

Cost Of
Community
Services
Study

Robertson County, Tennessee

Prepared for Cumberland Region Tomorrow

by American Farmland Trust



Acknowledgments

This study was funded by the Tennessee Advisory Commission for Intergovernmental Relations (TACIR) through a grant to Cumberland Region Tomorrow (CRT). We would like to thank the staff at TACIR and CRT for their careful review and insightful comments during the development of this report.

We would also like to thank the following people in Robertson County for their very valuable contributions to this Cost of Community Services study: Susan Atchley, County Clerk; Gene Bollinger, Sheriff; Howard Bradley, County Executive; Lisa Cavendary, Circuit Court Clerk; Mark Hulsey, Highway Superintendent; Larry Morris, Accounting and Budgeting; Randall Pugh, Solid Waste; Chris Traugher, Assessor; Jackie Wilkerson, Emergency Management Services; and Martha Wilkinson and Doug Vann, Planning and Zoning Commission.

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American Farmland Trust (AFT) is a private, nonprofit conservation organization founded in 1980 to protect our nation's strategic agricultural resources. AFT works to stop the loss of productive farmland and to promote farming practices that lead to a healthy environment. AFT provides a variety of services to landowners, land trusts, public officials, planners, agricultural agencies and others. Services include Cost of Community Services studies, workshops on farmland protection and estate planning, farmland protection program development and agricultural economic analysis.

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FOREWORD

In 2006, upper Middle Tennessee's regional smart growth organization, Cumberland Region Tomorrow (CRT), contracted with the American Farmland Trust (AFT) to apply its standard "cost of community services" methodology in Robertson County to provide an example of how such a study might be done and what it might reveal. At the same time, the Tennessee Farm Bureau funded similar studies in Tipton County, just north of Memphis, and in Blount County, just south of Knoxville. Robertson County is just north of Nashville. All three counties are to some extent "bedroom communities" for their neighboring larger cities, but each is somewhat different demographically. Blount County has the most commercial and industrial activity of the three, while Robertson County is the most rural. *TACIR's purpose in funding the Robertson County cost of community services study for CRT was to encourage public research, produce transferable information, and possibly produce a methodology to use in other areas of the state and in concert with issues related to Tennessee's Growth Policy Act (Public Chapter 1101, Acts of 1998).*

Cost of community services (COCS) studies are a snapshot of a point in time, focused solely on county government revenues and expenditures. They have all of the limitations of a tightly focused snapshot, and though the technique may be transferable, the findings should not be generalized to other jurisdictions or points in time. Moreover, it does not directly address issues surrounding implementation of PC 1101 or the effects of different densities, locations, and mixes of land uses, all of which influence the cost of providing services to residential property. We regard this kind of study as one piece of information that should be part of a broader analysis engaged in to support local planning and land use decisions. In that context, it is important to remember AFT's stated purpose for the studies:

to determine the net fiscal contribution of farm and forest lands so these lands may be duly considered in the planning process, not to recommend one type of land use over another. Because the studies are descriptive, they should not be used to predict the impact of a single development or to project future costs of services created by new development. COCS studies are not designed to judge the value of one land use over another or to compare one type of new development to another.

TACIR staff spent considerable time reviewing and commenting on successive drafts of AFT's report on Robertson County. AFT staff made many revisions in response to staff concerns. In some cases, neither staff could find the data necessary to resolve TACIR concerns. Nevertheless, this study was a laudable effort to provide useful information about the net cost of three broad categories of land uses—residential, commercial and agricultural—in a relatively rural Tennessee county. It was a fairly inexpensive undertaking and used information that was readily at hand. These constraints are familiar to most research staff attempting to illuminate governmental policies on a

shoestring, including TACIR's. As always under these circumstances, some caveats apply. Those that follow are the result of TACIR staff review.

- AFT's method expressly and openly excludes municipal revenues and expenditures, which may either supplement or replace county government functions and directly affect the need for county services. In Robertson County, municipalities account for about a third of all governmental funds. The effect of excluding them is not clear; neither AFT nor TACIR staff analyzed municipal budgets and so cannot say what the overall net cost of services would be for each of the three land use types had those budgets been included. Nevertheless, we believe this exclusion could materially affect the outcome of the study.

Excluding municipal data from the analysis would be a major problem in less rural counties, especially those with more than one school system. Indeed, the complexities of the overlapping tax bases and service areas of many cities and counties may well prevent application of this methodology to many Tennessee counties.

- A review of the detailed information in the Appendices indicates that the bulk of revenue and expenditures were allocated based on specific information from county officials responsible for the various programs. However, some items were more of a challenge to allocate across land-use types. Two items in particular caught the attention of TACIR staff, who worked with AFT to refine the allocation methods used in the final report.
 - Allocating local road and highway revenues and expenditures by land use was difficult because of data limitations. In the end, based upon suggestions from TACIR staff, AFT developed percentages based on a combination of urban versus rural vehicle miles traveled data from the Tennessee Department of Transportation and rural versus urban land use values for the three broad land-use categories. The calculation is dominated by the value of the three broad land use categories, which is overwhelmingly residential in Robertson County, and while TACIR is not persuaded that there is sufficient connection between property values and road usage, no other data could be found to improve the allocation. A better method would have been to allocate the amounts based on vehicle registrations in the county, but that data is not available at either the county or the state level.

We note that the method used to allocate the bulk of highway revenues, the gasoline, motor fuel and petroleum taxes, was not

weighted as heavily toward residential. A small amount of those revenues were allocated to farm and forest land, and the remainder was divided evenly between residential property and commercial and farm property. This is important because these taxes account for more than half of the revenue in the highway and public works category; however, the effect on the overall comparison . The effect was a revenue allocation that is weighted much less heavily toward residential than the expenditure allocation so that highway and public works expenditures allocated to residential property are more than 1.5 times as much as highway and public works revenues allocated to residential property. The calculation is much more favorable to commercial and industrial property – revenues are nearly three times expenditures. Farm and forest land approximately broke even.

- AFT had to make a number of assumptions in order to fully allocate revenue and expenditures by land-use category. Minor amounts of revenues and expenditures (1.5% and 2.3% respectively) were allocated based on either
 - each land use category's percentage of appraised value for the county, called a 'fallback' percentage and applied to 0.24% of revenues and 0.83% of expenditures, or
 - the percentage of all other revenue or expenditures attributed to each land use category, called an administrative percentage and applied to 1.3% of revenues and 1.5% of expenditures.

While TACIR staff do not agree with AFT's assertion that basing the fallback percentages on appraised values used represents the relative demands for service associated with each land-use category, the resulting allocations do not make a material difference in the overall percentage of revenues and expenditures allocated to each land-use category.

- Finally, AFT's method is limited to governmental revenues and expenditures and does not consider the effects of any land use on the broader economy or quality of life. For example, while residential property is widely considered not to pay its own way, just as this study suggests, without some concentration of residential population, the big money generators – commercial and industrial property – very likely would not exist in a county. There is a somewhat symbiotic economic relationship between the two in which the revenue from commercial and industrial activity helps offset the cost of

governmental services provided to county residents, and county residents both staff and patronize the businesses in the county. AFT's study does not address that issue. Nor does it attempt to quantify the effect on quality of life of open land held for farm or forest production, for recreation or simply as open space. And it does not drift into the controversial area of valuing the ecological goods and services some say are provided by open space. Instead, it attempts only to estimate the net cost to county governments of each broad, general type of land use.

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EXECUTIVE SUMMARY

At the request of Cumberland Region Tomorrow, American Farmland Trust (AFT) conducted a Cost of Community Services (COCS) study to find out the current net fiscal impact of existing land uses in Robertson County. The study analyzes revenues and expenditures on a land use basis for fiscal year 2005 (July 2004 to June 2005). It examines revenues by land use and the financial demands of public services (e.g., public safety, government administration, schools, courts, etc.) and shows the cost of providing these services to residential, commercial and industrial, and farmland uses.

