

Adopted Budget

And Five Year

Capital Improvement Plan

Knox County
Tennessee



Fiscal Year 2012 – 2013

Tim Burchett, County Mayor

v. 6.14.12

**KNOX COUNTY, TENNESSEE
2012-2013 ADOPTED OPERATING BUDGET
AND
2013-2017 CAPITAL IMPROVEMENT PLAN**

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**KNOX COUNTY, TENNESSEE
2012-2013
ADOPTED BUDGET**

ROSTER OF PUBLICLY ELECTED OFFICIALS

County Mayor	Tim Burchett
Board of Commissioners:	
District 1	Sam McKenzie
District 2	Amy Broyles
District 3	Tony Norman
District 4	Jeff Ownby
District 5	Richard Briggs
District 6	Brad Anders, Vice Chair
District 7	R. Larry Smith
District 8	Dave Wright
District 9	Michael Brown
At Large Seat 10	Mike Hammond, Chair
At Large Seat 11	Ed Shouse
Assessor of Property	Phil Ballard
Attorney General	Randall Nichols
Circuit & General Sessions Court Clerk	Catherine Quist
County Clerk	Foster Arnett
Criminal & Domestic Relations Court Clerk	Joy McCroskey
Law Director	Joseph G. Jarret
Public Defender	Mark Stephens
Register of Deeds	Sherry Witt
Sheriff	J.J. Jones
Trustee	John Duncan

**KNOX COUNTY, TENNESSEE
2012-2013 ADOPTED BUDGET**

ROSTER OF PUBLICLY ELECTED OFFICIALS

Juvenile Judge	Tim Irwin
Criminal Court Judges	
Division I	Steve Sword
Division II	Bobby McGee
Division III	Mary Beth Leibowitz
Circuit Court Judges	
Division I	Dale Workman
Division II	Harold Wimberly
Division III	Wheeler Rosenbalm
Division IV	Bill Swann
Chancellors	
Division I	John F. Weaver
Division II	Daryl R. Fansler
Division III	Mike Moyers
General Sessions Judges	
Division I	Chuck Cerny
Division II	Geoffrey Emery
Division III	Patricia Hall Long
Division IV	Andrew Jackson VI
Division V	Tony Stansberry
Board of Education:	
District 1	Gloria Deathridge
District 2	Indya Kincannon, Vice Chair
District 3	Cynthia Buttry
District 4	Lynne Fugate
District 5	Karen Carson
District 6	Thomas Deakins, Chair
District 7	Kim Sepesi
District 8	Mike McMillan
District 9	Pam Trainor

Knox County, Tennessee Budgeted Fund Descriptions

General Fund: The General Fund is used to account for resources traditionally associated with government that are not required legally or by sound financial management to be accounted for in another fund. The General Fund accounts for the normal recurring activities of the County (i.e. public safety, recreation, health and welfare, general government, etc.). These activities are funded principally by property taxes on individuals and businesses.

Governmental Library Fund: This fund accounts for the operation of the law library that is available to the public but is used primarily by attorneys practicing in the courts. User fees are charged by the Governmental Library.

Public Library Fund: This fund is used to account for the operation of the County-wide public library system.

Solid Waste Fund: This fund is used to account for solid waste and recycling activities.

Air Quality Fund: This fund is used to account for activities related to compliance with the Clean Air Act, funded by permit fees received from operators of facilities that are sources of air pollution. (Note – for annual financial reporting purposes, this fund is included in the State and Federal Grants Fund.)

Hotel/Motel Tax Fund: This fund accounts for the collection and use of the amusement tax to promote tourism and related economic activity in the County.

Engineering and Public Works Fund: This fund is used to account for the County's share of the State gasoline and motor fuel taxes that are utilized to maintain non-state roads within the county.

Debt Service Fund: This fund is used to account for the accumulation of resources for, and related payments of, principal and interest on general long-term debt for the County and for the Knox County Board of Education, a discretely presented component unit.

General Purpose School Fund: This fund is used to account for general operations of the Board. Major funding is provided through local tax levies and state education funds.

Central Cafeteria Fund: This fund is used to account for the cafeteria operations in each school. The primary sources of funding are federal and state revenues for the school lunch program and sales to students and adults.

School Construction Fund: The annually-budgeted portion of this fund is used primarily to account for the repayment to the Debt Service Fund of the annual debt service related to the portion of long-term debt incurred for school purposes. The remaining activities of this fund consist of the Board of Education's building construction and major renovation projects. Funding for those projects is included in the Capital Improvement Plan.

**KNOX COUNTY, TENNESSEE
2012-2013 ADOPTED BUDGET**

Five-Year Budget Summary

	Adopted 2008-2009	Adopted 2009-2010	Adopted 2010-2011	Adopted 2011-2012	Adopted 2012-2013	Change from 2009-2013	Tax Rate		
							FY12	FY13	
General Fund:									
General Administration	\$ 14,450,977	\$ 13,959,023	\$ 12,218,567	\$ 11,469,197	\$ 11,627,763	\$ (2,823,214)			
Finance	13,959,424	13,712,016	13,020,932	12,961,413	13,805,659	(153,765)			
Administration of Justice	13,973,136	13,679,219	11,472,512	11,404,383	11,727,048	(2,246,088)			
Public Safety	66,227,289	68,608,091	68,866,041	71,038,032	73,996,648	7,769,359			
Public Health and Welfare	28,101,793	26,608,406	24,546,946	22,485,976	22,353,859	(5,747,934)			
Social/Cultural/Recreational	4,774,032	4,787,132	4,499,825	4,245,676	4,314,651	(459,381)			
Agricultural & Natural Resources	473,558	479,457	406,489	408,839	466,102	(7,456)			
Other General Government (3)	8,489,274	7,869,289	14,860,541	14,129,664	12,799,639	4,310,365			
Net Operating Transfers (2)	3,064,015	3,127,165	1,682,095	1,091,082	2,478,190	(585,825)			
	<u>153,513,498</u>	<u>152,829,798</u>	<u>151,573,948</u>	<u>149,234,262</u>	<u>153,569,559</u>	<u>56,061</u>	\$0.97	\$0.97	(2)
Special Revenue Funds:									
Governmental Library	195,000	195,000	195,000	108,666	109,000	(86,000)			
Public Library	12,837,000	12,837,000	12,752,000	12,463,769	12,558,482	(278,518)			
Solid Waste	4,477,550	4,477,550	4,307,338	4,122,135	4,015,215	(462,335)			
Air Quality	199,932	199,932	199,932	199,932	151,795	(48,137)			
Hotel/Motel Tax	5,810,000	5,558,192	5,000,000	5,459,500	5,670,000	(140,000)			
Fire District (1)	200,000	200,000	-	-	-	(200,000)			
Engineering & Public Works	12,413,634	12,413,634	10,812,812	11,176,812	11,403,000	(1,010,634)			
Central Cafeteria	22,756,461	23,742,500	23,422,200	24,310,642	25,992,842	3,236,381			
General Purpose School	370,000,000	375,250,000	378,705,000	384,670,000	401,710,000	31,710,000	\$1.08	\$1.08	
	<u>428,889,577</u>	<u>434,873,808</u>	<u>435,394,282</u>	<u>442,511,456</u>	<u>461,610,334</u>	<u>32,720,757</u>			
Debt Service Fund	<u>62,000,000</u>	<u>66,000,000</u>	<u>66,750,000</u>	<u>71,750,000</u>	<u>74,250,000</u>	<u>12,250,000</u>	<u>\$0.31</u>	<u>\$0.31</u>	
Capital Projects Funds:									
School Construction	20,302,665	19,802,665	18,977,665	20,044,263	20,500,000	197,335			
ADA Construction (4)	500,000	400,000	400,000	400,000	-	(500,000)			
	<u>20,802,665</u>	<u>20,202,665</u>	<u>19,377,665</u>	<u>20,444,263</u>	<u>20,500,000</u>	<u>(302,665)</u>			
Total	<u>\$ 665,205,740</u>	<u>\$ 673,906,271</u>	<u>\$ 673,095,895</u>	<u>\$ 683,939,981</u>	<u>\$ 709,929,893</u>	<u>\$ 44,724,153</u>	<u>\$2.36</u>	<u>\$2.36</u>	
School Board Contribution to Debt Payments	\$ (24,671,720)	\$ (26,164,220)	\$ (25,946,048)	\$ (31,117,892)	\$ (30,527,602)	\$ (5,855,882)			
Net Budget	<u>\$ 640,534,020</u>	<u>\$ 647,742,051</u>	<u>\$ 647,149,847</u>	<u>\$ 652,822,089</u>	<u>\$ 679,402,291</u>	<u>\$ 38,868,271</u>			
Revenue / 1 cent property tax	<u>\$ 814,000</u>	<u>\$ 939,220</u>	<u>\$ 975,000</u>	<u>\$ 988,000</u>	<u>\$ 1,009,000</u>				

(1) The Fire District rate is not included in the countywide tax rate. The Fire District was not assessed beginning with the 2010 Fiscal Year.

(2) Net of Transfers to the Solid Waste, Public Library, and General Purpose School Funds. (Note - Beginning in FY 2012, certain revenues that had been received in the General Fund and subsequently transferred to the Solid Waste and Public Library Funds are being recorded directly in those funds.)

General Fund (gross budget)	\$ 167,278,498	\$ 166,544,606	\$ 166,716,448	\$ 151,813,575	\$ 155,881,559	\$ (11,396,939)
Solid Waste	(2,700,000)	(3,000,000)	(3,000,000)	(30,544)	-	2,700,000
Public Library	(11,065,000)	(10,714,808)	(10,960,500)	(1,366,769)	(1,130,000)	9,935,000
General Purpose School	-	-	(1,182,000)	(1,182,000)	(1,182,000)	(1,182,000)
General Fund (net budget)	<u>\$ 153,513,498</u>	<u>\$ 152,829,798</u>	<u>\$ 151,573,948</u>	<u>\$ 149,234,262</u>	<u>\$ 153,569,559</u>	<u>\$ 56,061</u>

(3) 2008 Includes Accounting Unit Code 1008929 Sheriff Pension Benefits in the amount of \$7,000,000. This unit has no amounts for any other year. Also in 2011, 2012, and 2013 we have reclassified "space costs" to Accounting Unit 1016955 - PBA Management. Included in this category are utilities, custodial, building maintenance, and security costs.

(4) Beginning in FY 2013, the budget for this fund is being adopted on a project-length basis. Therefore, the budget is included in the Capital Improvement Plan rather than in the Annual Budget.

