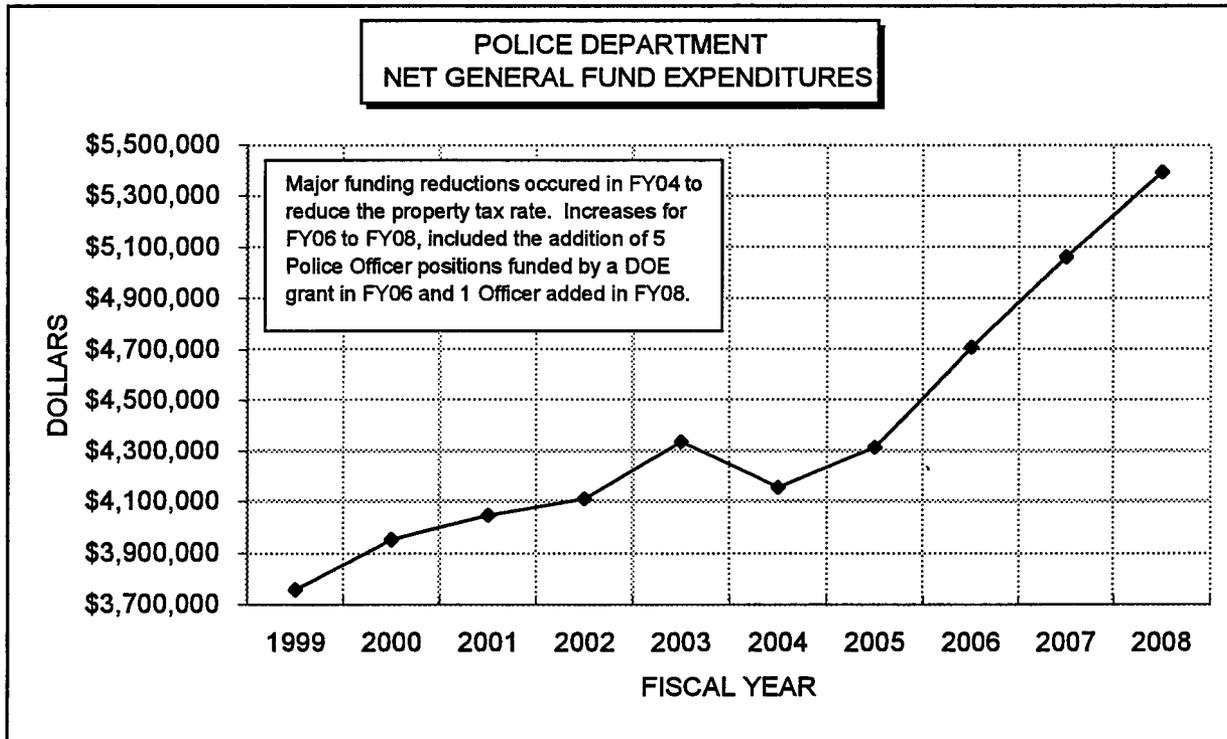
The Department is also responsible for administering the Drug Fund and the Emergency Communications District Fund. The Drug Fund is Special Revenue Fund utilized to account for drug related revenue and expenditures directly related to drug curtailment activities. The Emergency Communications Fund is an Enterprise Fund utilized to account for the proceeds of a surcharge on telephones in the City's 911 district which is used to support the City's 911 and other emergency communication systems. The Police Department is responsible for the City's ongoing major upgrade to the 900 MHz radio system.

The Investigations and Patrol activities work jointly to investigate all serious crimes, which include murder, rape, robbery, aggravated assault, burglary, larceny, and motor vehicle theft. The Animal Control activity, in cooperation with the Anderson County Humane Society, operates a model animal control program. Anderson County, the City of Clinton, and the City of Oliver Springs utilize the animal shelter facility on a fee basis. The School Resource Officer Program utilizes 2 police officers that are dedicated solely to working within the Oak Ridge school system. One officer is stationed at the High School and the other officer is split between the two Middle Schools. These officers also present DARE programs to the elementary schools. The objectives of this program are not only to decrease the number of crimes committed at or near school property, but to provide educational programs on topics such as drugs, law and justice, and to provide a means for positive interaction between the police and youth of the community.

POLICE DEPARTMENT	ACTUAL FY 2006	BUDGET FY 2007	PROJECTED FY 2007	BUDGET FY 2008	BUDGET 08 vs 07	% CHANGE
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GENERAL FUND

910 Supervision	177,773	198,079	198,121	205,918	7,839	4.0
911 Investigations	649,743	617,404	638,246	660,702	43,298	7.0
912 Staff Services	327,973	419,836	358,947	362,127	(57,709)	-13.7
913 Patrol	2,981,175	3,172,456	3,212,615	3,483,289	310,833	9.8
915 Emergency Communications	200,361	247,552	256,246	270,099	22,547	9.1
916 Animal Control	252,485	253,385	260,888	266,679	13,294	5.2
917 School Resource Officer Program	120,359	127,455	138,567	143,287	15,832	12.4
Total Police Department	4,709,869	5,036,167	5,063,630	5,392,101	355,934	7.1



CITY OF OAK RIDGE			
FUND	DEPARTMENT	ACTIVITY	NUMBER
General	Police	Supervision	910

ACTIVITY DESCRIPTION

Police Supervision administers the resources of the Police Department, supervises all police operations and plans and coordinates programs designed to accomplish the department's objectives.

The primary goals of the Police Department are as follows: (1) protection of life and property; (2) maintenance of law and order with justice; (3) identification and arrest of criminals; (4) prevention of crime; (5) regulation of non-criminal behavior; (6) provision of public assistance; and (7) promotion of department professionalism and training.

The Department's first priority is responding to emergency situations, including areas of responsibility imposed by law and tradition and other emergencies for which no other governmental agency is responsible. Second priority is the suppression of crime and prosecution of violators. Third priority is the apprehension of violators of other laws and ordinances, including traffic offenses.

PERFORMANCE OBJECTIVES

1. Oversee and manage the accomplishment of the department's performance objectives.
2. Oversee the development of operational action plans to achieve department objectives.
3. Maintain a current Policy and Procedures Manual through periodic update.
4. Continue to enhance and expand community oriented policing.
5. Identify and provide necessary training.

SIGNIFICANT EXPENDITURE CHANGES

Budgeted expenditures for Contractual Services increased by \$1,350 for Equipment Use Charges, primarily due to higher fuel costs. Equipment Use Charges on vehicles fund the future replacement of the vehicles and the actual operating costs. These charges will fluctuate from year-to-year based on the timing of the attainment of the funding for the replacement of the vehicle and the actual purchase of the vehicle.

City of Oak Ridge, Tennessee
Activity Detail

910 Police Supervision

	ACTUAL FY 2006	BUDGET FY 2007	PROJECTED FY 2007	BUDGET FY 2008	BUDGET 08 vs. 07	% CHG
Personal Services						
5111. Salaries-Reg. Employees	126,259	138,126	138,165	142,157	4,031	2.9
5141. Social Security	9,812	10,567	10,570	10,875	308	2.9
5150. Retirement	13,812	16,575	16,575	17,059	484	2.9
5160. Medical & Workers Comp	15,564	14,737	14,737	16,403	1,666	11.3
Total Personal Services	165,447	180,005	180,047	186,494	6,489	3.6
Contractual Services						
5201. Rents	0	160	160	160	0	.0
5207. Dues, Memberships & Sub.	384	670	670	670	0	.0
5212. Utility Services	1,618	2,520	2,520	2,520	0	.0
5220. Training & Travel	4,748	2,069	2,069	2,069	0	.0
5236.13 Other Equipment Maint.	1,035	1,035	1,035	1,035	0	.0
5289. Vehicle/Equip Use Charge	2,111	9,500	9,500	10,850	1,350	14.2
Total Contractual Services	9,896	15,954	15,954	17,304	1,350	8.5
Commodities						
5310. Commodities/Tools/Supplies	1,224	1,530	1,530	1,530	0	.0
5320. Books/Education Material	1,207	475	475	475	0	.0
5325. Uniforms/Safety Equip.	0	115	115	115	0	.0
Total Commodities	2,431	2,120	2,120	2,120	0	.0
Other Charges						
Total Other Charges	0	0	0	0	0	.0
Capital Expenditures						
Total Capital Expenditures	0	0	0	0	0	.0
TOTAL GROSS EXPENDITURES	177,774	198,079	198,121	205,918	7,839	4.0
Reduction of Costs						
Total Reduction of Costs	0	0	0	0	0	.0
TOTAL NET EXPENDITURES	177,774	198,079	198,121	205,918	7,839	4.0

CITY OF OAK RIDGE

FUND General	DEPARTMENT Police	ACTIVITY Investigations	NUMBER 911
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ACTIVITY DESCRIPTION

The Investigations division conducts follow-up investigations of violent and serious crimes; drug enforcement, vice crime and all reported hate crimes. The division consists of general criminal investigations and drug enforcement investigations that conduct covert operations. The division maintains the departments technical and electronics laboratories; search, recover, identify and preserve evidence.

PERFORMANCE OBJECTIVES

1. Achieve a 30 percent serious crime clearance rate.
2. Achieve a 50 percent clearance rate of violent serious crimes.
3. Achieve a burglary clearance rate of 15%.
4. Conduct pro-active covert operations, involving illegal drug sales and vice crimes.

PERFORMANCE MEASURES	ACTUAL FY 2006	BUDGET FY 2007	PROJECTED FY 2007	BUDGET FY 2008
Serious Crimes (including all Group A offenses except theft.)	2204	2,000	4000	2,000
Serious Crimes clearance rate	30.7%	30%	30%	30%
Crimes against persons clearance rate	43%	50%	50%	50%
Burglaries	394	325	325	325
Burglary clearance rate	6.6%	15%	15%	15%

SIGNIFICANT EXPENDITURE CHANGES

Budgeted expenditures for Contractual Services increased by \$3,775 for Equipment Use Charges, primarily due to higher fuel costs. Equipment Use Charges on vehicles fund the future replacement of the vehicles and the actual operating costs. These charges will fluctuate from year-to-year based on the timing of the attainment of the funding for the replacement of the vehicle and the actual purchase of the vehicle.

City of Oak Ridge, Tennessee
Activity Detail

911 Investigations

	ACTUAL FY 2006	BUDGET FY 2007	PROJECTED FY 2007	BUDGET FY 2008	BUDGET 08 vs. 07	% CHG
Personal Services						
5111. Salaries-Reg. Employees	422,527	400,239	408,600	412,523	12,284	3.1
5131. Regular Overtime Pay	36,389	25,000	36,000	36,000	11,000	44.0
5141. Social Security	37,706	32,531	34,012	34,312	1,781	5.5
5150. Retirement	39,189	51,029	51,029	58,823	7,794	15.3
5160. Medical & Workers Comp	60,776	58,237	58,237	64,901	6,664	11.4
Total Personal Services	596,587	567,036	587,878	606,559	39,523	7.0
Contractual Services						
5207. Dues, Memberships & Sub.	100	100	100	100	0	.0
5210. Prof. & Contractual Ser.	0	500	500	500	0	.0
5212. Utility Services	1,953	3,000	3,000	3,000	0	.0
5220. Training & Travel	2,632	4,083	4,083	4,083	0	.0
5236.13 Other Equipment Maint.	1,725	1,725	1,725	1,725	0	.0
5289. Vehicle/Equip Use Charge	34,575	27,500	27,500	31,275	3,775	13.7
Total Contractual Services	40,985	36,908	36,908	40,683	3,775	10.2
Commodities						
5310. Commodities/Tools/Supplies	1,240	3,770	3,770	3,770	0	.0
5320. Books/Education Material	48	100	100	100	0	.0
5325. Uniforms/Safety Equip.	3,093	2,100	2,100	2,100	0	.0
Total Commodities	4,381	5,970	5,970	5,970	0	.0
Other Charges						
5410. Insurance	7,790	7,490	7,490	7,490	0	.0
Total Other Charges	7,790	7,490	7,490	7,490	0	.0
Capital Expenditures						
Total Capital Expenditures	0	0	0	0	0	.0
TOTAL GROSS EXPENDITURES	649,743	617,404	638,246	660,702	43,298	7.0
Reduction of Costs						
Total Reduction of Costs	0	0	0	0	0	.0
TOTAL NET EXPENDITURES	649,743	617,404	638,246	660,702	43,298	7.0

CITY OF OAK RIDGE			
FUND General	DEPARTMENT Police	ACTIVITY Staff Services	NUMBER 912

ACTIVITY DESCRIPTION

The Staff Services section supervises Police Records, monitors training for sworn personnel in accordance with minimum POST standards, maintains custody of all evidence and performs any other staff functions as assigned. The mission of police records is to maintain information on investigations and supporting files, provide limited statistical analysis, and provide for the dissemination of appropriate information to the public and other law enforcement agencies in accordance with legal requirements and departmental policy.

PERFORMANCE OBJECTIVES

1. Monitor training received by sworn personnel to ensure compliance with minimum POST Standards.
2. Maintenance and quality control of submitted records and the records management system.
3. Monitor the property control system and conduct random internal audits.
4. Maintain compliance with F.B.I. and T.B.I. requirements for records and crime reporting.
5. Provide information to the public without unreasonable delay and in accordance with legal requirements.
6. Continue training records personnel in use of reporting and statistical analysis software.

PERFORMANCE MEASURES	ACTUAL FY 2006	BUDGET FY 2007	PROJECTED FY 2007	BUDGET FY 2008
Projected minimum training to meet POST requirements.	3,400	3,400	3,400	3,400

SIGNIFICANT EXPENDITURE CHANGES

The reduction in Personal Services is related to staffing turnover.

City of Oak Ridge, Tennessee
Activity Detail

912 Staff Services

	ACTUAL FY 2006	BUDGET FY 2007	PROJECTED FY 2007	BUDGET FY 2008	BUDGET 08 vs. 07	% CHG
Personal Services						
5111. Salaries-Reg. Employees	198,772	276,393	219,831	230,489	45,904-	16.6-
5131. Regular Overtime Pay	6,569	7,000	7,000	7,000	0	.0
5141. Social Security	15,612	21,680	17,353	18,168	3,512-	16.2-
5150. Retirement	28,863	34,007	34,007	28,499	5,508-	16.2-
5160. Medical & Workers Comp	45,295	43,596	43,596	40,811	2,785-	6.4-
Total Personal Services	295,111	382,676	321,787	324,967	57,709-	15.1-
Contractual Services						
5201. Rents	3,030	2,700	2,700	2,700	0	.0
5207. Dues, Memberships & Sub.	150	110	110	110	0	.0
5212. Utility Services	2,703	3,900	3,900	3,900	0	.0
5220. Training & Travel	156	1,830	1,830	1,830	0	.0
5236.13 Other Equipment Maint.	23,916	23,920	23,920	23,920	0	.0
Total Contractual Services	29,955	32,460	32,460	32,460	0	.0
Commodities						
5310. Commodities/Tools/Supplies	2,424	3,565	3,565	3,565	0	.0
5325. Uniforms/Safety Equip.	483	1,135	1,135	1,135	0	.0
Total Commodities	2,907	4,700	4,700	4,700	0	.0
Other Charges						
Total Other Charges	0	0	0	0	0	.0
Capital Expenditures						
Total Capital Expenditures	0	0	0	0	0	.0
TOTAL GROSS EXPENDITURES	327,973	419,836	358,947	362,127	57,709-	13.7-
Reduction of Costs						
Total Reduction of Costs	0	0	0	0	0	.0
TOTAL NET EXPENDITURES	327,973	419,836	358,947	362,127	57,709-	13.7-

CITY OF OAK RIDGE

FUND General	DEPARTMENT Police	ACTIVITY Patrol	NUMBER 913
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ACTIVITY DESCRIPTION

The basic responsibility of the uniformed Patrol force is to ensure community peace through the prevention, detection and investigation of crimes; the apprehension of criminal and traffic law violators; the regulation and control of traffic on city streets; and the provision of miscellaneous information and services to citizens and visitors on non-criminal matters.

Activity goals are to deter crime through visible patrol; to investigate crimes and apprehend criminal violators; to regulate traffic in such a manner as to ensure, to the greatest extent possible, the safe movement of traffic; to provide non-criminal assistance to the public as appropriate.

PERFORMANCE OBJECTIVES

1. Maintain the number of serious crimes at the FY 2006 level of 3,595.
2. Increase the ratio of arrests to reported serious offenses from the FY 2006 level of 25%.
3. Increase the level of traffic enforcement from FY 2006 level.
4. Provide crime scene investigation training for patrol personnel.
5. Increase cooperation and patrols with DOE and Wackenhut Securities and their properties

PERFORMANCE MEASURES	ACTUAL FY 2006	BUDGET FY 2007	PROJECTED FY 2007	BUDGET FY 2008
Serious crimes (all Group A offenses including theft)	3,595	4,000	4,000	4,000
Serious crimes clearance rate	25%	35%	35%	35%
Serious crimes per 100,000 population	13,315	14,000	14,000	14,000
Total Arrests	2,377	2,500	2,500	2,500
Arrests per 100,000	8,803	9,000	9,000	9,000

SIGNIFICANT EXPENDITURE CHANGES

The increase in Personal Services includes the addition of 1 Police Officer position in fiscal 2008. Budgeted expenditures for Equipment Use Charges increased \$35,090 primarily due to higher fuel costs. Equipment Use Charges on vehicles fund the future replacement of the vehicle and the actual operating costs. These charges will fluctuate from year-to-year based on the timing of the attainment of the funding for the replacement of the vehicle and the actual purchase of the vehicle.

Reduction of Costs includes proceeds from billings to other entities, such as the Schools, for contracted services provided by the police department.

City of Oak Ridge, Tennessee
Activity Detail

913 Patrol

	ACTUAL FY 2006	BUDGET FY 2007	PROJECTED FY 2007	BUDGET FY 2008	BUDGET 08 vs. 07	% CHG
Personal Services						
5111. Salaries-Reg. Employees	1,672,583	1,835,396	1,837,557	1,980,254	144,858	7.9
5131. Regular Overtime Pay	144,310	105,000	140,000	140,000	35,000	33.3
5141. Social Security	136,707	148,440	151,283	161,741	13,301	9.0
5150. Retirement	189,411	232,848	232,848	253,710	20,862	9.0
5160. Medical & Workers Comp	308,708	325,795	325,795	386,942	61,147	18.8
Total Personal Services	2,451,719	2,647,479	2,687,483	2,922,647	275,168	10.4
Contractual Services						
5205. Printing & Dup. Charges	1,478	2,200	2,200	2,200	0	.0
5206. Mailing & Delivery	0	25	25	25	0	.0
5207. Dues, Memberships & Sub.	760	130	130	130	0	.0
5210. Prof. & Contractual Ser.	11,668	2,300	2,300	2,300	0	.0
5212. Utility Services	7,924	11,975	12,130	12,150	175	1.5
5220. Training & Travel	23,777	12,164	12,164	12,164	0	.0
5235. Repair & Maintenance	14,204	6,908	6,908	6,908	0	.0
5236.13 Other Equipment Maint.	46,092	46,095	46,095	46,095	0	.0
5289. Vehicle/Equip Use Charge	334,009	378,000	378,000	413,090	35,090	9.3
Total Contractual Services	439,912	459,797	459,952	495,062	35,265	7.7
Commodities						
5310. Commodities/Tools/Supplies	25,782	22,900	22,900	22,900	0	.0
5320. Books/Education Material	310	3,380	3,380	3,380	0	.0
5325. Uniforms/Safety Equip.	22,103	16,050	16,050	16,450	400	2.5
Total Commodities	48,195	42,330	42,330	42,730	400	.9
Other Charges						
5410. Insurance	41,350	41,350	41,350	41,350	0	.0
Total Other Charges	41,350	41,350	41,350	41,350	0	.0
Capital Expenditures						
Total Capital Expenditures	0	0	0	0	0	.0
TOTAL GROSS EXPENDITURES	2,981,176	3,190,956	3,231,115	3,501,789	310,833	9.7
Reduction of Costs						
5610. Recovered from Users	0	18,500-	18,500-	18,500-	0	.0
Total Reduction of Costs	0	18,500-	18,500-	18,500-	0	.0
TOTAL NET EXPENDITURES	2,981,176	3,172,456	3,212,615	3,483,289	310,833	9.8

CITY OF OAK RIDGE

FUND General	DEPARTMENT Police	ACTIVITY Emergency Communications	NUMBER 915
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ACTIVITY DESCRIPTION

The Emergency Communications activity provides emergency communication and dispatch services for Fire, Police and county ambulance services in Oak Ridge. In addition this activity coordinates maintenance for and manages the city's 800Mhz trunked radio system and the 911 telephone system. The goal is to provide effective methods of communication between citizens and the members of all emergency services of the City.

PERFORMANCE OBJECTIVES

1. Continue to train all public safety dispatchers in obtaining information from Spanish speaking callers.
2. Dispatch all police, fire, and ambulance calls timely and accurately.
3. Maintain training of all Public Safety Dispatchers in accordance with APCO standards, with emphasis on Emergency Medical Dispatch and compliance with new statutory requirements.
4. Advanced training in use of Phase II E-911 mapping. (in regards to tracking cellular telephones).
5. Continued coordination of radio frequency re-banding project. (Nextel issue).
6. Installation and implementation of new upgrade to city wide 800 MHZ radio system.

PERFORMANCE MEASURES	ACTUAL FY 2006	BUDGET FY 2007	PROJECTED FY 2007	BUDGET FY 2008
Total calls for service	32,854	40,000	40,000	40,000

SIGNIFICANT EXPENDITURE CHANGES

There are no significant expenditure changes for this activity in fiscal 2008.

A portion of the costs of this activity is distributed to the utility funds due to involvement in the operations of these funds.

City of Oak Ridge, Tennessee
Activity Detail

915 Emergency Communications

	ACTUAL FY 2006	BUDGET FY 2007	PROJECTED FY 2007	BUDGET FY 2008	BUDGET 08 vs. 07	% CHG
Personal Services						
5111. Salaries-Reg. Employees	223,962	283,919	284,015	291,904	7,985	2.8
5131. Regular Overtime Pay	27,702	18,000	28,000	28,000	10,000	55.6
5141. Social Security	19,860	23,097	23,869	24,473	1,376	6.0
5150. Retirement	31,424	36,230	36,230	38,388	2,158	6.0
5160. Medical & Workers Comp	59,853	57,818	57,818	64,482	6,664	11.5
Total Personal Services	362,801	419,064	429,932	447,247	28,183	6.7
Contractual Services						
5201. Rents	6,920	6,400	6,400	6,400	0	.0
5207. Dues, Memberships & Sub.	0	150	150	150	0	.0
5212. Utility Services	150	750	750	750	0	.0
5220. Training & Travel	2,055	2,871	2,871	2,871	0	.0
5235. Repair & Maintenance	2,132	1,800	1,800	1,800	0	.0
5236.13 Other Equipment Maint.	6,385	6,385	6,385	6,385	0	.0
5289. Vehicle/Equip Use Charge	250	0	0	0	0	.0
Total Contractual Services	17,892	18,356	18,356	18,356	0	.0
Commodities						
5310. Commodities/Tools/Supplies	944	1,330	1,330	1,330	0	.0
5325. Uniforms/Safety Equip.	328	2,200	2,200	2,200	0	.0
Total Commodities	1,272	3,530	3,530	3,530	0	.0
Other Charges						
5410. Insurance	5,990	5,990	5,990	5,990	0	.0
Total Other Charges	5,990	5,990	5,990	5,990	0	.0
Capital Expenditures						
Total Capital Expenditures	0	0	0	0	0	.0
TOTAL GROSS EXPENDITURES	387,955	446,940	457,808	475,123	28,183	6.3
Reduction of Costs						
5610. Recovered from Users	0	110,000-	110,000-	110,000-	0	.0
5670. Recovered from Funds	187,593-	89,388-	91,562-	95,024-	5,636-	6.3
Total Reduction of Costs	187,593-	199,388-	201,562-	205,024-	5,636-	2.8
TOTAL NET EXPENDITURES	200,362	247,552	256,246	270,099	22,547	9.1

CITY OF OAK RIDGE

FUND General	DEPARTMENT Police	ACTIVITY Animal Control	NUMBER 916
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ACTIVITY DESCRIPTION

This activity includes operation of the Animal Shelter and the enforcement of City animal control ordinances through animal registration, city patrol, apprehension of animals running at large, quarantine of bites, answering of citizen complaints, and follow-up on suspected rabies cases.

PERFORMANCE OBJECTIVES

1. Maintain the number of animal bites at fifty or less per year.
2. Increase the number of registered animals through enforcement and public education.
3. Continue to improve shelter health care by working with staff veterinarian and humane society volunteers.
4. Reduce the number of animal apprehensions through public education and public relations campaigns.
5. Certify new employees through NACA (National Animal Control Association).
6. Maintain all employee and facility certifications and licenses.

PERFORMANCE MEASURES	ACTUAL FY 2006	BUDGET FY 2007	PROJECTED FY 2007	BUDGET FY 2008
Animal bites reported	45	50	40	40
Animal bites attributable to at-large Animals	30	10	30	10
Animal apprehensions	2,500	2,400	2,850	2,500
Registered animals	4,400	5,600	4,200	4,000

SIGNIFICANT EXPENDITURE CHANGES

Budgeted funding for Contractual Services increased \$3,555. Utility charges increased \$3,800 for higher electric and natural gas costs and equipment use charges increased by \$3,815 for higher fuel costs. Equipment use charges on vehicles fund the future replacement of the vehicle and the actual operating costs. Custodial services decreased by \$4,080 based on contractual modifications.

Reduction of Costs includes fees charged to Anderson County, the City of Clinton and the City of Oliver Springs for care, boarding and disposal of animals apprehended by those entities.

City of Oak Ridge, Tennessee
Activity Detail

916 Animal Control

	ACTUAL FY 2006	BUDGET FY 2007	PROJECTED FY 2007	BUDGET FY 2008	BUDGET 08 vs. 07	% CHG
Personal Services						
5111. Salaries-Reg. Employees	112,609	116,824	123,556	120,375	3,551	3.0
5131. Regular Overtime Pay	12,382	10,000	12,500	12,500	2,500	25.0
5141. Social Security	9,266	9,702	10,408	10,165	463	4.8
5150. Retirement	12,772	15,219	15,219	15,945	726	4.8
5160. Medical & Workers Comp	22,626	21,698	21,698	24,197	2,499	11.5
Total Personal Services	169,655	173,443	183,381	183,182	9,739	5.6
Contractual Services						
5201. Rents	308	370	370	370	0	.0
5207. Dues, Memberships & Sub.	150	140	140	140	0	.0
5210. Prof. & Contractual Ser.	12,100	13,722	13,722	13,722	0	.0
5210.202 Custodial Contract	1,237	5,420	1,285	1,340	4,080-	75.3-
5210.203 Mowing Contract	578	610	610	630	20	3.3
5211. Advertising & Publicity	0	200	200	200	0	.0
5212. Utility Services	49,715	44,560	46,260	48,360	3,800	8.5
5220. Training & Travel	677	965	965	965	0	.0
5235. Repair & Maintenance	11,473	8,910	8,910	8,910	0	.0
5236.13 Other Equipment Maint.	690	1,990	1,990	1,990	0	.0
5289. Vehicle/Equip Use Charge	16,604	17,200	17,200	21,015	3,815	22.2
Total Contractual Services	93,532	94,087	91,652	97,642	3,555	3.8
Commodities						
5310. Commodities/Tools/Supplies	19,542	13,575	13,575	13,575	0	.0
5320. Books/Education Material	0	400	400	400	0	.0
5325. Uniforms/Safety Equip.	470	930	930	930	0	.0
Total Commodities	20,012	14,905	14,905	14,905	0	.0
Other Charges						
5410. Insurance	3,950	3,950	3,950	3,950	0	.0
Total Other Charges	3,950	3,950	3,950	3,950	0	.0
Capital Expenditures						
Total Capital Expenditures	0	0	0	0	0	.0
TOTAL GROSS EXPENDITURES	287,149	286,385	293,888	299,679	13,294	4.6
Reduction of Costs						
5610. Recovered from Users	34,663-	33,000-	33,000-	33,000-	0	.0
Total Reduction of Costs	34,663-	33,000-	33,000-	33,000-	0	.0
TOTAL NET EXPENDITURES	252,486	253,385	260,888	266,679	13,294	5.2

CITY OF OAK RIDGE			
FUND	DEPARTMENT	ACTIVITY	NUMBER
General	Police	School Resource Officer Program	917

ACTIVITY DESCRIPTION

During fiscal year 1995, the Police Department began the initial start up of a full time School Resource Officer Program. The mission of this program is to work primarily in the area of proactive, or preventive police services. In this program, one police officer is dedicated solely to working within the school system, dividing time among the various City schools. The goals of the School Resource Officer Program are:

1. To improve the police image in the eyes of the staff and the students.
2. To develop a close coordination between a school and police community team that works on mutual problems.
3. To prevent delinquent behavior through early detection by working closely with students, their parents and the community to redirect antisocial behavior.
4. To provide summer safety education at playgrounds, YWCA Safety-Town, driver's education, community meetings and neighborhood watch.
5. To investigate violations of law in the schools.

PERFORMANCE OBJECTIVES

1. To decrease the number of crimes committed on or near school property, and at school sponsored activities.
2. To provide a confidential setting conducive to youth's willingness to report crimes committed against themselves or their property.
3. To provide positive interaction between the police, school officials, and youth in the community.
4. To improve educational efforts in the schools concerning law, justice, and safety.
5. To help initiate and maintain police/school relations and to aid in the referral of juveniles to appropriate helping persons and agencies.
6. To provide early identification of youth who have potential behavior problems.
7. To present the Drug Abuse Resistance Education (D.A.R.E.) Program.
8. To provide support to Youth Advisory Board activities.

SIGNIFICANT EXPENDITURE CHANGES

There are no significant expenditure changes for this activity in fiscal 2008.

City of Oak Ridge, Tennessee
Activity Detail

917 School Resource Officer Prog.

	ACTUAL FY 2006	BUDGET FY 2007	PROJECTED FY 2007	BUDGET FY 2008	BUDGET 08 vs. 07	% CHG
Personal Services						
5111. Salaries-Reg. Employees	73,273	81,425	81,448	83,926	2,501	3.1
5120. Salaries-Temp. Employees	0	0	10,000	10,000	10,000	.0
5131. Regular Overtime Pay	3,257	3,000	3,300	3,300	300	10.0
5141. Social Security	6,049	6,459	7,248	7,438	979	15.2
5150. Retirement	8,189	10,131	10,131	10,467	336	3.3
5160. Medical & Workers Comp	14,987	14,470	14,470	16,136	1,666	11.5
Total Personal Services	105,755	115,485	126,597	131,267	15,782	13.7
Contractual Services						
5212. Utility Services	264	500	500	500	0	.0
5220. Training & Travel	646	1,000	1,000	1,000	0	.0
5236.13 Other Equipment Maint.	1,035	690	690	690	0	.0
5289. Vehicle/Equip Use Charge	8,444	2,750	2,750	2,800	50	1.8
Total Contractual Services	10,389	4,940	4,940	4,990	50	1.0
Commodities						
5310. Commodities/Tools/Supplies	660	3,140	3,140	3,140	0	.0
5325. Uniforms/Safety Equip.	345	680	680	680	0	.0
Total Commodities	1,005	3,820	3,820	3,820	0	.0
Other Charges						
5410. Insurance	3,210	3,210	3,210	3,210	0	.0
Total Other Charges	3,210	3,210	3,210	3,210	0	.0
Capital Expenditures						
Total Capital Expenditures	0	0	0	0	0	.0
TOTAL GROSS EXPENDITURES	120,359	127,455	138,567	143,287	15,832	12.4
Reduction of Costs						
Total Reduction of Costs	0	0	0	0	0	.0
TOTAL NET EXPENDITURES	120,359	127,455	138,567	143,287	15,832	12.4



oak
ridge



Fire

FIRE DEPARTMENT

The Oak Ridge Fire Department is responsible for the protection of life and property against fire and other emergencies. The Department is comprised of 69 on-duty, fire station based, uniformed personnel, supplemented by fire specialists, an Administrative Assistant, the Deputy Fire Chief, and the Fire Chief. 26 of these positions are budgeted at the ETTP site. Fire specialists are either off-duty firefighters or City employees of other departments trained to support on-duty personnel with structural fire fighting operations. One officer (Captain) is assigned to the ETTP FD/ORFD merger.

The Department provides a wide-range of emergency services in addition to fire suppression, including first responder emergency medical service, hazardous materials response, vehicle extrication, trench and confined space rescue among others. Fire prevention activities, including building plan review, fire code enforcement, and public education, are pursued on a full-time basis. Three shifts with fourteen on-duty personnel are utilized to staff the City's three fire stations. The City of Oak Ridge presently holds an Insurance Services Office (ISO) Public Protection Class 3/9/10. Class 3 applies to non-sprinklered occupancies less than five miles from a fire station and within 1000 feet of a fire hydrant. Class 9 applies to non-sprinklered occupancies located more than 1,000 feet from a fire hydrant. Class 10 (no protection) applies to non-sprinklered occupancies more than five miles from a fire station. The Fire Department has mutual aid agreements with the Department of Energy and with most surrounding agencies.

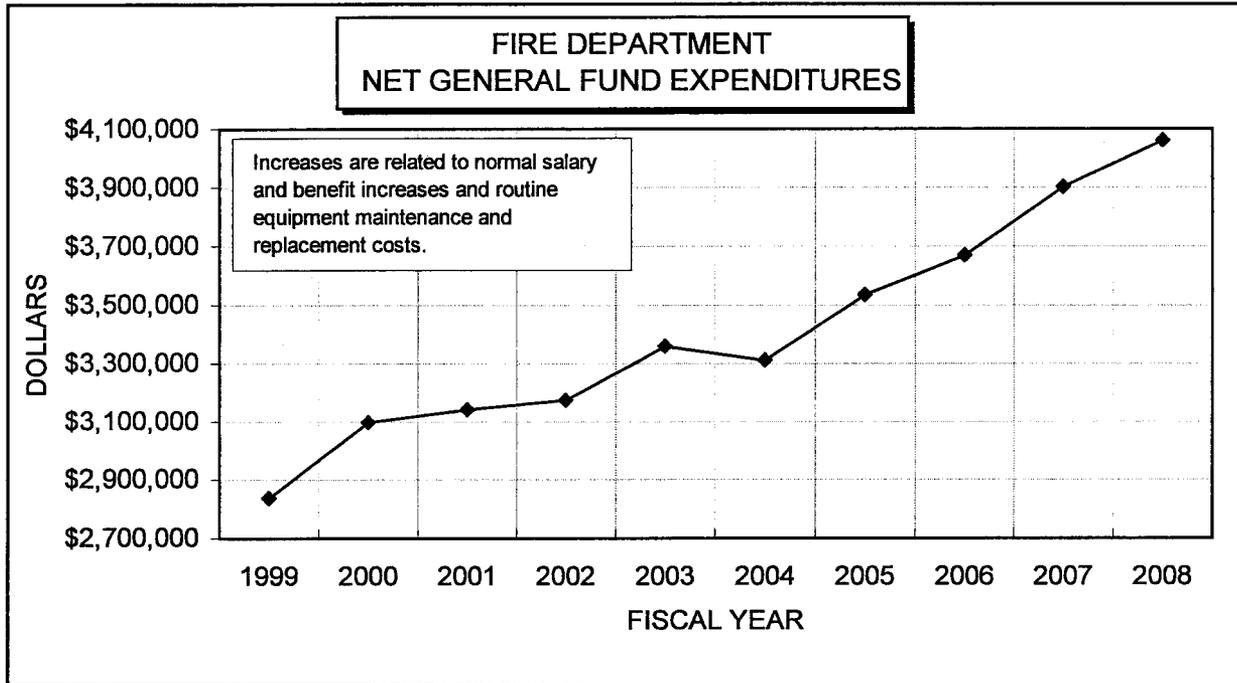
During calendar 2006, there were 3,743 calls for service (177 more than 2005) with 2,182 being emergency medical or rescue calls.

The greatest challenge facing the department is the ETTP FD merger. The City is in the process finalizing negotiations with the US Department of Energy (DOE) for transfer of the K-25 Fire Station and equipment to the City. The City will then be responsible for the provision of fire protection and advanced life support emergency medical services for the ETTP site. DOE will fully reimburse the City for operations of the station for 4 years. Fire Department staff's position is that the City of Oak Ridge will provide municipal fire protection to the park and surrounding area in the same manner as fire protection is provided elsewhere in the municipality. Buildings in the park, DOE, CROET, and privately held, will receive the same level service from "Station 4" that Manufacturing Sciences Corporation receives from Station 3. The anticipated 26 new employees, and the change from corporate culture to a municipal service/public service culture will result in the biggest change, and resultant biggest challenge for the department in the past 20 years. There is \$108,087 in costs for the ETTP included in the FY08 budget for activity 923 that are fully recovered from DOE.

FIRE DEPARTMENT	ACTUAL FY 2006	BUDGET FY 2007	PROJECTED FY 2007	BUDGET FY 2008	BUDGET 08 vs 07	% CHANGE
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GENERAL FUND

921 Supervision	178,203	191,483	191,501	198,788	7,305	3.8
922 Fire Prevention	106,952	120,482	120,483	124,168	3,686	3.1
923 Fire Fighting	3,142,656	3,365,380	3,342,743	3,473,018	107,638	3.2
924 Fire Stations	113,094	102,106	103,446	105,506	3,400	3.3
925 Fire Specialists	128,508	175,309	144,306	159,083	(16,226)	-9.3
Total Fire Department	3,669,413	3,954,760	3,902,479	4,060,563	105,803	2.7



CITY OF OAK RIDGE

FUND General	DEPARTMENT Fire	ACTIVITY Supervision	NUMBER 921
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ACTIVITY DESCRIPTION

The Fire Department, under the direction of the Fire Chief, is responsible for the protection of life and property against fire and other disastrous emergencies. This responsibility is affected through the supervision of the department in its efforts to prevent and extinguish fires and the abatement of life safety hazards. The Fire Chief coordinates the other activities within the department and external interaction necessary to accomplish department's goals and objectives. The goals of the department include the maintenance of an environment free from the devastating effects of fire and other potential hazards of a disastrous nature and the confinement of damage from hostile fires to the room of origin. These goals are furthered by conducting public education programs and encouraging the installation of smoke detectors and fire suppression systems.

Fire Supervision administers the department; supervises all fire operations; plans for emergency operations, fire prevention programs, and in-service training; and directs public education and fire safety programs.

PERFORMANCE OBJECTIVES

1. Maintain the current disaster plan, and hold community-wide exercises utilizing assets from at least three agencies outside the Oak Ridge city government.
2. Evaluate record keeping procedures. Insure the maintenance of adequate departmental records to monitor performance, while eliminating forms and records no longer needed.
3. Develop training programs, both on the job and formal, that will allow employees seeking promotion to the officer level to meet selected guidelines of the National Fire Protection Association, and that will allow other employees to develop their skills to the extent they desire.
4. Return site review comments to Development Implementation within two days of receipt.
5. Maintain the Fire Department's positive image in the community by taking advantage of as many opportunities as possible to make presentations to groups, especially adults.
6. Finalize plans to provide fire response consistent with other fire department goals.

PERFORMANCE MEASURES	ACTUAL FY 2006	BUDGET FY 2007	PROJECTED FY 2007	BUDGET FY 2008
Newly-constructed or substantially renovated Commercial structures with automatic fire Suppression systems or early alarm systems	85%	100%	85%	100%
Building fires confined to room of origin	95%	99%	95%	99%

SIGNIFICANT EXPENDITURE CHANGES

There are no significant expenditure changes for this activity in fiscal 2008.

City of Oak Ridge, Tennessee
Activity Detail

921 Fire Supervision

	ACTUAL FY 2006	BUDGET FY 2007	PROJECTED FY 2007	BUDGET FY 2008	BUDGET 08 vs. 07	% CHG
Personal Services						
5111. Salaries-Reg. Employees	124,606	134,601	134,618	138,779	4,178	3.1
5131. Regular Overtime Pay	398	0	0	0	0	.0
5141. Social Security	9,853	10,297	10,298	10,617	320	3.1
5150. Retirement	13,697	16,152	16,152	16,653	501	3.1
5160. Medical & Workers Comp	15,347	14,745	14,745	16,411	1,666	11.3
Total Personal Services	163,901	175,795	175,813	182,460	6,665	3.8
Contractual Services						
5206. Mailing & Delivery	0	60	60	60	0	.0
5207. Dues, Memberships & Sub.	480	440	440	440	0	.0
5210. Prof. & Contractual Ser.	799	313	313	313	0	.0
5212. Utility Services	4,307	2,600	2,600	2,600	0	.0
5220. Training & Travel	912	1,875	1,875	1,875	0	.0
5235. Repair & Maintenance	146	0	0	0	0	.0
5236.13 Other Equipment Maint.	790	790	790	790	0	.0
5289. Vehicle/Equip Use Charge	4,973	6,210	6,210	6,850	640	10.3
Total Contractual Services	12,407	12,288	12,288	12,928	640	5.2
Commodities						
5310. Commodities/Tools/Supplies	1,897	3,000	3,000	3,000	0	.0
5320. Books/Education Material	0	400	400	400	0	.0
Total Commodities	1,897	3,400	3,400	3,400	0	.0
Other Charges						
Total Other Charges	0	0	0	0	0	.0
Capital Expenditures						
Total Capital Expenditures	0	0	0	0	0	.0
TOTAL GROSS EXPENDITURES	178,205	191,483	191,501	198,788	7,305	3.8
Reduction of Costs						
Total Reduction of Costs	0	0	0	0	0	.0
TOTAL NET EXPENDITURES	178,205	191,483	191,501	198,788	7,305	3.8

CITY OF OAK RIDGE

FUND General	DEPARTMENT Fire	ACTIVITY Fire Prevention	NUMBER 922
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ACTIVITY DESCRIPTION

This activity, under the direction of the Deputy Chief-Fire Prevention, performs functions intended to prevent fires through the abatement of potential fire causes. Abatement activities include review of site and building plans for new commercial construction and initial compliance inspections for Certificate of Occupancy permits. In addition to these duties, this activity is responsible for investigating fire code violations and complaints, for performing code compliance inspections and surveys that are conducted by firefighting personnel, and for conducting fire safety education efforts such as lectures and press releases. This activity also investigates and prepares reports on all fire incidents. Suspicious fires are physically investigated, and through this office information and evidence are gathered in support of a police investigation.

PERFORMANCE OBJECTIVES

1. Conduct fire prevention surveys of all commercial property an annual basis. Some specific occupancies are surveyed on a semi-annual basis.
2. Ensure compliance with fire protection standards for commercial development by reviewing construction plans within seven days and by monitoring the Certificate of Occupancy program.
3. Use an aggressive public fire safety education program to reduce the number of residential fires in the top "Ignition Factor" category by 25 percent and increase attendance at fire safety education presentations.
4. Reduce fires resulting from intentional causes by thoroughly and accurately identifying all occurrences of incendiary fires through the development of a fire investigation program, and increase the number of arson cases successfully closed.
5. Assure the installation of appropriate fire detection and suppression systems in all new and substantially renovated properties through the plans review and inspection processes.

PERFORMANCE MEASURES	ACTUAL FY 2006	BUDGET FY 2007	PROJECTED FY 2007	BUDGET FY 2008
Commercial fire prevention surveys conducted semi-annually	876	1,000	900	1,000
Violations reported by department inspection	850	1,000	900	1,000
Construction plans reviewed within 7 days	97%	100%	98%	100%
Attendance at presentations	10,993	8,500	9,000	8,500
Residential fires from "electrical causes"	5	5	4	5

SIGNIFICANT EXPENDITURE CHANGES

There are no significant expenditure changes for this activity in fiscal 2008.

City of Oak Ridge, Tennessee
Activity Detail

922 Fire Prevention

	ACTUAL FY 2006	BUDGET FY 2007	PROJECTED FY 2007	BUDGET FY 2008	BUDGET 08 vs. 07	% CHG
Personal Services						
5111. Salaries-Reg. Employees	66,619	73,032	73,033	75,149	2,117	2.9
5141. Social Security	5,241	5,587	5,587	5,749	162	2.9
5150. Retirement	7,317	8,764	8,764	9,018	254	2.9
5160. Medical & Workers Comp	7,737	7,390	7,390	8,223	833	11.3
Total Personal Services	86,914	94,773	94,774	98,139	3,366	3.6
Contractual Services						
5205. Printing & Dup. Charges	270	1,200	1,200	1,200	0	.0
5206. Mailing & Delivery	0	200	200	200	0	.0
5207. Dues, Memberships & Sub.	1,161	565	565	565	0	.0
5210. Prof. & Contractual Ser.	0	312	312	312	0	.0
5212. Utility Services	588	1,300	1,300	1,300	0	.0
5220. Training & Travel	2,380	3,237	3,237	3,237	0	.0
5236.13 Other Equipment Maint.	645	645	645	645	0	.0
5289. Vehicle/Equip Use Charge	8,932	8,500	8,500	8,820	320	3.8
Total Contractual Services	13,976	15,959	15,959	16,279	320	2.0
Commodities						
5310. Commodities/Tools/Supplies	5,093	7,500	7,500	7,500	0	.0
5320. Books/Education Material	381	2,000	2,000	2,000	0	.0
5325. Uniforms/Safety Equip.	590	250	250	250	0	.0
Total Commodities	6,064	9,750	9,750	9,750	0	.0
Other Charges						
Total Other Charges	0	0	0	0	0	.0
Capital Expenditures						
Total Capital Expenditures	0	0	0	0	0	.0
TOTAL GROSS EXPENDITURES	106,954	120,482	120,483	124,168	3,686	3.1
Reduction of Costs						
Total Reduction of Costs	0	0	0	0	0	.0
TOTAL NET EXPENDITURES	106,954	120,482	120,483	124,168	3,686	3.1

CITY OF OAK RIDGE

FUND General	DEPARTMENT Fire	ACTIVITY Fire Fighting	NUMBER 923
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ACTIVITY DESCRIPTION

Under the direction of the Fire Chief, this activity includes the trained on-duty fire fighting staff and equipment necessary to provide a range of services to respond to fires, accidents, or natural disasters; to reduce the frequency and severity of fires through fire prevention activities; and to prevent neighborhood deterioration through voluntary inspections and community education. Additional activities include commercial inspections, fire fighting pre-planning, residential safety inspections, and hydrant inspection and maintenance.

PERFORMANCE OBJECTIVES

1. Confine all fires to the damage level existing at the arrival time of fire suppression units.
2. Maintain fire suppression performance levels that exceed national standards.
3. Maintain fire fighting training levels that exceed national standards.
4. Conduct routine preventive maintenance on City fire hydrants in the most cost effective manner, permanently identify with current color codings (NFPA standards), and flow test all hydrants to determine capacity on a three year schedule.
5. Identify all locations within the City where regulatory quantities of hazardous materials are located and prepare pre-incident plans to control fires and/or spills for these locations. Update one-third of the pre-incident plans annually.

PERFORMANCE MEASURES	ACTUAL FY 2006	BUDGET FY 2007	PROJECTED FY 2007	BUDGET FY 2008
Average response time	4.0 mins.	4.0 mins.	4.2 mins.	4.0mins.
Average control time	4.0 mins.	4.0 mins.	4.0 mins.	4.0mins.
Fires contained to the damage level on Arrival of first fire unit	93%	100%	95%	100%
Employees certified at NFPA Fire Fighter II	33	45	35	45
Fire hydrants maintained annually	2,550	2,500	2,550	2,500

SIGNIFICANT EXPENDITURE CHANGES

Personal Services includes \$108,087 in costs related to the proposed transfer of the K-25 fire station (ETTP site) to the City. DOE will fully fund all operations for 4 years and this reimbursement is shown as a cost recovery from users.

Expenditures for Equipment Use Charges increased \$31,065 primarily due to higher fuel costs. Equipment Use Charges on vehicles fund the future replacement of the vehicle and the actual operating costs. These charges will fluctuate from year-to-year based on the timing of the attainment of the funding for the replacement of the vehicle and the actual purchase of the vehicle.

City of Oak Ridge, Tennessee
Activity Detail

923 Firefighting

	ACTUAL FY 2006	BUDGET FY 2007	PROJECTED FY 2007	BUDGET FY 2008	ACTUAL VS BUDGET	% CHG
Personal Services						
5111. Salaries-Reg. Employees	1,666,468	1,807,707	1,845,410	1,925,764	118,057	1,531.2
5131. Regular Overtime Pay	342,260	364,000	364,000	364,000	0	.0
5141. Social Security	150,074	166,136	169,157	175,167	9,031	1,839.6
5150. Retirement	218,734	260,605	266,005	274,772	14,167	1,839.5
5160. Medical & Workers Comp	316,148	304,347	304,347	347,752	43,405	701.2
Total Personal Services	2,693,684	2,902,795	2,948,919	3,087,455	184,660	1,572.0
Contractual Services						
5205. Printing & Dup. Charges	823	0	0	0	0	.0
5207. Dues, Memberships & Sub.	60	460	460	460	0	.0
5210. Prof. & Contractual Ser.	14,170	16,980	16,980	16,980	0	.0
5212. Utility Services	46,639	47,950	42,885	47,950	0	.0
5220. Training & Travel	16,197	40,000	40,000	40,000	0	.0
5235. Repair & Maintenance	10,752	0	0	0	0	.0
5236.13 Other Equipment Maintenance	1,345	1,345	1,345	1,345	0	.0
5289. Vehicle/Equip Use Charge	243,189	234,000	234,000	265,065	31,065	753.3
Total Contractual Services	333,175	340,735	335,670	371,800	31,065	1,096.8
Commodities						
5310. Commodities/Tools/Supplies	55,167	60,000	60,000	60,000	0	.0
5320. Books/Education Material	2,678	6,500	6,500	6,500	0	.0
5325. Uniforms/Safety Equip.	20,522	17,920	17,920	17,920	0	.0
Total Commodities	78,367	84,420	84,420	84,420	0	.0
Other Charges						
5410. Insurance	37,430	37,430	37,430	37,430	0	.0
Total Other Charges	37,430	37,430	37,430	37,430	0	.0
TOTAL GROSS EXPENDITURES	3,142,656	3,365,380	3,406,439	3,581,105	215,725	1,560.0
5600 Costs Recovered - Users	0	0	63,696-	108,087-	108,087-	.0
NET EXPENDITURES	3,142,656	3,365,380	3,342,743	3,473,018	107,638	3,126.6
NET EXPENDITURES & TRANSFERS	3,142,656	3,365,380	3,342,743	3,473,018	107,638	3,126.6

CITY OF OAK RIDGE

FUND General	DEPARTMENT Fire	ACTIVITY Fire Stations	NUMBER 924
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ACTIVITY DESCRIPTION

Building maintenance and operation of the three fire stations listed below are charged to this activity:

- Station No. 1 - 2097 Oak Ridge Turnpike (West End)
- Station No. 2 - 609 Oak Ridge Turnpike (East End)
- Station No. 3 - 333 Tuskegee Drive

PERFORMANCE OBJECTIVES

1. Maintain energy consumption at fire stations at FY 1994 levels.
2. Maintain an accident-free environment for the fire station activities.
3. Maximize cost effectiveness in application of materials, equipment and supplies related to site use and maintenance.

PERFORMANCE MEASURES	ACTUAL FY 2006	BUDGET FY 2007	PROJECTED FY 2007	BUDGET FY 2008
Energy Consumption: KW hours of electricity used	270,652	330,000	275,800	330,000

SIGNIFICANT EXPENDITURE CHANGES

Contractual Services increased \$3,400 for utility expenditures for higher electric and natural gas costs.

City of Oak Ridge, Tennessee
Activity Detail

924 Fire Stations

	ACTUAL FY 2006	BUDGET FY 2007	PROJECTED FY 2007	BUDGET FY 2008	BUDGET 08 vs. 07	% CHG
Personal Services						
Total Personal Services	0	0	0	0	0	.0
Contractual Services						
5201. Rents	482	370	370	370	0	.0
5207. Dues, Memberships & Sub.	0	1,101	1,101	1,101	0	.0
5210. Prof. & Contractual Ser.	0	535	535	535	0	.0
5212. Utility Services	50,250	48,870	50,210	52,270	3,400	7.0
5235. Repair & Maintenance	29,938	21,640	21,640	21,640	0	.0
5236.13 Other Equipment Maint.	2,070	2,070	2,070	2,070	0	.0
5289. Vehicle/Equip Use Charge	1,655	1,400	1,400	1,400	0	.0
Total Contractual Services	84,395	75,986	77,326	79,386	3,400	4.5
Commodities						
5310. Commodities/Tools/Supplies	23,669	21,090	21,090	21,090	0	.0
Total Commodities	23,669	21,090	21,090	21,090	0	.0
Other Charges						
5410. Insurance	5,030	5,030	5,030	5,030	0	.0
Total Other Charges	5,030	5,030	5,030	5,030	0	.0
Capital Expenditures						
Total Capital Expenditures	0	0	0	0	0	.0
TOTAL GROSS EXPENDITURES	113,094	102,106	103,446	105,506	3,400	3.3
Reduction of Costs						
Total Reduction of Costs	0	0	0	0	0	.0
TOTAL NET EXPENDITURES	113,094	102,106	103,446	105,506	3,400	3.3

CITY OF OAK RIDGE

FUND	DEPARTMENT	ACTIVITY	NUMBER
General	Fire	Fire Specialists	925

ACTIVITY DESCRIPTION

Fire Specialists are off-duty Fire Fighters or well-trained City employees who, upon receiving notice of an alarm, respond directly to the scene of a structural fire in order to supplement on duty Fire Fighters arriving from the fire stations. Fire Specialists are on call on a regularly scheduled basis and are equipped with a radio pager, fire fighting gear, and a City vehicle.

PERFORMANCE OBJECTIVES

1. 100% response of Specialists to all structural fires.
2. Conduct a minimum of six hours training per month for each Specialist employed by other City departments.
3. Staff four specialists per day.

PROGRAM COMMENTS

Fire Specialists are compensated at both a standby rate, which is fixed annually, and a per-call rate. Job classification, pay step and uniform rank determine the per-call rate. In order to comply with Fair Labor Standards Act (FLSA), all nonexempt City employees performing as Fire Specialists are compensated at the overtime rate associated with their regular job when those hours are served in addition to their basic workweek.

The Personal Services total represents the average overtime rate for those employees currently enrolled in the program that are in pay classifications 1 through 9, using a minimum of four responses daily as basic compensation in place of standby pay.

The Fire Specialist Program remains cost effective in that the cost of providing fire suppression services through the more traditional method of adding personnel to the on-duty strength of fire units would cost approximately \$445,000 rather than \$175,000 annually. This would result in the addition of four Fire Fighters (a number equal to the number of Fire Specialists on-duty each day of the year) to each of the department's three duty shifts, for a total of twelve fire fighters.

SIGNIFICANT EXPENDITURES

The reduction in Personal Services is to reflect actual expenditure patterns for this program.

City of Oak Ridge, Tennessee
Activity Detail

925 Fire Specialists

	ACTUAL FY 2006	BUDGET FY 2007	PROJECTED FY 2007	BUDGET FY 2008	BUDGET 08 vs. 07	% CHG
Personal Services						
5111. Salaries-Reg. Employees	48,309	74,800	55,000	65,000	9,800-	13.1-
5131. Regular Overtime Pay	31,038	44,000	35,000	40,000	4,000-	9.1-
5141. Social Security	6,291	9,088	6,885	8,033	1,055-	11.6-
5150. Retirement	11,770	14,256	14,256	12,600	1,656-	11.6-
Total Personal Services	97,408	142,144	111,141	125,633	16,511-	11.6-
Contractual Services						
5210. Prof. & Contractual Ser.	0	1,875	1,875	1,875	0	.0
5289. Vehicle/Equip Use Charge	27,539	24,500	24,500	24,785	285	1.2
Total Contractual Services	27,539	26,375	26,375	26,660	285	1.1
Commodities						
5310. Commodities/Tools/Supplies	0	420	420	420	0	.0
5325. Uniforms/Safety Equip.	0	2,810	2,810	2,810	0	.0
Total Commodities	0	3,230	3,230	3,230	0	.0
Other Charges						
5410. Insurance	3,560	3,560	3,560	3,560	0	.0
Total Other Charges	3,560	3,560	3,560	3,560	0	.0
Capital Expenditures						
Total Capital Expenditures	0	0	0	0	0	.0
TOTAL GROSS EXPENDITURES	128,507	175,309	144,306	159,083	16,226-	9.3-
Reduction of Costs						
Total Reduction of Costs	0	0	0	0	0	.0
TOTAL NET EXPENDITURES	128,507	175,309	144,306	159,083	16,226-	9.3-



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Public Works

PUBLIC WORKS DEPARTMENT

The Public Works Department is responsible for maintaining City-owned streets and rights-of-way, water and wastewater treatment plants, water distribution system, wastewater collection system, City and School vehicles and equipment, City-owned buildings and Solid Waste contractual services for residential refuse collection.