The study focused on the county budget because it represents revenues and expenditures for the largest portion of the government services provided to residents living in Robertson County. **The COCS study found that in Robertson County:**

- 83 percent of revenue in fiscal year 2005 was generated by residential land uses; 15 percent was generated by commercial and industrial land uses; and 2 percent by farm and forest land;
- 96 percent of county expenditures were used to provide services for residential land use compared with 3 percent for commercial and industrial uses and 1 percent for farm and forest land.

In other words, for each \$1 of revenue received from residential properties in fiscal year 2005, Robertson County spent \$1.13 providing services to those lands. For each \$1 from commercial and industrial land uses, the county spent 22 cents; and for each \$1 received from farmland, the county spent 26 cents providing services.

Residential land uses created a deficit of \$11.5 million, while the other two land use categories generated surpluses: \$12.1 million from commercial and industrial and \$1.6 million from farm and forest land. While residential development contributes the largest amount of revenue, its net fiscal impact is negative. Commercial and industrial development's net revenues provided the largest surplus and generated significant revenue from property tax since they are assessed at higher rates than residential and farm properties.

Farm and forest land’s net revenues contribute the balance of surplus revenue for county services. Agricultural lands pay more in local tax revenues than they receive in services. Differential property tax programs are justified as a way to provide an incentive to keep land open and in active agricultural use. Even with a reduced assessed value, agricultural properties contribute a surplus of revenue to pay for public services for residents of Robertson County.

Study Findings

Robertson County	FY 2005 Actual	Residential	Commercial and Industrial	Farm and Forest Land
a) Total Revenues	\$ 103,740,011	\$ 86,119,133	\$ 15,455,522	\$ 2,165,355
b) Total Expenditures	\$ 101,599,837	\$ 97,701,863	\$ 3,336,016	\$ 560,984
Net contribution (a-b)	\$ 2,140,174	\$ (11,582,730)	\$ 12,119,506	\$ 1,604,370
Land use ratio*		\$1.00/ \$1.13	\$1.00/ \$0.22	\$1.00/ \$0.26

*For each \$1 of revenue generated, the cost of services provided.

INTRODUCTION

Robertson County

Robertson County is located on the Tennessee-Kentucky border, 24 miles north of Nashville, and encompasses 476 square miles, or 304,640 acres. The county population was 54,433 in 2000, an increase of 12,939 or 31 percent from the 1990 census. The number of households increased 34 percent between 1990 and 2000.¹

According to records from the Comptroller of the Treasury–Division of Property Assessments, the estimated 30,661 properties in the county had an assessed value of almost \$852 million, and an appraised value of \$3.1 billion in 2004. The largest portion of this value is residential with:

- 23,826 residential properties (All single family residences, owner-occupied duplexes, and condominiums are classified as residential.)
- 8 homebelt properties (residential properties in a commercial area)
- 1,645 commercial and 110 industrial properties (All property used, or held for use, for commercial, mining, industrial, manufacturing, trade, professional, public or private club, nonexempt lodge, business, or similar purpose, is classified as industrial and commercial. Additionally, all real property used, or held for use, for dwelling purposes containing two or more rental units, falls under this classification.)
- 14 public utility properties (public utility land assessed by the state)
- 574 farm properties (Farm property includes all real property that is used for, or held for use, for agriculture, including but not limited to crops, pastures, orchards, nurseries, plants, trees, timber, livestock or poultry, or the production of raw dairy products, and acreage used for recreational purposes by clubs.)
- 4,420 agricultural properties (farms of at least 15 acres including woodlands and wastelands valued at current use rather than market value under the Greenbelt Program)

¹ U.S. Census Bureau, 1990, 2000

- 64 forest properties (land constituting a forest unit engaged in the growing of trees under a sound program of sustained yield management valued at current use rather than market value under the Greenbelt Program)

The 2002 Census of Agriculture reported 1,621² farms in Robertson County operating on 233,317 acres of farmland, or about 77 percent of the county. The average farm size was 144 acres with an average estimated market value of land and buildings of \$363,949.

The market value of agricultural products sold was \$64.9 million in 2002. The leading products sold included grains, oilseed, dry beans and dry peas (\$15,456,000); cattle and calves (\$8,964,000); nursery, greenhouse, floriculture and sod (\$5,926,000); milk and other dairy products (\$5,140,000); and other crops and hay (\$1,496,000). There were 1,716 farm workers with a payroll of \$5,473,000.

At the request of Cumberland Region Tomorrow, American Farmland Trust (AFT) conducted a Cost of Community Services (COCS) study to find out the current net fiscal impact of existing land uses in Robertson County, Tennessee. At the same time, similar studies were conducted in Blount County in the eastern part of the state and in Tipton County in the western part of the state.

AFT developed this low-cost fiscal analysis to contribute local knowledge to decisions about land use. By using a community's own statistics and financial, land use and economic data, COCS studies help move public dialogue from speculation to projection—from emotion to analysis. The results of this COCS study show the average fiscal impacts of Robertson's current land uses. The goal of this COCS study is not to prescribe a course of action but to provide reliable financial data to help officials make informed planning decisions and to evaluate strategies to maintain a balance in the distribution of land uses in the future.

Cost of Community Service Studies

A COCS study is a case study analysis of the net fiscal impacts of existing land uses on local budgets. It provides a snapshot in time of costs versus revenues based on current land

² A farm operation can contain several individually assessed parcels of land.

use. COCS studies are based on actual budgets in a recent and discrete fiscal period. They are based on real numbers, making them different from traditional fiscal impact analysis, which are predictive and speculative. COCS studies show what services taxpayers receive from their local government and how local government revenues and expenditures relate to land use.

The process of conducting a COCS study is relatively straightforward and easy to understand. Local budgetary information is allocated to major land use categories. The studies rely on budget and financial records and in-depth interviews with local government officials and budget managers to understand how revenues were generated and how appropriations were spent during a recent year.

AFT developed the COCS approach to investigate three common claims often heard at community meetings:

1. Open lands—including working agricultural and forest lands—are an interim land use that should be developed to their “highest and best use”;
2. Agricultural land gets an “unfair” tax break when it is assessed at its actual use value for agriculture instead of at its potential use value for development; and
3. Residential development will lower property taxes by increasing the tax base.

While it is true that an acre of land with a new house generates more total revenue than an acre of farmland, this tells us little about a community’s fiscal balance. In areas where farming and forestry are important industries, it is especially relevant to consider the fiscal contributions of privately owned natural resource lands. Farm, forest and open lands generate less revenue than residential, commercial or industrial properties, but they require little public expenditure due to their modest demands for infrastructure and public services. COCS studies determine the *net* fiscal impact of land uses in the present by comparing total revenues to total expenditures to ascertain the overall contribution of different land uses.

There are three basic steps in the process of conducting a COCS study:

1. Collect data: Obtain relevant reports and other financial records, interview officials, boards and departments.

2. Allocate revenues and expenditures by land use.
3. Analyze data and calculate ratios.

The following section explains how these steps were followed in Robertson County.

COCS STUDY IN ROBERTSON COUNTY

The COCS study focused on the county budget because it represents revenues and expenditures for the largest portion of government services provided to residents living in Robertson County. The study covers countywide services and includes every parcel of land in the county, but it does not include city and town services. On a dollar basis, county government provides about two-thirds of all government services provided in Robertson County. Including the allocation of municipal budgets by land use would require separate studies beyond the scope of this effort. Since the municipalities contain very little farmland, a study of their services would only show residential and commercial land use revenue and expenditures.

Table 1. Comparison of City, Town and County Budgets		
Municipality	Population	Budget
Springfield	15,530	\$45,000,000
White House	8,530	\$ 5,486,412
Millersville	6,085	\$ 2,908,000
City of Cooperstown	<u>3,510</u>	<u>\$ 1,428,299</u>
Totals	33,655	\$ 54,822,711
County (includes schools)	54,433	\$101,820,412

Before the study began, AFT contacted public officials to set up interviews, to understand local issues related to budgets, and to define land use categories. After a review of the county property tax classification system, three land use categories were defined for this study:

- ***Residential Development*** – property used for dwellings, *including farmhouses*, mobile homes, and rental units.