**KNOX COUNTY, TENNESSEE
2012-2013 ADOPTED BUDGET**

BUDGET SUMMARY

	Adopted 2011-2012	Adopted 2012-2013	Change	Tax Rate	
				FY12	FY13
General Fund:					
General Administration	\$ 11,469,197	\$ 11,627,763	\$ 158,566		
Finance	12,961,413	13,805,659	844,246		
Administration of Justice	11,404,383	11,727,048	322,665		
Public Safety	71,038,032	73,996,648	2,958,616		
Public Health and Welfare	22,485,976	22,353,859	(132,117)		
Social/Cultural/Recreational	4,245,676	4,314,651	68,975		
Agriculture & Natural Resources	408,839	466,102	57,263		
Other General Government	14,129,664	12,799,639	(1,330,025)		
Net Operating Transfers (A)	1,091,082	2,478,190	1,387,108		
	149,234,262	153,569,559	4,335,297	\$0.97	\$0.97
Special Revenue Funds:					
Governmental Library	108,666	109,000	334		
Public Library	12,463,769	12,558,482	94,713		
Solid Waste	4,122,135	4,015,215	(106,920)		
Air Quality	199,932	151,795	(48,137)		
Hotel-Motel Tax	5,459,500	5,670,000	210,500		
Engineering and Public Works	11,176,812	11,403,000	226,188		
Central Cafeteria	24,310,642	25,992,842	1,682,200		
General Purpose School	384,670,000	401,710,000	17,040,000	1.08	1.08
	442,511,456	461,610,334	19,098,878		
Debt Service Fund	71,750,000	74,250,000	2,500,000	0.31	0.31
Construction Funds:					
School Construction	20,044,263	20,500,000	455,737		
ADA Construction	400,000	-	(400,000)		
	20,444,263	20,500,000	55,737		
Total	\$ 683,939,981	\$ 709,929,893	\$ 25,989,912	\$2.36	\$2.36
School Board Contribution to Debt	\$ (31,117,892)	\$ (30,527,602)	\$ 590,290		
Net Budget	\$ 652,822,089	\$ 679,402,291	\$ 26,580,202		

Estimated revenue per each one cent of property tax equals \$988,000 for FY12 and \$1,009,000 for FY13.

(A) Net of \$1,130,000 transfer to the Public Library Fund for FY 13, and \$1,182,000 for the General Purpose Schools Fund. For FY 12, the amounts are \$30,544 to the Solid Waste Fund, \$1,366,769 transfer to the Public Library Fund and \$1,182,000 for the General Purpose School Fund.

**KNOX COUNTY, TENNESSEE
2012-2013 ADOPTED BUDGET**

EXPENDITURE SUMMARY BY FUND

DEPARTMENT (Or Account Name)	DEPT. NUMBER	ACTUAL FY 2011	ADOPTED FY 2012	PROPOSED FY 2013	ADOPTED FY 2013
GENERAL FUND:					
Trustee Commission	101	\$ 2,460,742	\$ 2,750,000	\$ 2,650,000	\$ 2,650,000
Attorney General	1010010	2,581,270	2,546,993	2,639,978	2,639,978
Bad Check Unit	1010020	20,368	-	-	-
Circuit Court Clerk	1010310	100,328	71,026	69,177	69,177
Civil Sessions Court Clerk	1010320	125,196	76,232	75,482	75,482
IV-D Child Support Clerk	1010330	811,495	778,937	808,330	808,330
Probate Court	1010610	83,163	40,358	41,252	41,252
Chancery Court	1010620	227,707	84,120	85,600	85,600
County Commission	1010910	641,776	537,299	547,565	547,565
County Commission - Discretionary	1010915	36,450	-	-	-
Internal Audit	1010920	305,674	264,648	251,178	251,178
Audit Committee	1010925	13,956	-	-	-
Ethics Committee		71	-	-	-
Codes Commission	1010930	6,847	10,000	9,000	9,000
Retirement Operations***	1010935	1,583,407	1,604,543	-	-
County Clerk	1011210	804,370	616,296	631,043	631,043
4th Circuit Court Clerk	1011510	142,923	97,780	100,727	100,727
Criminal Court Clerk	1011520	261,684	127,277	129,927	129,927
Criminal Sessions Court Clerk	1011530	198,157	125,225	126,375	126,375
Election Commission	1011810	1,580,563	1,572,650	1,794,146	1,794,146
Circuit Court Judges	1012110	105,790	7,762	7,942	7,942
4th Circuit Court Judges	1012120	35,772	13,666	12,816	12,816
Criminal Court Judges	1012130	251,946	112,890	112,540	112,540
General Sessions Court Judge	1012140	1,722,376	1,598,488	1,659,853	1,659,853
Jury Commission	1012150	230,252	209,238	212,200	212,200
Juvenile Court-Judges	1012410	3,025,678	2,927,070	3,015,655	3,015,655
IV-D Referee Program	1012420	389,863	355,338	365,264	365,264
Juvenile Court-Clerk	1012710	614,166	590,545	597,765	597,765
Juvenile Service Center	1013010	3,285,126	2,953,423	3,074,927	3,074,927
Law Department	1013210	1,543,396	1,719,098	1,729,807	1,729,807
County Mayor	1013310	890,816	867,556	722,157	722,157
ADA Office	1013320	78,874	79,688	81,212	81,212
Legislative Delegation	1013330	70,374	-	-	-
Family Justice Center	1013362	169,620	-	-	-

**KNOX COUNTY, TENNESSEE
2012-2013 ADOPTED BUDGET**

EXPENDITURE SUMMARY BY FUND

DEPARTMENT (Or Account Name)	DEPT. NUMBER	ACTUAL FY 2011	ADOPTED FY 2012	PROPOSED FY 2013	ADOPTED FY 2013
GENERAL FUND (Continued):					
UT-Knox County Extension	1013370	281,170	309,631	356,921	356,921
Great Schools Partnership	1013380	2,641,874	2,641,874	2,601,874	2,601,874
Human Resources	1013610	832,885	650,834	685,622	685,622
Mail Room - Operating	1013910	102,908	95,480	97,174	97,174
Probation Office	1014210	648,695	673,879	663,855	663,855
Park Maintenance	1014810	2,660,780	2,528,056	2,539,374	2,539,374
Recreation Administration	1014830	1,020,887	854,370	816,324	816,324
New Harvest Farmer's Market	1014832	1,772	700	-	-
Legacy Park	1014835	50,000	-	-	-
Park Improvements - Amusement Tax	1014840	143,296	150,000	150,000	150,000
Sports Operations	1014845	-	168,240	298,380	298,380
Community Grants	1015110	853,254	321,220	-	-
Indigent Assistance	1015120	239,834	220,800	220,800	220,800
Defined Service Contracts	1015130	1,946,458	1,485,293	1,452,468	1,637,468
John Tarleton	1015135	719,676	579,637	754,026	754,026
Community Outreach	1015140	-	-	113,576	113,576
Constituent Services	1015141	-	-	110,999	110,999
Senior Center & Volunteer Services	1015142	112,820	116,779	72,016	72,016
Frank Strang Senior Center	1015145	196,816	80,412	88,603	88,603
South Knox Senior Center	1015146	171,318	83,452	85,048	85,048
Halls Senior Center	1015147	170,937	94,874	93,114	93,114
Corryton Senior Center	1015148	158,495	80,982	83,267	83,267
Carter Senior Center	1015149	78,863	87,811	88,525	88,525
Veterans' Office	1015160	66,920	69,502	93,985	93,985
Community Development	1015165	299,933	335,814	264,447	264,447
Support Services	1015400	3,102,148	2,272,962	2,604,771	2,604,771
Preventive Health Services	1015403	2,041,165	2,288,725	2,373,691	2,373,691
Dental Services	1015406	1,018,127	1,093,997	1,107,500	1,107,500
Emergency Medical Services	1015409	788,952	902,834	898,495	898,495
Food & Restaurant Inspections	1015412	719,116	750,417	821,401	821,401
Health Administration	1015415	1,038,554	1,020,208	1,030,539	1,030,539
Diagnostic Services	1015421	273,077	118,626	-	-
Indigent Medical Care	1015424	5,234,158	5,000,000	4,750,000	4,750,000
Pediatric Services	1015430	424,767	-	-	-
Pharmacy	1015433	476,299	846,402	727,119	727,119
Primary Care Services	1015436	291,269	285,000	285,000	285,000
Rabies and Animal Control	1015439	47,892	-	-	-

**KNOX COUNTY, TENNESSEE
2012-2013 ADOPTED BUDGET**

EXPENDITURE SUMMARY BY FUND

DEPARTMENT (Or Account Name)	DEPT. NUMBER	ACTUAL FY 2011	ADOPTED FY 2012	PROPOSED FY 2013	ADOPTED FY 2013
GENERAL FUND (Continued):					
School Health Programs	1015442	376,553	376,893	475,560	475,560
Social Services	1015445	416,086	450,107	426,347	426,347
Ground Water Services	1015448	427,602	439,175	465,864	465,864
Vector Control Services	1015451	7,442	7,000	9,600	9,600
Disease Surveillance & Investigation	1015454	368,527	623,896	539,656	539,656
Vital Records	1015457	229,579	229,752	235,328	235,328
Women's Health Services	1015460	183,880	234,819	239,648	239,648
Community Health Services	1015463	1,155,390	1,239,215	1,144,237	1,144,237
Car Seat Program	1015465	31,801	22,457	15,000	15,000
Comm. Health Services Grant Match	1015467	209,845	209,845	209,845	209,845
Medical Reserve Corps Unit	1015470	5,000	-	-	-
Finance	1015710	2,042,983	2,045,406	2,036,971	2,036,971
Purchasing	1016010	797,742	800,336	807,137	807,137
Property Management	1016020	365,000	331,781	306,935	306,935
Inoperable Car Lot	1016025	3,841	11,200	10,640	10,640
County Building Maintenance	1016030	609,411	562,949	571,610	571,610
E-Government Purchasing	1016050	116,842	119,913	124,447	124,447
Property and Liability Insurance	1016310	26,154	52,389	47,389	47,389
Metropolitan Planning Commission	1016605	746,000	646,000	546,000	546,000
Geographic Information Systems	1016610	355,284	355,284	352,064	352,064
Payment To Cities	1016615	128,000	120,000	120,000	120,000
Emergency Management	1016620	55,379	55,379	55,529	55,529
Community Action Committee	1016635	1,572,352	1,559,919	1,559,919	1,559,919
Community Action Committee - Interest	1016636	11,017	-	-	-
Officials' Expenses	1016910	2,200	5,000	2,500	2,500
Equipment	1016920	2,742,082	987,248	977,800	977,800
Auditing Contract	1016930	323,365	419,335	465,200	465,200
Cost in Cases Charged to County	1016940	632,099	500,000	500,000	500,000
Non-Departmental	1016950	537,448	75,000	(154,703)	(154,703)
PBA Management *	1016955	-	6,308,039	6,400,000	6,400,000
Employee Benefits - Retirement Contribution	1016980	1,463,164	253,315	560,000	560,000
Community Mediation	1017210	141,182	50,000	93,000	93,000
Fire Prevention	1017510	696,769	640,024	661,997	661,997
Soil Conservation District	1017520	97,511	99,208	109,181	109,181
Codes Administration	1017530	1,396,871	1,367,153	1,406,524	1,406,524
Wastewater	1017710	46,040	-	-	-
Dirty Lot Ordinance	1017720	268,993	257,795	285,919	285,919

