



Budget Presentation

FY19-20

Maintenance of Effort (MoE)

- ▶ **Education** TCA 49-2-203, 49-3-314
 - ▶ New budget compared to the amended/original budget
 - ▶ Prior-year budget compared to the annual financial report
 - ▶ To reduce MOE:
 - ▶ Reduction in student population
 - ▶ Significant reduction in total operating expenses (Closing schools, renegotiating insurance, etc.)
 - ▶ The State does not fully fund BEP and a waiver is granted
- ▶ **Election Commission** TCA 2-12-209(c)(1)
 - ▶ May not reduce below appropriations in previous comparable election or non-election years

Maintenance of Effort (Cont.)

- ▶ **Highway** TCA 67-3-901 (d)
 - ▶ Funding can not be less than the average of the five preceding fiscal years, otherwise the gas tax revenue received will decrease
- ▶ **Public Library** TCA 10-5-101
 - ▶ Reducing funding results in a loss of benefits to the library (Consulting, book collections, grants, support, etc.)
 - ▶ Can no longer participate in the state's multi-county regional library program
- ▶ **Sheriff** TCA 8-24-103(a)(1), 8-20-12
 - ▶ Fund authorized expenses fixed by law
 - ▶ May not reduce salaries & number of employees below current levels

Changes since Workshops

- ▶ Juvenile Services Director added to Circuit Court Clerk
- ▶ IT person transferred from Circuit Court Clerk to IT Dept.
- ▶ IT employee transferred from IT to Purchasing

Net effect to budget = zero

- Difference in cost between IT person and Juv. Serv. Dir. for CCC
 - transferred from 53110 to 53210
- Difference in cost for IT person from CCC to IT Dept. for IT
 - covered from operations budget in IT – 52600
- Cost for IT employee to Purchasing (to manage grants)
 - transferred from 91110 to 52200

Changes since Workshops

- ▶ Emer. Mgmt. – removal of grant that changed status from recurring to competitive
- ▶ Fund 115 Library
 - ▶ Reduction in funding of \$358,890.40
- ▶ Fund 177 Education Capital
 - ▶ Request of .32 to fund high school renovations
 - ▶ (with new penny value, this equates to .29)

Certified Tax Rate-FY18-19

Currently	2.47penny		% of property tax					
Gen Cty	0.88	342,500		35.63%				
Debt	0.48	342,500		19.43%				
Schools	1.07	342,500split		43.32%				
Educ Cap	0.04	342,500		1.62%				

IF ALL STAYED CONSTANT FROM THIS YEAR TO NEXT, WE COULD FUND THE BUDGET WITH THIS

Certified	2.25penny							
Gen Cty	0.80	378,000						
Debt	0.44	378,000						
Schools	0.97	378,000split						
Educ Cap	0.04	378,000						

Recommended Tax Rate - \$2.47

- ▶ Stay at current rate
- ▶ Property Tax Distribution –

	▶ Current	Recommended
▶ General County	.88	.88
▶ Debt Service	.48	.45
▶ Schools (GPSF)	1.07	.97
▶ Educ. Capital	.04	.14
▶ Gen. Admin. Cap.		.03

Property Tax Increases per Scenario

Assumes \$200k Property Value				
		at 2.25	at 2.47	(Property Value * 25% = Assessed Value)
Total Property Tax (per year)		\$1,125.00	\$1,235.00	(Assessed Value * tax rate = Property Tax)
Property Tax with Increase		\$1,125.00	\$1,235.00	Annual
Total Increase from Current		\$0.00	\$110.00	Annual Increase
Per Month Increase		\$0.00	\$9.17	Monthly Breakdown

Additional Requests funded with this recommendation – Gen. Cty.