- ***Commercial and Industrial Development*** – property actively used for business purposes other than agricultural or forestry, including retail and wholesale production.
- ***Farm and Forest Land*** – all farm, agricultural and forest parcels, including those qualifying for reduced assessment under Tennessee’s Greenbelt Program.

Collected Data and Interviews

Interviews were conducted with county officials to obtain relevant information and to collect necessary documents. The Robertson County Annual Financial Report for fiscal year 2005 provided actual dollars for services provided by all county departments including: general government, judicial administration, public safety, highways and public works, public health and welfare, and Agricultural Extension. The budget was reviewed to gain an understanding of the nature of services provided by county departments.

Information from county financial documents for fiscal year 2005 for both general and special funds were entered into spreadsheets and allocated by land use. General fund services to county residents and businesses include: general government, administration of justice, public safety, public health and welfare, and other operations such as tourism and industrial development. Special Funds include the public library, solid waste, constitutional officers fund, highways and public works, general debt service, capital projects and education. Other organizations that receive county funds, but are not administered by the county, such as the Agricultural Extension and Soil Conservation, also were analyzed. The largest county fund was education with expenditures of \$74 million.

Allocate Revenues and Expenditures by Land Use

Officials were asked to provide records showing how revenue was generated by land use and to what extent each land use was served by an expenditure. The next step involved allocating all fiscal year 2005 revenues and expenditures to the land use categories based on the information gathered from reports and interviews. Appendix A of this report shows the allocation of all revenues and expenditures by land use for county services.

Revenues

Revenues under the Robertson County general fund come from local, state and federal sources. Local sources include general property taxes, local option taxes, statutory local taxes, licenses and permits, fines and forfeitures, charges for services and fees received from county officials. State sources of revenue include grants, redistribution of sales taxes and funds for juvenile services, reappraisal and the health department. Federal sources of revenue mostly are grants dedicated to a specific purpose, such as community development, civil defense and homeland security. Revenues were categorized according to the land use intended for that particular item.

Real property taxes are collected for the general fund and a number of special funds, such as highways and public works, solid waste and education, and were allocated based on a review of all property assessments. Property in Tennessee is classified based on its use, and statutory assessment percentages are applied to appraised values as follows:

- Residential property at 25 percent
- Agricultural, farm and forest property at 25 percent
- Commercial and industrial property at 40 percent
- Public utility property at 55 percent
- Business personal property at 30 percent

For example, a residence appraised at \$100,000 would have an assessed value of \$25,000 for tax purposes, while a business at the same appraised value would be assessed at \$40,000 and pay proportionally more in property taxes.

The breakdown of property tax revenues into land use classes was available from the assessor of property. The county's property categories and assessed values had to be attributed to the three land use categories used for this study.

Residential Development – All homes were included in the residential category because of the nature of public service demands.³ Therefore, the value of houses on farm, agricultural and forest properties is included in the residential category to correspond with services demanded by homeowners separate from the agricultural business. Houses on farm properties were about 45 percent of the value of the farm property class, while houses on agricultural properties were about 62 percent of the value. Houses on forest properties were about 86 percent of the value. Apartments and other rental properties (duplexes, townhouses) are also a residential land use with a value representing about 19 percent of the total commercial category assessment. The assessed value of all of these residences and associated development sites was moved to the residential category for this study to compute the value of property taxes paid by “residential” properties.

Commercial and Industrial Development – This land use category included the total real property value of commercial and industrial properties as well as the value of personal property⁴ under the commercial and industrial categories. Public utility parcel values would normally be included under this category, but these properties are appraised by the state and taxed separately with the revenue appearing as a separate item in the county budget.

Farm and Forest Land – Farmland in Robertson County is included both in the farm and agricultural categories. Land classified as agricultural and forest is enrolled in Tennessee’s greenbelt agricultural valuation process and therefore is appraised at the value of its current use, rather than at the value of its potential use for development. Land classified as farm properties (not in greenbelt) are appraised at full market value and assessed at 25 percent for tax purposes.

³ Farmhouses are a residential use demanding services similar to other residential properties. The residents of the house may go to school, often require ambulances and police service, participate in local recreation, vote, buy licenses, go to court for domestic disputes, etc. These services are not provided to the agricultural land. Tennessee’s Greenbelt agricultural valuation program recognizes this difference by lowering taxes on the land but not the house.

⁴ Personal property taxes are levied on temporary or moveable property such as business furnishings, office machines, computers, equipment, telephones, vehicles and other such items (except real estate), which is used by a company or a person to operate a business.

Appendix C shows how land is classified for assessment purposes in Robertson County and how all or a portion of the taxable value of these classes was moved to fit the defined land use categories of this study. The land use contribution of tax revenues resulted in the following:

- 72 percent from residential development
- 23 percent from commercial and industrial development
- 5 percent from farm, agricultural and forest land

Other local taxes, such as the hotel-motel tax, wholesale beer tax and interstate telecommunications were included as commercial revenue. Permits, fees and licenses were allocated by land use. Marriage licenses, for example, are generated as residential revenue. State and federal government grants were allocated according to the type of program or land use that received the income, because the revenue was provided to pay for specific services. For example, all federal and state funding for education is counted as residential revenue.

Another source of revenue is the local sales tax levied on products sold in the county. Sales tax revenue was divided between residential and commercial land use. Even though sales tax is generated from commercial land use, primarily county residents pay it, with the businesses acting as pass-through agents. It is different from taxes or fees generated by a business out of operating expenses. However, it could also be argued that without commercial establishments, there would be no sales tax revenue in the county. After considering several alternatives, 63 percent of local sales tax revenues were attributed to residential and 37 percent to commercial land use.⁵ Business purchases by farmers and tangible property used for agricultural production for market are exempt from sales tax.

Expenditures

County officials and department heads were interviewed to determine how county expenditures should be allocated to the three land use categories. Department heads gave an overview of their services and identified any reports (dispatch records, permit summaries, organizational charts) and other secondary sources of information. In the

⁵ Based on information provided by the Tennessee Advisory Commission for Intergovernmental Relations (TACIR) (May 1, 2006 article in State Tax Notes by Cline, Neubig, and Phillips).

interviews AFT explained what land uses were included in each of the COCS study classifications. Officials were asked which land use was served by each expenditure.

Court expenses were allocated by reviewing case file statistics. Several service expenditures were clearly residential, such as libraries, the local health center, senior citizens assistance, dental health, and general welfare assistance. Tourism, industrial development and other economic and community development expenditures were allocated to commercial/industrial land use. All education expenditures including operating, debt service and capital projects were included as residential. A portion of Agricultural Extension spending was allocated to all three land-use categories.

Local road and highway costs are one of the most difficult to allocate by land use. There are so many different users of each road that it is challenging to determine what percentage originates from residential, commercial/industrial, or farm and forest lands. In this study, a combination of data from the Tennessee Department of Transportation and local land use values was used to come up with an allocation. Vehicle Miles Traveled (length of road times number of average daily trips) by road segment (minor arterial, major collector, minor collector, local) was obtained from the Highway Performance Monitoring System and totaled to determine the percentage of rural and urban highway use. Urban mileage was then divided between residential and commercial use, while rural travel was divided between all three categories of land use. The percentage derived from this calculation (see Table 2) was used to allocate the highway expenditures and some of the state revenues provided for highway maintenance.