**KNOX COUNTY, TENNESSEE
2012-2013 ADOPTED BUDGET**

EXPENDITURE SUMMARY BY FUND

DEPARTMENT (Or Account Name)	DEPT. NUMBER	ACTUAL FY 2011	ADOPTED FY 2012	PROPOSED FY 2013	ADOPTED FY 2013
GENERAL FUND (Continued):					
Information Technology	1017910	4,650,013	4,687,760	4,749,110	4,749,110
Records Management	1017920	444,146	324,556	334,293	334,293
Sheriff's Department Merit System	1018110	263,895	261,501	268,493	268,493
Property Assessor	1018310	2,908,588	2,807,719	3,251,980	3,251,980
Equalization Board	1018320	23,831	20,652	34,172	34,172
Digitized Mapping	1018330	212,508	216,311	-	-
Public Defender	1018510	1,633,676	1,572,671	1,646,371	1,646,371
Register of Deeds	1018710	194,639	85,031	81,080	81,080
Register of Deeds - Data Processing	1018720	340,618	142,000	141,859	141,859
Court Officers	1018900	37,572	29,163	29,533	29,533
Sheriff's Administration	1018903	9,593,527	9,905,053	1,478,621	1,478,621
Records & Communication	1018906	464,335	431,296	426,516	426,516
Training	1018912	227,940	250,704	261,625	261,625
Planning & Development	1018915	13,191	12,960	13,210	13,210
Stop Violence Against Women	1018918	41,214	28,943	36,213	36,213
Patrol & Cops Universal	1018921	25,124,696	25,303,626	57,549,996	57,549,996
Warrants	1018924	300,168	275,815	300,950	300,950
Detectives	1018927	368,680	218,200	276,250	276,250
Forensic	1018930	49,231	58,763	74,613	74,613
Juvenile Division	1018933	21,384	17,904	23,375	23,375
Special Teams	1018936	26,304	31,500	31,500	31,500
Victims' Rights	1018937	400	-	-	-
Senior Citizens Awareness	1018940	441	-	-	-
Narcotics	1018942	411,115	344,750	417,050	417,050
Internal Affairs	1018945	17,257	16,855	12,705	12,705
Special Services	1018948	141,217	121,850	130,450	130,450
D.A.R.E. Donations	1018951	11,479	-	-	-
Teen Academy - Sheriff	1018952	1,806	-	-	-
Sexual Offender Registry	1018953	23,241	-	-	-
Interest Earned - Inmates	1018954	10,503	-	-	-
Honor Guard Golf Tournament	1018956	12,104	-	-	-
Auxiliary Services	1018957	405,453	418,561	367,756	367,756
Correctional Facilities & Batterer's Treat.	1018960	27,604,382	27,208,448	6,945,911	6,945,911

**KNOX COUNTY, TENNESSEE
2012-2013 ADOPTED BUDGET**

EXPENDITURE SUMMARY BY FUND

DEPARTMENT (Or Account Name)	DEPT. NUMBER	ACTUAL FY 2011	ADOPTED FY 2012	PROPOSED FY 2013	ADOPTED FY 2013
GENERAL FUND (Continued):					
Explorer Post Program	1018965	3,224	-	-	-
Helen Ross McNabb-Interchange	1018967	183,392	-	-	-
Jail Commissary	1018969	565,828	632,367	646,654	646,654
Medical Examiner	1018972	976,814	970,300	1,001,350	1,001,350
Sheriff's K-9 Donations	1018985	2,012	-	-	-
KCSO Reserve Training Academy	1018990	6,743	-	-	-
Sheriff's - Animal Control	1018993	389,259	406,509	72,675	72,675
Sheriff's - Juvenile Court Officers	1018995	665,360	684,802	43,775	43,775
County Trustee**	1019710	362,842	253,821	770,307	770,307
Operating Transfers:	1016645	4,454,121	3,670,395	3,290,190	4,790,190
Less: Property Taxes Collected for and Transferred to Other Funds:					
Public Library	115	(1,960,500)	(1,366,769)	(1,130,000)	(1,130,000)
Solid Waste	116	(55,348)	(30,544)	-	-
General Purpose School	141	(1,182,000)	(1,182,000)	(1,182,000)	(1,182,000)
Net Operating Transfers		<u>1,256,273</u>	<u>1,091,082</u>	<u>978,190</u>	<u>2,478,190</u>
Total General Fund		<u>\$ 151,836,046</u>	<u>\$ 149,234,262</u>	<u>\$ 151,884,559</u>	<u>\$ 153,569,559</u>

* General Fund Accounting Units have segregated "space costs" into Accounting Unit 1016955 - PBA Management for comparability in Adopted 2011 and 2012 budgets. These include utility, janitorial, building maintenance, and security costs.

** Beginning in FY 2013, the budgeted expenditures for the Trustee's Office include all direct costs of property tax billing and collection except salaries and benefits. These direct costs were previously paid from the Trustee's Fee and Operating bank account. County Payroll processes the Trustee's payroll which is then reimbursed out of the Fee and Operating account.

*** Funded in Employee Benefits Fund in FY13.

**KNOX COUNTY, TENNESSEE
2012-2013 ADOPTED BUDGET**

EXPENDITURE SUMMARY BY FUND

DEPARTMENT (Or Account Name)	DEPT. NUMBER	ACTUAL FY 2011	ADOPTED FY 2012	PROPOSED FY 2013	ADOPTED FY 2013
GOVERNMENTAL LIBRARY FUND:					
	1140010	\$ 180,183	\$ 108,666	\$ 109,000	\$ 109,000
PUBLIC LIBRARY FUND:					
Public Library	1150010	\$ 10,844,931	\$ 10,819,927	\$ 10,818,988	\$ 10,818,988
Public Library Maintenance	1150011	1,577,127	1,583,342	1,588,188	1,588,188
State General Library	1150020	97,902	45,500	51,306	51,306
Rothrock Estates	1150030	920	-	-	-
Trustee Commission	115	14,335	15,000	100,000	100,000
Total Public Library Fund		\$ 12,535,215	\$ 12,463,769	\$ 12,558,482	\$ 12,558,482
SOLID WASTE FUND:					
Solid Waste Administration	1160110	\$ 313,490	\$ 334,071	\$ 369,823	\$ 369,823
Convenience Centers	1160120	2,684,611	3,058,201	2,852,367	2,852,367
Yard Waste Facility	1160130	136,410	-	-	-
Tire Transfer Program	1160310	280,687	415,750	415,750	415,750
Litter Grant - County	1160320	34,618	11,200	64,500	64,500
Recycling Program	1160330	330,221	218,671	228,533	228,533
Household Hazardous Waste	1160340	88,450	84,242	84,242	84,242
Total Solid Waste Fund		\$ 3,868,487	\$ 4,122,135	\$ 4,015,215	\$ 4,015,215

**KNOX COUNTY, TENNESSEE
2012-2013 ADOPTED BUDGET**

EXPENDITURE SUMMARY BY FUND

DEPARTMENT (Or Account Name)	DEPT. NUMBER	ACTUAL FY 2011	ADOPTED FY 2012	PROPOSED FY 2013	ADOPTED FY 2013
AIR QUALITY FUND:					
Clear Air 103 PM 2.5 3/09	1280015	\$ 177,425	\$ -	\$ -	\$ -
Air Pollution FY 10	1280036	609,233	-	-	-
Permit Fees	1280040	178,589	189,932	151,795	151,795
Title V Program	1280050	126,128	-	-	-
Smart Trips	1280060	10,000	10,000	-	-
Diesel Retrofit	1280080	7,308	-	-	-
Total Air Quality Fund *		<u>\$ 1,108,683</u>	<u>\$ 199,932</u>	<u>\$ 151,795</u>	<u>* \$ 151,795</u>
HOTEL/MOTEL TAX FUND:	123	<u>\$ 4,867,629</u>	<u>\$ 5,459,500</u>	<u>\$ 5,670,000</u>	<u>\$ 5,670,000</u>
ENGINEERING AND PUBLIC WORKS FUND:					
Highway Administration	1310110	\$ 484,879	\$ 456,830	\$ 467,923	\$ 467,923
Highway Project Manager	1310120	220,832	210,583	213,180	213,180
Stormwater Management	1310130	1,083,179	1,152,671	1,174,804	1,174,804
Stormwater Management - Violation	1310135	19,301	-	-	-
Highway & Bridge Maintenance	1310210	7,534,586	7,745,345	7,735,087	7,735,087
Traffic Control	1310220	788,729	711,993	721,620	721,620
Capital Outlay	1310310	303,864	-	-	-
Bridge Construction	1310320	689,901	-	-	-
Engineering	1310410	364,845	365,674	375,510	375,510
Subdivision Foreclosures	1310425	162,293	-	-	-
Trustee Commission & Transfers	131	323,562	533,716	714,876	714,876
Total Engineering and Public Works Fund		<u>\$ 11,975,971</u>	<u>\$ 11,176,812</u>	<u>\$ 11,403,000</u>	<u>\$ 11,403,000</u>
CENTRAL CAFETERIA FUND:		<u>\$ 21,840,348</u>	<u>\$ 24,310,642</u>	<u>\$ 25,992,842</u>	<u>\$ 25,992,842</u>
GENERAL PURPOSE SCHOOL FUND:	141	<u>\$ 370,178,101</u>	<u>\$ 384,670,000</u>	<u>\$ 397,710,000</u>	<u>\$ 401,710,000</u>

* Air Quality Fund contains both federal grant dollars and local funds. The budgeted amount represents county funding only. Federal grant awards will be submitted to commission for approval when received.

**KNOX COUNTY, TENNESSEE
2012-2013 ADOPTED BUDGET**

EXPENDITURE SUMMARY BY FUND

DEPARTMENT (Or Account Name)	DEPT. NUMBER	ACTUAL FY 2011	ADOPTED FY 2012	PROPOSED FY 2013	ADOPTED FY 2013
DEBT SERVICE FUND:	151	<u>\$ 63,948,148</u>	<u>\$ 71,750,000</u>	<u>\$ 74,250,000</u>	<u>\$ 74,250,000</u>
SCHOOL CONSTRUCTION FUND:	177	<u>\$ 39,276,151</u>	<u>\$ 20,044,263</u>	<u>\$ 20,500,000</u>	<u>\$ 20,500,000</u>
ADA CONSTRUCTION FUND:	178	<u>\$ 507,657</u>	<u>\$ 400,000</u>	<u>\$ -</u>	<u>\$ -</u>
Grand Total -- Operating Funds		<u>\$ 682,122,619</u>	<u>\$ 683,939,981</u>	<u>\$ 704,244,893</u>	<u>\$ 709,929,893</u>

NOTE: For the following funds (Internal Service Funds, Sheriff's Drug Control Fund, and Enterprise Fund) annual budgets are not legally adopted. For each of these funds, a flexible spending plan is prepared, and these plans are presented below as supplemental information only.