The Department consists of 92 employees and five divisions including Supervision/Administration, Engineering, Wastewater Treatment, Water Treatment, Equipment and Fleet Maintenance, and Work Pool. The activities and functions performed by the Department are included in the General Fund, Waterworks Fund, State Street Aid Fund, Equipment Replacement Rental Fund and Solid Waste Fund. The Department serves as the City staff representative to the Traffic Safety Advisory Board and also prepares and administers the Solid Waste Collection Contract.

The Engineering Division consists of 4 employees and is responsible for reviewing all sub-division and development plans proposed for construction within the city. This division is also responsible for performing site inspections to verify that utilities and roadways proposed for dedication to the City are properly installed or constructed to City specifications. Employees of this division are also responsible for revising and updating as-built plans and maps of the water, wastewater and storm drainage systems.

The Equipment and Fleet Maintenance Division of Public Works is composed of 8 employees and is responsible for maintaining the City's entire fleet of vehicles and equipment which includes 64 sedans, 69 pickup trucks, 66 heavy duty trucks, 39 school buses, and approximately 129 pieces of various light and heavy equipment.

The Work Pool Division consists of 45 employees assigned to one of several primary work crews responsible for Water Distribution System Maintenance; Wastewater Collection System Maintenance and Rehabilitation; Water and Wastewater Treatment Plant Maintenance; Roads, Streets and Drainage Maintenance; and Buildings and Facilities Maintenance. Employee crew assignments are flexible in order to allow for shifting of workers to various crews as necessary to satisfy large project demands or deadlines. The Work Pool is responsible for maintaining all City-owned buildings, including the Municipal Building and Central Service Center Complex along with other City facilities upon departmental requests. Maintenance of the water distribution and wastewater collection systems performed by the Work Pool Division involves maintaining approximately 231.9 miles of water main piping, 250.1 miles of wastewater collection mains, 2,579 fire hydrants, 4,953 main valves, 9,040 service laterals, 12,650 water meters, four elevated water storage tanks, two in-ground reservoirs, 11 water pumping stations, 6,040 manholes and 76 main pressure reducing valves.

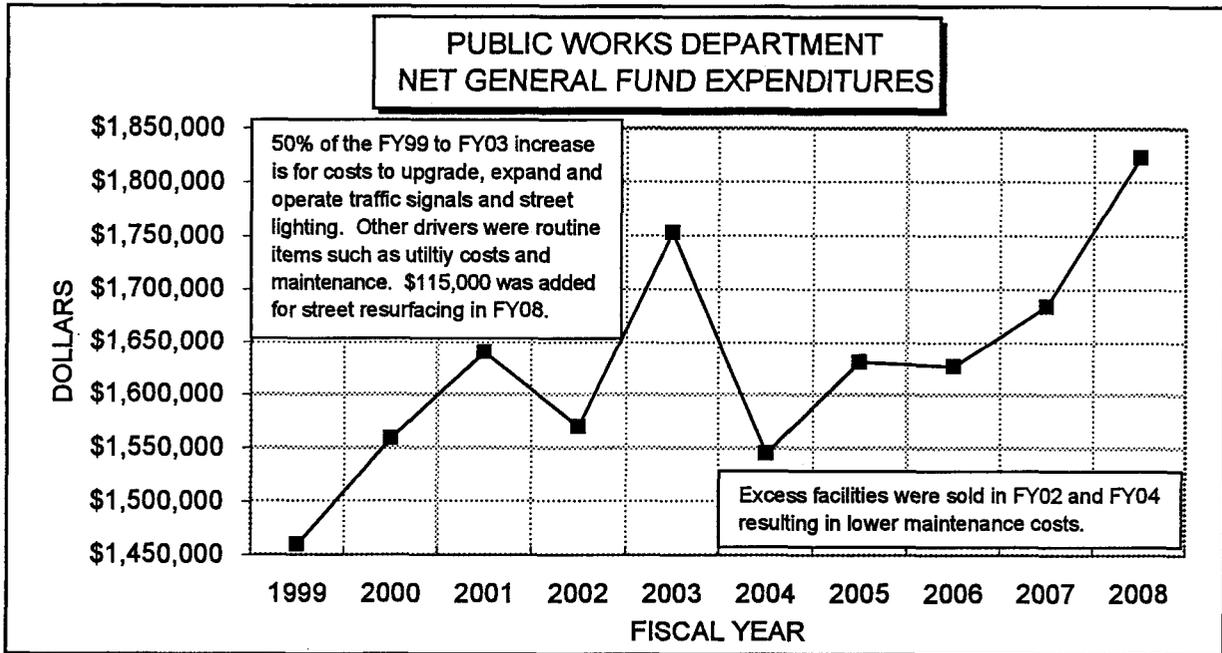
The Public Works Department operates the water treatment plant with a staff of 11 and two wastewater treatment facilities with a staff of 20. The main 6.0 MGD wastewater treatment plant serves most of the city and one small treatment plant that serves the Clinch River Industrial Park.

The Department is also responsible for maintaining approximately 226 miles of streets and 100 miles of sidewalk, including mowing on street rights-of-ways, maintaining flow of storm drainage ditches, providing an annual leaf pick-up program and an annual brush and rubbish pick-up program.

PUBLIC WORKS DEPARTMENT	ACTUAL FY 2006	BUDGET FY 2007	PROJECTED FY 2007	BUDGET FY 2008	BUDGET 08 vs 07	% Change
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GENERAL FUND

930 Supervision	63,155	70,075	70,090	73,388	3,313	4.7
935 Engineering	113,693	121,937	121,958	126,885	4,948	4.1
942 State Highway Maintenance	57,478	59,089	59,089	59,089	0	0.0
943 General Maintenance	207,953	224,480	224,420	344,665	120,185	53.5
946 Central Service Center	116,287	115,279	118,099	119,232	3,953	3.4
948 Municipal Building	133,940	140,454	140,557	145,040	4,586	3.3
953 Traffic Control and Lights	934,449	955,300	950,300	955,300	0	0.0
Total Public Works	1,626,955	1,686,614	1,684,513	1,823,599	136,985	8.1



CITY OF OAK RIDGE

FUND	DEPARTMENT	ACTIVITY	NUMBER
General	Public Works	Supervision	930

ACTIVITY DESCRIPTION

The Public Works Department is responsible for the maintenance of City streets, water distribution system, wastewater collection system, treatment plants, and City-owned buildings; for the construction of and improvements to these facilities; and for maintenance, service and repair of all City and School automotive vehicles, heavy equipment and stationary equipment.

The goals of this activity are to ensure the provision of an acceptable level of physical services, to provide general supervision of Public Works programs, to ensure implementation of these programs through effective and efficient management and to coordinate extraordinary maintenance improvements to the City's physical assets.

PERFORMANCE OBJECTIVES

1. Continue rehabilitation activities for reducing inflow and infiltration from entering the wastewater collection system.
2. Continue efforts toward reducing unaccounted for water with continuation of meter replacement, meter downsizing and distribution system leak detection programs.
3. Continue efforts to improve overall condition and appearance of City streets, sidewalks and right-of-ways.
4. Coordinate operation of water and wastewater treatment plants to meet all state and federal requirements.

SIGNIFICANT EXPENDITURE CHANGES

There are no significant expenditure changes for this activity in fiscal 2008.

A portion of the costs of this activity is distributed to the utility funds and the State Street Aid Fund due to involvement in the operation of these funds.

City of Oak Ridge, Tennessee
Activity Detail

930 Public Works Supervision

	ACTUAL FY 2006	BUDGET FY 2007	PROJECTED FY 2007	BUDGET FY 2008	BUDGET 08 vs. 07	% CHG
Personal Services						
5111. Salaries-Reg. Employees	216,215	229,930	229,980	237,101	7,171	3.1
5131. Regular Overtime Pay	212	355	355	355	0	.0
5141. Social Security	16,263	17,617	17,621	18,165	548	3.1
5150. Retirement	23,068	27,634	27,634	28,495	861	3.1
5160. Medical & Workers Comp	30,835	30,868	30,868	34,200	3,332	10.8
Total Personal Services	286,593	306,404	306,458	318,316	11,912	3.9
Contractual Services						
5201. Rents	0	64	64	64	0	.0
5207. Dues, Memberships & Sub.	1,163	750	750	750	0	.0
5212. Utility Services	2,512	2,560	2,560	2,560	0	.0
5220. Training & Travel	300	4,000	4,000	4,000	0	.0
5236.13 Other Equipment Maint.	1,725	1,725	1,725	1,725	0	.0
5289. Vehicle/Equip Use Charge	4,920	6,400	6,400	6,760	360	5.6
Total Contractual Services	10,620	15,499	15,499	15,859	360	2.3
Commodities						
5310. Commodities/Tools/Supplies	2,875-	2,100	2,100	2,100	0	.0
5320. Books/Education Material	117	200	200	200	0	.0
5325. Uniforms/Safety Equip.	0	150	150	150	0	.0
Total Commodities	2,758-	2,450	2,450	2,450	0	.0
Other Charges						
Total Other Charges	0	0	0	0	0	.0
Capital Expenditures						
Total Capital Expenditures	0	0	0	0	0	.0
TOTAL GROSS EXPENDITURES	294,455	324,353	324,407	336,625	12,272	3.8
Reduction of Costs						
5610. Recovered from Users	16,348-	17,500-	17,500-	17,500-	0	.0
5670. Recovered from Funds	214,952-	236,778-	236,817-	245,737-	8,959-	3.8
Total Reduction of Costs	231,300-	254,278-	254,317-	263,237-	8,959-	3.5
TOTAL NET EXPENDITURES	63,155	70,075	70,090	73,388	3,313	4.7

CITY OF OAK RIDGE

FUND General	DEPARTMENT Public Works	ACTIVITY Engineering	NUMBER 935
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ACTIVITY DESCRIPTION

The Engineering activity oversees the design and construction of various municipal infrastructure and utility improvements within the City. These include capital projects initiated by the City and portions of projects built for City ownership by private developers. The activity provides three major services: (1) Design - including surveying, preparing and/or reviewing construction plans and specifications, estimating costs, monitoring City construction contracts and updating maps and records; (2) Development Review - reviewing preliminary and final subdivision plats, inspecting water, sewer, street and drainage construction within private developments and reviewing construction plans for commercial/industrial projects; and (3) Traffic Engineering - conducting traffic counts and analyzing the performance of the traffic circulation system, conducting and reviewing traffic impact studies and recommending improvements to signals and streets.

The goal is to obtain infrastructure and utility improvements into City ownership, which meet established engineering standards and code requirements and serve the community effectively, efficiently and safely.

PERFORMANCE OBJECTIVES

1. Inspect all projects in a timely manner in order to insure proper construction.
2. Respond to the development review process to ensure quality infrastructure improvements while minimizing time delays for the developer.
3. Complete the review of subdivision plans within one week.
4. Complete the review of plans for issuance of commercial/industrial grading permits within one week.
5. Provide current information obtained from new plats and as-built infrastructure drawings onto City permanent record drawings.
6. Complete roadway and intersection analysis and respond within eight weeks.

PERFORMANCE MEASURES	ACTUAL FY 2006	BUDGET FY 2007	PROJECTED FY 2007	BUDGET FY 2008
Daily inspection of major construction	95%	95%	95%	95%
Weekly inspection of projects during minor Construction	95%	95%	95%	95%
Project plans reviewed within one week	90%	90%	90%	90%
Subdivision plans reviewed within one week	90%	90%	90%	90%
Completion of City record drawings	90%	95%	90%	95%
Traffic analysis within eight weeks	80%	80%	80%	80%

SIGNIFICANT EXPENDITURE CHANGES

Budgeted expenditures for Equipment Use Charges increased \$2,420 due to higher fuel costs.

A portion of the costs of this activity is distributed to the State Street Aid Fund and the utility funds due to the involvement in the operations of these funds.

City of Oak Ridge, Tennessee
Activity Detail

935 Engineering

	ACTUAL FY 2006	BUDGET FY 2007	PROJECTED FY 2007	BUDGET FY 2008	BUDGET 08 vs. 07	% CHG
Personal Services						
5111. Salaries-Reg. Employees	209,083	229,193	229,250	236,202	7,009	3.1
5131. Regular Overtime Pay	1,672	2,500	2,500	2,500	0	.0
5141. Social Security	15,990	17,725	17,729	18,261	536	3.0
5150. Retirement	23,276	27,803	27,803	28,644	841	3.0
5160. Medical & Workers Comp	30,644	29,255	29,255	32,587	3,332	11.4
Total Personal Services	280,665	306,476	306,537	318,194	11,718	3.8
Contractual Services						
5205. Printing & Dup. Charges	45	275	275	275	0	.0
5206. Mailing & Delivery	0	150	150	150	0	.0
5207. Dues, Memberships & Sub.	1,445	880	880	880	0	.0
5210. Prof. & Contractual Ser.	1,635	6,500	6,500	6,500	0	.0
5211. Advertising & Publicity	0	250	250	250	0	.0
5212. Utility Services	2,767	3,360	3,360	3,360	0	.0
5220. Training & Travel	3,511	2,500	2,500	2,500	0	.0
5236.13 Other Equipment Maint.	1,380	1,610	1,610	1,610	0	.0
5289. Vehicle/Equip Use Charge	18,371	19,000	19,000	21,420	2,420	12.7
Total Contractual Services	29,154	34,525	34,525	36,945	2,420	7.0
Commodities						
5310. Commodities/Tools/Supplies	11,131	3,380	3,380	3,380	0	.0
5320. Books/Education Material	54	0	0	0	0	.0
5325. Uniforms/Safety Equip.	275	450	450	450	0	.0
Total Commodities	11,460	3,830	3,830	3,830	0	.0
Other Charges						
5410. Insurance	3,560	3,560	3,560	3,560	0	.0
Total Other Charges	3,560	3,560	3,560	3,560	0	.0
Capital Expenditures						
Total Capital Expenditures	0	0	0	0	0	.0
TOTAL GROSS EXPENDITURES	324,839	348,391	348,452	362,529	14,138	4.1
Reduction of Costs						
5670. Recovered from Funds	211,147-	226,454-	226,494-	235,644-	9,190-	4.1
Total Reduction of Costs	211,147-	226,454-	226,494-	235,644-	9,190-	4.1
TOTAL NET EXPENDITURES	113,692	121,937	121,958	126,885	4,948	4.1

CITY OF OAK RIDGE

FUND	DEPARTMENT	ACTIVITY	NUMBER
General	Public Works	State Highway Maintenance	942

ACTIVITY DESCRIPTION

This activity accounts for the maintenance of those portions of State Highway 62 (Illinois Avenue) and Highway 170 (Edgemoor Road) located within the city limits of Oak Ridge, and Highway 95 (Oak Ridge Turnpike) from the 95/61 split to the end of Wisconsin Ave.

The Tennessee Department of Transportation has a \$123,280 contract with the City of Oak Ridge for repairing the pavement, painting center and edge lines, street sweeping, snow and ice removal, and mowing median strips of State Highways. The State reimburses the City based on actual expenditures for maintaining state highways, within set maximum reimbursement amounts for each type of maintenance covered by the contract. The additional cost for rights-of-way mowing of these routes, which is not covered by the contract, is also budgeted in this activity.

If weather permits, State highways are swept by mechanical sweepers at least five times per year. Mowing of median strips and rights-of-way in the center of town is performed six times per year between March 15 and November 15. During the mowing season, the mowing contractor is responsible for litter pickup as the right-of-way is mowed. During the balance of the year, litter pickup is performed by a contractor on a monthly basis.

PERFORMANCE OBJECTIVES

1. Maintain 826,708 square yards of pavement at a cost of fourteen cents per square yard.
2. Mow 14.84 acres six times between March 15 and November 15.
3. Perform mechanical sweeping of state highways.
4. Litter pick-up on 3.39 miles of roadway twelve times per year.

PERFORMANCE MEASURES	ACTUAL FY 2006	BUDGET FY 2007	PROJECTED FY 2007	BUDGET FY 2008
State Highways 62, 95 and 170:				
Square yards	826,708	826,708	826,708	826,708
Maintenance (hours)	313	800	500	800
Mowing R-O-W's (acres)	14.84	14.84	14.84	14.84

SIGNIFICANT EXPENDITURE CHANGES

There are no significant expenditure changes for this activity in fiscal 2008.

City of Oak Ridge, Tennessee
Activity Detail

942 State Highway Maintenance

	ACTUAL FY 2006	BUDGET FY 2007	PROJECTED FY 2007	BUDGET FY 2008	BUDGET 08 vs. 07	% CHG
Personal Services						
Total Personal Services	0	0	0	0	0	.0
Contractual Services						
5210. Prof. & Contractual Ser.	8,494	12,000	12,000	12,000	0	.0
5210.203 Mowing Contract	63,038	66,640	66,640	67,190	550	.8
5235. Repair & Maintenance	39,312	103,729	103,729	103,179	550-	.5-
Total Contractual Services	110,844	182,369	182,369	182,369	0	.0
Commodities						
Total Commodities	0	0	0	0	0	.0
Other Charges						
Total Other Charges	0	0	0	0	0	.0
Capital Expenditures						
Total Capital Expenditures	0	0	0	0	0	.0
TOTAL GROSS EXPENDITURES	110,844	182,369	182,369	182,369	0	.0
Reduction of Costs						
5610. Recovered from Users	53,366-	123,280-	123,280-	123,280-	0	.0
Total Reduction of Costs	53,366-	123,280-	123,280-	123,280-	0	.0
TOTAL NET EXPENDITURES	57,478	59,089	59,089	59,089	0	.0

CITY OF OAK RIDGE

FUND General	DEPARTMENT Public Works	ACTIVITY General Maintenance	NUMBER 943
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ACTIVITY DESCRIPTION

This activity provides for maintenance of the following functions: storm drainage ditches; street cleaning; litter removal; mowing of street rights-of-way and other areas; city-wide cleanup; cemetery maintenance; and miscellaneous building maintenance.

In addition to cleaning City streets, the City-owned Jackson Square and Grove Center parking lots are also maintained in order to present a neat and orderly appearance. Litter removal is performed by a private contractor for the months of November through March, with City crews providing assistance as required. Mowing includes 162 acres of street rights-of-way and other small parcels. Cemetery maintenance is provided to ten small cemeteries located throughout the City.

Formerly cared for by the Atomic Energy Commission, the cemeteries were transferred to the City upon incorporation. Minor building maintenance is performed on the Marina and the old Fire Alarm Building, which houses the Anderson County Ambulance Service.

PERFORMANCE OBJECTIVES

1. Maintain 12.4 miles of storm drains without a major flooding incident attributable to maintenance.
2. Perform 210 miles of sweeping on City Streets.

PERFORMANCE MEASURES	ACTUAL FY 2006	BUDGET FY 2007	PROJECTED FY 2007	BUDGET FY 2008
Storm drains – miles	12.4	12.4	12.4	12.4
Maintenance – hours	1,576	2,000	900	1,500

SIGNIFICANT EXPENDITURE CHANGES

Budgeted funded for street resurfacing increased by \$115,000 for fiscal 2008. This increase was to offset declines in the number of streets being resurfaced due to significantly higher costs for petroleum products. Funding for mowing, litter pick-up and street sweeping increased \$4,770. These services are performed under contacts with private vendors. Costs for routine maintenance remains virtually flat for FY08.

City of Oak Ridge, Tennessee
Activity Detail

943 General Maintenance

	ACTUAL FY 2006	BUDGET FY 2007	PROJECTED FY 2007	BUDGET FY 2008	BUDGET 08 vs. 07	% CHG
Personal Services						
Total Personal Services	0	0	0	0	0	.0
Contractual Services						
5210. Prof. & Contractual Ser.	10,700-	0	0	115,000	115,000	.0
5210.203 Mowing Contract	102,066	101,580	101,580	105,790	4,210	4.1
5210.205 Litter Contract	13,587	14,010	14,010	14,570	560	4.0
5212. Utility Services	5,813	6,110	6,050	6,285	175	2.9
5235. Repair & Maintenance	100,637	102,590	102,590	102,830	240	.2
Total Contractual Services	211,403	224,290	224,230	344,475	120,185	53.6
Commodities						
5310. Commodities/Tools/Supplies	3,541-	100	100	100	0	.0
Total Commodities	3,541-	100	100	100	0	.0
Other Charges						
5410. Insurance	90	90	90	90	0	.0
Total Other Charges	90	90	90	90	0	.0
Capital Expenditures						
Total Capital Expenditures	0	0	0	0	0	.0
TOTAL GROSS EXPENDITURES	207,952	224,480	224,420	344,665	120,185	53.5
Reduction of Costs						
Total Reduction of Costs	0	0	0	0	0	.0
TOTAL NET EXPENDITURES	207,952	224,480	224,420	344,665	120,185	53.5

CITY OF OAK RIDGE

FUND General	DEPARTMENT Public Works	ACTIVITY Central Service Complex	NUMBER 946
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ACTIVITY DESCRIPTION

This activity includes maintenance and operation of the Central Services Center Complex located at 100 Woodbury Lane. The Complex houses Public Works Supervision, Equipment Shop, Work Pool, Parks activities, Electrical Department, Finance and the Schools' maintenance shop and bus dispatching office.

PERFORMANCE OBJECTIVES

Maintain and operate 177,000 square feet of building space at a cost of \$2.81 per square-foot.

PERFORMANCE MEASURES	ACTUAL FY 2006	BUDGET FY 2007	PROJECTED FY 2007	BUDGET FY 2008
Square feet maintained	177,000	177,000	177,000	177,000
Cost per square-foot	\$2.74	\$2.71	\$2.78	\$2.81

SIGNIFICANT EXPENDITURE CHANGES

Budgeted funding for Contractual Services increased \$16,470 or 3.7%. Contracted custodial services costs increased \$3,810. Utility costs are up \$12,580 due to rate increases for electricity, sewer and natural gas during fiscal 2007.

A portion of the costs of this activity is distributed to the utility funds and the State Street Aid Fund due to involvement in the operations of these funds.

City of Oak Ridge, Tennessee
Activity Detail

946 Central Service Center

	ACTUAL FY 2006	BUDGET FY 2007	PROJECTED FY 2007	BUDGET FY 2008	BUDGET 08 vs. 07	% CHG
Personal Services						
Total Personal Services	0	0	0	0	0	.0
Contractual Services						
5201. Rents	6,008	5,300	5,300	5,300	0	.0
5210. Prof. & Contractual Ser.	10,530	5,000	5,000	5,000	0	.0
5210.202 Custodial Contract	48,014	55,690	55,690	59,500	3,810	6.8
5210.203 Mowing Contract	3,801	4,000	4,000	4,080	80	2.0
5212. Utility Services	251,700	247,430	259,180	260,010	12,580	5.1
5235. Repair & Maintenance	131,774	129,720	129,720	129,720	0	.0
5236.13 Other Equipment Maint.	2,200	3,800	3,800	3,800	0	.0
Total Contractual Services	454,027	450,940	462,690	467,410	16,470	3.7
Commodities						
5310. Commodities/Tools/Supplies	3,113	2,000	2,000	2,000	0	.0
Total Commodities	3,113	2,000	2,000	2,000	0	.0
Other Charges						
5410. Insurance	27,390	27,390	27,390	27,390	0	.0
Total Other Charges	27,390	27,390	27,390	27,390	0	.0
Capital Expenditures						
Total Capital Expenditures	0	0	0	0	0	.0
TOTAL GROSS EXPENDITURES	484,530	480,330	492,080	496,800	16,470	3.4
Reduction of Costs						
5670. Recovered from Funds	368,243-	365,051-	373,981-	377,568-	12,517-	3.4
Total Reduction of Costs	368,243-	365,051-	373,981-	377,568-	12,517-	3.4
TOTAL NET EXPENDITURES	116,287	115,279	118,099	119,232	3,953	3.4

CITY OF OAK RIDGE

FUND General	DEPARTMENT Public Works	ACTIVITY Municipal Building	NUMBER 948
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ACTIVITY DESCRIPTION

This activity includes expenses involved in the operation of the Municipal Building such as utilities, custodial services, motor pool, maintenance of the heating and air conditioning system, plumbing and electrical repairs and other building maintenance.

PERFORMANCE OBJECTIVES

Maintain 35,652 square feet of building space at a cost of \$5.99 per square-foot.

PERFORMANCE MEASURES	ACTUAL FY 2006	BUDGET FY 2007	PROJECTED FY 2007	BUDGET FY 2008
Building maintenance, cost per square-foot	\$5.53	\$5.79	\$5.80	\$5.99

SIGNIFICANT EXPENDITURE CHANGES

Budgeted funding for Contractual Services increased \$6,745 or 3.4%. Contracted custodial services costs increased \$2,170. Utility costs are up \$5,820 due to rate increases for electricity, sewer and natural gas during fiscal 2007.

A portion of the costs of this activity is distributed to the utility funds due to involvement in the operations of these funds.

City of Oak Ridge, Tennessee
Activity Detail

948 Municipal Building

	ACTUAL FY 2006	BUDGET FY 2007	PROJECTED FY 2007	BUDGET FY 2008	BUDGET 08 vs. 07	% CHG
Personal Services						
Total Personal Services	0	0	0	0	0	.0
Contractual Services						
5210. Prof. & Contractual Ser.	1,023	1,685	1,685	1,685	0	.0
5210.202 Custodial Contract	32,966	39,330	39,330	41,500	2,170	5.5
5210.203 Mowing Contract	3,690	3,880	3,880	3,960	80	2.1
5212. Utility Services	69,759	78,060	78,212	83,880	5,820	7.5
5235. Repair & Maintenance	84,611	70,150	70,150	70,210	60	.1
5236.13 Other Equipment Maint.	397	1,500	1,500	1,500	0	.0
5289. Vehicle/Equip Use Charge	325	2,385	2,385	1,000	1,385-	58.1-
Total Contractual Services	192,771	196,990	197,142	203,735	6,745	3.4
Commodities						
5310. Commodities/Tools/Supplies	5,270-	200	200	200	0	.0
Total Commodities	5,270-	200	200	200	0	.0
Other Charges						
5410. Insurance	9,360	9,360	9,360	9,360	0	.0
Total Other Charges	9,360	9,360	9,360	9,360	0	.0
Capital Expenditures						
Total Capital Expenditures	0	0	0	0	0	.0
TOTAL GROSS EXPENDITURES	196,861	206,550	206,702	213,295	6,745	3.3
Reduction of Costs						
5670. Recovered from Funds	62,920-	66,096-	66,145-	68,255-	2,159-	3.3
Total Reduction of Costs	62,920-	66,096-	66,145-	68,255-	2,159-	3.3
TOTAL NET EXPENDITURES	133,941	140,454	140,557	145,040	4,586	3.3

CITY OF OAK RIDGE			
FUND	DEPARTMENT	ACTIVITY	NUMBER
General	Public Works	Traffic Control and Lights	953

ACTIVITY DESCRIPTION

This activity includes traffic control maintenance, the cost of traffic control signals and painting of crosswalks on City streets. The proper lighting of City streets, sidewalks and public parking areas is also included in this activity. Adequate lighting will increase traffic and pedestrian safety, reduce crime and vagrancy and promote business and commercial activities.

PERFORMANCE MEASURES	ACTUAL FY 2006	BUDGET FY 2007	PROJECTED FY 2007	BUDGET FY 2008
Street Name Signs:				
Hours for maintenance and installation	259	400	370	400
Traffic control and School Flashing Signals:				
Inventory – each	390	390	390	390
Hours for maintenance and installation	1,865	2,500	2,147	2,500
Street Lights, Public				
Inventory –each	5,426	5,500	5,447	5,500
Hours for maintenance and installation	2,082	2,300	2,095	2,300

PROGRAM COMMENTS

The automated traffic control equipment and the street lighting system are installed and maintained by the Electric Department. The General Fund pays an annual investment charge (13%) for the maintenance and amortization of these fixtures, a charge for energy usage and the actual cost of materials to replace lamps and glassware. The investment charge is an annual charge paid by the General Fund to the Electric Fund for use of the traffic control equipment and the street lighting system. An assessment by TVA in 1986 established the investment rate at 13 percent of the plant value of the traffic control and street lighting systems. For the beginning of fiscal 2007, the plant value of the street lighting system is \$3,166,340 and the book value of the traffic control system is \$1,963,449.

SIGNIFICANT EXPENDITURE CHANGES

There were no significant expenditure changes for this activity for fiscal 2008.

City of Oak Ridge, Tennessee
Activity Detail

953 Traffic Control & Lights

	ACTUAL FY 2006	BUDGET FY 2007	PROJECTED FY 2007	BUDGET FY 2008	BUDGET 08 vs. 07	% CHG
Personal Services						
Total Personal Services	0	0	0	0	0	.0
Contractual Services						
5210. Prof. & Contractual Ser.	4,469	0	0	0	0	.0
5212. Utility Services	920,251	935,000	930,000	935,000	0	.0
5235. Repair & Maintenance	9,729	20,300	20,300	20,300	0	.0
Total Contractual Services	934,449	955,300	950,300	955,300	0	.0
Commodities						
Total Commodities	0	0	0	0	0	.0
Other Charges						
Total Other Charges	0	0	0	0	0	.0
Capital Expenditures						
Total Capital Expenditures	0	0	0	0	0	.0
TOTAL GROSS EXPENDITURES	934,449	955,300	950,300	955,300	0	.0
Reduction of Costs						
Total Reduction of Costs	0	0	0	0	0	.0
TOTAL NET EXPENDITURES	934,449	955,300	950,300	955,300	0	.0



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Community Development

COMMUNITY DEVELOPMENT DEPARTMENT

The Community Development Department strives to promote orderly physical growth within the City, while at the same time protecting Oak Ridge's quality lifestyle by facilitating development sensitive to aesthetics and the environment. The Department is responsible for coordinating the City's planning and code enforcement functions.

The Department staff consists of 11 employees who also provide support to the following boards and commissions: Oak Ridge Municipal Planning Commission, Board of Zoning Appeals, Board of Building and Housing Code Appeals, the Boards of Electrical and Plumbing Examiners, Greenways Oak Ridge, Highland View Redevelopment Advisory Committee, and the Melton Lake Redevelopment Committee.

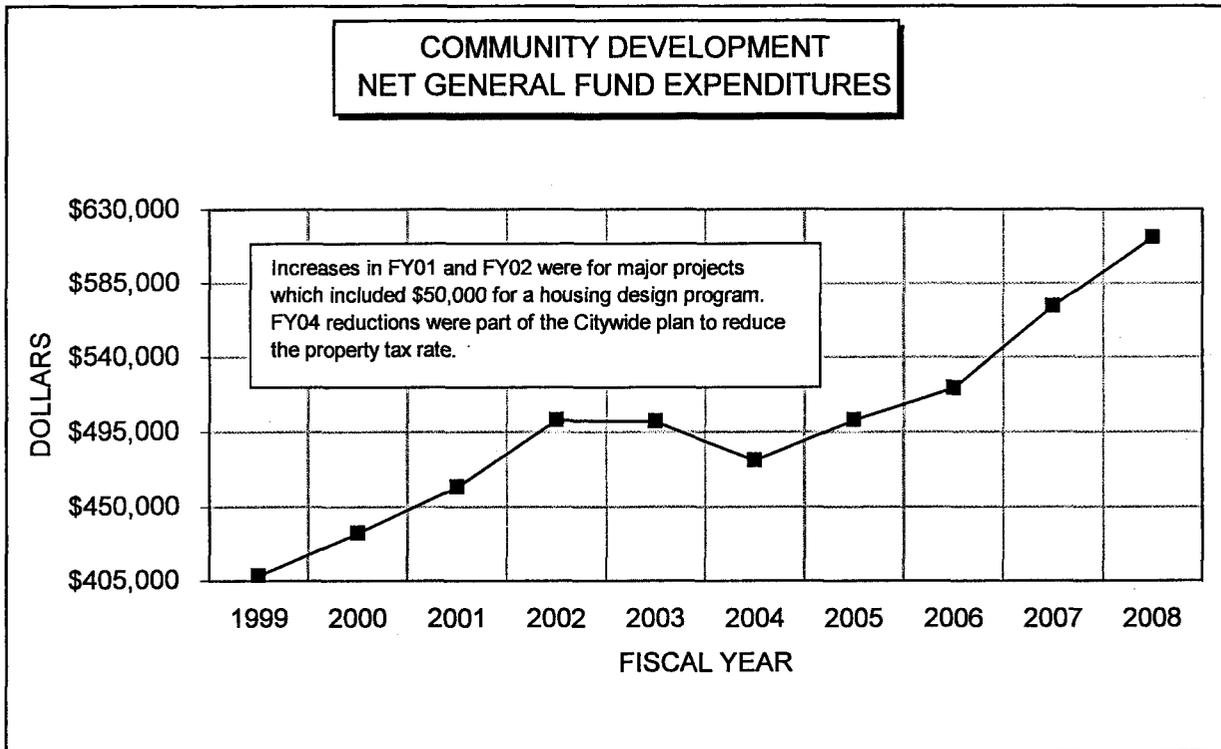
The Department continues its work on the Highland View Redevelopment Plan, evaluating properties that pose any risk to the public or occupants' safety. The Division of Code Enforcement administers this redevelopment effort, working closely with the Council-appointed Advisory Board and neighborhood association leaders, along with a host of professional organizations interested in neighborhood preservation efforts.

One full-time inspector, funded through Community Development Block Grant entitlement funds, works exclusively in the Highland View neighborhood and serves as the Division's staff representative to the Advisory Board. Additionally, staff continues to look for grants and other funding sources available to help enhance this revitalization effort. One such grant in the amount of \$121,000.00 was awarded by the Tennessee Housing Development Agency for a 2005 HOME grant. This funding will be directly applied to the Highland View neighborhood during the 06-07 budget year.

COMMUNITY DEVELOPMENT	ACTUAL FY 2006	BUDGET FY 2007	PROJECTED FY 2007	BUDGET FY 2008	BUDGET 08 vs 07	% CHANGE
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GENERAL FUND

960 Supervision	115,151	126,198	123,157	130,907	4,709	3.7
962 Planning	95,368	107,163	102,122	108,548	1,385	1.3
966 Code Enforcement	<u>310,643</u>	<u>345,505</u>	<u>345,546</u>	<u>373,431</u>	<u>27,926</u>	<u>8.1</u>
Total Community Development	<u>521,162</u>	<u>578,866</u>	<u>570,825</u>	<u>612,886</u>	<u>34,020</u>	<u>5.9</u>



CITY OF OAK RIDGE			
FUND	DEPARTMENT	ACTIVITY	NUMBER
General	Community Development	Supervision	960

ACTIVITY DESCRIPTION

The Community Development Department, under the supervision of the Departmental director, includes the divisions of Planning and Code Enforcement. The Department consolidates the planning and building code portions of development in order to improve service delivery coordination. This is accomplished through active facilitation with the applicant to guide the project through the review and permitting process. The objectives of the Community Development Department is to effectively coordinate and improve the municipal government's initiatives and cultivate a warm environment to attract quality development in a competitive environment. The basis to encourage quality growth and development is through implementation of the Comprehensive Plan, the Capital Improvements Program (CIP), the Zoning Ordinance, and the Subdivision Regulations in addition to one-on-one dialogue and feedback with the development community.

PERFORMANCE OBJECTIVES

1. Maintains regular communications with department heads and staff to coordinate workflow among departments. Hold weekly site plan review meetings with 4 Departments on pending applications.
2. Assist and advise the City Manager promptly in carrying out City planning goals, particularly with regards to special projects and developing solutions to issues raised by City Council.
3. Reference the Comprehensive Plan regularly in making zoning, subdivision and site review decisions to provide consistency toward more quality growth and development.
4. Insure the responses to applicants and citizens are carried out in a courteous manner.
5. Continually cultivate and nurture a positive relationship with the private sector to encourage new growth that will be an asset to the community.

PERFORMANCE MEASURES	ACTUAL FY 2006	BUDGET FY 2007	PROJECTED FY 2007	BUDGET FY 2008
Hold weekly site plan review meetings with four Departments on pending applications	45	40	45	45
Percent of citizen comments followed up with a response which has been verified	100%	100%	100%	100%
Meetings with private sector parties involved in the development of Oak Ridge	150	170	5	170
Percent of requests from the City Manager responded to by due date	100%	100%	100%	100%

SIGNIFICANT EXPENDITURE CHANGES

There were no significant expenditures changes for this activity for fiscal 2008.

City of Oak Ridge, Tennessee
Activity Detail

960 Community Development

	ACTUAL FY 2006	BUDGET FY 2007	PROJECTED FY 2007	BUDGET FY 2008	BUDGET 08 vs. 07	% CHG
Personal Services						
5111. Salaries-Reg. Employees	136,917	148,555	144,575	153,690	5,135	3.5
5131. Regular Overtime Pay	0	1,390	500	500	890-	64.0-
5141. Social Security	10,248	11,471	11,098	11,796	325	2.8
5150. Retirement	15,019	17,993	17,993	18,503	510	2.8
5160. Medical & Workers Comp	22,752	21,833	21,833	24,332	2,499	11.4
Total Personal Services	184,936	201,242	195,999	208,821	7,579	3.8
Contractual Services						
5201. Rents	2,937	3,600	3,600	3,600	0	.0
5207. Dues, Memberships & Sub.	774	365	365	365	0	.0
5210. Prof. & Contractual Ser.	0	500	500	500	0	.0
5212. Utility Services	2,560	3,800	3,800	3,800	0	.0
5220. Training & Travel	1,813	2,531	2,531	2,531	0	.0
5236.13 Other Equipment Maint.	1,035	1,035	1,035	1,035	0	.0
5289. Vehicle/Equip Use Charge	2,693	2,400	2,400	2,940	540	22.5
Total Contractual Services	11,812	14,231	14,231	14,771	540	3.8
Commodities						
5310. Commodities/Tools/Supplies	1,672	2,110	2,110	2,110	0	.0
5320. Books/Education Material	117	0	0	0	0	.0
Total Commodities	1,789	2,110	2,110	2,110	0	.0
Other Charges						
Total Other Charges	0	0	0	0	0	.0
Capital Expenditures						
Total Capital Expenditures	0	0	0	0	0	.0
TOTAL GROSS EXPENDITURES	198,537	217,583	212,340	225,702	8,119	3.7
Reduction of Costs						
5670. Recovered from Funds	83,385-	91,385-	89,183-	94,795-	3,410-	3.7
Total Reduction of Costs	83,385-	91,385-	89,183-	94,795-	3,410-	3.7
TOTAL NET EXPENDITURES	115,152	126,198	123,157	130,907	4,709	3.7

CITY OF OAK RIDGE

FUND General	DEPARTMENT Community Development	ACTIVITY Planning	NUMBER 962
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ACTIVITY DESCRIPTION

The Planning Division is responsible for reviewing subdivision plats, rezoning requests, site plans and planned unit developments with the Planning Commission and other City departments. Advance planning includes review and updating of regulations and procedures that affect development (zoning, subdivision regulations and others), helping to develop programs to achieve objectives of the Comprehensive Plan, assessing the impact of new proposals relative to those objectives and periodically reviewing the Plan itself. The Division analyzes and makes recommendations regarding internal traffic designs, land development needs, annexation service studies and related matters. Information related to development of the community is shared with citizens, developers, investors and other local governments.

The Board of Zoning Appeals reviews cases such as additions to principal buildings, placement of carports and accessory buildings, height of fences, setback reductions, and interpretations of the Zoning Ordinance.

PERFORMANCE OBJECTIVES

1. Administer Subdivision Regulations and the Zoning Ordinance within new residential and commercial developments and maintain quality standards.
2. Work to insure the health, safety and welfare of all residents in new and existing neighborhoods.
3. Respond to appointed and elected officials as well as residents to establish guidelines which create a livable community.
4. Draft major amendments to the Subdivision Regulations and Zoning Ordinance in an effort to update information and streamline process.

PERFORMANCE MEASURES	ACTUAL FY 2006	BUDGET FY 2007	PROJECTED FY 2007	BUDGET FY 2008
Subdivision plats reviewed	34	50	45	50
Zoning changes reviewed	7	5	5	5
TND & PUDs (preliminary & final) reviewed	6	5	4	5
Site plans reviewed - Non-Residential	19	20	18	20
Site plans reviewed – Residential	112	150	119	150
Board of Zoning Appeals	20	20	20	20

SIGNIFICANT EXPENDITURE CHANGES

There were no significant expenditures changes for this activity for fiscal 2008.

A portion of the costs of this activity is distributed to the utility funds due to involvement in the operations of these funds.

City of Oak Ridge, Tennessee
Activity Detail

962 Planning Office

	ACTUAL FY 2006	BUDGET FY 2007	PROJECTED FY 2007	BUDGET FY 2008	BUDGET 08 vs. 07	% CHG
Personal Services						
5111. Salaries-Reg. Employees	102,841	113,216	106,792	114,384	1,168	1.0
5131. Regular Overtime Pay	0	780	0	0	780-	100.0-
5141. Social Security	7,788	8,721	8,170	8,750	29	.3
5150. Retirement	11,336	13,680	13,680	13,726	46	.3
5160. Medical & Workers Comp	15,192	14,614	14,614	16,280	1,666	11.4
Total Personal Services	137,157	151,011	143,256	153,140	2,129	1.4
Contractual Services						
5205. Printing & Dup. Charges	452	500	500	500	0	.0
5206. Mailing & Delivery	0	60	60	60	0	.0
5207. Dues, Memberships & Sub.	2,451	1,322	1,322	1,322	0	.0
5210. Prof. & Contractual Ser.	6	0	0	0	0	.0
5211. Advertising & Publicity	407	730	730	730	0	.0
5212. Utility Services	943	1,700	1,700	1,700	0	.0
5220. Training & Travel	1,908	2,425	2,425	2,425	0	.0
5236.13 Other Equipment Maint.	2,328	2,328	2,328	2,328	0	.0
5289. Vehicle/Equip Use Charge	258	0	0	0	0	.0
Total Contractual Services	8,753	9,065	9,065	9,065	0	.0
Commodities						
5310. Commodities/Tools/Supplies	767	4,340	4,340	4,340	0	.0
5320. Books/Education Material	42	450	450	450	0	.0
Total Commodities	809	4,790	4,790	4,790	0	.0
Other Charges						
Total Other Charges	0	0	0	0	0	.0
Capital Expenditures						
Total Capital Expenditures	0	0	0	0	0	.0
TOTAL GROSS EXPENDITURES	146,719	164,866	157,111	166,995	2,129	1.3
Reduction of Costs						
5670. Recovered from Funds	51,352-	57,703-	54,989-	58,447-	744-	1.3
Total Reduction of Costs	51,352-	57,703-	54,989-	58,447-	744-	1.3
TOTAL NET EXPENDITURES	95,367	107,163	102,122	108,548	1,385	1.3

CITY OF OAK RIDGE

FUND General	DEPARTMENT Community Development	ACTIVITY Code Enforcement	NUMBER 966
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ACTIVITY DESCRIPTION

Code Enforcement is responsible for administering and enforcing all Codes and Ordinances involving the construction, repair and use of all buildings and structures within the City, including building, housing, plumbing, electrical, zoning, mechanical and environmental codes. For new construction and alterations, the City issues necessary permits, examines all plans and checks for compliance with building and zoning codes. The City also inspects properties for code compliance routinely and on a complaint basis - including abandoned vehicles, litter and weeds. The goal of this division to ensure the health and safety of the citizens in their residences, as well as in all commercial and public buildings, and to provide assistance to citizens on building problems.

PERFORMANCE OBJECTIVES

1. Provide inspection service within 4 hours of a request for routine inspections.
2. Promote preservation of our existing neighborhoods.
3. Continue the inspector certifications program to promote in-house cross training among inspectors.
4. Provide inspection expertise in assisting homeowners with residential projects, developers and architects.
5. Provide staff support for the Electric Examiners, Plumbing Examiners, and Building and Housing Code Appeals Boards.
6. Provide staff support for the Highland View Redevelopment Advisory Board.

PERFORMANCE MEASURES	ACTUAL FY 2006	BUDGET FY 2007	PROJECTED FY 2007	BUDGET FY 2008
Building Permits	582	600	487	600
Inspections	531	650	569	650
Plumbing Permits	400	650	400	650
Inspections	613	610	550	610
Electrical Permits	530	550	425	550
Inspections	586	675	500	675
Zoning Investigations and Nuisance Complaints				
Nuisance Abatement	1,691	1,800	2,000	1,800
Abandoned Vehicles	416	660	615	660
Housing Inspections	48	250	250	400

SIGNIFICANT EXPENDITURE CHANGES

Budgeted expenditures for Contractual Services increased \$20,140. Professional and Contractual services increased by \$18,880 for the restoration of funding for mowing and demolition for code violations. Equipment Use Charges increased by \$1,260 due to higher fuel costs.

A portion of the costs of this activity is distributed to the utility funds due to involvement in the operation of these funds.

City of Oak Ridge, Tennessee
Activity Detail

966 Code Enforcement

	ACTUAL FY 2006	BUDGET FY 2007	PROJECTED FY 2007	BUDGET FY 2008	BUDGET 08 vs. 07	% CHG
Personal Services						
5111. Salaries-Reg. Employees	235,872	270,785	270,832	278,935	8,150	3.0
5131. Regular Overtime Pay	826	1,000	1,000	1,000	0	.0
5141. Social Security	18,148	20,792	20,795	21,415	623	3.0
5150. Retirement	27,532	32,614	32,614	33,592	978	3.0
5160. Medical & Workers Comp	38,808	36,516	36,516	40,681	4,165	11.4
Total Personal Services	321,186	361,707	361,757	375,623	13,916	3.8
Contractual Services						
5205. Printing & Dup. Charges	133	600	600	600	0	.0
5206. Mailing & Delivery	0	200	200	200	0	.0
5207. Dues, Memberships & Sub.	823	480	480	480	0	.0
5210. Prof. & Contractual Ser.	5,441	16,000	16,000	34,880	18,880	118.0
5211. Advertising & Publicity	1,091	1,300	1,300	1,300	0	.0
5212. Utility Services	6,693	4,600	4,600	4,600	0	.0
5220. Training & Travel	5,458	5,052	5,052	5,052	0	.0
5235. Repair & Maintenance	7,000	7,365	7,365	7,365	0	.0
5236.13 Other Equipment Maint.	2,070	2,070	2,070	2,070	0	.0
5289. Vehicle/Equip Use Charge	18,587	18,750	18,750	20,010	1,260	6.7
Total Contractual Services	47,296	56,417	56,417	76,557	20,140	35.7
Commodities						
5310. Commodities/Tools/Supplies	3,731	1,240	1,240	1,240	0	.0
5320. Books/Education Material	2,499	6,000	6,000	6,000	0	.0
5325. Uniforms/Safety Equip.	561	960	960	960	0	.0
Total Commodities	6,791	8,200	8,200	8,200	0	.0
Other Charges						
5410. Insurance	3,560	3,560	3,560	3,560	0	.0
Total Other Charges	3,560	3,560	3,560	3,560	0	.0
Capital Expenditures						
Total Capital Expenditures	0	0	0	0	0	.0
TOTAL GROSS EXPENDITURES	378,833	429,884	429,934	463,940	34,056	7.9
Reduction of Costs						
5610. Recovered from Users	0	7,000-	7,000-	7,000-	0	.0
5670. Recovered from Funds	68,190-	77,379-	77,388-	83,509-	6,130-	7.9
Total Reduction of Costs	68,190-	84,379-	84,388-	90,509-	6,130-	7.3
TOTAL NET EXPENDITURES	310,643	345,505	345,546	373,431	27,926	8.1



oak
ridge



Recreation
& Parks

RECREATION AND PARKS DEPARTMENT

The Recreation and Parks Department is responsible for planning, organizing, supervising, and conducting a comprehensive program of leisure activities and facilities for the citizens of Oak Ridge. The Department is comprised of 22 full-time and 65 part-time employees organized into the following activities: Supervision, Indoor Aquatics, Outdoor Aquatics, Centers, Camps and Programs, Athletics, Scarboro Center, Parks, and the Senior Center. In fiscal 2008, a facility monitor position was added to increase coverage for City recreation facilities. Over 30 City-owned properties are maintained by the Department, including 15 parks, 15 athletic fields, 23 lighted tennis courts, three community centers, two pools (indoor and outdoor), 10 greenways and 1,200 acres of green belts.

City sponsored activities are geared to the needs of various age groups and coordinated with community organizations in an effort to reduce duplication of services. Among the recreational opportunities sponsored by the City include swimming lessons, exercise classes and softball, basketball and volleyball league play.

Other events and programs offered through the Department include an annual Easter Egg hunt for children 3 years through 4th grade in which over 10,000 eggs are hidden containing over 200 prizes provided by area businesses and an annual Halloween Carnival. Fun in the Sun is held in the Scarboro Community Center in August with games, food vendors, crafts, and music. Secret City Festival is a weekend event held each June whose mission is to foster pride and involvement in the Oak Ridge community by showcasing its diversity through cultural and athletic events and activities for people of all ages. Each summer the Department offers a Summer Camp and an Adventure Camp. Summer Camp is for children 6 to 12 with activities that include field trips, special events, games, arts & crafts, sports, swimming, snacks, hot lunches and a T-shirt. There is also a Scarboro playground program that is open to all Oak Ridge children 6 to 12. This program includes games, sports, crafts, snacks, field trips and a hot lunch program.

The Senior Center is open six days a week with services directed toward citizens 55 and older. In addition to the recreation facilities available to seniors, the City sponsors meals on wheels, blood pressure screenings, a tax assistance program, flu shot clinics, a "55 Alive" driver education course and a taxi coupon assistance program. Education programs on a variety of subjects of interest to senior adults are offered regularly and staff maintains a database of information about agencies and programs that can assist the elderly. There are also many special events such as dances, picnics, dinners, lunches and parties scheduled throughout the year.

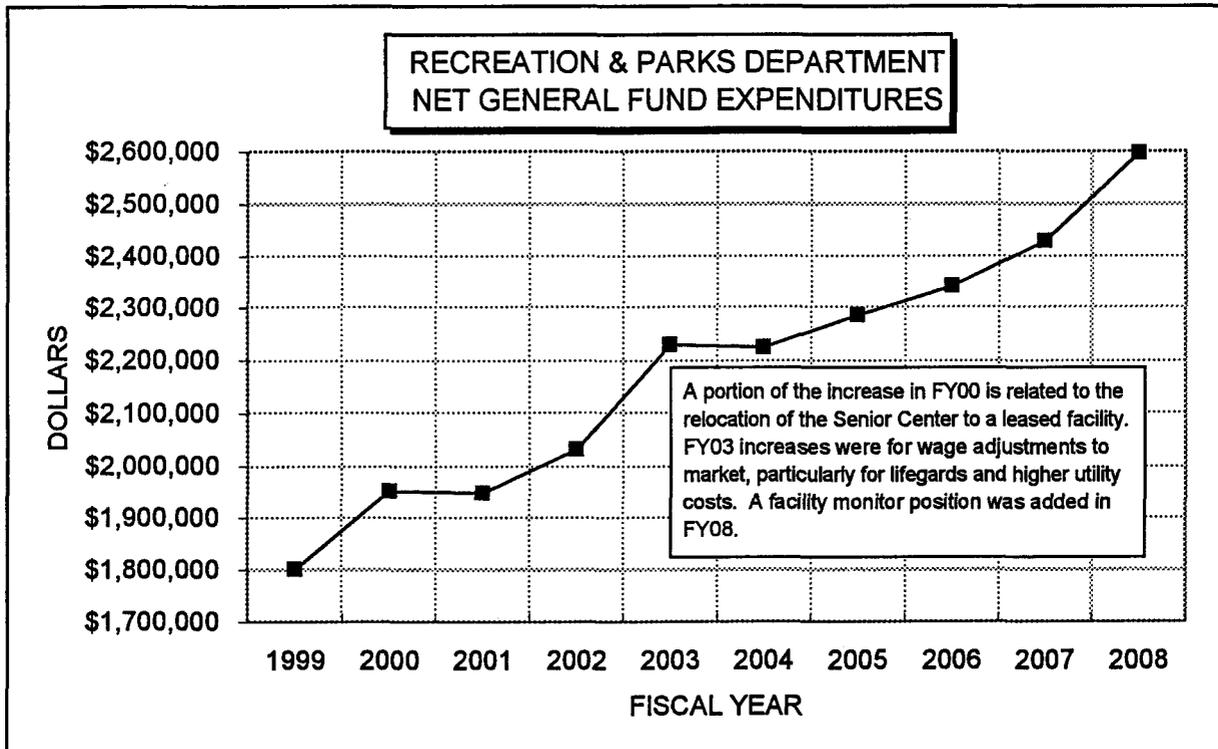
Departmental staff also supports the Youth Advisory Board, which is a sixteen member City Board that acts as a liaison between the Oak Ridge City Council and the youth of the community. The Board encourages the positive growth and development of area youth by inviting them to become involved in a wide range of programs and activities that are drug and alcohol free. The YAB sponsor a variety of events and educational sessions for teen, and provide volunteer services for several community events. Graduation Celebration is the largest event sponsored by the YAB with assistance from the Graduation Celebration Community Foundation.

The City received Tree City USA designation for the 19th consecutive year and observed Arbor Day at St. Mary's School. During fiscal 2007, the Department will assist the Oak Ridge Rowing Association with a full slate of rowing events including the 2007 NCAA women's rowing championship, and hosted The Secret City Festival. It will oversee the rip-rapping of a portion of the lakefront at Melton Lake Park and initiate the design process to extend the Melton Lake Greenway to the Solway Bridge.

RECREATION & PARKS DEPARTMENT	ACTUAL FY 2006	BUDGET FY 2007	PROJECTED FY 2007	BUDGET FY 2008	BUDGET 08 vs 07	% CHANGE
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GENERAL FUND

970 Supervision	219,421	209,907	209,917	218,331	8,424	4.0
972 Indoor Aquatics	158,015	191,034	174,980	185,401	(5,633)	-2.9
973 Outdoor Aquatics	242,625	233,753	241,578	244,010	10,257	4.4
974 Centers, Camps & Programs	616,431	627,734	623,100	662,538	34,804	5.5
975 Athletics	85,226	116,444	116,451	121,356	4,912	4.2
976 Parks	660,543	693,876	682,952	725,220	31,344	4.5
977 Scarboro Center	119,727	119,004	114,643	165,419	46,415	100.0
978 Senior Center	239,776	265,507	264,984	275,502	9,995	3.8
Total Recreation & Parks	2,341,764	2,457,259	2,428,605	2,597,777	140,518	5.7



CITY OF OAK RIDGE

FUND	DEPARTMENT	ACTIVITY	NUMBER
General	Recreation and Parks	Supervision	970

ACTIVITY DESCRIPTION

Recreation and Parks Supervision is responsible for the planning, coordination and general administration of the Recreation and Parks Department. Supervision provides direction in fiscal management, planning, staffing, organizing and program evaluation procedures. Supervision is also responsible for operating a systematic and economical maintenance program for Recreation and Parks facilities. Such programs and facilities must be provided to assure all residents an opportunity to participate in a wide variety of leisure time activities. To further enhance the recreational opportunities within the community, the staff continues to assist and advise interested outside agencies.

PERFORMANCE OBJECTIVES

1. Inspect all recreation and park areas at least monthly and document necessary maintenance.
2. Establish City-wide special events that emphasize seasonal activities and programs.
3. Increase the number of participants in the Cold Facts Program by 5%.

PERFORMANCE MEASURES	ACTUAL FY 2006	BUDGET FY 2007	PROJECTED FY 2007	BUDGET FY 2008
Documented monthly inspections	12	12	12	12
City wide special events	7	7	7	7
Cold Facts Program participants	2,327	2,375	2,360	2,375

SIGNIFICANT EXPENDITURE CHANGES

Funding for Vehicle/Equipment Use Charges increased by \$1,795 due to higher fuel costs.