Table 2. Allocation of Highway Related funds				
Vehicle Miles Traveled (VMTs) from the TN Highway Performance Monitoring System*				
Road Classification	Rural	Urban	Total	
Minor Arterial	311,870	59,405	371,275	
Major Collector	153,429	76,415	229,844	
Minor Collector	97,912	0	97,912	
Local	<u>114,861</u>	<u>106,599</u>	<u>221,460</u>	
Total	678,072	242,419	920,491	
Land Use Percentage Calculation				
Road breakdown	VMTs	Residential	Commercial/ Industrial	Farm and Forest
Rural	678,072	542,458	94,930	40,684
Land use percentage		80%	14%	6%
Urban	242,419	206,056	36,363	-
Land use percentage		85%	15%	0%
Total	920,491	748,514	131,293	40,879
Final Percentage for Highways		81%	14%	4%
*Vehicle miles traveled on Interstate and Principal Arterials are not included because they are not maintained by the county highway department.				

Calculation of “Fallback” and “Administrative” Percentages

Even after extensive record searches, in a few cases, it was not possible to attribute specific line items to the land use categories. For example, administrative salaries and public buildings serve the entire county in a general capacity. In this situation, either a land use fallback or general administrative breakdown was applied. The administrative percentages applied to revenue and expenditure line items are the total land use percentages in the study. For example, if 70 percent of the expenditures were for residential services, then 70 percent of the county commission expenditure would be allocated to residential. The land use fallback was calculated based on the percentage of appraised value, rather than the assessed value used for tax billing, represented by real property.

Appendix B shows how land is classified for appraisal purposes in Robertson County and how appraised values were moved to fit the defined land use categories of this study. As a result of these calculations, fallback percentages for residential (80 percent), commercial and industrial land (16 percent) and farm, agricultural and forest land (6 percent) were determined. Budget items allocated using fallback and administrative percentages are

shown in the following table. These allocations represent 1.5 percent of county revenues and 2.3 percent of county expenditures.

Table 3. Budget Items Allocated Using a Fallback Number				
Items	Actual FY 05	Residential	Commercial/ Industrial	Farmland
Revenue				
Civil Defense	\$ 211,891	\$ 169,544	\$ 29,573	\$ 12,774
State Reappraisal Grant	\$ 19,199	\$ 15,362	\$ 2,680	\$ 1,157
Registrar's Salary Supplement	<u>\$ 16,380</u>	<u>\$ 13,106</u>	<u>\$ 2,286</u>	<u>\$ 988</u>
Total revenue items	\$ 247,470	\$ 198,012	\$ 34,539	\$ 14,919
Percent of county revenues	0.24%	0.23%	0.20%	0.69%
Expenditure				
Register of Deeds	\$ 232,459	\$ 186,001	\$ 32,443	\$ 14,014
Fire Prevention and Control	\$ 471,422	\$ 377,207	\$ 65,794	\$ 28,421
Emergency Management	<u>\$ 135,949</u>	<u>\$ 108,779</u>	<u>\$ 18,974</u>	<u>\$ 8,196</u>
Total expenditure items	\$ 839,830	\$ 671,987	\$ 117,211	\$ 50,631
Percent of county expenditures	0.83%	0.69%	3.51%	9.03%

Table 4. Budget Items Allocated Using an Administrative Percentage				
Item	Actual FY05	Residential	Commercial/ Industrial	Farmland
Revenue				
Data Processing Fee - Register	\$ 32,012	\$ 26,052	\$ 5,321	\$ 639
Register	\$ 472,284	\$ 346,702	\$ 108,882	\$ 16,701
Trustee	<u>\$ 809,196</u>	<u>\$ 577,847</u>	<u>\$ 201,733</u>	<u>\$ 29,617</u>
Total revenue items	\$ 1,313,492	\$ 950,600	\$ 315,935	\$ 46,957
Percent of county revenues	1.27%	1.12%	1.86%	2.17%
Expenditures				
County Commission	\$ 116,573	\$ 112,246	\$ 3,704	\$ 623
County Executive	\$ 192,507	\$ 185,361	\$ 6,116	\$ 1,029
County Buildings	\$ 875,326	\$ 842,835	\$ 27,810	\$ 4,681
Preservation of Records	\$ 84,840	\$ 81,691	\$ 2,695	\$ 454
County Trustee's Office	\$ 215,873	\$ 207,860	\$ 6,859	\$ 1,154
Totals expenditure items	\$ 1,485,119	\$ 1,429,993	\$ 47,184	\$ 7,941
Percent of county expenditures	1.46%	1.46%	1.41%	1.42%

Analyze data and calculate ratios

The final step was to analyze the data gathered and evaluate the actual budgets on a spreadsheet. The dollar amount for each line item of the budget was allocated among the three land use categories. The amounts were entered for each line item, and total revenues and total expenditures were summed for each of the three land use categories.

The total net surplus was calculated by comparing total revenues to total expenditures in each category. The county budget allocations are included as Appendix A. This information is also presented as ratios to show the actual expenditure for every dollar raised (see table 4 on page 16). The findings were checked for accuracy.

Finally, draft findings were sent to the study sponsors for their review and comments. These comments were discussed with the sponsors and incorporated into the final report.

FINDINGS

In fiscal year 2005, Robertson County residential land use generated \$86.1 million in revenues to cover residential land use expenditures of \$97.7 million. Comparing revenues to expenditures shows that residential land use had an \$11.6 million shortfall, which was covered by a \$12.1 million surplus from commercial and industrial properties and a \$1.6 million surplus from farmland revenues. Commercial and industrial land use generated proportionately greater revenues because properties are taxed at the statutory 40 percent assessment rate versus the 25 percent for residential, farm and agricultural properties.

Findings for Robertson County are presented in the table below. The first two rows of the table show the total dollar amounts allocated to each land use for revenues and expenditures. The third row shows the net financial impact for each land use. This was determined by comparing the revenues generated with the expenditures provided. The next row of the table presents this same information in ratio form. This is a clear way to see how much each land use costs for each dollar of revenue that it generates for the county.

The land use ratios show the costs required per \$1 of revenue generated in fiscal year 2005. For each \$1 of revenue received from residential properties, the county spent \$1.13 providing services. For each \$1 from commercial and industrial land uses, the county spent 22 cents, and for each \$1 received from farmlands the county spent 26 cents on services.

Table 4. Study Findings				
Robertson County	FY 2005 Actual	Residential	Commercial and Industrial	Farmland
a) Total Revenues	\$ 103,740,011	\$ 86,119,133	\$ 15,455,522	\$ 2,165,355
b) Total Expenditures	\$ 101,599,837	\$ 97,701,863	\$ 3,336,016	\$ 560,984
Net contribution (a-b)	\$ 2,140,174	\$ (11,582,730)	\$ 12,119,506	\$ 1,604,370
Land use ratio*		\$1.00/ \$1.13	\$1.00/ \$0.22	\$1.00/ \$0.26
Percent of revenue by land use		83 %	15 %	2 %
Percent of expenditure by land use		96 %	3 %	1 %

* For each \$1 of revenue generated, the cost of services provided.

DISCUSSION

COCS studies provide a baseline of information to help local officials and citizens make informed land use decisions. They offer the benefit of hindsight to see the effect of development patterns to date. They also demonstrate the fiscal importance of privately owned land in farm and forest uses.

The ratios found in Robertson County are not unusual for COCS studies. The residential ratio of \$1 of revenue to \$1.13 expenditure is fairly typical of other studies around the country. The farmland ratio of \$1 of revenue to 26 cents is lower than the national median of 36 cents for these studies. The commercial and industrial land use ratio of \$1 to 22 cents is lower than the national median number of 28 cents for these studies. This is partially due to the practice of assigning higher assessed values for commercial and industrial properties in Tennessee. There is also a significant contribution from these properties from an assortment of business-related taxes including the local option sales, bank excise, wholesale beer sales, and hotel and motel taxes. It should also be pointed out that the education expenditure for Robertson County, at \$74 million, is 73 percent of the total expenditure for county services. While revenues from commercial and industrial properties pay for this service, the expenditure is allocated entirely to residential land use.