INTERNAL SERVICE FUNDS:

Internal Service Funds are used to account for goods and services provided by County Departments to County Departments and to account for common activities. Expected annual expenses are shown as additional information.

Vehicle Service Center Fund	261	\$ 3,318,097	\$ 3,860,000	\$ 3,849,077	\$ 3,849,077
Mailroom Service Fund	268	248,248	325,000	325,000	325,000
Employee Benefits Fund	270	27,095,799	31,293,000	33,795,916	33,795,916
Risk Management Fund	266	4,126,626	4,586,450	4,685,471	4,685,471
Building Maintenance Fund	274	7,257,041	7,721,309	10,101,654	10,101,654
Technical Support Services Fund	276	329,175	401,000	401,176	401,176
Capital Leasing Fund	278	1,095,417	50,000	5,674	5,674
Self Insurance Fund	263	<u>24,254,824</u>	<u>27,000,000</u>	<u>28,050,433</u>	<u>28,050,433</u>
TOTAL INTERNAL SERVICE FUNDS		<u>\$ 67,725,227</u>	<u>\$ 75,236,759</u>	<u>\$ 81,214,401</u>	<u>\$ 81,214,401</u>

SHERIFF'S DRUG CONTROL FUND:

The Sheriff's Drug Control Fund was established pursuant to an amendment of Tennessee Code Annotated Section 39-17-420. This fund is used to account for drug control activities restricted for drug enforcement, drug education and non-recurring general law enforcement expenditures. This fund is primarily funded from the receipt of fines and costs related to drug enforcement cases. Expected annual expenses are shown as additional information.

SHERIFF'S DRUG CONTROL FUND	122	<u>\$ 546,328</u>	<u>\$ 470,000</u>	<u>\$ 644,200</u>	<u>\$ 644,200</u>
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ENTERPRISE FUND:

Enterprise Funds are used to account for operations that provide services primarily to the general public on a user charge basis. The County does not adopt an annual budget for its enterprise fund. The expected annual expenses are shown as additional information.

THREE RIDGES GOLF COURSE FUND	401	<u>\$ 1,044,409</u>	<u>\$ 1,162,697</u>	<u>\$ 1,162,697</u>	<u>\$ 1,162,697</u>
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**KNOX COUNTY, TENNESSEE
2012-2013 ADOPTED BUDGET**

REVENUE SUMMARY BY FUND

	ACTUAL FY 2011	ADOPTED FY 2011	ADOPTED FY 2012	ADOPTED FY 2013
GENERAL FUND:				
County Property Taxes	\$ 107,920,196	\$ 105,689,088	\$ 106,369,683	\$ 108,852,000
County Local Option Taxes	12,109,269	14,018,700	11,572,500	14,365,000 (A)
Wheel Tax	1,565,309	9,500,000	500,000	500,000
Total Local Taxes	<u>121,594,774</u>	<u>129,207,788</u>	<u>118,442,183</u>	<u>123,717,000</u>
Less: Collected for and Transferred to Other Funds:				
Public Library	(1,960,500)	(10,960,500)	(1,366,769)	(1,130,000) (A)
Solid Waste	(55,348)	(3,000,000)	(30,544)	-
General Purpose School	(1,182,000)	(1,182,000)	(1,182,000)	(1,182,000)
Local Taxes	<u>118,396,926</u>	<u>114,065,288</u>	<u>115,862,870</u>	<u>121,405,000</u>
Licenses and Permits	3,342,613	3,321,000	3,386,000	3,410,500
Fines, Forfeitures, Penalty	1,861,142	3,417,900	1,849,400	1,691,200
Charges/Current Services	4,418,626	4,335,700	4,602,000	4,129,542
Other Local Revenue	5,843,758	6,089,975	5,950,459	3,087,128
Fees from Officials	6,246,535	6,991,140	6,955,000	7,107,000
State of Tennessee	9,589,371	6,728,486	8,276,380	8,272,343
Federal Government	702,981	1,100,000	1,100,000	791,025
Other Governments	162,150	46,000	271,000	10,000
Citizens Groups	275,985	165,488	165,488	165,488
Note Proceeds	-	576,000	-	-
Approp. from Restricted Fund Balance	-	560,605	509,068	565,333
Appropriation from Fund Balance	-	2,894,769	25,000	1,685,000
Transfer from Other Funds	1,150,000	1,000,000	-	1,250,000
Payments from Component Units	281,296	281,597	281,597	-
Increase in Equity Interest in Joint Venture	349,085	-	-	-
Total General Fund	<u><u>\$ 152,620,468</u></u>	<u><u>\$ 151,573,948</u></u>	<u><u>\$ 149,234,262</u></u>	<u><u>\$ 153,569,559</u></u>

(A) Beginning in FY 2012, certain local tax revenues were allocated directly to the Public Library and the Solid Waste Funds rather than through a transfer. This change was implemented to keep the special revenue status of these funds, due to the changes to fund definitions promulgated by Governmental Accounting Standards Board Statement No. 54.

GOVERNMENTAL LIBRARY FUND:

County Local Option Taxes (Litigation Tax)	\$ 58,975	\$ 64,866	\$ 68,666	\$ 68,666
Charges/Current Services	7,290	11,100	9,100	9,000
Other Local Revenues	1,961	700	900	1,000
Other Governments/Citizens Groups	30,000	32,000	30,000	30,334
Operating Transfers	86,334	86,334	-	-
Total Governmental Library Fund	<u><u>\$ 184,560</u></u>	<u><u>\$ 195,000</u></u>	<u><u>\$ 108,666</u></u>	<u><u>\$ 109,000</u></u>

**KNOX COUNTY, TENNESSEE
2012-2013 ADOPTED BUDGET**

REVENUE SUMMARY BY FUND

	ACTUAL FY 2011	ADOPTED FY 2011	ADOPTED FY 2012	ADOPTED FY 2013
PUBLIC LIBRARY FUND:				
Wheel Tax	\$ 10,372,176	\$ 1,200,000	\$ 10,330,000	\$ 10,528,176
Charges/Current Services	329,610	323,000	300,000	300,000
Other Local Revenues	7,393	9,000	9,000	9,000
State of Tennessee	97,902	-	45,500	45,500
Federal Government	-	-	-	5,806
Other Governments/Citizens Groups	15,663	-	-	-
Operating Transfers	1,960,500	11,220,000	1,779,269	1,670,000
Total Public Library Fund	\$ 12,783,244	\$ 12,752,000	\$ 12,463,769	\$ 12,558,482
SOLID WASTE FUND:				
County Local Option Taxes	\$ 3,000,000	\$ -	\$ 2,400,000	\$ 2,400,000
Fines, Forfeitures, Penalty	-	-	60,000	60,000
Charges/Current Services	92,832	-	312,375	-
Other Local Revenues	757,166	460,000	650,000	715,000
State of Tennessee	396,496	458,500	400,500	398,500
Operating Transfers	55,348	3,060,000	299,260	441,715
Appropriation from Fund Balance	-	328,838	-	-
Total Solid Waste Fund	\$ 4,301,842	\$ 4,307,338	\$ 4,122,135	\$ 4,015,215
AIR QUALITY FUND:				
Charges/Current Services	\$ 323,844	\$ 140,000	\$ 140,000	\$ 151,795
Other Local Revenues	91,703	-	-	-
Federal Government	493,045	-	-	-
Appropriation from Fund Balance	-	59,932	59,932	-
Total Air Quality Fund	\$ 908,592	\$ 199,932	\$ 199,932	\$ 151,795
HOTEL/MOTEL TAX FUND:				
County Local Option Taxes	\$ 5,152,412	\$ 5,000,000	\$ 5,200,000	\$ 5,500,000
Appropriation from Fund Balance	-	-	259,500	170,000
Total Hotel/Motel Tax Fund	\$ 5,152,412	\$ 5,000,000	\$ 5,459,500	\$ 5,670,000

**KNOX COUNTY, TENNESSEE
2012-2013 ADOPTED BUDGET**

REVENUE SUMMARY BY FUND

	ACTUAL FY 2011	ADOPTED FY 2011	ADOPTED FY 2012	ADOPTED FY 2013
ENGINEERING AND PUBLIC WORKS FUND:				
County Local Option Taxes	\$ 4,395,612	\$ 4,000,000	\$ 4,100,000	\$ 4,511,000
Statutory Taxes	1,853,056	1,850,000	1,950,000	1,975,000
Fines, Forfeitures, Penalty	15,570	-	-	10,000
Other Local Revenues	421,000	32,000	20,000	-
State of Tennessee	4,981,730	4,906,812	5,106,812	4,907,000
Other Governments/Citizens Groups	-	24,000	-	-
Total Engineering and Public Works Fund	\$ 11,666,968	\$ 10,812,812	\$ 11,176,812	\$ 11,403,000
CENTRAL CAFETERIA FUND:	\$ 24,140,623	\$ 23,422,200	\$ 24,310,642	\$ 25,992,842
GENERAL PURPOSE SCHOOL FUND:				
County Property Taxes	\$ 110,996,656	\$ 111,900,000	\$ 110,832,000	\$ 113,452,000
County Local Option Taxes	102,710,790	99,389,500	100,489,500	107,119,500
Wheel Tax	1,525,119	1,500,000	1,500,000	1,500,000
Licenses	30,162	36,000	36,000	36,000
Charges/Current Services	986,454	1,191,800	1,191,800	910,500
Other Local Revenue	2,101,832	2,560,000	2,668,988	2,866,000
State of Tennessee	160,101,384	157,057,532	162,792,712	166,952,000
Federal Government	647,344	537,000	537,000	537,000
Operating Transfers	1,582,330	1,583,168	1,622,000	3,367,000
Appropriation from Fund Balance	-	2,950,000	3,000,000	4,970,000
Total General Purpose School Fund	\$ 380,682,071	\$ 378,705,000	\$ 384,670,000	\$ 401,710,000
DEBT SERVICE FUND:				
County Property Taxes	\$ 31,879,441	\$ 30,812,000	\$ 31,567,625	\$ 32,533,000
Other Governments/Citizens Groups	125,494	265,263	9,963	-
Other Local Revenue	2,015,103	1,761,185	2,240,460	2,040,229
Operating Transfers	194,207	268,874	1,217,606	1,221,320
Refunding Bond Proceeds	62,675,000	-	-	-
Premium on Bond Proceeds	2,404,089	-	-	-
Payment from Hotel Motel Fund	-	-	200,000	300,000
Payment from General Purpose Schools	7,143,383	7,143,383	10,926,382	10,027,602
Payment from School Construction	18,802,665	18,802,665	19,844,263	20,500,000
Payment from City of Knoxville (Animal Center)	-	125,494	124,494	-
Appropriation from Fund Balance	-	7,571,136	5,619,207	7,627,849
Total General Debt Fund	\$ 125,239,382	\$ 66,750,000	\$ 71,750,000	\$ 74,250,000