HR	1-Oct	50,384.25	HR Generalist - When HR and Payroll Depts were consolidated, payroll manager not replaced
Planning		67,859.75	Codes/Fire Inspector
HR		15,000.00	Online training solution for all employees
HR		98,500.00	Wellness program
Planning		30,000.00	GIS Software
Recovery Crt.	1-Oct	49,144.50	Addition of a Treatment Specialist due to program growth
BCSO		69,050.00	10 add'l EMR certification supplements and necessary equipment
Recovery Crt.	1-Oct	25,814.25	Data Clerk position from part time to full time
Planning	1-Oct	57,761.63	GIS Employee
Planning	1-Oct	57,761.63	Sr. Planner
Juv Crt		14,486.23	These funds are to replace the 20 year old carpet in the YSO offices. The carpet has urine stains and other stains.
BCSO		62,336.00	1 add'l investigator

Additional Requests funded – Gen Admin Capital

300,660.00	ADA Compliance - Year 1
572,000.00	Justice Center Roof
101,000.00	replacement/upgrade of kitchen equipment

Additional Requests funded with this recommendation - Highway

- ▶ \$ 155,203.05 “3” Employees- tree crew w/ benefits

FY 19-20 Budget	CY Original Budget	Dept Request	Reqst w chngs	Add'l Reqst	Recommended
101 - Gen County					
51100 - County Commission	132,609.00	133,123.00	133,123.00		133,123.00
51210 - Board of Equalization	6,997.00	6,997.00	6,997.00		6,997.00
51220 - Beer Board	1,000.00	1,000.00	1,000.00		1,000.00
51240 - Other Boards and Committees	68,812.00	68,812.00	68,812.00		68,812.00
51300 - County Mayor	249,561.00	306,225.00	306,225.00		306,225.00
51310 - Personnel Office	249,661.00	357,136.00	357,136.00	163,884.25	521,020.25
51500 - Election Commission	641,109.00	656,898.00	656,898.00		656,898.00
51600 - Register of Deeds	608,234.00	599,661.00	599,661.00		599,661.00
51710 - Planning and Development	902,856.00	1,019,538.00	1,019,538.00	213,383.00	1,232,921.00
51800 - County Buildings	1,502,013.00	1,531,979.00	1,531,979.00		1,531,979.00
51900 - Other General Administration	619,419.00	750,349.00	750,349.00		750,349.00
51910 - Preservation of Records	114,336.00	121,177.00	121,177.00		121,177.00
51920 - Risk Management	157,872.00	175,917.00	175,917.00		175,917.00
52100 - Accounting and Budgeting	753,167.00	643,313.00	643,313.00		643,313.00
52200 - Purchasing	302,512.00	324,195.96	361,195.96		361,195.96
52220 - Central Services	2,958,160.00	3,248,750.00	3,330,750.00		3,330,750.00
52300 - Property Assessor Office	866,797.00	907,674.00	907,674.00		907,674.00
52310 - Reappraisal Program	386,275.00	402,568.00	402,568.00		402,568.00
52400 - County Trustee Office	543,886.00	572,398.00	572,398.00		572,398.00
52500 - County Clerk Office	1,224,677.00	1,399,841.00	1,399,841.00		1,399,841.00
52600 - Data Processing	1,055,413.00	1,114,105.00	1,114,105.00		1,114,105.00
53110 - Circuit Court Judge	108,960.00	108,960.00	89,316.18		89,316.18
53120 - Circuit Court Clerk	2,497,932.00	2,772,159.91	2,791,803.73		2,791,803.73
53200 - Criminal Court	496,505.00	564,594.00	564,594.00	74,958.75	639,552.75
53310 - General Sessions Judge	1,033,899.00	1,068,334.00	1,068,334.00		1,068,334.00
53330 - Veterans Treatment Court	84,996.00	98,091.00	98,091.00		98,091.00
53400 - Chancery Court	537,852.00	615,418.00	615,418.00		615,418.00
53500 - Juvenile Court	537,066.00	682,220.55	682,220.55	14,486.23	696,706.78
53610 - Office of Public Defender	50,262.00	50,437.00	50,437.00		50,437.00
53700 - Judicial Commissioners	239,145.00	267,156.00	267,156.00		267,156.00
53900 - Other Administration of Justice	616,068.00	659,678.00	659,678.00		659,678.00
53910 - Probation Services	606,423.00	644,976.00	644,976.00		644,976.00
53930 - Victim Assistance Programs	47,556.00	43,702.00	43,702.00		43,702.00
54110 - Sheriff Department	12,803,004.00	13,548,033.00	13,548,033.00	131,386.00	13,679,419.00
54113 - COPs GRANT	323,471.00	341,128.00	341,128.00		341,128.00