The purpose of a COCS study is to determine the net fiscal contribution of farm and forest lands so these lands may be duly considered in the planning process, not to recommend one type of land use over another. Because the studies are descriptive, they should not be used to predict the impact of a single development or to project future costs of services created by new development. COCS studies are not designed to judge the value of one land use over another or to compare one type of new development to another.

The results of this study provide reliable financial information that demonstrates the importance of agricultural and forest lands to the fiscal balance of Robertson County. It suggests that development of strategies to retain this land base for future agriculture would be a good long-term investment and that:

- Differential property tax programs are justified as a way to provide an incentive to keep land open and in active agricultural use. Even with a reduced assessed value, agricultural properties contribute a surplus of revenue to pay for public services for residents of Robertson County.
- Taxes and other revenues from residential development do not cover all the public services residents receive from the county.
- Agricultural lands pay more in local tax revenues than they receive in services. A balance of land uses, including agricultural lands, is needed to provide adequate revenue to pay for these services. The findings of this study show the fiscal benefits that result from different land uses and provide factual information to help residents understand the delicate fiscal balance between taxes, other community revenues and the costs of public services.

With product sales of almost \$65 million in 2002, agriculture is an important part of the county economy. The top selling agricultural products were cotton and grains. Agricultural lands still represent a little more than three-quarters of the land area of the county. Any future efforts to preserve this land base and improve economic development efforts that promote this local industry will also yield greater fiscal revenues.

This information should be useful for county leaders and residents when faced with land use decisions now and in the future. In addition to helping maintain fiscal balance, agricultural lands help sustain the local economy, contribute to economic diversity and rural character, and help shape the overall quality of life in the region.

APPENDICES

- A. Robertson County Revenues and Expenditures**
- B. Fallback Calculation**
- C. Property Tax Contribution**

Appendix A: Revenues and Expenditures

Robertson County

REVENUES	Actual FY 05	Residential	Commercial/ Industrial	Farm and Forest Land	Land Use %			Source
Local Taxes								
County Property Taxes								
Current Property Tax	\$ 8,074,176	\$ 5,795,249	\$ 1,848,892	\$ 430,035	71.8%	22.9%	5.3%	property tax
Trustee's Collections-Prior Year	\$ 289,502	\$ 207,790	\$ 66,293	\$ 15,419	71.8%	22.9%	5.3%	property tax
Circuit/Clerk & Master Coll. - Pr. Yrs.	\$ 142,969	\$ 102,616	\$ 32,738	\$ 7,615	71.8%	22.9%	5.3%	property tax
Interest and Penalty	\$ 127,407	\$ 91,447	\$ 29,175	\$ 6,786	71.8%	22.9%	5.3%	property tax
Payments in Lieu - Local Utilities	\$ 99,194	\$ -	\$ 99,194	\$ -	0.0%	100.0%	0.0%	accounting dept.
Total Property Taxes	\$ 8,733,248	\$ 6,197,102	\$ 2,076,291	\$ 459,855	71.0%	23.8%	5.3%	
County Local Option Taxes								
Hotel/Motel Tax	\$ 169,219	\$ -	\$ 169,219	\$ -	0.0%	100.0%	0.0%	accounting dept.
Litigation Tax General	\$ 288,969	\$ 245,442	\$ 40,874	\$ 2,653	84.9%	14.1%	0.9%	court records
Litigation Tax - Jail, Workhouse, Court	\$ 93,558	\$ 79,465	\$ 13,234	\$ 859	84.9%	14.1%	0.9%	court records
Statutory Local Taxes								
Bank Excise Tax	\$ 165,659	\$ -	\$ 165,659	\$ -	0.0%	100.0%	0.0%	accounting dept.
Wholesale Beer Tax	\$ 124,939	\$ -	\$ 124,939	\$ -	0.0%	100.0%	0.0%	accounting dept.
Total Other Local Taxes	\$ 842,344	\$ 324,907	\$ 513,925	\$ 3,512	38.6%	61.0%	0.4%	
Licenses and Permits								
Cable TV Franchise	\$ 28,673	\$ -	\$ 28,673	\$ -	0.0%	100.0%	0.0%	accounting dept.
Building Permits	\$ 237,586	\$ 194,895	\$ 42,691	\$ -	82.0%	18.0%	0.0%	accounting dept.
Total Licenses and Permits	\$ 266,259	\$ 194,895	\$ 71,364	\$ -	73.2%	26.8%	0.0%	
Fines, Forfeitures and Penalties								
Circuit Court Fines	\$ 56,256	\$ 47,782	\$ 7,957	\$ 517	84.9%	14.1%	0.9%	court records
DUI Treatment Fines	\$ 3,336	\$ 3,336	\$ -	\$ -	100.0%	0.0%	0.0%	accounting dept.
Data Entry Fee - Circuit Court	\$ 1,345	\$ 1,142	\$ 190	\$ 12	84.9%	14.1%	0.9%	court records
General Sessions Fines	\$ 244,208	\$ 173,122	\$ 70,920	\$ 166	70.9%	29.0%	0.1%	court records
DUI Treatment Fines	\$ 16,112	\$ 16,112	\$ -	\$ -	100.0%	0.0%	0.0%	accounting dept.
Data Entry Fee - Gen. Sessions Court	\$ 21,047	\$ 14,920	\$ 6,112	\$ 14	70.9%	29.0%	0.1%	court records
Juvenile Court	\$ 20,319	\$ 20,319	\$ -	\$ -	100.0%	0.0%	0.0%	court records
Chancery Court	\$ 4,685	\$ 3,617	\$ 999	\$ 69	77.2%	21.3%	1.5%	court records
Total Fines, Forfeitures and Penalties	\$ 367,308	\$ 280,351	\$ 86,179	\$ 778	76.3%	23.5%	0.2%	

Appendix A: Revenues and Expenditures

Robertson County

REVENUES	Actual FY 05	Residential	Commercial/ Industrial	Farm and Forest Land	Land Use %			Source
Charges for Current Services								
General Service Charges								
Ambulance Patient Charges	\$ 1,319,892	\$ 1,123,863	\$ 196,029	\$ -	85.1%	14.9%	0.0%	department interview
Work Release Charges for Board	\$ 2,530	\$ 2,530			100.0%	0.0%	0.0%	accounting dept.
School Patrol Officers	\$ 132,000	\$ 132,000	\$ -	\$ -	100.0%	0.0%	0.0%	accounting dept.
Drivers School Fees	\$ 50,362	\$ 50,362	\$ -	\$ -	100.0%	0.0%	0.0%	accounting dept.
Fees								
Copy Fees	\$ 3,341	\$ 2,398	\$ 765	\$ 178	71.8%	22.9%	5.3%	property tax
Telephone Commissions	\$ 5,224	\$ 5,224	\$ -	\$ -	100.0%	0.0%	0.0%	accounting dept.
Vending Machine Collections	\$ 2,066	\$ -	\$ 2,066	\$ -	0.0%	100.0%	0.0%	accounting dept.
Data Processing Fee - Register	\$ 32,012	\$ 26,052	\$ 5,321	\$ 639	81.4%	16.6%	2.0%	% of all revenues
Data Processing Fee - Sheriff	\$ 12,066	\$ 10,526	\$ 1,254	\$ 286	87.2%	10.4%	2.4%	sheriff's department
Total Charges for Current Services	\$ 1,559,493	\$ 1,352,955	\$ 205,435	\$ 1,104	86.8%	13.2%	0.1%	
Other Local Revenues								
Insurance Recovery	\$ 85,199	\$ 61,152	\$ 19,510	\$ 4,538	71.8%	22.9%	5.3%	property tax
Contributions & Gifts	\$ 120,392	\$ 120,392	\$ -	\$ -	100.0%	0.0%	0.0%	accounting dept.
Other Local Revenues	\$ 62,217	\$ 50,752	\$ 10,169	\$ 1,296	81.6%	16.3%	2.1%	workers comp refund
Total Other Local Revenues	\$ 267,808	\$ 232,296	\$ 29,678	\$ 5,834	86.7%	11.1%	2.2%	
Fees Received from County Officials (fees in lieu of salary)								
County Clerk	\$ 658,572	\$ 450,539	\$ 177,064	\$ 30,969	68.4%	26.9%	4.7%	county clerk
Circuit Court Clerk	\$ 151,214	\$ 128,437	\$ 21,389	\$ 1,388	84.9%	14.1%	0.9%	circuit court records
General Sessions Court Clerk	\$ 506,723	\$ 359,222	\$ 147,157	\$ 344	70.9%	29.0%	0.1%	general sessions
Clerk and Master	\$ 127,129	\$ 98,159	\$ 27,104	\$ 1,866	77.2%	21.3%	1.5%	court records
Juvenile Court Clerk	\$ 78,354	\$ 78,354	\$ -	\$ -	100.0%	0.0%	0.0%	court records
Register	\$ 472,284	\$ 346,702	\$ 108,882	\$ 16,701	73.4%	23.1%	3.5%	% of GF revenues
Sheriff	\$ 54,881	\$ 47,878	\$ 5,701	\$ 1,302	87.2%	10.4%	2.4%	sheriff's department
Trustee	\$ 809,196	\$ 577,847	\$ 201,733	\$ 29,617	71.4%	24.9%	3.7%	% of all revenues
Total County Officials	\$ 2,858,353	\$ 2,087,137	\$ 689,030	\$ 82,187	73.0%	24.1%	2.9%	