**KNOX COUNTY, TENNESSEE
2012-2013 ADOPTED BUDGET**

REVENUE SUMMARY BY FUND

	ACTUAL FY 2011	ADOPTED FY 2011	ADOPTED FY 2012	ADOPTED FY 2013
SCHOOL CONSTRUCTION FUND:				
County Local Option Taxes	\$ 18,288,221	\$ 17,775,000	\$ 17,952,750	\$ 19,417,595
Other Local Revenues	84,981	600,000	600,000	80,000
Transfer from Public Improvement	29,004,906	-	-	-
Appropriation from Fund Balance	-	602,665	1,491,513	1,002,405
Total School Construction Fund	<u>\$ 47,378,108</u>	<u>\$ 18,977,665</u>	<u>\$ 20,044,263</u>	<u>\$ 20,500,000</u>
ADA CONSTRUCTION FUND:				
Appropriation from Fund Balance	<u>\$ -</u>	<u>\$ 400,000</u>	<u>\$ 400,000</u>	<u>\$ -</u>
Grand Total All Budgeted Funds	<u>\$ 765,058,270</u>	<u>\$ 673,095,895</u>	<u>\$ 683,939,981</u>	<u>\$ 709,929,893</u>
			Dollar Amount Change	10,844,086
			Percentage Change	1.6%
			School Board Contribution to Debt	(31,117,892)
			Net Budget	\$ 652,822,089
			Increase (Decrease) over prior year net budget	5,672,242
			Percentage increase (Decrease) over prior year net budget	0.9%

**KNOX COUNTY, TENNESSEE
2012-2013 ADOPTED BUDGET**

COUNTY BUDGETED POSITION COUNT

DEPARTMENT (or account name)	ADOPTED FY 2012		ADOPTED FY 2013		Change from 2012-2013		
	Full Time	Part Time	Full Time	Part Time	Full Time	Part Time	
GENERAL FUND:							
Attorney General	1010010	35	1	35	1	0	0
Bad Check Unit	1010020	0	0	0	0	0	0
IV-D Child Support Clerk	1010330	17	0	17	0	0	0
County Commission	1010910	2	0	*	2	0	*
Internal Audit	1010920	4	0	3	0	-1	0
Audit Committee	1010925	0	0	0	0	0	0
Retirement Office	1010935	8	0	8	0	0	0
Election Commission	1011810	13	2	14	2	1	0
General Sessions Court Judges	1012140	12	0	12	0	0	0
Jury Commission	1012150	1	0	1	0	0	0
Juvenile Court- Judges	1012410	38	1	38	1	0	0
IV-D Referee Program	1012420	3	0	3	0	0	0
Juvenile Court-Clerk	1012710	11	0	11	0	0	0
Juvenile Service Center	1013010	64	3	64	3	0	0
Law Department	1013210	17	0	17	0	0	0
Delinquent Tax	1013220	0	0	0	0	0	0
County Mayor	1013310	9	0	6	0	-3	0
ADA	1013320	1	0	1	0	0	0
Legislative Delegation	1013330	0	0	0	0	0	0
Human Resources	1013610	8	0	8	0	0	0
Mail Room-Operating	1013910	2	0	2	0	0	0
Probation Office	1014210	11	0	10	1	-1	1
Office of Neighborhoods	1014510	0	0	0	0	0	0
Park Maintenance	1014810	39	1	37	1	-2	0
Recreation Administration	1014830	7	1	**	6	0	**
Sports Operation	1014845	0	0	2	0	2	0
Department of Community Development	1015105	0	0	0	0	0	0
Community Services	1015115	0	0	0	0	0	0
Community Outreach	1015140	0	0	1	0	1	0
Constituent Services	1015141	0	0	2	0	2	0
Senior Center & Volunteer Services	1015142	1	2	1	2	0	0
Frank Strang Senior Center	1015145	2	0	2	0	0	0
South Knox Senior Center	1015146	2	0	2	0	0	0
Halls Senior Center	1015147	1	1	1	1	0	0
Corryton Senior Center	1015148	2	0	2	0	0	0
Carter Senior Center	1015149	2	0	2	0	0	0
Veterans' Services	1015160	1	1	2	0	1	-1

**KNOX COUNTY, TENNESSEE
2012-2013 ADOPTED BUDGET**

COUNTY BUDGETED POSITION COUNT

DEPARTMENT (or account name)	ADOPTED FY 2012		ADOPTED FY 2013		Change from 2012-2013		
	Full Time	Part Time	Full Time	Part Time	Full Time	Part Time	
GENERAL FUND (Continued):							
Neighborhoods & Community Development	1015165	4	0	4	0	0	0
Support Services	1015400	31	0	35	0	4	0
Preventive Health Services	1015403	29	0	29	0	0	0
Dental Services	1015406	12	1	12	1	0	0
Food & Restaurant Inspections	1015412	13	0	13	0	0	0
Health Administration	1015415	13	0	13	0	0	0
Diagnostic Services	1015421	2	0	0	0	-2	0
Pediatric Care Services	1015430	0	0	0	0	0	0
Pharmacy	1015433	3	0	2	0	-1	0
Animal Control	1015439	0	0	0	0	0	0
School Health Programs	1015442	1	0	1	0	0	0
Social Services	1015445	10	0	9	0	-1	0
Ground Water Services	1015448	7	1	7	1	0	0
Vector Control Services	1015451	0	0	0	0	0	0
Disease Surveillance & Investigation	1015454	8	0	7	0	-1	0
Vital Records	1015457	4	0	4	0	0	0
Women's Health Services	1015460	3	0	3	0	0	0
Community Health Services	1015463	20	0	17	0	-3	0
Finance	1015710	29	0	27	0	-2	0
Purchasing	1016010	11	0	11	0	0	0
Property Management	1016020	6	0	6	0	0	0
County Building Maintenance	1016030	8	0	8	0	0	0
E-Government Purchasing	1016050	2	0	2	0	0	0
Fire Prevention	1017510	9	0	9	0	0	0
Soil Conservation District	1017520	2	0	2	0	0	0
Codes Administration	1017530	20	0	20	0	0	0
Dirty Lot Ordinance	1017720	5	0	5	0	0	0
Information Technology	1017910	39	0	39	1	0	1
Records Management	1017920	6	0	5	0	-1	0
Sheriff's Department Merit System	1018110	4	0	4	0	0	0
Property Assessor	1018310	42	0	47	0	5	0
Equalization Board	1018320	0	8	0	8	0	0
Digitized Mapping	1018330	4	0	0	0	-4	0
Public Defender	1018510	26	1	22	0	-4	-1
Register of Deeds - Data Processing	1018720	0	0	1	0	1	0
Court Officers	1018900	0	0	0	0	0	0
Sheriff's Administration	1018903	163	2	0	0	-163	-2
Records & Communication	1018906	0	0	0	0	0	0
School Security	1018909	0	0	0	0	0	0
Training	1018912	0	0	0	0	0	0

**KNOX COUNTY, TENNESSEE
2012-2013 ADOPTED BUDGET**

COUNTY BUDGETED POSITION COUNT

DEPARTMENT (or account name)	ADOPTED FY 2012		ADOPTED FY 2013		Change from 2012-2013		
	Full Time	Part Time	Full Time	Part Time	Full Time	Part Time	
GENERAL FUND (Continued):							
Planning & Development	1018915	0	0	0	0	0	
Stop Violence Against Women	1018918	0	0	0	0	0	
Patrol	1018921	372	0	1,000	2	628	
Warrants	1018924	0	0	0	0	0	
Detective	1018927	0	0	0	0	0	
DUI Litter Pick Up Crew	1018928	0	0	0	0	0	
Forensics	1018930	0	0	0	0	0	
Juvenile Division	1018933	0	0	0	0	0	
Batterer's Treatment	1018939	0	0	0	0	0	
Narcotics	1018942	0	0	0	0	0	
Internal Affairs	1018945	0	0	0	0	0	
Special Services	1018948	0	0	0	0	0	
Auxiliary Services	1018957	6	0	5	0	-1	
Correctional Facilities	1018960	430	0	0	0	-430	
Temporary Detention Facilities	1018963	0	0	0	0	0	
Jail Commissary	1018969	8	0	8	0	0	
Medical Examiner	1018972	0	0	0	0	0	
Sheriff - Animal Control	1018993	7	0	0	0	-7	
Sheriff - Juvenile Court Officers	1018995	13	0	0	0	-13	
Total General Fund		1685	26	1689	25	4	-1
GOVERNMENTAL LAW LIBRARY FUND:							
	1140010	1	1	1	1	0	0
PUBLIC LIBRARY FUND:							
Public Library Operations	1150010	134	74	134	73	0	-1
Public Library Maintenance	1150011	3	0	4	0	1	0
Total Public Library Fund		137	74	138	73	1	-1
SOLID WASTE FUND:							
Solid Waste Administration	1160110	3	0	3	0	0	0
Convenience Centers	1160120	19	1	19	1	0	0
Yard Waste Facility	1160130	0	0	0	0	0	0
Recycling Program	1160330	4	0	4	0	0	0
Total Solid Waste Fund		26	1	26	1	0	0

**KNOX COUNTY, TENNESSEE
2012-2013 ADOPTED BUDGET**

COUNTY BUDGETED POSITION COUNT

DEPARTMENT (or account name)	ADOPTED FY 2012		ADOPTED FY 2013		Change from 2012-2013	
	Full Time	Part Time	Full Time	Part Time	Full Time	Part Time
AIR QUALITY FUND:	128	14	0	14	0	0
ENGINEERING AND PUBLIC WORKS FUND:						
Administration	1310110	4	0	4	0	0
Highway Project Management	1310120	3	0	3	0	0
Stormwater Management	1310130	18	0	19	0	1
Highway & Bridge	1310210	78	1	79	1	0
Traffic Control	1310220	7	0	7	0	0
Engineering	1310410	4	0	4	0	0
Total Engineering and Public Works Fund		114	1	116	1	2
CENTRAL CAFETERIA FUND:		625	0	625	0	***
GENERAL PURPOSE SCHOOL FUND	141	5807	0	5807	0	***
VEHICLE SERVICE CENTER FUND	2610030	21	0	20	0	-1
RISK MANAGEMENT FUND	2660010	6	0	4	0	-2
GREAT SCHOOLS OPERATION FUND	9600010	1	0	0	0	-1

* Does not include Knox County's 11 Commissioners

** Does not include the Parks Temporary/Seasonal Employees

*** Does not include bus contractors, FY2013 employees to be determined by the School Board within approved budget

NOTE: Does not include pooled positions. Pooled positions include election workers, interns, and seasonal help.

