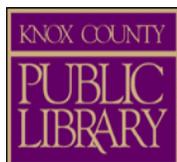


Knox County

Tennessee

**FY 2014 Budget
Adopted**



Fiscal Year 2014

Tim Burchett, County Mayor



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**Knox County Government
Tennessee**

For the Fiscal Year Beginning

July 1, 2012

Christopher P. Moivell

President

Jeffrey R. Egan

Executive Director

TABLE OF CONTENTS

Introductory Section

Office of the County Mayor.....	1
Meet the Mayor.....	2
Knox County Commission.....	3
Roster of Publicly Elected Officials	4
About Knox County.....	5
Budget Overview	9
Government Structure/Financial Guidelines and Policies	12
Basis for Budget Presentation.....	16

County Organizational Charts

Elected Offices.....	21
County Mayor's Staff	22

Budget Process

Budget Planning Calendar	23
The Process.....	25

Budget Resolutions

General County Budget.....	29
Tax Rate.....	35
5-Year Capital Plan.....	38

*Budget Summary	41
------------------------------	-----------

*General Fund	69
----------------------------	-----------

*Special Revenue Funds	189
-------------------------------------	------------

*Debt Service Fund	227
---------------------------------	------------

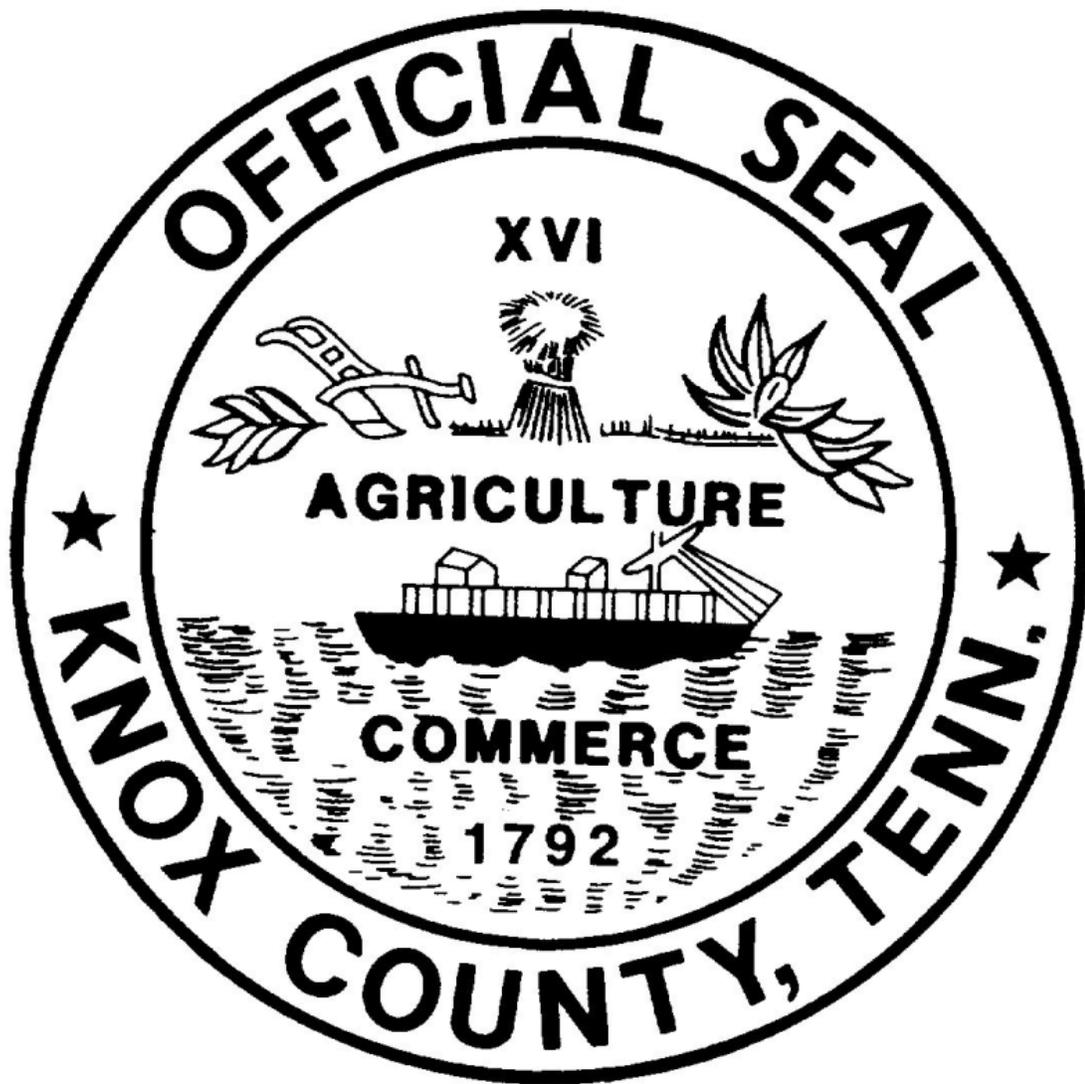
*Construction Funds.....	236
---------------------------------	------------

*Capital Improvement Plan	239
--	------------

*Supplemental Information.....	250
---------------------------------------	------------

*** See detailed Table of Contents at the beginning of these sections**

Introductory Section





OFFICE OF COUNTY MAYOR TIM BURCHETT

Department of Finance • 400 Main Street, Suite 630, Knoxville, TN 37902

July 1, 2013

To the Knox County Commission and Citizens of Knox County, Tennessee:

As Knox County Mayor, I am pleased to present the adopted FY 2013-2014 budget. This budget continues our mission of reducing the cost and size of Knox County government by focusing on providing efficient services to our citizens while keeping the costs to our taxpayers at a low level. This year's budget reflects our ongoing commitment to fiscal conservatism.

The budget represents the results of implementing our objectives of keeping our tax rate low, funding education and public safety, reducing our debt levels, increasing funding for needed public works programs, and funding other essential government services at the levels needed. This budget accomplishes these objectives while keeping the use of our General Fund balance to \$1.5 million for education purposes, while preserving the remaining fund balance. We believe that this budget accomplishes our overall primary purpose, which is providing for the benefit of Knox County citizens.

Knox County is a great place to live and you, our citizens, are the backbone of this community. You deserve nothing less than responsible management of your tax dollars. Our emphasis on education and economic development lays a foundation for future private job growth. I am committed to leading Knox County in a direction that will help us to accomplish our mutual goals.

Sincerely,

A handwritten signature in blue ink that reads "Tim Burchett".

Tim Burchett
Knox County Mayor

Meet the Mayor of Knox County, Tennessee



Tim Burchett

Knox County Mayor Tim Burchett took the oath of office on September 1, 2010 after completing a successful 16-year career of service in the Tennessee General Assembly.

After taking office as Knox County Mayor, Mayor Burchett started applying his experience in the state capitol at the local level by saving taxpayers millions of dollars, and by restoring public trust in Knox County government. He continues to focus on ensuring quality service to citizens, efficiency in government and financial savings to taxpayers.

Entrepreneurship, confidence in the free market, a desire to serve the people of Knox County are traits that guide Mayor Burchett. They are a large part of the conservative foundation from which he derives his core principles of service, efficiency and savings.

Mayor Burchett's father, Charlie, a World War II veteran, passed away in 2008. His mother, Joyce, passed away in 2011. Both Charlie and Joyce Burchett were lifelong educators.





Knox County Commission

Meet the Commissioners for Knox County Government



Chairman Mike Hammond - At Large Seat 10

Chairman Mike Hammond was selected as Chairman of the Knox County Commission for the coming year. He was elected as Commissioner at Large Seat 10 with 86 percent of the vote. Hammond was first elected to the Knox County Commission for a partial term in 2004 and elected to a full term in 2006.



Vice Chairman Brad Anders - 6th District

Vice Chairman Brad Anders was first elected to the Knox County Commission in August 2008 for a partial term. He is currently serving a 6 year term, having been re-elected without opposition August 2010. Commissioner Anders was elected by his colleagues to serve as Vice Chairman of the Commission on September 1, 2010.



Samuel McKenzie - 1st District

Samuel McKenzie was appointed to the Knox County Commission on February 20, 2008 and subsequently elected to a partial term in August 2008. Commissioner McKenzie won the 2010 Commission race for the 1st District and will serve the citizens of his community for a 6 year term.



Amy Broyles - 2nd District



Tony Norman - 3rd District

Tony Norman was first elected to the Knox County Commission in August 2006. He is currently serving his second term as Commissioner of the Third District, having been elected without opposition in the 2010 election.



Jeff Ownby - 4th District

Jeff Ownby is serving his first term as Commissioner of the Fourth District, winning the General election in August 2010.



Dr. Richard Briggs - 5th District

Dr. Richard Briggs was appointed to the Knox County Commission in February 2008 and won the general election for the District 5-C seat in August 2008. Commissioner Briggs is serving a 6 year term, having been elected in 2010 without opposition.



R. Larry Smith - 7th District

R. Larry Smith was first elected to Knox County Commission in 2006. Prior to that, he was a Metropolitan Planning Commissioner for two 4 year terms.



Dave Wright - 8th District

Dave Wright was appointed to the Knox County Commission on February 20, 2008 and subsequently elected to a partial term in August 2008. Commissioner Wright won the 2010 Commission race for the 8th District and will serve the citizens of his community for a 6 year term.



Mike Brown - 9th District

Mike Brown was elected to a partial term on the Knox County Commission in August 2008. He won the 2010 Commission race for the 9th District and will serve the citizens of his community for a 6 year term.



Ed Shouse - At Large Seat 11

Ed Shouse was elected to a partial term on the Knox County Commission in August 2008. He subsequently won the 2010 election for the 11th District "At-Large" Commission seat, and will serve the citizens of the entire county for a 4 year term.

ROSTER OF PUBLICLY ELECTED OFFICIALS

<i>Assessor of Property</i>	Phil Ballard
<i>Attorney General</i>	Randall Nichols
<i>Circuit & General Sessions Court Clerk</i>	Catherine Quist
<i>County Clerk</i>	Foster Arnett
<i>Criminal & Domestic Relations Court Clerk</i>	Joy McCroskey
<i>Law Director</i>	Richard B. Armstrong, Jr.
<i>Public Defender</i>	Mark Stephens
<i>Register of Deeds</i>	Sherry Witt
<i>Sheriff</i>	J.J. Jones
<i>Trustee</i>	John Duncan
<i>Juvenile Judge</i>	Tim Irwin
<i>Criminal Court Judges:</i>	
Division I	Steve Sword
Division II	Bobby McGee
Division III	Mary Beth Leibowitz
<i>Circuit Court Judges:</i>	
Division I	Dale Workman
Division II	Harold Wimberly
Division III	Wheeler Rosenbalm
Division IV	Bill Swann
<i>Chancellors:</i>	
Division I	John F. Weaver
Division II	Daryl R. Fansler
Division III	Mike Moyers
<i>General Sessions Judges:</i>	
Division I	Chuck Cerny
Division II	Geoffrey Emery
Division III	Patricia Hall Long
Division IV	Andrew Jackson VI
Division V	Tony Stansberry
<i>Board of Education:</i>	
District 1	Gloria Deathridge
District 2	Indya Kincannon
District 3	Doug Harris
District 4	Lynne Fugate, Vice Chair
District 5	Karen Carson, Chair
District 6	Thomas Deakins
District 7	Kim Sepesi
District 8	Mike McMillan
District 9	Pam Trainor

KNOX COUNTY, TENNESSEE

2013-2014 BUDGET

The MSA includes more than 680 manufacturing firms, which produce a large variety of items including medical devices, electronic components, chemicals, manufactured housing, apparel, and automobile parts.

Business Climate

The County has a history of being a regional leader in economic activity. The County offers premier location opportunities for high-technology and precision manufacturing firms. The University of Tennessee, Tennessee Valley Authority and the Oak Ridge National Laboratory help to provide a stable, secure employment base. The Knoxville area is home to many medium-sized manufacturing and distribution operations as well as customer service centers. The Knoxville area boasts a strong and reliable workforce, and low union membership rates. These assets, combined with an excellent location at the intersections of Interstates 40, 75 and 81, make Knox County a great location for any business. The County is also well served by 125 truck lines, two railroads, six airlines, and three local river terminals that provide direct links to the Great Lakes and to the Gulf of Mexico. The Knoxville area continually receives recognition for high quality of life, combining an attractive natural setting with a moderate four-season climate. In addition, the Knoxville area ranks among the nation's top markets for low cost of living. Knoxville ranks as one of the top southeastern urban areas with an index of 87.4, compared to the average of all participating cities of 100. The County has over 6,000 acres of park and recreation space, with approximately 77 miles of greenways and walking trails. The arts and culture are well served, with the Knoxville Symphony, Knoxville Opera Company, Knoxville Museum of Art, and several performing arts organizations, including the Clarence Brown Theater, providing numerous cultural opportunities. Live entertainment includes touring Broadway productions and many concerts at numerous venues throughout the area, including the historic, beautifully renovated Tennessee and Bijou theaters.

Industrial Investment

The Knoxville MSA has been recognized nationally as a leading location to live and do business. Commerce and industry vary from the media success of Scripps Television Networks (HGTV, DIY, Food Network, GAC, and Travel), to Sysco Corporation's (largest food service marketer and distributor in North America) regional warehouse and distribution center. In addition, many other local companies are recognized as national and global leaders, including Clayton Homes, Brunswick Corporation, Green Mountain Coffee, Bush Brothers, Pilot/Flying J Travel Centers, and Ruby Tuesday.

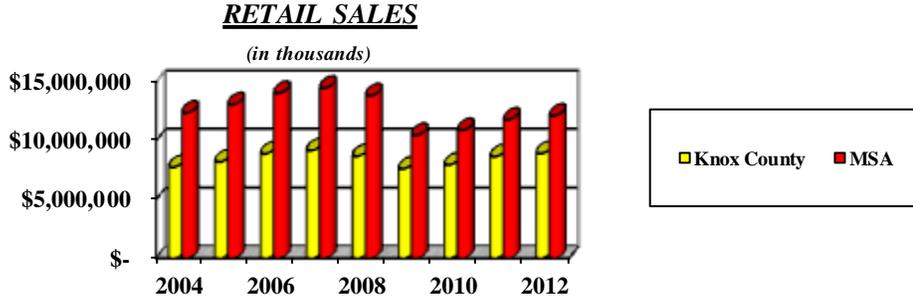
The area is also gaining a reputation as a prime location for corporate headquarters. High profile companies headquartered here in the MSA include the Tennessee Valley Authority, Jewelry Television, AC Entertainment, DeRoyal Industries, PetSafe/Radio Systems Corporation, and Regal Entertainment. Knox County has 7 business parks and a Technology Corridor to meet a wide range of corporate facility needs. In 2011, approximately 725 new jobs were created in Knox County among the more than 2,300 jobs created across the metro area.

Commercial Development

KNOX COUNTY, TENNESSEE

2013-2014 BUDGET

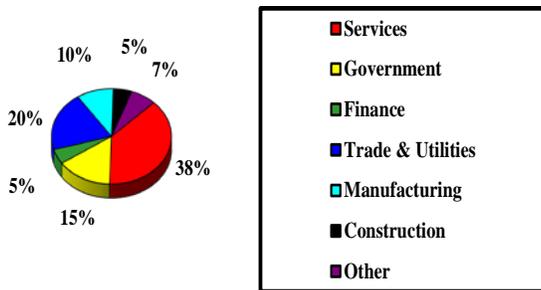
Four regional shopping malls and nearly 200 shopping centers and factory outlets meet the retail needs of Knox County citizens and visitors. Knox County has traditionally been the regional hub of the MSA. 2011 retail sales in the MSA grossed over \$11.8 billion, with approximately 75% of that total generated in Knox County.



Tourism

Although industry frequently is considered the core of an economic base, secondary and tertiary activities also make important contributions to economic development. The convention and tourism business contribute to the County's economic base by drawing income into the region, resulting in employment opportunities as well as investment opportunities in tourist-related facilities. The area draws thousands of enthusiasts every year for University of Tennessee sporting events, and minor league hockey and baseball are also available for sports fans. Opportunities for outdoor recreation are plentiful, with parks and recreation activities throughout the County and in the nearby Great Smoky Mountains National Park.

Non-Agricultural Employment



Knox County has demonstrated a very healthy diversity in employment. Services and trade are the two largest employment sectors in the County metropolitan area, followed by Government.

KNOX COUNTY, TENNESSEE

2013-2014 BUDGET

Unemployment

Historically, Knox County's unemployment rate has been low relative to the state and national rates. This relationship has held, although rates increased during the recession. For the month of June 2013, the seasonally unadjusted unemployment rates for the County, state and nation stood at 7.3%, 8.8%, and 7.8%, respectively.

KNOX COUNTY, TENNESSEE

2013-2014 BUDGET

BUDGET OVERVIEW

The County's budget is prepared utilizing information from various sources: economic outlook projections, which affect estimates of revenues as well as costs to the local government; previous and current year actual results, which may predict future sources and uses of funds; and the County's priorities for managing assets and liabilities while providing services to County residents.

National and State Economic Perspective

According to the analysis of the nation's economic outlook reported in *An Economic Report to the Governor of the State of Tennessee* for 2013, published by the University of Tennessee <http://cber.bus.utk.edu/erg/erg2013.pdf>, 2012 saw several positive indicators of the economic recovery. The unemployment rate fell below 8 percent for the first time since 2009. The housing sector began to rebound in 2012 with the addition of 37,000 jobs, and sales of new homes increased for the first time in seven years.. The manufacturing sector also helped the economy, with the addition of around 210,000 jobs in 2012. Looking forward, the domestic economy is expected to continue to improve in 2013, although the expansion is expected to continue at a slower pace than in 2012. Inflation-adjusted GDP is projected to grow 1.7 percent, compared to 2.3 percent growth in 2012. The unemployment rate is expected to remain relatively flat in 2013. Inflation is projected to average under 2 percent over the next few years. The expiration of the payroll tax cut is expected to put downward pressure on consumer spending and overall growth. Although there is more positive than negative news regarding economic growth, significant uncertainty remains regarding the outlook of the economy. In particular, the issue of how to bring the deficit and debt under control remains.

The report also forecasts that the state's economic outlook calls for modest growth in 2013, followed by substantially stronger growth in 2014. For 2012, personal income was up by 3.8 percent. The state's unemployment rate averaged 8 percent in 2012, an improvement over the 9.2 percent rate for 2011. The unemployment rate is expected to fall, averaging 7.9 percent for 2013 and 7.5 percent in 2014. Personal income is also expected to increase 4.3 percent for 2013 and 2014. However, the ongoing debate over the nation's debt ceiling and the issues concerning the sequestration of federal spending have created uncertainty about the state, as well as the federal, economic outlook. In addition, the payroll tax increase that went into effect on January 1 is expected to have a negative effect on taxable sales and resulting sales tax revenues. Taxable sales are expected to increase by 3.4 percent in 2013.

Knox County Budget Summary

Mayor Burchett proposed a total operating budget of \$734,527,080 to the County Commission on May 1, 2013. The proposed budget represented an increase of \$22.3 million over the prior year, with nearly 79% of the proposed increase targeted to schools. The major reasons for the proposed increase included additional funding for the General Purpose School Fund over \$18 million to cover growth and to replace federal grant funding, plus increases for public safety. The proposed

KNOX COUNTY, TENNESSEE

2013-2014 BUDGET

budget also included \$2.87 million of planned use of fund balance in the County General Fund, targeted specifically for a Literacy Initiative program being implemented in Knox County Schools. Including the effects of the County funding for this program with the proposed increase for the school funds, the total proposed increase for school programs represents 91% of the total proposed increase.

The Mayor also proposed a Capital Improvement Plan (CIP) for the fiscal years ending 2014 through 2018. The plan included proposed capital projects expenditures over the five-year period of approximately \$123 million. The County's practice is to appropriate only the immediately upcoming fiscal year, as future plans and priorities may change. For FY 2014, the Mayor proposed capital improvement expenditures totaling \$27,490,761. Funding planned to be needed from debt proceeds totaled \$25,294,463, with the remaining \$2,196,298 available from other sources. Of the proposed project expenditures, \$13,950,000 (51%) was proposed for school projects, \$5,585,000 (20%) for public works projects, and the remainder for various other projects.

The Mayor's stated priorities that were utilized in developing the budget included:

- Not increasing taxes. During the current economic environment, additional taxes would increase the burden on citizens, and essential services can be provided without a tax increase.
- Funding education. Nearly two-thirds of the total budget is directed to the Knox County Schools' budgeted funds. The proposed budget fully funds the amount needed for growth and for replacement of funds previously provided by federal American Recovery and Reinvestment Act grant programs.
- Reducing debt levels. The Mayor plans to reduce the County's debt levels by over \$100 million over five years. This will be accomplished by making scheduled debt payments, combined with lowering the amounts of new debt that will be added for new capital projects.
- Increasing funding for public works. The proposed budget increases funding for paving and provides the funding needed to respond during emergencies and bad weather situations, such as the severe storms experienced during 2011.
- Funding other essential County services, including libraries, parks and recreation, health, and seniors and veterans at the levels needed.

In addition to the above, several other significant factors entered into preparation of the FY 2014 budget.

- Although the recession certainly affected the County, the modest recovery has resulted in improvements in property tax revenue and an even more significant improvement in sales tax collections. Based on the year-to-date revenues for FY 2013 and projected assessed valuation of taxable property, budgeted property tax revenues for FY 2014 include a projected increase of 1.5 percent. Budgeted sales tax revenues include a projected 2.5 percent increase over FY 2013, as economic forecasts indicate that improvements in consumer spending are expected for 2014. In addition, a 4.4 percent increase in the Basic

KNOX COUNTY, TENNESSEE

2013-2014 BUDGET

Education Program (BEP) funding is projected. The BEP funding, received from the state, is a major source of revenue for the school system.

- The proposed budget included a 2 percent cost of living pay increase for County Executive Branch employees, the first such full-year pay increase since fiscal 2008. The effects of the increase total \$2 million. In addition, \$800,000 was included for increases in health insurance expenses.
- For FY 2014, as in 2013, no layoffs were considered necessary. The County does continue to monitor the number of positions closely and strict procedures governing the addition of new hires are adhered to in order to contain costs.

The County Commission met on May 28, 2013 to discuss and take action on the Mayor's proposed budget. The Commission adopted the operating budget as proposed, totaling \$734,527,080. In addition, on May 28, 2013, the County Commission adopted the Capital Improvement Plan as proposed by the Mayor.

KNOX COUNTY, TENNESSEE

2013-2014 BUDGET

GOVERNMENT STRUCTURE/FINANCIAL GUIDELINES AND POLICIES

The County has operated under a County Mayor/County Commission form of government since September 1, 1980, and has been under a Home Rule Charter since September 1, 1990. Policymaking and legislative authority is vested in the County Mayor (executive branch) and the County Commission (legislative branch). The County Commission is responsible for passing ordinances, adopting the budget, and appointing committees. The County Mayor is responsible for carrying out the policies and ordinances of the County Commission, overseeing the day-to-day operations of the government, and appointing the heads of many of the County's departments.

Knox County adheres to the following near and long term financial guidelines and policies:

Operating Budget

Budgetary Approval – After the Mayor recommends the operating budget for the next fiscal year, the County Commission and the public have an opportunity to review the recommendation and to provide input. The budget becomes effective when legally adopted by County Commission. The budget is adopted at the fund, department/function, and major category of expenditure level. The major categories are denoted in the County's chart of accounts by account (object) codes. The major categories are personal services, employee benefits, contracted services, supplies and materials, debt service, capital outlay, and other charges. After the budget is adopted, the individual departments may request line item transfers between the major categories or may request additional appropriations above the initial adopted budget, which require the approval of County Commission.

Budgetary Oversight – After the County Commission approves the operating budget for the fiscal year, oversight continues. The County is governed under the State Open Records Act. The public has access to virtually all County financial and other records (with a few exceptions as set forth in the law). The State of Tennessee undergoes a review process of the budget each year, and also reviews the County's Comprehensive Annual Financial Report (CAFR). In order to fund the County's five-year Capital Improvement Plan (CIP), the County goes to the public debt markets, generally on an annual basis. The County is rated by Moody's and by Standard & Poor's and therefore undergoes the financial scrutiny of the ratings process.

Cash Management Policies and Practices – An investment committee, in consultation with the Knox County Trustee, makes investment decisions in accordance with the investment policy formally adopted in 1996. As defined in the policy, investment options, policies, and practices are based on the required liquidity of the available funds. Investments of operating, capital and any surplus funds have different levels of risk tolerance. Operating fund investments, where the primary objective is the preservation of

KNOX COUNTY, TENNESSEE

2013-2014 BUDGET

GOVERNMENT STRUCTURE/FINANCIAL GUIDELINES AND POLICIES **Operating Budget (Continued)**

principal, have the lowest risk tolerance and are invested in highly liquid, low-risk instruments. Capital funds, where the primary objective is the preservation of principal and sufficient liquidity to meet capital funding needs, are subject to some volatility in risk tolerance depending on when payment for projects is due. Regardless of the type of funds, all investments are made in accordance with state statutes.

Debt Policies and Practices – The State of Tennessee provides statutory authorization for the issuance of general obligation bonds, revenue bonds, refunding bonds, capital leases, and notes. Under that authorization, counties may sell general obligation bonds at a competitive public sale after the adoption of an authorizing resolution by the local governing body. The County must then publish a notice of sale that provides for a ten-day comment period by citizens.

There is no statutory debt limit placed on counties. State law provides for the adoption of tax resolutions, which state that the local government will provide for taxes “of a sum sufficient to pay the principal of and interest on the general obligation bonds as the same shall become due.” (Tennessee Code annotated 9-21-215). It is the practice of Knox County to use bonded debt only for major capital purchases included in the five-year capital plan and to not incur bonded debt for operating requirements. Proposed debt for capital expenditures is carefully analyzed to ensure that the life of the asset(s) always exceeds the term of the debt. Knox County management reviews any planned debt issuance with the Commission-approved Financial Advisor.

Knox County currently maintains a “AA+” bond rating from Standard & Poor’s, the highest rating in County history. The County also maintains an “Aa1” rating from Moody’s for general obligation debt. These ratings were affirmed by both ratings agencies in July 2013. In addition, Standard & Poor’s revised their outlook from “stable” to “positive.” The revised outlook reflects S&P’s view that the County’s rating could be raised to the highest “AAA” rating, if future conditions warrant such an increase. This continued confidence from the rating agencies confirms the County’s commitment to financial integrity, stability and strength.

Capital Purchases – Unless a lower threshold is established as a requirement of a state or federal grant, the value at which equipment and other assets are designated as capital items is five thousand dollars. The County’s policy permits the inclusion, as capital, all initial furniture and fixtures in the construction and/or expansion of Knox County facilities.

Fund Balances – The operating budget is required to be balanced. “Balanced” means that budgeted revenues and other sources, including the use of fund balance, if necessary, equal budgeted expenditures. Knox County discourages routine use of fund balance as a means of funding ongoing operating expenditures. By Ordinance 0-90-9-122, any

KNOX COUNTY, TENNESSEE

2013-2014 BUDGET

GOVERNMENT STRUCTURE/FINANCIAL GUIDELINES AND POLICIES Operating Budget (Continued)

appropriation of funds that would reduce the balance of any fund of the Board of Education below three percent of current year budgeted expenditures requires a favorable vote of two-thirds of the Knox County Commission. A recommendation by a majority of the Board of Education must precede such approval. The ordinance also requires a two-thirds County Commission vote to approve appropriations that would reduce the fund balance for any other County fund below five percent of current year budgeted expenditures.

Salary Savings – Knox County’s policy is to budget all continuing positions at full funding. Any department or office requesting additional personnel must submit position request forms justifying the requested additional position and quantifying the expected additional costs. New positions are budgeted for the portion of the year they are expected to be filled. A position control program interfaces the payroll and budget systems to enable budget status evaluation of these accounts during the year.

Detail budgeted position counts are located in the “Budget Summary” section of this document. For the FY 2014 budget, the changes to budgeted positions are not significant.

Procurement Policies – The County adheres to a local procurement ordinance. The ordinance is intended to ensure equitable treatment while simultaneously providing for and encouraging open competition in the purchasing of goods and services. Generally, goods and services exceeding \$10,000 are competitively bid.

Capital Budget

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

- A. The purpose of the Capital improvement Plan is to plan, prioritize, and provide financing for capital projects for the next five years. Also, the Plan assists the County in the analysis of the impact of the operating expenses into the County’s operating budget for future years.
- B. Construction projects and capital purchases that cost more than \$100,000 and/or have a useful life of greater than seven years will be included in the Capital Improvement Plan. Regular maintenance and capital purchases less than \$100,000 will be included in the operating budget.

KNOX COUNTY, TENNESSEE

2013-2014 BUDGET

GOVERNMENT STRUCTURE/FINANCIAL GUIDELINES AND POLICIES

Capital Budget (Continued)

- C. Department heads and elected officials will prepare the project proposals and present their 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, 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.

- F. The County considers future operating costs of capital projects as it considers capital improvements. The projects are limited in scope to minimize the impact on operations and spread out over five years to allow the County's economic growth the opportunity to incorporate the operating expenses. The Capital Improvement Plan also serves to keep to the forefront the future operating impact of capital projects on the County's operating budget. The projects included in the FY 2014 plan are considered routine capital expenditures (upgrades, replacement of existing facilities, etc.). Therefore, the future operating impact of these other capital projects approved in the current Capital Improvement Plan is not expected to result in significant future costs (i.e., costs that would require an increase in the tax rate, cause a reduction in other budgeted spending, or require additional staff.)

KNOX COUNTY, TENNESSEE

2013-2014 BUDGET

BASIS OF BUDGET PRESENTATION, MEASUREMENT FOCUS AND BASIS OF ACCOUNTING

Primary Government and Board of Education Component Unit

The accounts of the County are organized, operated and presented on the basis of funds. Funds are independent fiscal and accounting entities with self-balancing sets of accounts. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance-related legal and contractual provisions. The minimum number of funds is maintained consistent with legal and managerial requirements.

The County does not adopt annual budgets for all funds accounted for during the fiscal year. Only those governmental funds for which an annual appropriation is required are budgeted. Annual budgets are adopted on a basis consistent with accounting principles generally accepted in the United States of America (see below). Grant funds are budgeted as the grants are approved during the fiscal year. Annual budgets are adopted for the other governmental funds, excluding the Constitutional Officers (Special Revenue) Fund, and the Public Improvement Fund and School Construction Fund (Capital Projects Funds.) The Public Improvement Fund and the School Construction Fund are appropriated based on the County's five-year Capital Improvement Plan (CIP). The budget appropriations for projects included in the first year of the Plan are required to be approved by County Commission. Budgetary approval for projects included in subsequent years of the Plan is generally not obtained during the first year of the Plan and is subject to revision in subsequent years' Plans as the expected capital needs, and anticipated availability of the related financing, may change in response to future economic conditions and other circumstances.

The County has the following fund types:

Governmental funds are used to account for the County's general government activities. This fund type uses the flow of current financial resources as the measurement focus and employs the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they are "measurable and available"). "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to pay liabilities of the current period. The County considers all revenues available if they are collected within 60 days after the fiscal year end. Expenditures are recorded when the related fund liability is incurred, except for unmatured interest on general long-term debt which is recognized when due, and certain compensated absences, claims and judgments, which are recognized when the obligations are expected to be liquidated with expendable available financial resources.

Property taxes, franchise taxes, licenses, interest and special assessments are susceptible-to-accrual. Sales taxes collected and held by the state at year-end on behalf of the County

KNOX COUNTY, TENNESSEE

2013-2014 BUDGET

BASIS OF BUDGET PRESENTATION, MEASUREMENT FOCUS AND BASIS OF ACCOUNTING (Continued)

are also recognized as revenue. Other receipts and taxes become measurable and available when cash is received by the County and are recognized as revenue at that time.

Entitlements and shared revenues are recorded at the time of receipt, or earlier if the susceptible-to-accrual criteria are met. Expenditure-driven grants are recognized as revenue when the qualifying expenditures have been incurred and all other grant requirements have been met.

Listed below are definitions of the types of governmental funds budgeted and identification of the specific budgeted funds within each type:

The **General Fund (Fund 101)** is the County's primary operating fund. It accounts for all financial resources of the general government, except those 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, finance, general government, etc.). These activities are funded principally by property taxes on individuals and businesses.

The **special revenue funds** account for revenue sources that are legally restricted to expenditure for specific purposes (not including major capital projects).

Governmental Law Library Fund (Fund 114) - Accounts for the operation of the law library, available to the public but used primarily by attorneys practicing in the courts. User fees are charged.

Public Library Fund (Fund 115) - Accounts for the operation of the countywide public library system.

Solid Waste Fund (Fund 116) – Accounts for solid waste and recycling activities.

Hotel/Motel Tax Fund (Fund 123) - Accounts for the collection and use of the amusement and hotel/motel tax to promote tourism and related activities in the county.

Air Quality Management Fund (Fund 128) - Accounts for activities related to the maintenance of air quality.

KNOX COUNTY, TENNESSEE

2013-2014 BUDGET

BASIS OF BUDGET PRESENTATION, MEASUREMENT FOCUS AND BASIS OF ACCOUNTING (Continued)

Engineering & Public Works (Fund 131) - Accounts for the County's share of the State gasoline and motor fuel taxes that are utilized to maintain non-state roads within the county and outside the municipal boundaries of the City of Knoxville.

Central Cafeteria Fund - Accounts for the cafeteria operations in each of the schools. The primary sources of funding are federal and state revenues for the school lunch program and sales to students and adults. (Accounting records are not kept on the County's financial software, and no fund number exists.)

General Purpose School Fund (Fund 141) - Accounts for general operation of the Board of Education. Major funding is provided through local tax levies and state education funds.

The **Debt Service Fund** accounts for the servicing of general long-term debt not being financed by proprietary funds.

General Debt Service (Fund 151) - Accounts for the accumulation of resources and the payment of principal and interest on general long-term debt for the County and the Knox County Board of Education.

The **capital projects funds** account for the acquisition of fixed assets or construction of major capital projects not being financed by proprietary funds.

Public Improvement Fund (Fund 171) - Accounts for the acquisition of County capital assets or construction of major County capital projects not being financed by proprietary funds, exclusive of construction activity related to the Americans with Disabilities Act.

School Construction Fund (Fund 177) - Accounts for school building construction and renovations. A portion of this fund, consisting of the amount to be paid for debt service related to the acquisition and construction of school capital assets, is budgeted for on an annual basis.

ADA Construction Fund (Fund 178) - Accounts for the renovations needed to Knox County facilities to comply with the Americans with Disabilities Act (ADA).

KNOX COUNTY, TENNESSEE

2013-2014 BUDGET

BASIS OF BUDGET PRESENTATION, MEASUREMENT FOCUS AND BASIS OF ACCOUNTING (Continued)

Proprietary funds are used to account for governmental activities that are similar to activities that may be performed by a commercial enterprise. This fund type uses the flow of economic resources as the measurement focus and employs the accrual basis of accounting. Under this method, revenues are recorded when earned and expenses are recorded at the time liabilities are incurred. Proprietary funds include the following fund types:

Enterprise funds 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.

Three Ridges Golf Course Fund (Fund 401) – Accounts for the operations of the Three Ridges Golf Course.

Internal service funds account for operations that provide services to other departments or agencies of the County or to other governments, component units and joint ventures on a cost reimbursement basis.

The following internal service funds are included in the CAFR. The County does not adopt an annual budget for these funds.

Vehicle Service Center Fund (Fund 261) – Accounts for the handling of repairs and service maintenance for all county vehicles.

Self Insurance Healthcare Fund (Fund 263) – Accounts for transactions related to the County's self-insured healthcare benefits.

Risk Management Fund (Fund 266) – Accounts for the handling of all liability and worker's compensation claims filed against the County.

Mailroom Service Fund (Fund 268) – Accounts for the handling of incoming and outgoing mail for all county departments.

Employee Benefits Fund (Fund 270) – Accounts for the handling of health insurance, retirement, life insurance, and other payroll-related benefits for Knox County employees, as well as handling of unemployment claims.

KNOX COUNTY, TENNESSEE

2013-2014 BUDGET

BASIS OF BUDGET PRESENTATION, MEASUREMENT FOCUS AND BASIS OF ACCOUNTING (Continued)

Building Operations Fund (Fund 274) – Accounts for the handling of maintenance, repairs, and security costs associated with each of the buildings owned and operated by Knox County Government. These buildings house offices and provide storage facilities to the different divisions of Knox County Government. The Public Building Authority (PBA) handles these services and bills each area based on the amount of square footage used or occupied by each division or budgeted unit.

Technical Support Services Fund (Fund 276) – Accounts for technical support related to the County's electronic data processing.

Capital Leasing Fund (Fund 278) – Accounts for a fleet of vehicles used in certain County departments.

Fiduciary funds account for assets held by the County in a trustee capacity or as an agent on behalf of others. Trust funds account for assets held by the government under the terms of a formal trust agreement. Fiduciary funds include the following:

The **pension trust funds** are accounted for in essentially the same manner as the proprietary funds, using the same measurement focus and basis of accounting. The pension trust funds account for the assets of the County's defined benefit and defined contribution pension plans. Plan member contributions are recognized in the period when contributions are due and payable in accordance with the terms of the plan. Employer contributions are recognized when due and the County makes a formal commitment to provide the contributions. Benefits and refunds are recognized when due and payable in accordance with the terms of the plan.

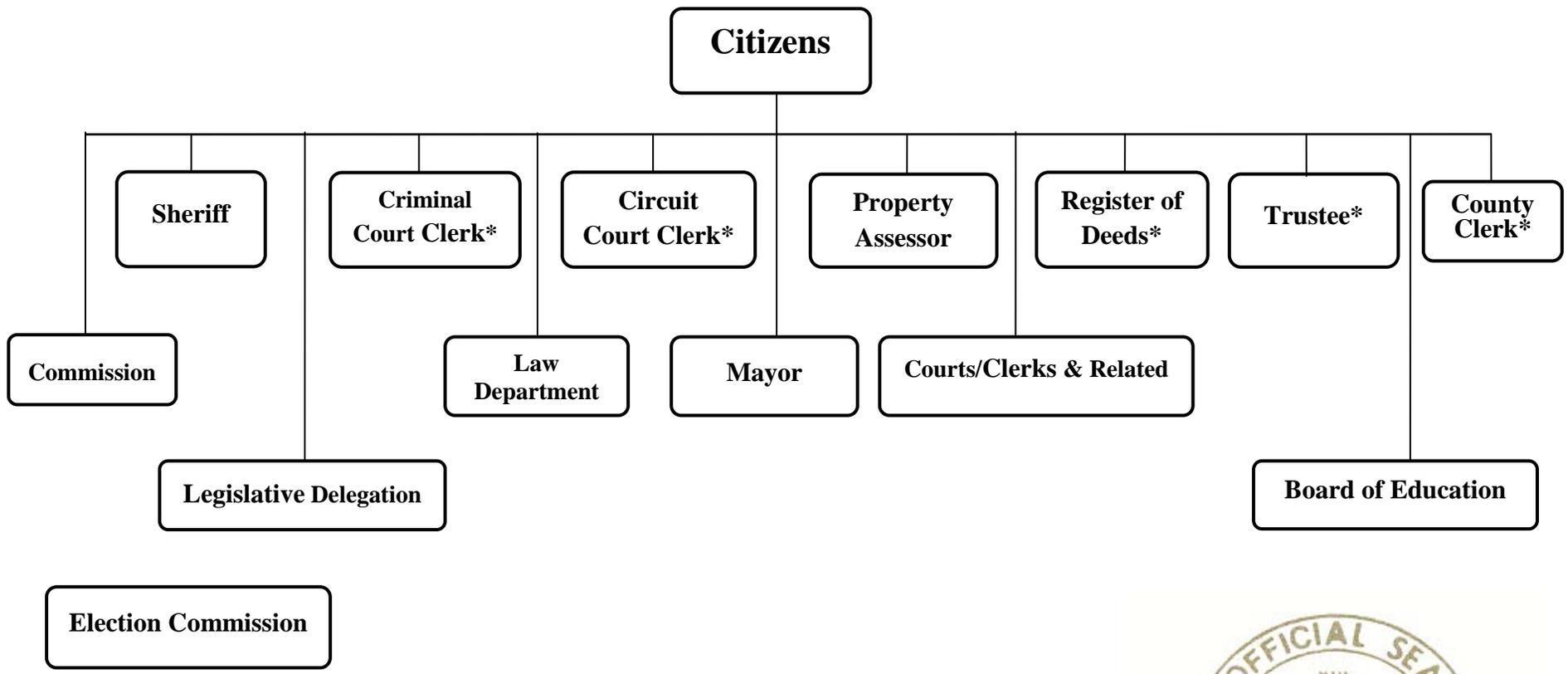
The **agency funds** are custodial in nature and do not present results of operations nor do they have a measurement focus. Agency funds are accounted for using the modified accrual basis of accounting. These funds are used to account for the assets that the County holds for others in an agency capacity.

County Organization Charts



Elected Offices

Knox County, Tennessee



*Fee Offices

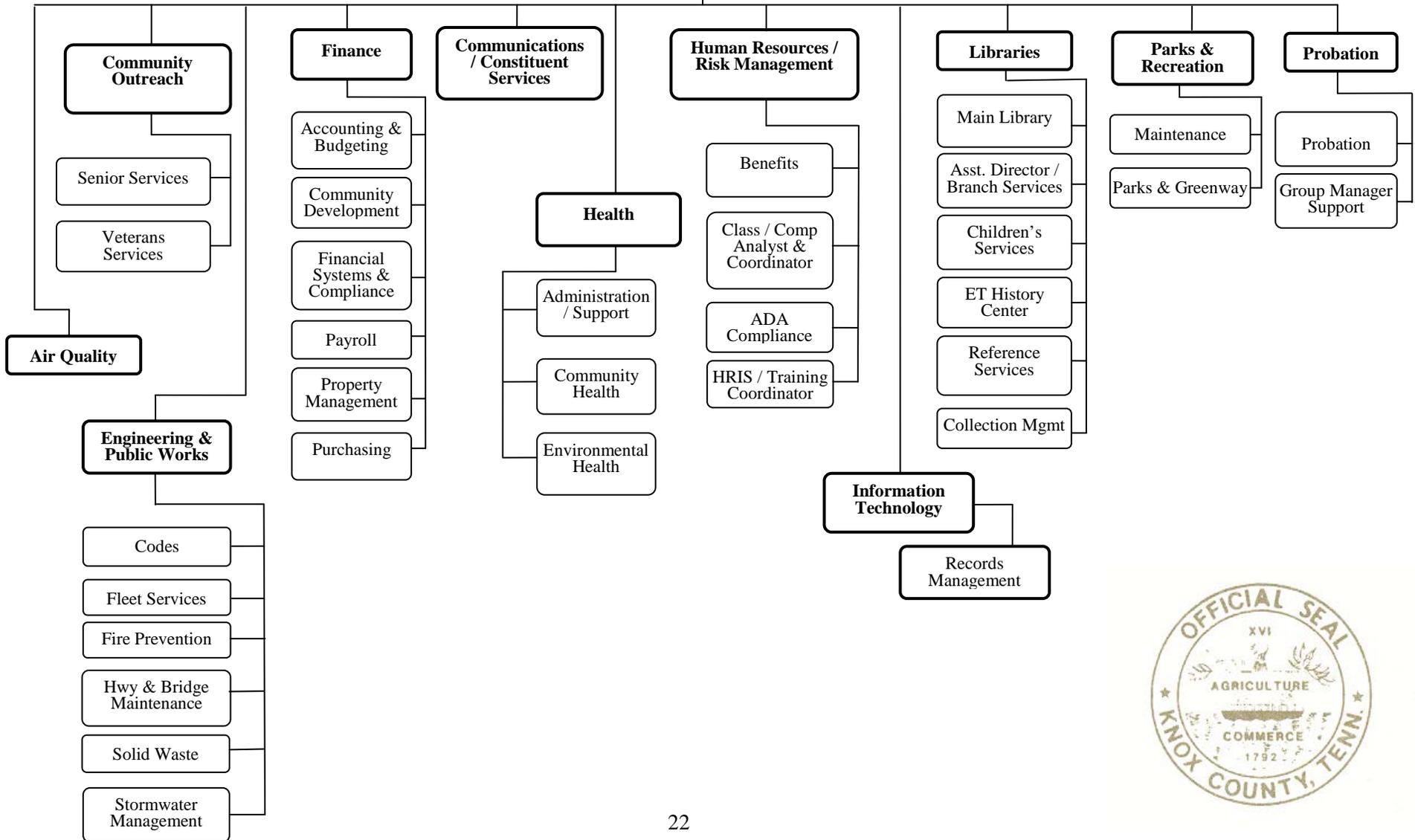


County Mayor's Staff

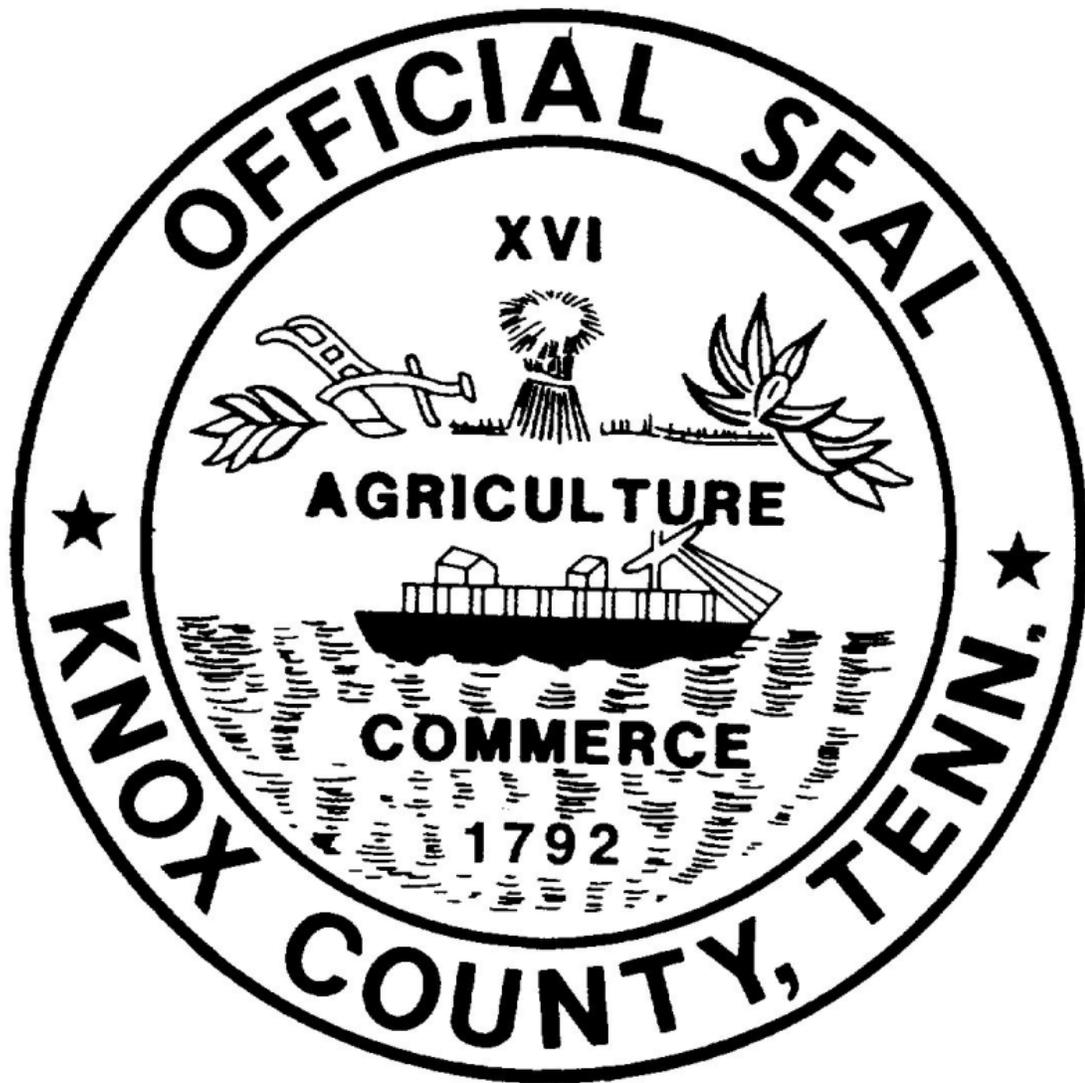
Knox County, Tennessee

Mayor

**Chief of Staff /
Sr. Director of
Communications**



Budget Process



BUDGET PLANNING CALENDAR FY 2013–2014

<u>Date</u>	<u>Event</u>
November 15 th	Establish Budget Calendar – confirm the schedule with the Mayor and Commission Chair.
December 17 th	Brief overview of the budget process with Commission during Chairman’s luncheon. Take initial comments and suggestions.
December 17 th	Develop forms and information for the kick-off meeting with departments requesting each individual department to develop a budget request.
December 21 st	Develop preliminary numbers and schedules for grant panels to work with.
January 10 th	Kick-off meeting with departments requesting each individual department to develop a budget request.
January 10 th	Discuss major budget issues and possible scenarios.
January 31 st	Schedule meetings with departments to help formulate their requests as needed and requested.
January 30 th	Debt service projections due for the Capital Plan
January 31 st	Pension contribution projections due
February 1 st	All payroll changes closed for FY2014
February 11 th	Budget request due back to Finance Department, including departmental goals, objectives, and capital request
February 25 th	All budget information input and balanced with requests.