City of Oak Ridge, Tennessee
Activity Detail

970 Recreation Supervision

	ACTUAL FY 2006	BUDGET FY 2007	PROJECTED FY 2007	BUDGET FY 2008	BUDGET 08 vs. 07	% CHG
Personal Services						
5111. Salaries-Reg. Employees	124,802	120,069	120,078	124,217	4,148	3.5
5131. Regular Overtime Pay	212	700	700	700	0	.0
5141. Social Security	9,480	9,239	9,240	9,556	317	3.4
5150. Retirement	17,255	14,492	14,492	14,990	498	3.4
5160. Medical & Workers Comp	22,848	14,696	14,696	16,362	1,666	11.3
Total Personal Services	174,597	159,196	159,206	165,825	6,629	4.2
Contractual Services						
5201. Rents	1,368	1,400	1,400	1,400	0	.0
5207. Dues, Memberships & Sub.	345	760	760	760	0	.0
5210. Prof. & Contractual Ser.	43	0	0	0	0	.0
5212. Utility Services	2,941	3,995	3,995	3,995	0	.0
5220. Training & Travel	1,951	1,186	1,186	1,186	0	.0
5235. Repair & Maintenance	3,735	3,540	3,540	3,540	0	.0
5236.13 Other Equipment Maint.	1,035	690	690	690	0	.0
5289. Vehicle/Equip Use Charge	10,361	16,000	16,000	17,795	1,795	11.2
Total Contractual Services	21,779	27,571	27,571	29,366	1,795	6.5
Commodities						
5310. Commodities/Tools/Supplies	1,737	1,090	1,090	1,090	0	.0
5320. Books/Education Material	0	50	50	50	0	.0
Total Commodities	1,737	1,140	1,140	1,140	0	.0
Other Charges						
5430. Grants/Subsidies/Contr.	22,000	22,000	22,000	22,000	0	.0
Total Other Charges	22,000	22,000	22,000	22,000	0	.0
Capital Expenditures						
Total Capital Expenditures	0	0	0	0	0	.0
TOTAL GROSS EXPENDITURES	220,113	209,907	209,917	218,331	8,424	4.0
Reduction of Costs						
5610. Recovered from Users	690-	0	0	0	0	.0
Total Reduction of Costs	690-	0	0	0	0	.0
TOTAL NET EXPENDITURES	219,423	209,907	209,917	218,331	8,424	4.0

CITY OF OAK RIDGE

FUND General	DEPARTMENT Recreation and Parks	ACTIVITY Indoor Aquatics	NUMBER 972
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ACTIVITY DESCRIPTION

The function of the Indoor Aquatics activity is to provide safe and healthy swimming facilities with a varied and comprehensive swimming program. A well-rounded aquatics program is provided which includes recreational, therapeutic, competitive and instructional aquatic programs. In the past year, this facility has accommodated approximately 16 different groups and/or swimming sessions. The pool is open 53% for public, and/or department use and rented to groups the rest of the time. This activity also includes the maintenance and operations of the Civic Center Swimming Pool. A Recreation Manager coordinates the aquatics program. Swimming lessons, ORCA swim team, water exercise, and programmed activities are used to recover a portion of operational costs.

The overall goal of the activity is to provide a well-maintained aquatic facility, which is operated in an efficient and safe manner.

PERFORMANCE OBJECTIVES

1. Increase the aquatic staff certified in the American Red Cross Lifeguard Training Course (which includes CPR and first aid) and trained in the operations of the swimming pool in order to better safeguard and serve the public.
2. Collect revenue equal to 25 percent of the pool's operating costs.
3. To increase attendance by one percent.
4. Certify 100% of the Aquatic staff in AED and Oxygen administration.

PERFORMANCE MEASURES	ACTUAL FY 2006	BUDGET FY 2007	PROJECTED FY 2007	BUDGET FY 2008
Pool staff certified in first aid and pool Operation	100%	100%	100%	100%
Revenues as percentage of cost	32%	31%	31%	30%
Revenue Generated	\$50,294	\$60,000	\$55,000	\$55,000
Staff certified in Red Cross Lifeguard Training Course	100%	100%	100%	100%
Number of Participants	35,285	40,000	40,000	40,000
Pool staff certified in O2 and AED	94%	100%	100%	100%
Attendance % increase	-11%	33%	12%	33%

SIGNIFICANT EXPENDITURE CHANGES

The reduction in Personal Services is related to staffing turnover. Budgeted funding for Contractual Services increased by \$5,500 for utility services based on higher electric and natural gas costs.

City of Oak Ridge, Tennessee
Activity Detail

972 Indoor Aquatics

	ACTUAL FY 2006	BUDGET FY 2007	PROJECTED FY 2007	BUDGET FY 2008	BUDGET 08 vs. 07	% CHG
Personal Services						
5111. Salaries-Reg. Employees	59,378	63,927	64,785	66,655	2,728	4.3
5120. Salaries-Temp. Employees	51,802	69,121	52,235	55,000	14,121-	20.4-
5131. Regular Overtime Pay	4,212	4,150	4,150	4,300	150	3.6
5141. Social Security	8,624	10,496	9,270	9,636	860-	8.2-
5150. Retirement	4,780	8,169	8,169	8,515	346	4.2
5160. Medical & Workers Comp	5,655	5,446	5,446	6,070	624	11.5
Total Personal Services	134,451	161,309	144,055	150,176	11,133-	6.9-
Contractual Services						
5205. Printing & Dup. Charges	303	0	0	0	0	.0
5207. Dues, Memberships & Sub.	435	480	480	480	0	.0
5210. Prof. & Contractual Ser.	4,353	1,000	1,000	1,000	0	.0
5212. Utility Services	44,777	46,400	47,600	51,900	5,500	11.9
5220. Training & Travel	828	495	495	495	0	.0
5235. Repair & Maintenance	2,928	9,580	9,580	9,580	0	.0
5236.13 Other Equipment Maint.	936	345	345	345	0	.0
Total Contractual Services	54,560	58,300	59,500	63,800	5,500	9.4
Commodities						
5310. Commodities/Tools/Supplies	5,153	3,710	3,710	3,710	0	.0
5320. Books/Education Material	65	0	0	0	0	.0
5325. Uniforms/Safety Equip.	110	155	155	155	0	.0
Total Commodities	5,328	3,865	3,865	3,865	0	.0
Other Charges						
5410. Insurance	3,560	3,560	3,560	3,560	0	.0
Total Other Charges	3,560	3,560	3,560	3,560	0	.0
Capital Expenditures						
Total Capital Expenditures	0	0	0	0	0	.0
TOTAL GROSS EXPENDITURES	197,899	227,034	210,980	221,401	5,633-	2.5-
Reduction of Costs						
5610. Recovered from Users	39,885-	36,000-	36,000-	36,000-	0	.0
Total Reduction of Costs	39,885-	36,000-	36,000-	36,000-	0	.0
TOTAL NET EXPENDITURES	158,014	191,034	174,980	185,401	5,633-	2.9-

CITY OF OAK RIDGE

FUND General	DEPARTMENT Recreation and Parks	ACTIVITY Outdoor Aquatics	NUMBER 973
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ACTIVITY DESCRIPTION

The Outdoor Aquatics activity includes the maintenance and operation of the Oak Ridge Municipal Swimming Pool. Municipal Pool operations begin Memorial Day weekend. Daily operations continue until mid August. In addition to recreational swimming, a variety of other activities are offered through the Outdoor Aquatics program including swimming lessons, Learn to Swim, and competitive and recreational swimming (ORCA summer league). Private swim parties are reserved by several community organizations. A Recreation Manager, who is responsible for both indoor and outdoor aquatic programs, performs the coordination of this activity.

PERFORMANCE OBJECTIVES

1. Certify 100 percent of the Guard staff in American Red Cross Lifeguard Training.
2. Collect revenues equal to 30 percent of operating costs.
3. To increase attendance.
4. Certify 100 percent of the Guard staff in O2 and AED.

PERFORMANCE MEASURES	ACTUAL FY 2006	BUDGET FY 2007	PROJECTED FY 2007	BUDGET FY 2008
Staff certified in Red Cross Life Guard Training	100%	100%	100%	100%
Revenues as percentage of cost	30%	30%	30%	30%
Revenues	\$72,450	\$70,000	\$70,000	\$70,000
Attendance	40,456	50,000	45,000	50,000
Hours of in-service training (first aid, rescue techniques, and pool maintenance)	60	60	60	60
Staff Certified in AED and O2	95%	100%	100%	100%
Attendance % increase	2%	11%	10%	11%

SIGNIFICANT EXPENDITURE CHANGES

Budgeted funding for Contractual Services increased \$1,500. Utility Services cost increased by \$1,210 based on higher utility rates and contracted Mowing increased by \$290.

City of Oak Ridge, Tennessee
Activity Detail

973 Outdoor Aquatics

	ACTUAL FY 2006	BUDGET FY 2007	PROJECTED FY 2007	BUDGET FY 2008	BUDGET 08 vs. 07	% CHG
Personal Services						
5111. Salaries-Reg. Employees	14,188	15,536	15,600	16,680	1,144	7.4
5120. Salaries-Temp. Employees	94,767	110,000	110,000	110,000	0	.0
5131. Regular Overtime Pay	10,954	9,000	10,000	15,000	6,000	66.7
5141. Social Security	11,010	10,292	10,373	10,839	547	5.3
5150. Retirement	4,104	2,944	2,944	3,802	858	29.1
5160. Medical & Workers Comp	1,947	1,816	1,816	2,024	208	11.5
Total Personal Services	136,970	149,588	150,733	158,345	8,757	5.9
Contractual Services						
5201. Rents	267	0	0	0	0	.0
5207. Dues, Memberships & Sub.	340	100	100	100	0	.0
5210. Prof. & Contractual Ser.	264	0	0	0	0	.0
5210.203 Mowing Contract	2,370	2,000	2,000	2,290	290	14.5
5212. Utility Services	29,022	31,220	37,900	32,430	1,210	3.9
5235. Repair & Maintenance	36,389	17,035	17,035	17,035	0	.0
5236.13 Other Equipment Maint.	445	2,445	2,445	2,445	0	.0
Total Contractual Services	69,097	52,800	59,480	54,300	1,500	2.8
Commodities						
5310. Commodities/Tools/Supplies	26,626	20,335	20,335	20,335	0	.0
5320. Books/Education Material	0	50	50	50	0	.0
5325. Uniforms/Safety Equip.	961	1,880	1,880	1,880	0	.0
Total Commodities	27,587	22,265	22,265	22,265	0	.0
Other Charges						
5410. Insurance	11,300	11,300	11,300	11,300	0	.0
Total Other Charges	11,300	11,300	11,300	11,300	0	.0
Capital Expenditures						
Total Capital Expenditures	0	0	0	0	0	.0
TOTAL GROSS EXPENDITURES	244,954	235,953	243,778	246,210	10,257	4.3
Reduction of Costs						
5610. Recovered from Users	2,331-	2,200-	2,200-	2,200-	0	.0
Total Reduction of Costs	2,331-	2,200-	2,200-	2,200-	0	.0
TOTAL NET EXPENDITURES	242,623	233,753	241,578	244,010	10,257	4.4

CITY OF OAK RIDGE			
FUND	DEPARTMENT	ACTIVITY	NUMBER
General	Recreation and Parks	Centers, Camps And Programs	974

ACTIVITY DESCRIPTION

This activity includes the operation and maintenance of the Civic Center Recreation Building. It also includes all non-aquatic camps, programs and special events at this facility. The Civic Center has two rooms with space for 124 people and two rooms with space for 30 people. The game room, available for drop-in use, offers billiards, table tennis and cable television. The Shep Lauter Room (gymnasium) is used primarily for free play and league play but is also used for large events. Rooms are available for rent by community groups.

The eight-week summer programs operate with a staff of 16 full-time seasonal employees to provide a variety of recreation and leisure activities to area children. Summer Camp, held at the Civic Center, includes sports, organized games, arts & crafts, field trips and special events. A special Day Camp program is offered for handicapped children. An Adventure Camp for youth 13-15 includes climbing, rappelling, ropes course, caving, hiking and canoeing.

PERFORMANCE OBJECTIVES

1. Improve public awareness of leisure services and providers.
2. Include monthly activities in the Oak Ridger.
3. Conduct basic first aid training for all employees.
4. Conduct a Summer Camp with maximum enrollment of 960.

PERFORMANCE MEASURES	ACTUAL FY 2006	BUDGET FY 2007	PROJECTED FY 2007	BUDGET FY 2008
Employees Certified:				
CPR	95%	95%	95%	95%
Multimedia First Aid	95%	95%	95%	95%
Instructors (Multimedia)	1	1	1	1
Instruction hours per employee	8	8	8	8
Summer Camp enrollment	870	960	880	960

SIGNIFICANT EXPENDITURE CHANGES

Budgeted funding for Contractual Services increased by \$4,160. Custodial Services increased \$3,790 based on contractual provisions.

City of Oak Ridge, Tennessee
Activity Detail

974 Centers, Camps & Programs

	ACTUAL FY 2006	BUDGET FY 2007	PROJECTED FY 2007	BUDGET FY 2008	BUDGET 08 vs. 07	% CHG
Personal Services						
5111. Salaries-Reg. Employees	229,357	240,572	235,355	250,000	9,428	3.9
5120. Salaries-Temp. Employees	56,807	69,667	65,000	66,460	3,207-	4.6-
5131. Regular Overtime Pay	23,228	10,500	23,000	24,000	13,500	128.6
5141. Social Security	23,923	24,537	24,737	26,045	1,508	6.1
5150. Retirement	25,438	30,129	30,129	32,880	2,751	9.1
5160. Medical & Workers Comp	63,371	57,396	57,396	64,060	6,664	11.6
Total Personal Services	422,124	432,801	435,617	463,445	30,644	7.1
Contractual Services						
5201. Rents	141	2,000	2,000	2,000	0	.0
5205. Printing & Dup. Charges	0	900	900	900	0	.0
5207. Dues, Memberships & Sub.	0	130	130	130	0	.0
5210. Prof. & Contractual Ser.	24,257	12,800	12,800	12,800	0	.0
5210.202 Custodial Contract	48,765	57,030	57,030	60,820	3,790	6.6
5211. Advertising & Publicity	900-	0	0	0	0	.0
5212. Utility Services	76,321	107,655	100,205	107,995	340	.3
5220. Training & Travel	9,580	3,283	3,283	3,283	0	.0
5235. Repair & Maintenance	78,906	57,025	57,025	57,055	30	.1
5236.13 Other Equipment Maint.	1,885	1,090	1,090	1,090	0	.0
Total Contractual Services	238,955	241,913	234,463	246,073	4,160	1.7
Commodities						
5310. Commodities/Tools/Supplies	34,667	19,770	19,770	19,770	0	.0
5320. Books/Education Material	140	300	300	300	0	.0
5325. Uniforms/Safety Equip.	2,528	1,150	1,150	1,150	0	.0
Total Commodities	37,335	21,220	21,220	21,220	0	.0
Other Charges						
5410. Insurance	12,460	12,460	12,460	12,460	0	.0
Total Other Charges	12,460	12,460	12,460	12,460	0	.0
Capital Expenditures						
Total Capital Expenditures	0	0	0	0	0	.0
TOTAL GROSS EXPENDITURES	710,874	708,394	703,760	743,198	34,804	4.9
Reduction of Costs						
5610. Recovered from Users	94,445-	80,660-	80,660-	80,660-	0	.0
Total Reduction of Costs	94,445-	80,660-	80,660-	80,660-	0	.0
TOTAL NET EXPENDITURES	616,429	627,734	623,100	662,538	34,804	5.5

CITY OF OAK RIDGE

FUND	DEPARTMENT	ACTIVITY	NUMBER
General	Recreation and Parks	Athletics	975

ACTIVITY DESCRIPTION

This activity plans, organizes and directs adult and youth athletics and other programs with the cooperation of volunteer leaders, groups organized by the Recreation and Parks Department, and community groups serving as sponsors of an activity or for individual teams. Programs include baseball, softball, tennis, soccer, volleyball and basketball.

PERFORMANCE OBJECTIVES

1. Promote a variety of athletic activities for youth and adults.
2. Promote and encourage volunteers to help conduct the athletic programs.
3. Promote and sponsor two special events.
4. Promote more sporting events.

PERFORMANCE MEASURES	ACTUAL FY 2006	BUDGET FY 2007	PROJECTED FY 2007	BUDGET FY 2008
Youth participants	147	150	155	150
Adult participants	1,784	1,600	1,577	1,550
Youth teams	16	16	17	16
Adult teams	129	120	114	115

SIGNIFICANT EXPENDITURE CHANGES

There are no significant expenditure changes for this activity in fiscal 2008.

City of Oak Ridge, Tennessee
Activity Detail

975 Athletics

	ACTUAL FY 2006	BUDGET FY 2007	PROJECTED FY 2007	BUDGET FY 2008	BUDGET 08 vs. 07	% CHG
Personal Services						
5111. Salaries-Reg. Employees	70,881	87,397	87,403	90,110	2,713	3.1
5131. Regular Overtime Pay	1,131	2,460	2,460	2,460	0	.0
5141. Social Security	5,470	6,874	6,875	7,082	208	3.0
5150. Retirement	5,045	10,783	10,783	11,108	325	3.0
5160. Medical & Workers Comp	7,616	14,530	14,530	16,196	1,666	11.5
Total Personal Services	90,143	122,044	122,051	126,956	4,912	4.0
Contractual Services						
5210. Prof. & Contractual Ser.	0	80	80	80	0	.0
5212. Utility Services	554	800	800	800	0	.0
5220. Training & Travel	423	800	800	800	0	.0
5235. Repair & Maintenance	8	0	0	0	0	.0
5236.13 Other Equipment Maint.	345	690	690	690	0	.0
Total Contractual Services	1,330	2,370	2,370	2,370	0	.0
Commodities						
5310. Commodities/Tools/Supplies	4,961	2,970	2,970	2,970	0	.0
Total Commodities	4,961	2,970	2,970	2,970	0	.0
Other Charges						
5410. Insurance	3,560	3,560	3,560	3,560	0	.0
Total Other Charges	3,560	3,560	3,560	3,560	0	.0
Capital Expenditures						
Total Capital Expenditures	0	0	0	0	0	.0
TOTAL GROSS EXPENDITURES	99,994	130,944	130,951	135,856	4,912	3.8
Reduction of Costs						
5610. Recovered from Users	14,768-	14,500-	14,500-	14,500-	0	.0
Total Reduction of Costs	14,768-	14,500-	14,500-	14,500-	0	.0
TOTAL NET EXPENDITURES	85,226	116,444	116,451	121,356	4,912	4.2

CITY OF OAK RIDGE			
FUND General	DEPARTMENT Recreation and Parks	ACTIVITY Parks	NUMBER 976

ACTIVITY DESCRIPTION

The Parks activity provides an opportunity for Oak Ridge citizens to enjoy the out-of-doors without traveling great distances from the City. This activity provides grounds, turf and equipment maintenance for 7 City-owned properties, 5 flower gardens, 15 athletic fields, 16 parks, 23 tennis courts, 10 greenway trails (22.35 miles), 1 National Recreation Trail (7.5 miles), Haw Ridge Park trails (25 miles) and numerous greenbelt areas. Park design, landscaping and beautification programs are also performed by this activity. One of the overall goals of the activity is to provide monthly inspections and follow up maintenance for all outdoor facilities to ensure citizens and participants a safe environment for their recreational and leisure time activities.

PERFORMANCE OBJECTIVES

1. Maintain the percentage of man-hours allocated to maintenance activities at the current level.
2. Continue to inspect all facilities on a monthly basis.
3. Reduce man-hours for athletic field preparation.
4. Increase maintenance to park areas.

PERFORMANCE MEASURES	ACTUAL FY 2006	BUDGET FY 2007	PROJECTED FY 2007	BUDGET FY 2008
Athletic field maintenance (hours)	2,317	2,975	2,537	2,975
Flower garden maintenance (hours)	527	335	193	335
Building/grounds maintenance (hours)	2,137	2,215	2,013	2,215
Parks maintenance (hours)	6,188	5,510	5,983	5,510
Facilities (hours)	499	805	659	805
Administrative (hours)	1,294	1,600	1,512	1,600

SIGNIFICANT EXPENDITURE CHANGES

Budgeted funding for Contractual Services increased by \$22,280. Equipment Use Charges increased \$5,750, primarily due to higher fuel costs. Equipment Use Charges on vehicles fund the future replacement of the vehicle and the actual operating costs. These charges will fluctuate from year-to-year based on the timing of the attainment of the funding for the replacement of the vehicle and the actual purchase of the vehicle. Funding for contracted mowing and litter pick-up services was increased by \$20,020 primarily due to the restoration of funding for mowing services. Utility funding also decreased by \$3,850 based on actual consumption patterns.

City of Oak Ridge, Tennessee
Activity Detail

976 Parks

	ACTUAL FY 2006	BUDGET FY 2007	PROJECTED FY 2007	BUDGET FY 2008	BUDGET 08 vs. 07	CHG
Personal Services						
5111. Salaries-Reg. Employees	235,907	259,801	257,095	265,003	5,202	2.0
5131. Regular Overtime Pay	3,574	6,500	4,000	4,000	2,500-	38.5-
5141. Social Security	17,875	20,372	19,974	20,579	207	1.0
5150. Retirement	26,057	31,956	31,956	32,280	324	1.0
5160. Medical & Workers Comp	52,611	50,633	50,633	56,464	5,831	11.5
Total Personal Services	336,024	369,262	363,658	378,326	9,064	2.5
Contractual Services						
5201. Rents	8,156	9,100	9,100	9,440	340	3.7
5210. Prof. & Contractual Ser.	4,115	3,625	3,625	3,625	0	.0
5210.203 Mowing Contract	91,547	93,870	93,870	112,620	18,750	20.0
5210.205 Litter Contract	39,905	39,270	39,270	40,540	1,270	3.2
5212. Utility Services	36,336	41,150	35,830	37,300	3,850-	9.4-
5220. Training & Travel	456	364	364	364	0	.0
5235. Repair & Maintenance	57,570	60,230	60,230	60,250	20	.0
5236.13 Other Equipment Maint.	345	345	345	345	0	.0
5289. Vehicle/Equip Use Charge	48,236	55,000	55,000	60,750	5,750	10.5
Total Contractual Services	286,666	302,954	297,634	325,234	22,280	7.4
Commodities						
5310. Commodities/Tools/Supplies	44,306	37,080	37,080	37,080	0	.0
5320. Books/Education Material	0	150	150	150	0	.0
5325. Uniforms/Safety Equip.	2,763	3,550	3,550	3,550	0	.0
Total Commodities	47,069	40,780	40,780	40,780	0	.0
Other Charges						
5410. Insurance	5,880	5,880	5,880	5,880	0	.0
Total Other Charges	5,880	5,880	5,880	5,880	0	.0
Capital Expenditures						
5530. Improve Other Than Building	10,000	0	0	0	0	.0
Total Capital Expenditures	10,000	0	0	0	0	.0
TOTAL GROSS EXPENDITURES	685,639	718,876	707,952	750,220	31,344	4.4
Reduction of Costs						
5610. Recovered from Users	25,094-	25,000-	25,000-	25,000-	0	.0
Total Reduction of Costs	25,094-	25,000-	25,000-	25,000-	0	.0
TOTAL NET EXPENDITURES	660,545	693,876	682,952	725,220	31,344	4.5

CITY OF OAK RIDGE			
FUND	DEPARTMENT	ACTIVITY	NUMBER
General	Recreation and Parks	Scarboro Center	977

ACTIVITY DESCRIPTION

The Scarboro Community center includes a middle school size gym, full size kitchen with a pass through window, small kitchenette, four meeting rooms, game room, and a state of the art Computer Lab. The Scarboro Daycare is housed in the A and B rooms, Ebony room, and has use of the kitchen facilities. Outdoor facilities include a park/playground, fenced softball field, tennis court and basketball/volleyball courts. Rooms are available for rent and the computer lab is open daily with classes being offered to the public at various times during the year.

The eight-week summer programs operate with a staff of 3 full-time seasonal employees to provide a variety of recreation and leisure activities to area children. The Scarboro summer program includes games, crafts, field trips and special events.

PERFORMANCE OBJECTIVES

1. Conduct a Scarboro Summer Program at the Scarboro Center with maximum enrollment of 240.
2. Conduct an after school program for 6-12 year olds at the Scarboro Center.
3. Provide 12 educational sessions for Senior Adults at the Scarboro Center.
4. Provide 2 new programs at the Scarboro Center.

PERFORMANCE MEASURES	ACTUAL FY 2006	BUDGET FY 2007	PROJECTED FY 2007	BUDGET FY 2008
Employees Certified:				
CPR	4	4	4	4
Summer Camp enrollment	161	240	230	240
Educational sessions for seniors	12	12	12	12
2 new programs at Scarboro	1	2	1	2
Scarboro Community Center attendance	28,200	29,000	28,500	29,000
Computer classes	8	6	8	8

SIGNIFICANT EXPENDITURE CHANGES

The increase in Personal Services includes the addition of a facility monitor position to expand morning and evening and some weekend hours for the facility. Budgeted funding for Contractual Services increased by \$4,500. Utilities services cost increased \$1,710 based on electric, sewer and natural gas rate increases. Contracted custodial services increased \$2,770 based on contract revisions.

City of Oak Ridge, Tennessee
Activity Detail

977 Scarboro Center

	ACTUAL FY 2006	BUDGET FY 2007	PROJECTED FY 2007	BUDGET FY 2008	BUDGET 08 vs. 07	% CHG
Personal Services						
5111. Salaries-Reg. Employees	34,331	37,798	37,845	63,850	26,052	68.9
5120. Salaries-Temp. Employees	6,504	7,040	7,040	7,136	96	1.4
5131. Regular Overtime Pay	3,037	800	3,000	3,000	2,200	275.0
5141. Social Security	3,453	3,491	3,663	4,898	1,407	40.3
5150. Retirement	3,855	4,632	4,632	6,740	2,108	45.5
5160. Medical & Workers Comp	7,508	7,263	7,263	23,975	16,712	230.1
Total Personal Services	58,688	61,024	63,443	109,599	48,575	79.6
Contractual Services						
5207. Dues, Memberships & Sub.	63	0	0	0	0	.0
5210. Prof. & Contractual Ser.	3,363	1,360	1,360	1,360	0	.0
5210.202 Custodial Contract	21,517	24,830	24,830	27,600	2,770	11.2
5212. Utility Services	29,519	29,245	29,125	30,955	1,710	5.8
5220. Training & Travel	1,466	0	0	0	0	.0
5235. Repair & Maintenance	13,467	2,540	2,540	2,560	20	.8
5236.13 Other Equipment Maint.	345	345	345	345	0	.0
Total Contractual Services	69,740	58,320	58,200	62,820	4,500	7.7
Commodities						
5310. Commodities/Tools/Supplies	2,384	3,000	3,000	3,000	0	.0
Total Commodities	2,384	3,000	3,000	3,000	0	.0
Other Charges						
Total Other Charges	0	0	0	0	0	.0
Capital Expenditures						
Total Capital Expenditures	0	0	0	0	0	.0
TOTAL GROSS EXPENDITURES	130,812	122,344	124,643	175,419	53,075	43.4
Reduction of Costs						
5610. Recovered from Users	11,084-	3,340-	10,000-	10,000-	6,660-	199.4
Total Reduction of Costs	11,084-	3,340-	10,000-	10,000-	6,660-	199.4
TOTAL NET EXPENDITURES	119,728	119,004	114,643	165,419	46,415	39.0

CITY OF OAK RIDGE

FUND	DEPARTMENT	ACTIVITY	NUMBER
General	Recreation and Parks	Senior Center	978

ACTIVITY DESCRIPTION

This activity includes expenditures for various programs conducted on behalf of the City's elderly, including all Senior Center expenditures and the Taxi Coupon Program. The goal is to provide and maintain programs which are available and accessible to all senior citizens and contribute to their physical, mental, social and cultural well-being.

The Senior Center temporarily occupies facilities leased from Anderson County located at 728 Emory Valley Road. The Senior Center has rooms for large and small groups, a kitchen, TV lounge, recreation room with billiard tables and other game tables available for use.

PROGRAM COMMENTS

The scope of municipal services to senior citizens is not limited to General Fund expenditures in this activity. Many elder citizens benefit from a variety of service programs such as drug purchases, large print books in the Library, and home insulation assistance. The Business Office also processes applications for State-funded tax relief to elderly, low-income persons under the Property Assessment and Classification Act of 1973.

Other services available to senior citizens include a nutrition program through the East Tennessee Human Resource Agency (ETHRA), utility bill payments through Anderson County Community Action Commission, public housing and rental assistance through the Housing Authority, and services of the Anderson County Health Department.

The administration of the Taxi Coupon Program is performed by this activity, while expenditures are reflected in the Streets and Public Transportation Fund. The Taxi Coupon Program is expected to cost \$60,000 in FY 2008 with 50 percent of the costs being funded through a grant from the Tennessee Department of Transportation. The City's subsidizes the coupon price by \$1.95 per coupon.

PERFORMANCE OBJECTIVES

1. Effectively utilize local newspaper, radio and newsletters to advertise activities at the Center.
2. Utilize computer equipment to target outreach efforts to older Oak Ridgers.
3. Continue to promote "Cold Facts" program, utilizing volunteers for outreach and implementations.
4. Develop new fitness programs and promote Senior Games competition.

CITY OF OAK RIDGE

FUND General	DEPARTMENT Recreation and Parks	ACTIVITY Senior Center	NUMBER 978
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PERFORMANCE MEASURES	ACTUAL FY 2006	BUDGET FY 2007	PROJECTED FY 2007	BUDGET FY 2008
Senior Center users (non-duplicated)	2,143	2,250	1,900	2,000
Senior Center users (duplicated)	41,786	46,000	42,500	45,000
Physical fitness participants	294	325	250	275
Cost per participant (non-duplicated)	\$118	\$115	\$130	\$140
Taxi system users	529	500	535	500
Volunteer hours	4,097	3,500	3,800	3,500
Cold Facts participants	2,327	2,375	2,360	2,375

SIGNIFICANT EXPENDITURE CHANGES

Budgeted funding for Contractual Services increased by \$2,710. Custodial Contract increased \$2,250 based on contract provisions.

City of Oak Ridge, Tennessee
Activity Detail

978 Senior Center

	ACTUAL FY 2006	BUDGET FY 2007	PROJECTED FY 2007	BUDGET FY 2008	BUDGET 08 vs. 07	% CHG
Personal Services						
5111. Salaries-Reg. Employees	105,751	116,223	116,248	120,269	4,046	3.5
5131. Regular Overtime Pay	4,092	3,350	3,350	4,000	650	19.4
5141. Social Security	8,596	9,147	9,149	9,507	360	3.9
5150. Retirement	10,643	14,349	14,349	14,912	563	3.9
5160. Medical & Workers Comp	11,784	14,563	14,563	16,229	1,666	11.4
Total Personal Services	140,866	157,632	157,659	164,917	7,285	4.6
Contractual Services						
5201. Rents	56,717	56,770	56,770	56,770	0	.0
5207. Dues, Memberships & Sub.	0	10	10	10	0	.0
5210. Prof. & Contractual Ser.	0	90	90	90	0	.0
5210.202 Custodial Contract	16,354	19,870	19,870	22,120	2,250	11.3
5212. Utility Services	11,420	16,400	15,850	16,860	460	2.8
5220. Training & Travel	125	0	0	0	0	.0
5235. Repair & Maintenance	5,442	2,295	2,295	2,295	0	.0
5236.13 Other Equipment Maint.	3,035	3,035	3,035	3,035	0	.0
Total Contractual Services	93,093	98,470	97,920	101,180	2,710	2.8
Commodities						
5310. Commodities/Tools/Supplies	4,307	6,720	6,720	6,720	0	.0
5320. Books/Education Material	0	25	25	25	0	.0
5325. Uniforms/Safety Equip.	0	100	100	100	0	.0
Total Commodities	4,307	6,845	6,845	6,845	0	.0
Other Charges						
5410. Insurance	3,560	3,560	3,560	3,560	0	.0
Total Other Charges	3,560	3,560	3,560	3,560	0	.0
Capital Expenditures						
Total Capital Expenditures	0	0	0	0	0	.0
TOTAL GROSS EXPENDITURES	241,826	266,507	265,984	276,502	9,995	3.8
Reduction of Costs						
5610. Recovered from Users	2,051-	1,000-	1,000-	1,000-	0	.0
Total Reduction of Costs	2,051-	1,000-	1,000-	1,000-	0	.0
TOTAL NET EXPENDITURES	239,775	265,507	264,984	275,502	9,995	3.8

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Library

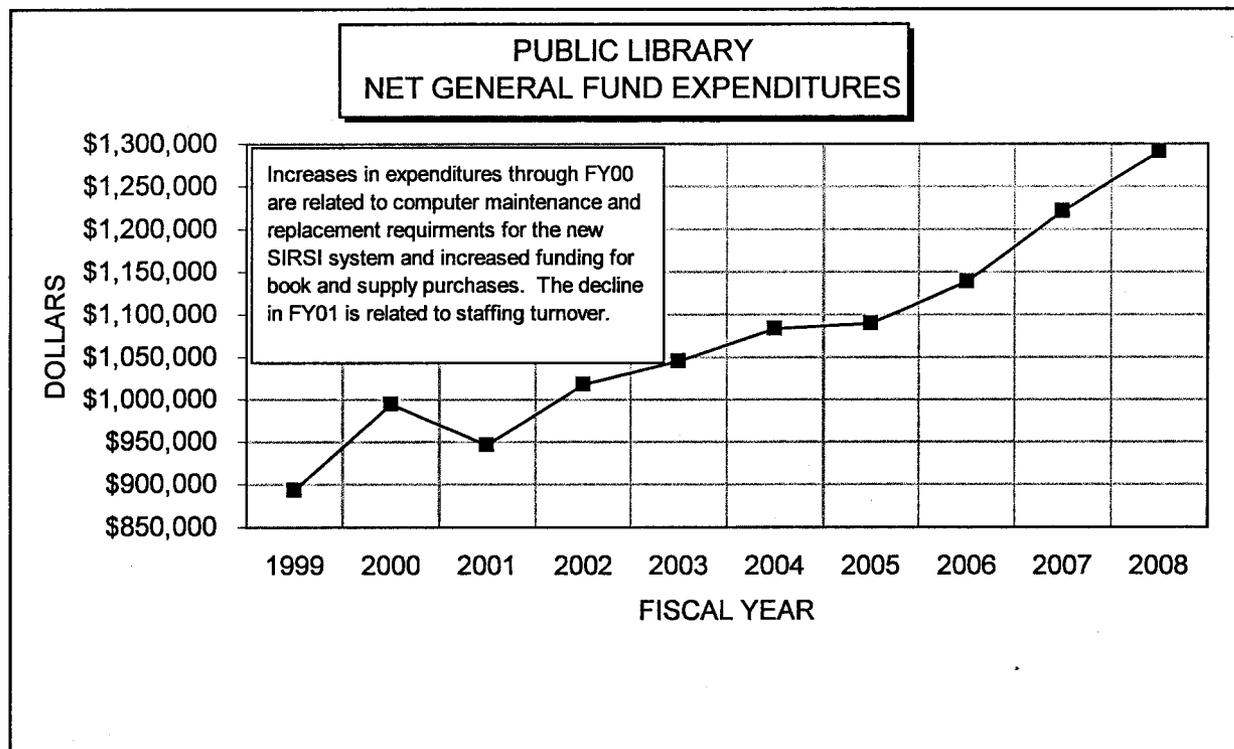
LIBRARY

The Oak Ridge Public Library provides informational and recreational material to meet the needs of the community. The Library is staffed by a combination of 23 full-time and part-time employees, and also recruits and trains volunteers to support the staff and services offered. During fiscal 2006, 71 volunteers provided 4,008.25 hours of service and support. The Library's total collection consists of approximately 116,710 volumes and 55,110 other non-print material, including cassettes, videos, CD's, DVD's, puzzles, microforms, etc. The Library is currently open 65 hours a week throughout the year. In fiscal 2006, Library staff circulated 182,400 books and audiovisual materials. Library patrons borrowed 271 books from other libraries through the Interlibrary Loan Service, while the Library loaned 220 books to other libraries. The staff answered 33,217 reference questions.

The Library also houses the Oak Ridge Room, and collects materials pertaining to the history and development of the Oak Ridge area. Some of the Oak Ridge Room's outstanding features include the DOE photograph collection of approximately 1,000 photos of early Oak Ridge, the DVD photos of all pre-Oak Ridge housing, blueprints of the 'alphabet houses', cemetery lists, all phone books used in Oak Ridge, and entire sets of School Board and City Council minutes, city budgets, and many maps of early Oak Ridge to the present day.

The Children's Room provides material and services such as Preschool Storytime, Lapsit Storytime, Saturday Storytime, Ruff Reading and the Summer Reading/Listening program. Participation in these programs in fiscal 2006 totaled 4,167 children, and 403 for Summer Reading and Listening. The Library provides a book delivery service to the senior residences in town through its Service to Seniors program. Books are exchanged once a month at the five residences bringing reading materials to those who cannot come to the Library.

The Library offers public access to the Internet in the Main Library and the Children's Room. The Library's automated system allows the Library to automate acquisitions, cataloging, and catalog and provide a user-friendly system for Library patrons. The catalog is also available for searching over the Internet.



CITY OF OAK RIDGE

FUND General	DEPARTMENT Public Library	ACTIVITY Public Library	NUMBER 979
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ACTIVITY DESCRIPTION

The Oak Ridge Public Library provides informational and recreational materials to meet the needs of the community. The Library acquires printed and non-printed materials, organizes them for convenient use and assists the public in using the materials. The Library maintains a collection of materials covering the history of Oak Ridge.

The Library supports programming designed to connect books and information with the user. These programs provide access to Library resources for residents of all ages. The Library offers Lapsit and Preschool Storytime programs, Summer Reading/Listening Programs, and Service to Seniors, which is a book delivery service to the senior residences.

PERFORMANCE OBJECTIVES

1. To enhance the quality of life in our community by offering exceptional library services.
2. To provide a continuum of knowledge, making information available in its ever-changing formats.
3. To collect, preserve and make available the history of our unique community.
4. To furnish our community with an extensive, easily accessible collection of recreational resources, which combines the best of the old and the new.
5. To nurture the children and youth of our community by giving them access to the exciting world of ideas.
6. To address the concerns of library users by listening and responding to their suggestions.
7. To appreciate the unique qualities of all individuals and to give each respect, consideration and excellent service.

PERFORMANCE MEASURES	ACTUAL FY 2006	BUDGET FY 2007	PROJECTED FY 2007	BUDGET FY 2008
Total Circulation	182,400	175,000	190,000	190,000
Registered Patrons	23,455	23,000	25,500	25,500
Items Added to the Collection	6,517	5,800	6,500	6,500
Items Withdrawn from the Collection	3,364	6,000	6,000	6,000
Reference Questions and Readers Service	33,217	35,000	35,000	35,000
Storytime Attendance	4,167	4,600	4,500	4,500

SIGNIFICANT EXPENDITURE CHANGES

Budgeted funding for Contractual Service increased \$17,830. Utility services increased \$16,110 due to higher electricity and natural gas utility rates. Custodial Contract increased \$1,670 based on contract provisions. Funding for Commodities increased \$30,000 for the purchase of books and supplies.

City of Oak Ridge, Tennessee
Activity Detail

979 Public Library

	ACTUAL FY 2006	BUDGET FY 2007	PROJECTED FY 2007	BUDGET FY 2008	BUDGET 08 vs. 07	% CHG
Personal Services						
5111. Salaries-Reg. Employees	532,928	572,824	598,500	618,000	45,176	7.9
5120. Salaries-Temp. Employees	28,865	32,201	25,000	25,225	6,976-	21.7-
5141. Social Security	43,384	46,284	47,698	49,207	2,923	6.3
5150. Retirement	58,443	68,739	68,739	74,160	5,421	7.9
5160. Medical & Workers Comp	98,576	94,110	94,110	104,939	10,829	11.5
Total Personal Services	762,196	814,158	834,047	871,531	57,373	7.0
Contractual Services						
5201. Rents	5,361	5,980	5,980	5,980	0	.0
5207. Dues, Memberships & Sub.	26,461	19,351	19,351	19,351	0	.0
5210. Prof. & Contractual Ser.	1,552	9,810	9,810	9,810	0	.0
5210.202 Custodial Contract	23,235	28,050	28,050	29,720	1,670	6.0
5212. Utility Services	96,330	83,275	99,255	99,385	16,110	19.3
5220. Training & Travel	824	600	600	600	0	.0
5235. Repair & Maintenance	40,734	34,357	34,357	34,407	50	.1
5236.13 Other Equipment Maint.	33,892	46,295	46,295	46,295	0	.0
Total Contractual Services	228,389	227,718	243,698	245,548	17,830	7.8
Commodities						
5310. Commodities/Tools/Supplies	19,722	27,120	27,120	42,120	15,000	55.3
5320. Books/Education Material	121,811	110,342	110,342	125,342	15,000	13.6
Total Commodities	141,533	137,462	137,462	167,462	30,000	21.8
Other Charges						
5410. Insurance	6,270	6,270	6,270	6,270	0	.0
Total Other Charges	6,270	6,270	6,270	6,270	0	.0
Capital Expenditures						
Total Capital Expenditures	0	0	0	0	0	.0
TOTAL GROSS EXPENDITURES	1,138,388	1,185,608	1,221,477	1,290,811	105,203	8.9
Reduction of Costs						
Total Reduction of Costs	0	0	0	0	0	.0
TOTAL NET EXPENDITURES	1,138,388	1,185,608	1,221,477	1,290,811	105,203	8.9

SECTION III
DEBT SERVICE & CAPITAL PROJECTS FUNDS
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Long-Term Debt Overview

On page III-2 is a summary of the City's outstanding \$153,681,509 in long-term debt as of June 30, 2007 by Fund. Also listed are the budgeted principal and interest payments for fiscal 2008. Almost all the City's debt is backed by the "full faith and credit" of the City, with the exception of \$8,665,000 in electric revenue bonds issued in 2003 and \$10,380,000 in TN-Loans issued in 2001 which are backed solely by the net revenues of the electric system. Under Tennessee State Law there is no restriction on debt levels for municipal governments. This supersedes any municipal charter provisions.

As of June 30, 2007 the outstanding principal balance of debt account through the Debt Service Fund was \$98,936,622. The description of this debt begins on page III-3 of this document. Funding for annual debt service is provided from operating transfers from the General Fund, building and equipment rental charges from the Electric, Waterworks, Emergency Communications and Street Funds and 18.18% of local sales tax collections in the Anderson portion of Oak Ridge to fund debt service on issuances related to the Oak Ridge High School project (ORHS). An additional \$11,000,000 in debt is expected to be issued during the next year for completion of the ORHS project.

The annual debt service payment on \$744,000 in outstanding debt used by the City to renovate the Scarboro Community Center is being funded through the Community Development Block Grant (CDBG) award and is being accounted for in the Grant Fund. \$984,000 in outstanding debt is being accounted for in the Equipment Replacement Rental Fund (ERRF) with annual debt service payments provided from existing cash reserves in the ERRF and charges for services to other City Funds for rental of equipment.

As of June 30, 2007, there was \$53,016,887 in outstanding Enterprise Fund debt. Of this amount, \$21,947,995 is serviced by the Electric Fund, and \$31,068,892 by the Waterworks Fund. The revenues generated by these Funds will be utilized for the annual debt service payments on this debt. The debt service payments by the City's utility funds impact user fees for electric, water and sewer service. A rate study is prepared biennially to establish the user charges for these services. The City currently has \$2,440,214 in authorized and available loan proceeds that can be drawn for electric, water and wastewater projects. Loan proceeds are drawn as the work occurs. Of this amount, \$2,023,214 is restricted to wastewater rehabilitation capital projects. Projected future utility rate increases are primarily the result of debt service requirements on debt issued to finance capital improvements in those systems.

**CITY OF OAK RIDGE
SUMMARY OF LONG-TERM DEBT
BUDGET 2008**

Issues	Rate Type	Authorized and Unissued	Available for Draw	Principal Outstanding 6/30/07	Budget FY 2008 Principal	Budget FY 2008 Interest	Budget FY 2008 Total Debt Service	Maturity Date
DEBT SERVICE FUND								
GO Bonds 2003	Fixed	\$ -	\$ -	\$ 4,991,000	\$ 440,000	\$ 188,010	\$ 628,010	06/01/16
GO Bonds 2001	Fixed	-	-	15,620,000	1,910,000	764,738	2,674,738	04/01/15
GO Bonds 1998 (Golf Course)	Fixed	-	-	8,055,000	245,000	284,115	529,115	06/01/23
TNLOANS 2001	Variable	-	-	18,570,000	-	835,649	835,649	05/25/22
TMBF 1994	Variable	-	-	568,785	-	25,600	25,600	05/25/23
GO Bonds 2005 (ORHS Debt) B-9-A	Fixed	-	-	15,000,000	-	666,188	666,188	06/01/25
TNLOANS 2006 (ORHS Debt) B-11-A	Fixed	-	3,975,000	5,325,000	-	232,969	232,969	06/01/38
TNLOANS 2004 (ORHS Debt) VI-D-3	Fixed Swap	-	-	10,000,000	-	420,000	420,000	06/01/33
TNLOANS 2006 (ORHS Debt) VI-H-1	Fixed Swap	-	4,906,586	15,675,000	-	666,188	666,188	06/01/36
QZAB Series 2004 (ORHS Debt)	Fixed	-	721,225	6,168,190	440,585	2,115	442,700	11/24/20
QZAB Series 2005 (ORHS Debt)	Fixed	-	1,000,000	963,667	68,833	330	69,163	12/28/20
ORHS Debt, Other Contingency & Fees		11,000,000	-	-	-	1,509,680	1,509,680	
TOTAL DEBT SERVICE FUND		\$ 11,000,000	\$ 10,602,811	\$ 98,936,622	\$ 3,104,418	\$ 5,595,582	\$ 8,700,000	
GRANT FUND *Debt Service Funded By CDBG Grant								
TMBF 2002	Variable	\$ -	\$ -	\$ 744,000	\$ 59,000	\$ 32,889	\$ 91,889	05/25/17
EQUIPMENT REPLACEMENT RENTAL FUND								
GO Bonds 2003	Fixed	\$ -	\$ -	\$ 984,000	\$ 185,000	\$ 33,940	\$ 218,940	06/01/13
ELECTRIC FUND								
Revenue Bonds 2003	Fixed	\$ -	\$ -	\$ 8,665,000	\$ 880,000	\$ 348,750	\$ 1,228,750	06/01/16
TNLoans 2001	Variable	-	-	10,380,000	0	481,089	481,089	05/25/30
TMBF 2006	Variable	-	-	2,902,995	111,132	120,161	231,293	05/25/26
TOTAL ELECTRIC FUND		\$ -	\$ -	\$ 21,947,995	\$ 991,132	\$ 950,000	\$ 1,941,132	
WATERWORKS FUND								
Water								
TMBF 1994	Variable	\$ -	\$ -	\$ 1,033,409	\$ -	\$ 46,503	\$ 46,503	05/25/17
TMBF 2002	Variable	-	-	2,499,000	118,000	112,455	228,455	05/25/22
TMBF 2006	Variable	-	-	3,127,488	118,322	129,453	247,775	05/25/26
GO Bonds 2003	Fixed	-	-	1,746,360	170,866	64,537	235,403	05/25/23
TLDA State	Fixed	-	-	45,617	16,550	-	16,550	02/20/10
TOTAL WATER DEBT		\$ -	\$ -	\$ 8,451,874	\$ 421,738	\$ 352,949	\$ 774,687	
Wastewater								
TMBF 1994	Variable	\$ -	\$ -	\$ 1,770,328	\$ -	\$ 79,665	\$ 79,665	05/25/17
TMBF 2006	Variable	-	417,000	2,254,517	84,546	112,084	196,630	05/25/26
GO Bonds 2003	Fixed	-	-	2,033,640	199,134	75,213	274,347	06/01/16
State Revolving Loan 97	Fixed	-	-	9,524,019	469,752	380,796	850,548	06/20/22
State Revolving Loan 98	Fixed	-	-	4,057,730	192,288	160,392	352,680	06/20/23
State Revolving Loan 02	Fixed	-	2,023,214	2,976,786	-	148,901	148,901	N/A
TOTAL WASTEWATER DEBT		\$ -	\$ 2,440,214	\$ 22,617,018	\$ 945,720	\$ 957,051	\$ 1,902,771	
TOTAL WATERWORKS FUND		\$ -	\$ 2,440,214	\$ 31,068,892	\$ 1,367,458	\$ 1,310,000	\$ 2,677,458	
TOTAL CITY DEBT		\$ 11,000,000	\$ 13,043,025	\$ 153,681,509	\$ 5,952,008	\$ 8,206,525	\$ 14,158,533	

Debt Service Fund

Fund Overview:

The Debt Service Fund is used for the accumulation of resources for the payment of principal and interest on general obligation long-term debt backed and funded by the full faith and credit of the City. This includes the debt service on Schools projects. City Charter prohibits the Schools from issuing long-term debt. The City issues the debt for school capital projects and provides funding for the annual debt service payments on those issuances. Approximately 68% of the City's general debt issuances since 1988 have been to provide funding for School capital projects. The use of general long-term debt is normally restricted to those capital improvements or projects that cannot be financed with current revenues, with the bonds repaid over a period less than or equal to the projects' useful life. Long-term debt for the City's Enterprise and Internal Service Funds are accounted for in those Funds rather than the Debt Service Fund.

Statistical information regarding the City's outstanding general obligation debt as of June 30, 2006 is on pages VI-23 to VI-25 of this document. The City's General Obligation Bonds are rated "Aa3" by Moody's Investor Service and "A+" by Standard and Poor's. Page III-5 contains a graph of the City's outstanding general obligation debt for the past 10 fiscal years. The spike in fiscal 2005 and 2007 is due to the issuance of \$53,049,360 in debt for the Oak Ridge High School Project.

The following is a summary of the City's general obligation debt issuances since 1998 for which the debt service payments are accounted for in the Debt Service Fund. The bond proceeds and the related capital expenditures for these issuances are accounted for in the Capital Projects Fund.

\$10,000,000 in General Obligation Bonds (GOB) and notes was issued in 1988 to fund the renovation of Willow Brook and Woodland Elementary Schools and the construction of Emory Valley Road and other street improvements.

\$5,385,000 in General Obligation Bonds were issued in 1989 to fund the construction of a new Glenwood Elementary School.

\$4,950,000 in General Obligation Bonds were issued in 1991 to fund the renovation of several municipal and sports facilities, the purchase of an 800MHz trucking communications system, the renovation of the outdoor pool, the construction of a central fire station and the renovation of two existing fire stations.

\$11,150,000 in General Obligation Bonds were issued in 1995 for the renovation of the High School and two City Middle Schools.

A \$1,247,994 variable rate loan was obtained in fiscal 1995 from the Tennessee Municipal Bond Fund for the purchase of land for a new Roane State community College Campus in Oak Ridge and storm drainage improvements.

\$16,000,000 in General Obligation Bonds were issued in 1996 to fund construction of a new City Central Service Complex and various other City and School facility improvements and equipment, including construction of 3 baseball/softball fields at Parcel 457, Briarcliff/Laboratory Road extension, purchase of the Library MARC system and improvements at Linden Elementary School including construction of a stage and the addition of an elevator to meet ADA requirements.

A \$3,213,000 variable rate loan was obtained in 1998 through the TN-LOANs program to fund demolition and remediation of the old Central Service Complex site, street resurfacing including Rutgers Avenue, storm water drainage improvements, Schools ADA enhancements and Willow Brook Elementary wall repairs, Melton Lake Greenway construction and other City building improvements.

On August 1, 1998, the City issued \$7,275,000 in Golf Course Revenue and Tax Bonds related to construction and equipping of the City-owned Tennessee Centennial Golf Course. This debt is backed by the "full faith and credit" of the City of Oak Ridge.

\$10,000,000 in General Obligation Bonds were issued in FY 2000 with the bond proceeds split equally on City and School capital improvements. School projects include American Disabilities Act (ADA) renovations and replacement of windows at various school buildings, roof and chiller replacement at Linden Elementary School, upgrades to the auditoriums at the High School and two Middle Schools and systemwide technology upgrades. City projects include storm water drainage improvements, which includes the Mitchell Road and Emory Creek Projects, City share of the State roadway expansion into the City's southwest quadrant, completion of Phase II and Phase III of the Melton Lake greenway and the Emory Valley Road greenway, expansion of the Animal Shelter to house the City's two K-9 dogs and numerous building and recreation facility improvements.

\$54,081,860 in long-term debt has been issued for the construction and renovation of the Oak Ridge High School (ORHS) project. \$8,081,860 has been issued through the Tennessee State School Board Authorities Qualified Zone Academy Projects (QZAB) program. The QZAB program provides interest free loans to school systems that met certain criteria. \$25,675,000 has been issued utilizing an interest rate SWAP and \$20,325,000 through fixed rate debt issuances. Funding for the remaining costs of approximately \$11,000,000 to complete the project will be borrowed during fiscal 2008.

Since 1988, there has been 4 bond refundings, which consolidated and lowered the interest rate on the outstanding debt on the above debt issuances. The outstanding principal balance of long-term debt funded through the Debt Service Fund is projected to be \$98,936,622 at June 30, 2007. Page III-9 contains the amortization schedule for this debt. Of this amount, \$19,138,765 is in variable interest rate debt. For budget purposes, this is estimated using a 4.45% interest rate. There is also \$984,000 in outstanding general obligation debt that was issued to purchase fire trucks and Y2K compliant computer hardware and software that will be funded and accounted for through the Equipment Replacement Rental Fund, an internal service fund, and \$744,000 in outstanding general obligation debt that was issued to expand and renovate the Scarboro Center whose debt service will be funded from a HUD Grant that is accounted for in the Grant Fund.

Budget Changes:

On August 5, 2004, the citizens in the Anderson County portion of Oak Ridge overwhelmingly voted to increase the local sales tax option from 2.25% to the state maximum of 2.75%, with the additional tax proceeds being legally restricted to fund the renovation, construction and related debt service of the ORHS project. The sales tax rate increase became effective with sales beginning on October 1, 2004. In May 2006, Anderson County voted by referendum to supersede the City's local sales tax option increase. The .50% additional local sales tax proceeds must now be split with Anderson County who then reallocates the proceeds to all city and county school systems. 18.18% of the City and Schools local sales tax proceeds received through Anderson County will be allocated to funding the annual debt service on the ORHS project debt. The Oak Ridge Public Schools Education Foundation is working to raise \$8,000,000 in private contributions for the ORHS project. It is anticipated that the Foundation will provide funding to the City to pay the annual debt service on the QZAB bonds.

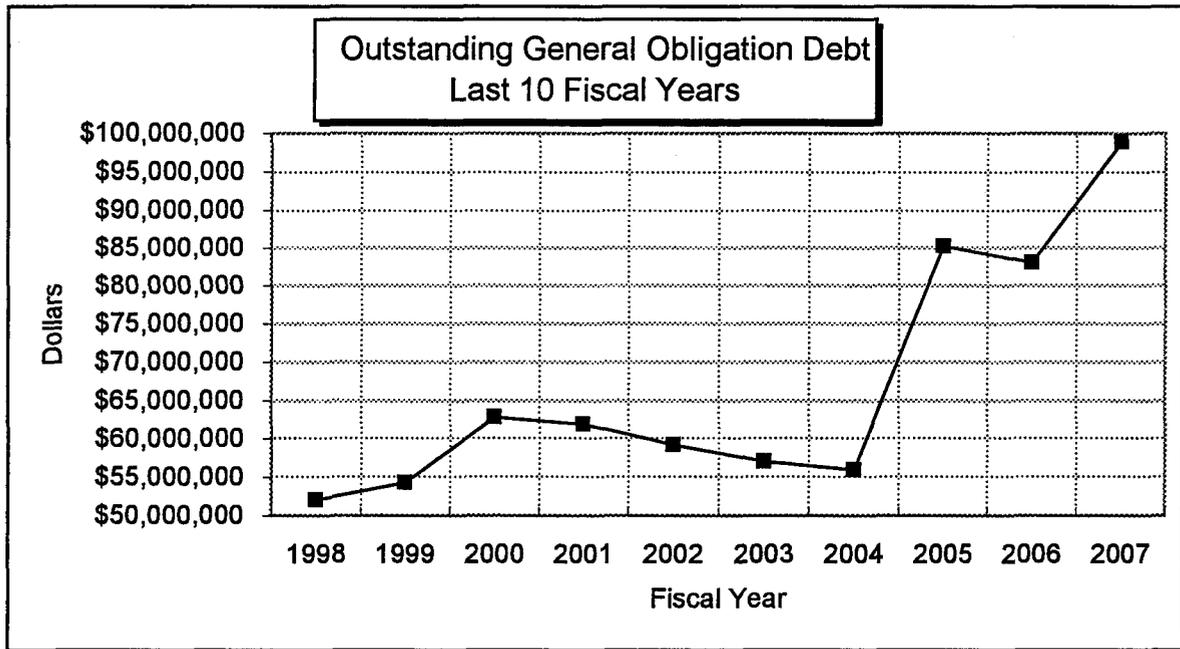
Major Revenue/Other Financing Sources:

Revenues and Other Financing Sources for the Debt Service Fund are budgeted at \$10,794,265 for fiscal 2008. Revenues include \$2,003,600 from local sales tax proceeds and \$1,010,777 in rental charges from other City Funds. \$892,732 is for building rental from the Electric, Waterworks and Streets Funds to provide funding for the debt service on \$12.7 million borrowed in fiscal 1996 to construct a new Central Service Center Complex. The Debt Service Fund is also receiving \$118,045 in radio rentals, primarily from the Emergency Communications Fund, to provide funding for the annual debt service on debt issued in 1991 to purchase a new 800 MHz trucking communications system.