FY 19-20 Budget	CY Original Budget	Dept Request	Reqst w chngs	Add'l Reqst	Recommended
54117 - Victim Coordinator	96,634.00	97,299.00	97,299.00		97,299.00
54160 - Admin of the SexualOffenderReg	26,000.00	26,000.00	26,000.00		26,000.00
54210 - Jail	9,402,284.00	9,739,217.00	9,739,217.00		9,739,217.00
54220 - Workhouse	13,998.00	14,677.00	14,677.00		14,677.00
54240 - Juvenile Services	1,713,767.00	1,862,811.00	1,862,811.00		1,862,811.00
54310 - Fire Prevention and Control	46,250.00	46,250.00	46,250.00		46,250.00
54410 - Civil Defense	228,908.00	234,105.00	212,938.00		212,938.00
54490 - Other Emergency Management	343,801.00	397,801.00	397,801.00		397,801.00
55110 - Local Health Center	1,342,858.00	1,443,761.00	1,443,761.00		1,443,761.00
55120 - Rabies and Animal Center	677,281.00	760,608.00	760,608.00		760,608.00
55751 - Recycling Center	77,600.00	59,808.00	59,808.00		59,808.00
56700 - Parks and Fair Boards	693,978.00	715,916.00	715,916.00		715,916.00
57100 - Agricultural Extension Service	177,722.00	183,998.08	183,998.08		183,998.08
57500 - Soil Conservation	175,142.00	196,345.00	196,345.00		196,345.00
58120 - Industrial Development	1,080,930.00	1,190,679.00	1,190,679.00		1,190,679.00
58300 - Veterans Services	191,505.00	229,581.00	229,581.00		229,581.00
58500 - ContributionsOther Agencies	126,983.00	131,928.17	131,928.17		131,928.17
64000 - Litter and Trash Collection	80,799.00	88,571.00	88,571.00		88,571.00
91110 - General Administration Project	37,000.00	37,000.00	0.00		0.00
91130 - Public Safety Projects	838,768.00	838,768.00	838,768.00		838,768.00
99100 - Transfer OUT	4,230,164.00	2,577,648.00	2,286,708.00		2,286,708.00
	\$ 55,029,545.00	\$ 56,679,315.67	\$ 56,449,208.67	\$ 598,098.23	\$ 57,047,306.90
112 - CH/Jail Maintenance					
51800 - County Buildings	\$ 199,100.00	\$ 225,572.00	\$ 225,572.00		\$ 225,572.00
114 - Law Library					
58400 - Other Charges	\$ 9,211.00	\$ 9,240.00	\$ 9,240.00		\$ 9,240.00
115 - Library					
51800 - County Buildings	224,588.00	0.00	0.00		0.00
56500 - Libraries	2,066,071.00	2,837,678.00	2,478,787.60		2,478,787.60
56900 - Other SocialCultureRecs	143,406.00	0.00	0.00		0.00
91110 - General Administration Project	38,500.00	38,500.00	38,500.00		38,500.00
	\$ 2,472,565.00	\$ 2,876,178.00	\$ 2,517,287.60	\$ -	\$ 2,517,287.60