**BUDGET PLANNING CALENDAR
FY 2013–2014**

<u>Date</u>	<u>Event</u>
March 8th	Capital Plan requests balanced and summarized
March	Mayoral meetings with officials and department heads as needed.
March – April 1st (Weekly meetings as needed)	Preliminary budget meetings held by the Mayor, Chief of Staff and Director of Finance to review departmental requests for funding; also long-term pension funding discussion.
April 12th	Complete calculations for the budget recommendations (balanced budget)
April 24th	Complete schedules and information related to the budget.
May 1st	Mayor presents proposed budget to County Commission
May 10th	Publish budget summary in the newspaper
May 22nd	After adequate time for the public to consider the recommendation, the Commission holds Public hearings/appeals for Officials and departments to meet with County Commission – and for the Commission to discuss the Mayor’s proposal.
June 6th	Special called meeting for the County Commission to approve the FY2014 budget, tax rate, and the FY2014-2018 Capital Improvement Plan
July 1st	First day of the new fiscal year
July 16th	Complete the detail budget document and submit to the State of Tennessee and Government Finance Officers Association

KNOX COUNTY, TENNESSEE

2013-2014 BUDGET

THE PROCESS

The budget process in Knox County consists of two phases and results in two distinct plans. The result of Phase one - Capital Planning - is the Capital Improvement Plan, a five-year plan updated each fiscal year.

Phase two - Operations Planning - results in the Operating Budget for the next fiscal year beginning July 1, and ending the subsequent June 30.

Phase One - Capital Planning

The Capital Improvement Plan includes all planned project expenditures of amounts greater than \$100,000 and/or for items having a useful life of greater than seven years. Though published with the Adopted Budget upon approval, the Capital Improvement Plan traditionally is not a budget, but rather a planning tool. 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.

As noted above, the Capital Improvement Plan includes only planned expenditures for construction projects and capital purchases with costs greater than \$100,000 and useful life of more than seven years. Regular maintenance and capital purchases less than \$100,000 are included in the annual operating budget. Planned projects and expenditures within the Capital Improvement Plan are further distinguished between routine and non-routine capital expenditures. Routine capital expenditures are those that are included in almost every budget and are expected to have no significant impact on the operating budget. Significant non-routine expenditures (e.g., construction of a new school) are expected to result in additional operating costs (e.g., for personnel, maintenance, and utilities). Estimated additional operating costs expected to be incurred for significant non-routine capital expenditures will be described and quantified when such projects are included in the Capital Improvement Plan. None of the FY 2014 projects included in the Capital Improvement Plan are considered to be significant non-routine capital expenditures that will result in significant additional operating costs.

Review and update of the Capital Improvement Plan began in November. Department heads and elected officials were asked to review those projects in the existing plan that were within their scope of authority and to update the status thereof. Requests for new projects and/or additional funding to existing projects were to be submitted to the County Mayor and Senior Director of Finance in December. After meeting with requesters to

KNOX COUNTY, TENNESSEE

2013-2014 BUDGET

determine the purpose and scope of the requests, the County Mayor and the Senior Director of Finance met with the County budget team. Based on the results of these activities and expected available funds, the County Mayor delivered the recommended Capital Improvement Plan to the County Commission in his budget address to the Commission on May 1, 2013. The Commission approved the overall Capital Improvement Plan on May 28, 2013 via Resolution R-13-5-807.

Phase Two - Operations Planning

The Operating Budget consists of planned expenses, capital outlay (other than those items meeting the criteria for inclusion in the Capital Improvement Plan, as described in the previous section), and projected revenues for all departments in all funds that are subject to appropriation. Each year, the information required from the departments submitting budget requests is included in a budget manual. Individual department heads and elected officials evaluate their needs and submit a requested budget. The County Mayor presents a recommended budget to the County Commission, balancing the needs of the departments with the funding available. The County Commission considers the Mayor's recommendation, and votes to adopt an approved budget and tax rate.

At an all-department meeting, the County Mayor explained budget expectations and limitations. All departments were asked to turn in their budget proposals for FY 2014. They were provided with necessary forms, status information and a budget calendar. The calendar identified the month of March as the time when expense projections (budget requests) would be reviewed in meetings between department heads, elected officials and the County Mayor.

Budget requests were considered from a "zero-based budget" perspective. This process assumes no prior funding, and all future funding must be justified and fit the County Mayor's overall priorities. The Mayor's priorities included: (1) not increasing taxes, (2) funding education, (3) reducing debt levels, (4) increasing funding for public works, and (5) funding essential services.

As part of the operations planning process, the County Department of Finance reviewed and prepared projections of revenues, employee salaries and wages, fringe benefits, and space costs.

The total of updated property assessments from the Property Assessor and the projected percent of tax collections from the Trustee were used to project total property tax revenue and to calculate the expected proceeds.

These projections, coupled with the expense projections from the extensive departmental meetings and extensive line-item-by-line-item analysis by the budget staff, are among the key elements making up the County Mayor's budget recommendation to the County Commission.

KNOX COUNTY, TENNESSEE

2013-2014 BUDGET

The Knox County Board of Education develops its own budget calendar and must submit the approved budget request to the County Mayor by April 15. Included is a separate budget request for the Central Cafeteria Fund. During the County Mayor's review of these budget requests, recommended changes or additions to specific line items are identified. These are included in the County Mayor's recommendation of the total amount necessary to fund the Schools' operating expenses.

Outside agencies requesting Hotel/Motel Tax funds send their applications to the Knox County Grants Office. Upon review, these are forwarded with a recommendation to the County Mayor. This recommendation becomes a part of the County Mayor's recommended budget.

Commission Action

The County Mayor presented the budget recommendation to the County Commission on May 1, 2013 at a Special Sessions meeting. Separate resolutions by the Commission were passed to adopt the Operating Budget, Capital Improvement Plan, and Tax Rate on May 28, 2013.

The County Commission approves a total funding amount for the Knox County Schools' General Purpose School Fund, and the Knox County Board of Education is responsible for adopting the detail line item budget for the Knox County Schools. The final 2014 budget for the Schools' General Fund (General Purpose School Fund) totaled \$419,867,000. The Board finalized line-item amounts and final revenue projections, and approved a detailed line-item budget at its May Board meeting. The Board subsequently amended its detailed line item budget at its June meeting.

Expense Categories

The appropriated County budget is prepared at the fund, department/function, and major category level. For the County, the legal level of budgetary control (the level at which management cannot overspend funds without a budget amendment) is the major category level within a department or function. The major categories are Personal Services, Employee Benefits, Contracted Services, Supplies and Materials, Other Charges, Debt Service and Capital Outlay.

KNOX COUNTY, TENNESSEE

2013-2014 BUDGET

Supplemental Information

The County Commission and the Board of Education, respectively, must approve requests from County or School departments to transfer budgeted funds between expense categories.

Any requests for additional appropriations, after the budget has been approved, require identification of the anticipated revenue source to cover them. Expenditures may not exceed estimated revenue or available fund balance and the full County Commission must approve such changes.

Generally, grants to the County are not included in the operating budget cycle. The authorization to appropriate these funds is provided in the award. The County anticipates some grant matches each year in its operating budget.



Foster D. Arnett, Jr.
Knox County Clerk

Post Office Box 1566 • Knoxville, TN 37901 • (865) 215-2380 • www.knoxcounty.org/clerk

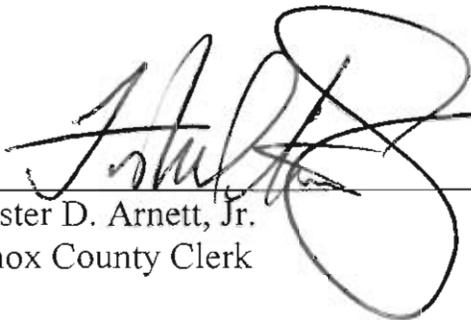
STATE OF TENNESSEE
COUNTY OF KNOX

I, Foster D. Arnett, Jr., Clerk of Knox County, Tennessee, do hereby certify that the attached is a true and correct copy of Resolution R-13-5-805 - Resolution of the Commission of Knox County, Tennessee, establishing a General County Budget and making appropriations from the several funds for Departments, Institutions, Offices and Agencies of Knox County, Tennessee, for the fiscal year beginning July 1, 2013 and ending June 30, 2014.

This item was approved by the Knox County Board of Commissioners at their Regular Session meeting held on May 28, 2013.

The same shall appear of record in the Commission Library in the office of the Knox County Clerk.

Witness my hand at office in Knoxville, Tennessee, this 27th day of June 2013.



Foster D. Arnett, Jr.
Knox County Clerk



RESOLUTION

A RESOLUTION OF THE COMMISSION OF
KNOX COUNTY, TENNESSEE, ESTABLISHING
A GENERAL COUNTY BUDGET AND MAKING
APPROPRIATIONS FROM THE SEVERAL FUNDS
FOR DEPARTMENTS, INSTITUTIONS, OFFICES
AND AGENCIES OF KNOX COUNTY, TENNESSEE,
FOR THE FISCAL YEAR BEGINNING JULY 1,
2013 AND ENDING JUNE 30, 2014.

RESOLUTION: R-13-5-805
REQUESTED BY: COUNTY MAYOR AND
FINANCE
PREPARED BY: KNOX COUNTY LAW
DIRECTOR'S OFFICE

APPROVED AS TO FORM
AND CORRECTNESS:

Richard B. Armstrong
DIRECTOR OF LAW

APPROVED: May 28, 2013
DATE

VETOED: _____
DATE

VETO
OVERRIDE: _____
DATE

MINUTE
BOOK _____ PAGE _____

WHEREAS, pursuant to Article II, Section 2.01 of the Charter of Knox County, Tennessee the Commission of Knox County, as the Legislative Body of Knox County, Tennessee, is vested with the authority and responsibility to adopt and amend the County budget, to fix county tax rates, and to appropriate county funds for any and all lawful purposes; and

WHEREAS, pursuant to Knox County Code § 2-548 the Commission must adopt a consolidated budget, tax rates, and appropriations on or before midnight on June 30 for the subsequent fiscal year beginning on the 1st day of July; and

WHEREAS, pursuant to Article III, Section 3.07 of the Charter of Knox County, Tennessee, the Mayor of Knox County has submitted a consolidated budget to the Knox County Commission.

NOW THEREFORE BE IT RESOLVED BY THE COMMISSION OF KNOX COUNTY AS FOLLOWS:

That the amounts hereafter in the budget printout, attached hereto as Exhibit A, shall constitute the Knox County budget, and said sums are hereby appropriated for the purpose of meeting the expenses of the various departments, institutions, offices, and agencies of Knox County, Tennessee for capital outlay and for meeting payments of principal and interest on the County debt maturing during the fiscal year beginning July 1, 2013 and ending June 30, 2014. The budget and appropriations are for the purposes itemized under the funds from which they are chargeable.

BE IT FURTHER RESOLVED, in summary form, the budgeted amounts by fund are as follows:

General Fund:	\$ 161,568,136
Govt. Law Library Fund:	125,000
Public Library Fund:	12,620,900
Solid Waste Fund:	3,994,897
Air Quality Fund:	151,795
Hotel-Motel Tax Fund:	5,715,000
Eng. & Public Works Fund:	11,637,900
Central Cafeteria Fund:	26,146,452
General Purpose School Fund:	419,867,000
Debt Service Fund:	73,000,000
School Construction Fund:	19,700,000
Total Budgeted Funds:	\$ 734,527,080

These funds are budgeted at the following category levels: Personal Services; Employee Benefits; Contractual Services; Supplies and Materials; Other Charges; Debt Service Payments and Capital Outlay per the detailed budgeted documents as published by the Mayor's Office.

BE IT FURTHER RESOLVED, that all unexpended and unencumbered balances of appropriations remaining at the end of the fiscal year, except those in (1) capital projects funds and (2) state, federal, and other grants, shall lapse and be of no further effect at the end of the fiscal year and shall be placed to the credit of the fund from which said funds were originally appropriated, and shall be subject to reappropriation for the next fiscal year.

BE IT FURTHER RESOLVED, that the analysis of revenue and appropriation for the year ending June 30, 2014, as set out in this document, is a summary of the sources of revenue and appropriations made by this Commission for the operation of the departments of County government, including the specific allocation of restricted revenues to designated funds.

BE IT FURTHER RESOLVED, that the Knox County Finance Department is hereby authorized to continue as the accounting and record keeping agency for the Knoxville-Knox County Metropolitan Planning Commission, the Knoxville-Knox County Community Action Committee, the Knox County Emergency Communications District, the Knoxville-Knox County Geographic Information System, and the Retirement Office Operations and that the funds of said agencies be deposited with the Knox County Trustee in a fund appropriately designated, and that the budget and estimated revenue document prepared by the respective agencies be properly recorded in the Finance Department Ledgers, and that authority to make expenditures be determined by the appropriate agency board or committee and the Finance Office is granted authority to charge for said services.

BE IT FURTHER RESOLVED, that interest earnings on County Funds be credited according to budget, except that the interest earnings on the General Purpose School Fund be credited to the School Construction Fund. KGIS and E-911 shall be credited interest earnings on their respective funds in accordance with balances on hand with the Knox County Trustee. Interest and Investment earnings on unspent bond funds will be credited according to the Budget. Interest on the authorized accounts will be credited to their respective agencies.

BE IT FURTHER RESOLVED, that the Internal Service Funds are authorized to operate with operating expenses planned as follows:

Vehicle Service Center Fund	\$3,939,560
Mailroom Service Fund	\$325,000
Employee Benefits Fund	\$33,753,134
Risk Management Fund	\$4,620,818
Building Maintenance Fund	\$10,047,654
Technical Support Services Fund	\$401,176
Capital Leasing	\$12,000
Self Insurance Fund	\$27,035,456

These funds are supported by internal charges for services provided to internal customers. The funds are designed to provide a cost accumulation and clearing function. Higher levels of activity must be supported by increased billings.

In addition to these budgeted funds, the Sheriff's Drug Control Fund of \$660,495 is limited to those funds collected by and on behalf of the Sheriff's Office dedicated to the Drug Fund.

In addition to these budgeted funds, the Golf Course Fund of \$1,077,782 is operated as an Enterprise Fund.

BE IT FURTHER RESOLVED, that interest earnings will be credited according to the State LGIP rate for CAC for CAC's investments and that a specific schedule with amounts and dates be established for the County to be reimbursed the operating advance to CAC with an interest rate set at 2% for funds advanced by the County temporarily.

BE IT FURTHER RESOLVED, that grants and gifts in which the County has no match and no future monetary obligation beyond this fiscal period are hereby approved.

BE IT FURTHER RESOLVED, that the budget document recognizes the total level of authorized spending for the Knox County Board of Education is set by the County Commission, and the detailed amounts are at the discretion of the Board of Education. Further, this budget adopts the line items totaling \$419,867,000 for the General Purpose School Fund.

BE IT FURTHER RESOLVED, the intent of the Budget resolution is for the Board of Education to fund its share of Debt Servicing through the Debt Service Fund. The Board of Education will include a good faith estimate of payments based on a calculation of existing debt and the expected capital plan at the beginning of the budget process. During the budget process, reconciliation of school deposits to the expected school portion of debt payments will be made. These agreed upon amounts will be the charges for the fiscal year. The Board of Education's approved Capital Plan appropriations will be contingent on the Board of Education's deposit to the Debt Service Fund each fiscal year.

BE IT FURTHER RESOLVED, that the intent of this Resolution is to indicate that the retirement costs for school personnel be charges to School operating funds, while retirement costs for General County employees be charged to their appropriate departments.

BE IT FURTHER RESOLVED, that any reserve dollars refunded back to Knox County from PBA will be deposited into the Building Maintenance Fund.

BE IT FURTHER RESOLVED, that to the extent any previous resolution adopted by the Knox County Commission and signed into law by the County Mayor is in conflict with this resolution, then said previously passed resolution is hereby repealed to the sole extent of its conflict with this Resolution.

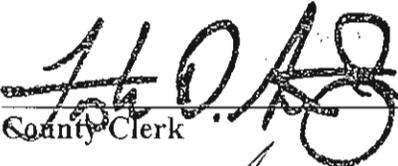
BE IT FURTHER RESOLVED, if any notifications are to be made to effectuate this Resolution, then the County Clerk is hereby requested to forward a copy of this Resolution to the proper authority.

BE IT FURTHER RESOLVED, that this Resolution be spread on the minutes of the Commission of Knox County, Tennessee.

BE IT FURTHER RESOLVED, that this Resolution shall take effect as provided by the Charter of Knox County, Tennessee, the public welfare requiring it, and its provisions shall be enforced from and after July 1, 2013.



Presiding Officer of the Commission 5/28/13
Date



County Clerk 5/29/13
Date

Approved: 

County Mayor 5/31/13
Date

Vetoed: _____
County Mayor Date



Foster D. Arnett, Jr.
Knox County Clerk

Post Office Box 1566 • Knoxville, TN 37901 • (865) 215-2380 • www.knoxcounty.org/clerk

STATE OF TENNESSEE
COUNTY OF KNOX

I, Foster D. Arnett, Jr., Clerk of Knox County, Tennessee, do hereby certify that the attached is a true and correct copy of Resolution R-13-5-806 - Resolution of the Commission of Knox County, Tennessee, establishing the Knox County Tax Rates for the fiscal year beginning July 1, 2013 and ending June 30, 2014.

This item was approved by the Knox County Board of Commissioners at their Regular Session meeting held on May 28, 2013.

The same shall appear of record in the Commission Library in the office of the Knox County Clerk.

Witness my hand at office in Knoxville, Tennessee, this 27th day of June 2013.



Foster D. Arnett, Jr.
Knox County Clerk



RESOLUTION

A RESOLUTION OF THE COMMISSION OF KNOX COUNTY, TENNESSEE, ESTABLISHING THE KNOX COUNTY TAX RATES FOR THE FISCAL YEAR BEGINNING JULY 1, 2013 AND ENDING JUNE 30, 2014.

RESOLUTION: R-13-5-806
REQUESTED BY: COUNTY MAYOR AND FINANCE
PREPARED BY: KNOX COUNTY LAW DIRECTOR'S OFFICE

APPROVED AS TO FORM AND CORRECTNESS: Richard B. Armstrong
DIRECTOR OF LAW

APPROVED: May 28, 2013
DATE

VETOED: _____
DATE

VETO OVERRIDE: _____
DATE

MINUTE BOOK _____ PAGE _____

WHEREAS, pursuant to Article II, Section 2.01 of the Charter of Knox County, Tennessee, the Commission of Knox County, as the Legislative Body of Knox County, Tennessee, is vested with the authority and responsibility to adopt and amend the county budget, to fix county tax rates, and to appropriate county funds for any and all lawful purposes; and

WHEREAS, pursuant to Knox County Code § 2-548, the Knox County Commission must adopt a consolidated budget, tax rates, and appropriations resolution on or before midnight on June 30 for the subsequent fiscal year beginning on the 1st day of July; and

WHEREAS, pursuant to Article III, Section 3.07 of the Charter of Knox County, Tennessee, the Mayor of Knox County has submitted a consolidated budget, which includes the tax rates, to the Commission.

NOW THEREFORE BE IT RESOLVED BY THE COMMISSION OF KNOX COUNTY AS FOLLOWS:

The Knox County Tax Rates for the fiscal year beginning July 1, 2013 and ending June 30, 2014 are hereby established and levied as follows:

Property Taxes:	
General Fund	<u>\$0.97</u>
Schools General Purpose	<u>1.08</u>
General Debt Service	<u>.31</u>
Total	<u>\$2.36</u>

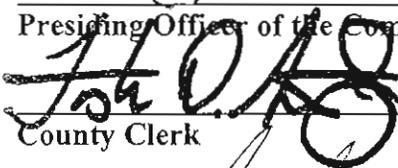
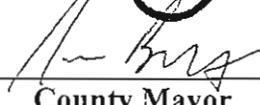
Other Taxes:	
Hotel-Motel Tax	<u>5%</u>
Amusement Tax	<u>5%</u>

BE IT FURTHER RESOLVED, that all businesses, occupations, and other matters which are declared taxable privileges by the State of Tennessee, as provided by existing effective statutes and laws, are hereby declared taxable privileges for county purpose in Knox County, Tennessee, and at the same rate and amount shown and provided in the state statutes and laws, to which reference is hereby made, and this Resolution shall also apply to any future effective statutes and laws.

BE IT FURTHER RESOLVED, if any notifications are to be made to effectuate this Resolution, then the County Clerk is hereby requested to forward a copy of this Resolution to the proper authority.

BE IT FURTHER RESOLVED, that this Resolution be spread on the minutes of the Commission of Knox County, Tennessee.

BE IT FURTHER RESOLVED, that this Resolution shall take effect as provided by the Charter of Knox County, Tennessee, the public welfare requiring it.

	<u>5/28/13</u>
Presiding Officer of the Commission	Date
	<u>5/29/13</u>
County Clerk	Date
Approved: 	<u>5/31/13</u>
County Mayor	Date
Vetoed: _____	_____
County Mayor	Date



Foster D. Arnett, Jr.
Knox County Clerk

Post Office Box 1566 • Knoxville, TN 37901 • (865) 215-2380 • www.knoxcounty.org/clerk

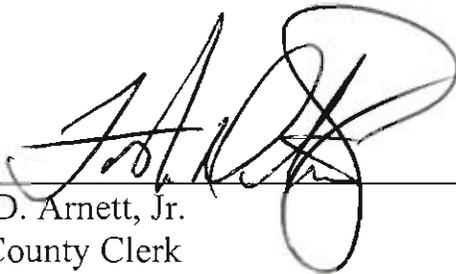
STATE OF TENNESSEE
COUNTY OF KNOX

I, Foster D. Arnett, Jr., Clerk of Knox County, Tennessee, do hereby certify that the attached is a true and correct copy of Resolution R-13-5-807 - Resolution of the Commission of Knox County, Tennessee, adopting the Five-Year Capital Improvement Plan for Fiscal Years 2014-2018 and appropriating funds for the first year of the plan in accordance with said plan.

This item was approved by the Knox County Board of Commissioners at their Regular Session meeting held on May 28, 2013.

The same shall appear of record in the Commission Library in the office of the Knox County Clerk.

Witness my hand at office in Knoxville, Tennessee, this 27th day of June 2013.



Foster D. Arnett, Jr.
Knox County Clerk



RESOLUTION

A RESOLUTION OF THE COMMISSION
OF KNOX COUNTY, TENNESSEE,
ADOPTING THE FIVE-YEAR CAPITAL
IMPROVEMENT PLAN FOR FISCAL YEARS
2014-2018 AND APPROPRIATING FUNDS
FOR THE FIRST YEAR OF THE PLAN
IN ACCORDANCE WITH SAID PLAN.

RESOLUTION: R-13-5-807

REQUESTED BY: COUNTY MAYOR &
FINANCE

PREPARED BY: KNOX COUNTY LAW
DIRECTOR'S OFFICE

APPROVED AS TO FORM
AND CORRECTNESS: *Richard B. Gunn*
DIRECTOR OF LAW

APPROVED: May 28, 2013
DATE

VETOED: _____
DATE

VETO
OVERRIDE: _____
DATE

MINUTE
BOOK _____ PAGE _____

WHEREAS, pursuant to Article II, Section 2.01 of the Charter of Knox County, Tennessee, the Commission of Knox County, as the Legislative Body of Knox County, Tennessee, is vested with the authority and responsibility to adopt and amend the county budget, to fix county tax rates, and to appropriate county funds for any and all lawful purposes; and

WHEREAS, the Knox County Mayor has submitted to the Knox County Commission for approval a five-year Capital Improvement Plan for fiscal years 2014-2018, along with a consolidated budget for FY 2013-2014.

NOW THEREFORE BE IT RESOLVED BY THE COMMISSION OF KNOX COUNTY AS FOLLOWS:

The five-year Capital Improvement Plan for fiscal years 2014-2018 is hereby adopted and approved, a copy of which is attached hereto as Exhibit A and incorporated herein by reference.

BE IT FURTHER RESOLVED, that funds for the first year of the Capital Improvement Plan shall be appropriated as shown on Exhibit B.

BE IT FURTHER RESOLVED, that in accordance with the Capital Improvement Plan, the funding mechanisms for the Capital Improvement Plan shall be initiated, and the County Mayor and his staff are hereby authorized to proceed with the normal debt issuance procedures and reserve/transfer General Fund Savings to the Public Improvement Fund.

BE IT FURTHER RESOLVED, that the Knox County Board of Education's projects are calculated dependent upon the schools continued full contribution for the 2013-2014 fiscal year for their share of the County's Debt Service payments.

BE IT FURTHER RESOLVED, that if any notifications are to be made to effectuate this Resolution, then the County Clerk is hereby requested to forward a copy of this Resolution to the proper authority.

BE IT FURTHER RESOLVED, that this Resolution is to take effect from and after its passage, as provided by the Charter of Knox County, Tennessee, the public welfare requiring it.



Presiding Officer of the Commission 5/28/13
Date



County Clerk 5/29/13
Date

Approved: 

County Mayor 5/29/13
Date

Vetoed: _____
County Mayor Date

Budget Summary



TABLE OF CONTENTS

BUDGET SUMMARY

Budget Summary	41
Tax Rate Breakdown	42
Revenue Summary Chart.....	43
Revenue Summary Graph.....	44
Operating Budget by Expenditure Category Graph	44
Expenditure Summarization by Object Classification for all Budgeted Funds	45
Revenue Summary by Fund	46
Expenditure Summary by Fund.....	50
Fund Balance Review.....	58
Fund Balance Summary	60
General Appropriations from Fund Balance	61
School Appropriations from Fund Balance	62
County Position Count	63
Capital Outlay Details	68

**KNOX COUNTY, TENNESSEE
2013-2014 ADOPTED BUDGET**

BUDGET SUMMARY

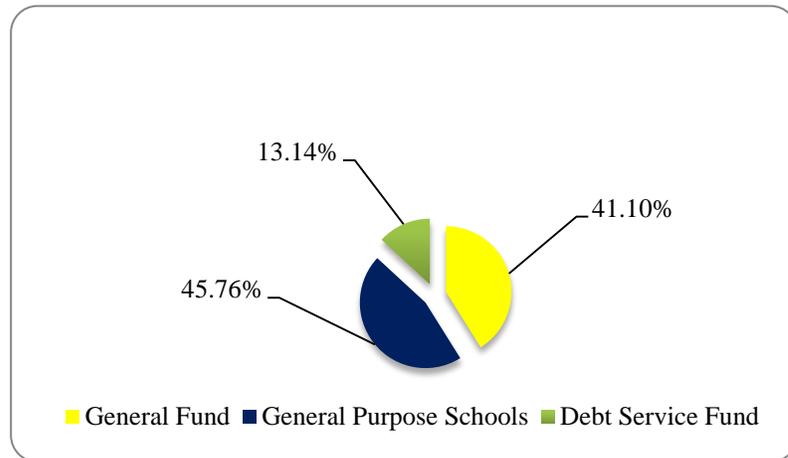
	Adopted 2012-2013	Adopted 2013-2014	Change	Tax Rate	
				FY13	FY14
General Fund:					
General Administration	\$ 11,627,763	\$ 11,779,468	\$ 151,705		
Finance	13,805,659	14,417,263	611,604		
Administration of Justice	11,727,048	12,117,911	390,863		
Public Safety	73,996,648	75,288,674	1,292,026		
Public Health and Welfare	22,353,859	21,817,588	(536,271)		
Social/Cultural/Recreational	4,314,651	4,346,717	32,066		
Agriculture & Natural Resources	466,102	493,062	26,960		
Other General Government	12,799,639	12,977,263	177,624		
Operating Transfers	4,790,190	8,330,190	3,540,000		
	155,881,559	161,568,136	5,686,577	\$0.97	\$0.97
Special Revenue Funds:					
Governmental Library	109,000	125,000	16,000		
Public Library	12,558,482	12,620,900	62,418		
Solid Waste	4,015,215	3,994,897	(20,318)		
Air Quality	151,795	151,795	-		
Hotel-Motel Tax	5,670,000	5,715,000	45,000		
Engineering and Public Works	11,403,000	11,637,900	234,900		
Central Cafeteria	25,992,842	26,146,452	153,610		
General Purpose School	401,710,000	419,867,000	18,157,000	1.08	1.08
	461,610,334	480,258,944	18,648,610		
Debt Service Fund	74,250,000	73,000,000	(1,250,000)	0.31	0.31
School Construction Fund	20,500,000	19,700,000	(800,000)		
Total	\$ 712,241,893	\$ 734,527,080	\$ 22,285,187	\$2.36	\$2.36

Estimated revenue per each one cent of property tax equals \$1,009,000 for FY13 and \$1,030,000 for FY14.

**KNOX COUNTY, TENNESSEE
2013-2014 ADOPTED BUDGET**

TAX RATE BREAKDOWN

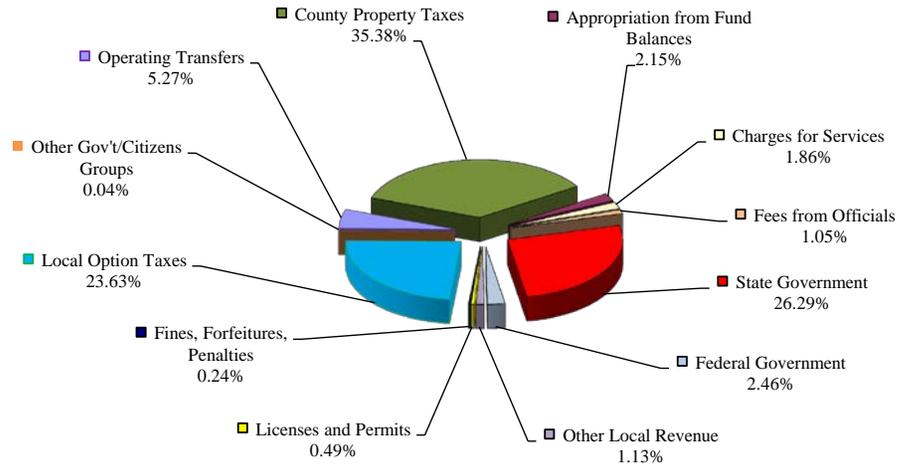
	FY 11	FY 12	FY 13	FY 14
General Fund	\$0.97	\$0.97	\$0.97	\$0.97
Debt Service Fund	0.31	0.31	0.31	0.31
General Purpose Schools	1.08	1.08	1.08	1.08
Total Tax Rate	2.36	2.36	2.36	2.36



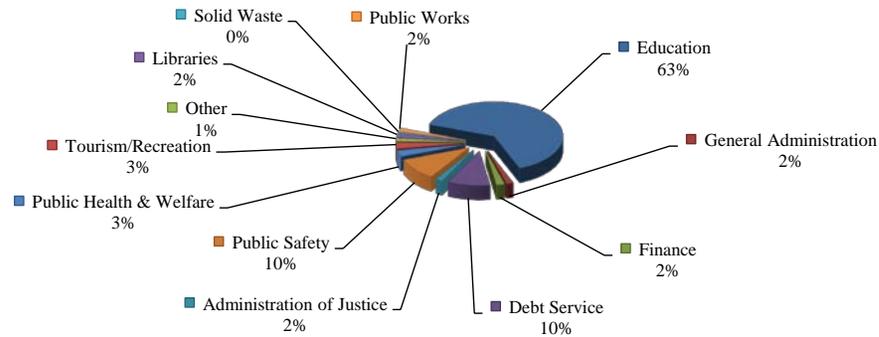
REVENUE SUMMARY CHART

<u>REVENUE TYPE</u>	General	Gov't Law Library	Public Library	Solid Waste	Air Quality	Hotel/Motel Tax	Engineering & Public Works	General Purpose School	School Cafeteria	Debt Service	School Construction	Total
County Property Tax	\$ 108,852,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 113,452,000	\$ -	\$ 32,533,000	\$ -	\$ 254,837,000
County Local Option Tax	14,365,000	-	-	2,400,000	-	-	4,511,000	106,030,000	-	-	19,417,595	146,723,595
Litigation Tax	-	68,666	-	-	-	-	-	1,089,500	-	-	-	1,158,166
Hotel/Motel Tax	-	-	-	-	-	5,500,000	-	-	-	-	-	5,500,000
Wheel Tax	500,000	-	10,528,176	-	-	-	-	1,500,000	-	-	-	12,528,176
Licenses and Permits	3,410,500	-	-	-	-	-	1,975,000	36,000	-	-	-	5,421,500
Fines, Forfeitures, Penalty	1,691,200	-	-	60,000	-	-	-	-	-	-	-	1,751,200
Charges/Current Services	4,129,542	9,000	300,000	-	151,795	-	-	765,500	10,040,995	-	-	15,396,832
Other Local Revenue	3,087,128	1,000	9,000	715,000	-	-	10,000	2,046,000	202,300	2,040,229	80,000	8,190,657
Fees from Officials	7,107,000	-	-	-	-	-	-	-	-	-	-	7,107,000
State Government	8,272,343	-	45,500	398,500	-	-	4,907,000	169,547,000	429,359	-	-	183,599,702
Federal Government	791,025	-	5,806	-	-	-	-	537,000	15,320,188	-	-	16,654,019
Other Gov't/Citizen Groups	175,488	30,334	-	-	-	-	-	-	-	-	-	205,822
Operating Transfers/Payments	(1,062,000)	-	1,670,000	441,715	-	-	-	1,737,000	-	32,048,922	-	34,835,637
Approp. From Res.Fund Bal.	565,333	-	-	-	-	-	-	-	-	-	-	565,333
Approp. from Fund Balance	1,685,000	-	-	-	-	170,000	-	4,970,000	-	7,627,849	1,002,405	15,455,254
Total	\$ 153,569,559	\$ 109,000	\$ 12,558,482	\$ 4,015,215	\$ 151,795	\$ 5,670,000	\$ 11,403,000	\$ 401,710,000	\$ 25,992,842	\$ 74,250,000	\$ 20,500,000	\$ 709,929,893

REVENUE SUMMARY



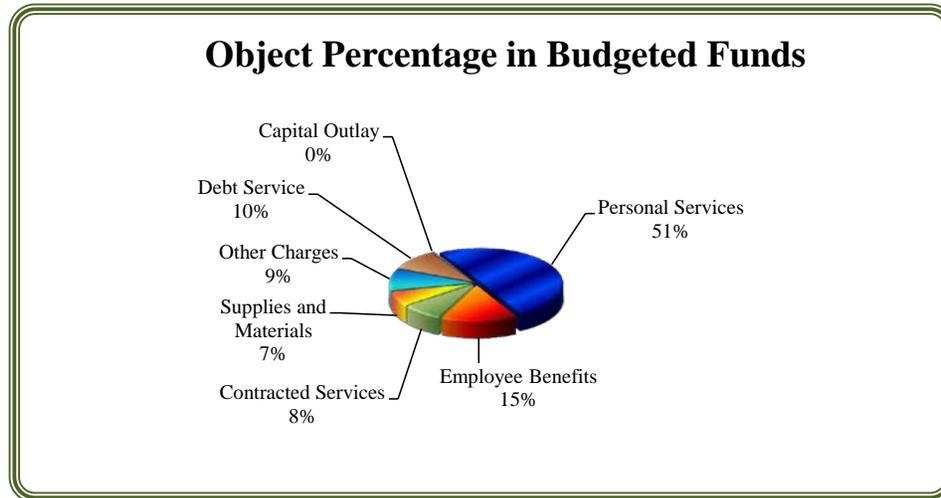
OPERATING BUDGET BY EXPENDITURE CATEGORY



EXPENDITURE SUMMARIZATION BY OBJECT CLASSIFICATION FOR ALL BUDGETED FUNDS

	General	Governmental Library	Public Library	Solid Waste	Hotel/Motel Tax Trust	Air Quality	Engineering & Public Works	General Purpose Schools	Central Cafeteria	Debt Service	School Construction	ADA Construction	Total Object	% of Total
Personal Services	\$ 74,628,315	\$ 51,951	\$ 6,513,265	\$ 782,879	\$ -	\$ -	\$ 4,517,123	\$ 276,316,526	\$ 7,536,737	\$ -	\$ -	\$ -	\$ 370,346,796	50.42%
Employee Benefits	27,747,955	16,022	2,025,354	306,439	-	-	1,702,025	73,755,004	3,126,050	-	-	-	108,678,849	14.80%
Contracted Services	25,546,265	9,515	1,145,175	2,566,497	2,210,000	140,000	1,119,488	24,102,677	1,305,100	-	-	-	58,144,717	7.92%
Supplies and Materials	9,668,457	46,143	2,039,403	114,855	-	-	3,059,395	22,172,737	12,571,565	-	-	-	49,672,555	6.76%
Other Charges	22,673,594	1,369	897,703	224,227	3,505,000	11,795	1,216,869	22,983,400	1,127,000	710,563	19,700,000	-	73,051,520	9.95%
Debt Service	200	-	-	-	-	-	-	-	-	72,289,437	-	-	72,289,637	9.84%
Capital Outlay	1,303,350	-	-	-	-	-	23,000	536,656	480,000	-	-	-	2,343,006	0.32%
Total	\$ 161,568,136	\$ 125,000	\$ 12,620,900	\$ 3,994,897	\$ 5,715,000	\$ 151,795	\$ 11,637,900	\$ 419,867,000	\$ 26,146,452	\$ 73,000,000	\$ 19,700,000	\$ -	\$ 734,527,080	100.00%

Less: Transfers to Public Library (1,130,000)
 Less: Transfers to General Purpose Schools (1,182,000)
 Net Total \$ 732,215,080



- This pie chart does not include the transfer amounts

KNOX COUNTY, TENNESSEE

2013-2014 ADOPTED BUDGET

REVENUE SUMMARY BY FUND

	ACTUAL FY 2012	ADOPTED FY 2012	ADOPTED FY 2013	ADOPTED FY 2014
GENERAL FUND:				
County Property Taxes	\$ 109,695,118	\$ 106,369,683	\$ 108,852,000	\$ 111,328,000
County Local Option Taxes	14,676,340	11,572,500	14,365,000	15,058,600
Wheel Tax	499,643	500,000	500,000	525,000
Licenses and Permits	3,586,182	3,386,000	3,410,500	3,594,100
Fines, Forfeitures, Penalty	1,904,656	1,849,400	1,691,200	1,691,150
Charges/Current Services	3,887,795	4,602,000	4,129,542	4,171,905
Other Local Revenue	3,894,081	5,950,459	3,087,128	3,462,685
Fees from Officials	7,780,851	6,955,000	7,107,000	7,677,800
State of Tennessee	11,291,662	8,276,380	8,272,343	8,657,664
Federal Government	667,926	1,100,000	791,025	725,000
Other Governments	493,176	271,000	10,000	251,000
Citizens Groups	54,125	165,488	165,488	-
Approp. from Restricted Fund Balance	-	509,068	565,333	555,232
Appropriation from Fund Balance	-	25,000	1,685,000	2,870,000
Appropriation from Committed Fund Balance	-	-	-	1,000,000
Transfer from Other Funds	-	-	1,250,000	-
Payments from Component Units	3,457,546	281,597	-	-
Increase in Equity Interest in Joint Venture	331,142	-	-	-
Total General Fund	<u>\$ 162,220,243</u>	<u>\$ 151,813,575</u>	<u>\$ 155,881,559</u>	<u>\$ 161,568,136</u>
 GOVERNMENTAL LIBRARY FUND:				
County Local Option Taxes (Litigation Tax)	\$ 58,084	\$ 68,666	\$ 68,666	\$ 65,500
Charges/Current Services	5,243	9,100	9,000	8,000
Other Local Revenues	2,019	900	1,000	1,200
Other Governments/Citizens Groups	31,689	30,000	30,334	30,300
Operating Transfers	30,000	-	-	20,000
Total Governmental Library Fund	<u>\$ 127,035</u>	<u>\$ 108,666</u>	<u>\$ 109,000</u>	<u>\$ 125,000</u>

KNOX COUNTY, TENNESSEE

2013-2014 ADOPTED BUDGET

REVENUE SUMMARY BY FUND

	ACTUAL FY 2012	ADOPTED FY 2012	ADOPTED FY 2013	ADOPTED FY 2014
PUBLIC LIBRARY FUND:				
Wheel Tax	\$ 10,335,827	\$ 10,330,000	\$ 10,528,176	\$ 10,550,000
Charges/Current Services	340,219	300,000	300,000	340,000
Other Local Revenues	8,320	9,000	9,000	9,000
State of Tennessee	45,500	45,500	45,500	45,500
Federal Government	5,806	-	5,806	6,400
Other Governments/Citizens Groups	17,595	-	-	-
Operating Transfers	1,779,269	1,779,269	1,670,000	1,670,000
Total Public Library Fund	\$ 12,532,536	\$ 12,463,769	\$ 12,558,482	\$ 12,620,900
SOLID WASTE FUND:				
County Local Option Taxes	\$ 2,400,000	\$ 2,400,000	\$ 2,400,000	\$ 2,400,000
Fines, Forfeitures, Penalty	58,558	60,000	60,000	50,000
Charges/Current Services	12,900	312,375	-	-
Other Local Revenues	716,670	650,000	715,000	650,000
State of Tennessee	417,398	400,500	398,500	378,500
Operating Transfers	214,902	299,260	441,715	475,000
Appropriation from Fund Balance	-	-	-	41,397
Total Solid Waste Fund	\$ 3,820,428	\$ 4,122,135	\$ 4,015,215	\$ 3,994,897
AIR QUALITY FUND:				
Charges/Current Services	\$ 296,874	\$ 140,000	\$ 151,795	\$ 151,795
Other Local Revenues	95,294	-	-	-
Federal Government	448,760	-	-	-
Appropriation from Fund Balance	-	59,932	-	-
Total Air Quality Fund	\$ 840,928	\$ 199,932	\$ 151,795	\$ 151,795
HOTEL/MOTEL TAX FUND:				
County Local Option Taxes	\$ 5,696,181	\$ 5,200,000	\$ 5,500,000	\$ 5,600,000
Appropriation from Fund Balance	-	259,500	170,000	115,000
Total Hotel/Motel Tax Fund	\$ 5,696,181	\$ 5,459,500	\$ 5,670,000	\$ 5,715,000