Other Financing Sources includes an operating transfer from the General Fund budgeted at \$3,500,000. Long-term debt proceeds transferred from the Capital Projects Fund will be used to finance the annual debt service on debt issued for the ORHS project during the four-year construction phase of this project. \$511,863 is budgeted from private sources to fund the 2008 debt service payment on the QZAB bonds. There is also a \$1,506,680 contingency budgeted for variances in future debt issuances.

Major Expenditure Areas:

Fiscal 2008 projected debt service obligations on existing and future debt totaled \$8,700,000. The appropriation also includes a \$1,506,680 contingency for fluctuations in variable rate debt and for timing variances on future debt issuances.



**DEBT SERVICE FUND
BUDGET SUMMARY**

	<u>ACTUAL</u> 2006	<u>BUDGET</u> 2007	<u>BUDGET</u> 2007	<u>BUDGET</u> 2008	<u>BUDGET</u> 08 vs 07	<u>%</u> <u>CHANGE</u>
<u>REVENUES:</u>						
4187 Sales Tax Proceeds (High School Project)	2,436,392	2,403,000	2,403,000	2,003,600	(399,400)	-16.6
4467 City Building Rentals	892,732	892,732	892,732	892,732	0	0.0
4482 Radio Rents	118,045	118,045	118,045	118,045	0	0.0
4610 Interest	108,920	125,000	250,000	275,000	150,000	120.0
Total Revenues	<u>3,556,089</u>	<u>3,538,777</u>	<u>3,663,777</u>	<u>3,289,377</u>	<u>(249,400)</u>	<u>120</u>
<u>EXPENDITURES:</u>						
Debt Issuances for City Capital Projects:						
12151 TMBF 1994 Variable Rate Loan	20,293	25,600	23,850	25,600	0	0.0
12175 General Obligation Bond Refunding 2003	569,931	571,401	571,158	570,719	(682)	-0.1
12171 Public Improvements, Series 2000	110,642	118,206	118,206	0	(118,206)	-100.0
12156 TN-Loan 2001 Variable Rate Loan	54,346	74,670	67,105	74,670	0	0.0
12173 Public Improvements, Series 2001	1,913,052	1,900,877	1,900,767	2,082,026	181,149	9.5
12200 Golf Course	0	0	493,415	529,615	529,615	100.0
Total City Projects	<u>2,668,264</u>	<u>2,690,754</u>	<u>3,174,501</u>	<u>3,282,630</u>	<u>591,876</u>	<u>22.0</u>
Debt Issuances for School Capital Projects:						
12120 Oak Ridge High School Project Issuances	515,458	2,001,000	989,468	2,498,208	497,208	24.8
12176 General Obligation Bond Refunding 2003	57,711	57,860	57,835	57,791	(69)	-0.1
12172 Public Improvements, Series 2000	110,642	118,206	118,206	0	(118,206)	-100.0
12157 TN-Loan 2001 Variable Rate Loan	553,842	760,979	683,900	760,979	0	0.0
12174 Public Improvements, Series 2001	545,198	542,086	541,696	593,712	51,626	9.5
Total School Projects	<u>1,782,851</u>	<u>3,480,131</u>	<u>2,391,105</u>	<u>3,910,690</u>	<u>430,559</u>	<u>12.4</u>
12999 Contingency/Miscellaneous Expenditures	5,000	2,000,000	2,500	1,506,680	(493,320)	-24.7
Total Expenditures	<u>4,456,115</u>	<u>8,170,885</u>	<u>5,568,106</u>	<u>8,700,000</u>	<u>529,115</u>	<u>6.5</u>
Excess (Deficiency) of Revenues over Expenditures	(900,026)	(4,632,108)	(1,904,329)	(5,410,623)	(778,515)	16.8
<u>OTHER FINANCING SOURCES</u>						
Private Sources	337,042	351,235	108,468	511,863	160,628	45.7
Contingency	0	2,000,000	0	993,025	(1,006,975)	-50.3
Operating Transfers In:						
City General Fund	2,900,000	2,900,000	3,200,000	3,500,000	600,000	20.7
Capital Projects Fund	178,416	1,649,765	880,000	2,500,000	850,235	100.0
Total Other Financing Sources	<u>3,415,458</u>	<u>6,901,000</u>	<u>4,188,468</u>	<u>7,504,888</u>	<u>603,888</u>	<u>8.8</u>
Excess (Deficiency) of Revenues and Other Sources over Expenditures	2,515,432	2,268,892	2,284,139	2,094,265	(174,627)	-7.7
FUND BALANCE - 7/1	<u>3,886,972</u>	<u>6,368,533</u>	<u>6,402,404</u>	<u>8,686,543</u>	<u>2,318,010</u>	<u>36.4</u>
FUND BALANCE - 6/30	<u>6,402,404</u>	<u>8,637,425</u>	<u>8,686,543</u>	<u>10,780,808</u>	<u>2,143,383</u>	<u>24.8</u>

DEBT SERVICE FUND EXPENDITURES	ACTUAL FY 2006	BUDGET FY 2007	PROJECTED FY 2007	BUDGET FY 2008	BUDGET 08 vs 07	% CHANGE
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12120 HIGH SCHOOL RENOVATION ISSUANCES

5210 Professional & Cont. Services	1,000	1,000	1,000	1,000	0	0.0
5439.1 Principal Retirement	0	0	0	0	0	100.0
5439.2 Interest Charges	177,416	1,490,251	880,000	1,985,345	495,094	33.2
Total	178,416	1,491,251	881,000	1,986,345	495,094	0.0

12121 HIGH SCHOOL RENOVATION QZAB's

5210 Professional & Cont. Services	0	0	0	0	0	0.0
5439.1 Principal Retirement	337,042	509,749	108,468	511,863	2,114	0.0
5439.2 Interest Charges	0	0	0	0	0	0.0
Total	337,042	509,749	108,468	511,863	2,114	0.0

12151 TMBF 1994 VARIABLE RATE LOAN - CITY

5439.1 Principal Retirement	0	0	0	0	0	0.0
5439.2 Interest Charges	20,293	25,600	23,850	25,600	0	0.0
Total	20,293	25,600	23,850	25,600	0	0.0

12156 TN-LOAN 2001 VARIABLE RATE LOAN - CITY

5439.1 Principal Retirement	0	0	0	0	0	0.0
5439.2 Interest Charges	54,346	74,670	67,105	74,670	0	0.0
Total	54,346	74,670	67,105	74,670	0	0.0

12157 TN-LOAN 2001 VARIABLE RATE LOAN - SCHOOLS

5439.1 Principal Retirement	0	0	0	0	0	0.0
5439.2 Interest Charges	553,842	760,979	683,900	760,979	0	0.0
Total	553,842	760,979	683,900	760,979	0	0.0

12171 PUBLIC IMPROVEMENTS, SERIES 2000 - CITY

5210 Professional & Cont. Services	386	250	250	0	(250)	-100.0
5439.1 Principal Retirement	100,000	112,500	112,500	0	(112,500)	-100.0
5439.2 Interest Charges	10,256	5,456	5,456	0	(5,456)	-100.0
Total	110,642	118,206	118,206	0	(118,206)	-100.0

12172 PUBLIC IMPROVEMENTS, SERIES 2000 - SCHOOLS

5210 Professional & Cont. Services	386	250	250	0	(250)	-100.0
5439.1 Principal Retirement	100,000	112,500	112,500	0	(112,500)	-100.0
5439.2 Interest Charges	10,256	5,456	5,456	0	(5,456)	-100.0
Total	110,642	118,206	118,206	0	(118,206)	-100.0

DEBT SERVICE FUND EXPENDITURES	ACTUAL FY 2006	BUDGET FY 2007	PROJECTED FY 2007	BUDGET FY 2008	BUDGET 08 vs 07	% CHANGE
12173 PUBLIC IMPROVEMENTS, SERIES 2001 - CITY						
5210 Professional & Cont. Services	156	500	390	500	0	0.0
5439.1 Principal Retirement	1,210,127	1,249,038	1,249,038	1,486,394	237,356	19.0
5439.2 Interest Charges	702,769	651,339	651,339	595,132	(56,207)	-8.6
Total	1,913,052	1,900,877	1,900,767	2,082,026	181,149	9.5
12174 PUBLIC IMPROVEMENTS, SERIES 2001 - SCHOOLS						
5210 Professional & Cont. Services	44	500	110	500	0	0.0
5439.1 Principal Retirement	344,873	355,962	355,962	423,606	67,644	19.0
5439.2 Interest Charges	200,281	185,624	185,624	169,606	(16,018)	-8.6
Total	545,198	542,086	541,696	593,712	51,626	9.5
12175 GENERAL OBLIGATION BOND REFUNDING 2003 CITY						
5210 Professional & Cont. Services	438	455	425	455	0	0.0
5439.1 Principal Retirement	381,381	390,462	390,462	399,542	9,080	2.3
5439.2 Interest Charges	188,112	180,484	180,271	170,722	(9,762)	-5.4
Total	569,931	571,401	571,158	570,719	(682)	-0.1
12176 GENERAL OBLIGATION BONDS REFUNDING 2003 SCHOOLS						
5210 Professional & Cont. Services	44	46	43	45	(1)	-2.2
5439.1 Principal Retirement	38,619	39,538	39,538	40,458	920	2.3
5439.2 Interest Charges	19,048	18,276	18,254	17,288	(988)	-5.4
Total	57,711	57,860	57,835	57,791	(69)	-0.1
12200 GENERAL OBLIGATION BONDS REFUNDING GOLF COURSE						
5210 Professional & Cont. Services	0	0	500	500		
5439 Principal Retirement	0	0	200,000	245,000	245,000	100.0
5439 Interest Charges	0	0	292,915	284,115	284,115	100.0
Total	0	0	493,415	529,615	529,615	100.0
12999 CONTINGENCY						
5439.2 Future Debt ORHS, Admin & Misc.	5,000	2,000,000	2,500	1,506,680	(493,320)	-24.7
TOTAL DEBT SERVICE FUND EXPENDITURES	4,456,115	8,170,885	5,568,106	8,700,000	529,115	6.5

GENERAL LONG-TERM DEBT
AMORTIZATION SCHEDULE*
ESTIMATED AT 6/30/07

Fiscal Year	Principal	Interest	Total Requirements
2008	\$ 3,104,418	\$ 4,076,326	\$ 7,180,744
2009	3,214,419	3,973,559	7,187,978
2010	3,222,418	3,858,924	7,081,342
2011	3,397,418	3,720,494	7,117,912
2012	3,749,419	3,584,524	7,333,943
2013	3,764,418	3,427,024	7,191,442
2014	3,759,418	3,271,124	7,030,542
2015	3,944,419	3,116,067	7,060,486
2016	4,134,418	2,968,112	7,102,530
2017	4,350,140	2,810,431	7,160,571
2018	4,564,745	2,641,783	7,206,528
2019	4,409,669	2,464,537	6,874,206
2020	4,499,930	2,292,540	6,792,470
2021	4,715,564	2,114,789	6,830,353
2022	4,342,183	1,932,522	6,274,705
2023	3,763,626	1,733,239	5,496,865
2024	3,300,000	1,554,281	4,854,281
2025	1,700,000	1,389,281	3,089,281
2026	1,450,000	1,314,021	2,764,021
2027	1,525,000	1,252,131	2,777,131
2028	1,600,000	1,187,052	2,787,052
2029	1,650,000	1,118,875	2,768,875
2030	1,725,000	1,048,485	2,773,485
2031	1,800,000	974,957	2,774,957
2032	4,300,000	890,332	5,190,332
2033	4,500,000	709,032	5,209,032
2034	2,275,000	527,725	2,802,725
2035	2,375,000	530,683	2,905,683
2036	2,475,000	329,391	2,804,391
2037	2,600,000	232,969	2,832,969
2038	2,725,000	119,219	2,844,219
TOTAL	\$ 98,936,622	\$ 61,164,425	\$ 160,101,047

*Excludes Unissued Debt and Contingency Amounts

Capital Projects Fund

Fund Overview:

This Capital Projects Fund is used to account for financial resources segregated for the acquisition, construction or renovation of major City and School capital facilities other than those financed by Enterprise Funds. By charter, the Oak Ridge Schools cannot issue debt. Expenditures for major School capital projects are accounted for in the Capital Projects Fund and are financed either through long-term debt issued by the City and/or capital maintenance reserves funded by operating transfers from the City General Fund.

Major Revenue Sources:

Funding is provided from long-term debt issuances and operating transfers from the General Fund. The major project for fiscal 2008 is the continuing renovation and construction of the Oak Ridge High School (ORHS) Project. This project is projected to cost \$62,000,000 over a 4-year period. Funding for the project is to be provided from a series of long-term debt issuances, with \$32,500,000 in long-term debt proceeds budgeted in fiscal 2008. Long-term debt proceeds are drawn as construction on the ORHS occurs.

For the past several years, the City has been funding capital maintenance projects through the issuance of long-term debt. The funding of these type items through the issuance of long-term debt is eroding the City's debt capacity, in addition to the required borrowings for major renovations or construction projects. In fiscal 2001, a program was recommend to City Council to finance capital projects costing between \$10,000 and \$300,000 from operating transfers from the General Fund to the Capital Projects Fund rather than through the issuance of long-term debt. The initial operating transfer in 2001 was for \$410,000 with the intent of gradually increasing the transfer amount each fiscal year until the required annual funding level of approximately \$1.2 to \$1.5 million is achieved. The fiscal 2008 General Fund transfer amount is budgeted at \$1,200,000.

Major Expenditures Areas:

Capital improvements totaling \$35,000,000 is budgeted for fiscal 2008. \$30,000,000 is budgeted for the continuing renovation and construction to the ORHS. \$2,115,000 is for City and School capital maintenance projects to be funded from the 2008 operating transfer from the General Fund, \$650,00 in grant proceeds and existing reserves from prior year transfers from the General Fund. The budget includes a \$2,885,000 contingency for unplanned or timing variances in capital projects.

Major City capital improvements of \$1,515,000 budgeted for fiscal 2008 include storm water drainage improvements, parking lot pavings, sidewalk improvements, replacement of lights on the ballfields, construction of a children's wading pool at the outdoor pool, and continuation of upgrades to the City's recreational facilities to comply with the American Disabilities Act (ADA) including a new play structure at Milt Dickens Park. \$815,000 is budgeted for the construction of Phase IV of the Melton Lake Greenway with \$650,000 of the project to be funded through grant proceeds.

Major School capital improvements, other than the ORHS project, are budgeted at \$600,000 for fiscal 2008 and include roofs, chillers, heat pumps and other miscellaneous building improvements.

Current budget allotments allow for \$600,000 each in annual budgeted funded for City and School capital projects to be financed from the annual operating transfer from the General Fund. A more in-depth presentation of planned City and School capital projects is located in the Capital Improvements Program 2008-2013 document.

**CAPITAL PROJECTS FUND
BUDGET SUMMARY**

	ACTUAL 2006	BUDGET 2007	PROJECTED 2007	BUDGET 2008	BUDGET 08 vs 07	% CHANGE
REVENUES:						
4610 Interest on Investments	135,711	100,000	130,000	100,000	0	0.0
4313 School Technology Grant	89,188	0	109,212	0	0	0.0
4830 Greenways Grants	239,365	650,000	0	650,000	0	0.0
TOTAL REVENUES	464,264	750,000	239,212	750,000	0	0.0
EXPENDITURES:						
School Expenditures:						
29201 Willowbrook Elementary	169,860	0	2,111	0	0	0.0
29202 Woodland Elementary	0	164,000	164,000	0	(164,000)	-100.0
29203 Glenwood Elementary	0	189,000	189,000	0	(189,000)	-100.0
29205 Jefferson Jr High Renovations	268,208	0	0	0	0	0.0
29217 Oak Ridge High School Project	13,203,280	40,000,000	25,000,000	30,000,000	(10,000,000)	-25.0
29206 Robertsville Chiller Replacement	38,388	70,000	68,334	0	(70,000)	-100.0
29210 Linden Elementary	226	0	0	0	0	0.0
29211 Miscellaneous Site Improvements:						
Ben Martin Track Resurfacing/Bleachers/Fencing	45,616	0	0	600,000	600,000	100.0
Blankenship Field Bleachers	0	127,000	127,000	0	(127,000)	-100.0
Carpet Replacement	55,958	50,000	38,792	0	(50,000)	-100.0
Heat Pumps/HVAC/Misc Bld Improvments	0	600,000	600,000	0	(600,000)	-100.0
Sidewalks & Service Drives	50,720	0	0	0	0	0.0
29212 Asbestos Abatement	31,587	0	99,646	0	0	0.0
29213 Roof Replacements	74,819	0	0	0	0	0.0
29218 School Technology	89,188	0	109,212	0	0	0.0
Total School Expenditures	14,027,850	41,200,000	26,398,095	30,600,000	(10,600,000)	-25.7
City Expenditures:						
29307 Municipal Building Improvements:						
Repave and restrip parking lots/Doors & Steps	0	25,000	25,000	50,000	25,000	100.0
29313 Fire Stations Roofs	83,260	0	0	0	0	0.0
29314 Civic Center and Library Improvements:						
HVAC Replacement	55,399	0	0	0	0	0.0
Ceiling Tiles	194	0	0	0	0	0.0
Exterior Doors	11,875	0	0	0	0	0.0
Brick Floors/Pavers	69,372	0	0	0	0	0.0
Gym Lighting	3,360	85,000	85,000	0	(85,000)	-100.0
Parking Lot	0	0	0	25,000	25,000	100.0
29322 Storm Water Drainage	138,934	100,000	100,000	100,000	0	0.0
29331 Rutgers Avenue Improvements	4,973	0	6,056	0	0	0.0
29333 Sidewalk Construction/Maintenance	29,931	30,000	23,944	30,000	0	0.0
29999 Miscellaneous	0	0	0	15,000	15,000	100.0

CAPITAL PROJECTS FUND

BUDGET SUMMARY

	<u>ACTUAL</u> <u>2006</u>	<u>BUDGET</u> <u>2007</u>	<u>PROJECTED</u> <u>2007</u>	<u>BUDGET</u> <u>2008</u>	<u>BUDGET</u> <u>08 vs 07</u>	<u>%</u> <u>CHANGE</u>
City Expenditures (Continued)						
29402 Soccer Complex	0	0	0	50,000	50,000	100.0
29306 Tennis Courts	24,990	0	17,995	0	0	0.0
29308 Milt Dickens-Play Equipment	0	0	0	50,000	50,000	100.0
29312 Outdoor Pool - Wading Pool	0	100,000	0	100,000	0	0.0
29317 Recreation Facility ADA Improvements	0	25,000	7,005	25,000	0	0.0
29400 BallField Lights	0	0	0	90,000	90,000	100.0
29493 Emory Valley Road Greenway	(48,441)	0	0	0	0	0.0
29494 Greenways Phase IV	0	815,000	0	815,000	0	0.0
29401 Scarboro Park - Parking Area	25,000	0	0	0	0	0.0
29408 A.K. Bissell Park - Play Structure	0	60,000	60,000	0	(60,000)	-100.0
29411 Carl Yearwood Park - Fence/Skate Park Ramp	27	0	0	35,000	35,000	100.0
29415 Highland View Park - ADA Playground Equipment	38,541	0	0	0	0	0.0
29417 Melton Lake Park - Rip Rap	71,640	0	0	0	0	0.0
29418 Solway Park- Rip Rap/Paving	60,000	0	0	80,000	80,000	100.0
29420 Elza Gate Park - Parking	0	0	0	50,000	50,000	100.0
29430 Indoor Pool - Filtration System	45,000	0	0	0	0	0.0
Total City Expenditures	<u>614,055</u>	<u>1,240,000</u>	<u>325,000</u>	<u>1,515,000</u>	<u>275,000</u>	<u>22.2</u>
29999 Contingency	<u>0</u>	<u>2,360,000</u>	<u>80,000</u>	<u>2,885,000</u>	<u>525,000</u>	<u>22.2</u>
TOTAL EXPENDITURES	<u>14,641,905</u>	<u>44,800,000</u>	<u>26,803,095</u>	<u>35,000,000</u>	<u>(9,800,000)</u>	<u>-21.9</u>
Excess (Deficiency) of Revenues Over Expenditures	(14,177,641)	(44,050,000)	(26,563,883)	(34,250,000)	9,800,000	22.2
<u>OTHER FINANCING SOURCES (USES):</u>						
Other Financing Sources and Transfers In:						
Long-Term Debt Proceeds	15,895,930	41,649,765	25,000,000	32,500,000	(9,149,765)	-22.0
Contingency Funding	0	2,000,000	0	2,965,000	965,000	48.3
General Fund	1,150,000	1,150,000	1,150,000	1,200,000	50,000	4.3
Transfers out:						
Debt Service Fund	<u>0</u>	<u>(1,649,765)</u>	<u>(880,000)</u>	<u>(2,500,000)</u>	<u>(850,235)</u>	<u>51.5</u>
Total Other Financing Sources (Uses)	<u>17,045,930</u>	<u>43,150,000</u>	<u>25,270,000</u>	<u>34,165,000</u>	<u>(8,985,000)</u>	<u>-20.8</u>
Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures and Other Uses	2,868,289	(900,000)	(1,293,883)	(85,000)	815,000	-90.6
FUND BALANCE - 7/1	<u>(710,174)</u>	<u>2,121,084</u>	<u>2,158,115</u>	<u>864,232</u>	<u>(1,256,852)</u>	<u>-59.3</u>
FUND BALANCE - 6/30	<u>2,158,115</u>	<u>1,221,084</u>	<u>864,232</u>	<u>779,232</u>	<u>(441,852)</u>	<u>-36.2</u>

Citywide Capital Improvement Programs

Beginning on page III-15, is a summary and description of citywide capital improvement projects budgeted for fiscal 2008. The summary on pages III-15 and III-16 outline the projects by funding source.

The projects funded by the Capital Projects Fund are financed by a combination of long-term debt proceeds and existing fund balance created from operating transfers from the General Fund. The long-term goal is to fund major capital projects through the issuance of long-term debt and routine capital maintenance through the accumulated annual operating transfers from the General Fund. The break between routine and major is currently being defined at the \$300,000 level. The major project budgeted in the Capital Projects Fund in fiscal 2008 is the renovation and construction of the Oak Ridge High School Project. The project is projected to cost \$62,000,000 over a 4-year period. \$30,000,000 is budgeted in fiscal 2008 with funding to be provided from long-term debt issuances.

The Electric and Waterworks Fund capital improvements will be funded through a combination of long-term debt and existing cash generated through the applicable user rates for those services. The City currently has \$2,440,214 in authorized and available loan proceeds that can be drawn for electric, water and wastewater projects. Of this amount, \$2,023,214 is restricted to wastewater rehabilitation capital projects. This debt is in the form of draw loans were funds are drawn down as capital expenditures occur over the next three years. If the City is required to fund the electric, water and sewer line relocation costs for the widening of State Route 95/58, this will require the issuance of additional long-term debt. Recent State legislation allows the State to reimburse the City for relocation costs along a State Route. The issuance of debt in the Electric and Waterworks systems will impact future user rates.

Capital improvement projects accounted for in the State Street Aid Fund are funded through an operating transfer from the General Fund and state shared tax revenues. The capital improvement level in this Fund should remain fairly constant from year-to-year.

At the end of each calendar year, a Capital Improvements Program (CIP) document is prepared that outlines the City's capital needs for the next six years. City staff drafts the document and then it is forwarded to the Oak Ridge Regional Planning Commission for review. A detail sheet is prepared outlining the need and cost of each capital project. The final adopted CIP is then incorporated into the City's annual budget document. Please refer to the CIP 2008-2013 document for a more in-depth discussion of the capital projects presented in this budget document.

SUMMARY OF CAPITAL IMPROVEMENT PROGRAMS
FISCAL YEAR 2008

PROJECT DESCRIPTION	CAPITAL PROJECTS FUND	ELECTRIC FUND	WATERWORKS FUND	OTHER CITY FUNDS	STATE/FEDERAL/PRIVATE	TOTAL CAPITAL PROJECTS
OAK RIDGE MUNICIPAL BUILDING	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ 50,000
CIVIC CENTER PART 1	25,000					25,000
CAPITAL MAINTENANCE - UNSPECIFIED	15,000					15,000
RECREATION FACILITY ADA IMPROVEMENTS	25,000					25,000
OUTDOOR WADING POOL	100,000					100,000
CARL YEARWOOD PARK	35,000					35,000
MILT DICKENS PARK	50,000					50,000
GREENWAY IMPLEMENTATION	165,000				650,000	815,000
SOLWAY PARK	80,000					80,000
ELZA GATE PARK - PARKING LOT CONSTRUCTION	50,000					50,000
SOCCER COMPLEX	50,000		30,000		100,000	180,000
LIGHT FIXTURE REPLACEMENT AT BALL FIELDS	90,000					90,000
SIDEWALK IMPROVEMENTS	30,000			30,000		60,000
STREET RESURFACING & CITY-OWNED PARKING LOTS				600,000		600,000
RUTGERS AVENUE AT MANHATTAN AVENUE		80,000				80,000
STATE ROUTE 95/58 ROAD IMPROVEMENTS / R-O-W & CONST.					13,000,000	13,000,000
STATE ROUTE 95/58 ELECTRIC LINE RELOCATION / STREET LTS.		450,000				450,000
STATE ROUTE 95/58 WATER LINE RELOCATION			432,000			432,000
STATE ROUTE 95/58 SEWER LINE RELOCATION			182,000		618,000	800,000
STORM WATER PROGRAM, EPA NPDES	100,000					100,000
NEW 13 KV SUBSTATION 1000		1,600,000				1,600,000
STREET LIGHT IMPROVEMENT PROGRAM		30,000				30,000
FACILITIES EXPANSION FOR NEW LOADS AND SERVICES		625,000				625,000
TRAFFIC SIGNAL, PUBLIC & PRIVATE LT MAINT./IMPROVEMENTS		150,000				150,000
ELECTRIC SUBSTATION IMPROVEMENTS		220,000				220,000
DISTRIBUTION SYSTEM IMPROVEMENTS		1,230,000				1,230,000
SUBTOTAL CAPITAL IMPROVEMENT PROGRAMS	\$ 865,000	\$ 4,385,000	\$ 644,000	\$ 630,000	\$ 16,546,000	\$ 23,070,000

SUMMARY OF CAPITAL IMPROVEMENT PROGRAMS
FISCAL YEAR 2008

PROJECT DESCRIPTION	CAPITAL PROJECTS FUND	ELECTRIC FUND	WATERWORKS FUND	OTHER CITY FUNDS	STATE/FEDERAL/PRIVATE	TOTAL CAPITAL PROJECTS
TRANSMISSION SYSTEM MAINTENANCE	\$ -	\$ 100,000	-	\$ -	-	\$ 100,000
ROUTINE EXPANSION, MAINTENANCE AND MINOR ADDITIONS		470,000				470,000
WATER TREATMENT PLANT CAPITAL IMPROVEMENTS			1,400,000			1,400,000
WATER TREATMENT PLANT CAPITAL MAINTENANCE			300,000			300,000
WATER TREATMENT PLANT CAPITAL MAINT - WEST END			250,000			250,000
WATER BOOSTER STATION UPGRADES			70,000			70,000
WATER DISTRIBUTION SYSTEM REHABILITATION			960,000			960,000
SEWER LINE REHABILITATION PROGRAM			1,000,000			1,000,000
WASTEWATER LIFT STATION REPLACEMENT/UPGRADES			330,000			330,000
WASTEWATER LIFT STATION CAPITAL MAINTENANCE			40,000			40,000
WASTEWATER TREATMENT PLANT CAPITAL MAINTENANCE			100,000			100,000
CAPITAL MAINTENANCE WEST END			250,000			250,000
WEST END / RARITY RIDGE BACKBONE		25,000				25,000
WEST END / HORIZON CENTER - WATER			600,000		500,000	1,100,000
WEST END / HERITAGE WTP ACQUISITION			500,000			500,000
WEST END / HERITAGE CENTER PUMP & FORCE MAIN / RARITY			200,000			200,000
WEST END / RARITY PLANT EXPANSION			700,000			700,000
WEST END / RARITY RIDGE RIVER CROSSING - WATER			750,000		750,000	1,500,000
OAK RIDGE HIGH SCHOOL RENOVATION	30,000,000					30,000,000
WILLOWBROOK	170,000					170,000
GLENWOOD ELEMENTARY	111,000					111,000
JEFFERSON MIDDLE SCHOOL	79,000					79,000
ROBERTSVILLE MIDDLE SCHOOL	156,000					156,000
SYSTEMWIDE SIDEWALK REPAIR/CARPET REPLACEMENT	50,000					50,000
WOODLAND ELEMENTARY	32,000					32,000
TOTAL CAPITAL IMPROVEMENT PROGRAMS	\$ 31,465,000	\$ 4,980,000	\$ 8,094,000	\$ 630,000	\$ 17,796,000	\$ 62,965,000

**CAPITAL IMPROVEMENTS PROGRAM
FISCAL YEAR 2008**

I. COMMERCIAL/RESIDENTIAL DEVELOPMENT

1. West End Development & Expansion

City staff has been developing an approach to service the utility needs of the undeveloped west end of the City. In June of 1999, eight "Partners for Progress" consisting of the City of Oak Ridge, Roane County, Anderson County, Department of Energy (DOE), Tennessee Valley Authority (TVA), State of Tennessee, Boeing-Oak Ridge, and The Community Reuse Organization of East Tennessee (CROET), entered into a Memorandum of Understanding (MOU). The MOU is a pledge for the partners to work together to find sources of funding for the installation of infrastructure, projected to cost \$15.2 million, to five large parcels of vacant land in the Oak Ridge portion of Roane County. With the installation of infrastructure, it is anticipated that the land will be much more attractive to industries with the entire region benefiting from the investment.

Other west-end development projects will be development driven and some cost sharing arrangements with the properties being served should be possible. The Partners for Progress will review phasing and cost sharing.

Construction of water service infrastructure to the initial phase of Rarity Ridge is complete. This includes a connection of Cumberland Utility District, a booster pump station, elevated storage tank and all interconnecting piping. Additional work is identified to connect this development to the completed west end water infrastructure.

Except for the west end reinforcement, these projects will be driven by development. Items shown beyond FY13 are placeholders for these projects and may move forward as the west end projects develop. Cost sharing arrangements and grants are a possibility to defray some construction costs. The Partners for Progress will review phasing and cost sharing. The City recently was awarded a Federal Grant to assist with interconnecting with K-25 WTP and the Rarity Ridge water system. The City recently acquired the on-site water infrastructure at Horizon Center and is working toward acquisition of the full water treatment and distribution system at Heritage Center (old K-25).

A new Wastewater treatment Plant has been constructed to handle the Rarity Ridge development with a permitted capacity of 0.2 MGD. This plant is now ready for operation for the early phases of the development. This plant is now planned to be expanded to handle flows from Heritage Center and Horizon Center in FY08. This expanded capacity will be 0.6 MGD. Further expansion can be accommodated as demand increases.

Some work has been completed by CROET, specifically, construction of the force main between Heritage Center and Horizon Center. Additional work by CROET includes a new pump station and force main from Heritage Center to our Rarity Wastewater Treatment Plant.

The City acquired ownership of the on-site infrastructure at Horizon Center in FY06 taking the next step toward implementing the west-end utility program.

I. COMMERCIAL/RESIDENTIAL DEVELOPMENT (Continued)

2. West End Development & Expansion(Continued)

The City's WWTP at the Clinch River Industrial Park is over 30 years old and needs to be replaced as quickly as its flow can be directed toward the system at Heritage Center, and ultimately to our Rarity Ridge plant.

Funding Source

Electric Fund	\$ 25,000
Waterworks Fund	3,250,000
CROET Grant	500,000
Matching Funds Grant	<u>750,000</u>
TOTAL	<u>\$4,525,000</u>

Electric Service- Rarity Ridge Backbone	\$ 25,000
Rarity Ridge River Crossing (Water)	750,000
EPA Grant for Matching Funds	750,000
Horizon Center Interconnect (Water)	600,000
CROET Grant for Horizon Center	500,000
Heritage Water Treatment Plant Acquisition (old K-25 Site)	500,000
Rarity Ridge WWTP Expansion Phase I	700,000
Heritage Center Pump Station and Force Main to Rarity Ridge (WWTP)	200,000
West End Capital Maintenance	<u>500,000</u>
TOTAL	<u>\$4,525,000</u>

Operational Impact: As this project moves forward, additional costs for operation and maintenance will be incurred and are included in this item. With the assumption of the water and sewer infrastructure as well as the roadways within Heritage Center, a new maintenance crew and additional operations staff will be proposed in the FY08 budget to handle the demands of the west end systems at Heritage, Horizon and Rarity Ridge. (Annual staff costs estimated at 200K).

TOTAL COMMERCIAL/RESIDENTIAL DEVELOPMENT

\$4,525,000

II. MUNICIPAL FACILITIES

1. Renovations/Additions to Municipal Facilities (Capital Maintenance)

This project provides for improvements to existing City-owned facilities.

Funding Source and Purpose

Capital Projects Fund		<u>\$90,000</u>
Oak Ridge Municipal Building	\$ 50,000	
Oak Ridge Civic Center Part 1	25,000	
Unspecified Capital Maintenance	<u>15,000</u>	
TOTAL	\$90,000	

Operational Impact: Maintenance projects will have minimal impact on operations.

TOTAL MUNICIPAL FACILITIES \$90,000

III. RECREATION AND PARKS

1. Greenway Implementation

A Greenway is a system of walking trails connecting the City's greenbelts. The advantage is to bring parkland nearer to all Oak Ridge citizens. The Citywide system recommended by the Greenway Task Force has been endorsed by City Council. These greenways are being funded through a combination of City and grant money from the Tennessee Department of Transportation (TDOT).

Funding Source

Capital Projects Fund	\$165,000
Tennessee Department of Transportation Grants	<u>650,000</u>
TOTAL	<u>\$815,000</u>

Operational Impact: Maintenance cost is estimated at \$220 per mile per year.

2. Construction and Improvement of Various Park and Recreation Facilities

Existing long-term debt proceeds will be utilized for various recreational facility improvements. The comprehensive plan outlines the development or improvement of a neighborhood park within walking distance of each neighborhood. The City is continuing to conduct ADA compliant upgrades and enhancements to City owned playgrounds to comply with new standards established by the Consumer Product Safety Council.

The addition of a wading pool adjacent to the outdoor pool will allow young children to play in a shallow pool and will reduce the number of times the big pool must be closed due to fecal accidents. The outdoor pool could potentially attract larger crowds and serve a larger region if additional features are added.

III. RECREATION AND PARKS (Continued)

2. Construction and Improvement of Various Park and Recreation Facilities (Continued)

Fiscal Year 2008 includes the construction of a 20-car parking area at Elza Gate Park. Due to construction of the Melton Lake Greenway and its termination at the park, paved parking is desired. Elza Gate Park has a gravel parking area that offers poor drainage/potholes and no designated or handicapped spaces. With the construction of the Melton Lake Greenway, Elza Gate Park is one of three parking areas that support the trail.

Funding Source

Capital Projects Fund		<u>\$430,000</u>
ADA Compliant Playgrounds (Renovation)	\$ 25,000	
Carl Yearwood Park	35,000	
Elza Gate Parking Lot Construction	50,000	
Light Fixture Replacement at Ball Fields	90,000	
Milt Dickens Park	50,000	
Solway Park	80,000	
Wading Pool	<u>100,000</u>	
TOTAL	\$430,000	

Operational Impact: Additional Staff (2.5) will be required for the wading pool.

3. Soccer Complex

The proposed project envisions the construction of a soccer complex at Haw Ridge Park. The complex would be developed in conjunction with private funding from the soccer community and assisted by the Army Reserve. The project consists of a 5-7 field complex, irrigation, security lighting, combination restroom/concession stand building and a 250-car parking area and fencing.

Soccer teams currently utilize City facilities for soccer matches and practice. The City has upgraded several fields and has built a soccer field at Big Turtle Park. One field is nearing completion.

Games and practice areas for soccer are unable to handle the present and projected demands. New fields would address the shortage of areas.

Funding Source

State/Federal and Private Funding	\$100,000
General Fund	50,000
Waterworks Fund	<u>30,000</u>
TOTAL	<u>\$180,000</u>

TOTAL RECREATION AND PARKS **\$1,425,000**

IV. TRANSPORTATION

1. **Street Resurfacing including City-Owned Parking Lots (Maintenance)**

This program funds the City's Enhanced Pavement Maintenance Program and provides for annual resurfacing of designated city streets in a manner which utilizes both corrective and preventative maintenance strategies. Corrective maintenance includes the use of conventional hot-mix asphalt overlays along with pavement milling where necessary and is used to rehabilitate and correct streets, which are very deteriorated and/or have poor pavement conditions. Preventative maintenance strategies used include the application of thin micro-surface overlays and the application of asphalt rejuvenating surface treatments. These strategies are used to extend the life of street pavements, which are still in good to excellent condition.

In addition to resurfacing streets, this program also includes resurfacing of city-owned parking lots that are in poor condition including such parking lots as those located in the Grove Center and Jackson Square commercial area and various city parks.

Funding Source

State Street Aid and Other City Funds	<u>\$600,000</u>
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Operational Impact: By resurfacing or rejuvenating streets on a need basis, this project reduces the overall cost and amount of maintenance required for City streets. This project is performed under contract with minimal impact on operations.

2. **Sidewalk Improvements**

Rehabilitation of existing sidewalks will continue throughout the City.

The Scarborough Community sidewalk projects (\$115,000) along Wilberforce Avenue and Hampton Road were scheduled to be completed in FY07.

Until such time that the State grant funding becomes available for new sidewalk construction, efforts will be concentrated on rehabilitation of existing sidewalks. Funding has been obtained through the Knoxville Metropolitan Transportation Planning Organization (TPO) for a revised Major Thoroughfare plan with a pedestrian/bicycle element included in the plan.

Approximately 100 miles of concrete and asphalt sidewalks are located throughout Oak Ridge. Many of the existing sidewalks are 30+ years old and this program will serve to keep them in acceptable condition to assure pedestrian safety. The new sidewalks will continue should additional State funds become available.

Funding Source

State Street Aid Fund	\$ 30,000
Capital Projects Fund	<u>30,000</u>
TOTAL	<u>\$ 60,000</u>

Operational Impact: Sidewalk renovation does not initially impact operating expenses. Direct operating costs are generally insignificant and can be handled with existing municipal forces.

IV. TRANSPORTATION (Continued)

3. Rutgers Avenue at Manhattan Avenue

This project is for the realigning of Manhattan Avenue to connect with Rutgers Avenue opposite Perimeter Road. A side street access was provided to the TNBank property. This improvement will be compatible with the widening of Rutgers Avenue and the traffic signal at the Rutgers Avenue and Perimeter Road intersection constructed under the Wal-Mart expansion improvements.

Tennessee Department of Transportation will design and construct the improvements with City allocated Federal TEA21 Surface Transportation Program funds plus City matching funds. TDOT has received approval for the project within a Historical District.

Funding Source

Electric Fund	<u>\$80,000</u>
Electric Line Relocation	\$80,000

Operational Impact: The addition of an intersection with traffic signals will increase electric maintenance costs but no additional personnel will be required.

4. State Route 95/58 Road Improvements

The scope of this project includes widening State Route 95/58 in Roane County and State Route 95 in Anderson County from I-40 Gallahar Road interchange to State Route 62 (South Illinois Avenue). Phase I improvements include widening the existing two-lane roadway to a five-lane section from I-40 to the Clinch River and a four-lane divided roadway from the Clinch River to SR 95/58 interchange with an excluded roadway section around Heritage Center. Phase II proposed improvements include widening to a four-lane divided roadway between SR 95/58 interchange to Westover Drive and installation of new water infrastructure to serve the west end. Phase III proposed improvements include widening to a four-lane divided highway from Westover Drive to Jefferson Avenue and a five-lane section from Jefferson Avenue to State Route 62 (South Illinois Avenue) and upsizing water lines to serve the west end and some sanitary sewer upgrades.

Phase I was completed in 2002. ROW funding for Phase II has been budgeted, but construction funding has not been approved. Phase II is not currently scheduled in TDOT's road project listing through 2008. TDOT's new projected bid letting schedule for Phase III for construction is February 2007. The City has requested TDOT to bid Phase II and Phase III as soon as possible to help expedite the City's desired schedule for providing water service to the west end. New State legislation pertaining to State Funds for utility relocation costs may significantly change the listed funding sources.

The State changed the design between Jefferson Avenue and South Illinois Avenue by shifting the roadway alignment to the north in an effort to save the maple trees on the south side.

Phase II new water lines shown in FY09 will be funded by the City and CROET. Relocated water/sewer lines for Phase III will be funded by TDOT with upsizing and new lines funded by the City. Not reflected in the CIP (previous FY07) is approximately \$410,000 paid in Phase III to TDOT for water upsizing.

IV. TRANSPORTATION (Continued)

4. State Route 95/58 Road Improvements (Continued)

Current traffic volumes on SR 95/58 are projected to increase establishing the need for additional traffic lanes. With current roadway widening projects on the east and west ends of Oak Ridge, there may be a future need to fully evaluate the Oak Ridge (Downtown) Turnpike roadway section for possible improvement to provide an acceptable level of service.

Funding Source

State of Tennessee and Federal Funding		\$13,000,000
Electric Fund		450,000
Waterworks Fund		1,214,000
Grant for Matching funds for Waterworks		<u>2,796,000</u>
TOTAL		<u>\$16,860,000</u>
Right of Way and Roadway Construction	\$13,000,000	
Electric Line Relocation and Street Lighting	450,000	
Water Distribution Phase II	600,000	
CROET Grant for Phase II	500,000	
Water Line Relocation Phase III	432,000	
Grant for Matching Funds	2,178,000	
Sewer Line Relocation Phase III	182,000	
Grant for Matching Funds	<u>618,000</u>	
TOTAL	\$16,860,000	

Operational Impact: Maintenance will be provided under the City's highway maintenance contract with the State.

TOTAL TRANSPORTATION \$17,600,000

V. UTILITIES

1. **Facilities Expansion for New Load**

This item combines the various elements of the Electric Department's efforts to serve new loads with the exception of substations and major feeder lines. These include line extensions, construction within subdivisions and other such activities. Cost is dependant on development activity and this should be treated as a placeholder.

The cost and timelines for these projects are development driven, and thus difficult to predict. That said, the continued development of residential subdivisions, along with escalating material costs, have increased expenses over the last few quarters. Expenditures for underground residential development topped \$250,000 in FY05 but moderated to \$117,000 in FY06. At the same time, however, other costs in the overhead commercial area were significantly above anticipated due to unanticipated projects. On the whole, expenditures were well above projections. Additional funds are included this year to account for subdivisions in the planning stages, last year's increased spending and anticipated expenditures in the ETTP area.

This expense is required to serve new loads under existing council policy. All cost expended in this item are protected by the City's justified investment policy, which should provide for cost recovery through the rate over time.

Funding Source

Electric Fund		<u>\$625,000</u>
Underground Residential	\$250,000	
Overhead Residential	55,000	
Underground Commercial	195,000	
Overhead Commercial	25,000	
ETTP Improvements	<u>100,000</u>	
TOTAL	\$625,000	

Operational Impact: Expanded service areas will require additional maintenance by City electrical crews. Outside contractors are utilized for distribution expansion and other operational projects to supplement electric crews on an as needed basis.

2. **Electrical Distribution System Improvements**

This project provides for the upgrade of existing system components, including conductors, underground service vaults, and the addition of specific protection devices. It describes non-routine work done by the department to rectify identified inadequacies, along with items required to enhance system performance.

Underground cable failure and replacement continues to be a major effort, demanding more and more effort on the part of the Electric Department. Including planned and emergency work, the cost of last year's efforts skyrocketed when compared to the previous year. This demand caused a shift away from system improvements and routine maintenance and resources were directed toward underground issues and new construction. This trend has not been projected into the future, as routine system needs cannot be indefinitely postponed.

V. UTILITIES (Continued)

2. Electrical Distribution System Improvements (Continued)

Line segments are routinely evaluated via the Department's system model for potential use in switching operations, alternate feeds and line loss, as well as age, condition and functionality. Other structures particularly underground vaults need to be upgraded.

Funding Source

Electric Fund		<u>\$1,230,000</u>
Circuit Improvement	\$ 150,000	
Underground Cable Replacement	700,000	
Downline Recloser Additions	80,000	
Westwood Three-Phase Expansion	<u>300,000</u>	
TOTAL	\$1,230,000	

Operational Impact: With new equipment installed annual operating costs should decrease and system safety improved.

3. Electrical Routine Expansion, Maintenance, Replacement and Minor Additions (Maintenance)

Most of the routine work done by the Department is considered capital (under TVA guidelines). This item has been included to capture the cost of that routine capital. Much of the City's underground cable has aged to the point that replacement is necessary. Also this item represents minor items that are completed on an ongoing basis in the Department – such as pole change outs. Miscellaneous capital includes a broad range of items from meters and transformers to protection equipment.

Funding Source

Electric Fund	<u>\$470,000</u>
---------------	------------------

Operational Impact: This is an ongoing project for replacement of aging equipment and will reduce overall maintenance expenses and insure good quality electric power delivery.

4. Street Light Improvement Program (Capital/Maintenance)

This project provides for the correction of problems to improve the level of street lighting activity within the City. Reduced funding will allow for minor improvements to critical need locations.

Project is ongoing.

The Electrical Department has a street light survey of the city and has policies and guidelines for street lighting. This program will address the street lighting in areas with deteriorated or inadequate lighting. No money is included for significant new lighting.

Funding Source

Electric Fund	<u>\$30,000</u>
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VI. UTILITIES (Continued)

5. **Transmission System Improvements (Maintenance)**

This program provides funding for maintenance of the City's 69kV system. Other amounts reflect the occasional need to replace wooden poles as they decay.

Reconductoring and pole replacement are being completed as needed. Work in replacing insulators, connectors, and switches have been identified in engineering studies.

Funding Source

Electric Fund	<u>\$100,000</u>
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Operational Impact: This project represents an effort to maintain the 69kV system. Delay of this project significantly increases chance of widespread electrical outages.

6. **Traffic Signal and Street Lighting Improvements (Maintenance)**

This project provides for the routine maintenance, installation and replacement of existing traffic signals, street and private lighting. These items are maintained and replaced on an ongoing basis and will be budgeted annually.

Funding Source

Electric Fund	<u>\$150,000</u>
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Operational Impact: The Electric Fund pays for and installs the capital equipment and performs ongoing maintenance to the traffic/street lighting systems. The General Fund annually pays the Electric Fund a 13% investment charge on the net book value of the traffic signal and street lighting assets for the installation and maintenance of the equipment.

7. **Electric Substation Improvements**

This project provides funding to install communications and security equipment in electrical substations, but also to provide upgrades to equipment in the stations.

The manufacturer has identified protective equipment relays at several substations as obsolete. Planning for replacement is underway with a view toward standardization and future electronic (SCADA) control. Additionally, security is being tightened via broadband communications and improved security systems.

For a number of years, we have used telephone lines to monitor alarm conditions, which has prevented many outages and helped the situation somewhat. Current technology equipment being installed in substations, however, has significant communications capability. As the price of wireless wide area network technology decreases, the ability to utilize this capability and provide basic system monitoring becomes economically feasible. Additionally, the security of the stations, both from a homeland security standpoint and from a pilferage standpoint need to be improved. This item would allow both of these objectives to be met. Many of the relays in the field are antiquated units for which parts are becoming rare. We envision moving equipment in the station into the field and replacing the station equipment with newer more reliable equipment.

V. UTILITIES (Continued)

7. Electric Substation Improvements (Continued)

Costs have been adjusted this year to compact the time frame of the work.

Funding Source

Electric Fund		<u>\$220,000</u>
Substation Communications Upgrade	\$ 30,000	
Substation Security Upgrade	40,000	
Substation Equipment Upgrade	<u>150,000</u>	
TOTAL	\$220,000	

8. New 13kV Substation 1000

This project is to provide funding for a new substation, or expansion of an existing substation to provide capacity at the 13kV level.

After study, the new load will be carried by the addition of a 13.2 kV bay at Substation 800 on Union Valley Road. Design is underway and construction will start this year.

Significant growth in the Commerce Park and Bethel Valley Industrial Park area has taken Substation 500 to its capacity. Load was also recently added by new facilities at the Y-12 site. Additionally, the Parcel "A" area appears to be moving forward with the potential for significant load. The load growth has required a capacity expansion. Without additional capacity, the system will not be able to support anticipated electrical growth in the areas mentioned.

Funding Source

Electric Fund		<u>\$1,600,000</u>
New Substation Level Capacity (near 800)	\$1,400,000	
Distribution	<u>200,000</u>	
TOTAL	\$1,600,000	

9. Stormwater Management Activities and EPA NPDES Stormwater Program

This project combines two previous projects regarding the EPA NPDES Stormwater Program and the Stormwater Management Activity. This project provides funding for compliance with the new EPA Stormwater regulations and for routine maintenance activities. Upon completion of a management plan, additional funding will be allocated in the future for needed improvements to meet required regulations. Such improvements may include upgrading of inadequate structures, replacement of current structures and/or new installations.

V. UTILITIES (Continued)

9. Stormwater Management Activities and EPA NPDES Stormwater Program (Continued)

Final EPA regulations for Phase II stormwater requirements were released in October 1999 and Oak Ridge is expected to fall in this second phase of rulemaking. A management plan was developed in mid-2003 with full implementation of the plan anticipated by 2008. Camp Dresser and McKee is under contract to begin the management plan process. Although some inventory tasks have been completed, the project is on hold until the State provides official notification that the City is included in the program. The State presently lists Oak Ridge as a pending city for the program.

Funding Source

Capital Projects Fund – Storm Water Management	<u>\$100,000</u>
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Operational Impact: Minimal impact on operations at this time.

10. Water Booster Station Upgrades (Maintenance)

Additional maintenance capital is added to replace or upgrade items such as pumps, motors, or pipes that will fail as time takes its toll on these forty-year old structures. The general upgrade of all water booster stations is complete. Additional capital maintenance funding is added to replace existing equipment such as pumps and motors that will fail as it ages.

Water booster stations are an integral part of the water system. Many repairs and upgrades resulted in the stations looking and performing more efficiently. The extended life of over thirty years necessitates continued maintenance for uninterrupted water for our customers.

Funding Source

Waterworks Fund	<u>\$70,000</u>
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Operational Impact: Continuation of upgrades to the City's main water booster pump stations including buildings, pumps, motors, and the hydraulic capability of the pumping stations. This will reduce maintenance costs and improve the operation of the pumping stations.

11. Water Distribution System Rehabilitation (Maintenance)

This program provides funding for ongoing routine capital maintenance activities within the water distribution system. Activities include inspection and repainting of the five elevated water tanks, replacement of large diameter water valves and piping, replacement of obsolete fire hydrants, and replacement and downsizing of water meters.

Replacement of fire hydrants and large diameter valves and piping occur throughout the year.

This project continues a plan for rehabilitation of the City's water distribution system. The plan concentrates on

- 1) Replacing obsolete fire hydrants which are no longer manufactured and repair parts are no longer available;

V. UTILITIES (Continued)

11. Water Distribution System Rehabilitation (Maintenance)(Continued)

- 2) Replacement of approximately 5,000 feet of 12 inch force main from the east booster station that fills Orchard Reservoir due to age and large number of breaks we have had on that line, estimated to be approximately \$300,000. The "twin" to this line is also becoming problematic and fills the Louisiana Reservoir. It is proposed for replacement at a similar cost in FY 09 and
- 3) Replacement and downsizing of water meters.

Funding Source

Waterworks Fund		<u>\$960,000</u>
Water Distribution System Rehabilitation	\$475,000	
Replacement of 14" Oak Ridge Turnpike Main	<u>485,000</u>	
TOTAL	\$960,000	

Operational Impact: This project will concentrate on replacement of aged system components focusing initially on large diameter valves (14" through 30") and valve vaults and finally on water main replacement. This will decrease the number of water breaks and lower maintenance costs. Older fire hydrants are being replaced instead of being repaired because the parts are no longer being manufactured.

12. Water Treatment Plant Improvements (Capital/Maintenance)

This program provides ongoing capital improvements to the Water Treatment Plant necessary to ensure the plants physical and mechanical structure allowing it to continuously produce drinking water, which meets guidelines, established by State and Federal regulations. DOE had owned and operated the plant since its construction in the early 1940's. The plant provides potable water to both the Y-12 and X-10 facilities as well as to the City of Oak Ridge. The City assumed ownership and operational responsibilities of the Water Treatment Plant from DOE on May 1, 2000. Prior to the transfer to the City, a physical and structural analysis of the plant and its related facilities indicated that the plant's physical condition, while still functional, would require various improvements in order to replace outdated equipment with new, modern and more reliable equipment, which will allow for a cost efficient operation of the facility. Engineers identified a four million dollar five-year improvement program and the financial support of this program has been factored into the rate structure. These improvements have been slowly implemented since the city assumed ownership. Ongoing capital maintenance funding will continue annually.

This project is subject to change based on future new regulations from EPA.

V. **UTILITIES (Continued)**

12. Water Treatment Plant Improvements (Capital/Maintenance)(Continued)

To date, the controller at the operations center, which includes meters and telemetry, has been replaced along with the turbidimeter, particle counter system, the filter control system, and numerous valves on the incoming raw water lines. The roofs on the maintenance building, booster station and all buildings at the river intake have been replaced. The upflow clarifiers have been repaired and painted. The electrical upgrade to the plant is under design. A new telemetry control unit has been installed, a valve replacement project completed, a new telephone system installed, installation of new turbidimeters and particle counters, and replacement of the roofs on the water plant maintenance shop, water intake and water booster station.

Funding Source

Waterworks Fund		<u>\$1,700,000</u>
Structural Repairs to Plant	\$ 900,000	
Reservoir Covers	500,000	
Maintenance Capital Improvements	<u>300,000</u>	
TOTAL	\$1,700,000	

14. Wastewater Lift Station Replacement /Upgrade Program (Capital/Maintenance)

This program funds the systematic replacement of deteriorated sewer lift stations and the upgrading of some other lift stations.

Funding Source

Waterworks Fund		<u>\$370,000</u>
Station Replacement/Upgrades	\$330,000	
Wastewater Lift Station Maintenance	<u>40,000</u>	
TOTAL	\$370,000	

Operational Impact: Systematic replacement of wastewater lift stations will reduce maintenance expenses. Funding will be provided from a 20-year loan from the Tennessee State Revolving Loan Program.

15. Sewer Line Rehabilitation (Maintenance)

This program provides funding to rehabilitate deteriorated lines on an ongoing basis.

Funding Source

Waterworks Fund		<u>\$1,000,000</u>
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VI. UTILITIES (Continued)

15. Sewer Line Rehabilitation (Maintenance)(Continued)

Operational Impact: This program is part of an annual repair and replacement program to upgrade the City's sewer collection system and correct Infiltration and Inflow problems. Funding will be provided from a 20-year loan from the Tennessee State Revolving Loan Program.

16. West Wastewater Treatment Plant (Maintenance)

This program provides for the ongoing capital maintenance at the west end Wastewater Treatment Facility. This is part of the City's wastewater collection and treatment systems. Additional maintenance capital is added to replace or upgrade items such as pumps, meters or transmission pipes that will fail as time takes its toll on the existing 20-year old equipment.

Funding Source

Waterworks Fund	<u>\$100,000</u>
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Operational Impact: Additional maintenance will be required on the new equipment. Funding will be provided from a \$20 million 20-year loan from the Tennessee State Revolving Loan Program.

TOTAL UTILITIES	<u>\$8,725,000</u>
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TOTAL CITY OF OAK RIDGE	<u>\$32,365,000</u>
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VII. SCHOOLS

1. Site Development Capital Improvements

Building of new Oak Ridge High School as approved by referendum.

Funding Source

Capital Projects Fund \$30,000,000

Operational Impact: Will improve efficiency and productivity of School Staff.

4. Site Development and Building Improvements to Various Schools (Maintenance)

This project provides for improvements to existing School facilities.

Funding Source and Purpose

Capital Projects Fund \$ 600,000

Glenwood Elementary	\$ 111,000
Jefferson Middle School	79,000
Robertsville Middle School	158,000
System Wide Carpet Replacement/Sidewalk Repair	50,000
Willow Brook	170,000
Woodland Elementary	<u>32,000</u>
TOTAL	<u>\$ 600,000</u>

Operational Impact: Minimal operational impact on School Staff.