NOTE: In addition to the positions adopted in the County's budget, certain other positions are funded from various grants. Budgets for such grants are generally adopted at the time the grant is approved by the grantor.

**KNOX COUNTY, TENNESSEE
2012-2013 ADOPTED BUDGET**

COUNTY BUDGETED POSITION COUNT

DEPARTMENT (or account name)	ADOPTED FY 2012		ADOPTED FY 2013		Change from 2012-2013	
	Full Time	Part Time	Full Time	Part Time	Full Time	Part Time
GRANTS						
ARRA	3	0	0	0	-3	0
CDBG & Housing	4	0	2	0	-2	0
Health Dept	106	6	105	16	-1	10
Homeland Security	0	0	1	0	1	0
Judges - Drug Court	8	0	9	0	1	0
Juvenile Services	1	0	1	0	0	0
Property Assessor	0	0	0	0	0	0
Public Defender	0	0	1	0	1	0
Sheriff	17	3	15	2	-2	-1
Solid Waste	3	0	3	0	0	0
Total Grant Funds	142	9	137	18	-5	9

**KNOX COUNTY, TENNESSEE
2012-2013 ADOPTED BUDGET**

CAPITAL OUTLAY DETAIL

	<u>Adopted FY 2012</u>	<u>Proposed FY 2013</u>	<u>Adopted FY 2013</u>	<u>Funded By</u>
Juvenile Service Center				
Uninterruptible Power Supply	30,000	-	-	Operating Budget
Guard Plus 1 Professional Correctional System	-	8,000	8,000	Operating Budget
Fire Prevention				
Vehicles (1) Requested (1) Proposed	-	25,000	25,000	Operating Budget
Patrol Division				
Replacement Vehicles	825,072	-	-	Operating Budget
Vehicles - Marked - (34) Requested (24) Proposed	-	715,200	715,200	Operating Budget
Transportation Vans - (2) Requested (2) Proposed	-	80,000	80,000	Operating Budget
Animal Control Trucks - (4) Requested (2) Proposed	-	60,000	60,000	Operating Budget
Mobile radios	-	- *	- *	
Portable radios	-	- *	- *	
Fingerprint Enrollment	-	- *	- *	
Jail control system	-	- *	- *	
Face recognition security ID	-	- *	- *	
DVR upgrade for KCJ	-	- *	- *	
CAD/Dispatch/MDT upgrade	-	- *	- *	
Forensic Video Lab	-	- *	- *	
Parks & Recreation Department				
2012 Chevrolet 3500 Truck	30,400	-	-	Funded by Restricted Revenues
2012 Chevrolet 3/4 Ton Truck	30,200	-	-	Funded by Restricted Revenues
Pickup Truck	-	22,000	22,000	Funded by Restricted Revenues
Pickup Truck with service body	-	30,000	30,000	Funded by Restricted Revenues
61" ZTR Mowers (4)	-	37,600	37,600	Funded by Restricted Revenues
Vermeer Stump Grinder	22,600	-	-	Funded by Restricted Revenues
Scag 72" ZTR Mowers (2)	18,548	-	-	Funded by Restricted Revenues
Scag 61" ZTR Mowers (4)	30,428	-	-	Funded by Restricted Revenues
TOTAL CAPITAL OUTLAY	<u>\$ 987,248</u>	<u>\$ 977,800</u>	<u>\$ 977,800</u>	
	<u>(132,176)</u>	<u>(89,600)</u>	<u>(89,600)</u>	Funded by Restricted Revenues
	<u>\$ 855,072</u>	<u>\$ 888,200</u>	<u>\$ 888,200</u>	Funded by Operating Budget

Note: Vehicle purchases are contingent on an older vehicle being turned in for every new vehicle purchased.

* Included in the 5 Year Capital Improvement Plan

**KNOX COUNTY, TENNESSEE
2012-2013 ADOPTED BUDGET**

DEFINED SERVICE CONTRACTS

AGENCY	Program	Adopted FY 2013
GENERAL FUND:		
Alzheimer's Tennessee	Howard Circle of Friends Adult Day Program	\$ 9,500
American Red Cross	School Health Clinic	14,250
Boys & Girls Club	Prevention and Health	11,400
Boys & Girls Club	Project Learn	4,750
CASA	Abused and Neglected Children	7,600
Catholic Charities	Columbus Home Group Home for Boys	19,000
Catholic Charities	Children's Emergency Shelter	44,650
Cerebral Palsy Center	Day Services	9,500
Cerebral Palsy Housing Corp.	Supported Living for Adults	4,750
Child & Family Tennessee	Runaway and Homeless Youth Program	19,000
Child & Family Tennessee	Family Crisis Center	17,100
Childhelp Tennessee	Forensic Interview Services	11,400
Community Mediation Center	Mediation Services	22,563
Disabled American Veterans	Hospital Service Officer	19,000
East Tennessee Community Design Center	DesignWorks	16,625
East TN Tech Access Center	Tech Assist Equipment for People w/Disabilities	7,600
East Tennessee Veterans Honor Guard	Full Military Honors at Veteran Funerals	1,900
Emerald Youth Foundation	JustLead Learning Lab	8,550
Epilepsy Foundation of East TN	Epilepsy Awareness & Prevention	2,850
Epilepsy Foundation	Client Services Program	2,850
Florence Crittenton	Juvenile Court Assessment Program	11,400
Free Medical Clinic of America	Free Medical Clinic	18,050
Friends of Literacy	Adult Education	3,800
Friends of Literacy	Detention Facility	9,500
Helen Ross McNabb	Therapeutic Preschool Services	10,450
Helen Ross McNabb	Friendship House	11,400
Innovation Valley	Economic Development	125,000
Interfaith Health Clinic	Healthcare for the Working Uninsured	68,400
Joy of Music	Music Education	7,125
Keep Knoxville Beautiful	Knox County Pride	9,500
Knoxville Area Chamber Partnership	Economic Development	80,000
Knox Area Rescue Ministries	Crossroads Welcome Center	14,250

**KNOX COUNTY, TENNESSEE
2012-2013 ADOPTED BUDGET**

DEFINED SERVICE CONTRACTS

AGENCY	Program	Adopted FY 2013
Knoxville Area Urban League	Homeowner & Foreclosure Prevention	9,500
Knoxville Area Urban League	Workforce Development	9,500
Knoxville Volunteer Emergency Rescue Squad	Rescue & Safety Services	142,500
Lisa Ross Birth & Women's Center	Prenatal and Women's Health Access Program	66,500
Legal Aid of East Tennessee	Detainer Court Homeless Prevention Project	9,500
Mental Health Association	Mental Health 101	11,400
Metropolitan Drug Commission	Youth Action Council	2,375
Metropolitan Drug Commission	Drug Free Community	11,875
Pacesetters Youth Outreach, Inc.	Century Learning Center	7,600
Salvation Army	Joy T. Baker Center	9,500
Samaritan Ministry	HIV Education	2,280
Second Harvest Food Bank	Food for Kids	7,600
Senior Citizens Home Assistance Service	Renaissance Terrace Capital Campaign	25,000
Sertoma Center	Medical & Wellness Program	11,875
Sexual Assault Center of East Tennessee	Personal Child Safety Education Pgm	2,850
Sexual Assault Center of East Tennessee	Advocacy	2,850
The Development Corp. *	Economic Development	600,000
Volunteer Fire Department of Seymour	Fire & Emergency Services	11,400
Volunteer Ministry Center	Resource Center	17,100
WC Two - The First Tee	The First Tee National Schools Program	3,800
Wesley House Afterschool Program	Children's Afterschool Rec., Ed., Support-CARES	9,500
YWCA	Transition Housing Program	4,750
YWCA	Victim Advocacy Program	9,500
YMCA of East TN	Cansler Branch - Capital Campaign	25,000
Total -- General Fund		\$ 1,637,468

* Does not include \$125,000 for the Manufacturing Skills Grant Program, which potentially could be funded from the federal HUD CDBG Program.

**KNOX COUNTY, TENNESSEE
2012-2013 ADOPTED BUDGET**

DEFINED SERVICE CONTRACTS

AGENCY	Adopted FY 2013
HOTEL / MOTEL TAX FUND:	
Arts & Culture Alliance of Greater Knoxville	\$ 375,000
Tourism & Sports Development Corporation	2,200,000
Women's Basketball Hall of Fame	<u>150,000</u>
Total -- Hotel/Motel Tax Fund	<u>2,725,000</u>
TOTAL CONTRACTUAL AGENCIES	<u>\$ 4,362,468</u>

**KNOX COUNTY, TENNESSEE
2012-2013 ADOPTED BUDGET**

GENERAL COUNTY APPROPRIATIONS FROM FUND BALANCE **

Fund	Purpose	Adopted FY 2011	Adopted FY 2012	Adopted FY 2013
General	Planned Use of Fund Balance	\$ 2,894,769	\$ 25,000	\$ 1,685,000
Solid Waste	Planned Use of Fund Balance	328,838	-	-
Air Quality	Planned Use of Fund Balance	59,932	59,932	-
Hotel/Motel Tax	Planned Use of Fund Balance	-	259,500	170,000
Debt Service *	Planned Use of Fund Balance	7,571,136	5,619,207	7,627,849
ADA Construction	One-Time Expenditures	400,000	400,000	-
TOTAL		\$ 11,254,675	\$ 6,363,639	\$ 9,482,849

**General Fund Actual Undesignated/Unassigned Fund Balances:
for fiscal years ended 2002 - 2013**

2002 - 34,928,595
 2003 - 32,778,450
 2004 - 35,101,652
 2005 - 36,751,230
 2006 - 39,408,516
 2007 - 43,467,482
 2008 - 39,843,207
 2009 - 41,344,844
 2010 - 42,041,215
 2011 - 43,521,876
 2012 - 43,496,876 (estimated)
 2013 - 41,811,876 (estimated)

* The Debt Service Fund is simply monies set aside to make debt payments. These funds are to be used only for that purpose. These amounts are in accordance with the County's long-term Capital Improvement Plan.

** These amounts are offset by actual expenditures less than allowed budget and actual revenues in excess of budget estimates.