KNOX COUNTY, TENNESSEE

2013-2014 ADOPTED BUDGET

REVENUE SUMMARY BY FUND

	ACTUAL FY 2012	ADOPTED FY 2012	ADOPTED FY 2013	ADOPTED FY 2014
ENGINEERING AND PUBLIC WORKS FUND:				
County Local Option Taxes	\$ 4,660,406	\$ 4,100,000	\$ 4,511,000	\$ 4,921,900
Statutory Taxes	2,021,540	1,950,000	1,975,000	2,100,000
Fines, Forfeitures, Penalty	13,651	-	10,000	5,000
Charges/Current Services	-	-	-	1,000
Other Local Revenues	399,000	20,000	-	-
State of Tennessee	5,005,443	5,106,812	4,907,000	4,610,000
Total Engineering and Public Works Fund	\$ 12,100,040	\$ 11,176,812	\$ 11,403,000	\$ 11,637,900
CENTRAL CAFETERIA FUND:				
	\$ 26,061,506	\$ 24,310,642	\$ 25,992,842	\$ 26,146,452
GENERAL PURPOSE SCHOOL FUND:				
County Property Taxes	\$ 112,732,650	\$ 110,832,000	\$ 113,452,000	\$ 116,048,000
County Local Option Taxes	110,009,684	100,489,500	107,119,500	111,136,500
Wheel Tax	1,501,396	1,500,000	1,500,000	1,500,000
Licenses	29,422	36,000	36,000	36,000
Charges/Current Services	1,008,029	1,191,800	910,500	765,500
Other Local Revenue	1,719,212	2,668,988	2,866,000	1,795,000
State of Tennessee	166,183,421	162,792,712	166,952,000	178,922,000
Federal Government	564,136	537,000	537,000	537,000
Operating Transfers	1,601,077	1,622,000	3,367,000	4,857,000
Appropriation from Fund Balance	-	3,000,000	4,970,000	4,270,000
Total General Purpose School Fund	\$ 395,349,027	\$ 384,670,000	\$ 401,710,000	\$ 419,867,000
DEBT SERVICE FUND:				
County Property Taxes	\$ 32,380,337	\$ 31,567,625	\$ 32,533,000	\$ 32,517,000
Other Governments/Citizens Groups	-	9,963	-	-
Other Local Revenue	2,066,857	2,240,460	2,040,229	1,862,450
Operating Transfers	1,201,227	1,417,606	1,521,320	1,220,916
Refunding Bond Proceeds	21,505,000	-	-	-
Premium on Bond Proceeds	1,113,363	-	-	-
Payment from General Purpose Schools	10,926,382	10,926,382	10,027,602	10,938,398
Payment from School Construction	19,844,263	19,844,263	20,500,000	19,500,000
Payment from City of Knoxville (Animal Center)	-	124,494	-	-
Appropriation from Fund Balance	-	5,619,207	7,627,849	6,961,236
Total General Debt Fund	\$ 89,037,429	\$ 71,750,000	\$ 74,250,000	\$ 73,000,000

KNOX COUNTY, TENNESSEE

2013-2014 ADOPTED BUDGET

REVENUE SUMMARY BY FUND

	ACTUAL FY 2012	ADOPTED FY 2012	ADOPTED FY 2013	ADOPTED FY 2014
SCHOOL CONSTRUCTION FUND:				
County Local Option Taxes	\$ 19,598,888	\$ 17,952,750	\$ 19,417,595	\$ 19,700,000
Other Local Revenues	744	600,000	80,000	-
Appropriation from Fund Balance	<u>-</u>	<u>1,491,513</u>	<u>1,002,405</u>	<u>-</u>
Total School Construction Fund	<u><u>\$ 19,599,632</u></u>	<u><u>\$ 20,044,263</u></u>	<u><u>\$ 20,500,000</u></u>	<u><u>\$ 19,700,000</u></u>
ADA CONSTRUCTION FUND:				
Appropriation from Fund Balance	<u><u>\$ -</u></u>	<u><u>\$ 400,000</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>
Grand Total All Budgeted Funds	<u><u>\$ 727,384,985</u></u>	<u><u>\$ 686,519,294</u></u>	<u><u>\$ 712,241,893</u></u>	<u><u>\$ 734,527,080</u></u>
		Dollar Amount Change	<u>25,722,599</u>	<u>22,285,187</u>
		Percentage Change	<u>3.75%</u>	<u>3.13%</u>

KNOX COUNTY, TENNESSEE

2013-2014 ADOPTED BUDGET

EXPENDITURE SUMMARY BY FUND

DEPARTMENT (Or Account Name)	DEPT. NUMBER	ACTUAL FY 2012	ADOPTED FY 2013	PROPOSED FY 2014	ADOPTED FY 2014
GENERAL FUND:					
Trustee Commission	101	\$ 2,521,271	\$ 2,650,000	\$ 2,650,000	\$ 2,650,000
Attorney General	1010010	2,551,053	2,639,978	2,804,693	2,804,693
Bad Check Unit	1010020	14,342	-	-	-
Circuit Court Clerk	1010310	64,525	69,177	66,927	66,927
Civil Sessions Court Clerk	1010320	40,587	75,482	66,850	66,850
IV-D Child Support Clerk	1010330	801,471	808,330	823,755	823,755
Probate Court	1010610	35,924	41,252	41,252	41,252
Chancery Court	1010620	76,800	85,600	84,400	84,400
County Commission	1010910	529,293	547,565	551,225	551,225
County Commission - Discretionary	1010915	-	-	55,000	55,000
Internal Audit	1010920	252,019	251,178	256,849	256,849
Audit Committee	1010925	13,148	-	-	-
Ethics Committee	1010926	-	-	300	300
Codes Commission	1010930	2,187	9,000	9,000	9,000
Retirement Operations*	1010935	964,001	-	-	-
County Clerk	1011210	583,957	631,043	633,859	633,859
4th Circuit Court Clerk	1011510	81,467	100,727	96,777	96,777
Criminal Court Clerk	1011520	102,650	129,927	125,677	125,677
Criminal Sessions Court Clerk	1011530	106,879	126,375	123,725	123,725
Election Commission	1011810	1,640,233	1,794,146	1,641,598	1,641,598
Circuit Court Judges	1012110	5,782	7,942	7,942	7,942
4th Circuit Court Judges	1012120	8,393	12,816	12,816	12,816
Criminal Court Judges	1012130	91,622	112,540	112,040	112,040
General Sessions Court Judge	1012140	1,605,909	1,659,853	1,699,850	1,699,850
Jury Commission	1012150	218,517	212,200	211,961	211,961
Juvenile Court-Judges	1012410	2,829,922	3,015,655	3,085,876	3,085,876
IV-D Referee Program	1012420	357,495	365,264	373,324	373,324
Juvenile Court-Clerk	1012710	605,198	597,765	581,606	581,606
Juvenile Service Center	1013010	3,021,919	3,074,927	3,159,233	3,159,233
Juvenile Service Center Donation	1013011	970	-	-	-
Law Department	1013210	1,553,398	1,729,807	1,849,427	1,849,427
County Mayor	1013310	764,258	722,157	718,499	718,499
ADA Office	1013320	82,896	81,212	85,489	85,489
Family Justice Center	1013362	41,607	-	-	-

KNOX COUNTY, TENNESSEE

2013-2014 ADOPTED BUDGET

EXPENDITURE SUMMARY BY FUND

DEPARTMENT (Or Account Name)	DEPT. NUMBER	ACTUAL FY 2012	ADOPTED FY 2013	PROPOSED FY 2014	ADOPTED FY 2014
GENERAL FUND (Continued):					
UT-Knox County Extension	1013370	257,765	356,921	377,595	377,595
Great Schools Partnership	1013380	2,641,874	2,601,874	2,601,874	2,601,874
Human Resources	1013610	675,024	685,622	741,650	741,650
Mail Room - Operating	1013910	92,729	97,174	98,608	98,608
Probation Office	1014210	589,521	663,855	679,853	679,853
Park Maintenance	1014810	2,678,314	2,539,374	2,604,529	2,604,529
Recreation Administration	1014830	794,389	816,324	774,240	774,240
New Harvest Farmer's Market	1014832	1,612	-	-	-
Park Improvements - Amusement Tax	1014840	155,080	150,000	150,000	150,000
Sports Operations	1014845	267,274	298,380	306,770	306,770
Community Grants	1015110	321,200	-	-	-
Indigent Assistance	1015120	220,800	220,800	220,800	220,800
Defined Service Contracts	1015130	1,530,999	1,637,468	1,470,472	1,470,472
John Tarleton	1015135	579,637	754,026	754,026	754,026
Community Outreach	1015140	32	113,576	117,170	117,170
Constituent Services	1015141	-	110,999	176,153	176,153
Senior Center & Volunteer Services	1015142	110,500	72,016	74,671	74,671
Senior Picnic	1015143	8,286	-	-	-
Frank Strang Senior Center	1015145	84,057	88,603	89,532	89,532
South Knox Senior Center	1015146	76,437	85,048	85,189	85,189
Halls Senior Center	1015147	89,214	93,114	94,033	94,033
Corryton Senior Center	1015148	73,930	83,267	78,049	78,049
Carter Senior Center	1015149	85,249	88,525	89,704	89,704
Veterans' Services Office	1015160	43,721	93,985	92,578	92,578
Community Development	1015165	277,464	264,447	182,876	182,876
Support Services	1015400	2,065,058	2,604,771	2,797,716	2,797,716
Preventive Health Services	1015403	2,068,925	2,373,691	2,438,951	2,438,951
Dental Services	1015406	761,120	1,107,500	1,077,639	1,077,639
Emergency Medical Services	1015409	778,912	898,495	509,507	509,507
Food & Restaurant Inspections	1015412	815,045	821,401	860,512	860,512
Health Administration	1015415	1,023,896	1,030,539	1,071,630	1,071,630
Diagnostic Services	1015421	87,656	-	-	-
Indigent Medical Care	1015424	4,999,170	4,750,000	4,250,000	4,250,000
Pediatric Services	1015430	33,236	-	-	-
Pharmacy	1015433	382,145	727,119	676,311	676,311
Primary Care Services	1015436	270,568	285,000	285,000	285,000
Rabies and Animal Control	1015439	41,462	-	6,726	6,726

KNOX COUNTY, TENNESSEE

2013-2014 ADOPTED BUDGET

EXPENDITURE SUMMARY BY FUND

DEPARTMENT (Or Account Name)	DEPT. NUMBER	ACTUAL FY 2012	ADOPTED FY 2013	PROPOSED FY 2014	ADOPTED FY 2014
GENERAL FUND (Continued):					
School Health Programs	1015442	391,436	475,560	477,532	477,532
Social Services	1015445	392,882	426,347	386,773	386,773
Ground Water Services	1015448	411,621	465,864	439,964	439,964
Vector Control Services	1015451	8,757	9,600	9,600	9,600
Disease Surveillance & Investigation	1015454	355,120	539,656	495,651	495,651
Vital Records	1015457	235,078	235,328	244,126	244,126
Women's Health Services	1015460	171,848	239,648	191,750	191,750
Community Health Services	1015463	1,123,798	1,144,237	1,301,465	1,301,465
Car Seat Program	1015465	15,714	15,000	-	-
Comm. Health Services Grant Match	1015467	200,053	209,845	209,845	209,845
Finance	1015710	1,883,689	2,036,971	1,965,018	1,965,018
Purchasing	1016010	819,896	807,137	917,419	917,419
Property Management	1016020	334,329	306,935	338,742	338,742
Inoperable Car Lot	1016025	7,904	10,640	10,000	10,000
County Building Maintenance	1016030	572,262	571,610	577,310	577,310
E-Government Purchasing	1016050	121,672	124,447	125,180	125,180
Property and Liability Insurance	1016310	29,762	47,389	47,389	47,389
Metropolitan Planning Commission	1016605	646,000	546,000	646,000	646,000
Geographic Information Systems	1016610	355,284	352,064	352,064	352,064
Payment To Cities	1016615	139,267	120,000	120,000	120,000
Emergency Management	1016620	55,379	55,529	55,529	55,529
Community Action Committee	1016635	1,559,919	1,559,919	1,609,919	1,609,919
Officials' Expenses	1016910	-	2,500	10,000	10,000
Equipment	1016920	688,924	977,800	1,183,350	1,183,350
Auditing Contract	1016930	446,845	465,200	302,120	302,120
Cost in Cases Charged to County	1016940	566,515	500,000	500,000	500,000
Non-Departmental	1016950	143,606	(154,703)	(78,646)	(78,646)
PBA Management	1016955	6,308,039	6,400,000	6,500,000	6,500,000
Employee Benefits - Retirement Contribution	1016980	71,802	560,000	680,000	680,000
Community Mediation	1017210	125,929	93,000	100,000	100,000
Fire Prevention	1017510	647,634	661,997	668,689	668,689
Soil Conservation District	1017520	106,397	109,181	115,467	115,467
Codes Administration	1017530	1,387,217	1,406,524	1,436,081	1,436,081
Dirty Lot Ordinance	1017720	275,866	285,919	305,066	305,066

KNOX COUNTY, TENNESSEE

2013-2014 ADOPTED BUDGET

EXPENDITURE SUMMARY BY FUND

DEPARTMENT (Or Account Name)	DEPT. NUMBER	ACTUAL FY 2012	ADOPTED FY 2013	PROPOSED FY 2014	ADOPTED FY 2014
GENERAL FUND (Continued):					
Information Technology	1017910	4,979,082	4,749,110	5,002,452	5,002,452
Records Management	1017920	329,704	334,293	342,731	342,731
Sheriff's Department Merit System	1018110	259,728	268,493	267,874	267,874
Property Assessor	1018310	2,765,339	3,251,980	3,314,547	3,314,547
Equalization Board	1018320	16,374	34,172	30,510	30,510
Digitized Mapping	1018330	223,886	-	-	-
Public Defender	1018510	1,719,097	1,646,371	1,786,546	1,786,546
Register of Deeds	1018710	76,293	81,080	78,088	78,088
Register of Deeds - Data Processing	1018720	145,875	141,859	146,081	146,081
Court Officers	1018900	25,806	29,533	29,120	29,120
Sheriff's Administration	1018903	1,426,588	1,478,621	1,486,911	1,486,911
Records & Communication	1018906	414,606	426,516	425,950	425,950
Training	1018912	233,934	261,625	254,250	254,250
Planning & Development	1018915	10,064	13,210	13,250	13,250
Stop Violence Against Women	1018918	44,695	36,213	39,450	39,450
Patrol & Cops Universal	1018921	55,802,158	57,549,996	58,493,449	58,493,449
Warrants	1018924	296,153	300,950	296,153	296,153
Detectives	1018927	259,180	276,250	286,850	286,850
Forensic	1018930	70,931	74,613	73,865	73,865
Juvenile Division	1018933	24,653	23,375	24,995	24,995
Special Teams	1018936	31,003	31,500	34,725	34,725
Chaplain's Fund	1018938	3,613	-	-	-
Senior Citizens Awareness	1018940	13	-	-	-
Narcotics	1018942	406,210	417,050	418,300	418,300
Internal Affairs	1018945	10,635	12,705	11,700	11,700
Special Services	1018948	102,041	130,450	122,875	122,875
D.A.R.E. Donations	1018951	4,060	-	-	-
Teen Academy - Sheriff	1018952	2,055	-	-	-
Sexual Offender Registry	1018953	9,487	-	-	-
Interest Earned - Inmates	1018954	5,266	-	-	-
Honor Guard Golf Tournament	1018956	18,600	-	-	-
Auxiliary Services	1018957	375,593	367,756	428,423	428,423
Correctional Facilities & Batterer's Treat.	1018960	6,731,113	6,945,911	6,970,311	6,970,311

KNOX COUNTY, TENNESSEE

2013-2014 ADOPTED BUDGET

EXPENDITURE SUMMARY BY FUND

DEPARTMENT (Or Account Name)	DEPT. NUMBER	ACTUAL FY 2012	ADOPTED FY 2013	PROPOSED FY 2014	ADOPTED FY 2014
GENERAL FUND (Continued):					
Explorer Post Program	1018965	1,566	-	-	-
Helen Ross McNabb-Interchange	1018967	182,948	-	-	-
Jail Commissary	1018969	667,811	646,654	770,169	770,169
Medical Examiner	1018972	1,003,239	1,001,350	1,031,390	1,031,390
Sheriff's Radio Rebanding	1018980	369	-	-	-
Sheriff's K-9 Donations	1018985	4,212	-	-	-
KCSO Reserve Training Academy	1018990	4,045	-	-	-
Sheriff's - Animal Control	1018993	77,532	72,675	77,532	77,532
Sheriff's - Juvenile Court Officers	1018995	35,041	43,775	44,675	44,675
County Trustee**	1019710	258,760	770,307	927,057	927,057
Operating Transfers	1016645	7,251,649	4,790,190	8,330,190	8,330,190
Total General Fund		<u>\$ 153,463,445</u>	<u>\$ 155,881,559</u>	<u>\$ 161,568,136</u>	<u>\$ 161,568,136</u>

* Funded in Employee Benefits Fund beginning in FY13.

** 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.

KNOX COUNTY, TENNESSEE

2013-2014 ADOPTED BUDGET

EXPENDITURE SUMMARY BY FUND

DEPARTMENT (Or Account Name)	DEPT. NUMBER	ACTUAL FY 2012	ADOPTED FY 2013	PROPOSED FY 2014	ADOPTED FY 2014
GOVERNMENTAL LIBRARY FUND:					
	1140010	\$ 128,275	\$ 109,000	\$ 125,000	\$ 125,000
PUBLIC LIBRARY FUND:					
Public Library	1150010	\$ 10,702,768	\$ 10,818,988	\$ 10,919,256	\$ 10,919,256
Public Library Maintenance	1150011	1,534,568	1,588,188	1,551,644	1,551,644
State General Library	1150020	51,306	51,306	50,000	50,000
Rothrock Estates	1150030	24,545	-	-	-
Cultural and Exhibit Fund	1150085	1,632	-	-	-
Trustee Commission	115	84,579	100,000	100,000	100,000
Total Public Library Fund		\$ 12,399,398	\$ 12,558,482	\$ 12,620,900	\$ 12,620,900
SOLID WASTE FUND:					
Solid Waste Administration	1160110	\$ 313,007	\$ 369,823	\$ 370,838	\$ 370,838
Convenience Centers	1160120	2,822,848	2,852,367	2,822,639	2,822,639
Yard Waste Facility	1160130	48,511	-	-	-
Tire Transfer Program	1160310	278,212	415,750	415,750	415,750
Litter Grant - County	1160320	17,774	64,500	69,147	69,147
Recycling Program	1160330	230,287	228,533	231,781	231,781
Household Hazardous Waste	1160340	77,704	84,242	84,242	84,242
Trustee Commission	116	396	-	500	500
Total Solid Waste Fund		\$ 3,788,739	\$ 4,015,215	\$ 3,994,897	\$ 3,994,897

KNOX COUNTY, TENNESSEE

2013-2014 ADOPTED BUDGET

EXPENDITURE SUMMARY BY FUND

DEPARTMENT (Or Account Name)	DEPT. NUMBER	ACTUAL FY 2012	ADOPTED FY 2013	PROPOSED FY 2014	ADOPTED FY 2014
AIR QUALITY FUND:					
Clear Air 103 PM 2.5 3/09	1280015	\$ 129,938	\$ -	\$ -	\$ -
Air Pollution FY 10	1280036	656,659	-	-	-
Permit Fees	1280040	199,856	151,795	151,795	151,795
Title V Program	1280050	124,720	-	-	-
Smart Trips	1280060	10,000	-	-	-
Total Air Quality Fund *		<u>\$ 1,121,173</u>	<u>\$ 151,795</u>	<u>\$ 151,795</u>	<u>* \$ 151,795</u>
HOTEL/MOTEL TAX FUND:	123	<u>\$ 5,689,026</u>	<u>\$ 5,670,000</u>	<u>\$ 5,715,000</u>	<u>\$ 5,715,000</u>
ENGINEERING AND PUBLIC WORKS FUND:					
Highway Administration	1310110	\$ 452,256	\$ 467,923	\$ 496,556	\$ 496,556
Highway Project Manager	1310120	212,469	213,180	263,092	263,092
Stormwater Management	1310130	1,058,340	1,174,804	1,241,831	1,241,831
Stormwater Management - Violation	1310135	28,498	-	-	-
Highway & Bridge Maintenance	1310210	7,764,850	7,735,087	8,416,571	8,416,571
Traffic Control	1310220	767,193	721,620	724,138	724,138
Capital Outlay	1310310	10,305	-	-	-
Engineering	1310410	338,626	375,510	390,712	390,712
Subdivision Foreclosures	1310425	320,773	-	-	-
Trustee Commission & Transfers	131	551,390	714,876	105,000	105,000
Total Engineering and Public Works Fund		<u>\$ 11,504,700</u>	<u>\$ 11,403,000</u>	<u>\$ 11,637,900</u>	<u>\$ 11,637,900</u>
CENTRAL CAFETERIA FUND:		<u>\$ 24,767,870</u>	<u>\$ 25,992,842</u>	<u>\$ 26,146,452</u>	<u>\$ 26,146,452</u>
GENERAL PURPOSE SCHOOL FUND:	141	<u>\$ 381,239,356</u>	<u>\$ 401,710,000</u>	<u>\$ 419,867,000</u>	<u>\$ 419,867,000</u>

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

KNOX COUNTY, TENNESSEE

2013-2014 ADOPTED BUDGET

EXPENDITURE SUMMARY BY FUND

DEPARTMENT (Or Account Name)	DEPT. NUMBER	ACTUAL FY 2012	ADOPTED FY 2013	PROPOSED FY 2014	ADOPTED FY 2014
DEBT SERVICE FUND:	151	\$ 88,316,441	\$ 74,250,000	\$ 73,000,000	\$ 73,000,000
SCHOOL CONSTRUCTION FUND:	177	\$ 51,075,471	\$ 20,500,000	\$ 19,700,000	\$ 19,700,000
ADA CONSTRUCTION FUND:	178	\$ 280,465	\$ -	\$ -	\$ -
Grand Total -- Operating Funds		\$ 733,774,359	\$ 712,241,893	\$ 734,527,080	\$ 734,527,080

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	\$ 3,654,128	\$ 3,849,077	\$ 3,939,560	\$ 3,939,560
Mailroom Service Fund	268	222,014	325,000	325,000	325,000
Employee Benefits Fund	270	26,850,519	33,795,916	33,753,134	33,753,134
Risk Management Fund	266	9,824,488	4,685,471	4,620,818	4,620,818
Building Maintenance Fund	274	10,078,445	10,101,654	10,047,654	10,047,654
Technical Support Services Fund	276	412,427	401,176	401,176	401,176
Capital Leasing Fund	278	16,303	5,674	12,000	12,000
Self Insurance Fund	263	24,328,741	28,050,433	27,035,456	27,035,456
TOTAL INTERNAL SERVICE FUNDS		\$ 75,387,065	\$ 81,214,401	\$ 80,134,798	\$ 80,134,798

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	\$ 533,145	\$ 644,200	\$ 660,495	\$ 660,495
------------------------------------	-----	------------	------------	------------	------------

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	\$ 1,147,603	\$ 1,162,697	\$ 1,077,782	\$ 1,077,782
--------------------------------------	-----	--------------	--------------	--------------	--------------

KNOX COUNTY, TENNESSEE

2013-2014 BUDGET

FUND BALANCE REVIEW

SELECTED FUNDS

FUND NAME	FY 2011 ACTUAL	FY 2012 ACTUAL	FY 2013 PROJECTED	FY 2014 PROJECTED
General	\$ 52,582,335	\$ 61,339,133	\$ 59,654,133	\$ 55,228,901
Public Library	570,768	703,906	703,906	703,906
Engineering & Public Works	3,142,250	3,737,590	3,737,590	3,737,590
General Purpose School	34,199,160	44,703,130	39,733,130	35,463,130
Debt Service	22,151,482	22,872,470	15,244,621	8,283,385
Total Selected Funds	\$ 112,645,995	\$ 133,356,229	\$ 119,073,380	\$ 103,416,912

County Fund Balances: Knox County has a long history of prudent budgeting. One way to demonstrate responsible budgeting is by maintaining prudent levels of fund balances. Management and the County Commission are in full agreement with how important strong fund balances are to sound business practices. This enables the County to operate in its most efficient and effective manner. The fund balances above are totals, and include unassigned amounts as well as amounts restricted, committed or assigned for particular purposes. The County especially emphasizes the strength of the unassigned portion of the General Fund balance, and a more in-depth analysis can be found in the County’s Comprehensive Annual Financial Report (CAFR) available online at http://www.knoxcounty.org/finance/annual_reports.php, or from:

Knox County Department of Finance
 Suite 630
 400 Main Street
 Knoxville, TN 37902

FY 2011 Actual: The General Fund budget estimates for FY 2011 were based on levels close to the FY 2010 actual amounts, and the original budget provided for a planned use of \$3,455,372 of fund balance. The General Fund for the year essentially “broke even” with a small positive increase in fund balance of \$784,422. This positive result occurred primarily as a result of higher than expected realized local tax revenues, combined with the careful management of expenditures. The Debt Service Fund total budget increased slightly based on the scheduled amounts of principal and interest payments coming due, and approximately \$7.6 million of fund balance was applied to the budget. Actual results were positive compared to the budget, with an actual use of fund balance of \$2,827,251, for a positive budget variance of \$4,743,885. This result was due primarily to interest savings realized from low interest rates on variable rate debt, coupled with higher than expected local tax revenues. The General Purpose School Fund budget increased by approximately \$3.5 million compared to the 2010 budget. Much of that increase was in the area of increases in personnel costs for instructional personnel. The budget planned for the use of approximately \$3 million of fund balance. The actual change in fund balance for the year was an increase of \$10.5 million, achieved as a result of higher than expected realized local tax revenues and state revenues, combined with expenditure savings primarily in personnel costs. The ending fund balance was comfortably in excess of the state-mandated 3% level.

FY 2012 Actual: For the General Fund, the total revenue budget decreased by approximately \$2.3 million compared to the FY 2011 adopted budget. This planned reduction was due primarily to a procedural change, whereby certain local tax revenues that previously had been recorded in the General Fund and then transferred to certain other funds are now recorded directly as revenues in those other funds. This change also reduced the total budget for expenditures and other uses by a corresponding amount, as the transfers to those other funds were eliminated. The original budget planned for a use of fund balance in the amount of \$534,068. Actual results were positive compared to the budget, with a final net change in fund balance of \$8,756,798, for a positive variance of \$9,290,866 compared to the original budget. This positive result was

KNOX COUNTY, TENNESSEE

2013-2014 BUDGET

achieved due to the realization of higher than expected local tax revenues, combined with the careful management of expenditures. The Debt Service Fund had budgeted for an expenditure increase of \$5 million, based on the scheduled amounts of debt service payments due in FY 2012, and approximately \$5.6 million of fund balance was applied to the budget. The Debt Service Fund realized a net change in fund balance for FY 2012 of \$720,988, for a positive variance compared to the budget of \$6,340,195. This result was due primarily to interest savings realized from low interest rates on variable rate debt. The General Purpose School Fund budget increased by nearly \$6 million compared to the FY 2011 budget, and the budget planned for the use of \$3 million of fund balance. Much of the budget increase was planned for increases in personnel costs for instructional personnel. The General Purpose School Fund actually realized a net change in fund balance of \$14,109,671, a positive variance of more than \$17 million compared to the original budget. Most of the increase resulted from the realization of higher than expected local tax revenues and state education revenues.

FY 2013 Estimate: For the General Fund, total revenue and other sources were budgeted at \$155,881,559, an increase of \$4,067,984 compared to the FY 2012 budgeted total of \$151,813,575. The budget contained expected increases in local property and sales tax revenues compared to the prior year, and the expenditures and other uses budget was increases to provide for additional support to the Knox County Schools and for continuing compensation increases for County employees that were approved in FY 2012 (no new increases were included in the FY 2013 budget). The Debt Service fund total budget increased by \$2.5 million; the budget requirements are based on the timing of debt service payments. The General Purpose School Fund budget increased by \$17,040,000. Growth accounted for \$13,040,000 of that amount, and the remaining \$4 million was approved for additional expenditures as requested by the Board of Education. The additional \$4 million is being funded by expected growth in state revenues of \$1 million, with the remaining \$3 million funded by General Purpose School fund balance (\$1.5 million) and a corresponding \$1.5 million use of County General Fund balance, paid to the Board for that purpose. Although final actual results for the 2013 fiscal year are not yet available, management expects that actual results for both the General and Debt Service funds will be positive compared to the budget. Total fund balance for the General Fund and Debt Service Fund is expected to increase by at least \$2 million for each fund. Total fund balance for the General Purpose School Fund budget is also expected to increase, and is expected to remain comfortably in excess of the state-mandated 3% level.

FY 2014 Budget: For the General Fund, total revenue and other sources have been budgeted at \$161,568,136, an increase of \$5,686,577 compared to the FY 2013 budgeted total of \$155,881,559. One of the primary reasons for the increase is an expected increase in property tax revenue of \$2.5 million due to growth in taxable property. The total property tax rate is unchanged at \$2.36. Most of the remaining increase is attributable to the planned use of fund balance of \$2.87 million, to be paid to the Knox County Schools for a recently established Literacy Initiative program. In addition to the \$2.87 million payment, budgeted expenditures increased by \$2 million for a 2 percent employee cost of living increase. The Debt Service fund total budget decreased by \$1.25 million; the budget requirements are based on the timing of debt service payments. Most of the increase in the total budget pertained to the increase in the General Purpose School budget of \$18,157,000. The majority of the increase is for increases in compensation, particularly for instructional personnel, plus additional personnel needs and operating expenditures for enhancing school security.

Longer Term Outlook: The County plans to maintain traditional, prudent levels of fund balances for normal operating cash flow needs, unexpected budgetary needs, revenue uncertainty, and, of course, for emergencies. The County plans to maintain levels of fund balances relative to the County budget. As the budget grows, the fund balances would grow accordingly. The County does not plan to grow fund balance other than to keep pace with the budget. When one-time revenues or savings are achieved, the County plans to apply the resulting increase to augment its capital plan. This approach – using one-time funding sources for planned targeted spending -- helps the County maintain consistency in the operating budget for governmental funds, and helps to keep operating budgets in line with ongoing operating revenue sources.

FUND BALANCE* SUMMARY

Fund	*Actual	FY 2012		*Actual	FY 2013		*Projected	FY 2014		*Projected
	Balance	Actual	Actual	Balance	**Projected	Projected	Balance	**Projected	Projected	Balance
	June 30, 2011	Revenues	Expenditures	June 30, 2012	Revenues	Expenditures	June 30, 2013	Revenues	Expenditures	June 30, 2014
General	\$ 52,582,335	\$ 162,220,243	\$ 153,463,445	\$ 61,339,133	\$ 154,196,559	\$ 155,881,559	\$ 59,654,133	\$ 157,142,904	\$ 161,568,136	\$ 55,228,901
Govt. Law Library	55,826	127,035	128,275	54,586	109,000	109,000	54,586	125,000	125,000	54,586
Public Library	570,768	12,532,536	12,399,398	703,906	12,558,482	12,558,482	703,906	12,620,900	12,620,900	703,906
Solid Waste	1,201,302	3,820,428	3,788,739	1,232,991	4,015,215	4,015,215	1,232,991	3,953,500	3,994,897	1,191,594
Air Quality	567,150	840,928	1,121,173	286,905	151,795	151,795	286,905	151,795	151,795	286,905
Hotel/Motel Tax	544,884	5,696,181	5,689,026	552,039	5,500,000	5,670,000	382,039	5,600,000	5,715,000	267,039
Engineering and Public Works	3,142,250	12,100,040	11,504,700	3,737,590	11,403,000	11,403,000	3,737,590	11,637,900	11,637,900	3,737,590
Central Cafeteria	12,378	45,261,792	45,261,792	12,378	25,992,842	25,992,842	12,378	26,146,452	26,146,452	12,378
General Purpose School	34,199,160	380,682,071	370,178,101	44,703,130	396,740,000	401,710,000	39,733,130	415,597,000	419,867,000	35,463,130
Debt Service ***	22,151,482	89,037,429	88,316,441	22,872,470	66,622,151	74,250,000	15,244,621	66,038,764	73,000,000	8,283,385
School Construction	30,837,879	47,378,108	39,276,151	38,939,836	19,497,595	20,500,000	37,937,431	19,700,000	19,700,000	37,937,431
ADA Construction ****	1,375,216	-	280,465	1,094,751	-	-	-	-	-	-
Total	\$ 147,240,630	\$ 759,696,791	\$ 731,407,706	\$ 175,529,715	\$ 696,786,639	\$ 712,241,893	\$ 158,979,710	\$ 718,714,215	\$ 734,527,080	\$ 143,166,845

* Total fund balance.

** Revenues do not include amounts appropriated from fund balance.

*** The FY 2012 revenues and expenditures include the effects of issuing refunding bonds totaling \$21,505,000, and the related payments to the holders of the refunded debt.

**** Beginning in FY 2013, the remaining balance in the ADA Construction Fund will be spent down on a project-length basis, and therefore there will be no further annual appropriations.

KNOX COUNTY, TENNESSEE

2013-2014 ADOPTED BUDGET

GENERAL COUNTY APPROPRIATIONS FROM UNASSIGNED FUND BALANCE *

Fund	Purpose	Adopted FY 2012	Adopted FY 2013	Adopted FY 2014
General	Planned Use of Fund Balance	\$ 25,000	\$ 1,685,000	\$ 2,870,000
Solid Waste	Planned Use of Fund Balance	-	-	41,397
Air Quality	Planned Use of Fund Balance	59,932	-	-
Hotel/Motel Tax	Planned Use of Fund Balance	259,500	170,000	115,000
Debt Service **	Planned Use of Fund Balance	5,619,207	7,627,849	6,961,236
ADA Construction	One-Time Expenditures	400,000	-	-
TOTAL		\$ 6,363,639	\$ 9,482,849	\$ 9,987,633

**General Fund Actual Undesignated/Unassigned Fund Balances:
for fiscal years ended 2002 - 2014**

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 - 46,308,062
 2013 - 46,123,062(estimated)***
 2014 - 43,253,062(estimated)

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

** 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.

*** Due to increased BEP funding the \$1,500,000 from fund balance was not needed.

KNOX COUNTY, TENNESSEE

2013-2014 ADOPTED BUDGET

SCHOOLS APPROPRIATIONS FROM UNASSIGNED FUND BALANCE *

Fund	Purpose	Adopted FY 2012	Adopted FY 2013	Adopted FY 2014
General Purpose Schools	Planned Use of Fund Balance	\$ 3,000,000	\$ 4,970,000	\$ 4,270,000
School Construction	Planned Use of Fund Balance	1,491,513	1,002,405	-
TOTAL		\$ 4,491,513	\$ 5,972,405	\$ 4,270,000

General Purpose Schools Budget	\$ 419,867,000
Required 3% Fund Balance	3%
Minimum Required Fund Balance	12,596,010
06/30/12 Actual/Unassigned Fund Balance	24,656,165
Amount Overfunded @ 6/30/12	12,060,155
06/30/13 Estimated Unassigned Fund Balance	19,686,165
Amount Overfunded Estimated @ 6/30/13	7,090,155
06/30/14 Estimated Unassigned Fund Balance	15,416,165
Amount Overfunded Estimated 6/30/14	\$ 2,820,155

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.

**KNOX COUNTY, TENNESSEE
2013-2014 ADOPTED BUDGET**

COUNTY BUDGETED POSITION COUNT

DEPARTMENT (or account name)	ADOPTED FY 2013		ADOPTED FY 2014		Change from 2013-2014	
	Full Time	Part Time	Full Time	Part Time	Full Time	Part Time
GENERAL FUND:						
Attorney General	1010010	35	1	36	1	0
Bad Check Unit	1010020	0	0	0	1	1
IV-D Child Support Clerk	1010330	17	0	17	0	0
County Commission	1010910	2	0	2	0	0
Internal Audit	1010920	3	0	3	0	0
Audit Committee	1010925	0	0	0	0	0
Retirement Office	1010935	8	0	8	0	0
Election Commission	1011810	14	2	14	2	0
General Sessions Court Judges	1012140	12	0	12	0	0
Jury Commission	1012150	1	0	1	0	0
Juvenile Court- Judges	1012410	38	1	39	0	-1
IV-D Referee Program	1012420	3	0	3	0	0
Juvenile Court-Clerk	1012710	11	0	11	0	0
Juvenile Service Center	1013010	64	3	64	3	0
Law Department	1013210	17	0	17	0	0
Delinquent Tax	1013220	0	0	0	0	0
County Mayor	1013310	6	0	7	0	1
ADA	1013320	1	0	1	0	0
Legislative Delegation	1013330	0	0	0	0	0
Human Resources	1013610	8	0	8	0	0
Mail Room-Operating	1013910	2	0	2	0	0
Probation Office	1014210	10	1	10	1	0
Office of Neighborhoods	1014510	0	0	0	0	0
Park Maintenance	1014810	37	1	37	1	0
Recreation Administration	1014830	6	0	5	0	-1
Sports Operation	1014845	2	0	2	0	0
Department of Community Development	1015105	0	0	0	0	0
Community Services	1015115	0	0	0	0	0
Community Outreach	1015140	1	0	1	0	0
Constituent Services	1015141	2	0	3	0	1
Senior Center & Volunteer Services	1015142	1	2	1	2	0
Frank Strang Senior Center	1015145	2	0	2	0	0
South Knox Senior Center	1015146	2	0	2	0	0
Halls Senior Center	1015147	1	1	1	1	0
Corryton Senior Center	1015148	2	0	2	0	0
Carter Senior Center	1015149	2	0	2	0	0
Veterans' Services	1015160	2	0	2	0	0

**KNOX COUNTY, TENNESSEE
2013-2014 ADOPTED BUDGET**

COUNTY BUDGETED POSITION COUNT

DEPARTMENT (or account name)	ADOPTED FY 2013		ADOPTED FY 2014		Change from 2013-2014		
	Full Time	Part Time	Full Time	Part Time	Full Time	Part Time	
GENERAL FUND (Continued):							
Neighborhoods & Community Development	1015165	4	0	2	0	-2	0
Support Services	1015400	35	0	36	0	1	0
Preventive Health Services	1015403	29	0	30	11	1	11
Dental Services	1015406	12	1	11	1	-1	0
Food & Restaurant Inspections	1015412	13	0	13	0	0	0
Health Administration	1015415	13	0	13	0	0	0
Diagnostic Services	1015421	0	0	0	0	0	0
Pediatric Care Services	1015430	0	0	0	0	0	0
Pharmacy	1015433	2	0	2	0	0	0
Animal Control	1015439	0	0	0	0	0	0
School Health Programs	1015442	1	0	1	0	0	0
Social Services	1015445	9	0	8	0	-1	0
Ground Water Services	1015448	7	1	6	1	-1	0
Vector Control Services	1015451	0	0	0	0	0	0
Disease Surveillance & Investigation	1015454	7	0	5	0	-2	0
Vital Records	1015457	4	0	4	0	0	0
Women's Health Services	1015460	3	0	2	0	-1	0
Community Health Services	1015463	17	0	19	0	2	0
Finance	1015710	27	0	27	0	0	0
Purchasing	1016010	11	0	12	0	1	0
Property Management	1016020	6	0	5	0	-1	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	1	39	1	0	0
Records Management	1017920	5	0	6	0	1	0
Sheriff's Department Merit System	1018110	4	0	4	0	0	0
Property Assessor	1018310	47	0	49	0	2	0
Equalization Board	1018320	0	8	0	8	0	0
Digitized Mapping	1018330	0	0	0	0	0	0
Public Defender	1018510	22	0	23	0	1	0
Register of Deeds - Data Processing	1018720	1	0	0	0	-1	0
Court Officers	1018900	0	0	0	0	0	0
Sheriff's Administration	1018903	0	0	0	0	0	0
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
2013-2014 ADOPTED BUDGET**

COUNTY BUDGETED POSITION COUNT

DEPARTMENT (or account name)	ADOPTED FY 2013		ADOPTED FY 2014		Change from 2013-2014		
	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	1,000	2	1,002	2	0	
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	5	0	6	2	2	
Correctional Facilities	1018960	0	0	0	0	0	
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	0	0	0	0	0	
Sheriff - Juvenile Court Officers	1018995	0	0	0	0	0	
Total General Fund		1689	25	1694	38	5	13
GOVERNMENTAL LAW LIBRARY FUND:							
	1140010	1	1	1	1	0	0
PUBLIC LIBRARY FUND:							
Public Library Operations	1150010	134	73	134	71	0	-2
Public Library Maintenance	1150011	4	0	4	0	0	0
Total Public Library Fund		138	73	138	71	0	-2
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	1	0	1	0
Recycling Program	1160330	4	0	4	0	0	0
Total Solid Waste Fund		26	1	27	1	1	0

**KNOX COUNTY, TENNESSEE
2013-2014 ADOPTED BUDGET**

COUNTY BUDGETED POSITION COUNT

DEPARTMENT (or account name)	ADOPTED FY 2013		ADOPTED FY 2014		Change from 2013-2014		
	Full Time	Part Time	Full Time	Part Time	Full Time	Part Time	
AIR QUALITY FUND:	128	14	0	14	0	0	0
ENGINEERING AND PUBLIC WORKS FUND:							
Administration	1310110	4	0	3	0	-1	0
Highway Project Management	1310120	3	0	3	0	0	0
Stormwater Management	1310130	19	0	18	0	-1	0
Highway & Bridge	1310210	79	1	78	1	-1	0
Traffic Control	1310220	7	0	7	0	0	0
Engineering	1310410	4	0	4	0	0	0
Total Engineering and Public Works Fund		116	1	113	1	-3	0
CENTRAL CAFETERIA FUND:		625	0	625	0	***	0
GENERAL PURPOSE SCHOOL FUND	141	5807	0	5807	0	***	0
VEHICLE SERVICE CENTER FUND	2610030	20	0	20	0	0	0
RISK MANAGEMENT FUND	2660010	4	0	4	0	0	0

* Does not include Knox County's 11 Commissioners

** Does not include the Parks Temporary/Seasonal Employees

*** Does not include bus contractors, FY2014 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
2013-2014 ADOPTED BUDGET**

COUNTY BUDGETED POSITION COUNT

DEPARTMENT (or account name)	ADOPTED FY 2013		ADOPTED FY 2014		Change from 2013-2014	
	Full Time	Part Time	Full Time	Part Time	Full Time	Part Time
GRANTS						
ARRA	0	0	0	0	0	0
CDBG & Housing	2	0	4	0	2	0
Health Dept	105	16	98	5	-7	-11
Homeland Security	1	0	0	0	-1	0
Judges - Drug Court	9	0	8	0	-1	0
Juvenile Services	1	0	1	0	0	0
Property Assessor	0	0	0	0	0	0
Public Defender	1	0	1	0	0	0
Sheriff	15	2	13	2	-2	0
Solid Waste	3	0	3	0	0	0
Total Grant Funds	137	18	128	7	-9	-11

KNOX COUNTY, TENNESSEE
2013-2014 ADOPTED BUDGET

CAPITAL OUTLAY DETAIL

	<u>Adopted FY 2013</u>	<u>Proposed FY 2014</u>	<u>Adopted FY 2014</u>	<u>Funded By</u>
Juvenile Service Center				
Guard Plus 1 Professional Correctional System	8,000	-	-	
Fire Prevention				
Vehicles (4) Requested (2) Proposed	25,000	40,500	40,500	Operating Budget
Property Assessor				
Vehicles (2) Requested (1) Proposed	-	25,000	25,000	Operating Budget
Tablets (10) Requested (5) Proposed	-	20,000	20,000	Operating Budget
Patrol Division				
Replacement Vehicles	855,200	-	-	
Vehicles - Marked - (60) Requested (25) Proposed	-	870,150	870,150	Operating Budget
Transportation Bus - (1) Requested (1) Proposed	-	95,000	95,000	Operating Budget
Blackcreek Video Upgrade	-	-	*	
Portable radios	-	-	*	
Juvenile Sally Port	-	-	*	
Parks & Recreation Department				
Pickup Truck	22,000	-	-	
Pickup Truck with service body	30,000	-	-	
61" ZTR Mowers (4)	37,600	-	-	
F150 Pickup Truck	-	25,000	25,000	
F250 Pickup Truck with service body	-	30,000	30,000	
Sand Pro Groomer	-	16,000	16,000	Funded by Restricted Revenues
Athletic Field Blowers (2)	-	8,000	8,000	Funded by Restricted Revenues
Walk behind Mowers (3)	-	15,300	15,300	Funded by Restricted Revenues
Zero turn radius Mowers (4)	-	38,400	38,400	Funded by Restricted Revenues
TOTAL CAPITAL OUTLAY	<u>\$ 977,800</u>	<u>\$ 1,183,350</u>	<u>\$ 1,183,350</u>	
	(89,600)		(77,700)	Funded by Restricted Revenues
	<u>\$ 888,200</u>		<u>\$ 1,105,650</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