Appendix A: Revenues and Expenditures

Robertson County

REVENUES	Actual FY 05	Residential	Commercial/ Industrial	Farm and Forest Land	Land Use %			Source
State of Tennessee								
General Government Grants								
Juvenile Services Program	\$ 12,500	\$ 12,500	\$ -	\$ -	100.0%	0.0%	0.0%	court records
State Reappraisal Grant	\$ 19,199	\$ 15,362	\$ 2,680	\$ 1,157	80.0%	14.0%	6.0%	fallback
Law Enforcement Training Programs	\$ 18,154	\$ 15,837	\$ 1,886	\$ 431	87.2%	10.4%	2.4%	sheriff's department
Health Department Programs	\$ 463,575	\$ 463,575	\$ -	\$ -	100.0%	0.0%	0.0%	department information
Litter Program	\$ 33,849	\$ 16,925	\$ 16,925	\$ -	50.0%	50.0%	0.0%	accounting dept.
Beer Tax	\$ 16,778	\$ -	\$ 16,778	\$ -	0.0%	100.0%	0.0%	accounting dept.
Alcoholic Beverage Tax	\$ 55,480	\$ -	\$ 55,480	\$ -	0.0%	100.0%	0.0%	accounting dept.
Contracted Prisoner Boarding	\$ 835,978	\$ 752,442	\$ 58,337	\$ 25,200	90.0%	7.0%	3.0%	sheriff's department
Registrar's Salary Supplement	\$ 16,380	\$ 13,106	\$ 2,286	\$ 988	80.0%	14.0%	6.0%	fallback
Law Enforcement Grant	\$ 26,755	\$ 23,341	\$ 2,780	\$ 635	87.2%	10.4%	2.4%	sheriff's department
Civil Defense	\$ 211,891	\$ 169,544	\$ 29,573	\$ 12,774	80.0%	14.0%	6.0%	fallback
Total State of Tennessee	\$ 1,710,539	\$ 1,482,632	\$ 186,723	\$ 41,185	86.7%	10.9%	2.4%	
TOTAL GENERAL FUND	\$ 16,605,352	\$ 12,152,274	\$ 3,858,625	\$ 594,453	73.2%	23.2%	3.6%	
SPECIAL FUNDS								
Solid Waste/Sanitation								
County Property Taxes								
Current Property Tax	\$ 607,826	\$ 436,268	\$ 139,185	\$ 32,373	71.8%	22.9%	5.3%	property tax
Trusee's Collections - Prior Year	\$ 26,446	\$ 18,982	\$ 6,056	\$ 1,409	71.8%	22.9%	5.3%	property tax
Circuit/Clerk & Master Collections - Prior	\$ 12,997	\$ 9,329	\$ 2,976	\$ 692	71.8%	22.9%	5.3%	property tax
Interest and Penalty	\$ 11,331	\$ 8,133	\$ 2,595	\$ 603	71.8%	22.9%	5.3%	property tax
Solid Waste Disposal Fee	\$ 768,401	\$ 654,279	\$ 114,122	\$ -	85.1%	14.9%	0.0%	department interview
Sale of Recycled Materials	\$ 81,812	\$ 41,942	\$ 39,870	\$ -	51.3%	48.7%	0.0%	department interview
Insurance Recovery	\$ 14,086	\$ 10,579	\$ 3,179	\$ 327	75.1%	22.6%	2.3%	department interview
Sale of Equipment	\$ 1,553	\$ 1,166	\$ 351	\$ 36	75.1%	22.6%	2.3%	department interview
Other local revenues	\$ 3,021	\$ 2,269	\$ 682	\$ 70	75.1%	22.6%	2.3%	department interview
Solid Waste Grants	\$ 28,581	\$ 21,465	\$ 6,451	\$ 665	75.1%	22.6%	2.3%	department interview
Total Solid Waste	\$ 1,556,054	\$ 1,204,411	\$ 315,468	\$ 36,176	77.4%	20.3%	2.3%	

Appendix A: Revenues and Expenditures

Robertson County

REVENUES	Actual FY 05	Residential	Commercial/ Industrial	Farm and Forest Land	Land Use %			Source
Highway/Public Works								
Wheel Tax	\$ 823,957	\$ 670,426	\$ 116,939	\$ 36,592	81.4%	14.2%	4.4%	VMTs & fallback
Mineral Severance Tax	\$ 226,254	\$ -	\$ 226,254	\$ -	0.0%	100.0%	0.0%	accounting dept.
Other Permits	\$ 10,800	\$ 10,800	\$ -	\$ -	100.0%	0.0%	0.0%	accounting dept.
Other Local Revenues	\$ 15,615	\$ 15,615	\$ -	\$ -	100.0%	0.0%	0.0%	accounting dept.
State Aid Program	\$ 201,028	\$ 163,570	\$ 28,531	\$ 8,928	81.4%	14.2%	4.4%	VMTs & fallback
Gasoline and Motor Fuel Tax	\$ 1,946,243	\$ 914,454	\$ 914,454	\$ 117,335	47.0%	47.0%	6.0%	land use
Petroleum Special Tax	\$ 43,787	\$ 20,574	\$ 20,574	\$ 2,640	47.0%	47.0%	6.0%	land use
Total Highway	\$ 3,267,684	\$ 1,795,438	\$ 1,306,751	\$ 165,495	54.9%	40.0%	5.1%	
General Debt Service								
Current Property Tax	\$ 3,299,671	\$ 2,368,342	\$ 755,586	\$ 175,742	71.8%	22.9%	5.3%	property tax
Trustee's Collections - Prior year	\$ 126,244	\$ 90,612	\$ 28,908	\$ 6,724	71.8%	22.9%	5.3%	property tax
Circuit/Clerk & Master Collections - Prior Year	\$ 61,737	\$ 44,312	\$ 14,137	\$ 3,288	71.8%	22.9%	5.3%	property tax
Interest and Penalty	\$ 54,679	\$ 39,246	\$ 12,521	\$ 2,912	71.8%	22.9%	5.3%	property tax
Adequate Facilities/Development Tax	\$ 1,700,486	\$ 1,527,454	\$ 173,031	\$ -	89.8%	10.2%	0.0%	planning department
Wheel Tax	\$ 2,155,240	\$ 1,753,646	\$ 305,878	\$ 95,715	81.4%	14.2%	4.4%	VMTs & fallback
Investment Income	\$ 379,277	\$ 298,560	\$ 66,138	\$ 14,579	78.7%	17.4%	3.8%	debt adm %
Contributions	\$ 97,955	\$ 77,108	\$ 17,081	\$ 3,765	78.7%	17.4%	3.8%	debt adm %
Total General Debt Service	\$ 7,875,289	\$ 6,199,280	\$ 1,373,281	\$ 302,727	78.7%	17.4%	3.8%	
General Purpose School								
Current Property Tax	\$ 11,114,273	\$ 7,977,282	\$ 2,545,038	\$ 591,953	71.8%	22.9%	5.3%	property tax
Trustee's Collections - Prior year	\$ 436,038	\$ 312,967	\$ 99,848	\$ 23,224	71.8%	22.9%	5.3%	property tax
Circuit/Clerk & Master Collections - Prior Year	\$ 214,454	\$ 153,925	\$ 49,108	\$ 11,422	71.8%	22.9%	5.3%	property tax
Interest and Penalty	\$ 189,143	\$ 135,757	\$ 43,311	\$ 10,074	71.8%	22.9%	5.3%	property tax
Payment in Lieu - TVA	\$ 487,896	\$ 350,188	\$ 111,722	\$ 25,986	71.8%	22.9%	5.3%	property tax
Local Option Sales Tax	\$ 5,906,860	\$ 3,721,322	\$ 2,185,538	\$ -	63.0%	37.0%	0.0%	state records
Business Tax	\$ 383,438	\$ -	\$ 383,438	\$ -	0.0%	100.0%	0.0%	accounting dept.
Interstate Telecommunications Tax	\$ 13,035	\$ -	\$ 13,035	\$ -	0.0%	100.0%	0.0%	accounting dept.
Marriage Licenses	\$ 3,396	\$ 3,396	\$ -	\$ -	100.0%	0.0%	0.0%	accounting dept.