TOTAL SCHOOLS \$30,600,000

GRAND TOTAL - CAPITAL IMPROVEMENTS \$62,965,000

SECTION IV
ENTERPRISE FUNDS & UTILITY RATES
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ENTERPRISE FUNDS

Enterprise Funds are used to account for operations (a) that are financed and operated in a manner similar to private business enterprises where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or (b) where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability or other purpose. Due to external influences beyond the City's control, actual expenses may vary either higher or lower than projected budgeted expenses in the City's Enterprise Funds. Factors such as weather patterns, mild or severe summers or winters, rainfall or drought conditions, unusual maintenance requirements such as replacement of downed electric lines or water line breaks, etc. effect the level of expenses of these Funds. Therefore, the budgeted expenses for the City's Enterprise Funds are not legally appropriated and are presented for informational purposes to show operational projections for the remaining major Funds of the City. As outlined in this Section, the City maintains three Enterprise Funds:

Electric Fund – Accounts for the provision of electric service to the residents of the City.

Waterworks Fund – Accounts for the provision of water treatment and distribution and wastewater collection and treatment for residents of the City.

Emergency Communications Fund – Accounts for some activities related to the provision of emergency communication service (911) to the residents of the City and some surrounding areas.

Electric Fund

Fund Overview:

The City is a TVA electric power distributor. Major activities include purchasing power from TVA and providing service to the City's more than 15,700 residential and industrial customers within the city limits, excluding the DOE Reservation. Historically, purchased power costs are generally between 75% to 79% of electric sales revenues.

Under the responsibility of the Electric Department, the system's physical plant is maintained by a variety of specialized crews supplemented by contract labor. The Department is divided into three divisions; engineering, operations and technical services, and is staffed by 34 employees. The Electric Fund provides for the construction, operation and maintenance of the electrical distribution system, the street lighting system and the traffic signal system. The Electric Department also maintains the fire alarm system, water distribution telemetering controls, electric instruments at the water booster stations and sewer lift stations and for providing electric maintenance of all City buildings.

The City purchases electrical power from the Tennessee Valley Authority (TVA) at a voltage of 161-Kv at one of three delivery points and distributes it to commercial and residential customers through five distribution substations. The substations are supplied electricity through 14.5 miles of 69KV transmission lines, at which point the voltage is stepped down to 13.2 KV for utilization in the distribution circuits. The distribution system consists of 1,044 miles of overhead primary and 238 miles of various underground conductors.

These services are provided in accordance with three guiding principals: safety for employees and City customers; quality; and efficiency of operations. Other departmental objectives of the Electric Department include:

1. Respond to all customer requests for meter accuracy verification within 2 working days.
2. Respond to 90% of street light complaints within 2 working days of receipt.
3. Meet/exceed state law requirements in response to all requests for underground line location.
4. Respond to all requests for tree trimming or removal within 1 week of request.

Major Revenue Source:

Fiscal 2008 total Electric Fund revenues are budgeted at \$44,744,000. Operating revenues for the system stems from the sale of electricity to residential and commercial customers. Among the variables that affect sales revenue are weather, electric rates and the quantity of power sold. Actual electric sales revenues can vary greatly from year-to-year due solely to weather conditions. Therefore, the amount projected for electric sales revenues and purchased power are only estimates based on current weather trends. Fiscal 2008 Electric sales revenues are budgeted up 7.4%, \$3,078,000, from that of fiscal 2007. This increase fully reflects the 17.5% wholesale power rate increases by TVA that occurred during fiscal 2006 and anticipated fuel cost adjustments from TVA during fiscal 2008. These increases to the wholesale rates by TVA must be passed-through to the City's retail customers. Correspondingly, purchased power costs are budgeted to increase \$3,540,000 for fiscal 2008 to correlate with actual charges. Also included in revenues, is an annual investment charge paid by the General Fund for the maintenance and amortization of traffic control equipment and the street lighting system.

Based on historical trends, residential sales have increased at approximately one percent annually. Due to current and proposed new residential developments, this growth pattern is expected to continue or be exceeded for future fiscal years. During fiscal 2007, residential customers are projected to increase by 3.4%. Commercial sales have increased more rapidly than residential sales due to new development in the community, although commercial growth is more sporadic than residential growth. Commercial activities account for approximately 65% of total power sales.

TVA acts as the regulatory agency for the City's rates. TVA rate analysts review and must approve all electric rate increase requests by the City. TVA provides the electric billing rate structure for approved rate increases and this structure is presented to City Council for its adoption prior to being effective for the City's residential and commercial electric customers. Adjustments to TVA wholesale power charges are passed onto the City's consumers within a revised rate structure. Electric rates are generally reviewed and adjusted on a biennial basis.

On October 1, 2006, TVA instituted a fuel cost adjustment (FCA) program whereby TVA's wholesale rate and thereby the City's retail rate may be adjusted quarterly to pass-through increases and decreases in TVA's fuel and purchased power costs. It is anticipated that TVA will continue to increase rates quarterly in fiscal 2008.

Major Expenditure Areas:

Purchased power from TVA, projected at \$34,405,000 for fiscal 2008, accounts for 78.9% of the total operating expenses. Operating expenses, excluding purchased power, tax equivalents and depreciation are projected at \$5,624,589, up \$370,059 or 7.0%. Projected increases are related to salaries and benefits, liability insurance and routine maintenance of overhead and underground lines and street and traffic lights. Budgeted depreciation and amortization increased by \$35,000 (1.9%) and tax equivalent payments increased to \$51,500 based on planned capital improvements to the electric system.

For budgeting purposes, the departmental operating expenses are divided into six activities including (1) Purchased Power (2) Other Expenses (depreciation, tax equivalents and interest expense); (3) Substation Cost; (4) Line Maintenance; (5) Street Lighting and Traffic Signals; and (6) General and Administration (includes Bad Debt and Services from the General Fund).

Operating Transfers Out total \$157,590, a \$6,210 increase over the prior fiscal year. This transfer is to fund economic development activities accounted for in the Economic Diversification Fund.

Budget Changes:

The major budgetary changes for fiscal 2008 resulted from an increase of budgeted revenues and an increase in budgeted purchased power costs to more accurately reflect occurring results. During fiscal 2006, TVA increased wholesale power costs by 17.5%. These increases are just now being fully reflected into the budget. Increases to wholesale purchased power cost and the City's retail electric rates are anticipated in fiscal 2008 from TVA's quarterly FCA.

Capital Projects, Electric Rates and Long-Term Debt

The current electric user rates are sufficient to finance most routine capital improvements, however, major capital projects must be funded through the issuance of long-term debt. Page IV-7 of this document contains a listing of the \$5,149,000 in electric system capital projects planned for fiscal 2008. Included in this total are major capital projects budgeted for fiscal 2008 that might require funding through long-term debt, such as \$625,000 for facilities expansion for new loads, \$1,600,000 for construction of a new 13 kV substation (Substation 1000) and \$1,230,000 for distribution system improvement. The issuance of additional long-term debt would impact the electric rates at the next review cycle in the spring of 2008. A more in-depth presentation of planned Electric Fund capital projects is located in the Capital Improvements Program 2008-2013 document.

Capital improvements impact electric user rates from increased expenses for depreciation and tax equivalent payments based on higher asset values, and the need for sufficient cash levels to fund principal and interest payments on long-term debt issued to finance the projects. Interest expense is budgeted to increase \$20,000 related to new variable rate debt of \$521,715 issued in late fiscal 2007. The Electric Fund has \$13,282,995 in outstanding variable rate debt. The interest rate on this debt varies on a weekly basis. For amortization purposes, this is estimated at a 4.45% interest rate. A current long-term debt amortization schedule is on page IV-8. The Electric Fund's \$21,947,996 in outstanding long-term debt is secured by the revenues of the Electric system and therefore will not impact the City's property tax rate.

ELECTRIC FUND
PROJECTED STATEMENT OF REVENUE AND EXPENSES

	<u>ACTUAL 2006</u>	<u>BUDGET 2007</u>	<u>PROJECTED 2007</u>	<u>BUDGET 2008</u>	<u>BUDGET 08 vs 07</u>	<u>% CHANGE</u>
<u>OPERATING REVENUES:</u>						
Electric Sales Revenues:						
4011 Residential	13,308,876	14,390,000	14,699,000	15,360,000	970,000	6.7
4013 Small Lighting & Power	3,376,857	3,619,000	3,729,000	3,897,000	278,000	7.7
4014 Large Lighting & Power	20,429,411	21,925,000	22,564,000	23,579,000	1,654,000	7.5
4017 Street & Outdoor Lighting	<u>1,112,174</u>	<u>1,100,000</u>	<u>1,227,000</u>	<u>1,276,000</u>	<u>176,000</u>	<u>16.0</u>
Total Electric Sales Revenues	<u>38,227,318</u>	<u>41,034,000</u>	<u>42,219,000</u>	<u>44,112,000</u>	<u>3,078,000</u>	<u>7.5</u>
Other Operating Revenues:						
4041 Customer Forfeited discounts	221,656	220,000	220,000	220,000	0	0.0
4042 Rent from Electric Property	223,037	212,000	210,000	212,000	0	0.0
4043 Misc. Electric Revenues	<u>209,476</u>	<u>200,000</u>	<u>200,000</u>	<u>200,000</u>	<u>0</u>	<u>0.0</u>
Total Other Operating Revenues	<u>654,169</u>	<u>632,000</u>	<u>630,000</u>	<u>632,000</u>	<u>0</u>	<u>0.0</u>
Total Operating Revenues	<u>38,881,487</u>	<u>41,666,000</u>	<u>42,849,000</u>	<u>44,744,000</u>	<u>3,078,000</u>	<u>7.4</u>
<u>OPERATING EXPENSES:</u>						
5460 Depreciation and Amortization	1,822,950	1,875,000	1,850,000	1,910,000	35,000	1.9
5491 Tax Equivalent	1,556,971	1,610,000	1,604,653	1,661,500	51,500	3.2
5465 Purchased Power from TVA	28,833,331	30,865,000	33,020,127	34,405,000	3,540,000	11.5
5000 Operating Expenses	<u>4,888,958</u>	<u>5,254,530</u>	<u>5,474,873</u>	<u>5,624,589</u>	<u>370,059</u>	<u>7.0</u>
Total Operating Expenses	<u>37,102,210</u>	<u>39,604,530</u>	<u>41,949,653</u>	<u>43,601,089</u>	<u>3,996,559</u>	<u>10.1</u>
Operating Income	1,779,277	2,061,470	899,347	1,142,911	(918,559)	-44.6
<u>NONOPERATING REVENUES (EXPENSES)</u>						
4810 Interest Revenue	41,445	45,000	45,000	45,000	0	0.0
5439 Interest Expense	<u>(824,219)</u>	<u>(930,000)</u>	<u>(930,000)</u>	<u>(950,000)</u>	<u>(20,000)</u>	<u>-2.2</u>
Total Nonoperating Revenues (Expenses)	<u>(782,774)</u>	<u>(885,000)</u>	<u>(885,000)</u>	<u>(905,000)</u>	<u>(20,000)</u>	<u>-2.3</u>
Net Income Before Operating Transfers Out	996,503	1,176,470	14,347	237,911	(938,559)	-79.8
<u>OPERATING TRANSFERS</u>						
Operating Transfers Out	<u>(145,210)</u>	<u>(151,380)</u>	<u>(151,380)</u>	<u>(157,590)</u>	<u>(6,210)</u>	<u>-4.1</u>
Net Income	851,293	1,025,090	(137,033)	80,321	(944,769)	-92.2
<u>RETAINED EARNINGS - 7/1</u>	<u>20,570,097</u>	<u>21,636,114</u>	<u>21,421,390</u>	<u>21,284,357</u>	<u>(351,757)</u>	<u>-1.6</u>
<u>RETAINED EARNINGS - 6/30</u>	<u>21,421,390</u>	<u>22,661,204</u>	<u>21,284,357</u>	<u>21,364,677</u>	<u>(1,296,527)</u>	<u>-5.7</u>

City of Oak Ridge, Tennessee
Activity Detail
Electric Fund

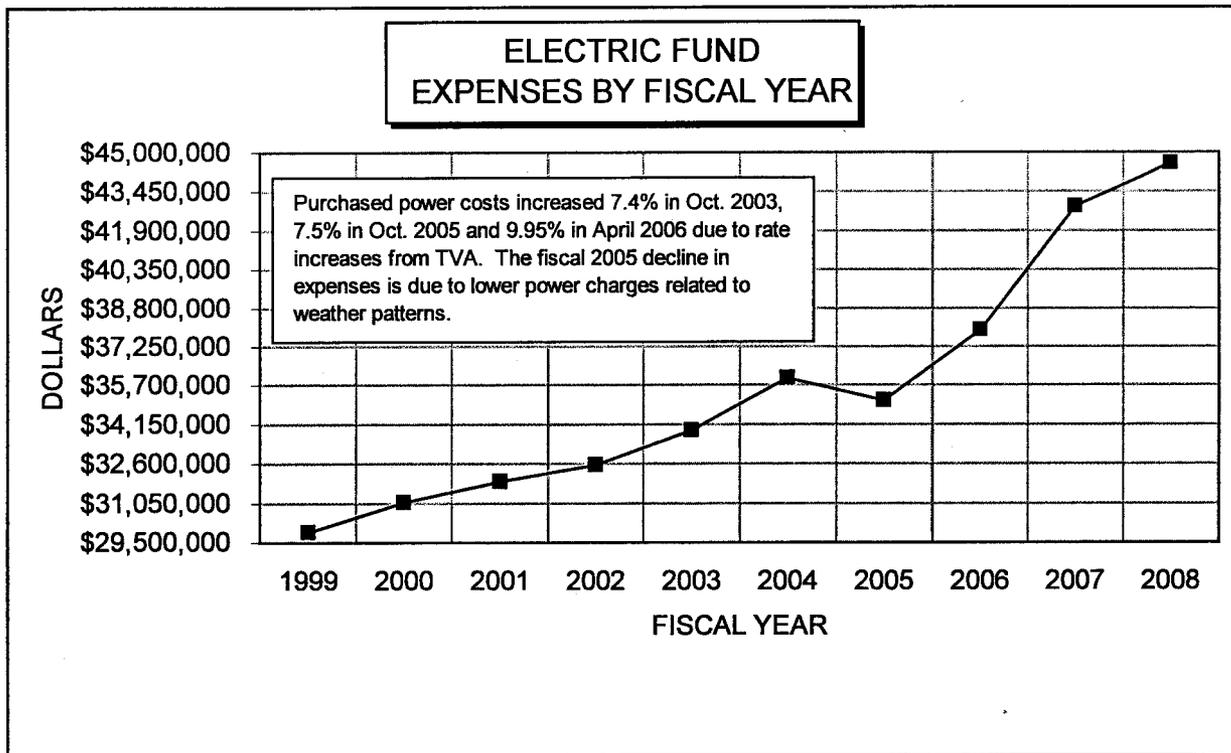
00020 Electric Fund

	ACTUAL FY 2006	BUDGET FY 2007	PROJECTED FY 2007	BUDGET FY 2008	BUDGET 08 vs 07	% CHG
Personal Services						
5111. Salaries-Reg. Employees	413,772	451,714	487,175	506,775	55,061	12.2
5141. Social Security	83,544	91,843	91,843	91,843	0	.0
5150. Retirement	125,916	162,076	162,076	162,076	0	.0
5160. Medical & Workers Comp	156,312	156,301	171,366	187,798	31,497	20.2
Total Personal Services	779,544	861,934	912,460	948,492	86,558	10.0
Contractual Services						
5201. Rents	692,194	739,378	739,378	739,378	0	.0
5205. Printing & Dup. Charges	276	1,500	1,500	1,500	0	.0
5206. Mailing & Delivery	0	3,500	3,500	3,500	0	.0
5207. Dues, Memberships & Sub.	28,028	25,680	25,680	25,680	0	.0
5210. Prof. & Contractual Ser.	23,776	74,800	74,800	74,800	0	.0
5210.203 Mowing Contract	7,738	7,990	7,322	7,610	380-	4.8-
5211. Advertising & Publicity	120	1,000	1,000	1,000	0	.0
5212. Utility Services	33,081	38,770	38,770	38,770	0	.0
5220. Travel, Schools, & Conf.	17,616	31,300	31,300	31,300	0	.0
5235. Routine Rep. & Maint.	1,130,913	1,279,121	1,463,256	1,497,256	218,135	17.1
5236.13 Other Equipment Maint.	0	10,005	10,005	10,005	0	.0
5262. Nonroutine Rep. & Maint.	616,251	492,100	494,100	494,100	2,000	.4
5289. Equipment Use Charge	9,957	11,000	11,000	11,000	0	.0
Total Contractual Services	2,559,950	2,716,144	2,901,611	2,935,899	219,755	8.1
Commodities						
5310. Materials-Tools-Supplies	46,879	75,650	75,650	75,650	0	.0
5320. Books/Education Material	1,584	1,000	1,000	1,000	0	.0
5325. Uniforms/Safety Equip.	15,437	26,065	26,065	26,065	0	.0
Total Commodities	63,900	102,715	102,715	102,715	0	.0
Other Charges						
5410. Insurance	71,916	71,904	71,904	71,904	0	.0
5420. Litigation/Judicial Cost	0	500	500	500	0	.0
5430. Economic Development/TVA	26,008	13,455	13,455	13,455	0	.0
5439. Debt Service	824,219	930,000	930,000	950,000	20,000	2.2
5455. Bad Debt	102,000	100,000	100,000	100,000	0	.0
5456. Collection Fees	16,345	12,900	12,900	12,900	0	.0
5460. Depreciation	1,799,069	1,875,000	1,850,000	1,910,000	35,000	1.9
5460.30 Amortization Debt Exp.	23,881	24,000	24,000	24,000	0	.0
5465. Purchased Power TVA	28,833,331	30,865,000	33,020,127	34,405,000	3,540,000	11.5
5470. Ser. from General Fund	1,280,396	1,361,478	1,345,828	1,425,224	63,746	4.7
5490. Tax Equivilents	1,556,971	1,610,000	1,604,653	1,661,500	51,500	3.2
Total Other Charges	34,534,136	36,864,237	38,973,367	40,574,483	3,710,246	10.1
Capital Expenditures						
Total Capital Expenditures	0	0	0	0	0	.0
TOTAL GROSS EXPENDITURES	37,937,530	40,545,030	42,890,153	44,561,589	4,016,559	9.9
Reduction of Costs						
5610. Recovered from Users	10,226-	10,500-	10,500-	10,500-	0	.0
5670. Recovered from Funds	875-	0	0	0	0	.0
Total Reduction of Costs	11,101-	10,500-	10,500-	10,500-	0	.0
TOTAL NET EXPENDITURES	37,926,429	40,534,530	42,879,653	44,551,089	4,016,559	9.9

ELECTRIC DEPARTMENT	ACTUAL FY 2006	BUDGET FY 2007	PROJECTED FY 2007	BUDGET FY 2008	BUDGET 08 vs 07	% CHANGE
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ELECTRIC FUND

Purchased Power	28,833,331	30,865,000	33,020,127	34,405,000	3,540,000	11.5
Other Expenses (Depreciation, Tax Equivalent & Interest Expense)	4,331,357	4,335,000	4,547,380	4,687,107	352,107	8.1
Substation Costs	141,793	221,947	217,772	221,492	(455)	-0.2
Line Maintenance	1,476,242	1,476,098	1,573,720	1,614,094	137,996	9.3
Street Lighting/Traffic Signals	226,694	276,892	275,385	278,817	1,925	0.7
General and Administration	2,917,012	3,359,593	3,245,269	3,344,579	(15,014)	-0.4
TOTAL EXPENSES	37,926,429	40,534,530	42,879,653	44,551,089	4,016,559	9.9
Capital Projects	2,415,961	3,080,000	2,185,000	4,980,000	1,900,000	61.7
Equipment	266,105	309,000	296,746	169,000	(140,000)	-45.3
TOTAL CAPITAL	2,682,066	3,389,000	2,481,746	5,149,000	1,760,000	51.9
TOTAL EXPENSES & CAPITAL	40,608,495	43,923,530	45,361,399	49,700,089	5,776,559	13.2



ELECTRIC FUND

CAPITAL PROJECTS AND EQUIPMENT

	BUDGET 2007	PROJECTED 2007	BUDGET 2008
<u>CAPITAL IMPROVEMENT PROJECTS</u>			
Electric Distribution System Improvements	\$ 600,000	\$ 650,000	\$ 1,230,000
Electric Substation Improvements	60,000	65,000	220,000
Facilities Expansion for New Loads and Services	550,000	460,000	625,000
Street Lighting Improvements	30,000	36,000	30,000
New 13 kV Substation 1000	750,000	114,000	1,600,000
Rutgers Ave at Manhattan Ave	80,000	-	80,000
State Route 95/58 Road Improvements	50,000	25,000	450,000
<u>CAPITAL MAINTENANCE PROJECTS</u>			
Routine Expansion, Maintenance, Replacement and Minor Additions (including Transformers)	725,000	725,000	470,000
Traffic Signal, Public and Private Light Maintenance and Improvements	110,000	110,000	150,000
Transmission System Improvements	100,000	-	100,000
West End / Rarity Ridge Backbone	25,000	-	25,000
TOTAL CAPITAL PROJECTS	\$ 3,080,000	\$ 2,185,000	\$ 4,980,000
<u>EQUIPMENT</u>			
Furniture Purchases	\$ 5,000	\$ 5,000	\$ 5,000
Hand-Held Radio Replacement	20,000	20,000	20,000
Underground Equipment	25,000	25,000	25,000
Ford F450 Dump Truck (387)	47,000	41,868	-
Ford Expedition (228)	30,000	22,878	-
Ford F250 Pickup 4WD (275)	32,000	32,000	-
Trailer with Cable Racks (385)	15,000	15,000	-
Ford F800 Aerial Bucket Truck (396)	135,000	135,000	-
Jeep Cherokee (182)	-	-	28,000
Dodge Cargo Van (217)	-	-	28,000
Traffic Control Equipment	-	-	15,000
Infrared Scanning Equipment	-	-	10,000
Plotter	-	-	13,000
Survey Grade GPS	-	-	25,000
TOTAL EQUIPMENT	\$ 309,000	\$ 296,746	\$ 169,000
TOTAL CAPITAL PROJECTS & EQUIPMENT	\$ 3,389,000	\$ 2,481,746	\$ 5,149,000

ELECTRIC FUND
LONG-TERM DEBT AMORTIZATION SCHEDULE
ESTIMATED AT 6/30/07

Fiscal Year	Principal	Interest	Total Requirements
2008	\$ 991,132	\$ 950,000	\$ 1,941,132
2009	1,015,733	909,366	1,925,099
2010	1,050,334	872,637	1,922,971
2011	1,090,288	834,649	1,924,937
2012	1,130,243	790,389	1,920,632
2013	1,145,552	734,504	1,880,056
2014	1,235,861	677,880	1,913,741
2015	1,071,524	627,715	1,699,239
2016	1,112,187	584,096	1,696,283
2017	448,557	537,757	986,314
2018	469,574	517,635	987,209
2019	751,298	495,620	1,246,918
2020	793,023	461,943	1,254,966
2021	835,455	426,403	1,261,858
2022	882,888	388,952	1,271,840
2023	935,320	349,369	1,284,689
2024	983,460	307,463	1,290,923
2025	1,041,954	263,374	1,305,328
2026	918,613	217,501	1,136,114
2027	925,000	176,619	1,101,619
2028	980,000	135,256	1,115,256
2029	1,040,000	91,426	1,131,426
2030	1,100,000	44,927	1,144,927
Total	\$ 21,947,996	\$ 11,395,481	\$ 33,343,477

Waterworks Fund

Fund Overview:

The Waterworks Fund provides water treatment and distribution and wastewater collection and treatment within Oak Ridge. Fund activities include the sale of water and maintenance of reservoirs, distribution mains, booster stations, water and wastewater treatment plants and wastewater package plant. Water and wastewater operations are under the supervision of the Public Works Department. The Public Works Department consists of 92 employees and five divisions including Supervision/Administration, Engineering, Wastewater Treatment, Water Treatment, Equipment and Fleet Maintenance, and Work Pool. Costs for employees in the Work Pool are charged out to the applicable City Fund based on the actual jobs performed. A major portion of the jobs the Work Pool performs is maintenance to water and wastewater systems.

Water Operations

From incorporation of the City through April 30, 2000, the City purchased treated water from the US Department of Energy (DOE) for sale to residential and commercial entities within Oak Ridge, excluding the DOE plants. On May 1, 2000, the City acquired the water treatment plant from DOE and assumed responsibility for water plant operations. The City entered into a 10-year contract for the sale of water to DOE's X-10 and Y-12 facilities in exchange for the plant. The plant has a treatment capacity of approximately 27 MGD and is operated by a staff of 11 employees. Water sales to DOE historically comprised approximately 36% of all water sales revenues. During fiscal 2007, this dropped to 29% and is anticipated to decline further. During fiscal 2007, DOE's treated water consumption dropped by an average of 1 billion gallons annually. DOE's wholesale water rate has been increased, however, it is insufficient to recover the losses due to DOE's decline in consumption. To compensate for the loss of revenues from this significant decline in water sales to DOE, water rates to other City customers were increased by 20% effective with June 1, 2007 water billings and another 20% effective with June 1, 2008 water billings.

Maintenance of the water distribution system is performed by the Work Pool Division and involves maintaining approximately 236.1 miles of water main piping, 2,574 fire hydrants, 5,080 main valves, 9,040 service laterals, 12,650 water meters, four elevated water storage tanks, two in-ground reservoirs, 11 water pumping stations, and 76 main pressure reducing valves.

PERFORMANCE MEASURES	ACTUAL FY 2006	BUDGET FY 2007	PROJECTED FY 2007	BUDGET FY 2008
Miles of mains	231.9	232	231.9	232
Maintenance (hours)	13,348	16,000	14,346	16,000
Fire Hydrants (each)	2,580	2,600	2,574	2,574
Maintenance (hours)	192	200	124	200
Water meters installed (each)	12,650	12,700	12,817	12,850

Wastewater Operations

The wastewater system consists of two treatment facilities operated by the Wastewater Treatment Division and approximately 255.4 miles of collection system piping maintained by the Work Pool Division. The 6.0 MGD main treatment plant provides primary and secondary treatment for all of the developed areas of the City and the Y-12 plant. The package plant treats wastes from the industries located in the Clinch River Industrial Park. During fiscal 2006, the main treatment plant treated

approximately 2.1 billion gallons of wastewater and the package plant about 1.6 million gallons. A major goal of this activity is to meet the National Pollutant Discharge Elimination System (NPDES) permit for plant effluent and to protect the environment from industrial wastewater pollutants in a cost-effective manner.

The City's major wastewater customer is the Y-12 plant whose consumption is nearly 24% of total billed wastewater consumption and equates to about 40% of all residential consumption combined in any given month.

The Wastewater Treatment Plant maintenance staff maintains 28 wastewater-pumping stations, two raw water intake pump stations and a raw water booster pumping station. The Work Pool wastewater tasks include sludge hauling, road maintenance, maintenance of mains, laterals, and taps as well as installation of new connections and extensions, lateral lines and maintenance of approximately 6,165 manholes.

In fiscal year 1995, the Department initiated a multi-year program to rehabilitate the collection system and upgrade the wastewater treatment plant. The upgrade and expansion to the wastewater treatment plant is virtually complete at a cost of about \$13 million. Since fiscal 1996, approximately \$21 million has been spent on the collection system with \$1,000,000 in collection system capital maintenance and improvements budgeted for fiscal 2008. Maintenance of the collection system will be an ongoing annual program.

PERFORMANCE MEASURES	ACTUAL FY 2006	BUDGET FY 2007	PROJECTED FY 2007	BUDGET FY 2008
West End Sewer Plant				
Water treated - gallons (billions)	1.6	1.8	1.5	1.6
Average reduction of B. O. D.	97%	97%	97%	96%
NPDES Effluent Permit Violations	0	0	2	0
Collection System				
Miles of sewer mains	246	250	250	250
Sewer maintenance - staff hours	16,586	16,000	16,282	16,500
Customers	11,970	12,000	12,170	12,200

Major Revenue Source:

Waterworks revenues are projected to increase overall by \$790,880, up 5.1%, to align revenues with recent actual collection patterns and a 20% water rate increase effective June 1, 2007. Monthly billings to customers for wastewater usage are based on metered water consumption. Therefore, the revenue patterns will be the same for both water and wastewater usage. Weather, in the form of drought or high rainfall conditions, can significantly impact the revenue collections in any particular fiscal year. As detailed above under water operations, sales of treated water to DOE declined significantly during fiscal 2007. This decline necessitated a 20% water rate increase effective June 1, 2007 and an additional 20% water rate increase effective June 1, 2008.

Major Expenditure Areas:

Waterworks operating expenses are projected to increase \$1,446,038 or 10.4%. Tax equivalent payments are projected to increase \$76,764 and Depreciation is projected to increase \$123,810, to align the budget with actual charges. These costs are based on net asset value, with the increases related to the completion of major capital projects. Purchased water costs are projected to increase

\$535,091 due to development on the far west end of Oak Ridge. Interest expense is budgeted to increase \$95,000 due to the issuance of \$3,287,375 in long-term debt in late fiscal 2007. Other operating expenses increased \$710,383, up 8.4% for salaries, routine maintenance costs and the additional maintenance costs related to expansion in the west end of Oak Ridge.

Operating Transfers Out totaled \$131,320, a \$5,170 increase over the prior fiscal year. This transfer is to fund activities accounted for in the Economic Diversification Fund, for economic development functions in fiscal 2008.

Capital Projects, Water and Wastewater Rates and Long-Term Debt

For accounting purposes, the operations of the water and wastewater systems are combined into one Fund, the Waterworks Fund. Costs for the two systems are tracked separately and user rates are established based on the operations of the individual systems. Therefore, the water user rates are based on the operations of the water treatment and distribution system and the wastewater user rates are based on the operations of the wastewater collection and treatment system.

Biennially, the City reviews its rate structure for water and wastewater services. The last wastewater rate increase was effective on May 1, 2006; wastewater rates for customers increased approximately 9.75%. This rate increase was due to the completed major upgrade and expansion to the wastewater treatment plant and ongoing rehabilitation of the wastewater collection system. The full rate impact of these improvements is being spread over several rate review cycles. Additional wastewater user rate increases are anticipated in early 2008 due to this major capital maintenance project. As indicated above, water rates were increased by 20% effective June 1, 2007 with an additional 20% increase to be effective June 1, 2008.

Capital improvements are the major driver for water and wastewater user rate increases. Capital improvements impact user rates from increased expenses for depreciation and tax equivalent payments based on higher asset values, and the need for sufficient cash levels to fund principal and interest payments on long-term debt issued to finance the projects. A listing of water capital improvements planned for fiscal 2008 totaling \$8,920,000 is located on page IV-17 of this document and wastewater capital projects totaling \$4,010,500 on page IV-21. A more in-depth presentation of planned Waterworks Fund capital projects is located in the Capital Improvements Program 2008-2013 document.

An updated amortization schedule as of June 30, 2007 for the Waterworks Fund \$31,068,892 in outstanding long-term debt is on page IV-15. The \$10,684,740 in outstanding variable interest rate debt is projected at a 4.45% interest rate. Approximately 73% of the Waterworks Fund outstanding long-term debt is for wastewater projects. The amortization schedule for long-term debt issued for water projects is on page IV-18 and wastewater projects on page IV-22. The City currently has \$2,023,214 available from the State Revolving Loan Fund to finance the continuation of the wastewater treatment plant and collection system capital projects through fiscal 2009. As these funds are drawn to finance capital improvements, this will impact future wastewater user rates. The annual debt service payments on the outstanding Waterworks Fund debt will be funded through the revenues generated by the water and wastewater systems. The City's taxing authority is also pledged as an additional security on this outstanding debt. It is not anticipated that the City's taxing authority would ever be utilized to generate cash to pay the annual debt service on Waterworks Fund debt.

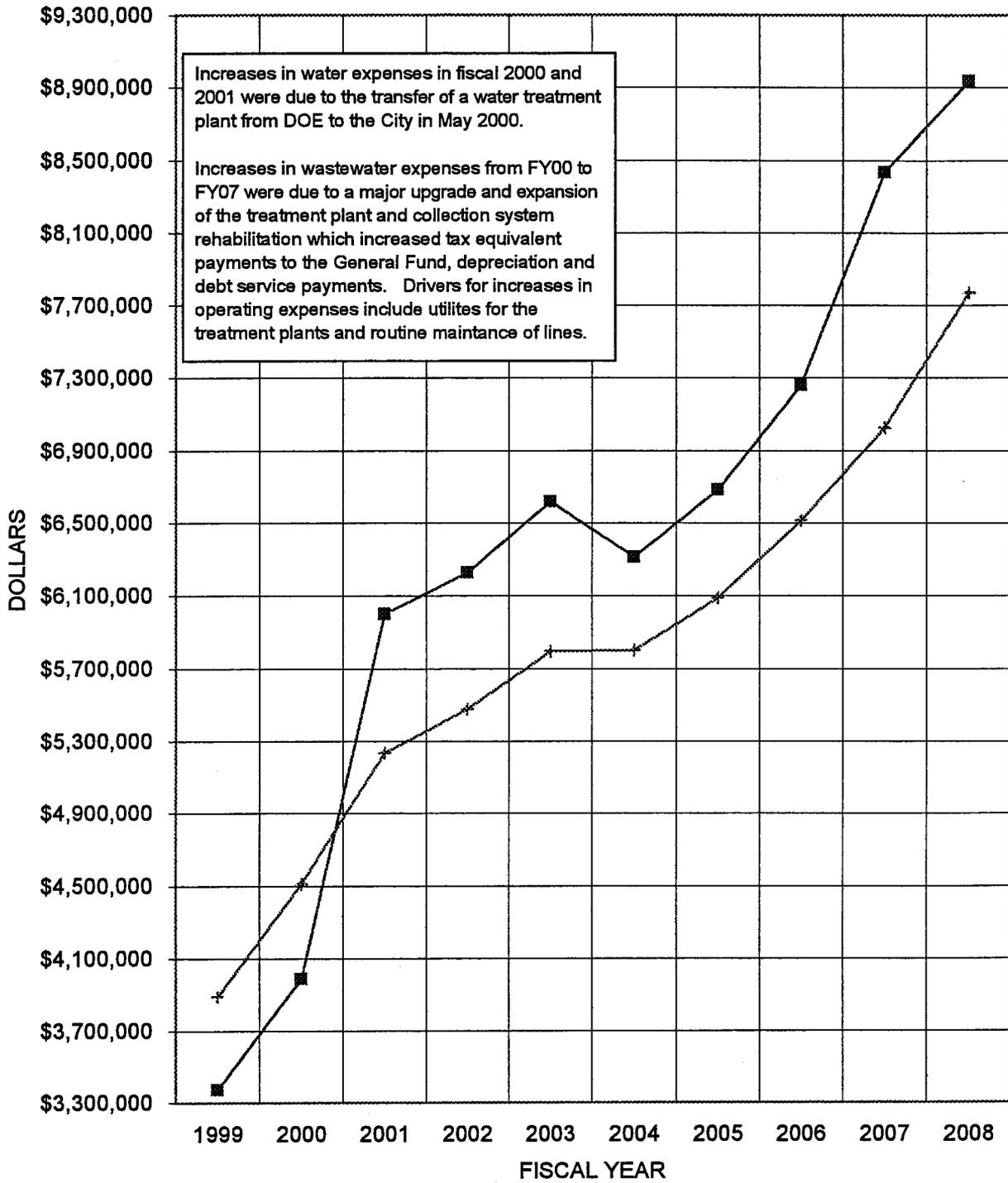
WATERWORKS FUND
PROJECTED STATEMENT OF REVENUE AND EXPENSES

	<u>ACTUAL 2006</u>	<u>BUDGET 2007</u>	<u>PROJECTED 2007</u>	<u>BUDGET 2008</u>	<u>BUDGET 08 vs 07</u>	<u>% CHANGE</u>
<u>OPERATING REVENUES:</u>						
4021 Residential Water Sales and Wastewater Fees	4,802,255	5,457,400	4,944,500	5,436,000	(21,400)	-0.4
4022 Commercial Water Sales and Wastewater Fees	4,445,335	5,413,600	5,021,000	5,360,000	(53,600)	-1.0
4024 DOE Treated Water Sales	2,011,303	2,200,000	1,829,000	2,100,000	(100,000)	-4.5
4025 COR Treated Water Sales	1,119,685	1,235,000	1,720,000	2,100,000	865,000	70.0
4026 DOE Raw Water Sales	337,719	390,000	447,000	465,000	75,000	19.2
4023 Public Fire Protection	43,620	45,050	45,050	45,050	0	0.0
4041 Forfeited Discounts	72,468	73,050	72,080	72,930	(120)	-0.2
4043 Miscellaneous Revenue	42,563	22,725	12,725	12,725	(10,000)	0.0
4046 Grant Revenue	31,123	0	0	136,000	136,000	100.0
4791 Capital Contributions	91,313	600,000	500,000	500,000	(100,000)	0.0
Total Operating Revenues	<u>12,997,384</u>	<u>15,436,825</u>	<u>14,591,355</u>	<u>16,227,705</u>	<u>790,880</u>	<u>5.1</u>
<u>OPERATING EXPENSES:</u>						
5460 Depreciation	2,554,171	2,977,580	2,953,705	3,101,390	123,810	4.2
5492 Tax Equivalent	1,248,287	1,244,060	1,258,739	1,320,824	76,764	6.2
5466 Purchased Water	1,158,465	1,277,000	1,770,000	1,812,091	535,091	41.9
5000 Operating Expenses						
Water	4,129,714	4,348,572	4,275,356	4,632,124	283,552	6.5
Wastewater	<u>3,523,269</u>	<u>4,100,965</u>	<u>3,964,694</u>	<u>4,527,786</u>	<u>426,821</u>	<u>10.4</u>
Total Operating Expenses	<u>12,613,906</u>	<u>13,948,177</u>	<u>14,222,494</u>	<u>15,394,215</u>	<u>1,446,038</u>	<u>10.4</u>
Operating Income (Loss)	383,478	1,488,648	368,861	833,490	(655,158)	-44.0
<u>NONOPERATING REVENUES (EXPENSES)</u>						
4810 Interest Revenue	300	5,000	5,000	5,000	0	0.0
5439 Interest Expense	<u>(1,162,433)</u>	<u>(1,215,000)</u>	<u>(1,240,000)</u>	<u>(1,310,000)</u>	<u>(95,000)</u>	<u>7.8</u>
Total Nonoperating Revenues (Expenses)	<u>(1,162,133)</u>	<u>(1,210,000)</u>	<u>(1,235,000)</u>	<u>(1,305,000)</u>	<u>(95,000)</u>	<u>7.9</u>
Net Income (Loss) Before Operating Transfers	(778,655)	278,648	(866,139)	(471,510)	(750,158)	-269.2
<u>OPERATING TRANSFERS</u>						
Operating Transfers Out	<u>(121,000)</u>	<u>(126,150)</u>	<u>(126,150)</u>	<u>(131,320)</u>	<u>(5,170)</u>	<u>4.1</u>
Net Income (Loss)	(899,655)	152,498	(992,289)	(602,830)	(755,328)	495.3
<u>RETAINED EARNINGS - 7/1</u>	<u>11,437,055</u>	<u>10,689,760</u>	<u>10,537,400</u>	<u>9,545,111</u>	<u>(1,144,649)</u>	<u>-10.7</u>
<u>RETAINED EARNINGS - 6/30</u>	<u>10,537,400</u>	<u>10,842,258</u>	<u>9,545,111</u>	<u>8,942,281</u>	<u>(1,899,977)</u>	<u>-17.5</u>

City of Oak Ridge, Tennessee
Waterworks Fund
Activity Detail

	ACTUAL FY 2006	BUDGET FY 2007	PROJECTED FY 2007	BUDGET FY 2008	BUDGET 08 vs 07	% CHG
Personal Services						
5111. Salaries-Reg. Employees	1,132,094	1,201,749	1,281,470	1,415,245	213,496	17.8
5131. Regular Overtime Pay	50,107	60,000	75,000	65,000	5,000	8.3
5141. Social Security	88,910	96,525	103,770	113,239	16,714	17.3
5150. Retirement	135,492	170,337	169,429	177,629	7,292	4.3
5160. Medical & Workers Comp	197,291	189,160	189,230	238,279	49,119	26.0
Total Personal Services	1,603,894	1,717,771	1,818,899	2,009,392	291,621	17.0
Contractual Services						
5201. Rents	340,161	397,460	397,460	402,460	5,000	1.3
5206. Mailing & Delivery	5	100	100	100	0	.0
5207. Dues, Memberships & Sub.	30,738	27,271	32,021	32,521	5,250	19.3
5210. Prof. & Contractual Ser.	199,728	271,800	285,800	300,800	29,000	10.7
5210.203 Mowing Contract	44,767	46,120	46,200	56,774	10,654	23.1
5211. Advertising & Publicity	0	50	50	50	0	.0
5212. Utility Services	1,570,222	1,772,375	1,780,075	1,839,125	66,750	3.8
5220. Travel, Schools, & Conf.	6,074	13,000	13,000	14,000	1,000	7.7
5235. Routine Rep. & Maint.	1,677,357	1,817,511	1,598,505	2,061,491	243,980	13.4
5236.13 Other Equipment Maint.	0	3,450	3,450	3,450	0	.0
5262. Nonroutine Rep. & Maint.	2,736	500	500	500	0	.0
5289. Equipment Use Charge	95,961	112,640	112,640	100,230	12,410-	11.0-
Total Contractual Services	3,967,749	4,462,277	4,269,801	4,811,501	349,224	7.8
Commodities						
5310. Supplies	390,280	414,850	380,850	475,850	61,000	14.7
5320. Books/Education Material	472	300	300	300	0	.0
5325. Uniforms/Safety Equip.	14,736	16,820	17,000	17,000	180	1.1
5330. Small Tools/Equipment	110	1,000	1,000	1,000	0	.0
5334. Motor Fuels, Oils & Lub.	2,544	5,200	5,200	5,200	0	.0
5340. Replacement Parts	132	1,200	1,200	1,200	0	.0
5350. Facilities Materials	2,317	4,000	4,000	4,000	0	.0
Total Commodities	410,591	443,370	409,550	504,550	61,180	13.8
Other Charges						
5410. Insurance	307,046	314,870	314,870	339,170	24,300	7.7
5439. Debt Service	1,162,434	1,215,000	1,240,000	1,310,000	95,000	7.8
5455. Bad Debt	36,000	42,000	42,000	42,000	0	.0
5460. Depreciation	2,554,171	2,977,580	2,953,705	3,101,390	123,810	4.2
5460.30 Amortization Debt Exp.	8,233	8,700	8,700	8,700	0	.0
5466. Purchased Water	1,158,465	1,277,000	1,770,000	1,812,091	535,091	41.9
5470. Ser. from General Fund	1,650,902	1,808,349	1,727,230	1,807,597	752-	.0
5490. Tax Equivilents	1,248,286	1,244,060	1,258,739	1,320,824	76,764	6.2
Total Other Charges	8,125,537	8,887,559	9,315,244	9,741,772	854,213	9.6
Capital Expenditures						
Total Capital Expenditures	0	0	0	0	0	.0
TOTAL GROSS EXPENDITURES	14,107,771	15,510,977	15,813,494	17,067,215	1,556,238	10.0
Reduction of Costs						
5610. Recovered from Users	47,339-	51,000-	51,000-	51,000-	0	.0
5620. Recovered from Depts	284,094-	296,800-	300,000-	312,000-	15,200-	5.1
Total Reduction of Costs	331,433-	347,800-	351,000-	363,000-	15,200-	4.4
TOTAL NET EXPENDITURES	13,776,338	15,163,177	15,462,494	16,704,215	1,541,038	10.2

WATERWORKS FUND EXPENSES BY FISCAL YEAR



Increases in water expenses in fiscal 2000 and 2001 were due to the transfer of a water treatment plant from DOE to the City in May 2000.

Increases in wastewater expenses from FY00 to FY07 were due to a major upgrade and expansion of the treatment plant and collection system rehabilitation which increased tax equivalent payments to the General Fund, depreciation and debt service payments. Drivers for increases in operating expenses include utilities for the treatment plants and routine maintenance of lines.

—■— WATER -+- WASTEWATER TREATMENT

WATERWORKS FUND
LONG-TERM DEBT AMORTIZATION SCHEDULE
ESTIMATED AT 6/30/07

Fiscal Year	Principal	Interest	Total Requirements
2008	\$ 1,367,458	\$ 1,310,000	\$ 2,677,458
2009	1,419,076	1,276,932	2,696,008
2010	1,568,639	1,162,066	2,730,705
2011	1,615,663	1,099,026	2,714,688
2012	1,686,855	1,033,544	2,720,399
2013	1,755,149	963,097	2,718,246
2014	1,819,953	889,793	2,709,746
2015	1,892,967	813,770	2,706,737
2016	1,972,613	734,683	2,707,295
2017	1,880,249	651,068	2,531,317
2018	1,967,723	570,653	2,538,376
2019	2,059,913	486,478	2,546,391
2020	2,156,692	398,323	2,555,015
2021	2,258,595	306,012	2,564,606
2022	2,365,532	209,324	2,574,856
2023	1,192,183	126,527	1,318,710
2024	553,101	81,640	634,741
2025	575,333	57,719	633,052
2026	357,661	33,932	391,593
2027	193,537	19,742	213,278
2028	201,081	12,218	213,298
2029	208,918	4,340	213,257
Total	\$ 31,068,892	\$ 12,240,887	\$ 43,309,779

City of Oak Ridge, Tennessee
Activity Detail

00021 Water Fund

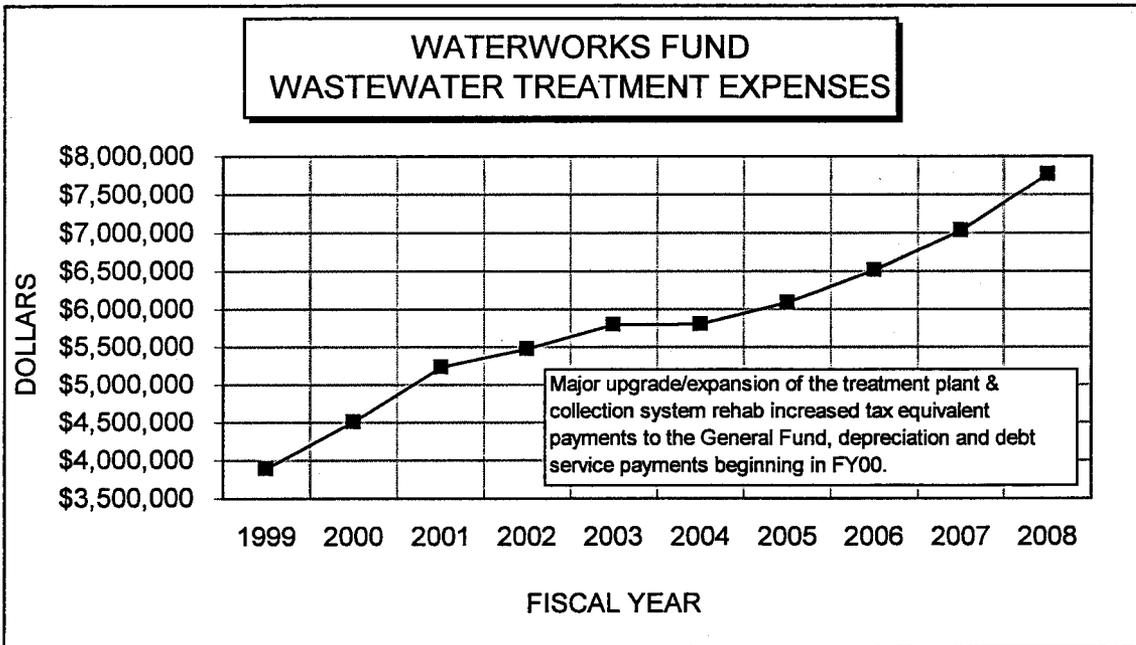
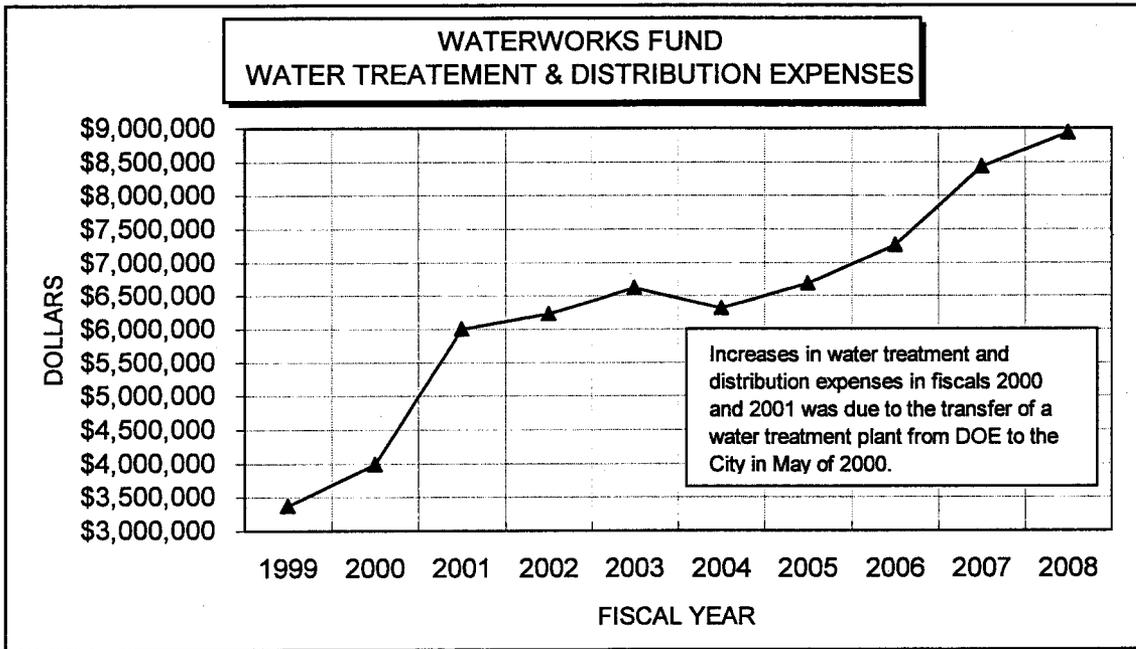
	ACTUAL FY 2006	BUDGET FY 2007	PROJECTED FY 2007	BUDGET FY 2008	BUDGET 08 vs 07	% CHG
Personal Services						
5111. Salaries-Reg. Employees	438,706	464,662	454,805	473,795	9,133	2.0
5131. Regular Overtime Pay	25,245	20,000	35,000	35,000	15,000	75.0
5141. Social Security	34,680	37,077	37,470	38,923	1,846	5.0
5150. Retirement	50,302	65,429	65,429	61,055	4,374-	6.7-
5160. Medical & Workers Comp	83,065	79,715	79,785	80,084	369	.5
Total Personal Services	631,998	666,883	672,489	688,857	21,974	3.3
Contractual Services						
5201. Rents	217,275	216,160	216,160	221,160	5,000	2.3
5206. Mailing & Delivery	5	100	100	100	0	.0
5207. Dues, Memberships & Sub.	17,273	14,230	18,980	19,480	5,250	36.9
5210. Prof. & Contractual Ser.	110,335	128,600	142,600	157,600	29,000	22.6
5210.203 Mowing Contract	33,296	34,300	34,380	41,754	7,454	21.7
5212. Utility Services	1,034,427	1,106,000	1,113,700	1,157,250	51,250	4.6
5220. Travel, Schools, & Conf.	2,409	7,000	7,000	8,000	1,000	14.3
5235. Routine Rep. & Maint.	971,597	1,033,920	950,218	1,141,900	107,980	10.4
5262. Nonroutine Rep. & Maint.	0	500	500	500	0	.0
5289. Equipment Use Charge	27,611	25,000	25,000	25,500	500	2.0
Total Contractual Services	2,414,228	2,565,810	2,508,638	2,773,244	207,434	8.1
Commodities						
5310. Supplies	266,346	223,850	263,850	285,850	62,000	27.7
5320. Books/Education Material	472	300	300	300	0	.0
5325. Uniforms/Safety Equip.	6,878	7,650	7,650	7,650	0	.0
5330. Small Tools/Equipment	0	1,000	1,000	1,000	0	.0
5334. Motor Fuels, Oils & Lub.	2,211	5,000	5,000	5,000	0	.0
5340. Replacement Parts	129	200	200	200	0	.0
5350. Facilities Materials	2,317	4,000	4,000	4,000	0	.0
Total Commodities	278,353	242,000	282,000	304,000	62,000	25.6
Other Charges						
5410. Insurance	186,486	194,310	194,310	218,610	24,300	12.5
5439. Debt Service	293,070	315,000	360,000	361,497	46,497	14.8
5455. Bad Debt	18,000	24,000	24,000	24,000	0	.0
5460. Depreciation	1,103,667	1,444,580	1,443,705	1,516,390	71,810	5.0
5460.30 Amortization Debt Exp.	4,074	4,500	4,500	4,500	0	.0
5466. Purchased Water	1,158,465	1,277,000	1,770,000	1,812,091	535,091	41.9
5470. Ser. from General Fund	883,878	947,869	889,419	930,913	16,956-	1.8-
5490. Tax Equivilents	575,894	577,660	585,835	614,275	36,615	6.3
Total Other Charges	4,223,534	4,784,919	5,271,769	5,482,276	697,357	14.6
Capital Expenditures						
Total Capital Expenditures	0	0	0	0	0	.0
TOTAL GROSS EXPENDITURES	7,548,113	8,259,612	8,734,896	9,248,377	988,765	12.0
Reduction of Costs						
5610. Recovered from Users	3,210-	0	0	0	0	.0
5620. Recovered from Depts	284,094-	296,800-	300,000-	312,000-	15,200-	5.1
Total Reduction of Costs	287,304-	296,800-	300,000-	312,000-	15,200-	5.1
TOTAL NET EXPENDITURES	7,260,809	7,962,812	8,434,896	8,936,377	973,565	12.2

WATER CAPITAL PROJECTS AND EQUIPMENT

	<u>BUDGET 2007</u>	<u>PROJECTED 2007</u>	<u>BUDGET 2008</u>
<u>CAPITAL PROJECTS:</u>			
West End Development			
Water/Rarity Ridge River Crossing	\$ 900,000	\$ -	\$ 750,000
EPA Grant for Matching Funds	1,000,000	-	750,000
Water /K-25 WTP Acquisition	500,000	-	500,000
SR95 Water Line			
Phase II - Water Distribution	300,000	-	600,000
Phase II - CROET Grant	500,000	-	500,000
Phase III - Water Line Relocation	400,000	80,000	432,000
TDOT Matching Funds	1,900,000	-	2,178,000
Booster Station Improvements	70,000	70,000	70,000
Water Distribution System Rehabilitation	400,000	400,000	475,000
14" Turnpike Main Replacement	500,000	15,000	485,000
Soccer Complex	-	-	15,000
Water Treatment Plants			
Electric Upgrades (FY09 Project)	1,100,000	-	-
Reservoir Covers	500,000	-	500,000
Raw Water Line Improvements (FY09 Project)	300,000	-	-
Structural Repairs to Plant	-	100,000	900,000
Capital Maintenance	300,000	300,000	300,000
Capital Maintenance - West End	-	-	250,000
TOTAL CAPITAL PROJECTS	<u>\$ 8,670,000</u>	<u>\$ 965,000</u>	<u>\$ 8,705,000</u>
<u>EQUIPMENT:</u>			
Radio Equipment	\$ 7,500	\$ 7,500	\$ 7,500
Water Treatment Plant			
Radio	3,000	3,000	3,000
Furniture	1,500	1,500	1,500
Laboratory Equipment	2,500	2,500	2,500
Plant Tools	2,500	2,500	2,500
Utility Vehicle (replaces 152)	17,000	22,000	-
Pickup Truck (replaces 239)	30,000	19,500	-
Ford 1-Ton Pickup (303)	-	-	58,000
West End Crew			
Pickup Truck with Utility Bed	-	-	50,000
Backhoe with Attachments	-	-	90,000
TOTAL EQUIPMENT	<u>\$ 64,000</u>	<u>\$ 58,500</u>	<u>\$ 215,000</u>
TOTAL CAPITAL PROJECTS & EQUIPMENT	<u>\$ 8,734,000</u>	<u>\$ 1,023,500</u>	<u>\$ 8,920,000</u>

WATERWORKS FUND
WATER
LONG-TERM DEBT AMORTIZATION SCHEDULE
ESTIMATED AT 6/30/07

Fiscal Year	Principal	Interest	Total Requirements
2008	\$ 421,738	\$ 361,497	\$ 783,235
2009	436,993	345,844	782,837
2010	448,001	329,602	777,603
2011	452,115	311,791	763,906
2012	473,627	293,310	766,937
2013	493,206	272,986	766,192
2014	510,476	251,818	762,294
2015	531,432	229,894	761,326
2016	555,454	207,065	762,519
2017	468,229	182,792	651,021
2018	492,000	161,777	653,777
2019	517,108	139,695	656,803
2020	543,828	116,488	660,316
2021	571,976	92,081	664,057
2022	601,858	66,412	668,270
2023	392,476	40,296	432,772
2024	221,948	23,349	245,297
2025	230,992	13,320	244,312
2026	88,417	3,575	91,992
Total	\$ 8,451,874	\$ 3,443,595	\$ 11,895,469



City of Oak Ridge, Tennessee
Activity Detail

00022 Wastewater Treatment Fund

	ACTUAL FY 2006	BUDGET FY 2007	PROJECTED FY 2007	BUDGET FY 2008	BUDGET 08 vs 07	% CHG
Personal Services						
5111. Salaries-Reg. Employees	693,388	737,087	826,665	941,450	204,363	27.7
5131. Regular Overtime Pay	24,862	40,000	40,000	30,000	10,000-	25.0-
5141. Social Security	54,230	59,448	66,300	74,316	14,868	25.0
5150. Retirement	85,190	104,908	104,000	116,574	11,666	11.1
5160. Medical & Workers Comp	114,226	109,445	109,445	158,195	48,750	44.5
Total Personal Services	971,896	1,050,888	1,146,410	1,320,535	269,647	25.7
Contractual Services						
5201. Rents	122,886	181,300	181,300	181,300	0	.0
5207. Dues, Memberships & Sub.	13,465	13,041	13,041	13,041	0	.0
5210. Prof. & Contractual Ser.	89,393	143,200	143,200	143,200	0	.0
5210.203 Mowing Contract	11,471	11,820	11,820	15,020	3,200	27.1
5211. Advertising & Publicity	0	50	50	50	0	.0
5212. Utility Services	535,795	666,375	666,375	681,875	15,500	2.3
5220. Travel, Schools, & Conf.	3,665	6,000	6,000	6,000	0	.0
5235. Routine Rep. & Maint.	705,760	783,591	648,287	919,591	136,000	17.4
5236.13 Other Equipment Maint.	0	3,450	3,450	3,450	0	.0
5262. Nonroutine Rep. & Maint.	2,736	0	0	0	0	.0
5289. Equipment Use Charge	68,351	87,640	87,640	74,730	12,910-	14.7-
Total Contractual Services	1,553,522	1,896,467	1,761,163	2,038,257	141,790	7.5
Commodities						
5310. Supplies	123,934	191,000	117,000	190,000	1,000-	.5-
5325. Uniforms/Safety Equip.	7,858	9,170	9,350	9,350	180	2.0
5330. Small Tools/Equipment	110	0	0	0	0	.0
5334. Motor Fuels, Oils & Lub.	333	200	200	200	0	.0
5340. Replacement Parts	3	1,000	1,000	1,000	0	.0
Total Commodities	132,238	201,370	127,550	200,550	820-	.4-
Other Charges						
5410. Insurance	120,560	120,560	120,560	120,560	0	.0
5439. Debt Service	869,363	900,000	880,000	948,503	48,503	5.4
5455. Bad Debt	18,000	18,000	18,000	18,000	0	.0
5460. Depreciation	1,450,504	1,533,000	1,510,000	1,585,000	52,000	3.4
5460.30 Amortization Debt Exp.	4,159	4,200	4,200	4,200	0	.0
5470. Ser. from General Fund	767,023	860,480	837,811	876,684	16,204	1.9
5490. Tax Equivilents	672,393	666,400	672,904	706,549	40,149	6.0
Total Other Charges	3,902,002	4,102,640	4,043,475	4,259,496	156,856	3.8
Capital Expenditures						
Total Capital Expenditures	0	0	0	0	0	.0
TOTAL GROSS EXPENDITURES						
Reduction of Costs	6,559,658	7,251,365	7,078,598	7,818,838	567,473	7.8
5610. Recovered from Users	44,129-	51,000-	51,000-	51,000-	0	.0
Total Reduction of Costs	44,129-	51,000-	51,000-	51,000-	0	.0
TOTAL NET EXPENDITURES	6,515,529	7,200,365	7,027,598	7,767,838	567,473	7.9

WASTEWATER CAPITAL PROJECTS AND EQUIPMENT

	BUDGET 2007	PROJECTED 2007	BUDGET 2008
<u>CAPITAL PROJECTS:</u>			
West End Development-Rarity WWTP	\$ 400,000	\$ 400,000	\$ -
Heritage-Rarity Ridge Connection	250,000	-	-
Rarity Plant Expansion Phase I	-	700,000	700,000
Heritage Center Pump Station & Force Main to Rarity	-	-	200,000
Soccer Complex	-	-	15,000
Wastewater Treatment Plants Maintenance	200,000	200,000	100,000
Sewer Line Rehabilitation	1,000,000	1,000,000	1,000,000
Lift Station Replacement/Improvements	120,000	120,000	330,000
Lift Station Capital Maintenance	40,000	40,000	40,000
SR95 Sewer Line			
Phase III - Sewer Line Relocation	100,000	-	182,000
TDOT Matching Funds	600,000	-	618,000
Capital Maintenance - West End	-	-	250,000
TOTAL CAPITAL PROJECTS	<u>\$2,710,000</u>	<u>\$2,460,000</u>	<u>\$3,435,000</u>
<u>EQUIPMENT:</u>			
Radio Equipment	\$ 8,000	\$ 8,000	\$ 8,000
Lab Equipment	1,500	1,500	1,500
Plant Tools	2,500	2,500	2,500
Furniture	500	500	500
Sreco Sewer Cleaner (386)	-	-	200,000
GMC HD Vandura (211)	-	-	200,000
Utility Vehicle (151)	-	-	25,000
West End Crew			
Small Dump Truck	-	-	36,000
Large Dump Truck w/ Snow Attachments	-	-	102,000
TOTAL EQUIPMENT	<u>\$ 12,500</u>	<u>\$ 12,500</u>	<u>\$ 575,500</u>
TOTAL CAPITAL PROJECTS & EQUIPMENT	<u><u>\$2,722,500</u></u>	<u><u>\$2,472,500</u></u>	<u><u>\$4,010,500</u></u>

WATERWORKS FUND
WASTEWATER
LONG-TERM DEBT AMORTIZATION SCHEDULE
ESTIMATED AT 6/30/07

Fiscal Year	Principal	Interest	Total Requirements
2008	\$ 945,720	\$ 948,503	\$ 1,894,223
2009	982,083	931,088	1,913,171
2010	1,120,638	832,464	1,953,102
2011	1,163,548	787,234	1,950,782
2012	1,213,228	740,234	1,953,462
2013	1,261,943	690,111	1,952,055
2014	1,309,477	637,975	1,947,452
2015	1,361,535	583,876	1,945,411
2016	1,417,159	527,617	1,944,776
2017	1,412,020	468,276	1,880,296
2018	1,475,723	408,876	1,884,599
2019	1,542,805	346,782	1,889,588
2020	1,612,864	281,835	1,894,699
2021	1,686,619	213,930	1,900,549
2022	1,763,674	142,912	1,906,586
2023	799,707	86,231	885,938
2024	331,153	58,291	389,444
2025	344,341	44,399	388,740
2026	269,244	30,357	299,601
2027	193,537	19,742	213,278
2028	201,081	12,218	213,298
2029	208,918	4,340	213,257
Total	\$ 22,617,018	\$ 8,797,292	\$ 31,414,310

Emergency Communications District (ECD) Fund

Fund Overview:

In 1972, the City of Oak Ridge implemented a 911 emergency telephone system. In 1987, Oak Ridge voters overwhelmingly approved a referendum to establish an Enhanced 911 emergency communications district (ECD). An ECD Board was established to oversee the management of the district, with system operations commencing in August 1988. Oak Ridge City Council serves as the Board for the Oak Ridge ECD. The initial intent of establishing the ECD was to provide a revenue stream to finance the purchase of equipment, including the 800 MHz trunking radio communications system, to receive and dispatch 911 calls. The 8 Public Safety Dispatcher positions are under the supervision of the Police Department and the operational costs related to those positions are accounted for in activity 915 in the City's General Fund.