General Fund

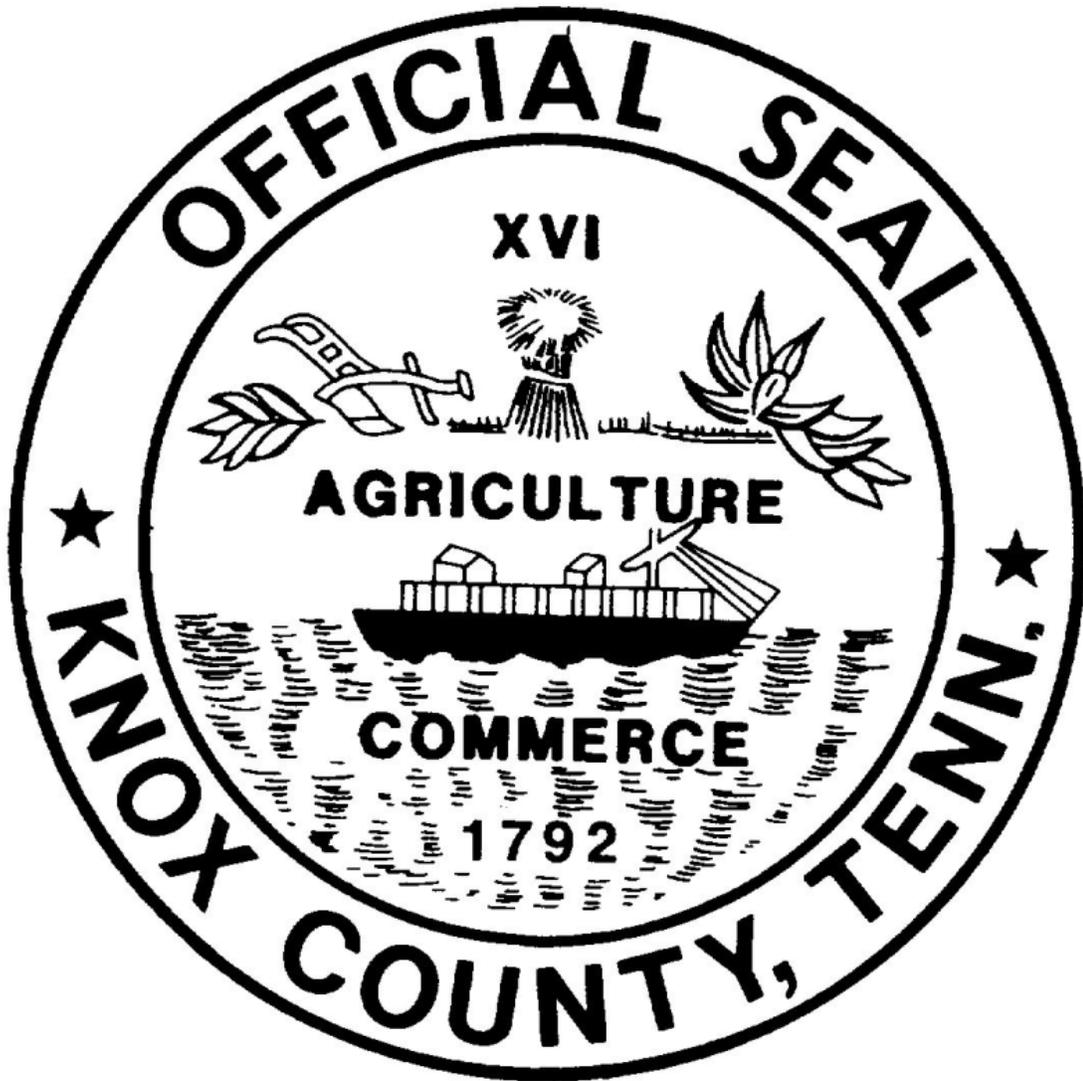


TABLE OF CONTENTS

GENERAL FUND

General Fund

General Fund Revenues	69
General Fund Expenditures Graph and Revenues Graph	70

General Administration

County Commission.....	73
Commission Discretionary Funds.....	74
Internal Audit	74
Audit Committee.....	76
Ethics Committee.....	76
Codes Commission	76
Retirement Operations	77
Election Commission.....	78
Law Department/Outside Legal Fees.....	79
County Mayor	81
ADA, FMLA & Title VI Office.....	81
Family Justice Center.....	83
Great Schools Foundation.....	83
Department of Community Development.....	83
County Building Maintenance	84
Metropolitan Planning Commission	85
Geographic Information Systems	86
Codes Administration	86
Sheriff's Merit System.....	88
Board of Equalization	89
Register of Deeds/Data Processing Fees.....	89

TABLE OF CONTENTS

GENERAL FUND (Continued)

Finance

County Clerk.....	91
Human Resources	92
Mailroom - Operating	93
Finance.....	94
Purchasing Department.....	96
Property Management.....	97
Inoperable Car Lot.....	99
E-Government Purchasing.....	99
Information Technology	100
Records Management.....	101
Property Assessor/Reappraisal.....	102
Digitized Mapping	103
County Trustee.....	104

Administration of Justice

Attorney General.....	106
Bad Check Unit.....	107
Circuit Court Clerk	107
Civil Sessions Court Clerk.....	108
IV-D Child Support Clerk.....	109
Probate Court	110
Chancery Court	111
4 th Circuit Court Clerk	112
Criminal Court Clerk	113
Criminal Sessions Court Clerk.....	115
1 st , 2 nd , & 3 rd Circuit Court Judges	116
4 th Circuit Court Judges	117
Criminal Court Judges	117
General Sessions Court Judges	118
Jury Commission	119
Juvenile Court - Judges.....	120
IV-D Magistrate Program	121

TABLE OF CONTENTS

GENERAL FUND (Continued)

Administration of Justice (Continued)

Juvenile Court Clerk122
Juvenile Service Center.....124
Juvenile Service Center Donations125
Probation Office.....125
DUI Traffic School127
Cost in Cases Charged to the County127
Public Defender127
Court Officers129

Public Safety

Emergency Management130
Fire Prevention Bureau130
Sheriff’s Administration132
Records & Communication.....132
Sheriff’s Training Division134
Planning & Development.....134
Stop Violence against Women.....135
Patrol Division136
Warrants.....137
Detectives.....138
Forensic Service Division139
Juvenile Division139
Special Teams140
Narcotics140
Internal Affairs.....141
Special Services141
Auxiliary Services.....142
Correctional Facilities142
Jail Commissary143
Medical Examiner.....144
Animal Control144
Juvenile Court Officers145
Other Programs146

TABLE OF CONTENTS

GENERAL FUND (Continued)

Public Health & Welfare

Indigent Assistance147
John Tarleton Home.....147
Support Services147
Preventive Health Services149
Dental Services150
Emergency Medical Services.....151
Food & Restaurant Inspection151
Health Administration.....152
Diagnostic Services (Laboratory)154
Indigent Medical Care.....155
Pediatric Services.....155
Pharmacy156
Primary Care Services.....157
Rabies and Animal Control.....157
School Health Program158
Social Services158
Groundwater Services159
Vector Control Services160
Disease Surveillance & Investigation161
Vital Records162
Women’s Health Services.....162
Community Health Services163
Car Seat Program165
Community Health Services Grant Match165
Community Action Committee (CAC)165
Dirty Lot Ordinance166

Social/Cultural/Recreational

Park Maintenance.....168
Recreation Administration.....169
Park Improvements-Amusement Tax171

TABLE OF CONTENTS

GENERAL FUND (Continued)

Social/Cultural/Recreational(Continued)

Sports Operation171
Community Outreach.....172
Constituent Services.....172
Senior Center & Volunteer Services.....173
Senior Picnic174
Frank Strang Senior Center.....174
South Knox Senior Center175
Halls Senior Center176
Corryton Senior Center177
Carter Senior Center177

Agriculture & Natural Resources

UT – Knox County Extension.....179
New Harvest Farmer’s Market.....180
Soil Conservation District.....181

Other General

Other Charges182
Veteran Services182
Payment to Cities184
Operating Transfers184
Miscellaneous185
Defined Services Contracts.....186

KNOX COUNTY, TENNESSEE

2013-2014 BUDGET

GENERAL FUND

**FUND
101**

REVENUE	FY 12 ACTUAL	FY 13 ADOPTED	FY 14 ADOPTED
County Property Taxes	\$ 109,695,118	\$ 108,852,000	\$ 111,328,000
County Local Option Taxes	14,676,340	14,365,000	15,058,600
Wheel Tax	499,643	500,000	525,000
Licenses and Permits	3,586,182	3,410,500	3,594,100
Fines, Forfeitures, Penalties	1,904,656	1,691,200	1,691,150
Charges/Current Services	3,887,795	4,129,542	4,171,905
Other Local Revenue	3,894,081	3,087,128	3,462,685
Fees from Officials	7,780,851	7,107,000	7,677,800
State of Tennessee	11,291,662	8,272,343	8,657,664
Federal Government	667,926	791,025	725,000
Other Governments	493,176	10,000	251,000
Citizens Groups	54,125	165,488	-
Payment from Component Unit	3,457,546	-	-
Transfer from Other Funds	-	1,250,000	-
Increase in Equity Interest - Joint Venture	331,142	-	-
Appropriations from Restricted Fund Balance	-	565,333	555,232
Appropriations from Committed Fund Balance	-	-	1,000,000
Appropriations from Fund Balance	-	1,685,000	2,870,000
Total General Fund	\$ 162,220,243	\$ 155,881,559	\$ 161,568,136

County Property Taxes: Includes that portion of the property tax allocated to the General Fund. The County's tax rate was \$2.36 during FY 2013, and the FY 2014 rate remains at \$2.36. In FY 2014, one cent of tax revenue is estimated to generate \$1,030,000, which compares to the 2013 amount of \$1,009,000. The portion of the overall \$2.36 tax rate allocated to the fund is \$.97. This is the same percentage (41%) as for the previous year. Payments in Lieu of Taxes from the utility companies in the county and from the Tennessee Valley Authority (TVA) are also in this category.

County Local Option Taxes: The three main components are the local option sales tax, litigation taxes, and business taxes.

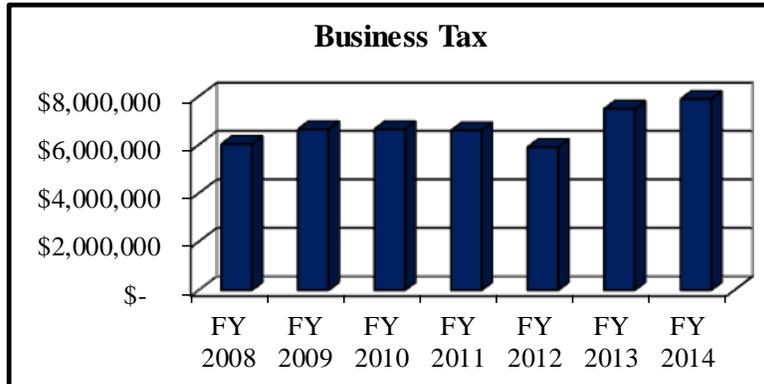
Sales made in the unincorporated areas of Knox County are charged a 2.25% local option sales tax. Of the local option sales tax, 27.778% is allocated to Knox County general government, with the remaining 72.222% allocated to the schools. The majority (58%) of the projected general government revenue is allocated to the General Fund and the Solid Waste Fund. The remaining 42% of the projected general government revenue is allocated to the Engineering and Public Works Fund. Local option sales taxes are projected to increase by approximately \$300,000. This increase is based on the increase in actual sales revenues reported in FY 2013, indicating that the economic recovery is continuing. A corresponding increase in related tax collections is budgeted as a result.

KNOX COUNTY, TENNESSEE

2013-2014 BUDGET

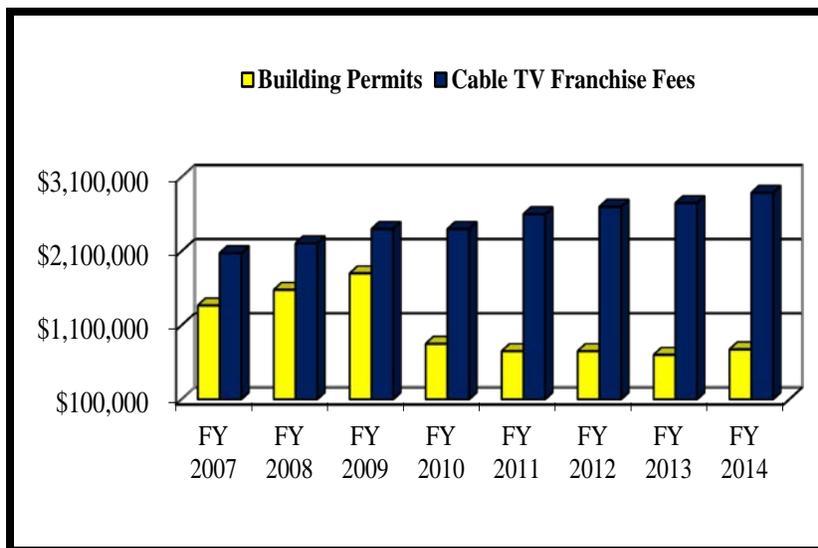
GENERAL FUND (Continued)

Litigation taxes consist of those taxes received by the courts for disputes brought to the courts and the Judicial Salary litigation tax. Litigation taxes are projected to remain at approximately the same level as for 2013. Business taxes are comprised of the yearly business tax and the gross receipts tax. The annual business tax is \$20 per business. The gross receipts tax is based on a class schedule, broken down by type of product sold. The revenue is budgeted in the General Fund and is projected to increase by approximately \$400,000 compared to 2013.



Wheel Tax: The County receives \$36 from each motor vehicle registration. The majority of the wheel tax is allocated to the Public Library Fund, with the remainder allocated to the County General Fund and to the General Purpose School Fund. For FY 2014, wheel tax revenue is budgeted at \$525,000, a slight increase over the FY 2013 budget of \$500,000 in the General Fund.

Licenses and Permits: Consists primarily of cable TV franchise fees and building permit revenue. Cable TV franchise fees are expected to increase slightly compared to FY 2013. Due to economic conditions, revenue from building permits had decreased significantly beginning in FY 2010. Due to improving economic conditions, revenues increased in FY 2013, and this trend is expected to continue. FY 2014 revenue is expected to increase slightly as a result.



KNOX COUNTY, TENNESSEE

2013-2014 BUDGET

GENERAL FUND (Continued)

Fines, Forfeitures, Penalties: Includes the fines and fees received by the Knox County Courts (General Sessions, Criminal, Circuit, Chancery, Probate and Juvenile). This consists of officer costs, bad check fees, fines and costs of the courts, etc. Revenue received from out-of-county juveniles housed at the Juvenile Detention Center is included as well as county traffic ordinance fees. Based on estimated actual results for FY 2013, this revenue is expected to remain flat in FY 2014.

Charges/Current Services: This category contains estimated revenue for services provided by Knox County to county residents. The major areas include charges for the Health Department, Recreation Department, Building Code Inspection Fees, Data Processing fees, and Probation fees. Based on estimated actual results for FY 2013, this revenue is expected to increase slightly in FY 2014.

Other Local Revenue: The major sources include: interest earnings, jail concessions, rent from county facility use, and sales of surplus county property. The total projected revenues in this category have been increased for FY 2014, due to due to FY 2013 actual results in various areas throughout this category.

Fees from Officials: Includes excess fees from the fee offices in Knox County (Register of Deeds, County Clerk, Circuit Court Clerk, Criminal Court Clerk, Clerk & Master and Trustee). Excess fees are the remainder of all fees collected less all office salaries and fringe benefits and a three months' salary reserve.

State of Tennessee: Consists primarily of Health Department programs, the Hall Income Tax, the Child Support Enforcement Program, revenues from housing prisoners for the State, the Excise Tax from state banks, officer costs, and state revenue sharing. In the FY 2011 and 2010 budgets, revenues had been projected at lower levels due to State cutbacks in various areas affecting local governments. In FY 2014, revenue sharing increases are expected, which are expected to help offset other expected reductions in this category, keeping the overall total flat compared to FY 2013.

Health Department funding includes state aid to local health activities.

Hall Income Tax revenue consists of the local share of state income tax on interest earned on stocks and bonds. Of the total amount collected by the state, 60% is kept by the state and 40% is remitted to the taxpayer's county or city of residence. This revenue is expected to increase by \$500,000 for FY 2014.

The Child Support Enforcement Program generates two types of revenue: Incentive payments and reimbursement costs. The incentive payment is based on the amount of child support collected versus the amount due. Knox County is reimbursed for approximately 66% of the expenditures for the program. For FY 2014, these revenues are projected to remain at approximately the same level as in FY 2013.

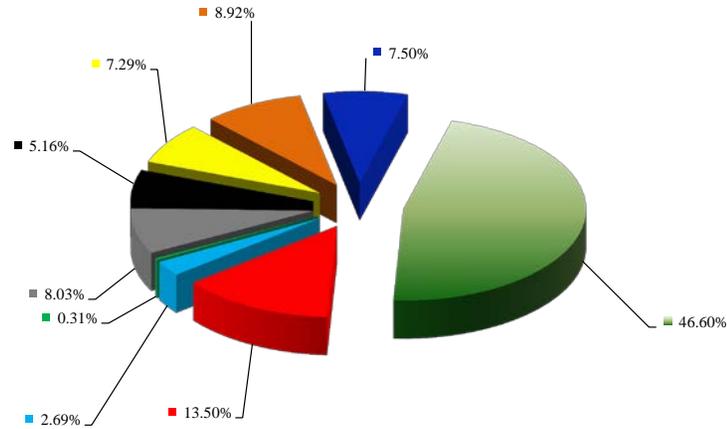
Reimbursements from the State for housing prisoners are expected to remain at the same amount as in FY 2013.

The excise tax from State banks is based on the net earnings of all state-chartered banks and national banks doing business in Tennessee. This account is budgeted based on the average of the last five years collections.

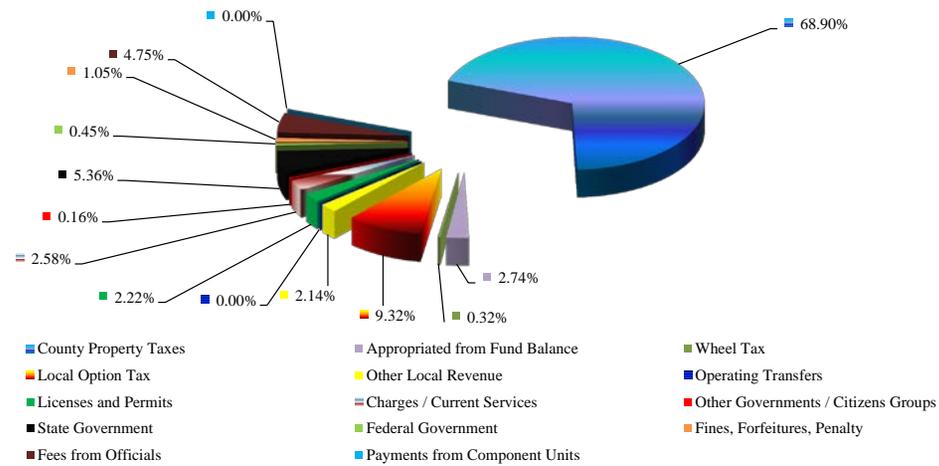
Federal Government: This category includes the revenue received from the Federal Government for housing prisoners. This revenue is projected to decrease slightly 3in FY 2014.

Other Governments: Consists of miscellaneous revenue from local governments and agencies.

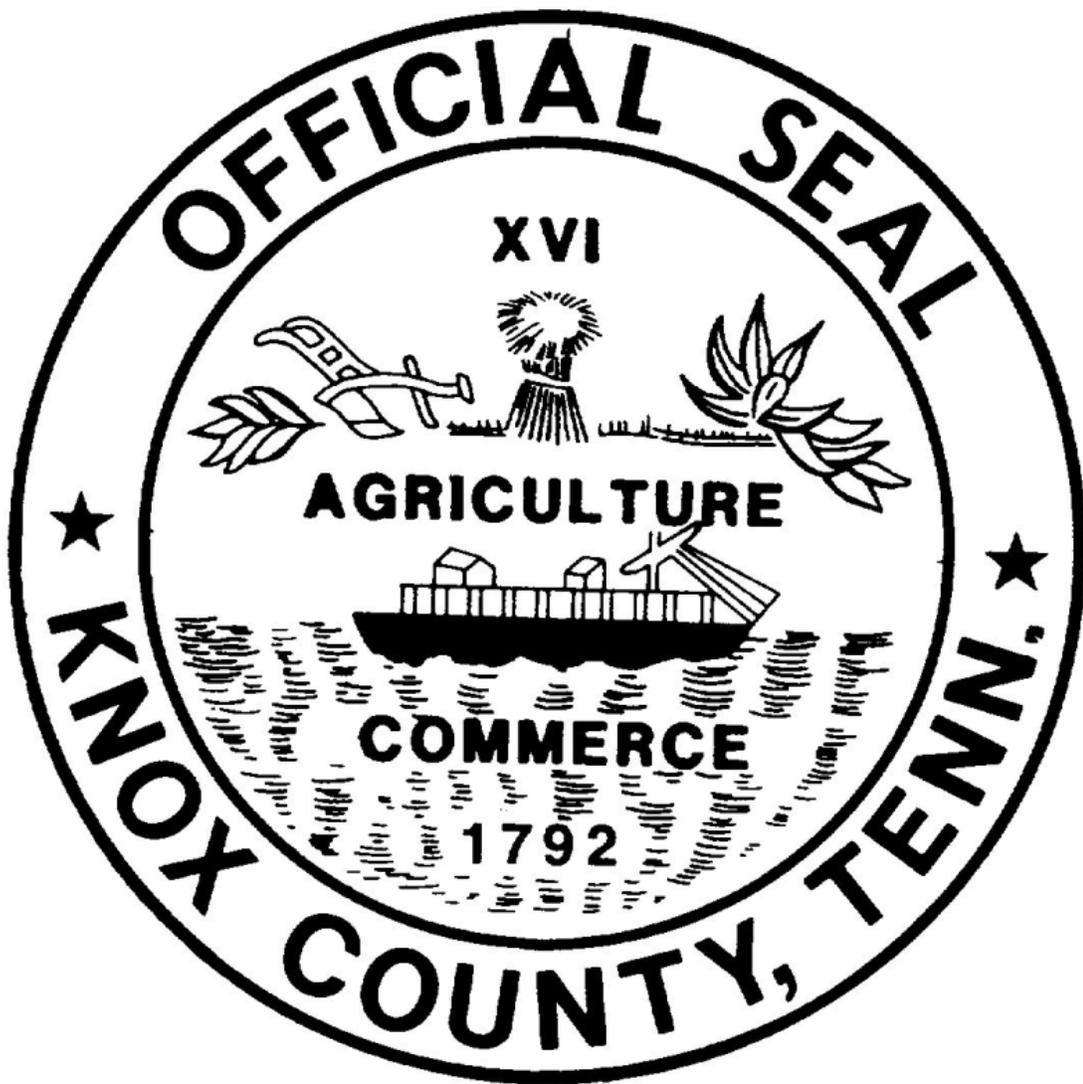
GENERAL FUND EXPENDITURES



GENERAL FUND REVENUE



General Administration



KNOX COUNTY, TENNESSEE

2013-2014 BUDGET

COUNTY COMMISSION

Account Fund
1010910 101

DIVISION FUNCTIONS

% OF TOTAL WORKLOAD

- | | |
|--|-----|
| 1. Provide each commissioner with available information | 40% |
| 2. Assist commissioners with constituent requests | 10% |
| 3. Act as a point of contact between commissioners and officials | 25% |
| 4. Other functions as necessary | 25% |

EXPENDITURES

	FY 12	FY 13	FY 14	FY 14	FY 14
	Actual	Adopted	Requested	Recommended	Adopted
Personal Services	\$ 317,070	\$ 320,201	\$ 324,190	\$ 324,190	\$ 324,190
Employee Benefits	151,672	153,337	159,882	159,882	159,882
Contractual Services	36,514	43,093	40,969	39,969	39,969
Supplies & Materials	3,753	10,500	9,000	6,750	6,750
Other Charges	20,284	20,434	20,434	20,434	20,434
Total	\$ 529,293	\$ 547,565	\$ 554,475	\$ 551,225	\$ 551,225

DIVISION GOAL(S):

- Continue to provide each commissioner with the most accurate and up-to-date information available so they can make the best-informed decisions on issues and matters that comes before them.
- Continue to assist Commissioners with constituent requests so they may better serve the public.
- Continue to explore additional initiatives designed to better serve the Commission and the public.

PROGRAM: Commission Office Operations

MISSION:

Give support to the 11-member Knox County Commission by providing available information, assisting with constituent requests, acting as a point of contact between commissioners and other office holders; department heads and officials.

SERVICE ACCOMPLISHMENTS FOR FY 2013

- The commission office staff continues to provide professional service to the Commission and the general public in an efficient and courteous manner

AUTHORIZED POSITIONS	FY 2012	FY 2013	FY 2014
Full Time	2	2	2
Part Time	0	0	0
TOTAL	2	2	2

KNOX COUNTY, TENNESSEE

2013-2014 BUDGET

COUNTY COMMISSION(Continued)

DIVISION FUNCTIONS – BEER BOARD	% OF TOTAL WORKLOAD
1. Assist in the issuance of beer licenses	25%
2. Monitor compliance with the beer laws by permit holders	25%
3. Monitor the sale of beer to minors	25%
4. Other functions as necessary	25%

DIVISION GOAL(S):

1. Assist in the issuance of beer licenses.
2. Monitor compliance with the beer laws by permit holders.
3. Monitor the sale of beer to minors.

PROGRAM: Beer Board Operations

MISSION:

To assist with the issuance of permits to sell beer in Knox County by doing background checks on all applicants, posting notices about board meetings and hearings, and resolving complaints on violations.

COMMISSION DISCRETIONARY FUNDS	Account	Fund
	1010915	101

EXPENDITURES	FY 12 Actual	FY 13 Adopted	FY 14 Requested	FY 14 Recommended	FY 14 Adopted
Other	\$ -	\$ -	\$ 55,000	\$ 55,000	\$ 55,000
Total	\$ -	\$ -	\$ 55,000	\$ 55,000	\$ 55,000

INTERNAL AUDIT	Account	Fund
	1010920	101

DIVISION FUNCTIONS	% OF TOTAL WORKLOAD
1. Test measures to safeguard assets	15%
2. Examine reliability, consistency and integrity of information	15%
3. Investigate compliance with Policies and Procedures	15%
4. Review economy and efficiency in the use of resources	15%
5. Evaluate effectiveness in the accomplishment of objectives	15%
6. Other functions as necessary	25%

KNOX COUNTY, TENNESSEE

2013-2014 BUDGET

INTERNAL AUDIT (Continued)

EXPENDITURES	FY 12 Actual	FY 13 Adopted	FY 14 Requested	FY 14 Recommended	FY 14 Adopted
Personal Services	\$ 162,045	\$ 158,122	\$ 163,348	\$ 163,348	\$ 163,348
Employee Benefits	61,108	48,655	51,251	51,251	51,251
Contractual Services	22,417	39,600	37,600	37,600	37,600
Supplies & Materials	5,949	4,150	4,000	4,000	4,000
Other Charges	500	650	650	650	650
Total	\$ 252,019	\$ 251,177	\$ 256,849	\$ 256,849	\$ 256,849

DIVISION GOALS:

1. Continued training in internal and governmental audit techniques.
2. Concerted effort to build relationships with officials, departments and agencies.
3. Informative consultative services, reports and drafts.
4. Assist Knox County in achieving objectives.
5. Certified Internal Auditor (CIA) and/or Certified Public Accountant (CPA) designation for all auditors.

PROGRAM: Internal Audit

MISSION:

To provide an independent appraisal function within the County and to assist County Commission in the effective discharge of their responsibilities by furnishing them appraisals, recommendations and pertinent, relevant information concerning the activities and/or areas under review.

SERVICE ACCOMPLISHMENTS FOR FY 2013

1. Financial Analysis Report
2. Hardin Valley Academy Construction Audit
3. Knox Count Schools Activity Funds Audit
4. Medical Examiner Audit
5. Law Department Audit
6. Various recommendations

AUTHORIZED POSITIONS	FY 2012	FY 2013	FY 2014
Full Time	4	3	3
Part Time	0	0	0
TOTAL	4	3	3

KNOX COUNTY, TENNESSEE

2013-2014 BUDGET

AUDIT COMMITTEE

**Account Fund
1010925 101**

EXPENDITURES	FY 12 Actual	FY 13 Adopted	FY 14 Requested	FY 14 Recommended	FY 14 Adopted
Personal Services	\$ -	\$ -	\$ -	\$ -	-
Employee Benefits	-	-	-	-	-
Contractual Services	13,148	-	-	-	-
Total	\$ 13,148	\$ -	\$ -	\$ -	-

DIVISION GOAL(S):

1. Continued training in internal and governmental audit techniques.
2. Concerted effort to build relationships with officials, departments and agencies.
3. Certified Internal Auditor (CIA) and/or Certified Public Accountant (CPA) designation for all auditors.
4. Informative consultative services, reports and drafts.
5. Assist Knox County in achieving objectives.

ETHICS COMMITTEE

**Account Fund
1010926 101**

EXPENDITURES	FY 12 Actual	FY 13 Adopted	FY 14 Requested	FY 14 Recommended	FY 14 Adopted
Contractual Services	\$ -	\$ -	\$ -	\$ 300	\$ 300
Total	\$ -	\$ -	\$ -	\$ 300	\$ 300

CODES COMMISSION

**Account Fund
1010930 101**

DIVISION FUNCTIONS

**% OF TOTAL WORKLOAD
100%**

1. Update and publish an annual copy of the Knox County Code

EXPENDITURES	FY 12 Actual	FY 13 Adopted	FY 14 Requested	FY 14 Recommended	FY 14 Adopted
Contractual Services	\$ 2,187	\$ 9,000	\$ 9,000	\$ 9,000	\$ 9,000
Total	\$ 2,187	\$ 9,000	\$ 9,000	\$ 9,000	\$ 9,000

KNOX COUNTY, TENNESSEE

2013-2014 BUDGET

CODES COMMISSION (Continued)

PROGRAM: Codes Commission

MISSION:

The Code Commission provides for the codification and publication of the Knox County Charter and all ordinances, and emergency ordinances of the Knox County Commission. The publication is known as the "Knox County Code".

RETIREMENT OPERATIONS

Account Fund
1010935 101

EXPENDITURES	FY 12 Actual	FY 13 Adopted	FY 14 Requested	FY 14 Recommended	FY 14 Adopted
Personal Services	\$ 420,619	\$ -	\$ -	\$ -	\$ -
Employee Benefits	122,887	-	-	-	-
Contractual Services	303,841	-	-	-	-
Supplies & Materials	6,774	-	-	-	-
Other Charges	109,880	-	-	-	-
Total	\$ 964,001	\$ -	\$ -	\$ -	\$ -

REVENUE	FY 12 Actual	FY 13 Adopted	FY 14 Adopted
Retirement Office Operations	\$ 964,001	\$ -	\$ -
Total	\$ 964,001	\$ -	\$ -

AUTHORIZED POSITIONS	FY 2012	FY 2013	FY 2014
Full Time	8	8	8
Part Time	0	0	0
TOTAL	8	8	8

KNOX COUNTY, TENNESSEE

2013-2014 BUDGET

ELECTION COMMISSION

Account Fund
1011810 101

DIVISION FUNCTIONS

% OF TOTAL WORKLOAD

- | | |
|---------------------------------------|-----|
| 1. Voter Registration and Maintenance | 25% |
| 2. Conduct Elections | 45% |
| 3. Voter Site & Equipment Maintenance | 10% |
| 4. Other Functions as necessary | 20% |

EXPENDITURES	FY 12	FY 13	FY 14	FY 14	FY 14
	Actual	Adopted	Requested	Recommended	Adopted
Personal Services	\$ 1,014,531	\$ 996,012	\$ 1,011,593	\$ 1,011,593	\$ 1,011,593
Employee Benefits	214,168	193,688	189,310	189,310	189,310
Contractual Services	354,982	577,400	406,400	406,400	406,400
Supplies & Materials	19,256	24,000	31,250	31,250	31,250
Other Charges	2,894	3,045	3,045	3,045	3,045
Capital Outlay	34,402	-	-	-	-
Total	\$ 1,640,233	\$ 1,794,145	\$ 1,641,598	\$ 1,641,598	\$ 1,641,598

REVENUE	FY 12	FY 13	FY 14
	Actual	Adopted	Adopted
State of TN - Salary Supplement	\$ 15,164	\$ 16,380	\$ 15,164
State of Tennessee	265,749	-	-
City of Knoxville	232,971	-	245,000
Total	\$ 513,884	\$ 16,380	\$ 260,164

DIVISION GOAL(S):

1. Redesigned website making information more easily accessible to public.
2. Online campaign financial disclosure system which will make candidate disclosures online and searchable.
3. Partnership with Howard Baker Center for Public Policy to re-establish Kids Voting in Knox County.

PROGRAM: Election Commission Operations

MISSION:

The Knox County Election Commissions' purpose as designated by Tennessee Code Annotated (2-1-102) is to: secure the freedom and purity of the ballot - require voters to vote in the precincts they reside except as otherwise expressly permitted- provide a comprehensive and uniform election procedure and encourage maximum participation by all citizens in the electoral process.

KNOX COUNTY, TENNESSEE

2013-2014 BUDGET

ELECTION COMMISSION (Continued)

AUTHORIZED POSITIONS	FY 2012	FY 2013	FY 2014
Full Time	13	14	14
Part Time	2	2	2
TOTAL	15	16	16

**LAW DEPARTMENT
OUTSIDE LEGAL FEES**

Account	Fund
1013210	101
1013215	101

DIVISION FUNCTIONS

% OF TOTAL WORKLOAD

- | | |
|---|-----|
| 1. Litigation (cases) | 60% |
| 2. Provide counsel to elected officials, departments, Commission, and Boards and committees | 30% |
| 3. Drafting and reviewing ordinances, resolutions and contracts | 9% |
| 4. Other functions as necessary | 1% |

EXPENDITURES	FY 12 Actual	FY 13 Adopted	FY 14 Requested	FY 14 Recommended	FY 14 Adopted
Personal Services	\$ 1,153,301	\$ 1,253,744	\$ 1,355,991	\$ 1,355,991	\$ 1,355,991
Employee Benefits	288,558	322,243	343,726	343,726	343,726
Contractual Services	90,543	119,030	118,070	114,810	114,810
Supplies & Materials	20,496	34,140	35,100	34,250	34,250
Other Charges	500	650	650	650	650
Total	\$ 1,553,398	\$ 1,729,807	\$ 1,853,537	\$ 1,849,427	\$ 1,849,427

REVENUE

	FY 12 Actual	FY 13 Adopted	FY 14 Adopted
False Claims	\$ 7,582	\$ -	\$ -
Miscellaneous Revenue	-	-	85,000
Total	\$ 7,582	\$ -	\$ 85,000

KNOX COUNTY, TENNESSEE

2013-2014 BUDGET

LAW DEPARTMENT (Continued)

DIVISION GOAL(S):

1. Work with the State Legislature to protect Knox County's interests.
2. Provide legal representation for the collection of delinquent taxes.
3. Provide opportunities for education and training for attorneys and staff.
4. Prepare resolutions and ordinances pursuant to County Commission agendas.
5. Review contracts in a timely manner.
6. Represent Knox County in litigation and reduce potential claims and liability.

PROGRAM: Legal Support

MISSION:

It is the mission of the Knox County Law Director's Office to provide the taxpayers of Knox County with outstanding, cost-effective legal representation through executing and administering all of the legal affairs of the County, including litigation, drafting of contracts or other documents, instruments and papers, the investigation of titles, and through advising and counseling County officials and the Commission on all legal matters affecting their respective offices.

SERVICE ACCOMPLISHMENTS FOR FY 2013

1. Reviewed 529 contracts, closed 190 claim/litigation files, and opened 219 claim/litigation files (510 claim/litigation files remain open)
2. Representative for all Commission meetings and various other meetings, both on-site and off-site

AUTHORIZED POSITIONS	FY 2012	FY 2013	FY 2014
Full Time	17	17	17
Part Time	0	0	0
TOTAL	17	17	17

KNOX COUNTY, TENNESSEE

2013-2014 BUDGET

COUNTY MAYOR

**Account Fund
1013310 101**

EXPENDITURES	FY 12 Actual	FY 13 Adopted	FY 14 Requested	FY 14 Recommended	FY 14 Adopted
Personal Services	\$ 582,817	\$ 525,763	\$ 533,874	\$ 533,874	\$ 533,874
Employee Benefits	142,951	133,793	126,024	126,024	126,024
Contractual Services	31,101	44,100	41,100	41,100	41,100
Supplies & Materials	6,637	15,000	14,000	14,000	14,000
Other Charges	752	3,501	3,501	3,501	3,501
Total	\$ 764,258	\$ 722,157	\$ 718,499	\$ 718,499	\$ 718,499

PROGRAM: Executive Office Operations

MISSION:

The Mayor's Executive Staff are committed to provide the citizens of Knox County exceptional constituent service. It is their goal to ensure that every encounter with our office reflects our dedication to the interest and well-being of its citizens.

AUTHORIZED POSITIONS	FY 2012	FY 2013	FY 2014
Full Time	9	6	7
Part Time	0	0	0
TOTAL	9	6	7

ADA, FMLA & TITLE VI OFFICE

**Account Fund
1013320 101**

DIVISION FUNCTIONS

% OF TOTAL WORKLOAD

- | | |
|---------------------------------------|-----|
| 1. Request for Information on the ADA | 10% |
| 2. Family Medical Leave Functions | 40% |
| 3. Request for Interpreters | 20% |
| 4. Collecting Data for Title VI | 10% |
| 5. Conducting ADA meetings | 10% |
| 6. Other Functions necessary | 10% |

KNOX COUNTY, TENNESSEE

2013-2014 BUDGET

ADA, FMLA & TITLE VI OFFICE (Continued)

EXPENDITURES	FY 12 Actual	FY 13 Adopted	FY 14 Requested	FY 14 Recommended	FY 14 Adopted
Personal Services	\$ 51,663	\$ 52,365	\$ 55,269	\$ 55,269	\$ 55,269
Employee Benefits	12,847	13,097	14,070	14,070	14,070
Contractual Services	15,776	12,950	14,050	13,350	13,350
Supplies & Materials	2,110	2,150	2,150	2,150	2,150
Other Charges	500	650	650	650	650
Total	\$ 82,896	\$ 81,212	\$ 86,189	\$ 85,489	\$ 85,489

DIVISION GOAL(S):

1. To continue to offer and provide services to other elected officials.
2. To offer and provide services to other elected officials and their staff on the regulations of the Family Medical Leave Act, The Americans with Disabilities Act and Title VI.

PROGRAM: ADA & FMLA Coordination

MISSION:

To protect Knox County Government and its employees by monitoring and supporting compliance with Title I and Title II of the Americans with Disabilities Act (ADA), the Family and Medical Leave Act (FMLA) and the Title VI Civil Rights Act of 1964.

SERVICE ACCOMPLISHMENTS FOR FY 2013

1. Provided sign-language interpreter services for citizens accessing County services (primarily courts and Health Department)
2. Trained staff members from an elected officials office on the FMLA regulations
3. Bid construction documents to proceed with the design and construction of the Schools ADA Remediation Project
4. Completed ADA Coordinator's training Certification program

AUTHORIZED POSITIONS	FY 2012	FY 2013	FY 2014
Full Time	1	1	1
Part Time	0	0	0
TOTAL	1	1	1

KNOX COUNTY, TENNESSEE

2013-2014 BUDGET

FAMILY JUSTICE CENTER

**Account Fund
1013362 101**

EXPENDITURES	FY 12 Actual	FY 13 Adopted	FY 14 Requested	FY 14 Recommended	FY 14 Adopted
Contractual Services	\$ 41,607	\$ -	\$ -	\$ -	\$ -
Total	\$ 41,607	\$ -	\$ -	\$ -	\$ -

GREAT SCHOOLS FOUNDATION

**Account Fund
1013380 101**

EXPENDITURES	FY 12 Actual	FY 13 Adopted	FY 14 Requested	FY 14 Recommended	FY 14 Adopted
Contractual Services	\$ 2,641,874	\$ 2,601,874	\$ 2,601,874	\$ 2,601,874	\$ 2,601,874
Total	\$ 2,641,874	\$ 2,601,874	\$ 2,601,874	\$ 2,601,874	\$ 2,601,874

COMMUNITY DEVELOPMENT

**Account Fund
1015165 101**

DIVISION FUNCTIONS

% OF TOTAL WORKLOAD

- | | |
|---|-----|
| 1. HUD Grant and program Administration | 75% |
| 2. Homeland Security Grant & Program Administration | 15% |
| 3. Knox County Tax surplus property disposal | 10% |

EXPENDITURES	FY 12 Actual	FY 13 Adopted	FY 14 Requested	FY 14 Recommended	FY 14 Adopted
Personal Services	\$ 181,871	\$ 181,040	\$ 115,747	\$ 115,747	\$ 115,747
Employee Benefits	56,531	55,790	41,512	41,512	41,512
Contractual Services	16,914	14,000	14,000	13,000	13,000
Supplies & Materials	2,914	3,500	3,500	2,500	2,500
Other Charges	19,234	10,117	10,117	10,117	10,117
Total	\$ 277,464	\$ 264,447	\$ 184,876	\$ 182,876	\$ 182,876

DIVISION GOAL(S):

- Effectively administer federally funded grants to benefit agencies that serve the local citizens of Knox County.
- Effectively assess Knox County assets and average tax surplus.
- Properties to increase low-to-moderate income individuals with available housing opportunities.

KNOX COUNTY, TENNESSEE

2013-2014 BUDGET

COMMUNITY DEVELOPMENT (Continued)

PROGRAM: Community Programs/Grants Division

MISSION:

To effectively and efficiently develop and manage resources available to Knox County that provides new housing opportunities, correction of problems with existing living conditions and infrastructure, and enhanced social services while maintaining on-going communication with community by:

1. Providing funds and technical assistance
2. Conducting grant research
3. Administrating and monitoring of financial/operational processes

AUTHORIZED POSITIONS	FY 2012	FY 2013	FY 2014
Full Time	4	4	4
Part Time	0	0	0
TOTAL	4	4	4

COUNTY BUILDING MAINTENANCE

Account Fund
1016030 101

DIVISION FUNCTIONS

% OF TOTAL WORKLOAD

- | | |
|--|-----|
| 1. Routine maintenance work order requests from County Office Holders | 55% |
| 2. New construction trades assistance for satellite sites for County Officials | 20% |
| 3. Assist with technical design issues | 10% |
| 4. General Admin & Personnel Management | 10% |
| 5. Other functions as necessary | 5% |

EXPENDITURES	FY 12	FY 13	FY 14	FY 14	FY 14
	Actual	Adopted	Requested	Recommended	Adopted
Personal Services	\$ 364,718	\$ 368,109	\$ 365,956	\$ 365,956	\$ 365,956
Employee Benefits	105,728	109,485	130,462	130,462	130,462
Contractual Services	14,038	19,672	16,575	16,075	16,075
Supplies & Materials	37,611	23,277	14,000	12,500	12,500
Other Charges	50,167	51,067	53,317	52,317	52,317
Total	\$ 572,262	\$ 571,610	\$ 580,310	\$ 577,310	\$ 577,310

KNOX COUNTY, TENNESSEE

2013-2014 BUDGET

COUNTY BUILDING MAINTENANCE(Continued)

DIVISION GOAL(S):

1. Provide trades maintenance support to Parks and Recreation as well as numerous other county departments in a timely and cost effective manner.

PROGRAM: Trades Assistance

MISSION:

To provide maintenance and/or repair services for specified Knox County facilities by the timely response to tenant requests for services on electrical and cabling connections, plumbing, HVAC and refrigeration, carpentry and finishing, and providing labor and support for transportation of equipment and materials between various locations.

METROPOLITAN PLANNING COMMISSION

Account Fund
1016605 101

DIVISION FUNCTIONS

% OF TOTAL WORKLOAD

- | | |
|--|-----|
| 1. Land Use, Economic Development and Community Planning | 20% |
| 2. Transportation Planning | 20% |
| 3. Rezoning, Subdivisions, Historic Preservation, Other Development Review | 25% |
| 4. Research and Special Projects | 10% |
| 5. Addressing and information Systems Maintenance | 10% |
| 6. Other functions as necessary | 15% |

EXPENDITURES	FY 12	FY 13	FY 14	FY 14	FY 14
	Actual	Adopted	Requested	Recommended	Adopted
Contractual Services	\$ 646,000	\$ 546,000	\$ 746,000	\$ 646,000	\$ 646,000
Total	\$ 646,000	\$ 546,000	\$ 746,000	\$ 646,000	\$ 646,000

DIVISION GOAL(S):

1. Promote quality growth through comprehensive planning and land use controls; provide competent objective advice to elected and appointed officials; involve the public in the planning process; serve as an information source for citizens and the business community.

PROGRAM: Metropolitan Planning Commission Operations

MISSION:

To promote quality growth in Knox County by the comprehensive review, planning and control of land use; transportation planning, traffic monitoring, and providing objective advice to elected and appointed officials, and serving as an information resource for citizens and the business community.

KNOX COUNTY, TENNESSEE

2013-2014 BUDGET

GEOGRAPHIC INFORMATION SYSTEMS

**Account Fund
1016610 101**

DIVISION FUNCTIONS

% OF TOTAL WORKLOAD

- | | |
|---|-----|
| 1. Coordinate and support new and traditional GIS users | 50% |
| 2. Provide strategic and logistical support to IT users | 20% |
| 3. Act as a liaison to county-affiliated organizations | 20% |
| 4. Others functions as necessary | 10% |

EXPENDITURES	FY 12 Actual	FY 13 Adopted	FY 14 Requested	FY 14 Recommended	FY 14 Adopted
Other Expenses	\$ 355,284	\$ 352,064	\$ 388,809	\$ 352,064	\$ 352,064
Total	\$ 355,284	\$ 352,064	\$ 388,809	\$ 352,064	\$ 352,064

DIVISION GOAL(S):

1. Meet with every department to determine GIS needs and prepare for future KGIS migration to new platforms.

MISSION:

To administer the County's participation in Knoxville/Knox County/KUB Geographic Information System assets in the most efficient and effective manner for all Knox County departments and offices to benefit from access and use of geographic information by providing direction, technical assistance, and user support.

CODES ADMINISTRATION

**Account Fund
1017530 101**

DIVISION FUNCTIONS

% OF TOTAL WORKLOAD

- | | |
|---|-----|
| 1. Processing application and issuance of building permits | 15% |
| 2. Commercial and residential plans review, sign permit, towers | 13% |
| 3. Inspection of new and existing residential and commercial | 30% |
| 4. Processing BZA applications, agenda, letters | 7% |
| 5. Processing zoning complaints, citations and inspections | 20% |
| 6. Scheduling inspections | 5% |
| 7. Other functions as necessary | 10% |

EXPENDITURES	FY 12 Actual	FY 13 Adopted	FY 14 Requested	FY 14 Recommended	FY 14 Adopted
Personal Services	\$ 886,466	\$ 910,494	\$ 912,287	\$ 912,287	\$ 912,287
Employee Benefits	309,152	303,802	321,466	321,466	321,466
Contractual Services	59,615	68,950	78,550	72,050	72,050
Supplies & Materials	54,856	46,000	68,000	53,000	53,000
Other Charges	77,128	77,278	77,278	77,278	77,278
Total	\$ 1,387,217	\$ 1,406,524	\$ 1,457,581	\$ 1,436,081	\$ 1,436,081

KNOX COUNTY, TENNESSEE

2013-2014 BUDGET

CODES ADMINISTRATION (Continued)

REVENUE	FY 12 Actual	FY 13 Adopted	FY 14 Adopted
Permits	\$ 772,941	\$ 700,000	\$ 775,000
Fees	60	-	-
Board of Construction Fee	-	-	100
Zoning Variances Codes	2,425	15,000	5,000
Building Codes Inspection	27,345	20,000	32,000
Miscellaneous Revenue	10,255	7,000	5,000
Total	\$ 813,026	\$ 742,000	\$ 817,100

DIVISION GOAL(S):

1. Increase the website information available to customers to enable them to apply, pay, and receive permits over the internet.
2. Building inspectors are training for Green Inspector certification to better serve the public.