FY 19-20 Budget	CY Original Budget	Dept Request	Reqst w chngs	Add'l Reqst	Recommended
122 - Drug Control					
54110 - Sheriff Department	165,000.00	165,000.00	165,000.00		165,000.00
54150 - Drug Enforcement	120,000.00	120,000.00	120,000.00		120,000.00
	\$ 285,000.00	\$ 285,000.00	\$ 285,000.00	\$ -	\$ 285,000.00
131 - Highway					
61000 - Administration	938,411.00	1,075,065.00	1,075,065.00		1,075,065.00
62000 - Highway and Bridge Maintenance	5,963,307.00	6,361,872.25	6,361,872.25	155,203.05	6,517,075.30
63100 - Operation_Maint of Equipment	709,089.00	745,904.00	745,904.00		745,904.00
68000 - Capital Outlay	370,000.00	750,000.00	750,000.00		750,000.00
	\$ 7,980,807.00	\$ 8,932,841.25	\$ 8,932,841.25	\$ 155,203.05	\$ 9,088,044.30
141 - GPSF					
71100 - Regular Instruction Program	43,376,914.00	46,473,052.00	46,473,052.00		46,473,052.00
71200 - Special Education Program	7,960,900.00	8,161,800.00	8,161,800.00		8,161,800.00
71300 - Vocational Education Program	3,931,200.00	3,961,400.00	3,961,400.00		3,961,400.00
71900 - Other	1,180,000.00	1,370,000.00	1,370,000.00		1,370,000.00
72110 - Attendance	146,300.00	152,400.00	152,400.00		152,400.00
72120 - Health Services	997,900.00	967,900.00	967,900.00		967,900.00
72130 - Other Student Support	1,916,000.00	2,027,900.00	2,027,900.00		2,027,900.00
72210 - Regular Instruction Program	2,074,600.00	2,146,500.00	2,146,500.00		2,146,500.00
72220 - Special Education Program	894,700.00	977,600.00	977,600.00		977,600.00
72230 - Vocational Education Program	121,400.00	124,700.00	124,700.00		124,700.00
72250 - Technology	2,349,200.00	2,499,300.00	2,499,300.00		2,499,300.00
72310 - Board of Education	1,865,400.00	1,962,100.00	1,962,100.00		1,962,100.00
72320 - Director of Schools	944,950.00	968,750.00	968,750.00		968,750.00
72410 - Office of the Principal	6,620,615.00	6,936,700.00	6,936,700.00		6,936,700.00
72510 - Fiscal Services	220,200.00	219,400.00	219,400.00		219,400.00
72610 - Operation of Plant	7,644,100.00	7,991,900.00	7,991,900.00		7,991,900.00
72620 - Maint. of Plant	2,047,200.00	2,165,500.00	2,165,500.00		2,165,500.00
72710 - Transporation	4,807,400.00	5,019,300.00	5,019,300.00		5,019,300.00
73400 - Early Childhood Education	754,283.00	762,800.00	762,800.00		762,800.00
99100 - Transfer OUT	189,798.00	189,798.00	189,798.00		189,798.00
	\$ 90,801,000.00	\$ 95,078,800.00	\$ 95,078,800.00	\$ -	\$ 95,078,800.00

FY 19-20 Budget	CY Original Budget	Dept Request	Reqst w chngs	Add'l Reqst	Recommended
142 - Federal School					
71100 - Regular Instruction Program	2,051,300.00	2,012,279.00	2,012,279.00		2,012,279.00
71200 - Special Education Program	2,500,600.00	2,283,678.00	2,283,678.00		2,283,678.00
71300 - Vocational Education Program	295,000.00	298,000.00	298,000.00		298,000.00
72130 - Other Student Support	289,493.00	366,000.00	366,000.00		366,000.00
72210 - Regular Instruction Program	833,707.00	776,824.00	776,824.00		776,824.00
72220 - Special Education Program	598,600.00	729,300.00	729,300.00		729,300.00
72230 - Vocational Education Program	6,000.00	3,000.00	3,000.00		3,000.00
72710 - Transporation	273,000.00	365,000.00	365,000.00		365,000.00
	\$ 6,848,800.00	\$ 6,834,081.00	\$ 6,834,081.00	\$ -	\$ 6,834,081.00
143 - Café					
73100 - Food Service	\$ 6,100,000.00	\$ 6,080,000.00	\$ 6,080,000.00		\$ 6,080,000.00
146 - Ext Daycare					
73300 - Community Services	\$ 1,636,000.00	\$ 1,760,000.00	\$ 1,760,000.00		\$ 1,760,000.00
151 - Gen Debt Service					
82110 - Principal on Debt Gen Govt	9,241,000.00	9,734,000.00	9,734,000.00		9,734,000.00
82210 - Interest on Debt Gen Govt	9,102,500.00	6,628,000.00	6,628,000.00		6,628,000.00
82310 - Other Debt Service Gen Govt	477,000.00	532,000.00	542,000.00		542,000.00
	\$ 19,146,900.00	\$ 16,894,000.00	\$ 16,904,000.00	\$ -	\$ 16,904,000.00
177 - Education Capital Outlay	\$ 1,724,000.00	\$ 1,750,000.00	\$ 1,750,000.00	\$ 3,715,740.00	\$ 5,465,740.00
189-Gen. Admin. Cap. Projects	\$ 2,369,381.00	\$ 297,059.00	\$ 297,059.00	\$ 973,660.00	\$ 1,270,719.00