**KNOX COUNTY, TENNESSEE
2012-2013 ADOPTED BUDGET**

SCHOOLS APPROPRIATIONS FROM FUND BALANCE **

Fund	Purpose	Adopted FY 2011	Adopted FY 2012	Adopted FY 2013
General Purpose Schools	Planned Use of Fund Balance	\$ 2,950,000	\$ 3,000,000	\$ 4,970,000
School Construction	Planned Use of Fund Balance	<u>602,665</u>	<u>1,491,513</u>	<u>1,002,405</u>
TOTAL		<u>\$ 3,552,665</u>	<u>\$ 4,491,513</u>	<u>\$ 5,972,405</u>

General Purpose Schools Budget	\$ 401,710,000
Required 3% Fund Balance	<u>3%</u>
Minimum Required Fund Balance	12,051,300
06/30/11 Actual Fund Balance	27,141,440
Amount Overfunded @ 6/30/11	15,090,140
06/30/12 Estimated Fund Balance	24,141,440
Amount Overfunded Estimated @ 6/30/12	12,090,140
06/30/13 Estimated Fund Balance	19,171,440
Amount Overfunded Estimated 6/30/13	\$ 7,120,140

Note: There is no required fund balance minimum on the School Construction Fund.

** These amounts are offset by actual expenditures less than allowed budget and actual revenues in excess of budget estimates.

**CAPITAL IMPROVEMENT PLAN
FY 2013 THROUGH FY 2017
CAPITAL IMPROVEMENT PLAN POLICY**

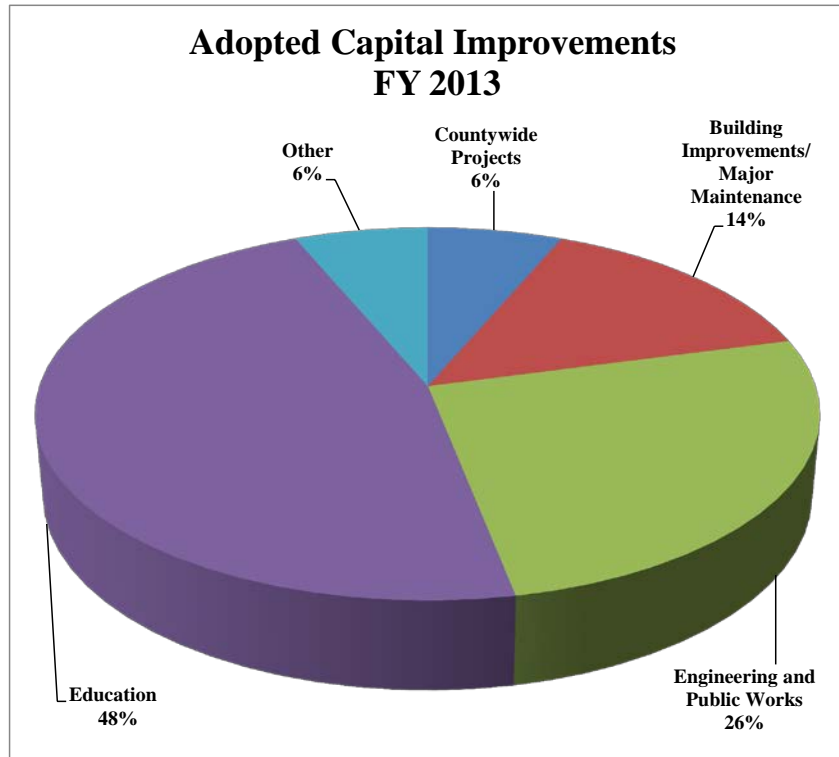
Knox County has established a set of policies that cover the process of preparing the Capital Improvement Plan. Below are the major factors involved in the process:

- A. Construction projects and capital purchases that generally cost in the aggregate more than \$100,000 and/or have a useful life of greater than seven years will be included in the Capital Improvement Plan. Furniture, fixtures and equipment purchased for major additions or renovations will be included in the plan; all other regular maintenance and capital purchases less than \$100,000 will be included in the operating budget.
- B. The purpose of the Capital Improvement Plan is to plan, schedule, and anticipate financing for capital projects for the next five years.
- C. Department Heads and Elected Officials will prepare the project proposals and present the requests to the Finance Department. The Public Building Authority will assist with the calculation of project costs and schedules. The project proposals from the Knox County School System will be forwarded to the Finance Department once the Knox County School Board adopts its request. Operating costs associated with the project must be provided by the department or elected official and are not included in the Capital Improvement Plan.
- D. The Knox County Finance Department and County Mayor will review the project requests and make recommendations to the County Commission. The final plan recommended by the County Mayor includes the financing of the projects recommended. Financing for the capital budget will come from General Obligation Bonds and other sources. If a specific current revenue source is identified for a project, then that funding is included in the plan.
- E. Budget appropriations for projects included in the first year of the approved Capital Improvement Plan, for which financing is planned for the upcoming fiscal year, are required to be approved by the County Commission. Budgetary approval for projects planned for the subsequent years, for which the financing is planned in those future years, is generally not obtained during the first year of the Capital Improvement Plan and is subject to revision in subsequent years' Capital Improvement Plans as the expected capital needs, and anticipated availability of the related financing, may change in response to future economic conditions and other circumstances.

**CAPITAL IMPROVEMENT PLAN
FY 2013 THROUGH FY 2017
ADOPTED PROJECTS SUMMARY**

Adopted

	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	Total
Countywide Projects	\$ 1,826,949	\$ 776,949	\$ 576,949	\$ 576,949	\$ 576,949	\$ 4,334,745
Public Libraries	250,000	250,000	250,000	250,000	250,000	1,250,000
Parks and Recreation	100,000	100,000	100,000	100,000	100,000	500,000
Building Improvements/Major Maintenance	4,914,193	475,000	399,400	399,400	399,400	6,587,393
Engineering and Public Works						
Highways	7,350,000	4,750,000	9,700,000	6,850,000	3,850,000	32,500,000
Solid Waste	750,000	750,000	-	-	-	1,500,000
Stormwater Management	750,000	435,000	435,000	535,000	155,000	2,310,000
Total Engineering and Public Works	8,850,000	5,935,000	10,135,000	7,385,000	4,005,000	36,310,000
Knox County Schools -- School Debt	15,887,000	5,000,000	7,000,000	8,000,000	10,000,000	45,887,000
Total Projects	31,828,142	12,536,949	18,461,349	16,711,349	15,331,349	94,869,138
Major Equipment	2,156,522	1,320,938	450,000	375,000	300,000	4,602,460
Total Adopted Capital Improvements	\$ 33,984,664	\$ 13,857,887	\$ 18,911,349	\$ 17,086,349	\$ 15,631,349	\$ 99,471,598



**CAPITAL IMPROVEMENT PLAN
FY 2013 THROUGH FY 2017
SOURCES AND USES OF FUNDS**

Uses of Funds

	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	Total
Adopted	\$ 33,984,664	\$ 13,857,887	\$ 18,911,349	\$ 17,086,349	\$ 15,631,349	\$ 99,471,598
Adjustment for Cash Flow/Project Schedule	(3,500,000)	1,500,000	1,000,000	1,000,000	-	-
Total Uses of Funds	\$ 30,484,664	\$ 15,357,887	\$ 19,911,349	\$ 18,086,349	\$ 15,631,349	\$ 99,471,598

Sources of Funds

	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	Total
General Obligation Bonds-Issued for:						
County Projects	\$ 10,837,906	\$ 8,930,000	\$ 12,360,000	\$ 9,630,000	\$ 5,230,000	\$ 46,987,906
Schools Projects	6,162,094	5,000,000	7,000,000	8,000,000	10,000,000	36,162,094
Total Issued for New Projects	17,000,000	13,930,000	19,360,000	17,630,000	15,230,000	83,150,000
Funding from QSCB Loan Program (See Note Below)	9,724,906	-	-	-	-	9,724,906
Capital Outlay Notes:						
Notes Issued for Major Equipment	2,156,522	1,320,938	450,000	375,000	300,000	4,602,460
Other Funding:						
Spend-down of Existing Balance in ADA Construction Fund	1,000,000	-	-	-	-	1,000,000
Insurance Proceeds	594,000	-	-	-	-	594,000
Operating Savings (See Note Below)	9,236	106,949	101,349	81,349	101,349	400,232
Total Other Funding	1,603,236	106,949	101,349	81,349	101,349	1,994,232
Total Sources of Funds	\$ 30,484,664	\$ 15,357,887	\$ 19,911,349	\$ 18,086,349	\$ 15,631,349	\$ 99,471,598

Expected Effect on Bonded Debt

Planned Principal Payments on Bonds	\$ 37,400,000	\$ 38,300,000	\$ 41,300,000	\$ 41,600,000	\$ 39,400,000	\$ 198,000,000
Planned Bond Issuance	(17,000,000)	(13,930,000)	(19,360,000)	(17,630,000)	(15,230,000)	(83,150,000)
Net Reduction in Bond Principal Balance	\$ 20,400,000	\$ 24,370,000	\$ 21,940,000	\$ 23,970,000	\$ 24,170,000	\$ 114,850,000

Note: Savings from the General Fund will be designated to the Capital Improvement Plan until the above amounts are met.

Note: In fiscal year 2011 the County entered into a loan agreement with the State of Tennessee, whereby the County borrowed \$29,236,000 in funding that the State had obtained from the federal government as part of the American Recovery and Reinvestment Act of 2009 (ARRA), also known as stimulus funding. The proceeds are to be used for various projects, beginning in FY 2011 and continuing to FY 2013. The majority of the QSCB funding was appropriated in the prior year.

**CAPITAL IMPROVEMENT PLAN
FY 2013 THROUGH FY 2017
COUNTYWIDE PROJECTS**

Description	Adopted					Total
	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	
General Project Management	\$ 576,949	\$ 576,949	\$ 576,949	\$ 576,949	\$ 576,949	\$ 2,884,745
ADA Improvements (See Note Below)	1,000,000	-	-	-	-	1,000,000
Debt Issuance Costs (See Note Below)	250,000	-	-	-	-	250,000
City/County Improvements and Development	-	200,000	-	-	-	200,000
Total Countywide Projects	\$ 1,826,949	\$ 776,949	\$ 576,949	\$ 576,949	\$ 576,949	\$ 4,334,745

Note: The costs of debt issuance are included only for FY 2013, as only FY 2013 will be appropriated based on this capital plan.

Note: ADA improvements include a spending of specific resources accumulated in previous years for the purpose of ADA compliance projects. A committee determines the uses of the remaining funds. Future ongoing needs will be funded as needed.