PROGRAM: Code Administration

MISSION:

Protect the safety, health, welfare and property of the citizens of Knox County. This accomplished through Knox County Code Administration's mission is to protect the safety, health, welfare and property of the citizens of Knox County. This is accomplished through administration, public education and enforcement of building regulatory codes. Whereas plan review, issuing permits, periodic inspections and active enforcement of zoning regulations on new and existing construction are fundamental elements of our overall mission.

AUTHORIZED POSITIONS	FY 2012	FY 2013	FY 2014
Full Time	20	20	20
Part Time	0	0	0
TOTAL	20	20	20

KNOX COUNTY, TENNESSEE

2013-2014 BUDGET

SHERIFF'S MERIT SYSTEM

Account Fund
1018110 101

DIVISION FUNCTIONS

% OF TOTAL WORKLOAD

- | | |
|--|-----|
| 1. Process employment applications | 40% |
| 2. Promotional and entry level testing | 20% |
| 3. Maintenance and update of employee files | 10% |
| 4. Recruitment of prospective employees | 10% |
| 5. Maintenance of employee promotional files | 10% |
| 6. Other functions as necessary | 10% |

EXPENDITURES	FY 12 Actual	FY 13 Adopted	FY 14 Requested	FY 14 Recommended	FY 14 Adopted
Personal Services	\$ 183,839	\$ 185,852	\$ 162,517	\$ 162,517	\$ 162,517
Employee Benefits	56,722	57,629	75,795	75,795	75,795
Contractual Services	11,734	17,012	21,312	21,312	21,312
Supplies & Materials	7,433	8,000	8,250	8,250	8,250
Total	\$ 259,728	\$ 268,493	\$ 267,874	\$ 267,874	\$ 267,874

DIVISION GOAL(S):

1. Explore the possibility of implementing an on-line application system.
2. Explore conversion of employee files to digital media.

MISSION:

To recruit and process applicants for the Sheriff's Department, to deliver qualified candidates for employment to the Sheriff; provide promotional testing for employees and promote professionalism in law enforcement through fair administration of the policies of the Merit Council.

AUTHORIZED POSITIONS	FY 2012	FY 2013	FY 2014
Full Time	4	4	4
Part Time	0	0	0
TOTAL	4	4	4

KNOX COUNTY, TENNESSEE

2013-2014 BUDGET

BOARD OF EQUALIZATION

Account Fund
1018320 101

DIVISION FUNCTIONS

% OF TOTAL WORKLOAD

- | | |
|--|-----|
| 1. Hear and rule on appeals of property values | 90% |
| 2. Other functions as necessary | 10% |

EXPENDITURES	FY 12 Actual	FY 13 Adopted	FY 14 Requested	FY 14 Recommended	FY 14 Adopted
Personal Services	\$ 14,377	\$ 29,608	\$ 26,207	\$ 26,207	\$ 26,207
Employee Benefits	1,100	2,264	2,003	2,003	2,003
Contractual Services	695	2,100	2,100	2,100	2,100
Supplies & Materials	202	200	200	200	200
Total	\$ 16,374	\$ 34,172	\$ 30,510	\$ 30,510	\$ 30,510

DIVISION GOAL(S):

- To hear and review complaints from property owners on the values of their property for year 2009.

PROGRAM: Taxpayer Appeals

MISSION:

To hear and rule on appeals of the assessed value of property, as determined by the Property Assessor, that are presented on behalf of Knox County property owners by holding hearings and sending decision notices.

AUTHORIZED POSITIONS	FY 2012	FY 2013	FY 2014
Full Time	0	0	0
Part Time	8	8	8
TOTAL	8	8	8

**REGISTER OF DEEDS
DATA PROCESSING FEES**

Account Fund
1018710 101
1018720 101

DIVISION FUNCTIONS

% OF TOTAL WORKLOAD

- | | |
|--|-----|
| 1. Provide service in recording & retrieval of land management records | 95% |
| 2. Other functions as necessary | 5% |

KNOX COUNTY, TENNESSEE

2013-2014 BUDGET

REGISTER OF DEEDS (Continued)

EXPENDITURES	FY 12 Actual	FY 13 Adopted	FY 14 Requested	FY 14 Recommended	FY 14 Adopted
Personal Services	\$ 60,390	\$ 59,130	\$ 59,130	\$ 59,130	\$ 59,130
Employee Benefits	22,382	18,828	23,050	23,050	23,050
Contractual Services	102,234	116,201	113,101	113,101	113,101
Supplies & Materials	34,423	26,000	26,000	26,000	26,000
Other Charges	2,739	2,780	2,888	2,888	2,888
Total	\$ 222,168	\$ 222,939	\$ 224,169	\$ 224,169	\$ 224,169

REVENUE	FY 12 Actual	FY 13 Adopted	FY 14 Adopted
Excess Fees	\$ 568,872	\$ 450,000	\$ 600,000
Service Charges and Fees	149,208	142,000	150,000
Total	\$ 718,080	\$ 592,000	\$ 750,000

DIVISION GOAL(S):

1. Provide courteous, efficient and cost-effective service to users of the Register's office.
2. Provide recorded data to customers by fax and electronic media.
3. Continue back scanning older documents for online viewing capability.
4. Provide recorded data to online subscribers.
5. Continue to mask SSN's on recorded documents for protection of citizens' identity.

PROGRAM: Document Processing

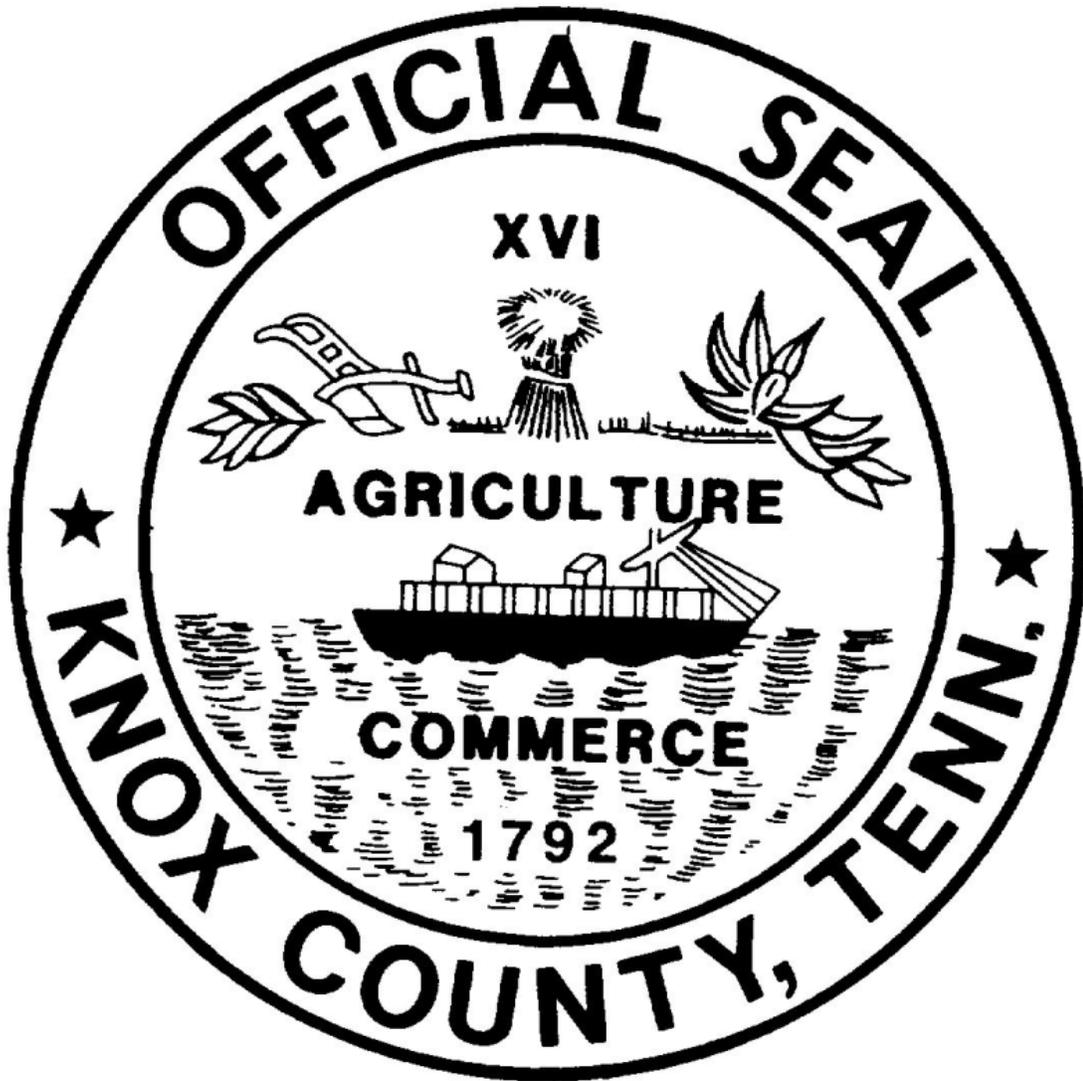
MISSION:

Provide courteous, efficient and cost-effective service to the customers of the Register of Deeds Office.

SERVICE ACCOMPLISHMENTS FOR FY 2013

1. Recorded 74,625 documents
2. Collected \$149,208 in data processing fees to fund IT needs
3. Provided service to more than 1,400 users for data retrieval, \$56,112 in revenue
4. Provided online access to more than 240 users, \$123,850 in revenue
5. Scanned old documents for electronic retrieval

Finance



KNOX COUNTY, TENNESSEE

2013-2014 BUDGET

COUNTY CLERK

Account Fund
1011210 101

DIVISION FUNCTIONS

% OF TOTAL WORKLOAD

- | | |
|--|-----|
| 1. Issuing Titles | 10% |
| 2. Registration of Motor Vehicles | 50% |
| 3. Issue Business Licenses | 5% |
| 4. Issue Driver's Licenses | 10% |
| 5. Maintain County Commission Minutes | 10% |
| 6. Issue Passports, Marriage Licenses & Notary Applications, collect hotel/motel taxes and collect delinquent business taxes | 15% |

EXPENDITURES	FY 12	FY 13	FY 14	FY 14	FY 14
	Actual	Adopted	Requested	Recommended	Adopted
Contractual Services	\$ 492,691	\$ 499,840	\$ 452,966	\$ 452,966	\$ 452,966
Supplies & Materials	83,116	96,957	149,900	149,666	149,666
Other Charges	877	4,246	1,227	1,227	1,227
Capital Outlay	7,273	30,000	30,000	30,000	30,000
Total	\$ 583,957	\$ 631,043	\$ 634,093	\$ 633,859	\$ 633,859

REVENUE	FY 12	FY 13	FY 14
	Actual	Adopted	Adopted
Business Tax	\$ 7,782,614	\$ 7,495,000	\$ 7,900,000
Wheel Tax	499,643	500,000	525,000
Liquor Drink License/Tax	26,360	15,000	11,000
Beer Permits & Fines	27,273	25,000	25,500
Zoning Variances	325	10,000	1,000
Excess Fees	1,285,017	800,000	1,000,000
Other State Revenues	18,421	20,000	20,000
Total	\$ 9,639,653	\$ 8,865,000	\$ 9,482,500

DIVISION GOAL(S):

1. More functions in Drivers' license are anticipated to come from the Department of Safety.
2. Continue wheel tax collection for wheel tax due Knox County.
3. Renovate Cedar Bluff office to better serve customers and to improve traffic flow and reduce lines.
4. Continue to increase in online renewals.

PROGRAM: County Clerk

MISSION:

The Knox County Clerk's office is dedicated to making the taxpayer experience in our offices as easy and pleasant as possible. Service with honor, integrity and friendliness will be our hallmark.

KNOX COUNTY, TENNESSEE

2013-2014 BUDGET

COUNTY CLERK (Continued)

SERVICE ACCOMPLISHMENTS FOR FY 2013

1. Additional employees certified to do drivers licenses
2. Additional employees certified as passport agents through online certification and on-sight training and certifications through the regional Passport Agency
3. Have collected wheel tax on Knox County residents that registered vehicles in other counties and have not paid wheel tax that is due Knox County
4. Clerk's switchboard downtown handles all calls for offices that connect through the County phone system
5. Increase in online renewals of 17%

HUMAN RESOURCES

Account Fund
1013610 101

DIVISION FUNCTIONS

% OF TOTAL WORKLOAD

- | | |
|---------------------------------------|-----|
| 1. Request for information on the ADA | 10% |
| 2. Family Medical Leave Functions | 40% |
| 3. Request for Interpreters | 20% |
| 4. Collecting Data for Title VI | 10% |
| 5. Community Agency Participation | 10% |
| 6. Other functions as necessary | 10% |

EXPENDITURES	FY 12 Actual	FY 13 Adopted	FY 14 Requested	FY 14 Recommended	FY 14 Adopted
Personal Services	\$ 503,239	\$ 491,873	\$ 545,633	\$ 536,132	\$ 536,132
Employee Benefits	141,768	133,824	157,890	156,593	156,593
Contractual Services	18,511	48,770	39,770	38,770	38,770
Supplies & Materials	9,001	8,500	8,500	7,500	7,500
Other Charges	2,505	2,655	2,655	2,655	2,655
Total	\$ 675,024	\$ 685,622	\$ 754,448	\$ 741,650	\$ 741,650

DIVISION GOAL(S):

1. To complete Phase 6 of the ADA Remediation Project.
2. Trained staff members from an Elected Officials office on the FMLA regulations.
3. Bid construction documents to proceed with the design and construction of the Schools ADA Remediation Project.

PROGRAM: Benefits

MISSION:

The Knox County Compliance Coordination Division was established to facilitate Knox County Government employment, services, and benefits in compliance with Title I and Title II of the Americans with Disabilities Act and the Family Medical Leave Act, and to conform with the requirements of the title VI of the 1964 Civil Rights Act in regard to race, color, or national origin.

KNOX COUNTY, TENNESSEE

2013-2014 BUDGET

HUMAN RESOURCES (Continued)

AUTHORIZED POSITIONS	FY 2012	FY 2013	FY 2014
Full Time	8	8	8
Part Time	0	0	0
TOTAL	8	8	8

PROGRAM: Classification & Compensation

MISSION:

To provide Knox County with a valid and equitable job classification and compensation system that is easily maintained to keep Knox County competitive in relevant job markets through the 21st century.

PROGRAM: Training & Development

MISSION:

Promote the learning and subsequent job performance of Knox County employees by the provision of relevant training and development opportunities.

PROGRAM: Employment

MISSION:

To support the employment processes of specified Knox County departments by the timely and accurate provision of hiring services, including but not limited to internal and external advertising, application processing, and communication with applicants; new hire orientation; and termination services.

MAILROOM - OPERATING

Account Fund
1013910 101

DIVISION FUNCTIONS

% OF TOTAL WORKLOAD

- | | |
|--|-----|
| 1. Processing of mail (Interoffice/USPS) | 70% |
| 2. Delivery & pick-up of mail | 10% |
| 3. Processing of priority mail, UPS & Fed-Ex | 5% |
| 4. Other functions as necessary | 15% |

KNOX COUNTY, TENNESSEE

2013-2014 BUDGET

MAILROOM – OPERATING(Continued)

EXPENDITURES	FY 12 Actual	FY 13 Adopted	FY 14 Requested	FY 14 Recommended	FY 14 Adopted
Personal Services	\$ 48,606	\$ 49,136	\$ 50,111	\$ 50,111	\$ 50,111
Employee Benefits	30,895	31,338	32,797	32,797	32,797
Contractual Services	10,925	14,250	14,250	13,250	13,250
Supplies & Materials	1,803	1,800	1,800	1,800	1,800
Other Charges	500	650	650	650	650
Total	\$ 92,729	\$ 97,174	\$ 99,608	\$ 98,608	\$ 98,608

DIVISION GOAL(S):

- To provide more timely and accurate delivery and processing of mail (U.S. mail, inter-office mail, and priority mail).

PROGRAM: Mailroom Services

MISSION:

Provide Knox County departments with accurate timely delivery, pickup and processing of mail.

SERVICE ACCOMPLISHMENTS FOR FY 2013

- Initiated and setup a daily departmental notification process to both deliver and pick up mail in an efficient and timely manner

AUTHORIZED POSITIONS	FY 2012	FY 2013	FY 2014
Full Time	2	2	2
Part Time	0	0	0
TOTAL	2	2	2

FINANCE

**Account Fund
1015710 101**

DIVISION FUNCTIONS

% OF TOTAL WORKLOAD

- | | |
|---|-----|
| 1. Account Payables | 25% |
| 2. Account Receivables | 11% |
| 3. General Accounting/Financial Reporting | 28% |
| 4. Payroll | 14% |
| 5. Management and Planning | 22% |

KNOX COUNTY, TENNESSEE

2013-2014 BUDGET

FINANCE (Continued)

EXPENDITURES	FY 12 Actual	FY 13 Adopted	FY 14 Requested	FY 14 Recommended	FY 14 Adopted
Personal Services	\$ 1,373,210	\$ 1,449,664	\$ 1,423,624	\$ 1,423,723	\$ 1,423,723
Employee Benefits	410,264	444,757	405,042	403,745	403,745
Contractual Services	65,407	102,250	102,250	99,250	99,250
Supplies & Materials	34,308	39,150	39,150	37,150	37,150
Other Charges	500	1,150	1,150	1,150	1,150
Total	\$ 1,883,689	\$ 2,036,971	\$ 1,971,216	\$ 1,965,018	\$ 1,965,018

PROGRAM: Accounts Payable

MISSION:

To fulfill payment obligations and record related financial information for county departments and affiliated agencies by monitoring compliance with county guidelines and procedures, recording payment and financial data, and producing checks in an accurate and timely manner.

PROGRAM: Annual Financial Statements

MISSION:

To prepare a Comprehensive Annual Financial Report (CAFR) for use by citizens, financial institutions, and government officials by following all legal reporting requirements and generally accepted accounting principles, and formatting and presenting the results in an accurate, useful, and timely document.

PROGRAM: General Accounting

MISSION:

To ensure financial accountability, safeguard budgeted funds, comply with generally accepted accounting principles, and fulfill the requirements of Federal, State, and local statutes relating to the use of Knox County Revenue and grant money by exercising periodic audit and analysis of funds, accounts and account groups; maintaining appropriate budget controls; and insuring the accuracy and timeliness of reporting.

PROGRAM: Payroll

MISSION:

To produce payroll checks, prepare and file reports to local, state & federal agencies and produce vendor payments for payroll related deductions for designated Knox County departments and related agencies by processing payroll information in an accurate and timely manner.

AUTHORIZED POSITIONS	FY 2012	FY 2013	FY 2014
Full Time	30	27	27
Part Time	1	0	0
TOTAL	31	27	27

KNOX COUNTY, TENNESSEE

2013-2014 BUDGET

PURCHASING DEPARTMENT

**Account Fund
1016010 101**

DIVISION FUNCTIONS

% OF TOTAL WORKLOAD

- | | |
|---|-----|
| 1. Processing of requisitions and e-Card transactions | 25% |
| 2. Develop and Issue Bids/Proposal Documents | 20% |
| 3. Customer Service/Public Relations | 20% |
| 4. Ongoing Training of Purchasing Software | 10% |
| 5. Contract Administration | 20% |
| 6. Other functions as necessary | 5% |

EXPENDITURES	FY 12	FY 13	FY 14	FY 14	FY 14
	Actual	Adopted	Requested	Recommended	Adopted
Personal Services	\$ 590,835	\$ 573,448	\$ 669,887	\$ 669,887	\$ 669,887
Employee Benefits	181,365	183,856	198,949	198,949	198,949
Contractual Services	35,226	35,000	33,800	33,800	33,800
Supplies & Materials	8,339	10,300	11,250	10,250	10,250
Other Charges	4,131	4,533	4,533	4,533	4,533
Total	\$ 819,896	\$ 807,137	\$ 918,419	\$ 917,419	\$ 917,419

DIVISION GOAL(S):

1. Provide efficient and effective acquisition methods for the solicitation of goods and services.

PROGRAM: Procurement

MISSION:

Adhere to the Procurement Code of Knox County by processing purchase requests for goods and services in accordance with the requirements of the code in a timely and accurate manner by means of purchasing Order, E-Commerce Card or Contract.

SERVICE ACCOMPLISHMENTS FOR FY 2013

1. Two staff members served on the East Tennessee Purchasing Association (ETPA) Executive Board
2. Management of the Carter Elementary School project
3. Completed several high-profile solicitations (Banking Services, Professional Auditing Services, Emergency Medical Services, Employees Health Insurance and others)
4. E-commerce Card Program increased spend and management controls. Total spend for calendar year: January through December 2012, was \$21.7million. Represents an increase of \$4.7 million over the previous year – rebate of \$318,000 largest ever
5. Achieved full implementation of Munis Software update by October 1, 2013
6. Supplier Diversity Program hosted/co-hosted three marquee events with the “Matching Business with Opportunity and Administration being a huge success

KNOX COUNTY, TENNESSEE

2013-2014 BUDGET

PURCHASING DEPARTMENT(Continued)

SUPPLIER DIVERSITY PROGRAM

DIVISION FUNCTIONS	% OF TOTAL WORKLOAD
1. Assist small and disadvantaged business in understanding the policies and procedures of the County's bid process	25%
2. Recruit and interview small disadvantaged businesses	20%
3. Set up workshops and establish training programs	15%
4. Develop working relationships with small and disadvantaged businesses	20%
5. Conduct on-site visits with small/disadvantaged businesses	10%
6. Other functions as necessary	10%

DIVISION GOAL(S):

1. Increase the number of M/W/B doing business with Knox County and other affiliated agencies.
2. Increase the dollar volume in business conducted with M/W/B.
3. Implement Certification Program for MBE/WBE/Disadvantage Businesses.
4. Provide businesses with training for business certification.

MISSION:

To increase the opportunity for diversity in the companies doing business with Knox County by encouraging participation through site visits, providing education and support regarding policies and procedures, actively recruiting all interested suppliers, and ensuring equal opportunity on all invitations to bid.

SERVICE ACCOMPLISHMENTS FOR FY 2013

1. Coordinated "Doing Business with Knox County" with County Directors
2. Partnered with Chamber Partnership for the Mentor Protégé Program
3. Hosted North Knoxville Business Association Breakfast
4. Panelist/Speaker for DOE Business Co
5. Produced Radio Show "Business on Demand"
6. Participated in both Austin East and Vine Middle School Career Days

AUTHORIZED POSITIONS	FY 2012	FY 2013	FY 2014
Full Time	11	11	12
Part Time	0	0	0
TOTAL	11	11	12

PROPERTY MANAGEMENT

Account Fund
1016020 101

DIVISION FUNCTIONS	% OF TOTAL WORKLOAD
1. Re-utilization and disposal of surplus property	65%
2. Maintain inventory of personal and real property	10%
3. Disposition of inoperable and abandoned vehicles	10%
4. Other functions as necessary	15%

KNOX COUNTY, TENNESSEE

2013-2014 BUDGET

PROPERTY MANAGEMENT(Continued)

EXPENDITURES	FY 12 Actual	FY 13 Adopted	FY 14 Requested	FY 14 Recommended	FY 14 Adopted
Personal Services	\$ 216,274	\$ 194,587	\$ 213,279	\$ 213,279	\$ 213,279
Employee Benefits	71,210	68,663	75,218	75,218	75,218
Contractual Services	38,528	34,390	41,790	41,350	41,350
Supplies & Materials	7,817	8,645	8,645	8,245	8,245
Other Charges	500	650	650	650	650
Total	\$ 334,329	\$ 306,935	\$ 339,582	\$ 338,742	\$ 338,742

REVENUE	FY 12 Actual	FY 13 Adopted	FY 14 Adopted
Sale of County Property	\$ 225,911	\$ 200,000	\$ 225,000
Total	\$ 225,911	\$ 200,000	\$ 225,000

DIVISION GOAL(S):

1. Provide efficient and effective disposition of surplus property.

PROGRAM: Fixed Assets

MISSION:

To manage and report the status of Knox County's fixed assets and abandoned and junk cars by maintaining up-to-date and accurate inventories of property, appropriately disposing of surplus property, and abandoned junk vehicles in a timely and efficient manner.

SERVICE ACCOMPLISHMENTS FOR FY 2013

1. Sold three surplus parcels of real property for \$211,500.00
2. Generated \$143,511.35 from the sale of surplus personal property through GovDeals.com
3. Generated \$2,186.62 from scrap metal
4. Sold the Oakwood Elementary School to a Developer for an Assisted Living Facility

AUTHORIZED POSITIONS	FY 2012	FY 2013	FY 2014
Full Time	6	6	5
Part Time	0	0	0
TOTAL	6	6	5

KNOX COUNTY, TENNESSEE

2013-2014 BUDGET

INOPERABLE CAR LOT

**Account Fund
1016025 101**

EXPENDITURES	FY 12 Actual	FY 13 Adopted	FY 14 Requested	FY 14 Recommended	FY 14 Adopted
Contractual Services	5,932	8,640	8,640	8,000	8,000
Supplies & Materials	1,972	2,000	2,000	2,000	2,000
Total	\$ 7,904	\$ 10,640	\$ 10,640	\$ 10,000	\$ 10,000

REVENUE	FY 12 Actual	FY 13 Adopted	FY 14 Adopted
Sale of Confiscated Property	\$ 135	\$ 5,000	\$ 5,000
Total	\$ 135	\$ 5,000	\$ 5,000

E-GOVERNMENT PURCHASING

**Account Fund
1016050 101**

EXPENDITURES	FY 12 Actual	FY 13 Adopted	FY 14 Requested	FY 14 Recommended	FY 14 Adopted
Personal Services	\$ 87,187	\$ 89,316	\$ 90,030	\$ 90,030	\$ 90,030
Employee Benefits	34,485	35,131	35,150	35,150	35,150
Total	\$ 121,672	\$ 124,447	\$ 125,180	\$ 125,180	\$ 125,180

AUTHORIZED POSITIONS	FY 2012	FY 2013	FY 2014
Full Time	2	2	2
Part Time	0	0	0
TOTAL	2	2	2

KNOX COUNTY, TENNESSEE

2013-2014 BUDGET

INFORMATION TECHNOLOGY

**Account Fund
1017910 101**

DIVISION FUNCTIONS	% OF TOTAL WORKLOAD
1. Project Planning	30%
2. Software Design/Development/Testing	25%
3. Software Maintenance	20%
4. User Support	20%
5. Database Maintenance/Data Fixes	5%

EXPENDITURES	FY 12 Actual	FY 13 Adopted	FY 14 Requested	FY 14 Recommended	FY 14 Adopted
Personal Services	\$ 2,889,647	\$ 2,917,621	\$ 2,995,805	\$ 2,995,805	\$ 2,995,805
Employee Benefits	779,070	803,832	817,990	817,990	817,990
Contractual Services	1,269,187	984,500	1,186,066	1,150,500	1,150,500
Supplies & Materials	36,567	38,000	38,000	33,000	33,000
Other Charges	4,611	5,157	5,157	5,157	5,157
Total	\$ 4,979,082	\$ 4,749,110	\$ 5,043,018	\$ 5,002,452	\$ 5,002,452

DIVISION GOAL(S):

1. Replace outdated workstations if funded
2. Begin redesign of Justice System
3. Continue redesign and modernization of all strategic systems

PROGRAM: Information Technology

MISSION:

Our mission is to provide highly reliable computer systems, applications, infrastructure and support, and other technology to meet the needs of Knox County offices and departments as well as to facilitate communication and interaction between Knox County Government and its citizens.

SERVICE ACCOMPLISHMENTS FOR FY 2013

1. Upgraded Munis
2. Implemented on-line self-service benefits enrollments
3. Enhanced Codes system
4. Implemented E-subpoena System
5. Upgraded Juvenile Court System

AUTHORIZED POSITIONS	FY 2012	FY 2013	FY 2014
Full Time	39	39	39
Part Time	0	1	1
	39	40	40

KNOX COUNTY, TENNESSEE

2013-2014 BUDGET

RECORDS MANAGEMENT

Account Fund
1017920 101

DIVISION FUNCTIONS

% OF TOTAL WORKLOAD

- | | |
|--|-----|
| 1. Retrieval and delivery of documents | 30% |
| 2. Photocopy original documents | 40% |
| 3. Accession documents into storage | 15% |
| 4. Destroy obsolete documents | 10% |
| 5. Other functions as necessary | 5% |

EXPENDITURES

	FY 12		FY 13		FY 14		FY 14		FY 14
	Actual		Adopted		Requested		Recommended		Adopted
Personal Services	\$ 224,167	\$	227,029	\$	231,546	\$	231,546	\$	231,546
Employee Benefits	85,725		87,626		91,547		91,547		91,547
Contractual Services	11,386		11,483		11,483		11,483		11,483
Supplies & Materials	5,922		5,500		5,500		5,500		5,500
Other Charges	2,504		2,655		2,655		2,655		2,655
Total	\$ 329,704	\$	334,293	\$	342,731	\$	342,731	\$	342,731

REVENUE

	FY 12		FY 13		FY 14
	Actual		Adopted		Adopted
Current Service	\$ 8,367	\$	-	\$	5,000
Total	\$ 8,367	\$	-	\$	5,000

DIVISION GOAL(S)

- Continue the acquisition of shelving units in order to remove document storage containers from pallets and assign them shelf locations in holdings database.
- Continue shelving boxes and identifying and identifying those materials that can be destroyed.

MISSION:

Provide agencies of Knox County Government with secure, off-site storage, retrieval and destruction of temporary value documents.

SERVICE ACCOMPLISHMENTS FOR FY 2013

- Through January have responded to over 6,500 requests for photocopies ad original documents
- Through January have placed 1,462 boxes or bound volumes in storage (1box = cubic foot)
- Through January have destroyed 1,209 boxes of records that have passed retention time

KNOX COUNTY, TENNESSEE

2013-2014 BUDGET

RECORDS MANAGEMENT(Continued)

AUTHORIZED POSITIONS	FY 2012	FY 2013	FY 2014
Full Time	6	5	6
Part Time	0	0	0
TOTAL	6	5	6

PROPERTY ASSESSOR

PROPERTY ASSESSOR REAPPRAISAL

Account	Fund
1018310	101
1018315	101

DIVISION FUNCTIONS

% OF TOTAL WORKLOAD

- | | |
|--|-----|
| 1. Maintain and update taxable and non-taxable properties with onsite review | 55% |
| 2. and update Personal Properties with in-house audits | 15% |
| 3. Customer Service and Public Outreach | 15% |
| 4. Digitized Mapping | 10% |
| 5. Appeal Assistance | 5% |

EXPENDITURES	FY 12 Actual	FY 13 Adopted	FY 14 Requested	FY 14 Recommended	FY 14 Adopted
Personal Services	\$ 1,693,152	\$ 1,971,618	\$ 2,038,615	\$ 1,984,586	\$ 1,984,586
Employee Benefits	560,275	626,255	709,345	680,804	680,804
Contractual Services	408,312	585,450	579,000	579,000	579,000
Supplies & Materials	100,094	65,000	66,500	66,500	66,500
Other Charges	3,506	3,657	3,657	3,657	3,657
Total	\$ 2,765,339	\$ 3,251,980	\$ 3,397,117	\$ 3,314,547	\$ 3,314,547

REVENUE	FY 12 Actual	FY 13 Adopted	FY 14 Adopted
State Supplement	\$ 7,947	\$ 3,500	\$ 3,500
Total	\$ 7,947	\$ 3,500	\$ 3,500

DIVISION GOAL(S):

1. Implement online Personal property Reporting.
2. Implement online Appeals Request.
3. Continue Education training with at least 10 new Certifications.
4. Use of pictometry to discover buildings omitted from tax roll and more easily defend appraisals at all appeal levels.

KNOX COUNTY, TENNESSEE

2013-2014 BUDGET

PROPERTY ASSESSOR(Continued)

PROGRAM: Property Assessor Operations

MISSION:

The mission of Knox County Assessor of Property is to discover, list, classify, and accurately value all taxable property in the jurisdiction of Knox County. It is the goal of this office to achieve this mission while providing the highest level of professional and technical assistance to the public on all matters related to property assessment and tax policy.

SERVICE ACCOMPLISHMENT FOR FY 2013

1. Successfully completed 1023 Reappraisal Program
2. Continued with Community Outreach Program
3. Successfully scanned over 17,000 Personal Property Accounts into the Manatron Computer system

AUTHORIZED POSITIONS	FY 2012	FY 2013	FY 2014
Full Time	42	47	49
Part Time	0	0	0
TOTAL	42	47	49

DIGITIZED MAPPING

Account Fund
1018330 101

DIVISION FUNCTIONS

% OF TOTAL WORKLOAD

- | | |
|--|-----|
| 1. Transfers of property ownership | 35% |
| 2. Plotting of Deeds | 15% |
| 3. Modify existing parcels and create new parcels from deeds | 15% |
| 4. Working recorded plats | 20% |
| 5. Provide customer information | 10% |
| 6. Other functions as necessary | 5% |

EXPENDITURES	FY 12 Actual	FY 13 Adopted	FY 14 Requested	FY 14 Recommended	FY 14 Adopted
Personal Services	\$ 161,861	\$ -	\$ -	\$ -	\$ -
Employee Benefits	61,194	-	-	-	-
Contractual Services	339	-	-	-	-
Supplies & Materials	492	-	-	-	-
Total	\$ 223,886	\$ -	\$ -	\$ -	\$ -

KNOX COUNTY, TENNESSEE

2013-2014 BUDGET

DIGITIZED MAPPING (Continued)

DIVISION GOAL(S):

1. Conversion to the Manatron System.

MISSION:

To assure that all property lines in Knox County are accurate and up-to-date by creating digitized maps of all parcels and plats, updating when property ownership changes, updating the KGIS, and providing information to citizens.

AUTHORIZED POSITIONS	FY 2011	FY 2012	FY 2013
Full Time	4	4	0
Part Time	0	0	0
TOTAL	4	4	0

COUNTY TRUSTEE

Account Fund
1019710 101

DIVISION FUNCTIONS

% OF TOTAL WORKLOAD

- | | |
|--|-----|
| 1. Collection of current property tax from mortgage companies | 50% |
| 2. Collection of current taxes from local banks | 10% |
| 3. Accounting, correcting, and refund mortgage company errors | 10% |
| 4. Maintaining accounting records of mortgage company payments | 10% |
| 5. Monthly reporting to Commission, monthly bank reconciliations, coordination with County Finance | 20% |

EXPENDITURES	FY 12 Actual	FY 13 Adopted	FY 14 Requested	FY 14 Recommended	FY 14 Adopted
Contractual Services	\$ 185,700	\$ 699,000	\$ 784,600	\$ 784,600	\$ 784,600
Supplies & Materials	32,229	50,250	130,250	130,250	130,250
Other Charges	20,831	21,057	12,207	12,207	12,207
Capital Outlay	20,000	-	-	-	-
Total	\$ 258,760	\$ 770,307	\$ 927,057	\$ 927,057	\$ 927,057

DIVISION GOAL(S):

1. Continue to collect current taxes at no less than a rate of 95% of aggregate billing.
2. Continue community outreach to enhance participation in Tax Freeze and Tax Relief Programs so that the Trustee's Office becomes a model for the State of Tennessee in this area.
3. Coordinate with other offices to ensure that all avenues of legal property taxation in Knox County are pursued and that all property taxes that should rightfully be collected by Knox County are collected.

KNOX COUNTY, TENNESSEE

2013-2014 BUDGET

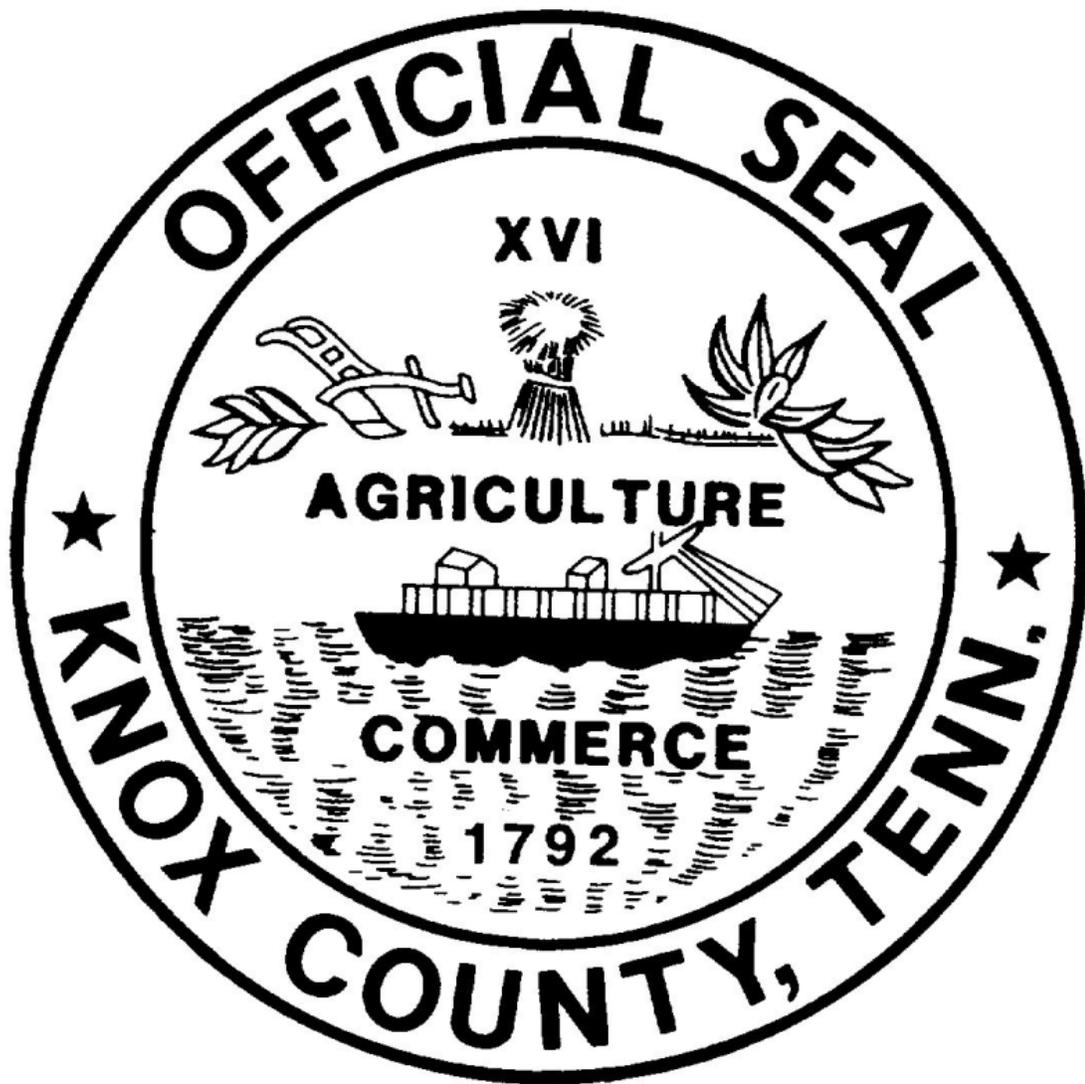
COUNTY TRUSTEE(Continued)

REVENUE	FY 12 Actual	FY 13 Adopted	FY 14 Adopted
Excess Fees	\$ 5,139,928	\$ 5,017,000	\$ 5,242,800
Excess Fees - Tax Sale	417,728	350,000	400,000
Total	\$ 5,557,656	\$ 5,367,000	\$ 5,642,800

MISSION:

The Knox County Trustee's office is committed to providing quality service at the lowest possible cost to taxpayers. You can count on outstanding customer service. Your satisfaction is important to us.

Administration Of Justice



KNOX COUNTY, TENNESSEE

2013-2014 BUDGET

ATTORNEY GENERAL

Account Fund
1010010 101

DIVISION FUNCTIONS

% OF TOTAL WORKLOAD

- | | |
|--|-----|
| 1. Trial and Disposition of all cases as expeditiously as possible | 35% |
| 2. Special Emphasis on Violent Crime | 40% |
| 3. Support of Victim Rights | 25% |

EXPENDITURES	FY 12 Actual	FY 13 Adopted	FY 14 Requested	FY 14 Recommended	FY 14 Adopted
Personal Services	\$ 1,822,789	\$ 1,878,739	\$ 2,003,903	\$ 1,990,903	\$ 1,990,903
Employee Benefits	549,894	571,589	638,310	633,140	633,140
Contractual Services	144,158	136,100	136,100	129,600	129,600
Supplies & Materials	33,657	52,900	53,000	50,400	50,400
Other Charges	555	650	650	650	650
Total	\$ 2,551,053	\$ 2,639,978	\$ 2,831,963	\$ 2,804,693	\$ 2,804,693

REVENUE	FY 12 Actual	FY 13 Adopted	FY 14 Adopted
Miscellaneous Revenue	\$ 11,676	\$ 13,000	\$ 13,000
Total	\$ 11,676	\$ 13,000	\$ 13,000

DIVISION GOAL(S):

- To fairly, and vigorously prosecute all criminal cases arising in Knox County.
- To provide legal support to law enforcement agencies investigating crimes relating to Knox County.
- To provide victims of crimes with information, support, access to the justice system and to comply with requirements of the Tennessee Constitution and statutes that provide victim rights.

PROGRAM: Attorney General Operations

MISSION:

To fairly and vigorously prosecute all criminal cases arising in Knox County; to provide legal support to law enforcement agencies investigation crimes in or related to Knox County and to keep the public and appropriate officials advised as to the activities of the criminal justice system.

SERVICE ACCOMPLISHMENTS FOR FY 2013

- Filed 3912 cases, completed 3636 cases in the three Criminal Courts
- Filed 28,795 cases, completed 32,593 cases in the General Sessions Courts
- Juvenile Court – total delinquent instruments filed (Petitions, Citations, Motions) 1,938
Total unruly instruments filed (Petitions, Citations, Motions) 384
Total hearings (delinquent/unruly, initial hearings detention hearings, Truancy, 3,314
459 youths completed 8,133 hours of public service work

KNOX COUNTY, TENNESSEE

2013-2014 BUDGET

ATTORNEY GENERAL (Continued)

BAD CHECK UNIT

Account Fund
1010020 101

EXPENDITURES	FY 12	FY 13	FY 14	FY 14	FY 14
	Actual	Adopted	Requested	Recommended	Adopted
Personal Services	\$ 26,511	\$ -	\$ -	\$ -	-
Employee Benefits	1,961	-	-	-	-
Contractual Services	(14,130)	-	-	-	-
Total	\$ 14,342	\$ -	\$ -	\$ -	-

AUTHORIZED POSITIONS	FY 2012	FY 2013	FY 2014
Full Time	35	35	36
Part Time	1	1	1
TOTAL	36	36	37

CIRCUIT COURT CLERK

Account Fund
1010310 101

DIVISION FUNCTIONS

% OF TOTAL WORKLOAD

- | | |
|--|-----|
| 1. Process and maintain official Court records | 40% |
| 2. Accounting Procedures | 35% |
| 3. Clerical Support for court proceedings | 10% |
| 4. Other functions as necessary | 15% |

EXPENDITURES	FY 12	FY 13	FY 14	FY 14	FY 14
	Actual	Adopted	Requested	Recommended	Adopted
Contracted Services	\$ 54,057	\$ 56,100	\$ 56,445	\$ 55,100	\$ 55,100
Supplies & Materials	9,592	12,050	12,050	10,800	10,800
Other Charges	876	1,027	1,027	1,027	1,027
Total	\$ 64,525	\$ 69,177	\$ 69,522	\$ 66,927	\$ 66,927

KNOX COUNTY, TENNESSEE

2013-2014 BUDGET

CIRCUIT COURT CLERK (Continued)

REVENUE	FY 12 Actual	FY 13 Adopted	FY 14 Adopted
Litigation Tax	\$ 103,424	\$ 108,000	\$ 101,000
Charges/Current Services	2,685	3,200	2,500
State of Tennessee	20,039	25,000	20,000
Fees from Officials	30,000	100,000	75,000
Total	\$ 156,148	\$ 236,200	\$ 198,500

DIVISION GOAL(S):

1. To continue improvement of services to the public, legal and judicial communities, resulting in more efficient process and maintenance of documents through education, training and cross training of staff.
2. To provide the public with improved information via technology services.
3. To improve employee communication skills, overall knowledge of the Court and its function and run the office in a cost effective manner while increasing revenue for Knox County.

PROGRAM: Circuit Court Clerk Operations

MISSION:

To support the Circuit Court through maintaining official courts records and documents, providing clerical support with court proceedings, judiciary and legal communities, as well as the public and performing necessary and day-to-day office functions.

SERVICE ACCOMPLISHMENTS FOR FY 2013

1. Continuation of on line dockets
2. Education, training and cross training of employees
3. Continuing education of employees in communication skills and technology

CIVIL SESSIONS COURT CLERK

**Account Fund
1010320 101**

DIVISION FUNCTIONS

% OF TOTAL WORKLOAD

- | | |
|---|-----|
| 1. Process and maintain Official Court Records | 50% |
| 2. Accounting Procedures | 30% |
| 3. Provide Clerical support for court proceedings | 10% |
| 4. Other functions as necessary | 10% |

KNOX COUNTY, TENNESSEE

2013-2014 BUDGET

CIRCUIT COURT CLERK (Continued)

EXPENDITURES	FY 12	FY 13	FY 14	FY 14	FY 14
	Actual	Adopted	Requested	Recommended	Adopted
Contractual Services	\$ 32,275	\$ 60,900	\$ 60,900	\$ 56,900	\$ 56,900
Supplies & Materials	7,812	12,300	12,300	9,300	9,300
Other Charges	500	2,282	2,282	650	650
Total	\$ 40,587	\$ 75,482	\$ 75,482	\$ 66,850	\$ 66,850

REVENUE	FY 12	FY 13	FY 14
	Actual	Adopted	Adopted
Litigation Tax	\$ 1,006,383	\$ 1,057,500	\$ 915,000
Fines, Forfeitures, Penalties	21,978	25,000	20,000
Total	\$ 1,028,361	\$ 1,082,500	\$ 935,000

DIVISION GOAL(S):

1. Continuing improvement of services to the public, legal and judicial communities resulting in more efficient process and maintenance of documents to improve the Court and its function and run the office in a cost effective manner to meet budget restraints and increase revenue for Knox County.
2. Continue to improve the Court through the use of technology.