Appendix A: Revenues and Expenditures

Robertson County

REVENUES	Actual FY 05	Residential	Commercial/ Industrial	Farm and Forest Land	Land Use %			Source
School continued								
Charges for Current Services	\$ 140,461	\$ 140,461	\$ -	\$ -	100.0%	0.0%	0.0%	accounting dept.
Miscellaneous Refunds	\$ 34,424	\$ 29,673	\$ 4,337	\$ 413	86.2%	12.6%	1.2%	finance, adm. %
Insurance Recovery	\$ 16,775	\$ 14,460	\$ 2,114	\$ 201	86.2%	12.6%	1.2%	finance, adm. %
Damages Recovered from Individuals	\$ 909	\$ 909	\$ -	\$ -	100.0%	0.0%	0.0%	accounting dept.
Contributions and Gifts	\$ 4,000	\$ 4,000	\$ -	\$ -	100.0%	0.0%	0.0%	accounting dept.
Other Local Revenues	\$ 13,071	\$ 13,071	\$ -	\$ -	100.0%	0.0%	0.0%	accounting dept.
State of Tennessee	\$ 34,247,583	\$ 34,247,583	\$ -	\$ -	100.0%	0.0%	0.0%	accounting dept.
Income Taxes	\$ 17,795	\$ 17,795	\$ -	\$ -	100.0%	0.0%	0.0%	accounting dept.
Federal Government	\$ 1,853,855	\$ 1,853,855	\$ -	\$ -	100.0%	0.0%	0.0%	accounting dept.
Total General Purpose School	\$ 55,077,406	\$ 48,976,645	\$ 5,437,489	\$ 663,272	88.9%	9.9%	1.2%	
General Capital Projects	\$ 4,830,540	\$ 3,940,416	\$ 789,503	\$ 100,620	81.6%	16.3%	2.1%	accounting dept.
Education Capital Projects	\$ 14,527,686	\$ 11,850,669	\$ 2,374,405	\$ 302,612	81.6%	16.3%	2.1%	accounting dept.
Total Special Funds	\$ 87,134,659	\$ 73,966,860	\$ 11,596,898	\$ 1,570,901	84.9%	13.3%	1.8%	
TOTAL REVENUE	\$ 103,740,011	\$ 86,119,133	\$ 15,455,522	\$ 2,165,355	83.0%	14.9%	2.1%	

Appendix A: Revenues and Expenditures

Robertson County

EXPENDITURES	Actual FY 05	Residential	Commercial/ Industrial	Farm and Forest Land	Land Use %			Source
GENERAL FUND								
General Government								
County Commission	\$ 116,573	\$ 112,246	\$ 3,704	\$ 623	96.3%	3.2%	0.5%	% all expenditures
County Executive	\$ 192,507	\$ 185,361	\$ 6,116	\$ 1,029	96.3%	3.2%	0.5%	% all expenditures
Election Commission	\$ 240,458	\$ 240,458	\$ -	\$ -	100.0%	0.0%	0.0%	accounting dept.
Register of Deeds	\$ 232,459	\$ 186,001	\$ 32,443	\$ 14,014	80.0%	14.0%	6.0%	fallback
Planning	\$ 270,118	\$ 222,016	\$ 42,354	\$ 5,749	82.2%	15.7%	2.1%	dept. interview
County Buildings	\$ 875,326	\$ 842,835	\$ 27,810	\$ 4,681	96.3%	3.2%	0.5%	% all expenditures
Preservation of Records	\$ 84,840	\$ 81,691	\$ 2,695	\$ 454	96.3%	3.2%	0.5%	% of all expenditures
Accounting and Budgeting	\$ 357,713	\$ 317,587	\$ 35,375	\$ 4,749	88.8%	9.9%	1.3%	avg. of rev. & exp.
Property Assessor's Office	\$ 409,414	\$ 327,591	\$ 57,140	\$ 24,683	80.0%	14.0%	6.0%	dept. interview
County Trustee's Office	\$ 215,873	\$ 207,860	\$ 6,859	\$ 1,154	96.3%	3.2%	0.5%	% all expenditures
County Clerk	\$ 417,435	\$ 286,979	\$ 110,585	\$ 19,872	68.7%	26.5%	4.8%	clerk accounts
Total General Government	\$ 3,412,716	\$ 3,010,625	\$ 325,081	\$ 77,008	88.2%	9.5%	2.3%	
Administration of Justice								
Circuit Court	\$ 598,729	\$ 508,543	\$ 84,689	\$ 5,497	84.9%	14.1%	0.9%	court percentages
General Sessions Court	\$ 285,005	\$ 202,043	\$ 82,768	\$ 193	70.9%	29.0%	0.1%	court records
Chancery Court	\$ 183,807	\$ 141,922	\$ 39,187	\$ 2,698	77.2%	21.3%	1.5%	court records
Juvenile Court	\$ 314,683	\$ 314,683	\$ -	\$ -	100.0%	0.0%	0.0%	court records
Total Administration of Justice	\$ 1,382,224	\$ 1,167,191	\$ 206,645	\$ 8,389	84.4%	15.0%	0.6%	
Public Safety								
Sheriff's Department	\$ 5,131,070	\$ 4,476,285	\$ 533,052	\$ 121,733	87.2%	10.4%	2.4%	dept. interview
Fire Prevention and Control	\$ 471,422	\$ 377,207	\$ 65,794	\$ 28,421	80.0%	14.0%	6.0%	fallback
Emergency Management	\$ 135,949	\$ 108,779	\$ 18,974	\$ 8,196	80.0%	14.0%	6.0%	fallback
Local Health Center	\$ 473,553	\$ 473,553	\$ -	\$ -	100.0%	0.0%	0.0%	department information
Ambulance/Emergency Medical Services	\$ 2,134,908	\$ 1,817,834	\$ 317,074	\$ -	85.1%	14.9%	0.0%	department interview
Litter Grant Program	\$ 41,345	\$ 20,673	\$ 20,673	\$ -	50.0%	50.0%	0.0%	accounting dept.
Total Public Safety	\$ 8,388,247	\$ 7,274,330	\$ 955,567	\$ 158,350	86.7%	11.4%	1.9%	
Agriculture Extension Service	\$ 113,106	\$ 65,036	\$ 4,807	\$ 43,263	57.5%	4.3%	38.3%	dept. interview
Other Operations	\$ 1,650,269	\$ 1,357,692	\$ 246,547	\$ 46,030	82.3%	14.9%	2.8%	accounting dept.
Contributions to Other Agencies	\$ 486,048	\$ 230,185	\$ 242,500	\$ 13,363	47.4%	49.9%	2.7%	accounting dept.
Total General Fund	\$ 15,432,610	\$ 13,105,059	\$ 1,981,147	\$ 346,403	84.9%	12.8%	2.2%	