**CAPITAL IMPROVEMENT PLAN
FY 2013 THROUGH FY 2017
PUBLIC LIBRARIES**

Adopted

Description	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	Total
Library Facilities Upgrades	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 1,250,000
Total Public Libraries	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 1,250,000

Library facilities upgrades include various long-lived upgrades, including technological improvements, to the Knox County Public Library System's 19 locations (Lawson McGhee main library, plus 18 branches and facilities located throughout Knox County).

**CAPITAL IMPROVEMENT PLAN
 FY 2013 THROUGH FY 2017
 PARKS AND RECREATION**

Adopted

Description	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	Total
Parks Facilities Upgrades	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 375,000
Greenways Upgrades	25,000	25,000	25,000	25,000	25,000	125,000
Total Parks and Recreation	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 500,000

Park Facilities Upgrades and Greenways Upgrades are used to account for various long-lived improvements to existing parks and recreation facilities located throughout Knox County.

**CAPITAL IMPROVEMENT PLAN
FY 2013 THROUGH FY 2017
BUILDING IMPROVEMENTS/MAJOR MAINTENANCE**

Adopted

Description	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	Total
City / County Building (CCB)	\$ 696,288	\$ 285,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 2,481,288
Less: City Contribution toward CCB	(209,722)	(85,000)	(150,600)	(150,600)	(150,600)	(746,522)
Net County Funding for CCB	486,566	200,000	349,400	349,400	349,400	1,734,766
Andrew Johnson Building	475,000	50,000	-	-	-	525,000
Knox Central	48,000	-	-	-	-	48,000
Family Justice Center	14,200	-	-	-	-	14,200
Jail Improvements	50,000	50,000	50,000	50,000	50,000	250,000
Fairview Technology Center	5,000	-	-	-	-	5,000
E-911 Center	38,000	-	-	-	-	38,000
Juvenile Justice	143,627	-	-	-	-	143,627
Juvenile Court Building Expansion	3,000,000	-	-	-	-	3,000,000
Health Department	225,000	50,000	-	-	-	275,000
Health Department-CDC & Lab Renovation	134,500	-	-	-	-	134,500
Libraries	-	50,000	-	-	-	50,000
Old Courthouse	221,500	-	-	-	-	221,500
Senior Centers	22,800	25,000	-	-	-	47,800
Engineering & Public Works Admin. Bldg.	50,000	50,000	-	-	-	100,000
Total Building Improvements/ Major Maintenance	\$ 4,914,193	\$ 475,000	\$ 399,400	\$ 399,400	\$ 399,400	\$ 6,587,393

Building Improvements and Major Maintenance includes additions and major renovations to County facilities, including the County's portion of the City-County Building shared with the City of Knoxville.

Items in this category are needed to expand or improve County facilities and to maintain existing facilities in good working order.

The major item included in the FY 2013 plan is an expansion of the Juvenile Justice Building, which will improve efficiencies and provide for enhanced safety and security.

**CAPITAL IMPROVEMENT PLAN
FY 2013 THROUGH FY 2017
ENGINEERING AND PUBLIC WORKS**

Adopted

Description	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	Total
Highways						
CMAQ	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 250,000
Geometric Improvements	200,000	200,000	200,000	200,000	200,000	1,000,000
Bridge Replacement-Various	600,000	500,000	450,000	-	-	1,550,000
Parkside Drive	6,000,000	-	-	-	-	6,000,000
Northshore Drive and Choto Road	500,000	-	-	-	-	500,000
Karns Connector	-	4,000,000	-	-	-	4,000,000
Ball Camp Drive Phase 2	-	-	4,000,000	6,000,000	-	10,000,000
Dry Gap Pike Phase 2	-	-	5,000,000	-	-	5,000,000
Future Projects	-	-	-	600,000	3,600,000	4,200,000
Total Highways	7,350,000	4,750,000	9,700,000	6,850,000	3,850,000	32,500,000
Solid Waste						
Karns Convenience Center Relocation	750,000	-	-	-	-	750,000
Carter Convenience Center Relocation	-	750,000	-	-	-	750,000
Total Solid Waste	750,000	750,000	-	-	-	1,500,000
Stormwater	750,000	435,000	435,000	535,000	155,000	2,310,000
Total Engineering and Public Works	\$ 8,850,000	\$ 5,935,000	\$ 10,135,000	\$ 7,385,000	\$ 4,005,000	\$ 36,310,000

**CAPITAL IMPROVEMENT PLAN
FY 2013 THROUGH FY 2017
KNOX COUNTY SCHOOLS**

Adopted

Description	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	Total
Physical Plant Upgrades	\$ 4,766,000	\$ 2,500,000	\$ 3,500,000	\$ 4,000,000	\$ 5,000,000	\$ 19,766,000
Roofing and HVAC Replacements	4,426,000	2,500,000	3,500,000	4,000,000	5,000,000	19,426,000
New Southwest Elementary	445,000	-	-	-	-	445,000
Gresham Middle Upgrades	2,500,000	-	-	-	-	2,500,000
Chilhowee Intermediate Upgrades	1,300,000	-	-	-	-	1,300,000
STEM Academy Upgrades	450,000	-	-	-	-	450,000
Belle Morris Elementary Upgrades	2,000,000	-	-	-	-	2,000,000
Total School Projects	\$ 15,887,000	\$ 5,000,000	\$ 7,000,000	\$ 8,000,000	\$ 10,000,000	\$ 45,887,000

Physical plant upgrades consist of major maintenance and upgrades to various existing facilities, which helps keep the facilities in good working order.

The FY 2013 adopted total includes the spending down of the remaining funds from the Qualified School Construction Bond (QSCB) program. The proceeds of \$29,004,906 were received in FY 2011, and the program requires that all funds be expended within 3 years. The program has provided funds, with 0% net effective interest cost, for multiple years' Capital Improvement Plans. The majority of the funding was appropriated in the prior year, and the remaining funds appropriated in this Capital Improvement Plan for FY 2013 total \$9,474,906.

**CAPITAL IMPROVEMENT PLAN
FY 2013 THROUGH FY 2017
MAJOR EQUIPMENT**

Adopted						
Description	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	Total
Engineering and Public Works	\$ 500,000	\$ 510,000	\$ 450,000	\$ 375,000	\$ 300,000	\$ 2,135,000
Sheriff's Office/Detention Center Improvements	1,656,522	810,938	-	-	-	2,467,460
Total Major Equipment	\$ 2,156,522	\$ 1,320,938	\$ 450,000	\$ 375,000	\$ 300,000	\$ 4,602,460

Major equipment includes the non-routine acquisition of long-lived capital equipment.

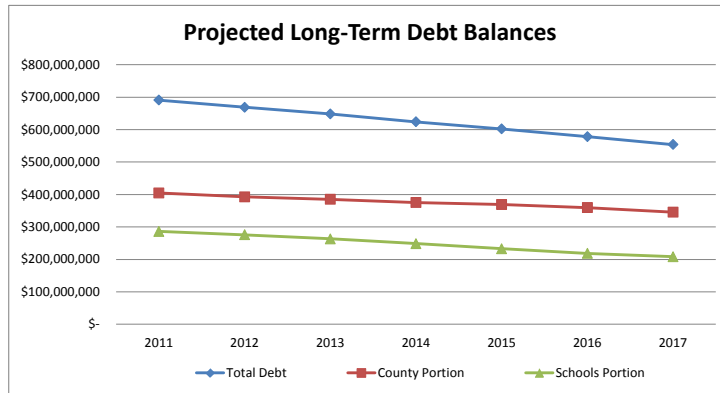
These items are planned to be acquired from the proceeds of capital outlay notes, which will be repaid over a shorter period than the bonds that will be issued for longer-term capital expenditures for buildings and building improvements.

This process will match the useful lives of the capital assets with the repayment of the related debt.

**Knox County General Obligation Debt
Projected Changes in Bonded Debt Balances
Based on 2013-2017 Adopted Capital Plan**

Year Ending June 30,	Knox County General Obligation Debt				Knox County Schools Portion-General Obligation Debt				Total Knox County Debt			
	Total Planned Bond Proceeds	Expected Bond Principal Payments	Increase (Decrease) in Outstanding Debt	Outstanding Debt, End of Year	Total Planned Bond Proceeds	Expected Bond Principal Payments	Increase (Decrease) in Outstanding Debt	Outstanding Debt, End of Year	Total Planned Bond Proceeds	Expected Bond Principal Payments	Increase (Decrease) in Outstanding Debt	Outstanding Debt, End of Year
2011 (Audited)				\$ 404,761,105				\$ 286,425,363				\$ 691,186,468
2012 (Actual)	\$ 17,090,000	\$ 28,916,145	\$ (11,826,145)	\$ 392,934,960	\$ 18,815,000	\$ 29,159,557	\$ (10,344,557)	\$ 276,080,806	\$ 35,905,000	\$ 58,075,702	\$ (22,170,702)	\$ 669,015,766
2013	10,837,906	18,470,460	(7,632,554)	385,302,406	6,162,094	18,928,821	(12,766,727)	263,314,079	17,000,000	37,399,281	(20,399,281)	648,616,485
2014	8,930,000	18,540,042	(9,610,042)	375,692,364	5,000,000	19,754,239	(14,754,239)	248,559,840	13,930,000	38,294,281	(24,364,281)	624,252,204
2015	12,360,000	18,495,462	(6,135,462)	369,556,902	7,000,000	22,793,819	(15,793,819)	232,766,021	19,360,000	41,289,281	(21,929,281)	602,322,923
2016	9,630,000	19,460,369	(9,830,369)	359,726,533	8,000,000	22,103,912	(14,103,912)	218,662,109	17,630,000	41,564,281	(23,934,281)	578,388,642
2017	5,230,000	19,142,921	(13,912,921)	345,813,612	10,000,000	20,266,360	(10,266,360)	208,395,749	15,230,000	39,409,281	(24,179,281)	554,209,361
Total	\$ 64,077,906	\$ 123,025,399	\$ (58,947,493)	\$ 345,813,612	\$ 54,977,094	\$ 133,006,708	\$ (78,029,614)	\$ 208,395,749	\$ 119,055,000	\$ 256,032,107	\$ (136,977,107)	\$ 554,209,361

Note: Debt issued during FY 2012 consisted of \$14,400,000 in funding for the Adopted Capital Improvement Plan for FY 2012, plus \$21,505,000 in bonds issued to refund already existing bonds, resulting in savings to the County of approximately \$1.4 million.



	2011	2012	2013	2014	2015	2016	2017
Total Debt	691,186,468	669,015,766	648,616,485	624,252,204	602,322,923	578,388,642	554,209,361
County Portion	404,761,105	392,934,960	385,302,406	375,692,364	369,556,902	359,726,533	345,813,612
Schools Portion	286,425,363	276,080,806	263,314,079	248,559,840	232,766,021	218,662,109	208,395,749