PROGRAM: Civil Sessions Court

MISSION:

The mission of this office is to assist and provide professional, courteous service to the public, legal & judicial communities. In conjunction with advancement of technology services and incorporating access to Justice for Pro Se Litigants while running the office in a cost effective manner.

SERVICE ACCOMPLISHMENTS FOR FY 2013

1. Continuation of on-line docket look up
2. Educated, trained and cross trained employees to more efficiently perform office functions in a Court that has seen an increase

IV-D CHILD SUPPORT CLERK

Account Fund
1010330 101

DIVISION FUNCTIONS

% OF TOTAL WORKLOAD

- | | |
|---|-----|
| 1. Process and maintain official Court records | 45% |
| 2. Accounting Procedures | 20% |
| 3. Provide Clerical support for Court Proceedings | 25% |
| 4. Other functions as necessary | 10% |

KNOX COUNTY, TENNESSEE

2013-2014 BUDGET

IV-D CHILD SUPPORT CLERK (Continued)

EXPENDITURES	FY 12 Actual	FY 13 Adopted	FY 14 Requested	FY 14 Recommended	FY 14 Adopted
Personal Services	\$ 534,004	\$ 528,416	\$ 538,916	\$ 538,916	\$ 538,916
Employee Benefits	214,992	214,959	224,859	224,859	224,859
Contractual Services	42,355	51,400	51,525	48,925	48,925
Supplies & Materials	7,616	10,900	10,900	8,400	8,400
Other Charges	2,504	2,655	2,655	2,655	2,655
Total	\$ 801,471	\$ 808,330	\$ 828,855	\$ 823,755	\$ 823,755

DIVISION GOAL(S):

1. Continue to improve the service to the public, legal and judicial communities, resulting in a more efficient process and maintenance of documents to improve the Court and its function and run the office in a cost effective manner.
2. Balance budget restraints while meeting the demands of an ever increasing workload in an effort to increase revenue for Knox County.

PROGRAM: IV-D Child Support Clerk

MISSION:

Our mission is to assist and provide professional, courteous service to the public, legal & judicial communities. In conjunction with advancement of technology services and incorporating access to Justice for Pro Se Litigants while running the office in a cost effective manner.

AUTHORIZED POSITIONS	FY 2012	FY 2013	FY 2014
Full Time	17	17	17
Part Time	0	0	0
TOTAL	17	17	17

PROBATE COURT

Account Fund
1010610 101

DIVISION FUNCTIONS

% OF TOTAL WORKLOAD

1. Provide court services as shown on Salary Suit

100%

KNOX COUNTY, TENNESSEE

2013-2014 BUDGET

PROBATE COURT (Continued)

EXPENDITURES	FY 12	FY 13	FY 14	FY 14	FY 14
	Actual	Adopted	Requested	Recommended	Adopted
Contractual Services	\$ 30,133	\$ 33,700	\$ 34,700	\$ 33,700	\$ 33,700
Supplies & Materials	5,289	6,900	7,075	6,900	6,900
Other Charges	502	652	652	652	652
Total	\$ 35,924	\$ 41,252	\$ 42,427	\$ 41,252	\$ 41,252

REVENUE	FY 12	FY 13	FY 14
	Actual	Adopted	Adopted
Litigation Tax	\$ 61,568	\$ 57,500	\$ 61,500
Excess Fees	39,621	30,000	35,000
Total	\$ 101,189	\$ 87,500	\$ 96,500

DIVISION GOAL(S):

1. Deliver accessible services and strengthen efficiency and responsiveness in providing court services to maximize excess fees paid to general fund of Knox County.

PROGRAM: Probate Court Operations

MISSION:

To meet the needs of the public related to the filing of pleadings in Probate Court by adjudicating trials and hearings, storing, maintaining, managing and making available court files, issuing orders of execution and garnishment, assisting with protective orders, and accounting for and appropriately delivering all costs, taxes, and judgments collected in these causes.

CHANCERY COURT

Account Fund
1010620 101

DIVISION FUNCTIONS

% OF TOTAL WORKLOAD

1. Provide Court services as set out in the Clerk and Master's Salary Suit carrying Docket #M-10-178573-3 and Order entered therein on October 25, 2010 pursuant to Titles 16 and 18 of Tennessee Code Annotated 100%

KNOX COUNTY, TENNESSEE

2013-2014 BUDGET

CHANCERY COURT (Continued)

EXPENDITURES	FY 12 Actual	FY 13 Adopted	FY 14 Requested	FY 14 Recommended	FY 14 Adopted
Contractual Services	\$ 57,015	\$ 65,550	\$ 65,550	\$ 65,550	\$ 65,550
Supplies & Materials	19,285	18,200	18,225	18,200	18,200
Other Charges	500	1,850	1,850	650	650
Total	\$ 76,800	\$ 85,600	\$ 85,625	\$ 84,400	\$ 84,400

REVENUE	FY 12 Actual	FY 13 Adopted	FY 14 Adopted
Litigation Tax	\$ 112,820	\$ 116,000	\$ 116,000
State of Tennessee	29,031	30,000	27,000
Fees from Officials	299,685	260,000	275,000
Total	\$ 441,536	\$ 406,000	\$ 418,000

DIVISION GOAL(S):

1. Continue the delivery of the same high level of services with increased efficiency.

PROGRAM: Chancery Court Operations

MISSION:

To provide court services to the citizens of Knox County and to deliver excess funds to the Knox County General Fund. Fees are assessed and collected pursuant to T.C.A. §8-21-409.

SERVICE ACCOMPLISHMENTS FOR FY 2013

1. The Clerk and Master's offices provide accessible court services to litigants, attorneys and the general public.
2. Chancery and Probate courts collected fees and commissions during fiscal year 2012 in excess of \$1,429,000 and delivered excess fees for the same period in excess of \$339,000.
3. Improved efficiency and responsiveness in delivery of court services without increasing staff.

4th CIRCUIT COURT CLERK

Account Fund
1011510 101

DIVISION FUNCTIONS

% OF TOTAL WORKLOAD

- | | |
|--|-----|
| 1. Collect and distribute child support | 5% |
| 2. Aid victims in issuance of orders of protection | 40% |
| 3. Assist Judge in courtroom | 10% |
| 4. Taxing costs to individuals, county and state and disbursing it to various agencies | 25% |
| 5. Filing Divorces and process | 15% |
| 6. Other functions as needed | 5% |

KNOX COUNTY, TENNESSEE

2013-2014 BUDGET

4th CIRCUIT COURT CLERK (Continued)

EXPENDITURES	FY 12 Actual	FY 13 Adopted	FY 14 Requested	FY 14 Recommended	FY 14 Adopted
Contractual Services	\$ 50,086	\$ 73,700	\$ 73,700	\$ 70,000	\$ 70,000
Supplies & Materials	30,475	26,000	26,000	25,750	25,750
Other Charges	906	1,027	1,027	1,027	1,027
Total	\$ 81,467	\$ 100,727	\$ 100,727	\$ 96,777	\$ 96,777

REVENUE	FY 12 Actual	FY 13 Adopted	FY 14 Adopted
Litigation Tax	\$ 89,893	\$ 92,000	\$ 72,000
Fines	251	-	-
State of Tn - Officer Costs	30,250	30,000	31,000
Sheriff's Data Processing Fees	2,665	3,500	3,000
Total	\$ 123,059	\$ 125,500	\$ 106,000

DIVISION GOAL(S):

- To improve on ways of collecting costs owed. To maintain outstanding services to the courts, the agencies, the attorneys, and the public that the office deals with on a daily basis. To record, maintain, and keep up with all records/orders of the court.

PROGRAM: 4th Circuit Court Clerk Operations

MISSION:

To serve the domestic relations court by processing paperwork, filing all documents, receiving and distributing child support and court costs, and assisting judges in the courtroom and victims filing orders of protection.

CRIMINAL COURT CLERK

**Account Fund
1011520 101**

DIVISION FUNCTIONS

% OF TOTAL WORKLOAD

- | | |
|--|-----|
| 1. Assist Judges in Court and prepare minutes | 30% |
| A: Carry out orders of the court, process of motions, orders and other filings. Prepare transcripts of Judgments, and processing all of the paperwork. Entering all information into JIMS & Bookkeeping System | |
| 2. Prepare Grand Jury Reports and new filings | 10% |
| 3. Collect court costs | 25% |
| 4. Taxing costs to individuals, County and State and distribute it to various agencies | 20% |
| 5. Maintain Jury Panels for three Divisions of the Court | 5% |
| 6. Provide Services to the Public | 10% |

KNOX COUNTY, TENNESSEE

2013-2014 BUDGET

CRIMINAL COURT CLERK (Continued)

EXPENDITURES	FY 12 Actual	FY 13 Adopted	FY 14 Requested	FY 14 Recommended	FY 14 Adopted
Contractual Services	\$ 48,040	\$ 77,000	\$ 77,000	\$ 73,000	\$ 73,000
Supplies & Materials	38,833	37,000	37,000	36,750	36,750
Other Charges	15,777	15,927	15,927	15,927	15,927
Total	\$ 102,650	\$ 129,927	\$ 129,927	\$ 125,677	\$ 125,677

REVENUE	FY 12 Actual	FY 13 Adopted	FY 14 Adopted
Litigation Tax	\$ 46,372	\$ 41,000	\$ 44,000
Attorney General Bad Check	16,717	16,000	12,000
DUI Fines	12,190	15,000	8,000
Breathalyzer Tests	483	1,000	1,000
Clerk Data Processing	10,866	9,500	6,000
Drug Court Treatment	-	7,500	-
Drug Fines-Criminal City & County	24,237	20,000	15,000
Fines	37,885	50,000	25,000
Criminal Court Arrest Fees	-	10,000	-
Probation Fees - Criminal sessions	48,960	40,000	33,000
Excess Fees (4th Circuit/Criminal)	-	50,000	25,000
State of Tennessee	318,637	240,000	251,000
Total	\$ 516,347	\$ 500,000	\$ 420,000

DIVISION GOAL(S):

1. To improve on ways of collecting costs owed.
2. Maintain outstanding customer service to the courts and to the public.
3. To record, maintain, and keep up with all records/orders of the court.

PROGRAM: Criminal Court Clerk Operations

MISSION:

To serve the Criminal Courts in Knox County by assisting judges in court, assisting the Grand Jury, processing paperwork, filing all documents, issuing subpoenas, supplying jurors, and collecting and distributing all monies received.

KNOX COUNTY, TENNESSEE

2013-2014 BUDGET

CRIMINAL SESSIONS COURT CLERK

Account Fund
1011530 101

DIVISION FUNCTIONS

% OF TOTAL WORKLOAD

- | | |
|--|-----|
| 1. Maintains Official Court Records | 30% |
| 2. Provides services to the public | 20% |
| 3. Provides services to the court system | 10% |
| 4. Provides service to the legal community | 15% |
| 5. Cost Collections | 25% |

EXPENDITURES	FY 12	FY 13	FY 14	FY 14	FY 14
	Actual	Adopted	Requested	Recommended	Adopted
Contractual Services	\$ 69,561	\$ 87,700	\$ 87,700	\$ 85,300	\$ 85,300
Supplies & Materials	22,293	23,500	23,500	23,250	23,250
Other Charges	15,025	15,175	15,175	15,175	15,175
Total	\$ 106,879	\$ 126,375	\$ 126,375	\$ 123,725	\$ 123,725

REVENUE	FY 12	FY 13	FY 14
	Actual	Adopted	Adopted
Litigation Tax	\$ 1,125,337	\$ 1,002,000	\$ 1,125,000
Attorney General Bad Check	74,286	73,000	73,000
County Traffic Ordinance	9,665	13,000	10,000
Criminal Arrest	191,035	200,000	150,000
Booking & Processing	17,374	-	15,000
Drug Fines Co Sess General	10,441	7,000	8,000
DUI & Firearms Charge-Sessions	2,729	3,000	3,000
DUI Fines & Fees	51,629	55,000	50,000
Fines	319,519	310,000	325,000
Game & Fish Fines - Sessions	2,429	1,000	1,000
Officer Costs	299,982	350,000	350,000
Pre-Trial Fees	30,849	25,000	35,000
Probation Fees	115,669	140,000	80,000
Public Defender Fees	139,735	-	-
Sheriff Data Processing	34,232	40,000	35,000
Excess Fees	-	50,000	25,000
Total	\$ 2,424,911	\$ 2,269,000	\$ 2,285,000

KNOX COUNTY, TENNESSEE

2013-2014 BUDGET

CRIMINAL SESSIONS COURT CLERK (Continued)

DEPARTMENT GOAL(S):

1. To improve on ways of collecting costs owed.
2. To maintain outstanding services to the courts, the agencies, the attorneys, and the public that the office deals with on a daily basis.

PROGRAM: Criminal Division, General Sessions Court Clerk Operations

MISSION:

To serve the courts, the attorneys, agencies and the public that has business to conduct. We must competently follow Orders of the Court; distribute Orders, and other filings. Assist the Judges in court, calculate and collect all costs incurred in cases. Having employees that maintain the utmost standards of personal integrity; truthfulness, honesty and fairness in carrying out their public duties.

1st, 2nd, & 3rd CIRCUIT COURT JUDGES

Account Fund
1012110 101

DIVISION FUNCTIONS

% OF TOTAL WORKLOAD

- | | |
|--|-----|
| 1. Car accident cases | 80% |
| 2. Medical malpractice, workman's compensation and miscellaneous petitions | 20% |

EXPENDITURES

	FY 12	FY 13	FY 14	FY 14	FY 14
	Actual	Adopted	Requested	Recommended	Adopted
Contractual Services	\$ 4,831	\$ 5,430	\$ 5,430	\$ 5,430	\$ 5,430
Supplies & Materials	451	1,862	1,862	1,862	1,862
Other Charges	500	650	650	650	650
Total	\$ 5,782	\$ 7,942	\$ 7,942	\$ 7,942	\$ 7,942

DIVISION GOAL(S):

1. To continue with the administration of the court duties in the most efficient and effective way possible.

PROGRAM: 1st, 2nd, 3rd Circuit Court Judges Operations

MISSION:

Adjudicate cases brought in the sixth Judicial District of the State of TN as set out by Article VI of the Tennessee Constitution.

KNOX COUNTY, TENNESSEE

2013-2014 BUDGET

4th CIRCUIT COURT JUDGE

**Account Fund
1012120 101**

FUNCTION PERFORMED

% OF TOTAL WORKLOAD

1. Adjudications of civil matters, chiefly in family law
2. Adjudication of criminal contempt matters in family law and pursuant to orders of protection
3. Adjudication of orders of protections (civil)
4. Administration of courts of the Special Masters.
5. Appeals from Juvenile Court
6. Other functions as necessary 100%

EXPENDITURES

	FY 12	FY 13	FY 14	FY 14	FY 14
	Actual	Adopted	Requested	Recommended	Adopted
Contractual Services	\$ 3,766	\$ 7,666	\$ 7,666	\$ 7,666	\$ 7,666
Supplies & Materials	4,127	4,500	4,500	4,500	4,500
Other Charges	500	650	650	650	650
Total	\$ 8,393	\$ 12,816	\$ 12,816	\$ 12,816	\$ 12,816

DEPARTMENT GOAL(S)

1. Accomplish all of the above well and on time, as well as unlisted tasks of this office.

PROGRAM: 4th Circuit Court Judge

MISSION:

To adjudicate domestic relations cases in the Sixth Judicial District of the State of Tennessee by hearing and ruling on cases involving divorce, orders of protection, child support contempt and juvenile court appeals.

CRIMINAL COURT JUDGES

**Account Fund
1012130 101**

DIVISION FUNCTIONS

% OF TOTAL WORKLOAD

1. Hear criminal cases 60%
2. Hear post-conviction petitions on prisoners wanting new trials 5%
3. Research all questions of law pertaining to cases filed 20%
4. Drug Court, miscellaneous 15%

EXPENDITURES

	FY 12	FY 13	FY 14	FY 14	FY 14
	Actual	Adopted	Requested	Recommended	Adopted
Contractual Services	\$ 5,721	\$ 7,740	\$ 7,740	\$ 7,740	\$ 7,740
Supplies & Materials	3,100	4,150	4,150	3,650	3,650
Other Charges	82,801	100,650	100,650	100,650	100,650
Total	\$ 91,622	\$ 112,540	\$ 112,540	\$ 112,040	\$ 112,040

KNOX COUNTY, TENNESSEE

2013-2014 BUDGET

CRIMINAL COURT JUDGES (Continued)

DIVISION GOAL(S):

1. Expand and update Sessions Court web site.
2. Improvement/increase courtroom space to make courts more accessible to the citizens of Knox County.

PROGRAM: Criminal Court Judges Operations

MISSION:

To adjudicate criminal cases brought in the sixth Judicial District of the State of Tennessee by hearing and disposing of new cases and of post-conviction petitions brought seeking a new trial, and by researching all questions of law pertaining to the cases filed.

GENERAL SESSIONS COURT JUDGES

Account Fund
1012140 101

DIVISION FUNCTIONS

% OF TOTAL WORKLOAD

1. Judicial functions 89%
2. Administration functions and programs 11%

EXPENDITURES	FY 12 Actual	FY 13 Adopted	FY 14 Requested	FY 14 Recommended	FY 14 Adopted
Personal Services	\$ 1,268,398	\$ 1,306,495	\$ 1,339,172	\$ 1,339,172	\$ 1,339,172
Employee Benefits	286,708	298,983	306,318	306,318	306,318
Contractual Services	39,964	39,625	39,660	39,110	39,110
Supplies & Materials	10,339	14,100	14,600	14,600	14,600
Other Charges	500	650	650	650	650
Total	\$ 1,605,909	\$ 1,659,853	\$ 1,700,400	\$ 1,699,850	\$ 1,699,850

DIVISION GOAL(S):

1. Continue to explore alternatives available to the Courts to help criminal defendants with mental health issues.
2. Explore the availability of a larger courtroom space for the General Sessions Civil Courtroom.
3. To reduce paperwork in the courts.
4. Goal is to explore the possibility of obtaining additional civil courtrooms in the Old Courthouse.

PROGRAM: General Sessions Court Judges Operations

MISSION:

To resolve civil and criminal cases brought in General Sessions Court by conducting preliminary hearings on misdemeanor and felony cases and adjudicating misdemeanor cases, mediating appropriate categories of civil and criminal disputes, managing the State-funded Alcohol and Drug Addiction Treatment Program and providing Judicial Commissioner services to issue criminal warrants and citations.

KNOX COUNTY, TENNESSEE

2013-2014 BUDGET

GENERAL SESSIONS COURT JUDGES (Continued)

SERVICE ACCOMPLISHMENTS FOR FY 2013

1. Adjudicate criminal and civil cases and conduct Drug Court
2. Mediate civil and criminal cases
3. Provide an alcohol and drug treatment program for indigent DUI offenders
4. Aid community outreach through educational programs and tours
5. Provide judicial options to help reduce jail overcrowding
6. Maintain a judicial internet presence
7. Judicial Commissioners issue criminal warrants and citations

JURY COMMISSION

Account Fund
1012150 101

DIVISION FUNCTIONS

% OF TOTAL WORKLOAD

- | | |
|---|-----|
| 1. Manage the Jury System to summon jurors for Knox County Court System | 25% |
| 2. Pull random list of potential jurors | 25% |
| 3. Process juror postponements and excusals via telephone, fax and e-mail | 40% |
| 4. Prepare, print and mail jury summonses and letters | 5% |
| 5. Order supplies necessary to the jury process | 5% |
| 6. Other functions as necessary | 5% |

EXPENDITURES

	FY 12	FY 13	FY 14	FY 14	FY 14
	Actual	Adopted	Requested	Recommended	Adopted
Personal Services	\$ 179,552	\$ 168,326	\$ 39,092	\$ 169,092	\$ 169,092
Employee Benefits	17,166	17,409	18,174	18,174	18,174
Contractual Services	13,848	20,345	20,545	18,545	18,545
Supplies & Materials	7,451	5,470	5,500	5,500	5,500
Other Charges	500	650	650	650	650
Total	\$ 218,517	\$ 212,200	\$ 83,961	\$ 211,961	\$ 211,961

DIVISION GOAL(S):

1. Continually strive to improve the jury service experience.

PROGRAM: Jury Commission Operations

MISSION:

Effectively manage the overall juror process for Knox County Government.

SERVICE ACCOMPLISHMENTS FOR FY 2013

1. Implemented an automated phone system to provide information to jurors during the day and after hours.

KNOX COUNTY, TENNESSEE

2013-2014 BUDGET

JURY COMMISSION (Continued)

AUTHORIZED POSITIONS	FY 2012	FY 2013	FY 2014
Full Time	1	1	1
Part Time	0	0	0
TOTAL	1	1	1

JUVENILE COURT - JUDGES

Account Fund
1012410 101

DIVISION FUNCTIONS

% OF TOTAL WORKLOAD

- | | |
|--|-----|
| 1. Judicial Services – all categories of cases | 30% |
| 2. Processing cases and providing services - Delinquent and Unruly | 25% |
| 3. Processing cases and providing services - Dependent & Neglect Cases | 25% |
| 4. Referrals, coordination and collaboration with community agencies | 15% |
| 5. Administrative functions | 5% |

EXPENDITURES

	FY 12	FY 13	FY 14	FY 14	FY 14
	Actual	Adopted	Requested	Recommended	Adopted
Personal Services	\$ 1,843,932	\$ 1,968,841	\$ 2,008,955	\$ 2,012,990	\$ 2,012,990
Employee Benefits	608,277	629,365	655,974	668,512	668,512
Contractual Services	279,407	311,577	312,475	308,975	308,975
Supplies & Materials	15,240	20,800	29,800	21,250	21,250
Other Charges	83,066	85,072	74,149	74,149	74,149
Total	\$ 2,829,922	\$ 3,015,655	\$ 3,081,353	\$ 3,085,876	\$ 3,085,876

REVENUE

	FY 12	FY 13	FY 14
	Actual	Adopted	Adopted
Electronic Monitoring	\$ -	\$ 500	\$ -
Drug Screening	6,680	8,000	7,000
Custody & Visitation Petitions	86,801	70,000	80,000
Psychological Evaluations	1,112	1,000	1,000
Total	\$ 94,593	\$ 79,500	\$ 88,000

DIVISION GOAL(S):

- The Knox County Juvenile Court strives to deliver accessible, efficient and effective service to the community's delinquent, unruly, and dependent/and neglected youth and their families.

KNOX COUNTY, TENNESSEE

2013-2014 BUDGET

JUVENILE COURT – JUDGES (Continued)

PROGRAM: Juvenile Court Operations

MISSION:

1. Provide for the care, protection, and wholesome moral, mental, and physical development of children coming within its provisions.
2. Consistent with the protection of the public interest, to remove from children committing delinquent acts the taint of criminality and the consequences of criminal behavior and to substitute, therefore, a program of treatment, training, and rehabilitation.
3. Achieve the foregoing purposes in a family environment whenever possible, separating the child from his or her parents only when necessary for the child’s welfare or in the interest of public safety.

AUTHORIZED POSITIONS	FY 2012	FY 2013	FY 2014
Full Time	38	38	39
Part Time	1	1	0
TOTAL	39	39	39

IV-D MAGISTRATE PROGRAM

Account Fund
1012420 101

DIVISION FUNCTIONS

% OF TOTAL WORKLOAD

- | | |
|---|-----|
| 1. Conducting hearings on child support cases | 90% |
| 2. Administration of Child Support Office | 10% |

EXPENDITURES	FY 12 Actual	FY 13 Adopted	FY 14 Requested	FY 14 Recommended	FY 14 Adopted
Personal Services	\$ 281,944	\$ 285,026	\$ 290,714	\$ 290,714	\$ 290,714
Employee Benefits	64,241	63,135	67,107	67,107	67,107
Contractual Services	9,570	12,450	12,450	11,700	11,700
Supplies & Materials	487	3,250	3,250	2,400	2,400
Other Charges	1,253	1,403	1,403	1,403	1,403

Total	\$ 357,495	\$ 365,264	\$ 374,924	\$ 373,324	\$ 373,324
-------	------------	------------	------------	------------	------------

REVENUE

	FY 12 Actual	FY 13 Adopted	FY 14 Adopted
Courthouse Rent	\$ 10,074	\$ 11,000	\$ 11,000
IVD Child Supp't Referee Program	251,552	275,000	260,000

Total	\$ 261,626	\$ 286,000	\$ 271,000
-------	------------	------------	------------

KNOX COUNTY, TENNESSEE

2013-2014 BUDGET

IV-D MAGISTRATE PROGRAM (Continued)

DIVISION GOALS:

- To provide efficient and effective judicial services to the state's child support enforcement and collections efforts.

PROGRAM: IV-D Magistrate Program

MISSION:

The IV-D Referee Program, a division of Juvenile Court, shares the Mission of Juvenile Court.

SERVICE ACCOMPLISHMENTS FOR FY 2013

- IV-D Magistrate program provides judicial services in support of the State of Tennessee's child support enforcement and collection efforts. The state reimburses 66% of the cost for the operation of this program. The office consistently meets all requirements of the state program

AUTHORIZED POSITIONS	FY 2012	FY 2013	FY 2014
Full Time	3	3	3
Part Time	0	0	0
TOTAL	3	3	3

JUVENILE COURT CLERK

Account Fund
1012710 101

DIVISION FUNCTIONS

% OF TOTAL WORKLOAD

- | | |
|---|-----|
| 1. Process and maintain official court records | 40% |
| 2. Accounting procedures | 15% |
| 3. Provide clerical support for Court proceedings | 35% |
| 4. Other functions as necessary | 10% |

EXPENDITURES	FY 12	FY 13	FY 14	FY 14	FY 14
	Actual	Adopted	Requested	Recommended	Adopted
Personal Services	\$ 404,753	\$ 382,892	\$ 384,792	\$ 384,792	\$ 384,792
Employee Benefits	132,263	132,973	122,414	122,414	122,414
Contractual Services	54,452	65,250	65,200	59,000	59,000
Supplies & Materials	13,230	16,000	16,000	14,750	14,750
Other Charges	500	650	650	650	650
Total	\$ 605,198	\$ 597,765	\$ 589,056	\$ 581,606	\$ 581,606

KNOX COUNTY, TENNESSEE

2013-2014 BUDGET

JUVENILE COURT CLERK (Continued)

REVENUE	FY 12 Actual	FY 13 Adopted	FY 14 Adopted
Litigation Tax	\$ 94,059	\$ 106,500	\$ 93,500
Contempt Petition	2,400	2,500	3,000
Fines	74,997	100,000	85,000
Guardianship Petition	15,975	31,000	25,000
Indigent Child Support Petition	368,673	340,000	360,000
Juv. Ct. Driver License Ret Fee	75	500	500
Psychological Evaluation	450	-	450
Tobacco Tax Revenue	1,905	3,000	2,500
Unruly Petitions	937	1,000	1,500
Visitation Petition	10,726	12,000	10,000
Traffic School Juv. Court Gen Sess	20,164	32,000	20,000
Trust Account	1,775	1,500	1,500
Administrative Fee	457	-	-
Miscellaneous Revenue	2,733	2,000	2,000
Total	\$ 595,326	\$ 632,000	\$ 604,950

PROGRAM: Juvenile Court Clerk Operations

DIVISION GOAL(S):

1. Continuing improvement of services to the public, legal and judicial communities resulting in more efficient process and maintenance of documents to improve the Court and its function and run the office in a cost effective manner to meet budget restraints and increase revenue for Knox County.
2. Continue to improve the Court through the use of technology.

MISSION:

Our mission is to assist and provide professional and courteous service to the public and the legal & judicial communities. In conjunction with advancement of technology services and incorporating access to Justice for Pro Se Litigants while running the office in a cost effective manner.

SERVICE ACCOMPLISHMENTS FOR FY 2013

1. Educated, trained and cross trained employees to more efficiently perform office functions in a Court that has seen a substantial increase in case filings and work load
2. Provided personnel to assist with the Spanish speaking community

AUTHORIZED POSITIONS	FY 2012	FY 2013	FY 2014
Full Time	11	11	11
Part Time	0	0	0
TOTAL	11	11	11

KNOX COUNTY, TENNESSEE

2013-2014 BUDGET

JUVENILE SERVICE CENTER

Account Fund
1013010 101

DIVISION FUNCTIONS

% OF TOTAL WORKLOAD

- | | |
|---|-----|
| 1. Admit, house and care for juvenile offenders 12-17 | 77% |
| 2. Administrative functions | 8% |
| 3. Cooks, Laundry | 9% |
| 4. Other functions as necessary | 6% |

EXPENDITURES	FY 12	FY 13	FY 14	FY 14	FY 14
	Actual	Adopted	Requested	Recommended	Adopted
Personal Services	\$ 1,933,470	\$ 1,957,357	\$ 1,978,460	\$ 1,978,460	\$ 1,978,460
Employee Benefits	804,436	841,744	902,347	902,347	902,347
Contractual Services	96,534	94,430	100,035	90,030	90,030
Supplies & Materials	139,148	132,915	139,915	139,915	139,915
Other Charges	48,331	48,481	48,481	48,481	48,481
Total	\$ 3,021,919	\$ 3,074,927	\$ 3,169,238	\$ 3,159,233	\$ 3,159,233

REVENUE	FY 12	FY 13	FY 14
	Actual	Adopted	Adopted
Out of County Payments	\$ 73,000	\$ 100,000	\$ 80,000
State Custody ETRD Center	272,743	180,000	275,000
Miscellaneous Revenue	175	100	100
Total	\$ 345,918	\$ 280,100	\$ 355,100

DIVISION GOAL(S):

- To progress toward earning our accreditation through the ACA.
- To increase our revenue by solicitation surrounding counties to use our Center.
- To continue to provide educational and interesting training for our officers.

PROGRAM: Juvenile Service Center Operations

MISSION:

The purpose of the Juvenile Service Center is to house youthful offenders, ages 12-17 who have either been charged with a crime or who have been convicted of a crime and are waiting on placement in a correctional facility. Status offenders are also housed, but only for 24 hours under state law. All youths are given shelter, food and education opportunities. The Center serves sixteen surrounding counties as well as Knox County. The Center also contracts with the State of Tennessee to provide temporary placement for children adjudicated delinquent.

KNOX COUNTY, TENNESSEE

2013-2014 BUDGET

JUVENILE SERVICE CENTER (Continued)

AUTHORIZED POSITIONS	FY 2012	FY 2013	FY 2014
Full Time	64	64	64
Part Time	3	3	3
TOTAL	67	67	67

JUVENILE SERVICE CENTER DONATIONS

**Account Fund
1013011 101**

EXPENDITURES	FY 12 Actual	FY 13 Adopted	FY 14 Requested	FY 14 Recommended	FY 14 Adopted
Supplies & Materials	\$ 970	\$ -	\$ -	\$ -	\$ -
Total	\$ 970	\$ -	\$ -	\$ -	\$ -

REVENUE	FY 12 Actual	FY 13 Adopted	FY 14 Adopted
Donations	\$ 1,496	\$ -	\$ -
Total	\$ 1,496	\$ -	\$ -

PROBATION OFFICE

**Account Fund
1014210 101**

DIVISION FUNCTIONS

% OF TOTAL WORKLOAD

- | | |
|---|-----|
| 1. Supervising and meeting with clients | 40% |
| 2. Attending court hearings | 15% |
| 3. Documenting files and preparing reports | 25% |
| 4. Administering DUI Litter Pick-Up and Alternative Sentencing Programs | 10% |
| 5. Corresponding with attorneys, victims and other persons | 7% |
| 6. Other functions as necessary | 3% |

KNOX COUNTY, TENNESSEE

2013-2014 BUDGET

PROBATION OFFICE (Continued)

EXPENDITURES	FY 12 Actual	FY 13 Adopted	FY 14 Requested	FY 14 Recommended	FY 14 Adopted
Personal Services	\$ 422,600	\$ 468,290	\$ 480,253	\$ 480,253	\$ 480,253
Employee Benefits	144,701	160,661	169,947	169,947	169,947
Contractual Services	14,005	21,500	22,500	18,750	18,750
Supplies & Materials	6,962	12,000	11,000	9,500	9,500
Other Charges	1,253	1,403	1,403	1,403	1,403
Total	\$ 589,521	\$ 663,854	\$ 685,103	\$ 679,853	\$ 679,853

REVENUE	FY 12 Actual	FY 13 Adopted	FY 14 Adopted
Fines, Forfeitures, Penalties	\$ -	\$ -	\$ -
Drug and ALC Assessment	6,540	7,000	6,000
Drug Screening - Probation	5,395	6,000	5,000
Total	\$ 11,935	\$ 13,000	\$ 11,000

DIVISION GOAL(S):

1. Increase the amount of money collected Probation fees.
2. Increase the number of clients referred by the courts.
3. Collect at least \$50,000 through DUI Litter Pick-Up Program.
4. Complete at least 160 Drug and Alcohol Assessments for the Courts, resulting in \$8,000 collected.

PROGRAM: Criminal and General Sessions Court Probation

MISSION:

To provide objective supervision of defendants for the Knox County Criminal and General Sessions Courts by having regular communication with defendants, referring them to beneficial services, verifying completion of Court ordered conditions, and reporting to the Court.

SERVICE ACCOMPLISHMENTS FOR FY 2013

1. Supervised 2000+ probation clients for Criminal and General Sessions Courts
2. Continued to administer the DUI Litter Pick-Up and Alternative Sentencing Programs
3. Increased the amount of money collected through the DUI Litter Pick-Up Program
4. Continued serving/supervising for Drug Court
5. Conducted Drug and Alcohol Assessments as referred by Criminal and General Sessions Courts

KNOX COUNTY, TENNESSEE

2013-2014 BUDGET

PROBATION OFFICE (Continued)

AUTHORIZED POSITIONS	FY 2012	FY 2013	FY 2014
Full Time	11	11	10
Part Time	0	0	1
TOTAL	11	11	11

DUI TRAFFIC SCHOOL

Account Fund
1014215 101

REVENUE	FY 12 Actual	FY 13 Adopted	FY 14 Adopted
Fines, Forfeitures, Penalties	\$ 28	\$ -	\$ -
Total	\$ 28	\$ -	\$ -

COSTS IN CASES CHARGED TO COUNTY

Account Fund
1016940 101

EXPENDITURES	FY 12 Actual	FY 13 Adopted	FY 14 Requested	FY 14 Recommended	FY 14 Adopted
Other Charges	\$ 566,515	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000
Total	\$ 566,515	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000

PUBLIC DEFENDER

Account Fund
1018510 101

DIVISION FUNCTIONS

% OF TOTAL WORKLOAD

1. Represent indigent citizens charged with criminal offense who cannot afford to hire an attorney as provided by Statute
 2. Other functions as necessary
- 100%

KNOX COUNTY, TENNESSEE

2013-2014 BUDGET

PUBLIC DEFENDER (Continued)

EXPENDITURES	FY 12 Actual	FY 13 Adopted	FY 14 Requested	FY 14 Recommended	FY 14 Adopted
Personal Services	\$ 936,958	\$ 946,723	\$ 1,022,777	\$ 1,022,777	\$ 1,022,777
Employee Benefits	270,775	260,475	291,002	291,002	291,002
Contractual Services	199,191	161,780	181,285	168,604	168,604
Supplies & Materials	115,479	92,945	111,900	106,647	106,647
Other Charges	196,694	184,448	197,516	197,516	197,516
Total	\$ 1,719,097	\$ 1,646,371	\$ 1,804,480	\$ 1,786,546	\$ 1,786,546

REVENUE	FY 12 Actual	FY 13 Adopted	FY 14 Adopted
Public Defender Rent	127,731	127,731	130,668
Total	\$ 127,731	\$ 127,731	\$ 130,668

DIVISION GOAL(S):

Department Values & Goals:

1. Justice – CLO Staff actively pursue justice for all clients.
2. Dignity and Worth of Person – CLO Staff practice client-centered representation.
3. Service – CLO Staff provide holistic representation.
4. Effective-Empathic Communication – CLO Staff facilitate close, open communication with clients in an empathic manner.
5. Integrity – CLO Staff behave and maintain a strong adherence to professional ethics and conduct.
6. Competent Representation – Client representation by CLO Staff demonstrates adherence to high standards of proactive and ongoing commitment to professional development.
7. Client Loyalty – CLO Staff subordinate all other professional relationships and pledge unwavering loyalty to their client.

PROGRAM: Community Law Office – Social Services Division

MISSION:

The mission of the Knox County Public Defender’s Community Law Offices is to provide holistic, client-centered legal representation to our clients, advocate for a fair and just process within the criminal justice system, increase self-sufficiency and integration of clients into the community, and positively impact the quality of life in Knox County.

SERVICE ACCOMPLISHMENTS FOR FY2013

1. Participated in Veteran’s Stand Down assisting over 100 veterans with legal issues
2. Implementation of Homeless Veterans and Civilians Legal Assistance Initiative
3. Sponsored Social Work Ethics Seminar
4. Increased participation in after school at-risk youth programs

KNOX COUNTY, TENNESSEE

2013-2014 BUDGET

PUBLIC DEFENDER (Continued)

AUTHORIZED POSITIONS	FY 2012	FY 2013	FY 2014
Full Time	26	22	23
Part Time	1	0	0
TOTAL	27	22	23

COURT OFFICERS

Account Fund
1018900 101

DIVISION FUNCTIONS

% OF TOTAL WORKLOAD

- | | |
|--|-----|
| 1. Screen and search persons entering courtrooms | 40% |
| 2. Provide safety and security for court areas | 31% |
| 3. Respond to panic alarms in court area | 4% |
| 4. Liaison between judges and clerk's office | 4% |
| 5. Make arrests | 11% |
| 6. Other functions as necessary | 10% |

EXPENDITURES	FY 12 Actual	FY 13 Adopted	FY 14 Requested	FY 14 Recommended	FY 14 Adopted
Contractual Services	\$ 8,006	\$ 11,093	\$ 10,790	\$ 10,790	\$ 10,790
Supplies & Materials	14,920	15,560	15,950	15,450	15,450
Other Charges	2,880	2,880	2,880	2,880	2,880
Total	\$ 25,806	\$ 29,533	\$ 29,620	\$ 29,120	\$ 29,120

DIVISION GOAL(S):

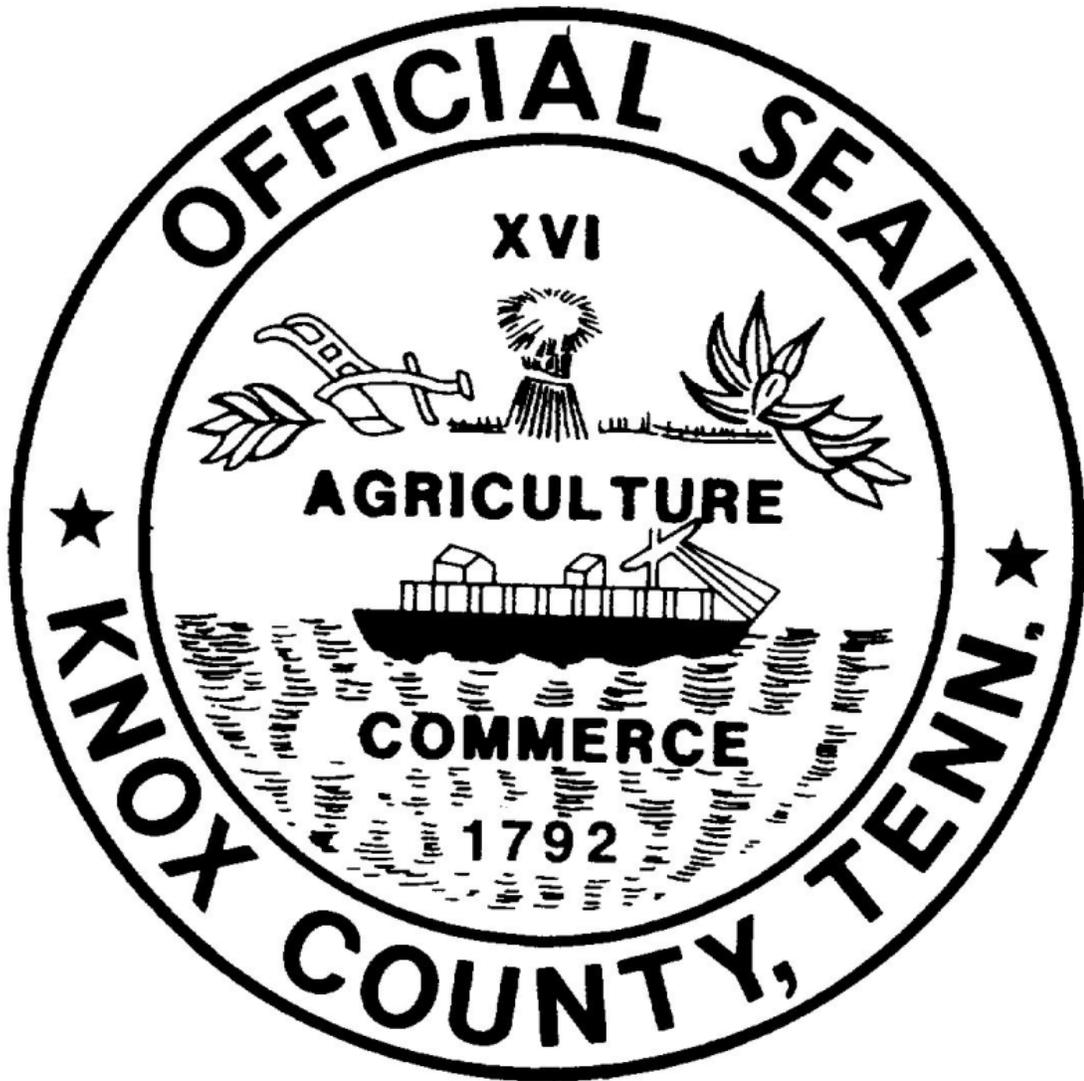
1. Implement and encourage the use of volunteers that represent the senior community. This could be accomplished by expanding the use of volunteers through the Volunteers in Policing Program currently in use by the Sheriff's Office. These volunteers would supplement the salaried staff of the Court Service Division, by conducting functions that require no law enforcement action.

PROGRAM: Court Officers Operations

MISSION:

Maintain a safe and orderly environment during all courtroom proceedings in Knox County by pre-entry screening and searching at courtroom entrance, being present during proceedings, responding to panic alarms in court areas, and serving as liaison between judges, and clerks' offices.

Public Safety



KNOX COUNTY, TENNESSEE

2013-2014 BUDGET

EMERGENCY MANAGEMENT

Account Fund
1016620 101

DIVISION FUNCTIONS:

% OF TOTAL WORKLOAD

- | | |
|--------------------------|-----|
| 1. Emergency Planning | 35% |
| 2. Coordination Meetings | 35% |
| 3. Training | 20% |
| 4. Response | 10% |

EXPENDITURES	FY 12	FY 13	FY 14	FY 14	FY 14
	Actual	Adopted	Requested	Recommended	Adopted
Contractual Services	\$ 53,000	\$ 53,000	\$ 53,000	\$ 53,000	\$ 53,000
Other Charges	2,379	2,529	2,529	2,529	2,529
Total	\$ 55,379	\$ 55,529	\$ 55,529	\$ 55,529	\$ 55,529

DIVISION GOAL(S):

1. Produce an emergency preparedness brochure for every home in Knox County in a coordinated effort with KUB.
2. Coordinate with TEMA in developing a state wide mental health annex to the emergency plan.
3. Achieve designation as a Storm Ready Community from the National Weather Service.
4. Support emergency operations by providing on scene coordination, mobile command post operations and EOC operations.

PROGRAM: Emergency Management

MISSION:

To protect the lives and property of the citizens of Knoxville-Knox County by insuring mitigation of, preparation for, response to, and recovery from the effects of natural and manmade disasters, as well as national security concerns.

FIRE PREVENTION BUREAU

Account Fund
1017510 101

DIVISION FUNCTIONS

% OF TOTAL WORKLOAD

- | | |
|---|-----|
| 1. Building inspections | 25% |
| 2. Fire investigations | 25% |
| 3. Providing fire education programs | 20% |
| 4. Enforcing compliance with safety codes | 15% |
| 5. Review construction plans | 10% |
| 6. Other | 5% |

KNOX COUNTY, TENNESSEE

2013-2014 BUDGET

FIRE PREVENTION BUREAU(Continued)

EXPENDITURES	FY 12 Actual	FY 13 Adopted	FY 14 Requested	FY 14 Recommended	FY 14 Adopted
Personal Services	\$ 401,460	\$ 404,176	\$ 412,241	\$ 412,241	\$ 412,241
Employee Benefits	121,292	129,804	111,859	111,859	111,859
Contractual Services	80,488	78,240	92,812	92,812	92,812
Supplies & Materials	43,768	49,000	51,000	51,000	51,000
Other Charges	626	777	777	777	777
Capital Outlay	-	-	81,000	-	-
Total	\$ 647,634	\$ 661,997	\$ 749,689	\$ 668,689	\$ 668,689

DIVISION GOAL(S):

1. To provide high quality, courteous, technically accurate inspection and plans review services to our customers, through continuous education and training in the new fire and life safety codes.
2. To continue the current aggressive investigation program, with intensive technical and experimental development of the new investigator.
3. To redirect the mission of the public education division to focus primarily on program development and implementation, instead of direct delivery, in order to expand the number of high risk populations effectively reached.

PROGRAM: Fire Prevention Bureau

MISSION:

To protect the lives and property of Knox County citizens and guests from the ravages of fire through fire safety inspections in new and existing construction and structures developing and implementing proactive and diverse public education programs for the public, and maintaining an aggressive investigation program.