The 911 system, with automatic location identifiers (ALI), is called "Stand Alone Location Identification" (SALI) and is capable of providing the following information and reports:

1. Instant display of caller's name, telephone number, address and landmark information;
2. Display of history of calls from calling number; and
3. Management reports (daily and weekly) of 911 calls.

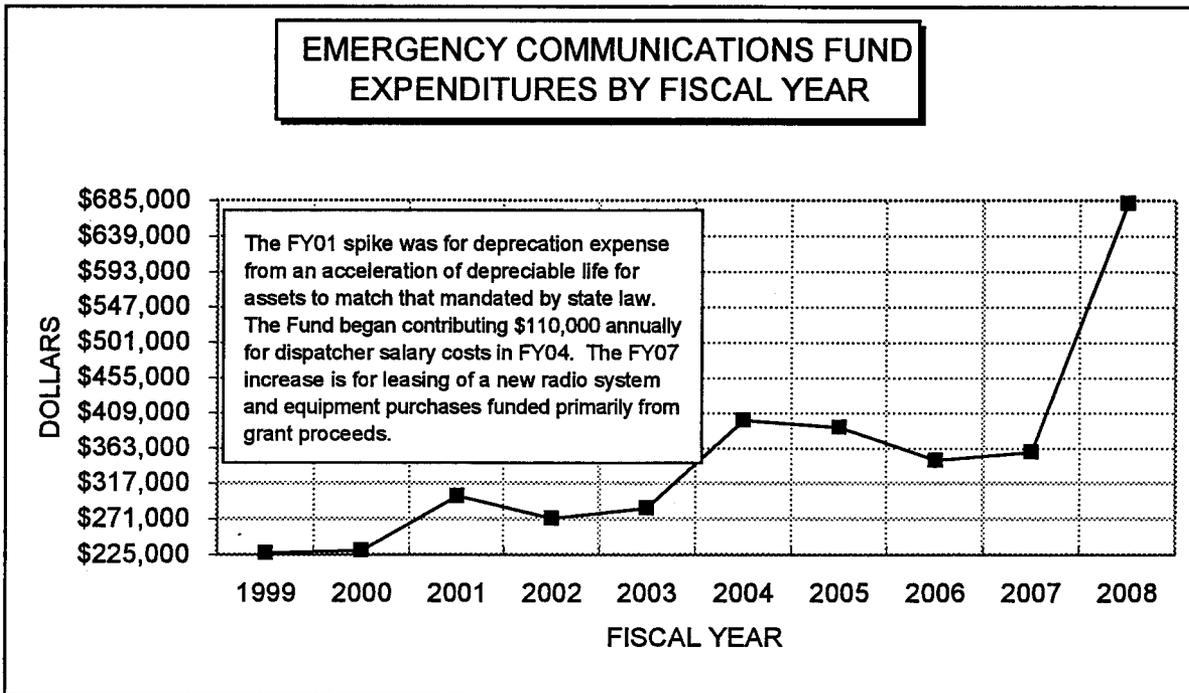
Major Revenue Source:

Revenues are provided from user fees on landline telephones located within Oak Ridge that are collected by the telephone service providers and then remitted to the District. The ECD also receives an allocated share of State collected user fees on wireless telephones. Revenues for FY 2008 are projected at \$677,000, up \$194,000 over the previous year. \$100,000 of the increase is from a one-time grant through the State Emergency Communications Board (ECB) for necessary equipment and \$94,000 is from increased allocations from the ECB from user fees the state collects on wireless phones. Since inception of the district, Oak Ridge landline telephone users had paid monthly fees of \$.44 per residential and \$1.33 per business phone line. Effective June 1, 2002, this monthly fee increased to \$.65 and \$2.00 per residential and business phone line, respectively. The rate increase was required due to a lower number of landline telephones in Oak Ridge, particularly business lines as newer business telephone systems allow for more extensions on fewer telephone lines, and increasing costs to operate the 911 equipment. City Council, which also serves as the Board of Directors for the ECD, approved increasing the fee to the state maximum to generate revenues to fund dispatcher salaries accounted for in the General Fund. The maximum user fee allowed under current Tennessee State Law is \$1.50 and \$3.00 monthly for residential and business phones lines respectively. The State 911 Board approved this increase on January 15, 2003.

Major Expenditure Areas:

Projected 2008 expenses of \$682,000 include rental payments of \$100,015 to the Debt Service Fund for the 800 MHz trunking radio communications system used by police and fire personnel. This rental payment provides debt service funding on long-term debt issued to purchase the 800 MHz system. In December 2006, City Council authorized a lease agreement between the City and Motorola, Inc. for the leasing of communications equipment to upgrade the City's radio system. This will provide the City an analog/digital hybrid upgrade solution and allow the City to continue using mobile and portable radios. The approximate \$146,000 annual lease payment will be funded from the additional \$86,169 the City will receive annually from the ECB from user fees on wireless phones and existing cash reserves. \$11,652 in rental payments is being made to the Equipment Replacement Rental Fund (ERRF) to reimburse that Fund over an eight-year period for 911 related equipment purchased by the ERRF. Fiscal 2008 is the last year for this rental payment.

\$110,000 is being paid annually to the General Fund to finance a portion of dispatcher salary and benefits. \$175,000 is budgeted for replacement of radios and other equipment purchases with \$150,000 being funded from grant proceeds. The remaining \$138,333 in projected expenses is for operational costs of the 911 systems, including \$50,000 to BellSouth for addressing information and \$50,600 to Motorola for the maintenance contract on the 800 MHz radio system. This maintenance contract will end once the new radio system has been activated.



EMERGENCY COMMUNICATIONS DISTRICT FUND
BUDGET SUMMARY

State Account Number	City Account Number		<u>ACTUAL</u> 2006	<u>BUDGET</u> 2007	<u>PROJECTED</u> 2007	<u>BUDGET</u> 2008	<u>BUDGET</u> 08 vs 07	<u>%</u> <u>CHANGE</u>
<u>OPERATING REVENUES:</u>								
3001	4841	Emergency Telephone Service Charge	383,990	385,000	389,840	385,000	0	0.0
3002	4841.1	State Emergency Communications Board	52,153	48,000	55,504	142,000	94,000	195.8
3000	4840	Grant Proceeds	11,526	50,000	38,474	150,000	100,000	100.0
Total Operating Revenue			<u>447,669</u>	<u>483,000</u>	<u>483,818</u>	<u>677,000</u>	<u>194,000</u>	<u>40.2</u>
<u>OPERATING EXPENSES:</u>								
4207	5210.20	Contracted Dispatcher Services	110,000	110,000	110,000	110,000	0	0.0
4201	5217.1	Address/Mapping Expenses (BellSouth)	39,280	50,000	43,489	50,000	0	0.0
4218	5236.20	Maintenance Contract (800 MHz Radio System	39,974	50,600	45,499	50,600	0	0.0
4227	5202.2	Communications Equipment Rental	111,667	111,667	111,667	258,667	147,000	131.6
4232	5263.19	Maintenance/Repair Communication Equipmen	4,673	25,000	5,000	25,000	0	0.0
4305	5313	Small Equipment Purchases	37,016	100,000	35,000	175,000	75,000	75.0
4310	5217	General Telephone 911 Support Lines	1,261	5,000	1,164	5,000	0	0.0
4405	5207.1	Due & Subscriptions	233	500	250	500	0	0.0
4413	5207.4	Licenses and Fees	0	2,850	2,000	2,850	0	0.0
4419	5221	Travel	0	1,096	0	1,096	0	0.0
4600	5460	Depreciation	3,287	3,287	3,287	3,287	0	0.0
Total Operating Expenses			<u>347,391</u>	<u>460,000</u>	<u>357,356</u>	<u>682,000</u>	<u>222,000</u>	<u>48.3</u>
Operating Income (Loss)			100,278	23,000	126,462	(5,000)	(28,000)	-121.7
<u>NONOPERATING REVENUES:</u>								
5002	4610	Interest Income	11,250	10,000	11,000	10,000	0	0.0
Total Nonoperating Revenue			<u>11,250</u>	<u>10,000</u>	<u>11,000</u>	<u>10,000</u>	<u>0</u>	<u>0.0</u>
Net Income (Loss)			111,528	33,000	137,462	5,000	(28,000)	-84.8
<u>RETAINED EARNINGS - 7/1</u>			<u>342,821</u>	<u>415,754</u>	<u>454,349</u>	<u>591,811</u>	<u>176,057</u>	<u>42.3</u>
<u>RETAINED EARNINGS - 6/30</u>			<u>454,349</u>	<u>448,754</u>	<u>591,811</u>	<u>596,811</u>	<u>148,057</u>	<u>33.0</u>

SECTION V
SPECIAL REVENUE & INTERNAL SERVICE FUNDS
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Special Revenue Funds

Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than major capital projects) that are legally restricted to expenditures for specified purposes. As outlined in this Section, the City maintains eight Special Revenue Funds:

General Purpose School Fund - Accounts for Oak Ridge School Operations.

Drug Enforcement Program Fund - Accounts for drug enforcement activities funded through restricted use drug fines and forfeitures.

State Street Aid Fund - Accounts for maintenance on non-state streets funded through restricted use State-shared gas and motor fuel taxes supplemented by operating transfers from the City's General Fund.

Street and Public Transportation Fund - Accounts for the City's public transportation programs funded through restricted use State-shared petroleum product inspection fees and a state operating assistance grant.

Economic Diversification Fund - Accounts for the City's economic development endeavors from funds City Council has allocated specifically for that purpose.

Grant Fund - Accounts for the receipt of various non-utility state and federal grant revenues, including the annual Community Development Block Grant (CDBG) and other grants that benefit low-income persons in the community.

Solid Waste Fund - Accounts for the collection and disposal of residential refuse. Under Tennessee State Law, these activities must be accounted for in a special revenue fund.

Golf Course Fund - Accounts for the construction and operation of the Tennessee Centennial municipal golf course and sale of the remaining available land surrounding the course.

General Purpose School Fund

School operations are funded by transfers from the City's General Fund, set at \$13,128,482 for fiscal 2008, and from revenues from the State of Tennessee, Anderson and Roane Counties as well as federal sources. An elected five member School Board has oversight responsibility for the Oak Ridge Schools. The School Board reviews the budget prepared by School staff and then submits a funding request to the City to finance School operations. The General Fund provides funding for approximately 26.5% of the Schools total budgeted expenditures. In fiscal 2008, the Oak Ridge Schools will receive an additional \$1,058,344 or 8.8% in funding from the City over that awarded for fiscal 2007. This exceeds City Council's strategic guidance for development of the fiscal 2008 budget which restricted growth in the City's operational funding for the Schools at 4.1% over the fiscal 2007 amount.

City Council approves the total legal expenditure appropriation for the General Purpose School Fund; however, City Council cannot alter any budget line item within the School's budget. The School Board reviews and may alter detail line items within the School's operating budget. The legal expenditure appropriation for the General Purpose School Fund for fiscal 2008 is \$49,585,899; a \$2,481,198 or 5.2% increase over the prior fiscal year. The School's prepare a separate budget document, which details the revenues and expenditures of the General Purpose School Fund.

**GENERAL PURPOSE SCHOOL FUND
BUDGET SUMMARY**

	ACTUAL 2006	BUDGET 2007	PROJECTED 2007	BUDGET 2008	BUDGET 08vs07	%	CHANGE
REVENUES:							
Local Funds:							
Local Taxes-Anderson/Roane Co.	11,181,303	11,332,213	11,300,000	11,483,220	151,007		1.3
Charges for Services	1,740,698	1,816,108	1,816,108	1,880,679	64,571		3.5
Other Local Revenues	436,336	278,060	278,060	362,160	84,100		30.2
State Funds:							
State Education Funds	15,533,907	16,482,850	16,450,000	17,565,607	1,082,757		6.5
Other State Revenues	0	0	0	64,449	64,449		100.0
Federal Funds:							
Federal Funds Received Thru State	673,243	704,616	704,616	841,439	136,823		19.4
Direct Federal Funds	84,718	110,297	110,297	85,000	(25,297)		-23.0
Federal Revenues	3,485,853	2,834,049	2,834,049	2,726,225	(107,824)		-3.8
Other Sources	210,474	124,108	124,108	122,210	(1,898)		-1.5
Total Revenues	33,346,532	33,682,301	33,617,238	35,130,989	1,448,688		4.3
EXPENDITURES:							
Instruction:							
Regular Education Program	19,392,870	21,211,088	21,000,000	22,086,907	875,819		4.1
Alternative Schools	365,637	370,286	370,286	464,986	94,700		25.5
Special Education Program	3,558,940	3,705,658	3,705,658	3,938,383	232,725		6.2
Technology Career Program	765,577	941,406	925,406	943,765	2,359		0.2
Other - Instruction Services	0	50,000	50,000	475,000	425,000		850.0
Support Services:							
Attendance Services	0	0	0	0	0		0.0
Health Services	193,041	205,991	203,991	213,030	7,039		3.4
Other Student Support	1,300,285	1,432,646	1,430,646	1,523,316	90,670		6.3
Regular Instructional Support	1,575,317	1,711,336	1,705,336	1,784,236	72,900		4.2
Special Education Support	451,125	597,201	594,500	553,645	(43,556)		-7.3
Technology - Career Support	149,379	156,314	155,200	157,776	1,462		1.0
Board of Education Support	703,819	723,813	723,813	710,121	(13,692)		-1.9
Office of Superintendent	334,596	239,037	239,037	252,647	13,610		5.7
Office of Principal	2,525,823	2,500,275	2,489,000	2,610,644	110,369		4.4
Fiscal Services	564,143	594,687	590,687	709,876	115,189		19.3
Operation of Plant	3,422,362	3,715,358	3,704,358	3,947,386	232,028		6.2
Maintenance of Plant	1,145,622	1,308,243	1,298,243	1,320,614	12,371		1.0
Transportation	1,021,178	783,582	783,582	835,196	51,614		6.5
Central Services	960,243	1,142,721	1,137,500	1,235,340	92,619		8.1
Non-Instructional Services:							
Food Service	1,676,199	1,580,488	1,574,488	1,744,770	164,282		10.4
Community Services	552,655	702,805	702,805	761,556	58,751		8.3
Capital Outlay	150,209	190,300	188,000	132,900	(57,400)		-30.1
Federal Projects	2,768,906	2,834,049	2,834,049	2,726,225	(107,824)		-3.8
Other	528,438	407,417	407,417	457,580	50,163		12.3
Total Expenditures	44,106,364	47,104,701	46,814,002	49,585,899	2,481,198		5.2
Excess (Deficiency) of Revenues Over Expenditures	(10,759,832)	(13,422,400)	(13,196,764)	(14,454,910)	(1,032,510)		7.7
Other Financing Sources (Uses)							
Operating Transfers In	11,578,070	12,070,138	12,070,138	13,128,482	1,058,344		8.8
Operating Transfers Out	0	0	0	0	0		0.0
Total Other Financing Sources (Uses)	11,578,070	12,070,138	12,070,138	13,128,482	1,058,344		8.8
Excess (Deficiency) of Revenues and Other Sources Over (Under) Expenditures and Other Uses	818,238	(1,352,262)	(1,126,626)	(1,326,428)	25,834		-1.9
Reserves and Fund Balance 7/1	4,114,002	4,932,240	4,932,240	3,805,614	(1,126,626)		-22.8
Reserves and Fund Balance 6/30	4,932,240	3,579,978	3,805,614	2,479,186	(1,100,792)		-30.7

Drug Enforcement Program Fund

Fund Overview:

In 1985, the Drug Enforcement Program Fund was established by the City to account for revenues from drug fines and from the sale of items confiscated during drug curtailment activities. Tennessee state law requires those revenues to be accounted for in a separate special revenue fund and that disbursements from those revenues be legally restricted to drug enforcement, drug education, drug treatment and nonrecurring general law enforcement expenditures. The operations accounted for in this Fund are under the supervision of the Police Department.

Major Revenue Sources:

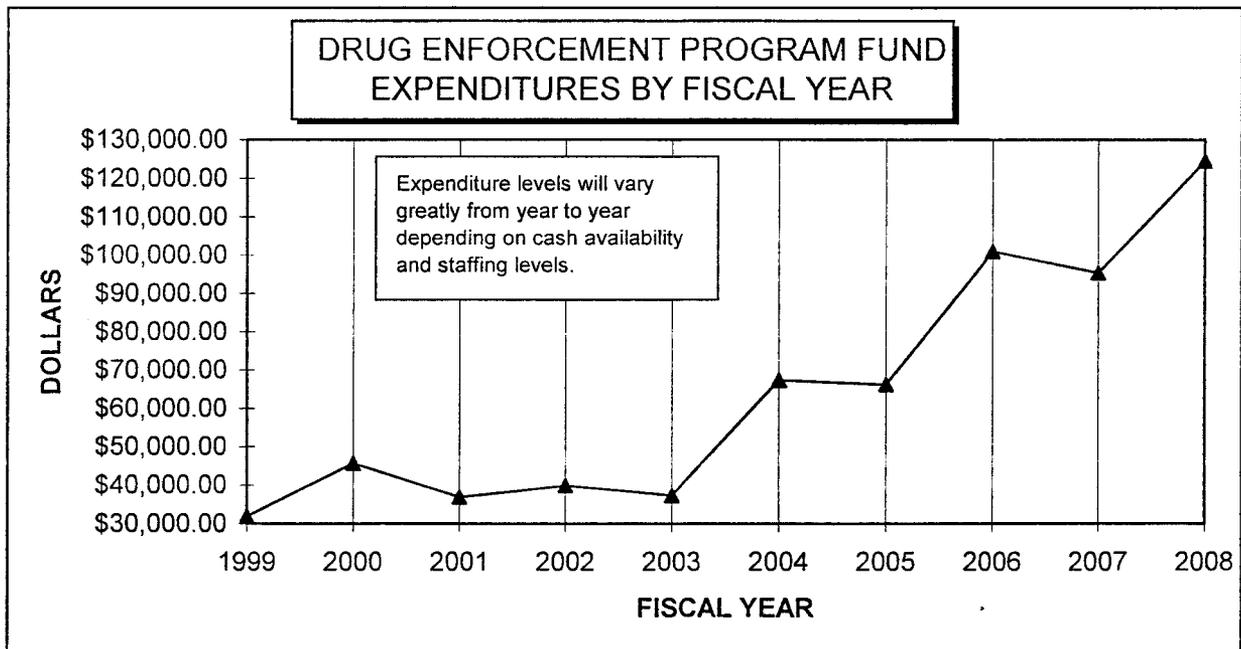
Fiscal 2008 revenues are budgeted at \$112,500 from drug fines and the sale of items confiscated during drug curtailment activities. This is a \$21,500 increase over the fiscal 2007 budgeted amount. This is primarily due to an increase in funding from the US Department of Justice from the Equitable Sharing Program.

Major Expenditure Areas:

Fiscal 2008 expenditures are budgeted at \$124,450 for drug enforcement, drug education, drug treatment and nonrecurring general law enforcement expenditures.

Budget Overview and Changes:

Revenues and expenditures for this Fund will vary from year-to-year based on the level of Fund Balance and revenues collected during the fiscal year. Since expenditures are legally restricted, the \$124,450 appropriation for the Drug Enforcement Program Fund allows for fluctuations in expenditure levels due to irregular revenue/expenditure patterns from enforcement activities and the occasional state and/or federal grant award without requiring amendment of the appropriation ordinance.



DRUG ENFORCEMENT PROGRAM FUND

BUDGET SUMMARY

	<u>ACTUAL 2006</u>	<u>BUDGET 2007</u>	<u>PROJECTED 2007</u>	<u>BUDGET 2008</u>	<u>BUDGET 08 vs 07</u>	<u>% CHANGE</u>
<u>REVENUES:</u>						
4035 Drug Fines	20,801	25,000	25,000	25,000	0	0.0
4036 Drugs Confiscated	49,405	40,000	40,000	40,000	0	0.0
4306 DOJ Equitable Sharing	34,110	15,000	54,800	35,000	20,000	100.0
4610 Interest on Investments	2,183	1,000	2,500	2,500	1,500	150.0
4790 Proceeds from Salvage Sale	4,300	10,000	5,000	10,000	0	0.0
Total Revenues	<u>110,799</u>	<u>91,000</u>	<u>127,300</u>	<u>112,500</u>	<u>21,500</u>	<u>23.6</u>
<u>EXPENDITURES:</u>						
5201 Rents	10,396	10,000	12,000	12,000	2,000	20.0
5207 Dues & Memberships	0	250	250	250	0	0.0
5210 Prof. & Contractual Services	0	1,200	1,200	1,200	0	0.0
5212 Utility Services	15,110	13,000	20,000	20,000	7,000	53.8
5220 Travel, Schools & Conferences	6,124	5,000	7,000	7,000	2,000	40.0
5235 Routine Repairs & Maintenance	288	2,000	2,000	2,000	0	0.0
5289 Equipment Use Charges	0	4,000	0	4,000	0	0.0
5292 Drug Cases	12,773	40,000	17,950	40,000	0	0.0
5293 Dare Program	0	3,000	3,000	3,000	0	0.0
5310 Commodities	49,317	20,000	35,000	35,000	15,000	75.0
5400 Machinery & Equipment	6,950	0	0	0	0	0.0
Total Expenditures	<u>100,958</u>	<u>98,450</u>	<u>98,400</u>	<u>124,450</u>	<u>26,000</u>	<u>26.4</u>
Excess (Deficiency) of Revenues over Expenditures	9,841	(7,450)	28,900	(11,950)	(4,500)	60.4
<u>UNRESERVED FUND BALANCE - 7/1</u>	<u>58,389</u>	<u>66,089</u>	<u>68,230</u>	<u>97,130</u>	<u>31,041</u>	<u>47.0</u>
<u>UNRESERVED FUND BALANCE - 6/30</u>	<u>68,230</u>	<u>58,639</u>	<u>97,130</u>	<u>85,180</u>	<u>26,541</u>	<u>45.3</u>

State Street Aid (SSA) Fund

Fund Overview:

The State Street Aid Fund provides for the maintenance of all City streets that are not designated State highways. The goal is to provide a cost effective and acceptable level of street maintenance and to improve overall quality of streets and sidewalks. The operations accounted for in this Fund are under the supervision of the Public Works Department. The City's work pool employees generally perform the routine street maintenance accounted for in this Fund, with the exception of the annual fall leaf pickup and major street resurfacing projects which are contracted to private vendors.

Maintenance of State streets located within Oak Ridge is accounted for in the City's General Fund, Activity 942. The State reimburses the City for a portion of State street maintenance under a separate contract.

Major Revenue Source:

Revenues in this Fund are received from the State of Tennessee's twenty-one-cent gasoline and motor fuel tax and may be used for street construction and maintenance related activities. The State restricts municipalities as to what type of expenditures are eligible for disbursement from these tax proceeds. Revenues from state-shared fuel taxes are budgeted at \$780,000 for fiscal 2008, a 2.0% decrease from the prior year.

The revenue stream provided from fuel taxes is insufficient to fund all the expenditures accounted for in the State Street Aid Fund. The fiscal 2008 budget includes a \$588,770 operating transfer from the General Fund.

Major Expenditure Areas:

Expenditures are budgeted at \$1,422,345, a 0.2 percent decrease over fiscal 2007. In fiscal 1995, the City began a major Pavement Management Program. Long-term goals of the program are to provide adequate maintenance to City streets in order to prevent or prolong the need for more expensive street reconstruction. Expenditures for this program should approximate between \$500,000 to \$600,000 annually.

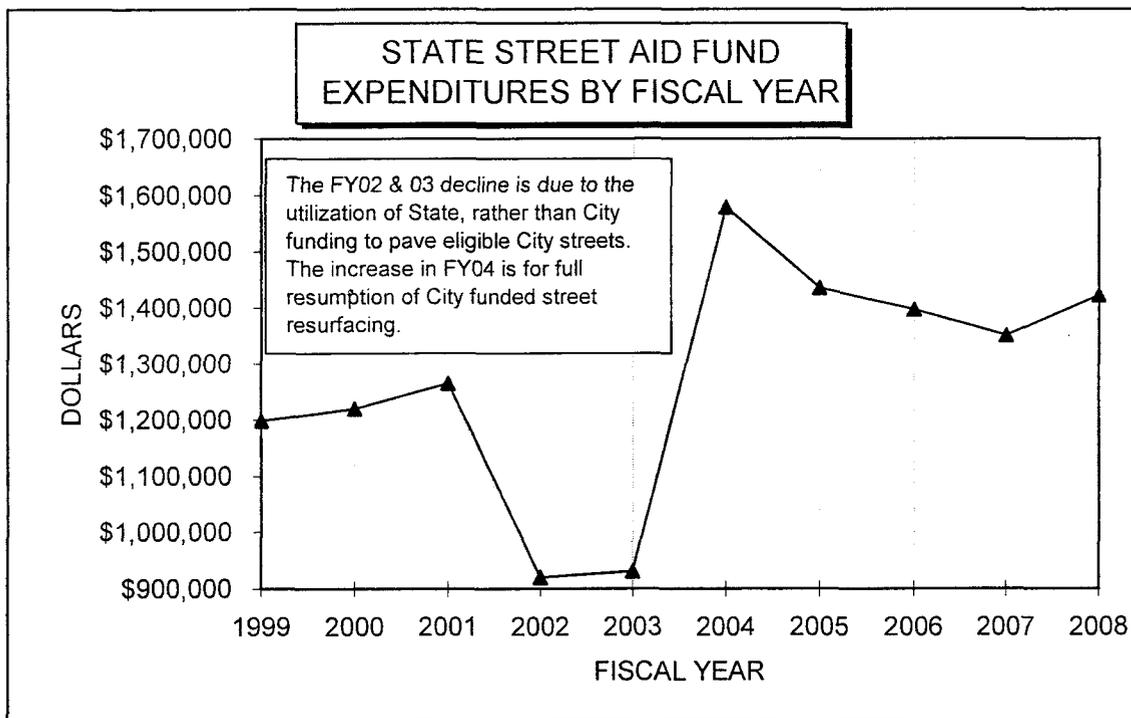
Major projects for FY 2008 include:

- Maintenance activities are budgeted at \$570,600, which includes street maintenance (\$277,000), sidewalk maintenance (\$30,000), leaf pickup (\$168,600), storm drains and spoil dumps (\$75,000) and snow and ice removal (\$20,000).
- Resurfacing of City streets at \$600,000
- Other Costs budgeted at \$251,745 is the allocation of charges from the General Fund for engineering and other services rendered and rental for space occupied at the Central Services Complex.

Budget Changes:

The \$2,450 budgeted decrease in expenditures from fiscal 2007 levels is due to flat revenues from State-shared fuel taxes. Budgeted expenditures for the various street functions have been reallocated to current expenditure priorities.

During budget deliberations in fiscal 2004, \$60,000 in funding for snow removal on non-state streets was removed from the budget. This service reduction was made solely to reduce the property tax rate. Correspondingly, a \$60,000 reduction was made to budgeted operating transfers from the General Fund. Fiscal 2008 will see snow removal efforts remaining at the reduced 2004 level with any excess expenditure over the \$20,000 budget coming from funds designated for street resurfacing.



STATE STREET AID FUND
BUDGET SUMMARY

	<u>ACTUAL 2006</u>	<u>BUDGET 2007</u>	<u>PROJECTED 2007</u>	<u>BUDGET 2008</u>	<u>BUDGET 08 vs 07</u>	<u>% CHANGE</u>
REVENUES:						
4610 Interest on Investments	16,600	2,250	16,000	12,000	9,750	433.3
4810 Motor Fuel Tax	154,333	160,000	155,000	158,000	(2,000)	-1.3
4811 State Shared Gasoline Tax	616,614	635,000	620,000	622,000	(13,000)	-2.0
Total Revenues	<u>787,547</u>	<u>797,250</u>	<u>791,000</u>	<u>792,000</u>	<u>(5,250)</u>	<u>-0.7</u>
EXPENDITURES:						
15100 Street Maintenance	168,631	225,000	175,000	180,000	(45,000)	-20.0
15110 Curb & Gutter Replacement	24,248	55,000	55,000	55,000	0	0.0
15120 Traffic Sign Maintenance	25,582	25,000	25,000	24,000	(1,000)	-4.0
15130 Striping City Streets	20,416	20,000	20,000	18,000	(2,000)	-10.0
15200 Sidewalk Maintenance	35,640	30,000	30,000	30,000	0	0.0
15300 Leaf Pickup	157,003	163,700	163,700	168,600	4,900	3.0
15400 Storm Drains	71,229	115,000	105,000	75,000	(40,000)	-34.8
15500 Snow & Ice Removal	2,494	20,000	16,000	20,000	0	0.0
15700 Other Costs	234,455	236,095	236,095	251,745	15,650	6.6
15800 Street Resurfacing	657,581	535,000	525,000	600,000	65,000	12.1
Total Expenditures	<u>1,397,279</u>	<u>1,424,795</u>	<u>1,350,795</u>	<u>1,422,345</u>	<u>(2,450)</u>	<u>-0.2</u>
Excess (Deficiency) of Revenues over Expenditures	(609,732)	(627,545)	(559,795)	(630,345)	(2,800)	0.4
OTHER FINANCING SOURCES (USES)						
Operating Transfers In						
General Fund	517,500	539,210	539,210	588,770	49,560	9.2
Total Other Financing Sources (Uses)	<u>517,500</u>	<u>539,210</u>	<u>539,210</u>	<u>588,770</u>	<u>49,560</u>	<u>0.1</u>
Excess (Deficiency) of Revenues and Other Sources Over Expenditures	(92,232)	(88,335)	(20,585)	(41,575)	46,760	-52.9
UNRESERVED FUND BALANCE - 7/1	<u>156,884</u>	<u>93,244</u>	<u>64,652</u>	<u>44,067</u>	<u>(49,177)</u>	<u>-52.7</u>
UNRESERVED FUND BALANCE - 6/30	<u>64,652</u>	<u>4,909</u>	<u>44,067</u>	<u>2,492</u>	<u>(2,417)</u>	<u>-49.2</u>

Street and Public Transportation Fund

Major Revenue Sources

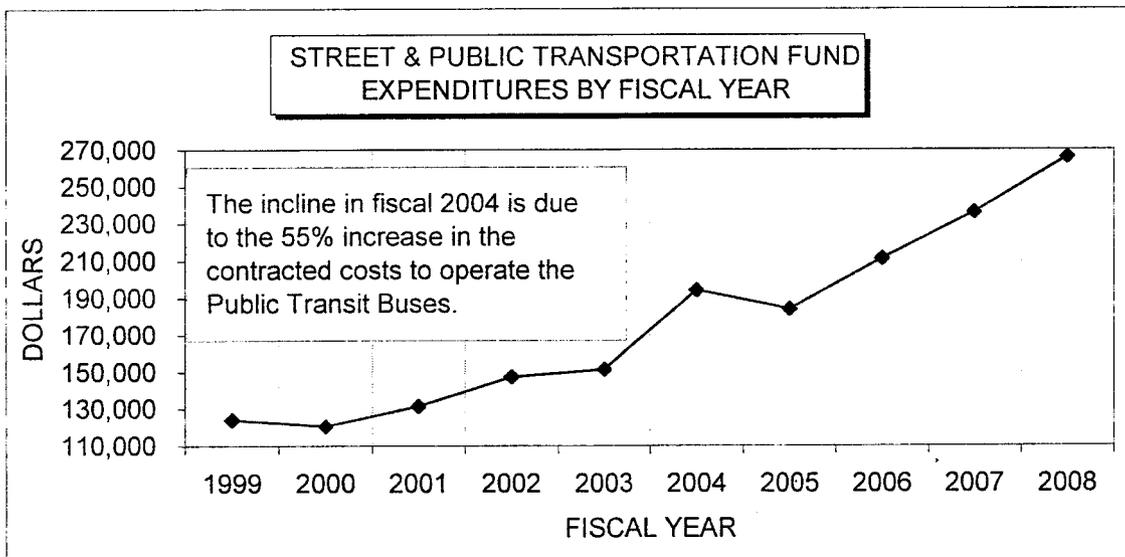
The primary source of revenue for this Fund is a special one-cent-per-gallon inspection fee levied on all petroleum products bought, sold or stored in the state and an operating assistance grant from the Tennessee Department of Transportation (TDOT). The inspection fee is distributed on a per-capita basis to assist municipalities with street signage and public transportation. Fiscal 2008 revenues from this fee are budgeted at \$65,000.

The TDOT operating assistance grant reimburses the City for 50% of the expenditures for the taxicab coupon program and the public transit program, up to a total grant award that is adjusted annually. Historically, eligible expenses have been well below the grant maximum resulting in the full 50% reimbursement allowed under the grant. During fiscal 2004, the City's contract with the East Tennessee Human Resource Agency (ETHRA), the contractor who operates the public transit buses, was renewed at an approximate 55% increase. Revenues from the state-shared fuel taxes and the TDOT operating assistance grant are insufficient to finance the higher operating costs for this program. In fiscal 2004, the General Fund began providing an operating transfer to the Street and Public Transportation Fund to support the operations of the public transit buses. For fiscal 2008, this operating transfer is budgeted at \$11,230.

Major Expenditure Areas:

The Public Transit Program provides for the operation of four wheelchair lift equipped vans. The program is demand responsive and provides service within the City's corporate limits on a 24-hour advance reservation basis. Service is provided six days a week, Monday through Saturday, from 8:00 a.m. until 5:30 p.m. for a fare of \$1.50 per one-way trip. The system is operated under contract with the East Tennessee Human Resources Agency (ETHRA), who is responsible for all facets of operation, including hiring and training of personnel, scheduling, dispatch functions, vehicle maintenance and financial report/record keeping. ETHRA's 2004 contract to operate the public transit buses has 9 optional annual renewal terms with a built in cost-of-living escalator. \$195,000 is budgeted for this program in FY 2008.

The Taxi Coupon Program, administered in the Senior Center (Activity 978), provides for the purchase of coupons by the elderly for reduced taxi fares. The participant's share of the coupon is 75 cents for the rider, 30 cents for the taxi company and \$1.95 for the City. \$65,000 is budgeted for this program in fiscal 2008.



STREET AND PUBLIC TRANSPORTATION FUND

BUDGET SUMMARY

	<u>ACTUAL 2006</u>	<u>BUDGET 2007</u>	<u>PROJECTED 2007</u>	<u>BUDGET 2008</u>	<u>BUDGET 08 vs 07</u>	<u>% CHANGE</u>
<u>REVENUES:</u>						
4610 Interest on Investments	3,817	2,000	2,250	2,000	0	0.0
4820 State Shared Gasoline Tax Inspection Fees	60,903	65,000	60,400	65,000	0	0.0
4358 Tennessee Department of Transportation	<u>105,186</u>	<u>130,000</u>	<u>115,000</u>	<u>130,000</u>	<u>0</u>	<u>0.0</u>
Total Revenues	<u>169,906</u>	<u>197,000</u>	<u>177,650</u>	<u>197,000</u>	<u>0</u>	<u>0.0</u>
<u>EXPENDITURES:</u>						
16102 Maintenance Traffic Signs	885	6,000	6,000	6,000	0	0.0
16200 Taxi Coupon Program	54,210	65,000	60,000	65,000	0	0.0
16200 Public Transit Program	<u>156,161</u>	<u>195,000</u>	<u>170,000</u>	<u>195,000</u>	<u>0</u>	<u>0.0</u>
Total Expenditures	<u>211,256</u>	<u>266,000</u>	<u>236,000</u>	<u>266,000</u>	<u>0</u>	<u>0.0</u>
Excess (Deficiency) of Revenues over Expenditures	(41,350)	(69,000)	(58,350)	(69,000)	0	0.0
<u>OTHER FINANCING SOURCES (USES):</u>						
Operating Transfers In General Fund	<u>10,350</u>	<u>10,790</u>	<u>10,790</u>	<u>11,230</u>	<u>440</u>	<u>4.1</u>
Total Other Financing Sources (Uses)	<u>10,350</u>	<u>10,790</u>	<u>10,790</u>	<u>11,230</u>	<u>440</u>	<u>0.0</u>
Excess (Deficiency) of Revenues and Other Sources Over Expenditures	(31,000)	(58,210)	(47,560)	(57,770)	440	0.0
<u>UNRESERVED FUND BALANCE - 7/1</u>	<u>152,098</u>	<u>110,798</u>	<u>121,098</u>	<u>73,538</u>	<u>(37,260)</u>	<u>-33.6</u>
<u>UNRESERVED FUND BALANCE - 6/30</u>	<u>121,098</u>	<u>52,588</u>	<u>73,538</u>	<u>15,768</u>	<u>(36,820)</u>	<u>-70.0</u>

Economic Diversification (ED) Fund

Fund Overview:

A primary objective of the City is to promote diversification of the local Oak Ridge economic base, create and protect jobs, and provide for the common wealth of current and future Oak Ridgers. To assist in the attainment of this objective, the Economic Diversification (ED) Fund was established in fiscal 2000. The activities of the ED Fund are facilitated by the Economic Development Director.

Major Revenue Source:

Fiscal 2008 revenues are budgeted at \$1,640,000, up \$104,286 or 6.8% over the prior fiscal year. \$1,000,000 in revenues is budgeted to allow for expenditures that may occur from any future grant awards. To date, there are no pending grant revenues identified for fiscal 2008. Hotel/Motel Tax collections are projected to be \$550,000 in fiscal 2008; a \$100,000 or 22.2% increase over the prior fiscal year based on actual collection levels and the anticipated opening of new hotels during fiscal 2008. Incentive Returns are projected to be \$65,000 in fiscal 2008, a \$29,286 or 82.0 increase over the prior fiscal year based on actual incentives awarded. Some of the location incentives offered by the City to business to expand or relocate in Oak Ridge include a reimbursement of these funds advanced to the business back to the City over a multi-year period.

The other major source of funding for the ED Fund is from Operating Transfers, which are budgeted at \$338,910 in fiscal 2008; a \$123,120 or 26.6% decrease over fiscal 2007 levels. This is related to a reduction in transfers from the General Fund based on increased Hotel/Motel revenues.

Major Expenditure Areas:

Expenditures for the ED Fund are budgeted at \$3,223,598 for fiscal 2008; a \$56,598 or 1.8% increase over fiscal 2007 levels. Budgeted expenditures include a \$2,00,000 contingency amount. Budgeting for a contingency allows the City the flexibility of obtaining state/federal grant funding and/or the awarding of location incentives for opportunities that arise after adoption of the budget without the requirement of reappropriation of the budget ordinance. This contingency is not operationally funded. Any actual expenditure for these contingency items would be funded through the ED Fund's existing fund balance or new grant revenues.

Other major expenditure areas budgeted in the ED Fund are as follows: \$119,894 for salary, travel and other administrative costs; \$230,000 for the City's costs to facilitate special events being held in Oak Ridge, such as the archery tournament and rowing regattas; \$30,000 to maintain the right-of-ways and vacant Industrial Development Board lots in City Industrial Parks and for major maintenance to the City's Incubator Building; and \$167,000 for legal and lobbying services related to economic development services.

\$624,704 is budgeted for economic development services from the Oak Ridge Chamber of Commerce at \$224,546, Oak Ridge Convention and Visitors Bureau (CVB) at \$375,158, Anderson County Economic Development Association (ACEDA) at \$15,000 and Roane Alliance at \$10,000. Funding for the CVB and Chamber were increased by 4.1% and 3.1 %, respectively over fiscal 2007 funding amounts.

**ECONOMIC DIVERSIFICATION FUND
BUDGET SUMMARY**

	ACTUAL 2006	BUDGET 2007	PROJECTED 2007	BUDGET 2008	BUDGET 08 vs 07	% CHANGE
REVENUES:						
4110 Incentive Return	0	35,714	35,714	65,000	29,286	82.0
4165 Hotel/Motel Tax Collections	427,608	450,000	450,000	550,000	100,000	22.2
4305 Future Grants	0	1,000,000	0	1,000,000	0	0.0
4730 Land Sale Proceeds	241,130	0	0	0	0	0.0
4610 Interest on Investments	69,698	50,000	50,000	25,000	(25,000)	-50.0
Total Revenues	<u>738,436</u>	<u>1,535,714</u>	<u>535,714</u>	<u>1,640,000</u>	<u>104,286</u>	<u>6.8</u>
EXPENDITURES:						
5111 Salaries & Fringe Benefits	109,454	116,250	116,813	119,894	3,644	3.1
5200 Special Events/Recreational Projects	181,148	150,000	220,000	230,000	80,000	53.3
5200 Building & Property Maintenance	39,555	30,000	30,000	30,000	0	0.0
5430 Convention & Visitors Bureau	345,690	360,382	360,382	375,158	14,776	4.1
5430 Oak Ridge Chamber of Commerce	206,809	217,700	215,702	224,546	6,846	3.1
5430 ACEDA	15,000	15,000	15,000	15,000	0	0.0
5430 Legal/Lobbying Services	166,414	155,000	167,000	167,000	12,000	7.7
5430 Roane Alliance	10,000	10,000	10,000	10,000	0	0.0
5430 Marketing	0	5,000	0	0	(5,000)	-100.0
5300 Miscellaneous Costs	6,619	7,668	41,358	52,000	44,332	578.1
5480 Investment/Initiative Grant Funded	0	1,000,000	0	1,000,000	0	0.0
5480 Investment/Initiative City Funded:	359,560	1,100,000	555,000	1,000,000	(100,000)	-9.1
Total Expenditures	<u>1,440,249</u>	<u>3,167,000</u>	<u>1,731,255</u>	<u>3,223,598</u>	<u>56,598</u>	<u>1.8</u>
Excess (Deficiency) of Revenues over Expenditures	(701,813)	(1,631,286)	(1,195,541)	(1,583,598)	47,688	-2.9
OTHER FINANCING SOURCES:						
Transfers From Other Funds						
General Fund	177,000	184,500	184,500	50,000	(134,500)	-72.9
Electric Fund	145,210	151,380	151,380	157,590	6,210	4.1
Waterworks Fund	121,000	126,150	126,150	131,320	5,170	4.1
Total Other Financing Sources	<u>443,210</u>	<u>462,030</u>	<u>462,030</u>	<u>338,910</u>	<u>(123,120)</u>	<u>-26.6</u>
Excess (Deficiency) of Revenues and Other Sources Over Expenditures	(258,603)	(1,169,256)	(733,511)	(1,244,688)	(75,432)	6.5
UNRESERVED FUND BALANCE - 7/1	<u>2,292,074</u>	<u>1,785,209</u>	<u>2,033,471</u>	<u>1,299,960</u>	<u>(485,249)</u>	<u>-27.2</u>
UNRESERVED FUND BALANCE - 6/30	<u>2,033,471</u>	<u>615,953</u>	<u>1,299,960</u>	<u>55,272</u>	<u>(560,681)</u>	<u>100.0</u>

Grant Fund

Fund Overview:

The Grant Fund accounts for the receipt of various non-utility state and federal grant revenues, including those that benefit low-income persons in the community. With the passage of the Urban-Rural Recovery Act of 1983, Oak Ridge became eligible for an automatic annual community block grant entitlement (CDBG) through the US Department of Housing and Urban Development (HUD). The entitlement has been used for projects that benefit low and very low-income persons; eliminate or prevent slums; or eliminate conditions detrimental to the health, safety and public welfare. The Grant Fund was initially established to account for the annual CDBG award. As grant opportunities expanded to other areas, the accounting for non-utility grants was centralized in the Grant Fund. Routine grant awards now include, an Emergency Shelter Grant (ESG) through the Tennessee Department of Human Services and police grants through the US Department of Justice.

Major Revenue/Expenditure Sources and Budget Changes:

Grants awarded and therefore the appropriated expenditure level will vary from year to year in the Grant Fund. Revenues and expenditures are budgeted to be equal in the Grant Fund at \$3,675,250 for fiscal 2008.

The fiscal 2008 CDBG award is projected at \$267,165; with \$30,000 available as a carryover of funding provided from prior year CDBG grant awards, for a total budget of \$297,165. On January 22, 2002, City Council approved a staff recommendation that established the CDBG Program Model for awarding sub-recipient grants to community organizations. City Council established housing rehabilitation and construction as its top priority for funding. Usage of the CDBG model has brought a sense of fairness and consistency to the funding process. In fiscal 2008, two of the CDBG projects awarded are in support of the City's efforts in the Highland View Redevelopment Area and one in the Scarboro neighborhood. The fiscal 2008 allocation of CDBG funds is as follows:

- \$67,165 to Aid to Distressed Families of Appalachian Counties (ADFAC) to improve residences occupied by very low and low income persons, including emergency repairs. \$42,165 of this total award is specifically targeted for the Highland View Redevelopment Area. \$37,165 is to provide minor and/or major repairs to correct code violations within the home and property, with \$22,165 of this specifically targeted for the Highland View Redevelopment Area. \$30,000 is to fund the Yard Enhancement program, which provides grants to low-income and/or disabled homeowners for a contractor to assist them with removing trash and yard debris from their property, painting and general property clean-up, with \$20,000 of this allocated for the Highland View Redevelopment Area.
- \$28,000 to Ridgeview Psychiatric Hospital and Center, Inc. to provide two housing units and a housing coordinator for housing services for the homeless, mentally ill and/or dually diagnosed Oak Ridge citizens.
- \$10,000 to Housing Development Corporation of the Clinch Valley (HDCCV) for the Closing Cost Assistance Project to provide a maximum grant of \$2,500 to a low-income new homeowner purchasing a house within the city limits, with at least one new homeowner residing within the Highland View Redevelopment area.
- \$20,000 to the City of Oak Ridge for the development of the common area between Scarboro Community Center and the proposed Scarboro Housing Development by Habitat for Humanity of Anderson County and HDCCV. This area will include a walking trail and other amenities providing connectivity for the two properties. \$15,000 of this award is from last years CDBG grant award.

- \$59,200 to provide funds for City employee and program costs associated with a City inspector for enforcement of municipal codes in CDBG eligible areas and programs.
- \$95,000 for annual debt service on funds borrowed by the City to renovate and expand the Scarboro Community Center. This is the fifth of fifteen installments on this debt.
- \$17,800 for general program administration, project implementation, management of subrecipient agreements and all reporting requirements.

\$25,200 is budgeted for an Emergency Shelter Grant (ESG) through the Tennessee Department of Human Services to provide funds for emergency assistance to low and very-low income persons threatened with displacement. \$168,350 is budgeted for City social services funding including \$136,500 for the City's social service program administered under a contract with Aid to Distressed Families of Appalachian Counties (ADFAC). The City's social service program provides assistance with rent, mortgage and utility payments, medical assistance for some prescription drugs, transportation for doctor appointments or job interviews, counseling toward self-sufficiency and referrals to appropriate agencies for further assistance to eligible citizens. \$31,850 in funding is budgeted for the Anderson County Health Council Healthy Start program, which provides assistance, training and support program for young mothers. Both of these programs are 100% funded by the operating transfer from the General Fund.

During fiscal 2006, the City was awarded a \$121,000 HOME grant which included \$47,500 for new homeownership activities, which was awarded in FY06 to Habitat for Humanity of Anderson County for soft second mortgages for four new homeowners living in the Scarboro neighborhood, and \$73,500 to be utilized for homeowner rehabilitation activities in the Highland View Redevelopment Area. The City is requesting proposals from area non-profits to assist the City with the administration of the homeowner rehabilitation activity.

During fiscal 2007, the City was awarded a \$495,000 grant from the US Department of Energy (DOE) for the Manhattan Project Heritage (ETTP) historic preservation. Of this award, \$50,000 will be used by the Oak Ridge Convention and Visitor's Bureau for a tourism implementation master plan, \$50,000 for Part 2 of the Oak Ridge Story Documentary, \$55,000 by the City for Manhattan Project support and \$340,000 by the Atomic Heritage Foundation for the K-25 preservation alternatives and upgrades to the K-25 overlook.

Also budgeted is \$80,000 in police and fire grants. For the past few years, the City has been awarded grants toward police functions from the US Department of Justice and Fire grants from the Tennessee Department of Military. The fiscal 2008 appropriation for the Grant Fund also contains a \$2,800,000 contingency so that the City can aggressively pursue other federal and state grants.