Appendix A: Revenues and Expenditures

Robertson County

EXPENDITURES	Actual FY 05	Residential	Commercial/ Industrial	Farm and Forest Land	Land Use %			Source
SPECIAL FUNDS								
SolidWaste/Sanitation Fund								
Convenience Centers	\$ 213,296	\$ 213,296	\$ -	\$ -	100.0%	0.0%	0.0%	dept. interview
Transfer Stations	\$ 1,170,341	\$ 777,872	\$ 391,938	\$ 531	66.5%	33.5%	0.0%	dept. interview
Recycling Center	\$ 31,859	\$ 16,333	\$ 15,526	\$ -	51.3%	48.7%	0.0%	dept. interview
Postclosure Care Costs	\$ 78,044	\$ 62,446	\$ 10,892	\$ 4,705	80.0%	14.0%	6.0%	dept. interview
Other operations	\$ 71,318	\$ 51,014	\$ 20,055	\$ 250	71.5%	28.1%	0.4%	dept. interview
Total Sanitation Fund	\$ 1,564,859	\$ 1,120,961	\$ 438,412	\$ 5,486	71.6%	28.0%	0.4%	
Drug Control Fund	\$ 39,161	\$ 39,161	\$ -	\$ -	100.0%	0.0%	0.0%	accounting dept.
Constitutional Officers - Fees Fund								
County Trustee's Office	\$ 971	\$ -	\$ -	\$ -	0.0%	0.0%	0.0%	% all expenditures
Chancery Court	\$ 4,920	\$ 3,799	\$ 1,049	\$ 72	77.2%	21.3%	1.5%	court records
Total Constitutional Officers-Fees Fund	\$ 5,891	\$ 3,799	\$ 1,049	\$ 72	64.5%	17.8%	1.2%	
Highway/Public Works Fund	\$ 3,450,545	\$ 2,807,592	\$ 489,712	\$ 153,241	81.4%	14.2%	4.4%	VMTs & fallback
General Debt Service								
General Government	\$ 857,382	\$ 727,796	\$ 110,313	\$ 19,274	84.9%	12.9%	2.2%	general fund %
Highways and Streets	\$ 730,404	\$ 594,305	\$ 103,661	\$ 32,438	81.4%	14.2%	4.4%	department %
Education	\$ 4,584,204	\$ 4,584,204	\$ -	\$ -	100.0%	0.0%	0.0%	department %
Sanitation	\$ 712,881	\$ 510,661	\$ 199,721	\$ 2,499	71.6%	28.0%	0.4%	department %
Other Debt Service								
Trustee's Commission	\$ 110,867	\$ 103,365	\$ 6,632	\$ 869	93.2%	6.0%	0.8%	% of debt service
Other Debt Service	\$ 5,907	\$ 5,507	\$ 353	\$ 46	93.2%	6.0%	0.8%	% of debt service
Total Debt Service	\$ 7,001,645	\$ 6,525,839	\$ 420,681	\$ 55,126	93.2%	6.0%	0.8%	

Appendix A: Revenues and Expenditures

Robertson County

EXPENDITURES	Actual FY 05	Residential	Commercial/ Industrial	Farm and Forest Land	Land Use %			Source
Capital Projects								
Underwriter discount	\$ 12,481	\$ 11,633	\$ 750	\$ 98	93.2%	6.0%	0.8%	% of debt service
Other Debt Issuance Charges	\$ 35,370	\$ 32,967	\$ 2,125	\$ 278	93.2%	6.0%	0.8%	% of debt service
Building Improvements	\$ 12,988	\$ 12,105	\$ 780	\$ 102	93.2%	6.0%	0.8%	% of debt service
Other Capital Outlays	\$ 22,649	\$ 21,110	\$ 1,361	\$ 178	93.2%	6.0%	0.8%	% of debt service
Total Capital Projects	83,488	77,814	5,016	657	93.2%	6.0%	0.8%	
Education								
General Purpose School Fund	\$ 55,795,572	\$ 55,795,572	\$ -	\$ -	100.0%	0.0%	0.0%	accounting dept.
Federal Projects	\$ 3,832,034	\$ 3,832,034	\$ -	\$ -	100.0%	0.0%	0.0%	accounting dept.
Capital Projects	\$ 14,394,032	\$ 14,394,032	\$ -	\$ -	100.0%	0.0%	0.0%	accounting dept.
Total Education	\$ 74,021,638	\$ 74,021,638	\$ -	\$ -				
Total Special Funds	\$ 86,167,227	\$ 84,596,804	\$ 1,354,870	\$ 214,582	98.2%	1.6%	0.2%	
TOTAL EXPENDITURES	\$ 101,599,837	\$ 97,701,863	\$ 3,336,016	\$ 560,984	96.2%	3.3%	0.6%	

SUMMARY OF FINDINGS

All Funds	Actual FY 05	Residential	Commercial/ Industrial	Farm and Forest Land	
Revenue	\$ 103,740,011	\$ 86,119,133	\$ 15,455,522	\$ 2,165,355	100.00%
Expenditure	\$ 101,599,837	\$ 97,701,863	\$ 3,336,016	\$ 560,984	100.00%
Net (Revenue minus expenditure)	\$ 2,140,174	\$ (11,582,730)	\$ 12,119,506	\$ 1,604,370	
Ratio (Expenditure/Revenue)	0.98	1.13	0.22	0.26	
Land Use percent of revenue		83.0%	14.9%	2.1%	
Land Use percent of expenditure		96.2%	3.3%	0.6%	

APPENDIX C: PROPERTY TAX CONTRIBUTION

Robertson County, TN

Real Property		COCS Study Adjustments			
Property Class	Assessed	Residential	Commercial/ Industrial	Farmland & Forest	Value Adjustments
Public utility	\$ 11,330	\$ -	\$ 11,330	\$ -	All commercial/industrial The value of apartments & rentals (duplexes, townhouses) is moved to residential.
Commercial	\$ 129,118,800	\$ 25,118,040	\$ 104,000,760	\$ -	
Industrial	\$ 37,510,680	\$ -	\$ 37,510,680	\$ -	All commercial/industrial
Residential	\$ 531,829,525	\$ 531,829,525	\$ -	\$ -	All residential
Homebelt	\$ 129,675	\$ 129,675	\$ -	\$ -	All residential
Farm	\$ 19,201,850	\$ 8,606,269	\$ -	\$ 10,595,581	Value of house & 1 acre to residential
Agricultural	\$ 92,548,000	\$ 57,018,823	\$ -	\$ 35,529,177	Value of house & 1 acre to residential
Forest	\$ 1,077,175	\$ 925,724	\$ -	\$ 151,451	Value of house & 1 acre to residential
Sub-total	\$ 811,427,035	\$ 623,628,056	\$ 141,522,770	\$ 46,276,209	\$ 811,427,035.00
		76.86%	17.44%	5.70%	100%
Personal Property		Residential	Commercial	Farm/Open	
Class	Assessed				
Commercial	\$ 24,079,529	\$ -	\$ 24,079,529	\$ -	All commercial/industrial
Industrial	\$ 33,357,383	\$ -	\$ 33,357,383	\$ -	All commercial/industrial
Sub-total	\$ 57,436,912	\$ -	\$ 57,436,912	\$ -	
Total Assessed Value	\$ 868,863,947	\$ 623,628,056	\$ 198,959,682	\$ 46,276,209	\$ 868,863,947
Tax Contribution Percentage		71.78%	22.90%	5.33%	100%