SERVICE ACCOMPLISHMENTS FOR FY 2013

1. Developed a relationship with ServiceMaster and received approximately \$2,500 in in-kind donations
2. Continue to look for grants applicable to the Bureau's mission
3. An Apprentice investigator program has been fully implemented
4. Held a Fire Safety Fall Festival with Rural Metro fire department

AUTHORIZED POSITIONS	FY 2012	FY 2013	FY 2014
Full Time	9	9	9
Part Time	0	0	0
TOTAL	9	9	9

KNOX COUNTY, TENNESSEE

2013-2014 BUDGET

SHERIFF'S ADMINISTRATION

**Account Fund
1018903 101**

EXPENDITURES	FY 12 Actual	FY 13 Adopted	FY 14 Requested	FY 14 Recommended	FY 14 Adopted
Contractual Services	\$ 191,622	\$ 183,132	\$ 212,132	\$ 188,472	\$ 188,472
Supplies & Materials	221,028	241,550	261,225	244,500	244,500
Other Charges	1,013,938	1,053,939	1,053,939	1,053,939	1,053,939
Total	\$ 1,426,588	\$ 1,478,621	\$ 1,527,296	\$ 1,486,911	\$ 1,486,911

REVENUE	FY 12 Actual	FY 13 Adopted	FY 14 Adopted
Sheriff - Records	\$ 43,169	\$ 35,000	\$ 35,000
Sheriff - Warrants	325,632	275,000	300,000
Sheirff - Identification	10,292	10,000	10,000
Sheriff - Work Release	9,661	8,000	10,000
Sheriff - Miscellaneous	319,176	240,000	250,000
Sheriff - State Driver Licenses	2,150	1,000	1,000
Hand Gun Permit Fee	51,045	34,000	50,000
Jail Concessions	839,433	730,000	800,000
Medical Co Pay Prisoners	25,005	17,000	17,000
Prisoner Board - Federal	667,926	791,025	725,000
Prisoner Board - State	2,091,294	1,275,000	1,275,000
Total	\$ 4,384,783	\$ 3,416,025	\$ 3,473,000

PROGRAM: Sheriff's Administration Operations

MISSION:

To provide the personnel and resources necessary to enable all units within the Sheriff's Department to perform at peak operational efficiency within the limits of the financial plan.

RECORDS & COMMUNICATIONS

**Account Fund
1018906 101**

DIVISION FUNCTIONS

% OF TOTAL WORKLOAD

- | | |
|--|-----|
| 1. Obtaining NCIC/local information for Officers | 30% |
| 2. NCIC entries/Criminal Warrants processing/Record Management | 35% |
| 3. Fielding all general public inquiries for the department | 35% |

KNOX COUNTY, TENNESSEE

2013-2014 BUDGET

RECORDS & COMMUNICATIONS (Continued)

EXPENDITURES	FY 12 Actual	FY 13 Adopted	FY 14 Requested	FY 14 Recommended	FY 14 Adopted
Contractual Services	\$ 56,850	\$ 63,950	\$ 70,290	\$ 66,700	\$ 66,700
Supplies & Materials	31,556	36,366	33,550	33,050	33,050
Other Charges	326,200	326,200	326,200	326,200	326,200
Total	\$ 414,606	\$ 426,516	\$ 430,040	\$ 425,950	\$ 425,950

DIVISION GOAL(S):

1. Continue to decrease the number of phone calls into the Sheriff's Office using computer technology as well as more information being posted on the Sheriff's Office website.

PROGRAM: Support Services Division

MISSION:

Provide operational support to all officers and employees of the Knox County Sheriff's Office through accurate record keeping as well as providing service to the general public.

DIVISION FUNCTIONS

% OF TOTAL WORKLOAD

- | | |
|---|-----|
| 1. Emergency Communications/Dispatching Calls for service | 75% |
| 2. Processing and distributing daily, weekly, monthly and specific requests for CAD computer printouts for Sheriff's Office Personnel | 8% |
| 3. Processing and distributing requests for Communications Audio tapes for Sheriff's Office Personnel | 5% |
| 4. Maintain Communicator Notification System database for daily notifications and emergency public information | 5% |
| 5. Maintain database for subdivision log sheets | 5% |
| 6. Other function as necessary | 2% |

PROGRAM: Communications

DIVISION GOAL(S):

1. To update all standard operating procedures and continue regular training and quality personnel to provide proper staffing and offer the best possible emergency communications operations to the citizens of Knox County and public safety personnel.

MISSION:

To provide the best possible emergency communications dispatch and related support functions for all division of the Knox County Sheriff's office and the citizens of Knox County following the standards set forth by the Knox County Sheriff's Office.

KNOX COUNTY, TENNESSEE

2013-2014 BUDGET

SHERIFF'S TRAINING DIVISION

**Account Fund
1018912 101**

DIVISION FUNCTIONS

% OF TOTAL WORKLOAD

- | | |
|---|-----|
| 1. In-Service training for certified officers | 25% |
| 2. Basic Police School | 15% |
| 3. Firearms/Driving training | 25% |
| 4. Specialized Schools | 25% |
| 5. Homeland Security | 9% |
| 6. Other functions as necessary | 1% |

EXPENDITURES	FY 12 Actual	FY 13 Adopted	FY 14 Requested	FY 14 Recommended	FY 14 Adopted
Contractual Services	\$ 52,638	\$ 65,500	\$ 61,180	\$ 60,600	\$ 60,600
Supplies & Materials	174,796	183,125	203,420	180,650	180,650
Other Charges	6,500	13,000	9,700	13,000	13,000
Total	\$ 233,934	\$ 261,625	\$ 274,300	\$ 254,250	\$ 254,250

DIVISION GOAL(S):

1. Insure all officers are introduced to any new survival training technique and new technology related to law enforcement.
2. To produce the best law enforcement officers through the sheriff's regional training academy from our Dept. and surrounding countries.

PROGRAM: Sheriff's Training Division

MISSION:

Enhance the job performance of Knox County Sheriff's Office Employees by providing educational and training programs specific to the performance standards of the state P.O.S.T. commission and the agency.

PLANNING & DEVELOPMENT

**Account Fund
1018915 101**

DIVISION FUNCTIONS

% OF TOTAL WORKLOAD

- | | |
|---------------------------------|-----|
| 1. Grants | 25% |
| 2. Media Relations | 30% |
| 3. Special Events | 20% |
| 4. Video Production | 15% |
| 5. Other functions as necessary | 10% |

KNOX COUNTY, TENNESSEE

2013-2014 BUDGET

PLANNING & DEVELOPMENT(Continued)

EXPENDITURES	FY 12 Actual	FY 13 Adopted	FY 14 Requested	FY 14 Recommended	FY 14 Adopted
Contractual Services	\$ 6,193	\$ 8,360	\$ 8,500	\$ 8,400	\$ 8,400
Supplies & Materials	3,871	4,850	4,850	4,850	4,850
Total	\$ 10,064	\$ 13,210	\$ 13,350	\$ 13,250	\$ 13,250

GOAL(S):

1. To keep the public and media aware of the work of the Knox County Sheriff's Office through the website, media releases; media conferences, special events for the public, training videos, and the Citizen Academy.
2. To research, apply for, and administer local, state, and federal grants for the Knox County Sheriff's Office.

PROGRAM: Planning and Development Operations

MISSION:

To ensure the ability of the Knox County Sheriff's department to meet all the public safety needs of Knox County Citizens by performing on-going needs assessments and effective long-range planning and development of programs.

STOP VIOLENCE AGAINST WOMEN

**Account Fund
1018918 101**

DIVISION FUNCTIONS

% OF TOTAL WORKLOAD

- | | |
|---|-----|
| 1. Investigate all reports of Domestic Violence and Child Abuse and Elder Abuse | 30% |
| 2. Investigations includes: On scene, Office, Hospital, Child Help and DCS
Special Teams Interview | 15% |
| 3. Contact all victims within 72 hours of reported incident | 15% |
| 4. Assist victims in developing a personal safety plan | 15% |
| 5. Assist victims in obtaining warrants and Orders of Protection | 5% |
| 6. Internal and Community education and awareness | 5% |
| 7. Detectives and Victim Advocates required to maintain an on call status
24 hours per day 7 days a week | 15% |

EXPENDITURES	FY 12 Actual	FY 13 Adopted	FY 14 Requested	FY 14 Recommended	FY 14 Adopted
Contractual Services	\$ 16,112	\$ 10,833	\$ 22,050	\$ 14,150	\$ 14,150
Supplies & Materials	28,583	25,380	40,680	25,300	25,300
Total	\$ 44,695	\$ 36,213	\$ 62,730	\$ 39,450	\$ 39,450

KNOX COUNTY, TENNESSEE

2013-2014 BUDGET

STOP VIOLENCE AGAINST WOMEN (Continued)

DIVISION GOAL(S):

1. Provide immediate safety, crisis counseling, information and referrals, and support to victims of Domestic Violence in Knox County.
2. Develop and encourage collaborations between Adult Protective Services, District Attorney's Office and Knox County Sheriff's Office to exchange safety, legal services and awareness for victims of elder abuse.

PROGRAM: Family Crisis Unit

MISSION:

The Family Crisis Unit investigates and prosecutes offenders of Domestic Violence, Child Abuse and Elder Abuse. Provides immediate safety planning, crisis counseling and referrals to other agencies! Helps place victims of Domestic Violence in shelters. Interview children with Department of Children's Services who have been physically and sexually abused; as well as prosecuting the perpetrators. The detectives also investigate elder abuse cases in conjunction with Adult Protective Services.

PATROL DIVISION

Account Fund
1018921 101

DIVISION FUNCTIONS

% OF TOTAL WORKLOAD

- | | |
|--|--------|
| 1. Response to 911 calls for service | 64.89% |
| 2. Subdivision/Neighborhood Patrol/Property watches | 8.31% |
| 3. Traffic Safety Enforcement (Traffic stops, radar, bus safety) | 6.79% |
| 4. Traffic crash investigation | 1.84% |
| 5. DUI Enforcement | 0.26% |
| 6. Other functions as necessary (Warrant service – Civil/Criminal) | 4.73% |

EXPENDITURES	FY 12 Actual	FY 13 Adopted	FY 14 Requested	FY 14 Recommended	FY 14 Adopted
Personal Services	\$ 38,399,506	\$ 39,051,050	\$ 42,131,087	\$ 40,216,087	\$ 40,216,087
Employee Benefits	15,533,701	16,418,171	17,369,109	16,162,187	16,162,187
Contractual Services	586,365	667,350	779,300	700,000	700,000
Supplies & Materials	1,269,066	1,393,300	1,663,750	1,395,050	1,395,050
Other Charges	13,520	20,125	20,125	20,125	20,125
Total	\$ 55,802,158	\$ 57,549,996	\$ 61,963,371	\$ 58,493,449	\$ 58,493,449

REVENUE	FY 12 Actual	FY 13 Adopted	FY 14 Adopted
Electronic Monitoring	\$ 10,235	\$ 12,000	\$ 12,000
Total	\$ 10,235	\$ 12,000	\$ 12,000

KNOX COUNTY, TENNESSEE

2013-2014 BUDGET

PATROL DIVISION (Continued)

DIVISION GOAL(S):

1. Deterrence and prevention of crime through high visibility.
2. Efficient response time to calls for service.
3. Build sound relations with the public through community policing
4. Safer road through DUI and traffic enforcement.

MISSION:

Provide safe and efficient law enforcement by using proactive patrol tactics and techniques while building sound relations with the community.

AUTHORIZED POSITIONS	FY 2012	FY 2013	FY 2014
Full Time	372	1,000	1,002
Part Time	0	2	2
TOTAL	372	1,002	1,004

WARRANTS

Account Fund
1018924 101

DIVISION FUNCTIONS

% OF TOTAL WORKLOAD

- | | |
|---|-----|
| 1. Locate and serve criminal warrants and summons | 20% |
| 2. In-state transportation of prisoners | 4% |
| 3. Extraditions | 1% |
| 4. Service of civil process | 51% |
| 5. Clerical support | 16% |
| 6. Supervision | 8% |

EXPENDITURES	FY 12	FY 13	FY 14	FY 14	FY 14
	Actual	Adopted	Requested	Recommended	Adopted
Contractual Services	\$ 178,183	\$ 191,200	\$ 196,600	\$ 182,403	\$ 182,403
Supplies & Materials	117,970	109,750	143,250	113,750	113,750
Total	\$ 296,153	\$ 300,950	\$ 339,850	\$ 296,153	\$ 296,153

KNOX COUNTY, TENNESSEE

2013-2014 BUDGET

WARRANTS (Continued)

DIVISION GOAL(S):

1. Use innovative techniques to improve the service of criminal warrants in Knox County.
2. Continue to reduce the backlog of outstanding criminal warrants.
3. Continue to provide efficient service of civil process to the citizens in light of increased numbers due to weak economy.

PROGRAM: Warrants Divisions

MISSION:

To serve the citizens and courts of Knox County by delivering civil and criminal warrants action.

DETECTIVES

Account Fund
1018927 101

DIVISION FUNCTIONS

% OF TOTAL WORKLOAD

- | | |
|---|-----|
| 1. Receive and respond to all reports of criminal offenses | 37% |
| 2. Complete all required reports, forms, and other documents documenting the incident | 25% |
| 3. Collect, document, and evaluate all evidence including statements | 22% |
| 4. Obtain or assist victim with obtaining warrants for all perpetrators | 10% |
| 5. Coordinate prosecution with victims, witnesses, and prosecutorial staff | 6% |

EXPENDITURES	FY 12 Actual	FY 13 Adopted	FY 14 Requested	FY 14 Recommended	FY 14 Adopted
Contractual Services	\$ 128,959	\$ 145,700	\$ 210,900	\$ 156,300	\$ 156,300
Supplies & Materials	130,221	130,550	157,700	130,550	130,550
Total	\$ 259,180	\$ 276,250	\$ 368,600	\$ 286,850	\$ 286,850

DIVISION GOAL(S):

1. To ensure that; the detective assigned to investigate the case contacts every victim/complainant who files an incident report with the Sheriff's Office and every effort is made to conclude the situation.

PROGRAM: General Assignment

MISSION:

Protect the lives and property of Knox County citizens by diligently, thoroughly and expeditiously investigating criminal offenses, preparing and filing all required reports and forms, processing all evidence, making arrests, and assisting in the prosecution of offenders.

PROGRAM: Major Crimes

KNOX COUNTY, TENNESSEE

2013-2014 BUDGET

DETECTIVES (Continued)

MISSION:

Protect the lives and property of Knox County citizens by diligently, thoroughly and expeditiously investigating criminal offenses, preparing and filing all required reports and forms, processing all evidence, making arrests, and assisting in the prosecution of offenders.

PROGRAM: Fraud and Forgery

MISSION:

Protect the lives and property of Knox County citizens by investigating criminal offenses, preparing and filing all required reports and forms, processing all evidence, making arrests, and assisting in the prosecution of offenders.

FORENSIC SERVICE DIVISION

**Account Fund
1018930 101**

DIVISION FUNCTIONS

% OF TOTAL WORKLOAD

- | | |
|--|-----|
| 1. Investigation of crimes against persons | 20% |
| 2. Investigation of property crimes | 35% |
| 3. Patrol | 35% |
| 4. Other Agencies | 5% |
| 5. Other functions as necessary | 5% |

EXPENDITURES	FY 12 Actual	FY 13 Adopted	FY 14 Requested	FY 14 Recommended	FY 14 Adopted
Contractual Services	\$ 31,952	\$ 30,563	\$ 68,315	\$ 29,815	\$ 29,815
Supplies & Materials	38,979	44,050	44,050	44,050	44,050
Total	\$ 70,931	\$ 74,613	\$ 112,365	\$ 73,865	\$ 73,865

PROGRAM: Forensic Services Division

MISSION:

To provide the criminal investigators with information that is essential in determining the identities of suspects and or victims. And to piece together the facts and circumstances of the crime by documenting, preserving, processing physical evidence that is crucial for determining the guilt or innocence.

JUVENILE DIVISION

**Account Fund
1018933 101**

DIVISION FUNCTIONS

% OF TOTAL WORKLOAD

- | | |
|------------------------------------|-----|
| 1. Enforcement | 25% |
| 2. Investigation | 40% |
| 3. Education | 10% |
| 4. Liaison between KCSO & Juvenile | 10% |
| 5. Public Relations | 15% |

KNOX COUNTY, TENNESSEE

2013-2014 BUDGET

JUVENILE DIVISION (Continued)

EXPENDITURES	FY 12 Actual	FY 13 Adopted	FY 14 Requested	FY 14 Recommended	FY 14 Adopted
Contractual Services	\$ 9,639	\$ 9,600	\$ 17,270	\$ 11,020	\$ 11,020
Supplies & Materials	15,014	13,775	18,810	13,975	13,975
Total	\$ 24,653	\$ 23,375	\$ 36,080	\$ 24,995	\$ 24,995

SPECIAL TEAMS

**Account Fund
1018936 101**

EXPENDITURES	FY 12 Actual	FY 13 Adopted	FY 14 Requested	FY 14 Recommended	FY 14 Adopted
Contractual Services	\$ 10,306	\$ 17,600	\$ 13,400	\$ 13,025	\$ 13,025
Supplies & Materials	20,697	13,900	26,200	21,700	21,700
Total	\$ 31,003	\$ 31,500	\$ 39,600	\$ 34,725	\$ 34,725

NARCOTICS

**Account Fund
1018942 101**

DIVISION FUNCTIONS

% OF TOTAL WORKLOAD

- | | |
|-------------------------------------|-----|
| 1. Narcotic purchases/Surveillance | 25% |
| 2. Testifying/Paperwork | 15% |
| 3. Search Warrants/Arrests | 10% |
| 4. Administrative/Seizures | 25% |
| 5. Process Evidence/Vault Inventory | 25% |

EXPENDITURES	FY 12 Actual	FY 13 Adopted	FY 14 Requested	FY 14 Recommended	FY 14 Adopted
Contractual Services	\$ 163,081	\$ 176,450	\$ 182,080	\$ 173,050	\$ 173,050
Supplies & Materials	229,129	224,100	246,750	228,750	228,750
Other Charges	14,000	16,500	13,800	16,500	16,500
Total	\$ 406,210	\$ 417,050	\$ 442,630	\$ 418,300	\$ 418,300

KNOX COUNTY, TENNESSEE

2013-2014 BUDGET

INTERNAL AFFAIRS

**Account Fund
1018945 101**

DIVISION FUNCTIONS

% OF TOTAL WORKLOAD

- | | |
|----------------------------|-----|
| 1. Complainant Interviews | 40% |
| 2. Employee Interviews | 25% |
| 3. Telephone Communication | 15% |
| 4. Case preparation | 20% |

EXPENDITURES	FY 12 Actual	FY 13 Adopted	FY 14 Requested	FY 14 Recommended	FY 14 Adopted
Contractual Services	\$ 5,829	\$ 7,975	\$ 7,150	\$ 7,150	\$ 7,150
Supplies & Materials	4,806	4,730	8,430	4,550	4,550
Total	\$ 10,635	\$ 12,705	\$ 15,580	\$ 11,700	\$ 11,700

PROGRAM: Internal Affairs Operations

MISSION:

To act as liaison between the Knox County Sheriff's office and the community it serves by quickly and courteously responding to officer-conduct inquiries or complaints and conducting effective, efficient, unbiased and thorough investigations.

SPECIAL SERVICES

**Account Fund
1018948 101**

DIVISION FUNCTIONS

% OF TOTAL WORKLOAD

- | | |
|--|-----|
| 1. Drug & Violence Prevention Programs | 35% |
| 2. Volunteer Services | 30% |
| 3. Child Safety | 15% |
| 4. Other functions as necessary | 20% |

EXPENDITURES	FY 12 Actual	FY 13 Adopted	FY 14 Requested	FY 14 Recommended	FY 14 Adopted
Contractual Services	\$ 50,763	\$ 59,550	\$ 70,625	\$ 61,800	\$ 61,800
Supplies & Materials	51,278	70,900	63,000	61,075	61,075
Total	\$ 102,041	\$ 130,450	\$ 133,625	\$ 122,875	\$ 122,875

DIVISION GOAL(S):

- To train officers in a new program "Life Skills" that will be implemented and provided to students of Knox County Schools.
- To implement and provide "Crime Prevention in the Workplace" seminars to area businesses.
- Provide a continuance of the Crime Prevention programs already established.

KNOX COUNTY, TENNESSEE

2013-2014 BUDGET

SPECIAL SERVICES(Continued)

PROGRAM: Special Services

MISSION:

Provide relevant training, programs, and services designed to empower citizens to enhance their level of safety, health, and security.

AUXILIARY SERVICES

**Account Fund
1018957 101**

EXPENDITURES	FY 12 Actual	FY 13 Adopted	FY 14 Requested	FY 14 Recommended	FY 14 Adopted
Personal Services	\$ 279,120	\$ 266,269	\$ 302,853	\$ 302,853	\$ 302,853
Employee Benefits	61,950	64,937	91,670	91,670	91,670
Contractual Services	9,533	8,500	10,850	8,250	8,250
Supplies & Materials	24,990	28,050	25,650	25,650	25,650
Total	\$ 375,593	\$ 367,756	\$ 431,023	\$ 428,423	\$ 428,423

PROGRAM:Reserve Unit Operations

MISSION:

To provide support for the Knox County Sheriff's department by using compensated and volunteer individuals as auxiliary staff for all aspects of departmental duties.

CORRECTIONAL FACILITIES

**Account Fund
1018960 101**

EXPENDITURES	FY 12 Actual	FY 13 Adopted	FY 14 Requested	FY 14 Recommended	FY 14 Adopted
Contractual Services	\$ 1,052,900	\$ 1,177,900	\$ 1,281,300	\$ 1,135,750	\$ 1,135,750
Supplies & Materials	3,692,224	3,735,100	3,922,950	3,801,650	3,801,650
Other Charges	1,985,989	2,032,911	1,875,511	2,032,911	2,032,911
Total	\$ 6,731,113	\$ 6,945,911	\$ 7,079,761	\$ 6,970,311	\$ 6,970,311

PROGRAM: Correctional Facilities Operations

MISSION:

To maintain the safety and security of the attending officers, the public, and inmates in Knox County by providing a constitutionally safe, secure, clean, well-maintained living facility for prisoners.

KNOX COUNTY, TENNESSEE

2013-2014 BUDGET

CORRECTIONAL FACILITIES (Continued)

AUTHORIZED POSITIONS	FY 2012	FY 2013	FY 2014
Full Time	430	430	0
Part Time	0	0	0
TOTAL	430	430	0

JAIL COMMISSARY

Account Fund
1018969 101

EXPENDITURES	FY 12 Actual	FY 13 Adopted	FY 14 Requested	FY 14 Recommended	FY 14 Adopted
Personal Services	\$ 190,695	\$ 205,049	\$ 209,550	\$ 209,550	\$ 209,550
Employee Benefits	60,262	64,429	69,219	69,219	69,219
Contractual Services	31,804	22,176	31,900	31,900	31,900
Supplies & Materials	317,845	300,000	389,500	389,500	389,500
Other Charges	67,205	55,000	70,000	70,000	70,000
Total	\$ 667,811	\$ 646,654	\$ 770,169	\$ 770,169	\$ 770,169

PROGRAM: Jail Commissary Operations

MISSION:

To fulfill departmental policies & State, Federal or accreditation requirements by providing commissary services to jail inmates.

AUTHORIZED POSITIONS	FY 2012	FY 2013	FY 2014
Full Time	8	8	8
Part Time	0	0	0
TOTAL	8	8	8

KNOX COUNTY, TENNESSEE

2013-2014 BUDGET

MEDICAL EXAMINER

Account Fund
1018972 101

DIVISION FUNCTIONS

% OF TOTAL WORKLOAD
100%

1. Investigation of Deaths

EXPENDITURES	FY 12 Actual	FY 13 Adopted	FY 14 Requested	FY 14 Recommended	FY 14 Adopted
Contractual Services	\$ 1,003,239	\$ 1,001,350	\$ 1,031,390	\$ 1,031,390	\$ 1,031,390
Total	\$ 1,003,239	\$ 1,001,350	\$ 1,031,390	\$ 1,031,390	\$ 1,031,390

DIVISION GOAL(S):

1. To investigate all deaths in the following categories: 1) Violent; 2) Casualty; 3) Suicide; 4) Suddenly when in apparent health; 5) Found dead; 6) in Prison; 7) any suspicious, unusual, or unnatural manner; 8) whenever a body is to be cremated.

PROGRAM: Medical Examiner

MISSION:

To provide a definitive cause of all deaths occurring outside the hospital setting in Knox County and/or any death suspicious in nature by investigating the circumstances surrounding the death and by performing autopsies.

ANIMAL CONTROL

Account Fund
1018993 101

DIVISION FUNCTIONS

% OF TOTAL WORKLOAD

- | | |
|--|-----|
| 1. Complaint investigations | 50% |
| 2. Animal bite investigations and rabies prevention | 15% |
| 3. Trapping of nuisance animals/dead animal pick-up | 15% |
| 4. Education on responsible animal ownership and animal safety | 10% |
| 5. Animal cruelty investigation | 5% |
| 6. Other functions as necessary | 5% |

EXPENDITURES	FY 12 Actual	FY 13 Adopted	FY 14 Requested	FY 14 Recommended	FY 14 Adopted
Contractual Services	\$ 26,819	\$ 18,650	\$ 19,050	\$ 18,150	\$ 18,150
Supplies & Materials	50,713	54,025	65,250	59,382	59,382
Total	\$ 77,532	\$ 72,675	\$ 84,300	\$ 77,532	\$ 77,532

KNOX COUNTY, TENNESSEE

2013-2014 BUDGET

JUVENILE COURT OFFICERS

**Account Fund
1018995 101**

EXPENDITURES	FY 12 Actual	FY 13 Adopted	FY 14 Requested	FY 14 Recommended	FY 14 Adopted
Contractual Services	\$ 7,249	\$ 12,200	\$ 19,010	\$ 12,950	\$ 12,950
Supplies & Materials	27,792	31,575	33,450	31,725	31,725
Total	\$ 35,041	\$ 43,775	\$ 52,460	\$ 44,675	\$ 44,675

REVENUE	FY 12 Actual	FY 13 Adopted	FY 14 Adopted
State of Tennessee	\$ 191,560	\$ 175,000	\$ 200,000
Total	\$ 191,560	\$ 175,000	\$ 200,000

AUTHORIZED POSITIONS	FY 2012	FY 2013	FY 2014
Full Time	13	0	0
Part Time	0	0	0
TOTAL	13	0	0

KNOX COUNTY, TENNESSEE

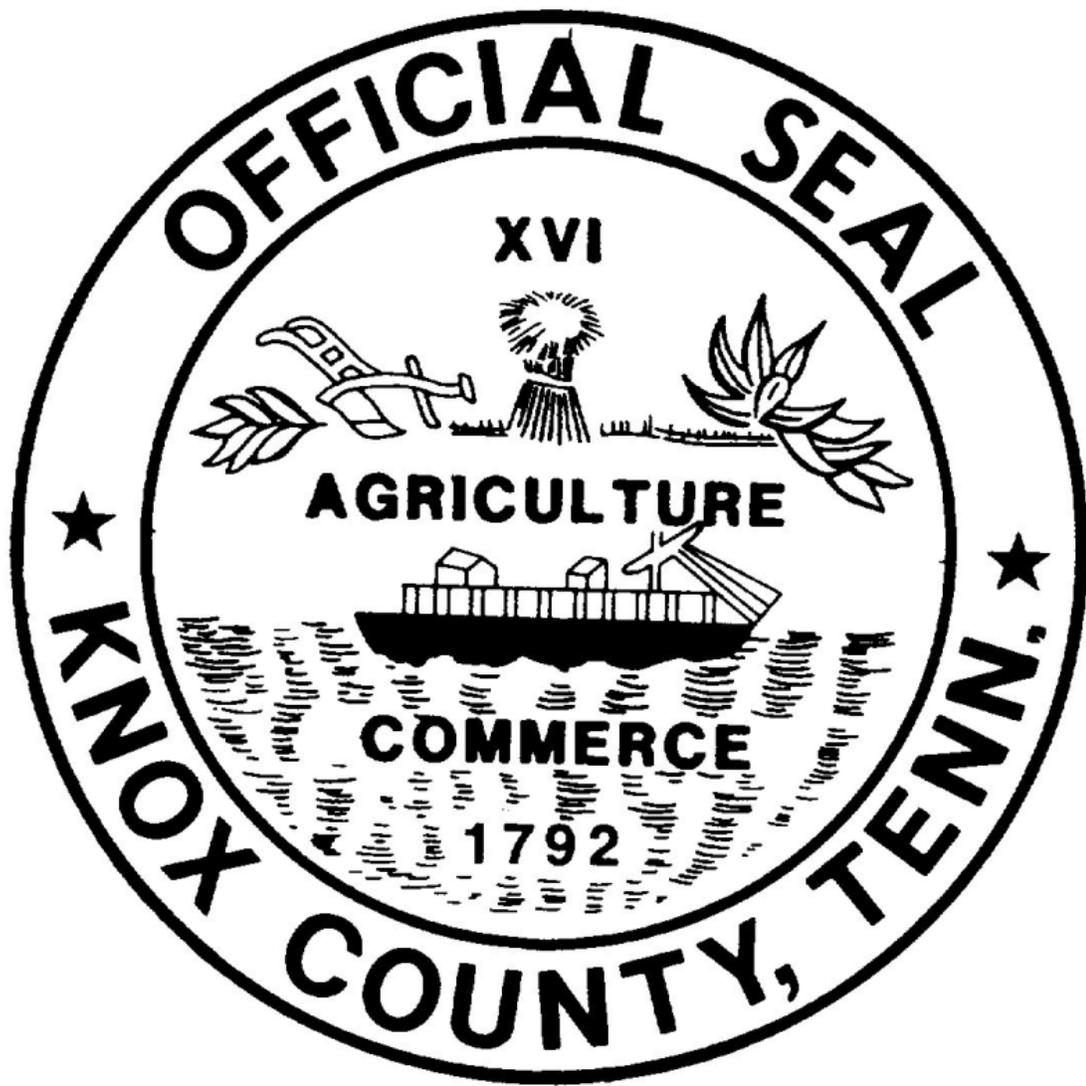
2013-2014 BUDGET

OTHER PROGRAMS

Account Fund
Various 101

EXPENDITURES	FY 12 Actual	FY 13 Adopted	FY 14 Requested	FY 14 Recommended	FY 14 Adopted
Sexual Offender Registry	\$ 9,487	\$ -	\$ -	\$ -	\$ -
Teen Academy-Sheriff	2,055	-	-	-	-
D.A.R.E. Donations	4,060	-	-	-	-
Interest Earned-Inmates	5,266	-	-	-	-
Senior Citizen Awareness	13	-	-	-	-
Honor Guard Golf Tourna.	18,600	-	-	-	-
Explorer Post Program	1,566	-	-	-	-
Community Mediation	125,929	93,000	100,000	100,000	100,000
Chaplain's Fund	3,613	-	-	-	-
Sheriff's Radio Rebanding	369	-	-	-	-
Helen McNabb-Interchange	182,948	-	-	-	-
Sheriff's K-9 Donations	4,212	-	-	-	-
KCSO Reserve Training Aca.	4,045	-	-	-	-
Total	\$ 362,163	\$ 93,000	\$ 100,000	\$ 100,000	\$ 100,000
REVENUE	FY 12 Actual	FY 13 Adopted	FY 14 Requested	FY 14 Recommended	FY 14 Adopted
Sexual Offender Registry	\$ 19,500	\$ -	\$ -	\$ -	\$ -
Teen Academy-Sheriff	2,475	-	-	-	-
D.A.R.E. Donations	1,319	-	200	200	200
Interest Earned-Inmates	11,941	-	-	-	-
Senior Citizen Awareness	85	-	-	-	-
Honor Guard Golf Tourna.	20,696	-	-	-	-
Explorer Post Program	650	-	-	-	-
Fallen Officers	200	-	-	-	-
Chaplain's Fund	4,109	-	-	-	-
Helen McNabb-Interchange	182,948	-	-	-	-
Sheriff's K-9 Donations	3,700	-	-	-	-
KCSO Reserve Training Aca.	4,797	-	-	-	-
Total	\$ 252,420	\$ -	\$ 200	\$ 200	\$ 200

Public Health & Welfare



KNOX COUNTY, TENNESSEE

2013-2014 BUDGET

INDIGENT ASSISTANCE

Account Fund
1015120 101

DIVISION FUNCTIONS

% OF TOTAL WORKLOAD

- | | |
|---|-----|
| 1. Provide crisis intervention assistance to families in need | 95% |
| 2. Pauper Burials | 5% |

EXPENDITURES	FY 12	FY 13	FY 14	FY 14	FY 14
	Actual	Adopted	Requested	Recommended	Adopted
Contractual Services	\$ 220,800	\$ 220,800	\$ 220,800	\$ 220,800	\$ 220,800
Total	\$ 220,800	\$ 220,800	\$ 220,800	\$ 220,800	\$ 220,800

JOHN TARLETON HOME

Account Fund
1015135 101

The services provided by the John Tarleton have been contracted out and will now be provided by the Helen Ross McNabb Center in Knoxville. Knox County will retain the facilities and still provide maintenance.

DIVISION FUNCTION

% OF TOTAL WORKLOAD

- | | |
|---|-----|
| 1. Provide residential services to children and youth | 95% |
| 2. Other functions are necessary | 5% |

EXPENDITURES	FY 12	FY 13	FY 14	FY 14	FY 14
	Actual	Adopted	Requested	Recommended	Adopted
Contractual Services	\$ 579,637	\$ 754,026	\$ 754,026	\$ 754,026	\$ 754,026
Total	\$ 579,637	\$ 754,026	\$ 754,026	\$ 754,026	\$ 754,026

SUPPORT SERVICES

Account Fund
1015400 101

DIVISION FUNCTIONS

% OF TOTAL WORKLOAD

- | | |
|---|-----|
| 1. Manage medical records and scheduling services | 30% |
| 2. Network support and systems management | 35% |
| 3. Manage clinical support services | 20% |
| 4. Other functions as necessary | 15% |

KNOX COUNTY, TENNESSEE

2013-2014 BUDGET

SUPPORT SERVICES (Continued)

EXPENDITURES	FY 12 Actual	FY 13 Adopted	FY 14 Requested	FY 14 Recommended	FY 14 Adopted
Personal Services	\$ 1,002,001	\$ 1,148,464	\$ 1,302,587	\$ 1,302,587	\$ 1,302,587
Employee Benefits	376,197	435,810	532,591	532,591	532,591
Contractual Services	350,167	553,700	481,245	481,245	481,245
Supplies & Materials	236,779	275,800	290,297	290,297	290,297
Other Charges	99,914	190,997	190,996	190,996	190,996
Total	\$ 2,065,058	\$ 2,604,771	\$ 2,797,716	\$ 2,797,716	\$ 2,797,716

DIVISION GOAL(S):

1. Implement EMR system to assist in medical records and billing.
2. Implement network security system to enhance security and assure HIPPA compliance.

PROGRAM: Clinical Services Support

MISSION:

To provide professional building management for Knox County citizens by providing well supplied, clean, and efficiently operated facilities.

SERVICE ACCOMPLISHMENTS FOR FY 2013

1. Implemented scheduling technology to make it easier for clients to make appointments as well as staff to follow up with clients on upcoming appointments
2. Partnered with the State of Tennessee in using inventory tracking software to assist in how much supplies are being ordered while meeting the demand of the clinical areas

AUTHORIZED POSITIONS	FY 2012	FY 2013	FY 2014
Full Time	31	35	36
Part Time	0	0	0
TOTAL	31	35	36

KNOX COUNTY, TENNESSEE

2013-2014 BUDGET

PREVENTIVE HEALTH SERVICES

Account Fund
1015403 101

DIVISION FUNCTIONS

% OF TOTAL WORKLOAD

- | | |
|--|-----|
| 1. Provide Preventive Health Services | 70% |
| 2. Provide initial Refugee Screening Services | 5% |
| 3. Provide International Travel Services | 10% |
| 4. Coordinate health services within the community | 10% |
| 5. Other functions as necessary | 5% |

EXPENDITURES	FY 12 Actual	FY 13 Adopted	FY 14 Requested	FY 14 Recommended	FY 14 Adopted
Personal Services	\$ 1,189,549	\$ 1,348,380	\$ 1,465,688	\$ 1,441,621	\$ 1,441,621
Employee Benefits	389,858	456,561	509,921	493,580	493,580
Contractual Services	22,843	32,250	109,550	109,550	109,550
Supplies & Materials	466,675	536,500	394,200	394,200	394,200
Total	\$ 2,068,925	\$ 2,373,691	\$ 2,479,359	\$ 2,438,951	\$ 2,438,951

DIVISION GOAL(S):

1. Seek to build and maintain community partnerships to bolster the health of the community.
2. Seek to integrate health services into the community and assure services provided by the most appropriate provider.

PROGRAM: Preventive Health – International Travel

MISSION:

Provide protection against preventable diseases for Knox County citizens by screenings, immunizations and education.

SERVICE ACCOMPLISHMENTS FOR FY 2013

1. Obtained a contract with Blue Cross to allow Preventive Health to bill insurance
2. With the Flu Mist grant not being renewed, KCHD was still able to bill for the vaccine which will keep the program going for future years

AUTHORIZED POSITIONS	FY 2012	FY 2013	FY 2014
Full Time	29	29	30
Part Time	0	0	11
TOTAL	29	29	41

KNOX COUNTY, TENNESSEE

2013-2014 BUDGET

DENTAL SERVICES

Account Fund
1015406 101

DIVISION FUNCTIONS

% OF TOTAL WORKLOAD

- | | |
|--|-----|
| 1. Emergency and palliative adult dental services | 45% |
| 2. Basic dental services for children | 20% |
| 3. Prosthetic services | 10% |
| 4. Dental Sealants to school children | 15% |
| 5. Screening & Referral for urgent and non-urgent care | 5% |
| 6. Other functions as necessary | 5% |

EXPENDITURES	FY 12	FY 13	FY 14	FY 14	FY 14
	Actual	Adopted	Requested	Recommended	Adopted
Personal Services	\$ 495,037	\$ 775,628	\$ 817,134	\$ 755,634	\$ 755,634
Employee Benefits	104,793	241,472	251,918	230,005	230,005
Contractual Services	8,256	25,100	26,700	26,700	26,700
Supplies & Materials	153,034	65,300	65,300	65,300	65,300
Total	\$ 761,120	\$ 1,107,500	\$ 1,161,052	\$ 1,077,639	\$ 1,077,639

DIVISION GOAL(S):

1. Provide dental services (preventive & restorative) for low income children including those on TENNCARE (through age 20).
2. To provide emergency dental services for adults that qualify based on income guidelines.
3. To provide dental health education, dental screenings, dental sealants and referrals to school children in select Knox County schools who meet certain free and reduced lunch program guidelines, through disease tracking and referral, education, disease prevention and restorative measures.

PROGRAM: Dental Services

MISSION:

To provide basic dental services (preventive and restorative) in Knox County for low income school children including those on TENNCARE (through age 20) and to provide emergency dental services for Knox County adults who qualify based on income.

SERVICE ACCOMPLISHMENTS FOR FY 2013

1. Department was able to upgrade dental equipment to continue to provide quality dental services to our clients
2. Implemented and Electronic Health Records system that met all requirements set forth by the Federal and State Legislature before the deadline of fiscal year 2015

AUTHORIZED POSITIONS	FY 2012	FY 2013	FY 2014
Full Time	12	12	11
Part Time	1	1	1
TOTAL	13	13	12

KNOX COUNTY, TENNESSEE

2013-2014 BUDGET

EMERGENCY MEDICAL SERVICES

Account Fund
1015409 101

DIVISION FUNCTIONS

% OF TOTAL WORKLOAD

- | | |
|----------------------------|-----|
| 1. Contract oversight | 80% |
| 2. Complaint investigation | 10% |
| 3. Administration | 10% |

EXPENDITURES

	FY12		FY 13		FY 14		FY 14		FY 14
	Actual		Adopted		Requested		Recommended		Adopted
Personal Services	\$ 44,946	\$	45,438	\$	46,347	\$	46,347	\$	46,347
Employee Benefits	9,153		7,148		10,484		10,484		10,484
Contractual Services	15,829		11,798		13,798		13,798		13,798
Supplies & Materials	260		4,250		2,250		2,250		2,250
Other Charges	708,724		829,861		166,628		436,628		436,628
Total	\$ 778,912	\$	898,495	\$	239,507	\$	509,507	\$	509,507

DIVISION GOAL(S):

- To decrease the emergency ambulance response time to patients.
- To enhance the EMS communications system effectiveness to meet contractual requirements of Rural Metro.

PROGRAM: Emergency Medical Services

MISSION:

To ensure prompt and effective response to emergency medical services incidents for Knox County citizens by ensuring contract providers' compliance with EMS contracts and ordinances.

SERVICE ACCOMPLISHMENTS FOR FY 2013

- Monitored the emergency ambulance contract making sure all requirements in the contract were met with few to minimal complaints. Entered into a new contract that saved the County \$650,000.

FOOD AND RESTAURANT INSPECTION

Account Fund
1015412 101

DIVISION FUNCTIONS

% OF TOTAL WORKLOAD

- | | |
|--|-----|
| 1. Permits and enforcement of TDA laws and regulations | 70% |
| 2. Day Care and School inspections | 15% |
| 3. Training | 10% |
| 4. Other functions as necessary | 5% |

KNOX COUNTY, TENNESSEE

2013-2014 BUDGET

FOOD AND RESTAURANT INSPECTION (Continued)

EXPENDITURES	FY 12 Actual	FY 13 Adopted	FY 14 Requested	FY 14 Recommended	FY 14 Adopted
Personal Services	\$ 539,439	\$ 557,770	\$ 596,408	\$ 596,408	\$ 596,408
Employee Benefits	182,149	196,931	197,504	197,504	197,504
Contractual Services	13,453	18,200	21,600	21,600	21,600
Supplies & Materials	18,662	18,500	20,000	20,000	20,000
Capital Outlay	61,342	30,000	25,000	25,000	25,000
Total	\$ 815,045	\$ 821,401	\$ 860,512	\$ 860,512	\$ 860,512

PROGRAM: Food and Restaurant Inspection

DIVISION GOAL(S):

1. Improved sanitation levels of all permitted facilities.

MISSION:

To reduce public health and safety issues for the citizens of Knox County by education and the enforcement of State and County laws governing food establishments, overnight lodging, pools, schools, child care facilities, and tattoo studios.

AUTHORIZED POSITIONS	FY 2012	FY 2013	FY 2014
Full Time	13	13	13
Part Time	0	0	0
TOTAL	13	13	13

SERVICE ACCOMPLISHMENT FOR FY 2013

1. Working with State of Tennessee in moving toward inspectors filing inspection reports electronically therefore reducing paper and storage costs

HEALTH ADMINISTRATION

Account Fund
1015415 101

DIVISION FUNCTIONS

1. Management of all departments
2. Fiscal operations
3. Personnel support

% OF TOTAL WORKLOAD

40%
40%
20%

KNOX COUNTY, TENNESSEE

2013-2014 BUDGET

HEALTH ADMINISTRATION (Continued)

EXPENDITURES	FY 12 Actual	FY 13 Adopted	FY 14 Requested	FY 14 Recommended	FY 14 Adopted
Personal Services	\$ 769,474	\$ 767,574	\$ 766,943	\$ 766,943	\$ 766,943
Employee Benefits	223,429	224,790	250,987	250,987	250,987
Contractual Services	21,719	30,825	46,350	46,350	46,350
Supplies & Materials	9,274	7,350	7,350	7,350	7,350
Total	\$ 1,023,896	\$ 1,030,539	\$ 1,071,630	\$ 1,071,630	\$ 1,071,630

REVENUE	FY 12 Actual	FY 13 Adopted	FY 14 Adopted
Dental Charges	\$ 277,049	\$ 288,000	\$ 300,000
Environmental Fees to State	475,775	600,000	400,000
Environmental Health	-	250,000	-
Lab Fees	3,830	-	5,000
DNA Testing	-	-	-
Misc. Rev.-Health Dept.	28,741	5,000	5,000
Pediatric Care	-	-	-
Preventative Health Fees	952,442	1,157,000	1,600,000
Rabies Clinic	20	25,000	-
Vital Statistics	339,659	300,000	340,000
Vital Records	1,760	2,500	1,500
Health Department Salary Reg	196,000	105,200	-
X Ray Fees	3,631	-	3,500
Grant Programs- Service	8,750	-	-
Environmental Retail Food	158,528	100,000	150,000
Lease/Rentals	27,646	55,292	55,292
Total	\$ 2,473,831	\$ 2,887,992	\$ 2,860,292

DIVISION GOAL(S):

1. Ensure that Knox County Health Department workforce represents all minorities consistent with Knox County demographics.
2. To apply for Accreditation in fiscal year 2014.

PROGRAM: Administration

MISSION:

To meet administrative and fiscal standards for the State of Tennessee by following the Quality Management Plan.

SERVICE ACCOMPLISHMENTS FOR FY 2013

1. Monthly budget meetings with all Directors, and Program managers to reconcile, and go over any changes that need to be made to stay within the adopted budget
2. Adopted a Continuous Quality Improvement Plan that focuses on every aspect of the KCHD, and continually finds ways to improve our services to the citizens of Knox County

KNOX COUNTY, TENNESSEE

2013-2014 BUDGET

HEALTH ADMINISTRATION (Continued)

AUTHORIZED POSITIONS	FY 2012	FY 2013	FY 2014
Full Time	13	13	13
Part Time	0	0	0
TOTAL	13	13	13

DIAGNOSTIC SERVICES (Laboratory)

Account Fund
1015421 101

DIVISION FUNCTIONS

% OF TOTAL WORKLOAD

- | | |
|---|-----|
| 1. Diagnostic testing for Health Department Clinics | 50% |
| 2. Processing specimens to be sent to resource laboratories | 35% |
| 3. Other functions as necessary | 5% |

EXPENDITURES	FY 12	FY 13	FY 14	FY 14	FY 14
	Actual	Adopted	Requested	Recommended	Adopted
Personal Services	\$ 61,851	\$ -	\$ -	\$ -	\$ -
Employee Benefits	17,071	-	-	-	-
Contractual Services	9,101	-	-	-	-
Supplies & Materials	(367)	-	-	-	-
Total	\$ 87,656	\$ -	\$ -	\$ -	\$ -

PROGRAM: Diagnostics

DIVISION GOAL(S):

- The staff of Diagnostic Services (Lab & X-Ray) will work within the current workforce and budget to maintain a high level of customer service and will continue to provide accurate diagnostic tests and images for all age groups, from newborns to senior citizens, within the Knox County Health Department Clinics and in the community when needed.

MISSION:

To provide requested diagnostic tests and images for health care providers by processing and performing accurate diagnostic studies in a timely manner.