**GRANT FUND
BUDGET SUMMARY**

	<u>ACTUAL 2006</u>	<u>BUDGET 2007</u>	<u>PROJECTED 2007</u>	<u>BUDGET 2008</u>	<u>BUDGET 08 vs 07</u>	<u>% CHANGE</u>
REVENUES:						
4839 DOE Grants	0	0	263,965	231,035	231,035	100.0
4845 Police/Fire Grants	33,856	80,000	65,000	80,000	0	0.0
4877 Home Grant	47,500	73,500	0	73,500	0	0.0
4878 Emergency Shelter Grant (ESG)	25,200	25,200	25,200	25,200	0	0.0
4879 Community Development Block Grant (CDBG) Entitlement	330,168	328,200	313,200	297,165	(31,035)	-9.5
4880 Future and Other Grants	48,773	3,000,000	0	2,800,000	(200,000)	-6.7
Total Revenues	<u>485,497</u>	<u>3,506,900</u>	<u>667,365</u>	<u>3,506,900</u>	<u>0</u>	<u>0.0</u>
EXPENDITURES:						
Community Development Block Grant (CDBG):						
27401 Property Maintenance Inspector	53,243	57,700	57,700	59,200	1,500	2.6
27406 Grants Coordinator/Administrative	17,000	17,500	17,500	17,800	300	1.7
27411 Ridgeview Psychiatric Hospital	33,000	30,000	30,000	28,000	(2,000)	-6.7
27215 Scarboro Center Development	0	15,000	0	20,000	5,000	0.0
27215 Scarboro Center (Loan Payment)	84,184	95,000	95,000	95,000	0	0.0
27501 ADFAC	119,519	98,000	98,000	67,165	(30,835)	-31.5
27505 HDCCV	23,222	15,000	15,000	10,000	(5,000)	-33.3
Other Grants:						
27503 Home Grant	47,500	73,500	0	73,500	0	0.0
27504 Emergency Shelter Grant (ESG)	25,200	25,200	25,200	25,200	0	0.0
27603 Mona Lane/Carst Remediation	943	0	0	0	0	0.0
27604 Police Grants	35,457	50,000	35,000	50,000	0	0.0
27605 Fire Grants	8,344	30,000	30,000	30,000	0	0.0
27609 DOE Grants	57,686	0	263,965	231,035	231,035	100.0
27611 ADFAC (Social Services Program)	136,500	136,500	136,500	136,500	0	0.0
27612 Healthy Start	31,850	31,850	31,850	31,850	0	0.0
27900 Future Grants Contingency	0	3,000,000	0	2,800,000	(200,000)	-6.7
Total Expenditures	<u>673,648</u>	<u>3,675,250</u>	<u>835,715</u>	<u>3,675,250</u>	<u>0</u>	<u>0.0</u>
Excess (Deficiency) of Revenues over Expenditures	(188,151)	(168,350)	(168,350)	0	0	0.0
OTHER FINANCING SOURCES:						
Transfer From General Fund Fund	<u>168,350</u>	<u>168,350</u>	<u>168,350</u>	<u>168,350</u>	<u>0</u>	<u>0.0</u>
Excess (Deficiency) Of Revenues and Other Financing Sources Over (Under) Expenditures	(19,801)	0	0	0	0	0.0
UNRESERVED FUND BALANCE - 7/1	<u>71,119</u>	<u>71,119</u>	<u>51,318</u>	<u>51,318</u>	<u>(19,801)</u>	<u>-27.8</u>
UNRESERVED FUND BALANCE - 6/30	<u>51,318</u>	<u>71,119</u>	<u>51,318</u>	<u>51,318</u>	<u>(19,801)</u>	<u>-27.8</u>

Solid Waste Fund

Fund Overview:

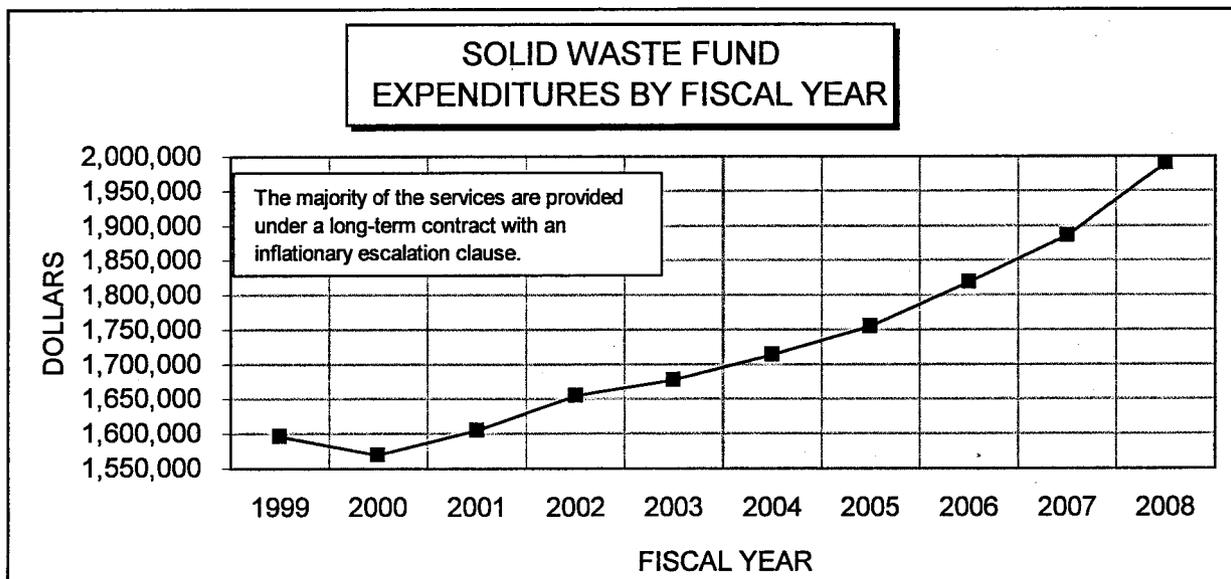
This Fund provides for the collection and disposal of residential refuse. The goal is to contribute to the health and welfare of the community by providing a quality level of refuse collection, while at the same time, continually striving to identify and recommend measures which improve the efficiency of the service to the public. This service had historically been funded and accounted for in the City's General Fund. In 1992, state legislation required that the City establish a separate Fund to account for solid waste management expenditures. General Fund revenues continue to provide funding for solid waste expenditures via an operating transfer from the General Fund.

Major Revenue Source:

In fiscal 1999, City Council authorized a \$5 monthly fee be charged to residential households for solid waste collection. In fiscal 2008, this fee is estimated to provide \$702,400 in funding for the Solid Waste Fund. The City does not provide refuse collection to commercial entities located within Oak Ridge. The operating transfer from the General Fund is budgeted at \$1,287,815, up \$104,475 or 8.8% from the prior fiscal year. The operating transfer amount is adjusted each year so that budgeted revenues and expenditures will be equal.

Major Expenditures Areas:

For fiscal 2008, expenditures for the Solid Waste Fund are budgeted at \$1,990,215, a \$104,875 increase from the preceding fiscal year primarily due to fuel inflation. The City contracts with Waste Connections for the collection and disposal of residential solid waste at an estimated cost of \$1,570,437. Residential refuse collection is provided once a week at the back door and once a week at curbside for recyclable items. The contractor is also responsible for the operation of a convenience center for disposing of residential waste and recyclable items, budgeted at a cost of \$309,270, and an annual spring clean-up and fall brush collection. The cost for providing these services increased 53% when the contract was last bid in 1996. In an effort to mitigate escalating costs, the City entered into a contract for these services, which extends through June 30, 2011. The current multiyear contract provides for annual increases in contract payments determined by a formula calculated on an increase of 90% of the change in the Consumer Price Index. During fiscal 2007, a contract revision was allowed to compensate the vendor for the significant increase in fuel costs over the past year. Also budgeted in this Fund, is \$22,000 for landfill costs for waste generated by residents that live in the Roane County portion of Oak Ridge and \$62,000 for brush mulching costs.



SOLID WASTE FUND

BUDGET SUMMARY

	<u>ACTUAL 2006</u>	<u>BUDGET 2007</u>	<u>PROJECTED 2007</u>	<u>BUDGET 2008</u>	<u>BUDGET 08 vs 07</u>	<u>% CHANGE</u>
REVENUES:						
4400 Charges for Services	699,752	702,000	702,200	702,400	400	0.1
EXPENDITURES:						
5210 Residential Refuse Pickup & Recycle Service	1,444,678	1,488,016	1,489,746	1,570,437	82,421	5.5
5210 Convenience Center Rental	291,305	300,044	300,250	309,270	9,226	3.1
5210 Roane County Landfill	0	22,000	22,000	22,000	0	0.0
5210 Annual Brush Collection	24,920	25,720	25,735	26,508	788	3.1
5210 Mulching Contract	56,923	44,560	42,809	57,000	12,440	27.9
5235 Support Services for Mulching	738	5,000	5,000	5,000	0	0.0
Total Expenditures	<u>1,818,564</u>	<u>1,885,340</u>	<u>1,885,540</u>	<u>1,990,215</u>	<u>104,875</u>	<u>5.6</u>
OTHER FINANCING SOURCES:						
Operating Transfers In General Fund	1,118,812	1,183,340	1,183,340	1,287,815	104,475	8.8
Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures	0	0	0	0	0	0.0
UNRESERVED FUND BALANCE - 7/1	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0.0</u>
UNRESERVED FUND BALANCE - 6/30	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0.0</u>

Golf Course Fund

Fund Overview:

In fiscal 1995, the City established the Golf Course Fund to account for the construction and operation of a Municipal Golf Course. The City issued \$7,275,000 in Golf Course Revenue and Tax Bonds to finance the construction and equipping of an 18-hole Golf Course, named the Tennessee Centennial Golf Course. The Course became operational in late-June 1997. Billy Casper Golf Management is currently under contract for operation and management of the course. The course is located on a 700 acre tract know as "Parcel A" which was purchased by the City from the Department of Energy. The course and range occupies approximately 192 acres with the remaining 500 acres having been sold by the City to private developers for residential and commercial development. The last 277 acres owed by the City was sold for \$1,750,000 on April 2, 2004 to a private developer who plans to construct a residential and commercial development to be known as Centennial Village.

The Golf Course Fund was previously accounted for as an Enterprise Fund. In fiscal 2006, the Golf Course Fund was converted to a Special Revenue Fund. While the fees for usage of the course are sufficient to cover the operational and maintenance costs of the course, they are insufficient to cover depreciation expense and interest expense on the debt issued to construct the course. The debt service expenditures on the bonds issued to construct the course are now accounted for in the Debt Service Fund.

Major Revenue Source:

Fiscal 2008 revenues are budgeted at \$1,365,000, up \$78,402, a 6.1% increase over the prior fiscal year. \$22,481 of the increase is from the driving range, which was acquired during fiscal 2006. Budgeted revenues and expenditures are based on projections provided from Billy Casper Golf Management.

Major Expenditure Areas:

Operating expenses, budgeted at \$1,350,000, decreased \$331,565 due to the transfer of \$469,855 in annual debt service expenditures to the Debt Service Fund. \$300,000 of the annual debt service amount was being paid from transfers from the General Fund. This restructuring was done when the accounting for the Golf Course Fund was changed from an Enterprise Fund to a Special Revenue Fund in fiscal 2006. Other budgeted expenditure items were based on projections provided from Billy Casper Golf Management.

GOLF COURSE FUND

BUDGET SUMMARY

	<u>ACTUAL</u> <u>2006</u>	<u>BUDGET</u> <u>2007</u>	<u>PROJECTED</u> <u>2007</u>	<u>BUDGET</u> <u>2008</u>	<u>BUDGET</u> <u>08 vs 07</u>	<u>%</u> <u>CHANGE</u>
REVENUES:						
Green Fees	534,382	558,859	569,549	580,000	21,141	3.8
Cart Fees	326,386	343,479	342,735	350,000	6,521	1.9
Pro Shop Sales	114,213	121,866	85,001	125,000	3,134	2.6
Food & Beverage	162,754	162,925	163,972	175,000	12,075	7.4
Driving Range	71,208	87,519	102,260	110,000	22,481	25.7
Misc/Other	7,308	1,950	11,729	15,000	13,050	669.2
Interest Income	30,395	10,000	10,000	10,000	0	0.0
Rent	13,920	0	0	0	0	0.0
Total Revenues	<u>1,260,566</u>	<u>1,286,598</u>	<u>1,285,246</u>	<u>1,365,000</u>	<u>78,402</u>	<u>6.1</u>
EXPENDITURES:						
Cost of Goods Sold	186,798	209,335	169,662	210,000	665	0.3
Golf Operations	208,339	172,844	232,602	245,000	72,156	41.7
Utility Costs	831	1,500	1,500	2,000	500	33.3
Maintenance	407,183	356,453	395,950	425,000	68,547	19.2
Food & Beverage	64,598	60,647	67,236	68,000	7,353	12.1
Marketing	30,618	19,240	27,912	30,000	10,760	55.9
General & Administration	204,418	280,891	227,060	255,000	(25,891)	-9.2
Equipment Leases	114,474	108,300	109,874	112,000	3,700	3.4
Debt Service						
Principal	190,000	177,673	0	0	(177,673)	-100.0
Interest Expense	301,274	292,182	0	0	(292,182)	-100.0
Miscellaneous Expenses	2,085	2,500	1,000	3,000	500	20.0
Total Expenditures	<u>1,710,618</u>	<u>1,681,565</u>	<u>1,232,796</u>	<u>1,350,000</u>	<u>(331,565)</u>	<u>-19.7</u>
Excess (Deficiency) of Revenues over Expenditures	(450,052)	(394,967)	52,450	15,000	409,967	-103.8
OTHER FINANCING SOURCES:						
Operating Transfers In	1,292,173	300,000	0	0	(300,000)	-100.0
Total Othere Financing Sources	<u>1,292,173</u>	<u>300,000</u>	<u>0</u>	<u>0</u>	<u>(300,000)</u>	<u>-100.0</u>
Net Income (Loss)	842,121	(94,967)	52,450	15,000	109,967	-115.8
UNRESERVED FUND BALANCE - 7/1	<u>0</u>	<u>842,121</u>	<u>842,121</u>	<u>894,571</u>	<u>52,450</u>	<u>6.2</u>
UNRESERVED FUND BALANCE - 6/30	<u>842,121</u>	<u>747,154</u>	<u>894,571</u>	<u>909,571</u>	<u>162,417</u>	<u>21.7</u>

Internal Service Funds

Internal Service Funds are used to account for services provided by one department to other departments of the City on a cost-reimbursement basis. Rates for revenues are set by City staff in order for projected revenues to be equal to projected expenses. These Funds are presented merely to show an accumulation of the total cost of providing these services to the City. The budgets of these Funds are not legally appropriated. These Funds are not presented in the Combined Summary of Revenues, Expenditures and Changes in Fund Balance – All Funds presented on page I-44 of this document, as this would be a duplication of expenditures/expenses. The City currently maintains two Internal Service Funds, the Equipment Replacement Rental Fund and the Insurance Fund.

Equipment Replacement Rental Fund (ERRF)

This Fund is used to accumulate resources for the future replacement of equipment utilized by Governmental Funds and by the work pool and to account for the maintenance of that equipment. This is accomplished in the form of an equipment use charge to the corresponding activity/Fund which utilizes the equipment. For example, the ERRF charges the General Fund Fire Department, Activity 923, for maintenance and rental (for future replacement) of fire fighting equipment (fire trucks, etc.). This is recorded in the General Fund as an equipment use charge. Equipment use charges include both the actual cost of providing maintenance of the equipment (fuel, material and labor) and depreciation charges on the equipment. The accumulation of the proceeds from the depreciation charges is used to fund the future replacement of assets serviced by the Fund (i.e. fire trucks, etc.). The cost of providing this service is recorded as an expenditure in both the applicable Fund (General Fund in this example) and in the ERRF for the actual maintenance cost and depreciation expense. Proceeds from equipment use charges to other Funds, which are recorded as revenues in the ERRF, are budgeted at \$2,751,350 for fiscal 2008. Maintenance and depreciation expenses are budgeted at \$2,727,905.

\$2,326,575 in long-term debt was issued in fiscal 1999 to purchase three fire pumpers and one ladder truck and year 2000 compliant mainframe computers and software. Debt service on this debt issuance will be funded by the ERRF. Interest payments are budgeted at \$33,940 for fiscal 2008. Revenues and existing cash levels of the ERRF should be sufficient to fund the annual debt service requirements for the purchase of this equipment; therefore, no impact for this debt is anticipated on the property tax rate.

Equipment accounted for in this Fund is eligible for replacement review once it is fully depreciated. Each year the equipment shop staff in conjunction with the department reviews the physical state of the equipment to determine if it should be replaced or retained. Equipment replacement is based on the mechanical state of the equipment rather than depreciation status. Page V-23 contains \$1,410,000 in equipment that will be eligible for replacement in fiscal 2008.

EQUIPMENT REPLACEMENT RENTAL FUND
BUDGET SUMMARY

	<u>ACTUAL 2006</u>	<u>BUDGET 2007</u>	<u>PROJECTED 2007</u>	<u>BUDGET 2008</u>	<u>BUDGET 08 vs 07</u>	<u>% CHANGE</u>
<u>OPERATING REVENUES:</u>						
4466 Charges for Service	<u>2,493,781</u>	<u>2,438,770</u>	<u>2,531,953</u>	<u>2,751,350</u>	<u>312,580</u>	<u>12.8</u>
<u>OPERATING EXPENSES:</u>						
5235 Routine Repair & Maintenance	1,783,802	1,785,930	1,771,415	1,990,100	204,170	11.4
5460 Depreciation	<u>703,104</u>	<u>680,000</u>	<u>710,000</u>	<u>737,805</u>	<u>57,805</u>	<u>8.5</u>
Total Operating Expenses	<u>2,486,906</u>	<u>2,465,930</u>	<u>2,481,415</u>	<u>2,727,905</u>	<u>261,975</u>	<u>10.6</u>
Operating Income (Loss)	6,875	(27,160)	50,538	23,445	50,605	-186.3
<u>NONOPERATING REVENUES/(EXPENSES):</u>						
4610 Net interest Income	13,956	10,000	10,000	10,000	0	0.0
4720 Gain/(Loss) on Sale of Assets	14,155	30,000	20,000	30,000	0	0.0
5439 Interest Expense	<u>(41,432)</u>	<u>(42,000)</u>	<u>(38,230)</u>	<u>(33,940)</u>	<u>8,060</u>	<u>-19.2</u>
Total Nonoperating Revenues (Expenses)	<u>(13,321)</u>	<u>(2,000)</u>	<u>(8,230)</u>	<u>6,060</u>	<u>8,060</u>	<u>-403.0</u>
Net Income (Loss)	(6,446)	(29,160)	42,308	29,505	58,665	-201.2
<u>RETAINED EARNINGS - 7/1</u>	<u>933,593</u>	<u>905,423</u>	<u>927,147</u>	<u>969,455</u>	<u>64,032</u>	<u>7.1</u>
<u>RETAINED EARNINGS - 6/30</u>	<u>927,147</u>	<u>876,263</u>	<u>969,455</u>	<u>998,960</u>	<u>122,697</u>	<u>14.0</u>

**EQUIPMENT REPLACEMENT RENTAL FUND
CAPITAL EXPENDITURES**

The following equipment is fully depreciated and eligible for replacement in FY 2008.

<u>ACTIVITY</u>	<u>ASSET NO.</u>	<u>DESCRIPTION</u>	<u>BUDGETED COST</u>
845 Computer Services	214	Ford 8 Passenger Van, 1999	\$ 22,000
864 Business Office	245	GMC Sierra Pickup Truck, 1997	18,000
911 Investigations	105	Ford Crown Victoria, 2003(Interceptor)	23,000
	107	Ford Crown Victoria, 2003(Interceptor)	23,000
913 Patrol	184	Ford Crown Victoria, 2005	23,000
	185	Ford Crown Victoria, 2005	23,000
	186	Ford Crown Victoria, 2005	23,000
	187	Ford Crown Victoria, 2005	23,000
	188	Ford Crown Victoria, 2005	23,000
	189	Ford Crown Victoria, 2005	23,000
916 Animal Control	389	Ford F250 w/Animal Control Unit	30,000
921 Fire Specialist	181	Jeep Cherokee, 1999	25,000
923 Fire Fighting	216	GMC Safari Van, 1999	22,000
	390	Emergency Rescue Vehicle, 1995	100,000
935 Engineering	183	Jeep Cherokee, 1999	25,000
960 Community Development	122	Chevrolet Malibu, 2000	25,000
970 Recreation Supervision	213	Ford 15 Passenger Van, 1999	22,000
976 Parks	299	GMC Sierra 4x4 Truck, 1994	24,000
	648	Jacobsen Turfcut Mower, 1996	15,000
	696	Jacobsen Turfcut Flail Mower, 2003	15,000
	800	Smithco Super AFAC, 2000	10,000
		Items Less Than \$5,000	20,000
11951 Equipment Shop	242	GMC Pickup Truck, 1999	25,000
	310	Chevrolet 1 1/2 Ton Stake, 1959	30,000
		Items Less Than \$5,000	5,000
21941 Work Pool	151	Jeep Cherokee, 1998	25,000
	221	Ford EXT-Cab F250, 1998	25,000
	255	Ford F250 Pickup Truck, 1999	25,000
	287	Ford Econo Line Van, 1990	24,000
	383	Ford Super F 1-1/2 ton Dump, 1994	30,000
	391	Ford 5 ton Dump, 1996	70,000
	392	Ford 1 ton Dump, 1996	30,000
	393	Ford 1 ton Dump, 1996	30,000
	395	Ford F700 2-1/2 ton Dump, 1996	35,000
	437	Case Forklift, 1988	20,000
	443	Gradall, 1990	100,000
	447	John Deere Backhoe 410D, 1995	80,000
	501	Paint Striper, 1998	10,000
	524	Ditch Witch Trencher, 1995	35,000
	640	Haulmark Trailer, 2001	9,000
	Items Less Than \$5,000	20,000	
24100 Golf Course Fund		Various Equipment	50,000
845 Computer Services		Desk Top Computers & Printers	75,000
		GIS Equipment	50,000
		Records Management System	50,000
			<u>\$ 1,410,000</u>

Insurance Fund

The Insurance Fund ensures that adequate funds are available to pay for various losses, which the City may incur. The Insurance Fund ensures the City's ability to pay for losses through the purchase of insurance, the maintenance of monetary reserves or a combination of both. Revenues to the Insurance Fund are provided through charges to the General, Electric and Waterworks Funds and from employee and retiree contributions toward medical premiums.

Budgeted expenses for the Insurance Fund totaled \$6,290,575 for fiscal 2008; a \$240,864 or 4.0% increase over fiscal 2007. Expense areas include City employee retirement benefits to the TCRS, employee medical benefits, workers compensation, and property and liability insurance.

In fiscal 2005, the accounting for the City's contribution to the TCRS for employee retirement benefits was centralized in the Insurance Fund in order to spread the rising costs for retirement over multi-year periods. To accomplish this, the General, Electric and Waterworks Funds are charged a flat amount for TCRS contributions. This flat charge is recorded as revenue in the Insurance Fund. Correspondingly, actual retirement payments to the TCRS are recorded as an expense in the Insurance Fund. Short-term shortages in the corresponding revenues versus expenses for retirement benefits will be funded from existing cash reserves in the Insurance Fund. The goal is to reach a flat percentage charged to other City Funds that will not fluctuate as much as the actual TCRS rate. Historically, the TCRS rate has increased and decreased based on fluctuations in the stock market and other investment instruments. In fiscal 2008, expenses for employee retirement benefits with the TCRS are budgeted at \$1,998,855, down \$20,191 or 1.0% over fiscal 2007 levels based on actual costs and a flat required contribution rate. In fiscal 2007, the City's required contribution to the TCRS increased from 11.53% to 11.86% of covered wages, a 2.8% increase. The City's contribution to the TCRS for employee retirement benefits is actuarially reviewed on a biennial basis. The TCRS required contribution rate will be reviewed again for fiscal 2009.

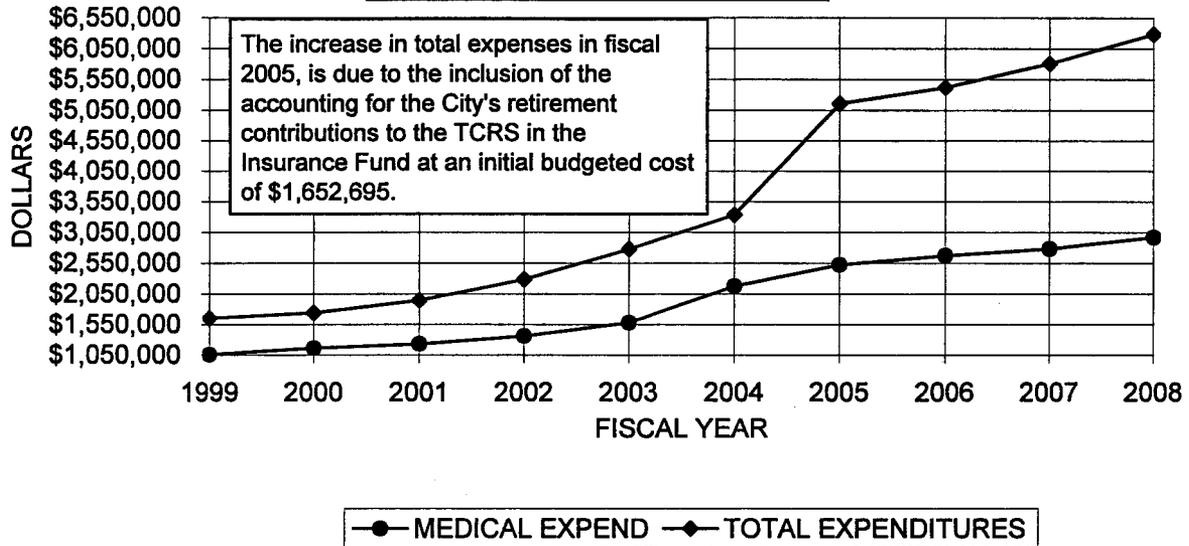
The City continually reviews its insurance programs and providers in an attempt to mitigate ever increasing insurance costs, particularly employee medical. In 1990, the City began a primarily self-insured program for employee medical claims. Medical claims increased 87.8% from 1991 to 1995. On August 1, 1996, the City converted to a Group Hospitalization plan under which employee medical claims were funded entirely through insurance premiums, with contributions by employees and retirees funding a portion of costs. Since 1999, the City has contracted employee medical coverage through the State of Tennessee Local Government Health Insurance Program. In an overall cost reduction endeavor, the employee paid percentages toward the medical insurance premiums were increased on July 1, 2003, with the City paying 85% of the highest single premium and 70% of the highest family premium. Fiscal 2008 budgeted funding for employee medical insurance premiums at \$3,211,620, up \$236,620 from the 2007 level. Employee medical insurance premiums were budgeted to increase 10% on January 1, 2007, but actually increased by an average of 7.0%. Employee medical insurance premiums are budgeted to increase 10% on January 1, 2008.

At the present time, the City purchases insurance with deductibles for Worker's Compensation, and liability and property damage. The City has a \$50,000 per incident deductible on Workers' Compensation coverage and property damage due to a natural disaster. Other deductibles for property, equipment and general liabilities range from \$5,000 to \$10,000 per incident. The City is self-insured for the employee dental/hearing/vision reimbursement program and unemployment compensation. Monetary reserves are maintained within the Insurance Fund to pay for the City's portion of any losses in these areas. The appropriate level of reserves within the Fund is determined by examining the potential for losses in each area of risk and providing the necessary funds to cover a catastrophic loss in any one-risk area.

**INSURANCE FUND
BUDGET SUMMARY**

	<u>ACTUAL 2006</u>	<u>BUDGET 2007</u>	<u>PROJECTED 2007</u>	<u>BUDGET 2008</u>	<u>BUDGET 08 vs 07</u>	<u>% CHANGE</u>
<u>OPERATING REVENUES:</u>						
4400 Charges for Service	<u>5,523,105</u>	<u>5,935,635</u>	<u>5,829,535</u>	<u>6,199,268</u>	<u>263,633</u>	<u>4.4</u>
<u>OPERATING EXPENSES:</u>						
5150 TCRS	1,725,079	2,019,046	1,773,770	1,998,855	(20,191)	-1.0
5160 Medical Insurance	2,786,870	2,975,000	2,973,250	3,211,620	236,620	8.0
5175 Workers Compensation	184,997	300,000	261,000	300,000	0	0.0
5200 Contractual Services	6,750	14,000	8,000	14,000	0	0.0
5400 Other	<u>716,755</u>	<u>741,665</u>	<u>794,344</u>	<u>766,100</u>	<u>24,435</u>	<u>3.3</u>
Total Operating Expenses	<u>5,420,451</u>	<u>6,049,711</u>	<u>5,810,364</u>	<u>6,290,575</u>	<u>240,864</u>	<u>4.0</u>
Operating Income (Loss)	102,654	(114,076)	19,171	(91,307)	22,769	-20.0
<u>NONOPERATING REVENUES:</u>						
4610 Interest Income	<u>42,475</u>	<u>10,000</u>	<u>40,000</u>	<u>40,000</u>	<u>30,000</u>	<u>300.0</u>
Net Income (Loss)	145,129	(104,076)	59,171	(51,307)	52,769	-100.0
<u>RETAINED EARNINGS - 7/1</u>	<u>883,112</u>	<u>866,618</u>	<u>1,028,241</u>	<u>1,087,412</u>	<u>220,794</u>	<u>25.5</u>
<u>RETAINED EARNINGS - 6/30</u>	<u>1,028,241</u>	<u>762,542</u>	<u>1,087,412</u>	<u>1,036,105</u>	<u>273,563</u>	<u>35.9</u>

INSURANCE FUND EXPENSES BY FISCAL YEAR



SECTION VI
APPENDIX
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Legal Requirements

LEGAL REQUIREMENTS
CHARTER REQUIREMENTS

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

**ARTICLE IV. TAXATION AND ISSUANCE
OF OBLIGATIONS**

Section 1. Assessments.

The council by ordinance may provide for the assessment of property lying within the corporate limits by city assessing personnel, or may enter into any necessary agreements with the appropriate county officials for joint assessments by the city and county, or may elect to use county assessments. There shall be added to any county assessment any property omitted from such assessments.

Section 3. Levy, due date, and delinquencies.

Unless otherwise provided by ordinance, the schedule for ad valorem property tax levy, due date, and delinquencies shall be the same as provided by general law for counties, provided that the tax levy shall be set by council prior to the beginning of the new fiscal year. If no levy is made before the end of the fiscal year, the current levy shall be carried forward to the new fiscal year.

Section 4. Municipal debt.

The City of Oak Ridge may borrow money as provided by Tennessee General Law. Such authority is found within Title 9, Chapter 21, of the Tennessee Code, entitled Local Government Public Obligation Act.

ARTICLE V. CITY MANAGER--ADMINISTRATION OF CITY AFFAIRS

Section 3. Council-manager relationships.

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

Section 4. Duties and authority of manager.

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

Section 5. Administrative organization.

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

Section 7. Assessment and collection of taxes.

The city manager or administrative personnel appointed by the manager shall make use of every method provided by general law to insure the collection of taxes due the city, and shall also be authorized to use and shall use, if necessary, the methods now available to cities organized under the uniform city manager- commission charter, TCA 6-22-110 through TCA 6-22-116.

Section 9. Fiscal year.

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

Section 10. Manager to prepare budget -- Contents.

After one or more council meetings devoted to guidance to the city manager with respect to the budget to be submitted, as determined by the council, on or before a date fixed by the council, the manager shall submit to the council a proposed budget for the next fiscal year. The budget shall present a complete financial plan for the ensuing year, including at least the following information:

- (a) Detailed estimates of all proposed expenditures for each department, board, officer or other agency of the city, showing in addition the expenditures for corresponding items for the last preceding fiscal year, appropriations and anticipated expenditures for the current fiscal year, and reasons for recommended departures from the current expenditures pattern.

(b) Statements of the bonded and other indebtedness of the city, including the debt redemption and interest requirements, the debt authorized and unissued, and the condition of the sinking funds.

(c) Detailed estimates of all anticipated revenues of the city from all sources including current and delinquent taxes, non tax revenues and proceeds from the sale of any bonds, with a comparative statement of the amounts received by the city from each of such sources for the last preceding fiscal year, the current fiscal year, and the coming fiscal year.

(d) A statement of the estimated balance or deficit, as of the end of the current fiscal year.

(e) Such other supporting schedules as the council may request, or are otherwise required by law.

Section 11. Capital budget program.

As a part of the proposed annual budget, the city manager shall include a statement of pending capital projects and proposed new capital projects, relating the respective amounts proposed to be raised therefor by appropriations in the budget and the respective amounts, if any, proposed to be raised therefor by the issuance of bonds during the fiscal year. Such pending and proposed capital projects shall be based upon the guidance of council as expressed in the guidance meeting(s) carried out under Article V, Section 10 of this Charter. Council shall use as one basis of its guidance to the manager the program of capital projects prepared annually by the planning commission. The manager shall provide the council written comments on the planning commission program at the time of the first guidance meeting.

Section 12. Public hearing on budget--Inspection--Distribution.

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

Section 13. Adoption of budget--Appropriation ordinance.

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

year, until the adoption of the new appropriation ordinance. The appropriation ordinance insofar as it relates to the appropriation for schools shall be further subject to the provisions of Article VI, Section 14, of this Charter.

Section 14. Amendments to appropriation ordinance.

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

Section 15. Unexpended appropriation to lapse.

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

Section 16. Budget control.

At the beginning of each quarterly period during the fiscal year, and more often if required by the council, the manager shall submit to the council data showing the relations between the estimated and actual revenues and expenditures to date; and if it shall appear that the revenues are less than anticipated, the council may reduce the appropriations, as prescribed in Article V, Section 14, except amounts required for debt and interest charges, and with the further exception to such a degree as may be necessary to keep expenditures within the receipts. The manager may provide for monthly or quarterly allotments of appropriations to all departments, agencies or activities within the manager's jurisdiction under such rules as he or she shall prescribe, and make transfers between departments, agencies, or activities within each fund, and when authorized by the city council, from one fund to another, provided that any transfer of moneys from the city school fund to any other fund shall be made only with the concurrence of the board of education.

A summary balance sheet, including a listing of all fund balances exceeding \$100,000.00, a summary quarterly city income and expense statement, and a statement of the number of city employees and full-time equivalent city employees shall be placed quarterly on the city's web site. A comparison between actual and previously estimated fiscal year revenues to date by source and expenses to date by department shall be placed semi-annually in the local library and posted on the city's web site.

ARTICLE VI. PUBLIC SCHOOLS

Section 12. Financial management.

All school moneys appropriated by the city council, all state and county funds received for the city school system, and all other moneys, fees, revenues or income which are received by the city school system or which heretofore or hereafter are granted or permitted to the city school system shall be deposited in a city school fund to be withdrawn only upon the order of the board of education provided that a full estimate thereof shall have been summarized in each school budget and provided further that those portions of such funds derived from city appropriation ordinances shall be subject to the provisions of Article V, Sections 14-16. The board of education shall establish such school funds as are required by general law or as it considers necessary for the operation of the school system. At the end of each fiscal year an audit shall be made of the accounts and funds of the school system covering the operations of the last fiscal year by certified public accountants selected by the board. The board of education may employ certified accountants to audit all or any of the school funds and accounts at any time it may deem expedient to assure the correctness thereof. Article V, Section 21, shall apply with the board of education standing in the stead of council.

Section 13. School budget.

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

A summary balance sheet, including a listing of all fund balances exceeding \$100,000.00, a summary quarterly schools income and expense statement and a statement of the number of schools employees shall be placed quarterly on the city's web site.

Section 14. Notice of appropriation.

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



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Personnel Schedule

PERSONNEL SCHEDULE

SUMMARY OF POSITIONS AND STAFF YEARS BY DEPARTMENT	AUTHORIZED POSITIONS			AUTHORIZED STAFF YEARS		
	FY	FY	FY	FY	FY	FY
	2006	2007	2008	2006	2007	2008
<u>TOTALS BY DEPARTMENT</u>						
GENERAL GOVERNMENT	11	11	12	10.60	10.60	11.60
ADMINISTRATIVE SERVICES	37	37	37	37.00	37.00	37.00
POLICE	75	75	76	75.00	75.00	76.00
FIRE	45	46	72	45.00	46.00	72.00
PUBLIC WORKS	87	87	92	87.00	87.00	90.50
COMMUNITY DEVELOPMENT	11	11	11	11.00	11.00	11.00
RECREATION AND PARKS	86	86	87	36.36	36.36	37.36
LIBRARY	23	23	23	16.68	17.00	17.00
ECONOMIC DEVELOPMENT	1	1	1	1.00	1.00	1.00
ELECTRIC	<u>34</u>	<u>34</u>	<u>34</u>	<u>34.00</u>	<u>34.00</u>	<u>34.00</u>
TOTAL ALL FUNDS	410	411	445	353.64	354.96	387.46
TRANSFERS	<u>115</u>	<u>115</u>	<u>120</u>	<u>115.00</u>	<u>115.00</u>	<u>118.50</u>
TOTAL NET GENERAL FUND	<u>295</u>	<u>296</u>	<u>325</u>	<u>238.64</u>	<u>239.96</u>	<u>268.96</u>

PERSONNEL SCHEDULE

SUMMARY OF POSITIONS AND STAFF YEARS BY DEPARTMENTS AND ACTIVITIES	<u>AUTHORIZED POSITIONS</u>			<u>AUTHORIZED STAFF YEARS</u>		
	FY	FY	FY	FY	FY	FY
	2006	2007	2008	2006	2007	2008
<u>GENERAL GOVERNMENT</u>						
816 City Clerk	2	2	2	2.00	2.00	2.00
820 City Manager	3	3	4	3.00	3.00	4.00
832 City Court	3	3	3	2.60	2.60	2.60
843 Legal	3	3	3	3.00	3.00	3.00
TOTAL GENERAL GOVERNMENT	<u>11</u>	<u>11</u>	<u>12</u>	<u>10.60</u>	<u>10.60</u>	<u>11.60</u>
<u>ADMINISTRATIVE SERVICES</u>						
845 Computer Services	9	9	9	9.00	9.00	9.00
846 Personnel	4	4	4	4.00	4.00	4.00
854 Stationery Stores	1	1	1	1.00	1.00	1.00
862 Finance	8	8	8	8.00	8.00	8.00
864 Business Office	15	15	15	15.00	15.00	15.00
TOTAL ADMINISTRATIVE SERVICES	<u>37</u>	<u>37</u>	<u>37</u>	<u>37.00</u>	<u>37.00</u>	<u>37.00</u>
<u>POLICE DEPARTMENT</u>						
910 Police Supervision	2	2	2	2.00	2.00	2.00
911 Investigations	8	8	10	8.00	8.00	10.00
912 Staff Services	5	5	5	5.00	5.00	5.00
913 Patrol	47	47	46	47.00	47.00	46.00
915 Emergency Communications	8	8	8	8.00	8.00	8.00
916 Animal Control	3	3	3	3.00	3.00	3.00
917 School Resource Officer Program	2	2	2	2.00	2.00	2.00
TOTAL POLICE DEPARTMENT	<u>75</u>	<u>75</u>	<u>76</u>	<u>75.00</u>	<u>75.00</u>	<u>76.00</u>
<u>FIRE DEPARTMENT</u>						
921 Fire Supervision	2	3	3	2.00	3.00	3.00
922 Fire Prevention	1	1	1	1.00	1.00	1.00
923 Fire Fighting	42	42	68	42.00	42.00	68.00
TOTAL FIRE DEPARTMENT	<u>45</u>	<u>46</u>	<u>72</u>	<u>45.00</u>	<u>46.00</u>	<u>72.00</u>
<u>PUBLIC WORKS DEPARTMENT</u>						
930 Public Works Supervision	4	4	4	4.00	4.00	4.00
935 Engineering	4	4	4	4.00	4.00	4.00
011 Equipment Shop	8	8	8	8.00	8.00	8.00
021 Work Pool	44	40	45	44.00	40.00	43.50
021 Water Plant	11	11	11	11.00	11.00	11.00
022 Wastewater Treatment	16	20	20	16.00	20.00	20.00
TOTAL PUBLIC WORKS DEPARTMENT	<u>87</u>	<u>87</u>	<u>92</u>	<u>87.00</u>	<u>87.00</u>	<u>90.50</u>

PERSONNEL SCHEDULE

SUMMARY OF POSITIONS AND STAFF YEARS BY DEPARTMENTS AND ACTIVITIES (Continued)	<u>AUTHORIZED POSITIONS</u>			<u>AUTHORIZED STAFF YEARS</u>		
	FY	FY	FY	FY	FY	FY
	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>
<u>COMMUNITY DEVELOPMENT DEPARTMENT</u>						
960 Community Development Supervision	3	3	3	3.00	3.00	3.00
962 Planning	2	2	2	2.00	2.00	2.00
966 Code Enforcement	5	5	5	5.00	5.00	5.00
027 Grants Fund	<u>1</u>	<u>1</u>	<u>1</u>	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>
TOTAL COMMUNITY DEVELOPMENT DEPARTMENT	<u>11</u>	<u>11</u>	<u>11</u>	<u>11.00</u>	<u>11.00</u>	<u>11.00</u>
<u>RECREATION AND PARKS DEPARTMENT</u>						
970 Recreation Supervision	2	2	2	2.00	2.00	2.00
972 Indoor Aquatics	14	14	14	4.18	4.18	4.18
973 Outdoor Aquatics	26	26	26	6.27	6.27	6.27
974 Centers, Camps & Programs	29	29	29	11.02	11.02	11.02
975 Athletics	2	2	2	2.00	2.00	2.00
976 Parks	7	7	7	7.00	7.00	7.00
977 Scarboro Center	3	3	4	1.39	1.39	2.39
978 Senior Center	<u>3</u>	<u>3</u>	<u>3</u>	<u>2.50</u>	<u>2.50</u>	<u>2.50</u>
TOTAL RECREATION AND PARKS DEPARTMENT	<u>86</u>	<u>86</u>	<u>87</u>	<u>36.36</u>	<u>36.36</u>	<u>37.36</u>
<u>LIBRARY</u>						
979 Library	<u>23</u>	<u>23</u>	<u>23</u>	<u>16.68</u>	<u>17.00</u>	<u>17.00</u>
<u>ECONOMIC DEVELOPMENT</u>						
013 Economic Diversification Fund	<u>1</u>	<u>1</u>	<u>1</u>	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>
<u>ELECTRIC DEPARTMENT</u>						
020 Electric	<u>34</u>	<u>34</u>	<u>34</u>	<u>34.00</u>	<u>34.00</u>	<u>34.00</u>
TOTAL ALL FUNDS	<u>410</u>	<u>411</u>	<u>445</u>	<u>353.64</u>	<u>354.96</u>	<u>387.46</u>
<u>TRANSFERS TO OTHER FUNDS:</u>						
Electric Fund	34	34	34	34.00	34.00	34.00
Waterworks Fund	71	71	76	71.00	71.00	74.50
Equipment Replacement Rental Fund	8	8	8	8.00	8.00	8.00
Grants Fund	1	1	1	1.00	1.00	1.00
Economic Diversification Fund	<u>1</u>	<u>1</u>	<u>1</u>	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>
TOTAL TRANSFERS	<u>115</u>	<u>115</u>	<u>120</u>	<u>115.00</u>	<u>115.00</u>	<u>118.50</u>
TOTAL NET GENERAL FUND	<u>295</u>	<u>296</u>	<u>325</u>	<u>238.64</u>	<u>239.96</u>	<u>268.96</u>

PERSONNEL SCHEDULE

DETAIL ON ACTIVITIES BY CLASSIFICATION TITLES	AUTHORIZED POSITIONS			AUTHORIZED STAFF YEARS		
	FY	FY	FY	FY	FY	FY
	2006	2007	2008	2006	2007	2008
<u>GENERAL GOVERNMENT</u>						
816 City Clerk						
City Clerk	1	1	1	1.00	1.00	1.00
Administrative Assistant	1	1	1	1.00	1.00	1.00
Total	<u>2</u>	<u>2</u>	<u>2</u>	<u>2.00</u>	<u>2.00</u>	<u>2.00</u>
820 City Manager						
City Manager	1	1	1	1.00	1.00	1.00
Government & Public Affairs Coordinator	1	1	1	1.00	1.00	1.00
Senior Administrative Assistant	1	1	1	1.00	1.00	1.00
Administrative Assistant	-	-	1			1.00
Total	<u>3</u>	<u>3</u>	<u>4</u>	<u>3.00</u>	<u>3.00</u>	<u>4.00</u>
832 City Court						
City Judge	1	1	1	1.00	1.00	1.00
Court Clerk	2	2	2	1.60	1.60	1.60
Total	<u>3</u>	<u>3</u>	<u>3</u>	<u>2.60</u>	<u>2.60</u>	<u>2.60</u>
843 Legal						
City Attorney	1	1	1	1.00	1.00	1.00
Senior Staff Attorney	1	1	1	1.00	1.00	1.00
Administrative Assistant	1	1	1	1.00	1.00	1.00
Total	<u>3</u>	<u>3</u>	<u>3</u>	<u>3.00</u>	<u>3.00</u>	<u>3.00</u>
TOTAL GENERAL GOVERNMENT	<u>11</u>	<u>11</u>	<u>12</u>	<u>10.60</u>	<u>10.60</u>	<u>11.60</u>
<u>ADMINISTRATIVE SERVICES</u>						
845 Computer Services						
Deputy City Manager	1	1	1	1.00	1.00	1.00
Senior Systems Analyst	2	2	2	2.00	2.00	2.00
Information Systems Manager	1	1	1	1.00	1.00	1.00
Senior Information Specialist	2	2	2	2.00	2.00	2.00
Information Specialist	2	2	2	2.00	2.00	2.00
Accounting Specialist	1	1	1	1.00	1.00	1.00
Total	<u>9</u>	<u>9</u>	<u>9</u>	<u>9.00</u>	<u>9.00</u>	<u>9.00</u>

PERSONNEL SCHEDULE

DETAIL ON ACTIVITIES BY CLASSIFICATION TITLES (Continued)	AUTHORIZED POSITIONS			AUTHORIZED STAFF YEARS		
	FY	FY	FY	FY	FY	FY
	2006	2007	2008	2006	2007	2008
ADMINISTRATIVE SERVICES (Continued)						
846 Personnel						
Personnel Director	1	1	1	1.00	1.00	1.00
Personnel/Risk Program Manager	1	1	1	1.00	1.00	1.00
Personnel Specialist	1	1	1	1.00	1.00	1.00
Administrative Assistant	1	1	1	1.00	1.00	1.00
Total	<u>4</u>	<u>4</u>	<u>4</u>	<u>4.00</u>	<u>4.00</u>	<u>4.00</u>
854 Stationery Stores						
Printing Services Specialist	1	1	1	1.00	1.00	1.00
862 Finance						
Accounting Division Manager	1	1	1	1.00	1.00	1.00
Accountant	1	1	1	1.00	1.00	1.00
Purchasing/Contracts Coordinator	1	1	1	1.00	1.00	1.00
Purchasing/Inventory Coordinator	1	1	1	1.00	1.00	1.00
Accounting Specialist	1	1	1	1.00	1.00	1.00
Administrative Assistant	1	1	1	1.00	1.00	1.00
Warehouse Clerk	2	2	2	2.00	2.00	2.00
Total	<u>8</u>	<u>8</u>	<u>8</u>	<u>8.00</u>	<u>8.00</u>	<u>8.00</u>
864 Business Office						
Finance Director	1	1	1	1.00	1.00	1.00
Accounting Division Manager	1	1	1	1.00	1.00	1.00
Utility Service Representative	3	3	3	3.00	3.00	3.00
Accounting Specialist	6	6	6	6.00	6.00	6.00
Meter Reader	2	2	2	2.00	2.00	2.00
Accounting Clerk	1	1	1	1.00	1.00	1.00
Service Center Cashier	1	1	1	1.00	1.00	1.00
Total	<u>15</u>	<u>15</u>	<u>15</u>	<u>15.00</u>	<u>15.00</u>	<u>15.00</u>
TOTAL ADMINISTRATIVE SERVICES	<u>37</u>	<u>37</u>	<u>37</u>	<u>37.00</u>	<u>37.00</u>	<u>37.00</u>

PERSONNEL SCHEDULE

DETAIL ON ACTIVITIES BY CLASSIFICATION TITLES (Continued)	AUTHORIZED POSITIONS			AUTHORIZED STAFF YEARS		
	FY	FY	FY	FY	FY	FY
	2006	2007	2008	2006	2007	2008
<u>POLICE DEPARTMENT</u>						
910 Police Supervision						
Police Chief	1	1	1	1.00	1.00	1.00
Administrative Assistant	1	1	1	1.00	1.00	1.00
Total	<u>2</u>	<u>2</u>	<u>2</u>	<u>2.00</u>	<u>2.00</u>	<u>2.00</u>
911 Investigations						
Police Lieutenant	1	1	1	1.00	1.00	1.00
Police Sergeant	1	1	1	1.00	1.00	1.00
Police Officer	2	2	4	2.00	2.00	4.00
Detective	4	4	4	4.00	4.00	4.00
Total	<u>8</u>	<u>8</u>	<u>10</u>	<u>8.00</u>	<u>8.00</u>	<u>10.00</u>
912 Staff Services						
Police Captain	1	1	1	1.00	1.00	1.00
Police Sergeant	1	1	1	1.00	1.00	1.00
Lead Police Records Specialist	1	1	1	1.00	1.00	1.00
Police Records Specialist	2	2	2	2.00	2.00	2.00
Total	<u>5</u>	<u>5</u>	<u>5</u>	<u>5.00</u>	<u>5.00</u>	<u>5.00</u>
913 Patrol						
Police Captain	1	1	1	1.00	1.00	1.00
Police Lieutenant	4	4	4	4.00	4.00	4.00
Police Sergeant	6	6	6	6.00	6.00	6.00
Systems & Training Specialist	1	1	1	1.00	1.00	1.00
Police Officer	35	35	34	35.00	35.00	34.00
School Crossing Guard	-	-	-	-	-	-
Total	<u>47</u>	<u>47</u>	<u>46</u>	<u>47.00</u>	<u>47.00</u>	<u>46.00</u>
915 Emergency Communications						
Lead Public Safety Communications Officer	1	1	1	1.00	1.00	1.00
Public Safety Communications Officer	7	7	7	7.00	7.00	7.00
Total	<u>8</u>	<u>8</u>	<u>8</u>	<u>8.00</u>	<u>8.00</u>	<u>8.00</u>
916 Animal Control						
Animal Control Supervisor	1	1	1	1.00	1.00	1.00
Animal Control Officer	2	2	2	2.00	2.00	2.00
Total	<u>3</u>	<u>3</u>	<u>3</u>	<u>3.00</u>	<u>3.00</u>	<u>3.00</u>
917 School Resource Officer Program						
Police Officer	2	2	2	2.00	2.00	2.00
TOTAL POLICE DEPARTMENT	<u>75</u>	<u>75</u>	<u>76</u>	<u>75.00</u>	<u>75.00</u>	<u>76.00</u>

PERSONNEL SCHEDULE

DETAIL ON ACTIVITIES BY CLASSIFICATION TITLES (Continued)	AUTHORIZED POSITIONS			AUTHORIZED STAFF YEARS		
	FY	FY	FY	FY	FY	FY
	2006	2007	2008	2006	2007	2008
<u>FIRE DEPARTMENT</u>						
921 Fire Supervision						
Fire Chief	1	1	1	1.00	1.00	1.00
Fire Captain	-	1	1	-	1.00	1.00
Administrative Assistant	1	1	1	1.00	1.00	1.00
Total	<u>2</u>	<u>3</u>	<u>3</u>	<u>2.00</u>	<u>3.00</u>	<u>3.00</u>
922 Fire Prevention						
Deputy Chief-Fire Prevention	1	1	1	1.00	1.00	1.00
923 Fire Fighting						
Battalion Chief	3	3	3	3.00	3.00	3.00
Fire Captain	6	6	13	6.00	6.00	13.00
Fire Fighter/Engineer	33	33	52	33.00	33.00	52.00
Total	<u>42</u>	<u>42</u>	<u>68</u>	<u>42.00</u>	<u>42.00</u>	<u>68.00</u>
TOTAL FIRE DEPARTMENT	<u>45</u>	<u>46</u>	<u>72</u>	<u>45.00</u>	<u>46.00</u>	<u>72.00</u>
<u>PUBLIC WORKS DEPARTMENT</u>						
930 Public Works Supervision						
Public Works Director	1	1	1	1.00	1.00	1.00
Contracts/Grants Coordinator	1	1	1	1.00	1.00	1.00
Administrative Assistant	2	2	2	2.00	2.00	2.00
Total	<u>4</u>	<u>4</u>	<u>4</u>	<u>4.00</u>	<u>4.00</u>	<u>4.00</u>
935 Engineering						
City Engineer	1	1	1	1.00	1.00	1.00
Senior Civil Project Specialist	1	1	1	1.00	1.00	1.00
Civil Project Specialist	2	2	2	2.00	2.00	2.00
Total	<u>4</u>	<u>4</u>	<u>4</u>	<u>4.00</u>	<u>4.00</u>	<u>4.00</u>
011 Equipment Shop						
Fleet Maintenance Manager	1	1	1	1.00	1.00	1.00
Fleet Maintenance Technician	5	5	5	5.00	5.00	5.00
Fleet Service Worker	2	2	2	2.00	2.00	2.00
Total	<u>8</u>	<u>8</u>	<u>8</u>	<u>8.00</u>	<u>8.00</u>	<u>8.00</u>

PERSONNEL SCHEDULE

DETAIL ON ACTIVITIES BY CLASSIFICATION TITLES (Continued)	AUTHORIZED POSITIONS			AUTHORIZED STAFF YEARS		
	FY	FY	FY	FY	FY	FY
	2006	2007	2008	2006	2007	2008
PUBLIC WORKS DEPARTMENT (Continued)						
021 Work Pool						
Operations & Maintenance Manager	2	2	2	2.00	2.00	2.00
Treatment Plant Maintenance Crew Chief	1	-	-	1.00	-	-
Utility Line Maintenance Crew Chief	4	4	5	4.00	4.00	5.00
Street Maintenance Crew Chief	3	4	4	3.00	4.00	4.00
Utility Maintenance Specialist	3	3	4	3.00	3.00	4.00
Treatment Plant Maintenance Specialist	2	-	-	2.00	-	-
Signs and Markings Specialist	1	1	1	1.00	1.00	1.00
Facilities Maintenance Specialist	2	3	3	2.00	3.00	3.00
Equipment Operations Specialist	4	4	5	4.00	4.00	4.50
Maintenance Mechanic	9	10	10	9.00	10.00	10.00
Maintenance Worker	13	9	11	13.00	9.00	10.00
Total	44	40	45	44.00	40.00	43.50
021 Water Treatment						
Treatment Plant Operations Supervisor	1	1	1	1.00	1.00	1.00
Treatment Plant Maintenance Crew Chief	1	1	1	1.00	1.00	1.00
Treatment Plant Maintenance Specialist	2	2	2	2.00	2.00	2.00
Senior Treatment Plant Operator	2	3	3	2.00	3.00	3.00
Treatment Plant Operator	3	2	2	3.00	2.00	2.00
Treatment Plant Operator Trainee	-	1	1	-	1.00	1.00
Maintenance Worker	2	1	1	2.00	1.00	1.00
Total	11	11	11	11.00	11.00	11.00
TOTAL WATER FUND	55	51	56	55.00	51.00	54.50
022 Wastewater Treatment						
Public Works Division Manager	1	1	1	1.00	1.00	1.00
Treatment Plant Maintenance Supervisor	1	1	1	1.00	1.00	1.00
Civil Engineer	1	1	1	1.00	1.00	1.00
Treatment Plant Operations Supervisor	1	1	1	1.00	1.00	1.00
Treatment Plant Maintenance Crew Chief	-	1	1	-	1.00	1.00
Treatment Plant Maintenance Specialist	-	2	2	-	2.00	2.00
Laboratory Technician	1	1	1	1.00	1.00	1.00
Environmental Compliance Coordinator	1	1	1	1.00	1.00	1.00
Senior Treatment Plant Operator	3	3	3	3.00	3.00	3.00
Treatment Plant Operator	6	3	3	6.00	3.00	3.00
Equipment Operations Specialist	-	1	1	-	1.00	1.00
Maintenance Worker	-	2	2	-	2.00	2.00
Treatment Plant Operator Trainee	-	1	1	-	1.00	1.00
Administrative Assistant	1	1	1	1.00	1.00	1.00
Total	16	20	20	16.00	20.00	20.00
TOTAL PUBLIC WORKS DEPARTMENT	87	87	92	87.00	87.00	90.50

PERSONNEL SCHEDULE

DETAIL ON ACTIVITIES BY CLASSIFICATION TITLES (Continued)	AUTHORIZED POSITIONS			AUTHORIZED STAFF YEARS		
	FY	FY	FY	FY	FY	FY
	2006	2007	2008	2006	2007	2008
COMMUNITY DEVELOPMENT DEPARTMENT						
960 Community Development Supervision						
Community Development Director	1	1	1	1.00	1.00	1.00
Administrative Assistant	2	2	2	2.00	2.00	2.00
Total	3	3	3	3.00	3.00	3.00
962 Planning						
Community Development Division Manager	-	1	1	-	1.00	1.00
Senior Planner	2	1	1	2.00	1.00	1.00
Total	2	2	2	2.00	2.00	2.00
966 Code Enforcement						
Community Development Division Manager	1	1	1	1.00	1.00	1.00
Code Enforcement Supervisor	1	1	1	1.00	1.00	1.00
Senior Code Enforcement Inspector	1	1	1	1.00	1.00	1.00
Code Enforcement Inspector	2	2	2	2.00	2.00	2.00
Total	5	5	5	5.00	5.00	5.00
027 Grants Fund						
Property Maintenance Inspector	1	1	1	1.00	1.00	1.00
Total	1	1	1	1.00	1.00	1.00
TOTAL COMMUNITY DEVELOPMENT DEPARTMENT	11	11	11	11.00	11.00	11.00
RECREATION AND PARKS DEPARTMENT						
970 Recreation Supervision						
Recreation & Parks Director	1	1	1	1.00	1.00	1.00
Administrative Assistant	1	1	1	1.00	1.00	1.00
Total	2	2	2	2.00	2.00	2.00
972 Indoor Aquatics						
Recreation Manager	1	1	1	0.75	0.75	0.75
Senior Lifeguard	7	7	7	2.00	2.00	2.00
Lifeguard	6	6	6	1.43	1.43	1.43
Total	14	14	14	4.18	4.18	4.18