Recommended Revenues FY19-20

REVENUE
PROJECTION: FY 19-20 Budget

ACCOUNTS FOR:

FUND

	ORIG BUD	2019 Requested	2020 Recommended	2020
101Gen County	(55,030,103)	(57,229,890)	(57,229,890)	
112CH/Jail Maintenance	(199,100)	(225,572)	(225,572)	
114Law Library	(10,430)	(10,530)	(10,530)	
115Library	(2,472,566)	(2,517,288)	(2,517,288)	
122Drug Control	(285,000)	(285,000)	(285,000)	
131Highway	(7,981,189)	(9,191,200)	(9,191,200)	
141GPSF	(90,801,000)	(95,078,800)	(95,078,800)	
142Federal School	(6,848,800)	(6,834,081)	(6,834,081)	
143Café	(6,100,000)	(6,080,000)	(6,080,000)	
146Ext Daycare	(1,636,000)	(1,760,000)	(1,760,000)	
151Gen Debt Service	(19,867,270)	(20,889,305)	(19,736,027)	
177Education Capital	(1,726,000)	(1,750,000)	(5,465,740)	
189Gen Construction	(3,869,099)	(297,059)	(1,411,781)	
	\$ (196,826,556.90)	\$ (202,148,724.30)	\$ (205,825,908.30)	
INTERAGENCY FUNDS				
263Gen Liability	(1,082,230)	(1,221,098)	(1,221,098)	
264Health	(20,040,000)	(24,739,596)	(24,739,596)	
266Workers Comp	(1,076,452)	(1,009,654)	(1,009,654)	
351City Sales Tax	(21,717,800)	(21,717,800)	(21,717,800)	
355City School-Alcoa	(6,663,000)	(7,562,500)	(7,562,500)	
356City School-Maryville	(17,300,000)	(19,815,450)	(19,815,450)	
3635TH JDDTF	(240,690)	(246,338)	(246,338)	
364District Attorney GeneRal	(17,850)	(21,500)	(21,500)	
365Other Agency Fund - Tourism	(2,222,000)	(2,250,000)	(2,250,000)	
	\$ (70,360,022)	\$ (78,583,936)	\$ (78,583,936)	

School Tax Option

Tags	School Tax	Total	Adjusted	Est. Revenue
175,000 x	\$50	= \$8,750,000	10%	\$7,875,000

1) VOTE OF REFERENDA

Conditions

- a) requested by 3 Boards of Education and 2 City Councils to the Commission
- b) prioritized Capital Plan, i.e. 1., 2., 3.,....
- c) defined start date AND ending date
- d) finalize agreement to share with 2 cities
- e) to avoid additional costs, schedule for March 2020 Presidential Primary

T.C.A., Section 5-8-102

2) 2 VOTES OF COMMISSION

Fund Balances per 17-18 Audit

▶ General County 101 -	\$25,277,160
▶ Highway 131 -	\$4,709,576
▶ Debt Service 151 -	\$12,245,758
▶ Library 115 -	\$812,650
▶ Gen. Purpose School 141 -	\$9,554,570