PERSONNEL SCHEDULE

DETAIL ON ACTIVITIES BY CLASSIFICATION TITLES (Continued)	AUTHORIZED POSITIONS			AUTHORIZED STAFF YEARS		
	FY	FY	FY	FY	FY	FY
	2006	2007	2008	2006	2007	2008
RECREATION AND PARKS DEPARTMENT (Continued)						
973 Outdoor Aquatics						
Recreation Manager	1	1	1	0.25	0.25	0.25
Pool Supervisor	3	3	3	0.92	0.92	0.92
Recreation Leader	2	2	2	0.62	0.62	0.62
Senior Lifeguard	11	11	11	3.38	3.38	3.38
Lifeguard	9	9	9	1.10	1.10	1.10
Total	<u>26</u>	<u>26</u>	<u>26</u>	<u>6.27</u>	<u>6.27</u>	<u>6.27</u>
974 Centers, Camps & Programs						
Recreation Manager	1	1	1	1.00	1.00	1.00
Recreation Program Coordinator	1	1	1	1.00	1.00	1.00
Security Guard	4	4	4	0.25	0.25	0.25
Recreation Assistant	2	3	3	1.50	2.50	2.50
Facility Monitor	3	2	2	3.00	2.00	2.00
Maintenance Worker	1	1	1	1.00	1.00	1.00
Senior Recreation Leader	5	5	5	0.96	0.96	0.96
Recreation Leader	12	12	12	2.31	2.31	2.31
Total	<u>29</u>	<u>29</u>	<u>29</u>	<u>11.02</u>	<u>11.02</u>	<u>11.02</u>
975 Athletics						
Recreation Manager	1	1	1	1.00	1.00	1.00
Recreation Program Supervisor	1	1	1	1.00	1.00	1.00
Total	<u>2</u>	<u>2</u>	<u>2</u>	<u>2.00</u>	<u>2.00</u>	<u>2.00</u>
976 Parks						
Parks Maintenance Supervisor	1	1	1	1.00	1.00	1.00
Parks Maintenance Crew Chief	1	1	1	1.00	1.00	1.00
Maintenance Mechanic	3	3	3	3.00	3.00	3.00
Maintenance Worker	2	2	2	2.00	2.00	2.00
Total	<u>7</u>	<u>7</u>	<u>7</u>	<u>7.00</u>	<u>7.00</u>	<u>7.00</u>
977 Scarborough Center						
Recreation Program Supervisor	1	1	1	1.00	1.00	1.00
Facility Monitor	-	-	1	-	-	1.00
Recreation Leader	2	2	2	0.39	0.39	0.39
Total	<u>3</u>	<u>3</u>	<u>4</u>	<u>1.39</u>	<u>1.39</u>	<u>2.39</u>
978 Senior Center						
Recreation Manager	1	1	1	1.00	1.00	1.00
Recreation Program Coordinator	1	1	1	1.00	1.00	1.00
Recreation Assistant	1	1	1	0.50	0.50	0.50
Total	<u>3</u>	<u>3</u>	<u>3</u>	<u>2.50</u>	<u>2.50</u>	<u>2.50</u>
TOTAL RECREATION AND PARKS DEPARTMENT	<u>86</u>	<u>86</u>	<u>87</u>	<u>36.36</u>	<u>36.36</u>	<u>37.36</u>

PERSONNEL SCHEDULE

DETAIL ON ACTIVITIES BY CLASSIFICATION TITLES (Continued)	AUTHORIZED POSITIONS			AUTHORIZED STAFF YEARS		
	FY	FY	FY	FY	FY	FY
	2006	2007	2008	2006	2007	2008
<u>LIBRARY</u>						
979 Library						
Library Director	1	1	1	1.00	1.00	1.00
Library Operations Manager	1	1	1	1.00	1.00	1.00
Librarian	4	4	4	4.00	4.00	4.00
Administrative Assistant	1	1	1	1.00	1.00	1.00
Library Assistant	3	3	3	2.00	2.00	2.00
Library Clerk	8	8	8	6.05	6.25	6.25
Library Page	5	5	5	1.63	1.75	1.75
TOTAL LIBRARY	<u>23</u>	<u>23</u>	<u>23</u>	<u>16.68</u>	<u>17.00</u>	<u>17.00</u>
<u>ECONOMIC DEVELOPMENT</u>						
013 Economic Diversification Fund						
Economic Development Director	1	1	1	1.00	1.00	1.00
TOTAL ECONOMIC DEVELOPMENT	<u>1</u>	<u>1</u>	<u>1</u>	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>
<u>ELECTRIC DEPARTMENT</u>						
020 Electric						
Electrical Director	1	1	1	1.00	1.00	1.00
Electrical Engineering Division Manager	1	1	1	1.00	1.00	1.00
Senior Electric Project Specialist	2	2	2	2.00	2.00	2.00
Electric Operations Manager	1	1	1	1.00	1.00	1.00
Electric Operations Superintendent	1	1	1	1.00	1.00	1.00
Technical Services Superintendent	1	1	1	1.00	1.00	1.00
Power Utilization Program Supervisor	1	1	1	1.00	1.00	1.00
Electric Engineer	1	1	1	1.00	1.00	1.00
Electric Line Crew Chief	4	4	4	4.00	4.00	4.00
Substation Maintenance Technician	1	1	1	1.00	1.00	1.00
Electric Line Technician	13	13	13	13.00	13.00	13.00
Electrical Specialist	2	2	2	2.00	2.00	2.00
Senior Traffic Signal Technician	1	1	1	1.00	1.00	1.00
Traffic Signal Technician	1	1	1	1.00	1.00	1.00
Mapping Technician	1	1	1	1.00	1.00	1.00
Administrative Assistant	1	1	1	1.00	1.00	1.00
Office Specialist	1	1	1	1.00	1.00	1.00
TOTAL ELECTRIC DEPARTMENT	<u>34</u>	<u>34</u>	<u>34</u>	<u>34.00</u>	<u>34.00</u>	<u>34.00</u>
TOTAL ALL FUNDS	<u>410</u>	<u>411</u>	<u>445</u>	<u>353.64</u>	<u>354.96</u>	<u>387.46</u>

PERSONNEL SCHEDULE

DETAIL ON ACTIVITIES BY CLASSIFICATION TITLES (Continued)	<u>AUTHORIZED POSITIONS</u>			<u>AUTHORIZED STAFF YEARS</u>		
	<u>FY</u>	<u>FY</u>	<u>FY</u>	<u>FY</u>	<u>FY</u>	<u>FY</u>
	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>
<u>TRANSFERS TO OTHER FUNDS:</u>						
Electric Fund	34	34	34	34.00	34.00	34.00
Waterworks Fund	71	71	76	71.00	71.00	74.50
Equipment Replacement Rental Fund	8	8	8	8.00	8.00	8.00
Grants Fund	1	1	1	1.00	1.00	1.00
Economic Diversification Fund	<u>1</u>	<u>1</u>	<u>1</u>	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>
	<u>115</u>	<u>115</u>	<u>120</u>	<u>115.00</u>	<u>115.00</u>	<u>118.50</u>
 TOTAL NET GENERAL FUND	 <u>295</u>	 <u>296</u>	 <u>325</u>	 <u>238.64</u>	 <u>239.96</u>	 <u>268.96</u>

oak
ridge

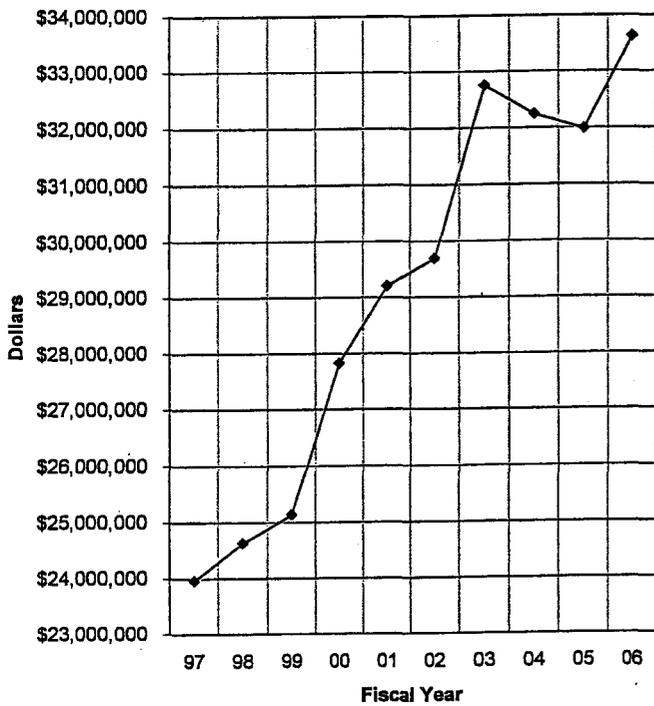


Statistical
Information

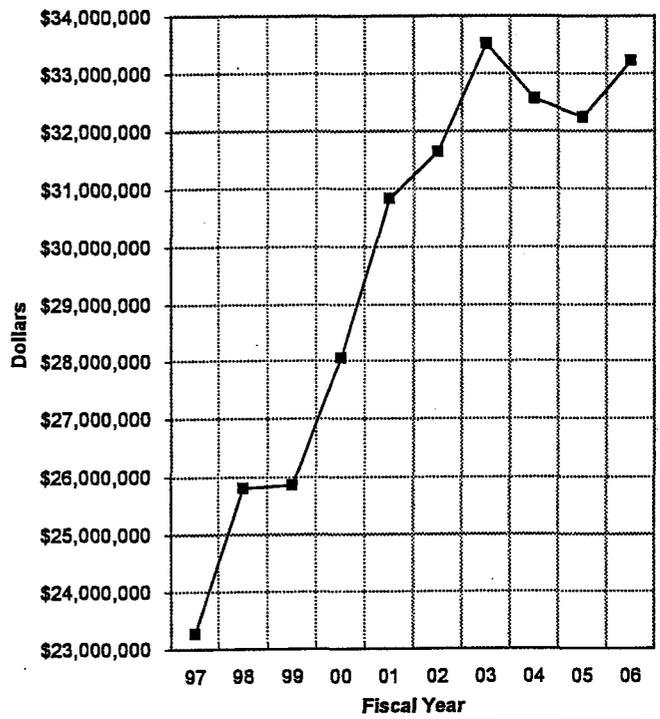
CITY OF OAK RIDGE, TENNESSEE
GENERAL FUND EXPENDITURES/TRANSFERS AND REVENUES/FINANCING SOURCES
Last Ten Years

	FY 1997	FY 1998	FY 1999	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	% Increase Last Ten Years
MUNICIPAL EXPENDITURES											
General Government	457,861	502,345	599,052	621,635	554,922	625,416	662,177	667,898	710,616	711,070	55.3%
Administration	578,292	572,739	596,527	645,426	664,146	666,639	712,873	654,858	668,853	587,960	1.7%
Police	3,062,511	3,573,746	3,756,265	3,949,928	4,045,992	4,109,573	4,335,623	4,153,941	4,709,869	4,709,869	53.8%
Fire	2,623,719	2,757,054	2,837,650	3,096,154	3,141,566	3,174,246	3,359,397	3,310,138	3,536,123	3,669,413	39.9%
Public Works	1,392,038	1,324,769	1,459,623	1,558,524	1,640,685	1,569,310	1,753,310	1,544,789	1,631,582	1,626,955	16.9%
Community Development	438,597	364,263	407,996	434,284	461,997	502,051	501,422	477,992	502,040	521,162	18.8%
Recreation and Parks	1,650,805	1,749,852	1,801,148	1,951,341	1,948,694	2,031,101	2,228,975	2,224,872	2,285,544	2,341,764	41.9%
Library	788,970	835,928	892,926	994,557	945,977	1,017,939	1,045,519	1,083,161	1,089,645	1,138,367	44.3%
Economic Development	108,736	264,174	375,323	182,734	0	0	0	0	0	0	-100.0%
Total Municipal Expenditures	11,101,529	11,944,870	12,726,510	13,434,582	13,403,979	13,696,275	14,599,296	14,117,649	14,737,837	15,306,580	37.9%
OPERATING TRANSFERS:											
Agencies	0	0	73,000	0	0	0	0	0	0	0	0.0%
Debt Service Fund	2,217,431	3,114,066	3,243,261	3,903,938	4,747,305	4,621,305	4,213,207	4,034,485	3,024,113	2,900,000	30.8%
Solid Waste Fund	1,492,100	1,560,000	904,369	891,849	918,163	973,422	992,664	1,023,006	1,063,407	1,118,812	-25.0%
State Street Aid Fund	60,000	249,000	310,000	395,000	500,000	265,000	500,000	500,000	500,000	517,500	762.5%
Street & Public Trans Fund	0	0	0	0	0	0	0	10,000	10,000	10,350	100.0%
School Operations	8,393,820	8,433,558	8,605,065	8,830,065	9,553,768	9,949,638	10,646,242	10,646,242	11,186,541	11,578,070	37.9%
Economic Diversification Fund	0	0	0	605,519	1,305,099	1,331,688	1,146,665	679,764	171,000	177,000	100.0%
Grant Fund	0	0	0	0	410,000	617,000	711,000	1,057,000	1,080,000	1,150,000	100.0%
Capital Projects Fund	0	500,000	0	0	0	0	0	0	168,350	168,350	100.0%
Golf Course Fund	0	0	0	0	0	200,000	713,000	500,000	300,000	300,000	100.0%
Total Operating Transfers	12,163,351	13,856,624	13,135,695	14,626,371	17,434,335	17,958,053	18,922,778	18,450,487	17,503,411	17,920,082	47.3%
Total Expenditures/Transfers	23,264,880	25,801,494	25,862,205	28,060,953	30,838,314	31,654,328	33,522,074	32,568,146	32,241,248	33,226,662	42.8%
REVENUES:											
Licenses and Permits	116,750	143,627	141,617	251,324	223,135	173,790	197,357	173,514	340,802	465,364	298.6%
Intergovernmental	8,451,242	8,295,176	8,074,301	8,451,752	8,384,878	8,743,814	9,316,309	9,144,663	9,308,592	10,163,981	20.3%
Property Taxes	10,222,382	10,943,356	11,573,489	13,300,963	15,005,308	15,544,400	17,769,773	17,406,958	18,089,971	18,233,818	78.4%
Business Taxes	1,754,269	1,747,801	1,855,266	1,801,686	1,748,135	1,898,167	2,006,517	2,090,356	1,825,717	2,039,654	16.3%
Charges for Services	1,447,345	1,466,153	1,450,254	1,366,592	1,377,231	1,390,694	1,393,281	1,403,450	388,577	323,556	-77.6%
Fines and Forfeitures	326,081	371,023	410,361	301,216	339,987	285,514	331,069	340,788	238,503	321,364	-1.4%
Other	895,287	866,876	836,911	1,442,300	982,396	476,887	437,019	406,555	527,689	714,689	-20.2%
In-Lieu-of-Tax Payment - DOE	742,585	793,447	789,395	902,644	1,143,832	1,176,287	1,297,898	1,266,919	1,265,963	1,361,730	83.4%
Total Current Revenues	23,955,941	24,627,459	25,131,594	27,818,477	29,204,902	29,689,563	32,749,223	32,233,203	31,985,814	33,624,166	40.4%
Fund Balance Appropriation	0	1,174,035	730,611	242,476	1,633,412	1,964,765	772,851	334,943	255,434	0	100.0%
Total Revenues	23,955,941	25,801,494	25,862,205	28,060,953	30,838,314	31,654,328	33,522,074	32,568,146	32,241,248	33,624,166	40.4%
EXPENDITURES FOR MUNICIPAL OPERATIONS COMPARED TO THE RATE OF INFLATION:											
- Applicable Consumer Price Index, All Urban Consumers, All Items	160.3	163	166.2	172.3	178.0	179.9	183.7	189.4	194.5	202.9	26.6%
- Percentage Inflation Increase from Previous Year	2.3%	1.7%	2.0%	3.7%	3.3%	1.1%	2.1%	3.1%	2.7%	4.3%	26.3%
- Percentage Increase in Municipal Expenditures and Solid Waste Transfer	9.3%	7.2%	0.9%	5.1%	0.0%	2.4%	6.3%	-2.9%	4.4%	3.9%	30.4%

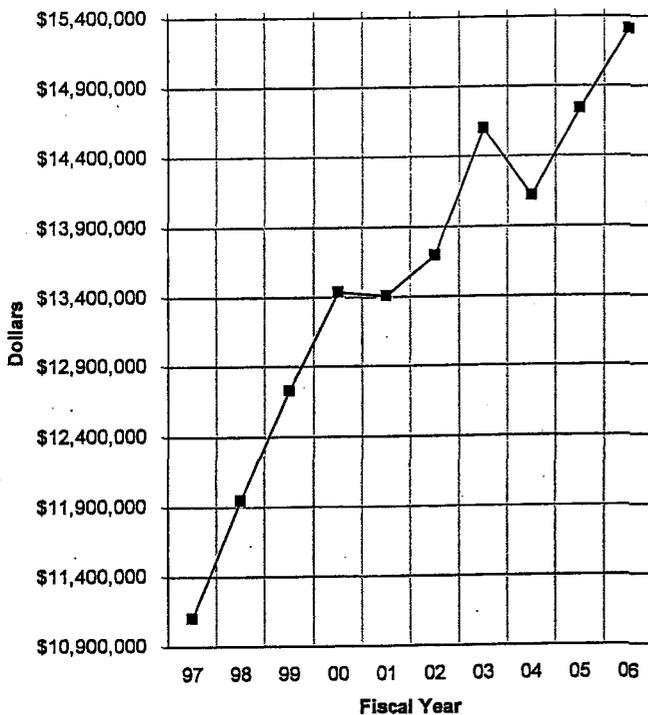
**General Fund Revenues
Last Ten Years**



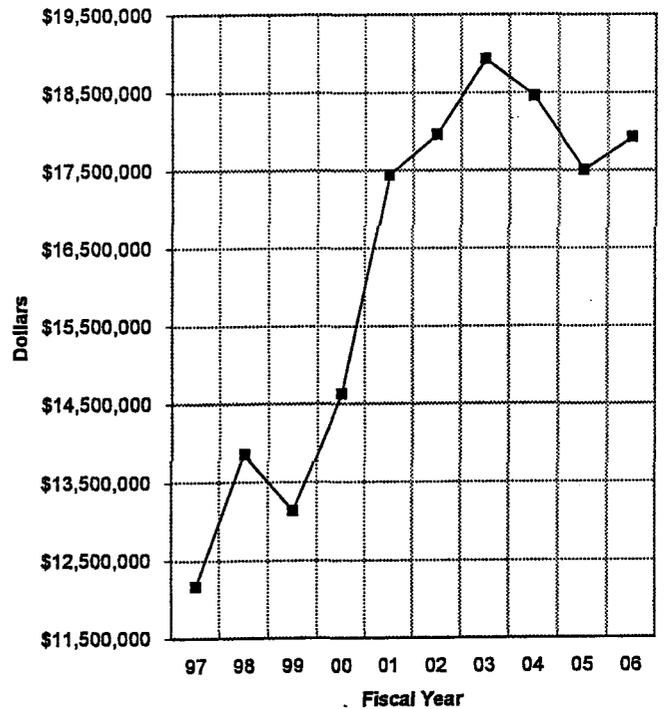
**General Fund Expenditures/Transfers
Last Ten Years**



**General Fund Municipal Expenditures
Last Ten Years**



**General Fund Operating Transfers
Last Ten Years**



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

Fiscal Year Ended June 30,	Collected within the Fiscal Year of the Levy		Total Collections to Date		Outstanding Delinquent Taxes		
	Taxes Levied for the Fiscal Year	Amount	Percentage of Levy	Amount	Percentage of Levy	Amount (1)	Percentage of Levy
1997	\$ 9,311,564	\$ 9,112,842	98%	\$ 9,305,492	99.9%	\$ 6,072	0.1%
1998	9,881,531	9,684,743	98%	9,873,551	99.9%	7,980	0.1%
1999	10,484,535	10,245,066	98%	10,468,472	99.8%	16,063	0.2%
2000	11,664,060	11,283,542	97%	11,521,322	98.8%	142,738	1.2%
2001	12,945,871	12,585,185	97%	12,836,394	99.2%	109,477	0.8%
2002	13,593,722	12,921,156	95%	13,476,726	99.1%	116,996	0.9%
2003	15,251,784	14,768,834	97%	15,100,894	99.0%	150,890	1.0%
2004	15,109,154	14,460,793	96%	14,867,220	98.4%	241,934	1.6%
2005	15,556,385	14,934,125	96%	15,302,111	98.4%	254,274	1.6%
2006	15,619,617	15,280,442	98%	15,280,442	97.8%	339,175	2.2%

Collections in Subsequent Years

(1) On September 20, 2004, City Council authorized the Anderson County Delinquent Tax Attorney to collect City of Oak Ridge delinquent real property taxes in consolidation with the collection of Anderson County delinquent taxes. As real property becomes eligible for a delinquent property tax sale under Tennessee State law, the City is turning those delinquencies over to the Anderson County Delinquent Tax Attorney for collection.

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

Fiscal Year	Total Taxable Assessed Value (1)				Total Direct Tax Rate	Estimated Actual Taxable Value	Taxable Assessed Value as a Percentage of Actual Taxable Value
	Real Residential Property	Real Commercial Property	Personal Property	Public Utilities			
1997	\$ 200,115,933	\$ 169,281,117	\$ 36,707,763	\$ 19,080,767	\$ 2.19	\$ 1,380,718,038	31%
1998	204,355,700	166,497,438	39,346,941	12,087,566	2.34	1,386,800,258 (3)	30% (3)
1999	260,871,645 (2)	178,703,065 (2)	46,459,688 (2)	15,617,983 (2)	2.09 (2)	1,673,506,202 (2)	30% (2)
2000	262,710,100	179,955,600	46,722,298	15,549,682	2.31	1,684,742,542	30%
2001	263,184,875	180,144,563	45,668,874	14,732,079	2.57	1,682,116,086	30%
2002	267,561,648	184,417,400	48,161,886	12,829,722	2.65	1,715,156,479	30%
2003	270,610,350	183,899,840	52,745,175	11,512,784	2.94	1,738,940,585	30%
2004	272,157,350	192,772,040	51,254,776	10,267,203	2.87	1,760,076,395	30%
2005	274,953,825	204,247,360	52,679,630	10,153,519	2.87	1,804,493,410	30%
2006	322,792,500 (2)	226,548,000 (2)	51,803,055 (2)	11,390,458 (2)	2.55 (2)	2,050,926,774 (2)	30% (2)

(1) Overall assessment ratios and effective rates for 1973 and thereafter are weighted averages due to varying constitutional assessment ratios which became effective statewide January 1, 1973. Assessment ratios are Residential Property, Real at 25 percent with all bank accounts and \$7,500 of all other items in the hands of a taxpayer exempt; Commercial and Industrial - Real at 40 percent and Personal at 30 percent except that the Personal Property of eligible Banks is 40 percent; Public Utilities (excluding Railroads and Telecommunications) - All Property both Real and Personal at 55 percent; Railroads and Telecommunications - Real and Personal at 40 percent.

(2) All properties were reappraised in tax year 1998 (fiscal year 1999) and tax year 2005 (fiscal year 2006).

(3) The assessed value for Public Utility properties declined in fiscal 1998 due to a statewide court awarded reduction in the assessment ratio from 55 percent to 40 percent for specific public utilities. Additionally, after several years of appeals, the final determination of value for BellSouth properties resulted in a reduced assessment for those properties, both in the City and statewide.

**CITY OF OAK RIDGE, TENNESSEE
RATIOS OF GENERAL OBLIGATION DEBT OUTSTANDING, GOVERNMENTAL ACTIVITIES
LAST TEN FISCAL YEARS**

Fiscal Year	Total Governmental Debt Outstanding	Actual Taxable Value of Property	Population	Percentage of Actual taxable Value of Property	Debt Per Capita
1997	\$ 51,136,930	\$ 1,380,718,038	27,310	3.7%	\$ 1,872
1998	52,087,130	1,386,800,258	27,310	3.8%	1,907
1999	54,372,927	1,673,506,202	27,310	3.2%	1,991
2000	62,896,665	1,684,742,542	27,387	3.7%	2,297
2001	61,927,746	1,682,116,086	27,387	3.7%	2,261
2002	59,279,464	1,715,156,479	27,387	3.5%	2,165
2003	57,073,005	1,738,940,585	27,387	3.3%	2,084
2004	56,028,008	1,760,076,395	27,387	3.2%	2,046
2005	85,307,318	1,804,493,410	27,387	4.7%	3,115
2006	83,093,516	2,050,926,774	27,387	4.1%	3,034

Note: Details regarding the City's outstanding debt can be found in the notes to the financial statements.

**CITY OF OAK RIDGE, TENNESSEE
RATIOS OF OUTSTANDING DEBT BY TYPE
LAST TEN FISCAL YEARS**

Fiscal Year	Governmental-type Activities			Business-type Activities				Total Primary Government	Percentage of Personal Income (2)	Per Capita (2)
	General Obligation Bonds	QZAB	Notes Payable	Capital Leases	Electric Revenue Bonds	General Obligation Bonds	Notes Payable			
1997	\$ 48,690,000	\$ -	\$ 1,247,994	\$ 1,198,936	\$ 12,520,016	\$ -	\$ 7,845,713	\$ 71,502,659	11.83%	\$ 2,618
1998	47,635,000	-	3,167,662	1,284,468	14,672,514	-	9,306,747	76,066,391	11.44%	2,785
1999	47,725,000	-	5,732,488	915,439	14,565,000	-	9,895,541	78,833,468	11.46%	2,887
2000	56,020,000	-	6,336,585	540,080	17,965,000	-	15,590,775	96,452,440	14.20%	3,522
2001	36,565,000	-	24,951,186	411,560	19,065,056	-	20,735,621	101,728,423	14.30%	3,714
2002	34,200,000	-	24,803,474	275,990	21,512,348	-	23,570,451	104,362,263	14.17%	3,811
2003	37,645,000	-	19,295,028	132,977	22,360,000	5,125,000	18,997,695	103,555,700	13.67%	3,781
2004	35,265,000	-	20,043,765	719,243	21,550,000	4,800,000	19,890,589	102,268,597	13.06%	3,734
2005	32,820,000	7,049,360	44,992,765	445,193	20,730,000	4,470,000	21,927,521	132,434,839	(1)	4,836
2006	30,285,000	7,641,275	44,938,765	228,476	19,895,000	4,130,000	27,442,240	134,560,756	(1)	4,913

Notes: Under Tennessee State law, the City's outstanding general obligation debt is not limited.

(1) Data Not Available.

(2) See Table 16 for personal income and population data.

CITY OF OAK RIDGE, TENNESSEE
COMPUTATION OF DIRECT AND OVERLAPPING DEBT
June 30, 2006

<u>Jurisdiction</u>	<u>Net Debt Outstanding</u>	<u>Percentage of Debt Applicable To the City</u>	<u>City's Share of Debt</u>
Direct:			
City of Oak Ridge -			
General Obligation Bonds	\$ 30,285,000	100%	\$ 30,285,000
Notes Payable	44,938,765	100%	44,938,765
Qualified Zone Academy Bonds (QZAB)	7,641,275	100%	7,641,275
Capital Lease	<u>228,476</u>	100%	<u>228,476</u>
Total Direct Debt	<u>83,093,516</u>		<u>83,093,516</u>
Overlapping:			
Anderson County, Tennessee	26,713,571	45.83% *	12,242,830
Roane County, Tennessee	<u>23,752,247</u>	13.36% *	<u>3,173,300</u>
Total Overlapping Debt	<u>50,465,818</u>		<u>15,416,130</u>
Total Direct and Overlapping Debt	<u>\$ 133,559,334</u>		<u>\$ 98,509,646</u>

Note: Overlapping governments are those that coincide, at least in part, with the geographic boundaries of the City. This schedule estimates the portion of the outstanding debt of those overlapping governments that is borne by the residents and businesses of the City of Oak Ridge. This process recognizes that, when considering the City's ability to issue and repay long-term debt, the entire debt burden borne by the residents and businesses should be taken into account.

* Applicable percentage is determined by ratio of assessed valuation of real property subject to taxation in overlapping unit to valuation of real property subject to taxation in reporting unit.

**CITY OF OAK RIDGE, TENNESSEE
REVENUE BOND COVERAGE
ELECTRIC SYSTEM BONDS
LAST TEN FISCAL YEARS**

Fiscal Year	Gross Revenues (1)	Operating Expenses (2)	Net Revenue Available for Debt Service	Debt Service Requirements			Coverage Ratio
				Principal	Interest	Total	
1997	\$ 27,576,939	\$ 25,622,088	\$ 1,954,851	\$ 225,000	\$ 732,621	\$ 957,621	2.04
1998	30,171,408	27,718,138	2,453,270	460,000	701,162	1,161,162	2.11
1999	30,317,007	27,773,119	2,543,888	480,000	740,858	1,220,858	2.08
2000	30,654,173	28,784,333	1,869,840	600,000	767,181	1,367,181	1.37
2001	33,291,474	29,404,337	3,887,137	899,944	1,275,692	2,175,636	1.79
2002	33,434,251	30,414,099	3,020,152	660,000	699,127	1,359,127	2.22
2003	34,689,697	31,647,977	3,041,720	730,000	740,151	1,470,151	2.07
2004	35,913,653	33,623,285	2,290,368	810,000	580,229	1,390,229	1.65
2005	35,724,771	32,545,257	3,179,514	820,000	694,765	1,514,765	2.10
2006	38,922,932	35,131,961	3,790,971	835,000	764,318	1,599,318	2.37

(1) Includes operating and nonoperating revenues.

(2) Total operating expenses exclusive of depreciation.

**CITY OF OAK RIDGE, TENNESSEE
PRINCIPAL PROPERTY TAXPAYERS
CURRENT TAX YEAR 2005 AND NINE YEARS AGO
(For Fiscal Year 2006 and 1997)**

Taxpayer	Type of Business	2005			1996		
		Taxable Assessed Valuation	Rank	Percentage of Total Assessed Valuation	Taxable Assessed Valuation	Rank	Percentage of Total Assessed Valuation
UT-Battelle	Management Contractor (ORNL)	\$ 26,719,825	1	4.36%	\$ -	-	-
Oak Ridge Tech Center	Office Complex	13,441,322	2	2.19%	4,590,840	6	1.08%
Oak Ridge Corp Partners					4,400,040	7	1.03%
Boeing Tennessee Inc.	Manufacturing and Engineering	11,691,029	3	1.91%	13,993,864	2	0.03%
Methodist Medical Center of Oak Ridge	Health Services	8,748,772	4	1.43%	4,772,109	5	1.12%
R&R Properties/Richard Chinn	Entrepreneur	8,570,840	5	1.40%	4,066,735	8	0.96%
BellSouth	Communications	7,664,103	6	1.25%	13,225,371	3	3.11%
Oak Ridge Mall	Shopping Mall/Misc. Development	7,472,680	7	1.22%	15,869,072	1	3.73%
Scientific Ecology Group (AKA GTS Duratek)	Environmental Services	5,895,507	8	0.96%	8,536,720	4	2.01%
International Environmental Resources (AKA Manufacturing Sciences)	Environmental Services	3,988,912	9	0.65%	-	-	-
Wal-Mart	Retail	3,807,259	10	0.62%	-	-	-
McKinley Oak Ridge LTD	Office Complex	-	-	-	3,308,477	9	0.78%
Hilloak Realty	Apartment Complex	-	-	-	3,083,088	10	0.73%
TOTAL		\$ 98,000,249		16.00%	\$ 75,846,316		18.05%

Note: Does not include in-lieu of tax payments.

**CITY OF OAK RIDGE, TENNESSEE
TEN LARGEST ELECTRIC CUSTOMERS
CURRENT YEAR AND NINE YEARS AGO**

Customer	2006				1997					
	Annual Demand	Annual Kwh Usage	Annual Sales Dollars	Rank	Percentage Of Total Sales	Annual Demand	Annual Kwh Usage	Annual Sales Dollars	Rank	Percentage Of Total Sales
City of Oak Ridge	57,753	31,118,623	\$ 2,076,112	1	5.43%	38,701	15,959,870	\$ 832,274	3	3.08%
Methodist Medical Center	44,369	22,107,814	1,498,563	2	3.92%	46,230	21,123,825	721,974	4	2.67%
Scientific Ecology Group (SEG) (AKA GTS Duratek)	(1)	22,049,072	1,223,924	3	3.20%	(1)	37,138,307	1,370,042	1	5.07%
Boeing	(1)	22,271,938	1,177,076	4	3.08%	(1)	30,356,455	1,140,845	2	4.23%
Oak Ridge Board Of Education	33,559	12,833,187	962,942	5	2.52%	39,094	11,072,383	423,357	8	1.57%
US Department of Energy	17,344	8,086,211	567,627	6	1.48%	21,103	9,844,508	336,873	9	1.25%
BWXT Y-12	17,814	8,152,812	558,832	7	1.46%	-	-	-	-	-
Advanced Measurement	15,495	8,569,500	547,149	8	1.43%	-	-	-	-	-
Rogers Group Inc.	24,547	4,851,528	506,478	9	1.32%	-	-	-	-	-
COORS Tek	13,418	7,192,000	482,426	10	1.26%	-	-	-	-	-
Manufacturing Sciences	-	-	-	-	-	49,969	16,123,161	511,586	5	1.89%
Crown American	-	-	-	-	-	27,199	13,482,004	499,028	6	1.85%
Lockheed-Martin	-	-	-	-	-	34,490	12,370,967	459,064	7	1.70%
M4 Environmental	-	-	-	-	-	18,507	7,725,250	259,118	10	0.96%
Total			\$ 9,601,130		25.12%			\$ 6,554,161		24.27%

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

**CITY OF OAK RIDGE, TENNESSEE
ELECTRIC, WATER AND WASTEWATER RATES
LAST TEN FISCAL YEARS**

	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006
Electric (1)										
Residential										
Base Charge	\$ 4.29	\$ 5.50	\$ 5.50	\$ 5.80	\$ 5.80	\$ 5.80	\$ 5.80	\$ 6.57	\$ 7.30	\$ 7.37
All kWh	0.05504	0.05915	0.05915	0.06240	0.06240	0.06240	0.06240	0.06544	0.06790	0.07732
Commercial										
GSA1	\$ 7.99	\$ 12.50	\$ 12.50	\$ 15.00	\$ 15.00	\$ 15.00	\$ 15.00	\$ 15.00	\$ 17.00	\$ 17.17
All kWh	0.06128	0.06493	0.06493	0.06756	0.06756	0.06756	0.06756	0.07178	0.07382	0.08571
GSA2	\$ 7.99	\$ 25.00	\$ 25.00	\$ 30.00	\$ 30.00	\$ 30.00	\$ 30.00	\$ 30.00	\$ 55.00	\$ 55.56
Base Charge	0.06128	0.06648	0.06648	0.07000	0.07000	0.07000	0.07000	0.07421	0.07746	0.08938
1st 15,000 kWh	0.03122	0.03407	0.03407	0.03587	0.03587	0.03587	0.03587	0.03823	0.03935	0.04601
Additional kWh	8.71	9.42	9.42	9.94	9.94	9.94	9.94	10.67	10.93	12.55
kWh, 51-1,000										
GSA3	\$ 7.99	\$ 75.00	\$ 75.00	\$ 80.00	\$ 80.00	\$ 80.00	\$ 80.00	\$ 80.00	\$ 150.00	\$ 151.52
Base Charge	0.03172	0.03474	0.03474	0.03655	0.03655	0.03655	0.03655	0.03901	0.04087	0.04754
All kWh	8.18	8.92	8.92	9.41	9.41	9.41	9.41	10.09	10.09	11.95
kWh, 0 - 1,000	9.13	10.01	10.01	10.56	10.56	10.56	10.56	12.02	12.02	14.27
kWh, 1,001 - 5,000										
Outdoor Light	\$ 0.04160	\$ 0.04377	\$ 0.04377	\$ 0.04377	\$ 0.04377	\$ 0.04377	\$ 0.04377	\$ 0.04377	\$ 0.04622	\$ 0.05285
All kWh										
Water										
Minimum Bill (0-2,000 gallons)	\$ 7.09	\$ 8.01	\$ 8.01	\$ 8.01	\$ 8.01	\$ 8.01	\$ 8.01	\$ 8.01	\$ 8.01	\$ 8.01
Next 8,000 gallons per 1,000 gallons	2.75	3.10	3.10	3.10	3.10	3.10	3.10	3.10	3.10	3.10
Next 40,000 gallons per 1,000 gallons	2.45	2.77	2.77	2.77	2.77	2.77	2.77	2.77	2.77	2.77
Next 150,000 gallons per 1,000 gallons	2.02	2.29	2.29	2.29	2.29	2.29	2.29	2.29	2.29	2.29
Next 800,000 gallons per 1,000 gallons	1.88	1.90	1.90	1.90	1.90	1.90	1.90	1.90	1.90	1.90
Next 1,000,000 gallons per 1,000 gallons	1.38	1.56	1.56	1.56	1.56	1.56	1.56	1.56	1.56	1.56
Wastewater										
Minimum Bill (0-2,000 gallons)	\$ 8.64	\$ 9.85	\$ 9.85	\$ 10.25	\$ 10.25	\$ 10.25	\$ 10.25	\$ 10.50	\$ 10.50	\$ 11.50
Next 8,000 gallons per 1,000 gallons	1.89	2.15	2.15	2.94	2.94	2.94	2.94	3.75	3.75	4.13
Next 40,000 gallons per 1,000 gallons	3.31	3.78	3.78	4.38	4.38	4.38	4.38	5.05	5.05	5.55
Next 50,000 gallons per 1,000 gallons	3.12	3.55	3.55	4.20	4.20	4.20	4.20	5.05	5.05	5.55
Next 4,999,900 gallons per 1,000 gallons	2.88	3.28	3.28	4.20	4.20	4.20	4.20	5.05	5.05	5.55
All over 5,000,000 gallons per 1,000 gallons	2.88	3.28	3.28	4.20	4.20	4.20	4.20	5.90	5.90	5.90

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

(1) Electric may change on a quarterly basis due to a pass-through fuel cost adjustment (FCA) on the energy charges from the Tennessee Valley Authority.

CITY OF OAK RIDGE, TENNESSEE
ELECTRIC, WATER AND WASTEWATER SOLD BY TYPE OF CUSTOMERS
LAST TEN FISCAL YEARS

Fiscal Year	Electric			Water		Wastewater		
	Residential	Small lighting and power	Large lighting and power	Street and outdoor lighting	Residential	Commercial	Residential	Commercial
1997	12,789	1,492	320	58	10,677	1,402	10,413	1,188
1998	12,744	1,477	336	60	10,676	1,378	10,414	1,175
1999	12,575	1,497	333	60	10,667	1,394	10,400	1,184
2000	12,700	1,558	366	61	10,826	1,416	10,745	1,407
2001	12,648	1,564	412	62	10,747	1,429	10,468	1,195
2002	12,676	1,586	421	60	10,769	1,429	10,492	1,191
2003	12,937	1,654	383	61	10,914	1,425	10,633	1,179
2004	12,964	1,698	360	62	10,955	1,425	10,671	1,167
2005	13,042	1,731	346	61	11,019	1,492	10,740	1,169
2006	13,096	1,797	339	64	11,160	1,518	10,866	1,167

**CITY OF OAK RIDGE, TENNESSEE
DEMOGRAPHIC STATISTICS
1980 AND 1990 CENSUS YEAR INFORMATION AND LAST TEN FISCAL YEARS**

Fiscal Year	(1) Population	Personal Income	(2) Per Capita Income	(2) Median Age	(2) Unemployment Rate	School Enrollment
1980	27,662	\$ 255,707,528	\$ 9,244 (1)	35.0 (1)	5.4% (1)	5,274
1990	27,310	482,321,910	17,661 (1)	39.6 (1)	4.9% (1)	4,432
1997	27,310	604,370,300	22,130 (3)	(3)	5.6%	4,845
1998	27,310	664,643,470	24,337 (3)	(3)	3.6%	4,801
1999	27,310	687,693,110	25,181 (3)	(3)	3.6%	4,639
2000	27,387	679,005,891	24,793 (1)	43.4 (1)	3.2% (1)	4,491
2001	27,387	711,569,034	25,982 (3)	(3)	4.1%	4,398
2002	27,387	736,409,043	26,889 (3)	(3)	4.0%	4,391
2003	27,387	757,743,516	27,668 (3)	(3)	4.7%	4,323
2004	27,387	782,939,556	28,588 (3)	(3)	4.9%	4,285
2005	27,387	(3)	(3)	(3)	5.1%	4,280
2006	27,387	(3)	(3)	(3)	(3)	4,306

(1) Source: U. S. Census Bureau. Statistic is for the City of Oak Ridge

(2) Source: East Tennessee Development District/Bureau of Economic Analysis. Statistic is for Anderson County. Information is maintained on a county basis and is unavailable for the City of Oak Ridge as a separate entity in a non-census year. The City comprises approximately 38% of Anderson County.

(3) Data Not Available.

**CITY OF OAK RIDGE, TENNESSEE
OPERATING INDICATORS BY FUNCTION/PROGRAM
LAST TEN FISCAL YEARS**

Function/Program	Fiscal Year									
	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006
General government										
Ordinances Adopted	N/A	29	16	29	21	21	23	20	15	15
Resolutions Adopted	N/A	195	194	229	199	173	177	127	144	100
Number of court cases-city violations	4,232	3,926	4,767	2,827	3,785	2,989	3,882	3,429	1,709	2,093
Administrative services										
Applications received and processed	897	862	712	757	837	682	930	653	891	850
Purchase Orders issued for departments	5,766	5,856	5,800	2,492	1,894	2,044	2,044	2,254	4,524	4,000
Purchase Orders issued for stock purchases	1,932	1,774	1,700	1,424	1,554	1,259	1,259	1,420	1,219	1,350
Business licenses issued	1,633	1,541	N/A	N/A	1,736	N/A	N/A	1,282	1,345	1,392
Police										
Serious crimes	1,903	1,851	1,851	1,785	N/A	N/A	2,360	3,710	3,595	4,000
Burglaries	230	225	133	202	301	301	331	383	394	325
Total arrests	N/A	N/A	N/A	N/A	2,032	1,994	1,875	1,483	2,377	2,500
Total calls for services	32,342	36,742	36,742	47,520	37,237	33,672	36,291	32,854	32,854	40,000
Animal apprehensions	858	1,300	1,200	941	1,381	1,958	2,116	2,708	2,500	2,850
Registered animals	4,409	4,591	5,000	4,553	3,871	5,012	4,659	4,040	4,400	4,200
Fire										
Number of calls	3,102	3,028	3,423	3,411	3,339	3,339	3,497	3,264	3,560	3,700
Public fire education	12,000	10,039	6,945	6,945	6,450	8,400	10,993	10,993	10,993	9,000
Violations reported by department inspection	650	800	1,539	1,539	1,441	1,150	850	850	850	900
Average response time (mins)	3.6	4.0	3.1	3.1	3.3	4.5	3.5	4.0	4.0	4.2
Average control time (mins)	0.1	4.0	1.1	1.1	3.3	4.8	3.6	4.0	4.0	4.0
Community Development										
Site plans reviewed	21	27	26	28	19	21	19	19	18	18
Non-Residential	94	39	33	44	48	52	65	76	110	119
Residential	588	479	453	510	426	474	494	582	582	487
Building permits	220	190	236	322	456	424	348	400	400	400
Plumbing permits	505	452	376	405	1,038	347	438	530	530	425
Electrical permits	1,435	1,091	1,207	1,252	1,501	1,387	969	1,691	1,691	2,000
Nuisance Abatement	132	188	214	228	605	364	112	416	416	615
Abandoned vehicles	361	174	219	259	279	110	86	48	48	200
Housing inspections										
Park and Recreation										
City-wide special events	8	8	8	8	7	7	7	7	7	7
Cold Facts Program participants	1,618	1,886	1,948	2,037	2,038	2,123	2,174	2,325	2,341	2,360
Pool attendance	104,299	115,349	109,853	104,336	104,094	104,069	87,435	78,938	60,775	75,000
Summer camp enrollment	690	820	960	960	960	960	880	860	1,100	1,110
Athletic activities										
Youth participants	130	135	166	156	135	218	234	212	186	147
Adult participants	840	712	471	826	1,047	1,200	1,280	1,496	1,845	1,784
Youth teams	13	14	15	14	13	22	21	20	18	16
Adult teams	42	43	32	52	74	82	95	106	138	129

(Continued)

**CITY OF OAK RIDGE, TENNESSEE
OPERATING INDICATORS BY FUNCTION/PROGRAM
LAST TEN FISCAL YEARS**

	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006
Library										
Total volume	96,794	109,872	103,000	103,500	106,440	109,434	118,320	118,411	114,707	114,707
Total non-print material	N/A	N/A	19,000	19,200	21,099	22,973	48,953	51,692	52,415	52,415
Total circulation	269,864	253,850	222,670	229,255	215,748	224,967	220,269	204,681	204,585	175,000
Registered patrons	3,234	16,596	14,758	12,474	23,937	24,836	22,477	27,604	23,735	23,000
Reference questions and reader service	40,899	38,249	33,394	38,902	37,008	38,117	37,433	33,029	35,622	35,000
Storytime attendance	4,301	4,147	2,891	2,781	3,506	4,978	5,432	5,395	5,355	3,300
Public Works										
Street sign maintenance and installation	463	331	181	400	379	201	394	341	412	259
Traffic control and school flashing signals inventory	367	375	377	377	371	371	371	390	390	390
hours for maintenance and installation	3,761	3634	3450	2186	2341	2451	2278	2508	2508	1,601
Public street lights inventory	4,985	5,029	5,227	5,256	5,319	5,362	5,397	5,431	5,426	5,500
hours for maintenance and installation	2,307	2,241	2,027	2,327	1,971	1,985	2,250	1,536	1,806	2,100
Mowing of ROW (acres)	15	15	15	15	15	15	15	15	15	15
Electric										
Purchased Power	498,477,149	510,921,070	513,530,713	519,097,909	533,000,199	544,096,058	561,424,804	551,468,429	534,063,705	539,597,265
Kilowatts-hours purchased	21,935,110	23,616,218	23,452,599	24,180,547	24,457,044	25,226,618	26,066,753	27,615,311	26,543,605	28,833,331
Amount	474,929,348	477,381,167	488,753,799	501,779,583	518,578,537	516,146,986	543,449,683	525,327,120	514,560,835	505,272,128
Electric Sales	27,000,737	29,565,423	29,688,123	29,982,926	32,613,495	32,859,895	34,097,674	35,245,630	35,051,657	38,227,317
Amount	\$0,0440	\$0,0462	\$0,0457	\$0,0466	\$0,0459	\$0,0464	\$0,0464	\$0,0501	\$0,0497	\$0,0534
Cost per kilowatt-hour purchases	4.72%	6.56%	4.82%	3.34%	2.71%	5.14%	3.20%	4.74%	3.65%	6.36%
% losses and unaccounted for KH purchases										
Water										
Gallons purchased (thousands)	1,515,272	1,497,800	1,530,487	1,242,710	4,374,438	4,258,710	4,048,248	3,907,730	3,700,000	4,045,928
Gallons treated (thousands)	-	-	-	249,787	2,829,408	2,725,157	2,547,865	2,528,875	2,345,427	2,625,722
Gallons sold - DOE (thousands)	-	-	-	-	1,165,517	1,172,314	1,138,257	1,151,486	1,176,303	1,074,101
Gallons sold - residential & commercial (thousands)	1,352,293	1,099,178	1,257,053	11,040,553	10,945,000	10,678,003	10,099,019	10,083,181	9,648,575	15,080,000
Average daily consumption (gallons)	4,151,430	4,103,562	4,193,115	4,089,033						
Wastewater										
Clinch River Industrial Park Plant	1,608,452	1,036,363	1,716,200	1,900,000	1,500,000	1,500,000	2,400,000	1,724,000	1,600,000	1,600,000
Gallons treated										
West End Plant	2,088,400	1,891,200	1,766,710	1,800,000	1,500,000	1,674,920	2,200,000	1,942,491	2,100,000	2,100,000
Gallons treated (thousands)										
Schools										
Enrollment	4,765	4,714	4,636	4,616	4,398	4,391	4,323	4,285	4,280	4,306
Average Daily Membership	4,812	4,752	4,679	4,559	4,451	4,418	4,346	4,279	4,284	4,346
Average Daily Attendance	4,566	4,520	4,428	4,331	4,213	4,190	4,127	4,066	4,061	4,127
Average Test Scores (ACT)	23.1	23.7	23.0	23.4	23.6	23.8	23.6	24.4	24.5	24.3

* Some information is not available due to system changes.

City of Oak Ridge, Tennessee
Capital Assets Statistic by Function/Program
Last Ten Fiscal Years

Function/Program	Fiscal Year									
	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006
Police										
Stations	1	1	1	1	1	1	1	1	1	1
Marked Vehicles	14	17	18	19	23	23	23	23	23	23
Unmarked Vehicles	6	6	6	6	5	5	5	5	6	6
Animal Control	2	2	2	2	2	2	2	2	2	2
Other Vehicles	8	8	8	9	9	9	9	9	9	9
Fire										
Stations	3	3	3	3	3	3	3	3	3	3
Fire trucks (Pumpers and ladder)	6	6	6	6	6	6	6	6	6	6
Rescue vehicles - radio equipped	2	2	2	2	2	2	2	2	2	2
Sedans - radio equipped	3	3	3	3	3	3	3	3	3	3
Fire Specialists' vehicles	5	5	5	5	5	5	5	5	5	5
Park and Recreation										
Parks	14	14	14	14	14	14	14	14	14	14
Parks (total acres)	2,237	2,237	2,237	2,237	2,237	2,237	2,237	2,237	2,237	2,237
Swimming pools	2	2	2	2	2	2	2	2	2	2
Tennis courts	22	22	22	22	22	22	22	22	22	22
Baseball parks	4	4	4	5	5	5	5	5	5	5
Softball parks	6	6	6	6	6	6	6	6	6	6
Gymnasium	1	1	1	1	1	1	1	1	1	1
Golf course	1	1	1	1	1	1	1	1	1	1
Soccer fields	9	9	9	9	9	9	9	9	9	9
Community Centers	2	2	2	2	2	2	2	2	2	2
Library	1	1	1	1	1	1	1	1	1	1
Public Works										
Miles of roads and streets	205.89	208.62	208.62	208.62	211.02	211.42	211.42	217.75	222.33	226.00
Miles of sidewalks	97.47	98.73	98.73	98.73	98.73	98.73	98.73	98.73	100.61	100.61
Electric										
Miles of electric lines	264.48	267.03	270.36	270.84	270.84	272.66	281.35	282.00	282.00	286.00
Number of regular street lights	4,925	5,059	5,059	5,256	5,319	5,362	5,397	5,431	5,426	5,500
Number of private outdoor lights	1,469	1,484	1,509	1,520	1,530	1,530	1,564	1,577	1,577	1,577
Water										
Miles of water main	214.63	218.94	218.94	220.00	222.00	222.00	225.40	225.77	225.77	231.90
Number of fire hydrants	2,356	2,424	2,427	2,450	2,481	2,489	2,501	2,500	2,700	2,700
Wastewater										
Miles of sewer main	239.38	236.63	236.63	240.00	240.00	240.00	244.50	245.87	245.87	245.87
Treatment plants	2	2	2	2	2	2	2	2	2	2
Treatment capacity (thousand of gallons)	5,880	5,680	5,680	9,900	5,880	30,010	30,010	30,010	30,010	30,010
Schools										
Elementary schools	4	4	4	4	4	4	4	4	4	4
Middle schools	2	2	2	2	2	2	2	2	2	2
High schools	1	1	1	1	1	1	1	1	1	1

Note: No capital asset indicators are available for general government function.

**CITY OF OAK RIDGE, TENNESSEE
PRINCIPAL EMPLOYERS
CURRENT YEAR AND NINE YEARS AGO**

<u>Employer</u>	2006			1997		
	<u>Employees</u>	<u>Rank</u>	<u>Percentage of Total City Employment</u>	<u>Employees</u>	<u>Rank</u>	<u>Percentage of Total City Employment</u>
BWXT Y-12	4,600	1	12.55%	N/A	N/A	N/A
UT-Battelle	4,045	2	11.04%	N/A	N/A	N/A
Methodist Medical Center	1,350	3	3.68%	1,300	2	3.58%
Bechtel Jacobs Co. LLC	1,337	4	3.65%	650	9	1.79%
Science Applications Int'l Corp. (SAIC)	1,000	5	2.73%	400	10	1.10%
Wackenhut-Oak Ridge Team	900	6	2.46%	932	5	2.57%
Oak Ridge Schools	674	7	1.84%	674	8	1.86%
Oak Ridge Associated Universities	600	8	1.64%	N/A	N/A	N/A
Scientific Ecology Group, Inc (AKA Duratek)	600	9	1.64%	1,300	3	3.58%
Client Logic	450	10	1.23%	N/A	N/A	N/A
Lockheed Martin Energy Systems Inc (LMES) (1)	N/A		N/A	14,772	1	40.68%
MK Ferguson Company	N/A		N/A	970	4	2.67%
Boeing Defense and Space	N/A		N/A	780	6	2.15%
Department of Energy (DOE)	N/A		N/A	680	7	1.87%
	<u>15,556</u>		<u>42.46%</u>	<u>22,458</u>		<u>61.85%</u>

Source: Oak Ridge Chamber of Commerce and Tennessee Department of Labor and Workforce Development

Notes: The City of Oak Ridge resides in two counties, Anderson and Roane. For the Percentage of Total City Employment, Anderson County's Civilian Workforce was used.

(1) In 1997, LMES Inc was the primary contractor at all three main federal facilities located within Oak Ridge. When the contracts for these facilities were last awarded, they went to three different contractors rather than a single contractor. BWXT, UT-Battelle and Bechtel Jacobs are the current primary contractors at the three main federal sites.

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Glossary

GLOSSARY

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

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

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

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

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

ADA: American with Disabilities Act

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

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

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

Amortization Schedule: A table detailing each periodic payment on a loan.

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

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

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

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

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

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

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

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

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

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

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

Basis difference: Differences that arises when the basis of budgeting differs from the basis of accounting prescribed by GAAP for a given fund type.

Basis of accounting: Timing of recognition for financial reporting purposes (i.e., when the effects of transactions or events should be recognized in financial statements).

Basis of budgeting: The method used to determine when revenues and expenditures are recognized for budgetary purposes.

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

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

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

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

Capital assets: Land, improvements to land, easements, building, building improvements, vehicles, machinery, equipment, infrastructure, and all other tangible or intangible assets that are used in operation and that have initial useful lives extending beyond a single reporting period.

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

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

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

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

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

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

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

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

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

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

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

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

Debt Ceiling: See Debt Limit.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Interfund transfer: Flows of assets (such as cash or goods) between funds and blended component units of the primary government without equivalent flows of assets in return and without a requirement for repayment.

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

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

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

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

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

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

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

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

MARC: The library's computerized card catalog.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Payment in lieu of taxes (PILT): Payment that a property owner not subject to taxation makes to a government to compensate it for services that the property owner receives that normally are financed through property taxes.

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

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

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

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

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

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

Qualified Zone Academy Bonds (QZAB): A federal financing program that provides interest free funding for school renovations, repairs, and other school improvements that benefit low-income students. It cannot however be used for new school construction For governments to qualify for the bonds, private businesses must contribute not less than 10% of the net present value of the proceeds of the bond.

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

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

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

Revenue recognition: See Availability criterion and Available period.

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

Sinking fund: See Debt service fund

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

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

IDOT: Tennessee Department of Transportation

Tennessee Municipal Bond Fund (TMBF): The Tennessee Municipal Bond Fund creates and administers various types of loan programs for the benefit of cities and counties.

Transfers: See Interfund transfers and Operating transfers.

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

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

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



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Water Summary, IV-16 - IV-18

Zoning (see Planning)