AUTHORIZED POSITIONS	FY 2012	FY 2013	FY 2014
Full Time	7	0	0
Part Time	0	0	0
TOTAL	7	0	0

KNOX COUNTY, TENNESSEE

2013-2014 BUDGET

INDIGENT MEDICAL CARE

Account Fund
1015424 101

EXPENDITURES	FY 12	FY 13	FY 14	FY 14	FY 14
	Actual	Adopted	Requested	Recommended	Adopted
Contractual Services	\$ 4,999,170	\$ 4,750,000	\$ 4,750,000	\$ 4,250,000	\$ 4,250,000
Total	\$ 4,999,170	\$ 4,750,000	\$ 4,750,000	\$ 4,250,000	\$ 4,250,000

MISSION:

Indigent Medical Care is a contract service providing quality comprehensive health care to Knox County residents who have no other resources for care such as outpatient, hospital inpatient, and emergency services. By utilizing a coalition of the six hospitals, their medical staffs, and the Knox County Health Department, a comprehensive system of health care is provided to those who qualify based on family size and income guidelines established by the program.

PEDIATRIC SERVICES

Account Fund
1015430 101

DIVISION FUNCTIONS

% OF TOTAL WORKLOAD

- | | |
|---|-----|
| 1. Provide Primary Care Service for assigned patients | 80% |
| 2. Referrals for hospital or specialty services | 15% |
| 3. Other functions as necessary. | 5% |

EXPENDITURES	FY 12	FY 13	FY 14	FY 14	FY 14
	Actual	Adopted	Requested	Recommended	Adopted
Contractual Services	2,991	-	-	-	-
Supplies & Materials	30,245	-	-	-	-
Total	\$ 33,236	\$ -	\$ -	\$ -	\$ -

AUTHORIZED POSITIONS	FY 2012	FY 2013	FY 2014
Full Time	12	0	0
Part Time	1	0	0
	13	0	0

KNOX COUNTY, TENNESSEE

2013-2014 BUDGET

PHARMACY

Account Fund
1015433 101

DIVISION FUNCTIONS

% OF TOTAL WORKLOAD

- | | |
|---|-----|
| 1. Maintain accurate inventory | 10% |
| 2. Pharmaceutical Access Initiatives (Rx Assist, samples) | 10% |
| 3. Provide educational information/Medicare information | 15% |
| 4. Dispense accurate prescriptions to clients | 60% |
| 5. Other functions as necessary | 5% |

EXPENDITURES

	FY 12	FY 13	FY 14	FY 14	FY 14
	Actual	Adopted	Requested	Recommended	Adopted
Personal Services	\$ 178,085	\$ 141,721	\$ 144,548	\$ 144,548	\$ 144,548
Employee Benefits	52,005	45,548	45,157	45,157	45,157
Contractual Services	8,942	31,200	35,456	35,456	35,456
Supplies & Materials	124,751	508,650	508,650	451,150	451,150
Capital Outlay	18,362	-	-	-	-
Total	\$ 382,145	\$ 727,119	\$ 733,811	\$ 676,311	\$ 676,311

DIVISION GOAL(S):

- In the continuing effort to enhance senior citizens' quality of life in Knox County, seek to provide medications to those citizens identified by KCHD Social Services as having need of pharmacy services.

PROGRAM: Pharmacy Services

MISSION:

To promote the health of Knox County citizens by providing medication therapy and education that are, safe and efficacious.

SERVICE ACCOMPLISHMENTS FOR FY 2013

- Partnered with the State of Tennessee in using inventory tracking software to assist in how much pharmaceutical supplies are being ordered while meeting the demand of the clinical areas
- Met State of Tennessee requirements by becoming both a Warehouse Pharmacy and Dispensing Pharmacy

AUTHORIZED POSITIONS	FY 2012	FY 2013	FY 2014
Full Time	3	2	2
Part Time	0	0	0
TOTAL	3	2	2

KNOX COUNTY, TENNESSEE

2013-2014 BUDGET

PRIMARY CARE SERVICES

Account Fund
1015436 101

DIVISION FUNCTIONS

% OF TOTAL WORKLOAD

- | | |
|---|-----|
| 1. Basic medical services to low-income Knox County residents | 60% |
| 2. Patient referrals for hospital or specialty services | 10% |
| 3. Behavioral Health Care Services | 10% |
| 4. Provision of other public health services | 15% |
| 5. Provide community resources through Social Services | 5% |

EXPENDITURES	FY 12 Actual	FY 13 Adopted	FY 14 Requested	FY 14 Recommended	FY 14 Adopted
Contractual Services	\$ 270,568	\$ 285,000	\$ 285,000	\$ 285,000	\$ 285,000
Total	\$ 270,568	\$ 285,000	\$ 285,000	\$ 285,000	\$ 285,000

DIVISION GOAL(S):

- To provide quality healthcare services to indigent care patients.

PROGRAM: Primary Care Services

MISSION:

To provide integrated, quality health care services to indigent patients and to assist in the transition of Medicaid-eligible patients to TENNCARE or other private sector resources.

SERVICE ACCOMPLISHMENTS FOR FY 2013

Help maintain some of the states' highest immunization rates in the state

RABIES AND ANIMAL CONTROL

Account Fund
1015439 101

EXPEDITURES	FY 12 Actual	FY 13 Adopted	FY 14 Requested	FY 14 Recommended	FY 14 Adopted
Personal Services	\$ 9,690	\$ -	\$ 6,270	\$ 6,270	\$ 6,270
Employee Benefits	1,863	-	456	456	456
Contractual Services	29,165	-	-	-	-
Supplies & Materials	744	-	-	-	-
Total	\$ 41,462	\$ -	\$ 6,726	\$ 6,726	\$ 6,726

REVENUES	FY 12 Actual	FY 13 Adopted	FY 14 Adopted
Current Services	\$ 47,230	-	-
Total	\$ 47,230	-	-

KNOX COUNTY, TENNESSEE

2013-2014 BUDGET

SCHOOL HEALTH PROGRAM

**Account Fund
1015442 101**

EXPENDITURES	FY 12 Actual	FY 13 Adopted	FY 14 Requested	FY 14 Recommended	FY 14 Adopted
Personal Services	\$ 29,013	\$ 29,330	\$ 29,917	\$ 29,917	\$ 29,917
Employee Benefits	16,593	16,880	17,615	17,615	17,615
Contractual Services	345,830	429,350	-	430,000	430,000
Total	\$ 391,436	\$ 475,560	\$ 47,532	\$ 477,532	\$ 477,532

REVENUE	FY 12 Actual	FY 13 Adopted	FY 14 Adopted
From Reserve Fund Balance	\$ -	\$ 475,733	\$ 477,532
Total	\$ -	\$ 475,733	\$ 477,532

MISSION:

To enhance the schools nursing program by providing funding for nurses in the Knox County school system and by providing dental services for underserved children eligible for services.

SOCIAL SERVICES

**Account Fund
1015445 101**

DIVISION FUNCTIONS	% OF TOTAL WORKLOAD
1. Qualifying interviews	95%
2. Other functions as necessary	5%

EXPENDITURES	FY 12 Actual	FY 13 Adopted	FY 14 Requested	FY 14 Recommended	FY 14 Adopted
Personal Services	\$ 305,425	\$ 323,411	\$ 296,496	\$ 296,496	\$ 296,496
Employee Benefits	82,303	94,586	81,927	81,927	81,927
Contractual Services	5,154	7,850	7,850	7,850	7,850
Supplies & Materials	-	500	500	500	500
Total	\$ 392,882	\$ 426,347	\$ 386,773	\$ 386,773	\$ 386,773

DIVISION GOAL(S):

1. To continue to develop ways to assist Knox County seniors in making access to needed assistance a simple and seamless procedure.
2. Develop procedures to make sure patients use the most convenient Social Services office.
3. Participate in local training and development classes for Social Security applications and Medicaid.

PROGRAM: Indigent Care

KNOX COUNTY, TENNESSEE

2013-2014 BUDGET

SOCIAL SERVICES (Continued)

MISSION:

To determine eligibility of applicants for the Indigent Care Program and verify eligibility for the TennCare Re-verification Program by interviewing citizens in a timely manner.

SERVICE ACCOMPLISHMENTS FOR FY 2013

By assisting people onto the appropriate insurance programs, the costs to the Indigent Care Services did not run over the adopted budget

AUTHORIZED POSITIONS	FY 2012	FY 2013	FY 2014
Full Time	10	9	8
Part Time	0	0	0
TOTAL	10	9	8

GROUNDWATER SERVICES

Account Fund
1015448 101

DIVISION FUNCTIONS

% OF TOTAL WORKLOAD

- | | |
|---|-----|
| 1. Groundwater enforcement | 70% |
| 2. Mobile home park ordinance enforcement | 15% |
| 3. Public Health & Safety nuisance complaints | 5% |
| 4. Water samples | 5% |
| 5. Other functions as necessary | 5% |

EXPENDITURES	FY 12	FY 13	FY 14	FY 14	FY 14
	Actual	Adopted	Requested	Recommended	Adopted
Personal Services	\$ 276,202	\$ 286,505	\$ 265,087	\$ 265,087	\$ 265,087
Employee Benefits	112,941	117,559	113,077	113,077	113,077
Contractual Services	8,278	48,150	49,250	49,250	49,250
Supplies & Materials	14,200	13,650	12,550	12,550	12,550
Total	\$ 411,621	\$ 465,864	\$ 439,964	\$ 439,964	\$ 439,964

DIVISION GOAL(S):

1. Improve the quality of Knox County's groundwater.

PROGRAM:GroundwaterServices

MISSION:

Assure the public's health through education, regulation and enforcement related to groundwater mobile home parks and public health nuisances.

SERVICE ACCOMPLISHMENTS FOR FY 2013

1. Working to share reports with the State in electronic formats

KNOX COUNTY, TENNESSEE

2013-2014 BUDGET

GROUNDWATER SERVICES (Continued)

AUTHORIZED POSITIONS	FY 2012	FY 2013	FY 2014
Full Time	7	7	6
Part Time	1	1	1
TOTAL	8	8	7

VECTOR CONTROL SERVICES

Account Fund
1015451 101

DIVISION FUNCTIONS

% OF TOTAL WORKLOAD

- | | |
|---------------------------------|-----|
| 1. Adulticiding | 65% |
| 2. Larviciding/Trapping | 25% |
| 3. Complaint Investigation | 5% |
| 4. Other functions as necessary | 5% |

EXPENDITURES	FY 12 Actual	FY 13 Adopted	FY 14 Requested	FY 14 Recommended	FY 14 Adopted
Contractual Services	\$ 3,553	\$ 3,200	\$ 3,200	\$ 3,200	\$ 3,200
Supplies & Materials	5,204	6,400	6,400	6,400	6,400
Total	\$ 8,757	\$ 9,600	\$ 9,600	\$ 9,600	\$ 9,600

DIVISION GOAL(S):

- To distribute information on proper insect repellent use, West Nile Virus and mosquito control through the "Meals on Wheels" program and Knox County Senior Centers in conjunction with the Office on Aging and Knox County.
- To reduce public health vector nuisances and provide mosquito control management for Knox County citizens by enforcement of the County Health Nuisance Ordinance and the safe application of pest control technology.

PROGRAM: Vector Control

SERVICE ACCOMPLISHMENTS FOR FR 2013

- Responded and minimized the spread of disease through mosquitoes when alerted by testing done by KCHD

KNOX COUNTY, TENNESSEE

2013-2014 BUDGET

DISEASE SURVEILLANCE AND INVESTIGATION

Account Fund
1015454 101

DIVISION FUNCTIONS

% OF TOTAL WORKLOAD

- | | |
|--|-----|
| 1. STD/TB patient evaluation, treatment & education | 45% |
| 2. Other disease surveillance and disease outbreak investigation | 40% |
| 3. Health status surveillance and reporting | 10% |
| 4. Other functions as necessary | 5% |

EXPENDITURES

	FY 12		FY 13		FY 14		FY 14		FY 14
	Actual		Adopted		Requested		Recommended		Adopted
Personal Services	\$ 200,225	\$	\$ 272,919	\$	\$ 344,888	\$	\$ 224,687	\$	\$ 224,687
Employee Benefits	62,900		77,287		100,746		71,514		71,514
Contractual Services	51,850		142,950		152,450		152,450		152,450
Supplies & Materials	21,022		22,500		32,000		32,000		32,000
Other charges	19,123		24,000		15,000		15,000		15,000
Total	\$ 355,120	\$	\$ 539,656	\$	\$ 645,084	\$	\$ 495,651	\$	\$ 495,651

DIVISION GOAL(S):

1. Make STD, TB, and HIV testing, counseling, and treatment accessible to all high-risk citizens of Knox County.
2. Provide timely disease investigation and implement appropriate disease containment strategies when needed.
3. Manage and report on essential health data for Knox County; maintain an active disease/health status surveillance system.

PROGRAM: Surveillance, Evaluation & Research

MISSION:

Provide intervention in the incidence of specific communicable diseases for Knox County citizens by investigation diagnosis, monitoring, treatment, and education.

SERVICE ACCOMPLISHMENTS FOR FY 2013

1. Provided testing, counseling, treatment and education for all high-risk citizens of Knox County

AUTHORIZED POSITIONS	FY 2012	FY 2013	FY 2014
Full Time	8	7	5
Part Time	0	0	0
TOTAL	8	7	5

KNOX COUNTY, TENNESSEE

2013-2014 BUDGET

VITAL RECORDS

Account Fund
1015457 101

DIVISION FUNCTIONS

% OF TOTAL WORKLOAD

- | | |
|---|-----|
| 1. Respond to requests for/issue birth and death certificates | 90% |
| 2. Report statistical data to the State Vital Records Office | 5% |
| 3. Other functions as necessary | 5% |

EXPENDITURES

	FY 12		FY 13		FY 14		FY 14		FY 14
	Actual		Adopted		Requested		Recommended		Adopted
Personal Services	\$ 125,933	\$	127,901	\$	130,527	\$	130,527	\$	130,527
Employee Benefits	38,741		38,927		42,099		42,099		42,099
Contractual Services	70,121		68,350		71,350		71,350		71,350
Supplies & Materials	283		150		150		150		150
Total	\$ 235,078	\$	235,328	\$	244,126	\$	244,126	\$	244,126

DIVISION GOAL(S):

- To provide birth and death certificates to customers.
- To issue birth and death certificates for citizens by following state policies.

PROGRAM: Vital Records

MISSION:

To issue birth and death certificates for citizens by following state policies and procedures.

SERVICE ACCOMPLISHMENTS FOR FY 2013

- Provided birth and death certificates to the citizens of Knox County

AUTHORIZED POSITIONS	FY 2012	FY 2013	FY 2014
Full Time	4	4	4
Part Time	0	0	0
TOTAL	4	4	4

WOMEN'S HEALTH SERVICES

Account Fund
1015460 101

DIVISION FUNCTIONS

% OF TOTAL WORKLOAD

- | | |
|---------------------------------|-----|
| 1. Family Planning services | 69% |
| 2. Prenatal services | 25% |
| 3. Pregnancy testing | 4% |
| 4. Car seats | 1% |
| 5. Other functions as necessary | 1% |

KNOX COUNTY, TENNESSEE

2013-2014 BUDGET

WOMEN’S HEALTH SERVICES (Continued)

EXPENDITURES	FY 12 Actual	FY 13 Adopted	FY 14 Requested	FY 14 Recommended	FY 14 Adopted
Personal Services	\$ 123,351	\$ 166,773	\$ 129,247	\$ 129,247	\$ 129,247
Employee Benefits	39,395	58,275	42,113	42,113	42,113
Contractual Services	1,667	3,150	9,550	9,550	9,550
Supplies & Materials	7,435	11,450	10,840	10,840	10,840
Total	\$ 171,848	\$ 239,648	\$ 191,750	\$ 191,750	\$ 191,750

DIVISION GOAL(S):

- To improve the health status of Knox County citizens by offering access to family planning and women’s health issues.

PROGRAM: Women’s Health Services

MISSION:

To improve the health status of Knox County citizens by offering access to family planning and women’s health issues.

SERVICE ACCOMPLISHMENTS FOR FY 2013

- Working with third party billing agency to recapture insurance reimbursements for services provided by KCHD

AUTHORIZED POSITIONS	FY 2012	FY 2013	FY 2014
Full Time	3	3	2
Part Time	0	0	0
TOTAL	3	3	2

COMMUNITY HEALTH SERVICES

Account Fund
1015463 101

DIVISION FUNCTIONS

% OF TOTAL WORKLOAD

- | | |
|---|-----|
| 1. Assessment (survey and surveillance) | 15% |
| 2. Social Marketing (providing accurate information, disseminate options for improvement) | 20% |
| 3. Collaboration (community coalitions) | 30% |
| 4. Prevention (implement evidenced-based programs/interventions) | 15% |
| 5. Interventions (research, identify and/or develop best practices for adaption) | 15% |
| 6. Other functions as necessary | 5% |

KNOX COUNTY, TENNESSEE

2013-2014 BUDGET

COMMUNITY HEALTH SERVICES (Continued)

EXPENDITURES	FY 12 Actual	FY 13 Adopted	FY 14 Requested	FY 14 Recommended	FY 14 Adopted
Personal Services	\$ 883,167	\$ 883,577	\$ 997,019	\$ 997,019	\$ 997,019
Employee Benefits	224,852	224,660	262,696	262,696	262,696
Contractual Services	9,492	26,000	31,750	31,750	31,750
Supplies & Materials	6,287	10,000	10,000	10,000	10,000
Total	\$ 1,123,798	\$ 1,144,237	\$ 1,301,465	\$ 1,301,465	\$ 1,301,465

REVENUE	FY 12 Actual	FY 13 Adopted	FY 14 Adopted
Miscellaneous Revenue	\$ 2,350	\$ -	\$ -
Total	\$ 2,350	\$ -	\$ -

DIVISION GOAL(S):

- To provide the health of our community, develop and implement innovative community partnerships and initiatives to address the health concerns in our county and evaluate the progress made to improve the health of our community.

PROGRAM: Nutrition Services

MISSION:

To provide nutrition health promotion for Knox County residents by emphasizing sound nutrition principles, consultation, the provision of clinical services, and mobilization of community groups.

SERVICE ACCOMPLISHMENTS FOR FY 2013

- Continued to work the Together Healthy Knox coalition. This coalition is represented with Knox County business leaders, healthcare leaders, and leaders of both the City and County governments.

AUTHORIZED POSITIONS	FY 2012	FY 2013	FY 2014
Full Time	20	17	19
Part Time	0	0	0
TOTAL	20	17	19

KNOX COUNTY, TENNESSEE

2013-2014 BUDGET

CAR SEAT PROGRAM

**Account Fund
1015465 101**

EXPENDITURES	FY 12 Actual	FY 13 Adopted	FY 14 Requested	FY 14 Recommended	FY 14 Adopted
Supplies & Materials	\$ 15,714	\$ 15,000	\$ -	\$ -	\$ -
Total	\$ 15,714	\$ 15,000	\$ -	\$ -	\$ -

REVENUE	FY 12 Actual	FY 13 Adopted	FY 14 Adopted
City of Knoxville	\$ 2,800	\$ -	\$ -
State of Tennessee	2,621	15,000	-
Total	\$ 5,421	\$ -	\$ -

COMMUNITY HEALTH SERVICES GRANT MATCH

**Account Fund
1015467 101**

EXPENDITURES	FY 12 Actual	FY 13 Adopted	FY 14 Requested	FY 14 Recommended	FY 14 Adopted
Other	\$ 200,053	\$ 209,845	\$ 209,845	\$ 209,845	\$ 209,845
Total	\$ 200,053	\$ 209,845	\$ 209,845	\$ 209,845	\$ 209,845

COMMUNITY ACTION COMMITTEE (CAC)

**Account Fund
1016635 101
1016636 101**

DIVISION FUNCTIONS

% OF TOTAL WORKLOAD

- | | |
|---|-----|
| 1. Provide comprehensive services for low-income families | 25% |
| 2. Provide independent living programs and services for seniors | 25% |
| 3. Improve low-income living conditions | 15% |
| 4. Develop partnership and volunteer resources | 15% |
| 5. Develop financial resources | 15% |
| 6. Other functions as necessary | 5% |

KNOX COUNTY, TENNESSEE

2013-2014 BUDGET

COMMUNITY ACTION COMMITTEE (CAC) (Continued)

EXPENDITURES	FY 12 Actual	FY 13 Adopted	FY 14 Requested	FY 14 Recommended	FY 14 Adopted
Contractual Services	\$ 1,394,919	\$ 1,115,000	\$ 1,389,919	\$ 1,389,919	\$ 1,389,919
Capital Outlay	-	220,000	220,000	220,000	220,000
Other Expenses	165,000	224,919	-	-	-
Total	\$ 1,559,919	\$ 1,559,919	\$ 1,609,919	\$ 1,609,919	\$ 1,609,919

DIVISION GOAL(S):

1. Help low income people become more self-sufficient.
2. Seniors and other vulnerable populations maintain independent living.
3. Conditions in which low-income people live are improved.
4. Partnership among supporters and providers of services to low-income people and seniors are achieved.

PROGRAM: Knoxville-Knox County Community Action Committee

MISSION:

Helping people help themselves by promoting self-sufficiency and independent living for low-income families, seniors, and other vulnerable people through the caring and efficient delivery of needed services and the development of effective partnerships at all levels.

SERVICE ACCOMPLISHMENTS FOR FY 2013

1. Reopened the Mobile Meals Kitchen – served 217,241 meals to homebound elderly people
2. Provided 264,871 trips for various reasons
3. Provided over 68,000 hours of in-home assistance to seniors
4. Helped 712 unemployed obtain jobs
5. Mobilized \$25.8m in Federal and State funds and \$4.0m in private funding, a ratio of 19:1 for each Knox County dollar

DIRTY LOT ORDINANCE

Account Fund
1017720 101

DIVISION FUNCTIONS

% OF TOTAL WORKLOAD

- | | |
|---------------------------------------|-----|
| 1. Dirty lot clean-up per Codes Admin | 80% |
| 2. Highway maintenance tasks | 20% |

KNOX COUNTY, TENNESSEE

2013-2014 BUDGET

DIRTY LOT ORDINANCE (Continued)

EXPENDITURES	FY 12 Actual	FY 13 Adopted	FY 14 Requested	FY 14 Recommended	FY 14 Adopted
Personal Services	\$ 165,591	\$ 174,073	\$ 185,638	\$ 185,638	\$ 185,638
Employee Benefits	67,982	73,910	75,501	75,501	75,501
Contractual Services	26,784	19,159	29,900	25,900	25,900
Supplies & Materials	14,632	17,750	18,500	17,000	17,000
Other Charges	877	1,027	1,027	1,027	1,027
Total	\$ 275,866	\$ 285,919	\$ 310,566	\$ 305,066	\$ 305,066

REVENUE	FY 12 Actual	FY 13 Adopted	FY 14 Adopted
Dirty Lot Fines	\$ 45,156	\$ 30,000	\$ 45,000
Total	\$ 45,156	\$ 30,000	\$ 45,000

DIVISION GOAL(S):

1. Provide prompt, accurate service to clean up and/or mow non-compliant properties.
2. Continue to improve service quality as requests increase with foreclosures, etc.

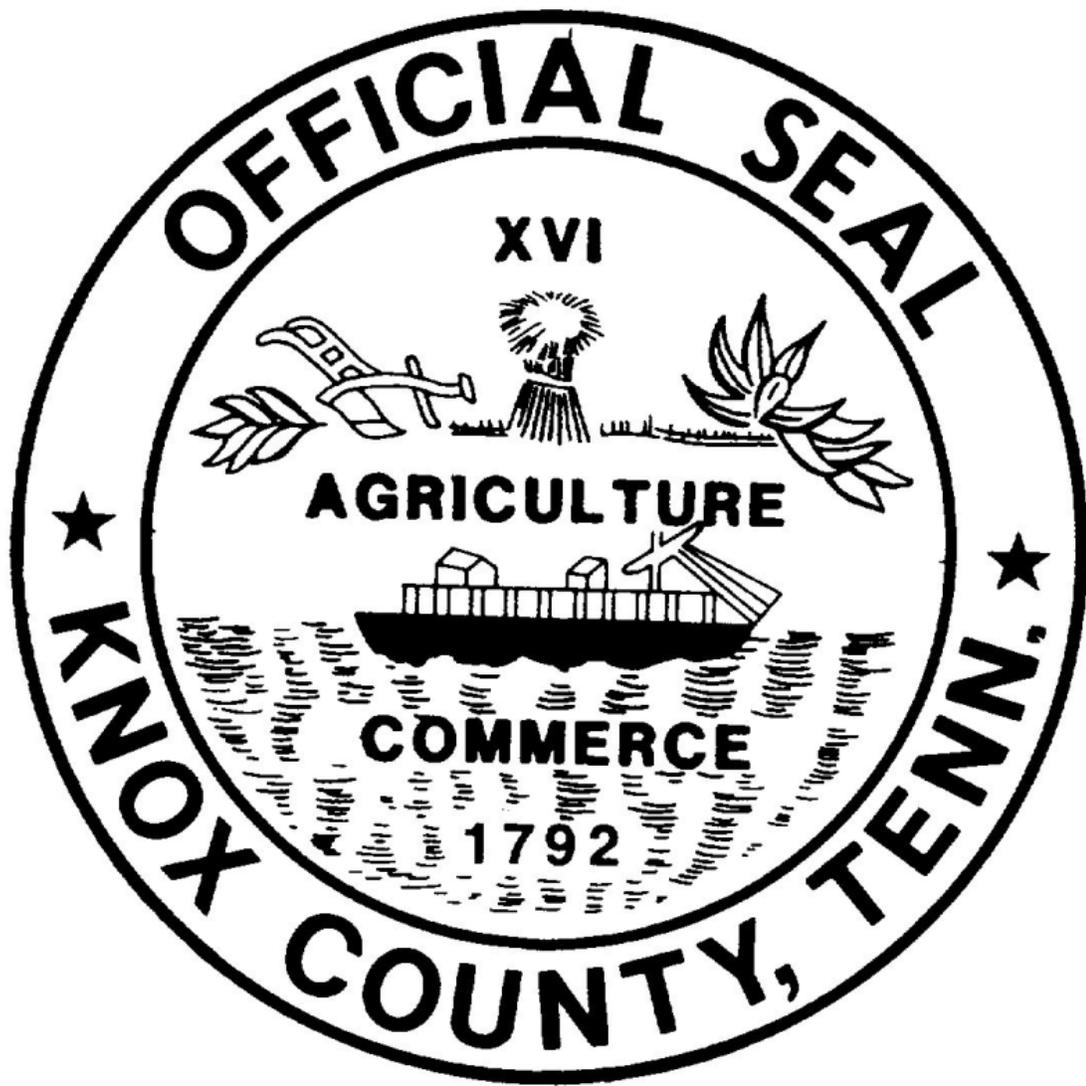
PROGRAM: Dirty Lot Ordinance

MISSION:

To clean up lots in Knox County that have excess debris and contain materials from illegal dumps by demolishing abandoned buildings and mowing overgrown lots.

AUTHORIZED POSITIONS	FY 2012	FY 2013	FY 2014
Full Time	5	5	5
Part Time	0	0	0
TOTAL	5	5	5

Social / Cultural / Recreational



KNOX COUNTY, TENNESSEE

2013-2014 BUDGET

PARK MAINTENANCE

Account Fund
1014810 101

DIVISION FUNCTIONS

% OF TOTAL WORKLOAD

- | | |
|---|-----|
| 1. Park Facilities Maintenance | 60% |
| 2. Support community events i.e. tournaments, leagues, special events | 20% |
| 3. Began Concord Dog Park to open Spring 2012 | 10% |
| 4. Began Concord Greenway Phase One | 10% |

EXPENDITURES	FY 12	FY 13	FY 14	FY 14	FY 14
	Actual	Adopted	Requested	Recommended	Adopted
Personal Services	\$ 1,294,590	\$ 1,275,092	\$ 1,328,151	\$ 1,343,151	\$ 1,343,151
Employee Benefits	504,828	523,018	520,645	521,793	521,793
Contractual Services	227,459	194,511	223,950	194,950	194,950
Supplies & Materials	371,352	236,914	248,400	218,400	218,400
Other Charges	280,085	309,839	326,235	326,235	326,235
Total	\$ 2,678,314	\$ 2,539,374	\$ 2,647,381	\$ 2,604,529	\$ 2,604,529

REVENUE	FY 12	FY 13	FY 14
	Actual	Adopted	Adopted
Rental - Concord Cove	\$ 37,931	\$ 35,000	\$ 40,000
Total	\$ 37,931	\$ 35,000	\$ 40,000

PROGRAM: Maintenance of Parks, Park Facilities, and Sports Fields

DIVISION GOAL(S):

1. Provide functional and aesthetic maintenance for our current parks, tournament site venues, and greenways and to perform construction of and/or restoration of new and existing facilities in all area of Knox County which improves the quality of life of our citizens.

MISSION:

To ensure clean, safe, and aesthetically pleasing recreation areas and facilities for the citizens of Knox County by performing timely and effective repairs, routine and planned maintenance, and assisting with new park construction and renovation of existing parks.

SERVICE ACCOMPLISHMENTS FY 2013

1. Maintained parks in a safe and attractive condition throughout Knox County
2. Supported numerous tournaments, leagues, special events
3. Assisted in the construction of trails
4. Maintained greenways with minimum closure despite storm damage, downed trees, etc.

KNOX COUNTY, TENNESSEE

2013-2014 BUDGET

PARK MAINTENANCE (Continued)

AUTHORIZED POSITIONS	FY 2012	FY 2013	FY 2014
Full Time	39	37	37
Part Time	1	1	1
TOTAL	40	38	38

RECREATION ADMINISTRATION

Account Fund
1014830 101

DIVISION FUNCTIONS

% OF TOTAL WORKLOAD

- | | |
|--|-----|
| 1. Youth baseball, softball, football, adult flag football | 25% |
| 2. Adult softball, meetings, problem solving | 20% |
| 3. Knox County Youth basketball: league and tournaments | 20% |
| 4. Coaches Clinics, umpire training, playoffs, tournaments | 20% |
| 5. Soccer, lacrosse, rugby, facility rentals | 10% |
| 6. Conferences, meetings, phone & e-mail | 5% |

EXPENDITURES	FY 12	FY 13	FY 14	FY 14	FY 14
	Actual	Adopted	Requested	Recommended	Adopted
Personal Services	\$ 356,761	\$ 372,595	\$ 333,882	\$ 333,882	\$ 333,882
Employee Benefits	101,186	106,177	93,146	93,146	93,146
Contractual Services	265,974	258,640	274,900	274,900	274,900
Supplies & Materials	36,136	44,430	38,030	37,830	37,830
Other Charges	34,332	34,482	38,724	34,482	34,482
Total	\$ 794,389	\$ 816,324	\$ 778,682	\$ 774,240	\$ 774,240

REVENUE	FY 12	FY 13	FY 14
	Actual	Adopted	Adopted
Recreation Fees	\$ 148,332	\$ 92,805	\$ 92,805
Lease/Rentals	1,318	2,000	3,000
Rentals-Boat Dock, Yacht Club	115,501	122,000	112,000
Donations	893	-	1,000
Total	\$ 266,044	\$ 216,805	\$ 208,805

KNOX COUNTY, TENNESSEE

2013-2014 BUDGET

RECREATION ADMINISTRATION(Continued)

DEPARTMENT GOAL(S)

1. Plan & provide recreational sports leagues & activities for youth/adult participants to meet the comprehensive leisure pursuits of the Knox County population.
2. Explore youth basketball coaches' clinic.
3. Continue to provide & explore sports ops for regional and national tournaments. Could be a good joint effort with the city.
4. Expand background checks.
5. Continue to explore cost cutting measures with security, trophies, etc.
6. Transition through attrition additional PT positions in place of FT positions for cost savings.

MISSION:

Provide and preserve quality parks with recreation opportunities for all.

SERVICE ACCOMPLISHMENTS FOR FY 2013

1. SEAA Youth Girls Fast-pitch World Series – ages 8U-18U – 80 teams
2. Maintained, coordinated, scheduled & supervised Knox Metro Youth Football League
3. Made mandatory Doyle Youth baseball/softball coaches clinics
4. Expanded Social media for rain outs & schedules of youth/adult games
5. Set a mandatory play rule in your football for ages 7-9 year olds
6. Scheduled all youth basketball practices & games through the new K Schools facility usage site
7. Hosted AYSO Youth National Championships Soccer event. 100 plus teams

AUTHORIZED POSITIONS	FY 2012	FY 2013	FY 2014
Full Time	7	6	5
Part Time	1	0	0
TOTAL	8	6	5

DIVISION FUNCTIONS

% OF TOTAL WORKLOAD

- | | |
|--|-----|
| 1. Youth baseball, softball, football, adult flag football | 25% |
| 2. Adult softball, problem solving | 20% |
| 3. Risk Management | 10% |
| 4. General and Personnel | 5% |
| 5. Other functions as necessary | 5% |

PROGRAM: Organized Team Sports

MISSION:

To help create community and enhance the quality of life in Knox County through people, places, programs and partnerships.

KNOX COUNTY, TENNESSEE

2013-2014 BUDGET

RECREATION ADMINISTRATION(Continued)

PARK IMPROVEMENTS-AMUSEMENT TAX

**Account Fund
1014840 101**

EXPENDITURES	FY 12 Actual	FY 13 Adopted	FY 14 Requested	FY 14 Recommended	FY 14 Adopted
Contractual Services	\$ 37,180	\$ 10,000	\$ 50,000	\$ 50,000	\$ 50,000
Supplies & Materials	29,293	40,000	35,000	35,000	35,000
Capital Outlay	88,607	100,000	65,000	65,000	65,000
Total	\$ 155,080	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000

REVENUE	FY 12 Actual	FY 13 Adopted	FY 14 Adopted
County Amusement Tax	\$ 238,024	\$ 150,000	\$ 150,000
Fund Balance		-	89,600
Total	\$ 238,024	\$ 239,600	\$ 227,700

SPORTS OPERATION

**Account Fund
1014845 101**

DIVISION FUNCTIONS	% OF TOTAL WORKLOAD
1. Weekend tournament rentals	25%
2. Correspondence with tournament directors	25%
3. Problem solving and meetings	15%
4. Correspondence with maintenance staff and park staff	15%
5. Liaison on-site between tournaments and park staff	15%
6. Other functions as necessary	5%

DEPARTMENT GOALS:

1. Continue to host quality tournaments at Sportspark, Schumpert and John Tarlton.
2. Continue to be a liaison between tournaments operations and park staff.
3. Meet or exceed projected revenue totals for park rentals at Sportspark, Schumpert and John Tarlton.

KNOX COUNTY, TENNESSEE

2013-2014 BUDGET

SPORTS OPERATION(Continued)

EXPENDITURES	FY 12 Actual	FY 13 Adopted	FY 14 Requested	FY 14 Recommended	FY 14 Adopted
Personal Services	\$ 88,717	\$ 108,047	\$ 109,455	\$ 109,455	\$ 109,455
Employee Benefits	22,385	24,501	25,863	25,863	25,863
Contractual Services	148,596	156,592	163,462	162,962	162,962
Supplies & Materials	3,336	3,000	3,750	3,250	3,250
Other Charges	4,240	-	5,240	5,240	5,240
Capital Outlay	-	6,240	-	-	-
Total	\$ 267,274	\$ 298,380	\$ 307,770	\$ 306,770	\$ 306,770

REVENUE	FY 12 Actual	FY 13 Adopted	FY 14 Adopted
Lease/Rentals	\$ 36,380	\$ 40,000	\$ 36,000
Recreation Fees	206,449	210,537	210,000
Concession Contract	16,500	7,500	10,000
Total	\$ 259,329	\$ 258,037	\$ 256,000

COMMUNITY OUTREACH

**Account Fund
1015140 101**

EXPENDITURES	FY 12 Actual	FY 13 Adopted	FY 14 Requested	FY 14 Recommended	FY 14 Adopted
Personal Services	\$ -	\$ 89,162	\$ 90,945	\$ 90,945	\$ 90,945
Employee Benefits	32	24,414	26,225	26,225	26,225
Total	\$ 32	\$ 113,576	\$ 117,170	\$ 117,170	\$ 117,170

CONSTITUENT SERVICES

**Account Fund
1015141 101**

EXPENDITURES	FY 12 Actual	FY 13 Adopted	FY 14 Requested	FY 14 Recommended	FY 14 Adopted
Personal Services	\$ -	\$ 81,823	\$ 126,520	\$ 126,520	\$ 126,520
Employee Benefits	-	29,176	49,633	49,633	49,633
Total	\$ -	\$ 110,999	\$ 176,153	\$ 176,153	\$ 176,153

KNOX COUNTY, TENNESSEE

2013-2014 BUDGET

SENIOR CENTER & VOLUNTEER SERVICES

Account Fund
1015142 101

DIVISION FUNCTIONS

% OF TOTAL WORKLOAD

- | | |
|---|-----|
| 1. Operate five senior centers across Knox County | 85% |
| 2. Other functions as necessary | 15% |

EXPENDITURES	FY 12	FY 13	FY 14	FY 14	FY 14
	Actual	Adopted	Requested	Recommended	Adopted
Personal Services	\$ 82,979	\$ 55,428	\$ 55,987	\$ 55,987	\$ 55,987
Employee Benefits	23,598	13,438	13,384	13,384	13,384
Contractual Services	3,173	2,050	2,700	2,350	2,350
Supplies & Materials	250	450	5,550	2,300	2,300
Other Charges	500	650	650	650	650
Total	\$ 110,500	\$ 72,016	\$ 78,271	\$ 74,671	\$ 74,671

DIVISION GOAL(S):

1. Continue to grow in attendance records across the five centers.
2. Plan a county-wide senior event for all seniors to enjoy, free of charge.
3. Continue to offer quality programming at all five senior centers.

MISSION:

The purpose and mission is to meet the social, recreational, and educational needs for senior adults. Committee to providing opportunities for fellowship, lifelong learning activities, recognition of senior achievements and be an accessible and trusted community resource.

AUTHORIZED POSITIONS	FY 2012	FY 2013	FY 2014
Full Time	1	2	1
Part Time	2	0	2
TOTAL	3	2	3

KNOX COUNTY, TENNESSEE

2013-2014 BUDGET

SENIOR PICNIC

**Account Fund
1015143 101**

EXPENDITURES	FY 12 Actual	FY 13 Adopted	FY 14 Requested	FY 14 Recommended	FY 14 Adopted
Supplies & Materials	\$ 8,286	\$ -	\$ -	\$ -	\$ -
Total	\$ 8,286	\$ -	\$ -	\$ -	\$ -

REVENUE	FY 12 Actual	FY 13 Adopted	FY 14 Adopted
Donations	\$ 7,750	\$ -	\$ -
Total	\$ 7,750	\$ -	\$ -

FRANK STRANG SENIOR CENTER

**Account Fund
1015145 101**

EXPENDITURES	FY 12 Actual	FY 13 Adopted	FY 14 Requested	FY 14 Recommended	FY 14 Adopted
Personal Services	\$ 58,488	\$ 59,048	\$ 60,229	\$ 60,229	\$ 60,229
Employee Benefits	13,475	14,055	14,803	14,803	14,803
Contractual Services	7,509	9,750	10,250	10,250	10,250
Supplies & Materials	3,713	4,350	3,850	3,600	3,600
Other Charges	872	1,400	650	650	650
Total	\$ 84,057	\$ 88,603	\$ 89,782	\$ 89,532	\$ 89,532

REVENUE	FY 12 Actual	FY 13 Adopted	FY 14 Adopted
Senior Center Fees	\$ 10,677	\$ 12,000	\$ 11,000
Donations	500	-	-
Total	\$ 11,177	\$ 12,000	\$ 11,000

KNOX COUNTY, TENNESSEE

2013-2014 BUDGET

FRANK STRANG SENIOR CENTER (Continued)

AUTHORIZED POSITIONS	FY 2012	FY 2013	FY 2014
Full Time	2	2	2
Part Time	0	0	0
TOTAL	2	2	2

SOUTH KNOX SENIOR CENTER

Account Fund
1015146 101

EXPENDITURES	FY 12 Actual	FY 13 Adopted	FY 14 Requested	FY 14 Recommended	FY 14 Adopted
Personal Services	\$ 55,713	\$ 59,921	\$ 60,357	\$ 60,357	\$ 60,357
Employee Benefits	13,666	14,177	14,882	14,882	14,882
Contractual Services	4,864	7,000	6,600	6,600	6,600
Supplies & Materials	1,322	2,550	2,950	2,700	2,700
Other	872	1,400	650	650	650
Total	\$ 76,437	\$ 85,048	\$ 85,439	\$ 85,189	\$ 85,189

REVENUE	FY 12 Actual	FY 13 Adopted	FY 14 Adopted
Senior Center Fees	\$ 2,660	\$ 5,000	\$ 2,500
Total	\$ 2,660	\$ 5,000	\$ 2,500

AUTHORIZED POSITIONS	FY 2012	FY 2013	FY 2014
Full Time	2	2	2
Part Time	1	0	0
TOTAL	3	2	2

KNOX COUNTY, TENNESSEE

2013-2014 BUDGET

HALLS SENIOR CENTER

Account Fund
1015147 101

EXPENDITURES	FY 12 Actual	FY 13 Adopted	FY 14 Requested	FY 14 Recommended	FY 14 Adopted
Personal Services	\$ 52,050	\$ 53,536	\$ 53,672	\$ 53,672	\$ 53,672
Employee Benefits	25,021	25,578	27,461	27,461	27,461
Contractual Services	9,557	7,750	8,200	8,200	8,200
Supplies & Materials	1,714	5,100	4,300	4,050	4,050
Other	872	1,150	650	650	650
Total	\$ 89,214	\$ 93,114	\$ 94,283	\$ 94,033	\$ 94,033

REVENUE	FY 12 Actual	FY 13 Adopted	FY 14 Adopted
Senior Center Fees	\$ 4,789	\$ 5,000	\$ 4,000
Donations	245	-	-
Total	\$ 5,034	\$ 5,000	\$ 4,000

AUTHORIZED POSITIONS	FY 2012	FY 2013	FY 2014
Full Time	1	1	1
Part Time	1	0	1
TOTAL	2	1	2

KNOX COUNTY, TENNESSEE

2013-2014 BUDGET

CORRYTON SENIOR CENTER

Account Fund
1015148 101

EXPENDITURES	FY 12 Actual	FY 13 Adopted	FY 14 Requested	FY 14 Recommended	FY 14 Adopted
Personal Services	\$ 43,917	\$ 48,840	\$ 47,996	\$ 47,996	\$ 47,996
Employee Benefits	22,981	24,957	19,553	19,553	19,553
Contractual Services	5,632	6,500	6,500	6,500	6,500
Supplies & Materials	528	2,300	3,600	3,350	3,350
Other	872	670	650	650	650
Total	\$ 73,930	\$ 83,267	\$ 78,299	\$ 78,049	\$ 78,049

REVENUE	FY 12 Actual	FY 13 Adopted	FY 14 Adopted
Senior Center Fees	\$ -	\$ 500	\$ 500
Total	\$ -	\$ 500	\$ 500

AUTHORIZED POSITIONS	FY 2012	FY 2013	FY 2014
Full Time	2	2	2
Part Time	0	0	0
TOTAL	2	2	2

CARTER SENIOR CENTER

Account Fund
1015149 101

EXPENDITURES	FY 12 Actual	FY 13 Adopted	FY 14 Requested	FY 14 Recommended	FY 14 Adopted
Personal Services	\$ 51,425	\$ 53,536	\$ 53,090	\$ 53,090	\$ 53,090
Employee Benefits	27,783	28,989	30,264	30,264	30,264
Contractual Services	3,131	3,000	3,100	3,100	3,100
Supplies & Materials	2,038	2,350	2,850	2,600	2,600
Other	872	650	650	650	650
Total	\$ 85,249	\$ 88,525	\$ 89,954	\$ 89,704	\$ 89,704

KNOX COUNTY, TENNESSEE

2013-2014 BUDGET

CARTER SENIOR CENTER(Continued)

REVENUE	FY 12 Actual	FY 13 Adopted	FY 14 Adopted
Senior Center Fees	\$ 763	\$ 500	\$ 500
Donations	500	-	-
Total	\$ 1,263	\$ 500	\$ 500

AUTHORIZED POSITIONS	FY 2012	FY 2013	FY 2014
Full Time	2	2	2
Part Time	0	0	0
TOTAL	2	2	2

Agricultural & Natural Resources



KNOX COUNTY, TENNESSEE

2013-2014 BUDGET

UT – KNOX COUNTY EXTENSION

Account Fund
1013370 101

DIVISION FUNCTIONS

% OF TOTAL WORKLOAD

- | | |
|---|-----|
| 1. Meeting school 4-H school clubs | 35% |
| 2. Project group meetings and programs | 25% |
| 3. Camps and workshops | 15% |
| 4. Administration and recordkeeping of 4000 plus 4H members | 15% |
| 5. Other functions as necessary | 10% |

EXPENDITURES

	FY 12		FY 13		FY 14		FY 14		FY 14
	Actual		Adopted		Requested		Recommended		Adopted
Personal Services	\$ 195,024	\$	240,421	\$	253,980	\$	253,980	\$	253,980
Employee Benefits	42,135		89,500		96,615		96,615		96,615
Contractual Services	16,255		20,500		20,500		20,500		20,500
Supplies & Materials	4,351		6,500		6,500		6,500		6,500
Total	\$ 257,765	\$	356,921	\$	377,595	\$	377,595	\$	377,595

DIVISION GOAL(S):

1. Increase participation in after school clubs.
2. Expand the speech project to 10 more schools.
3. Develop life skills workshops for underserved areas of Knox County.
4. Track volunteer activities more efficiently so a more accurate contribution can be given.

PROGRAM: 4-H

MISSION:

By instilling life skills such as: health, nutrition education, and citizenship are solutions for a better living in the youth of Knox County.

DIVISION FUNCTIONS

% OF TOTAL WORKLOAD

- | | |
|---|-----|
| 1. Financial management, co-parenting, bankruptcy education and first time homeowners | 30% |
| 2. TNCEP Nutrition education for food stamp eligible families in Knox County | 33% |
| 3. EFNEP Nutrition and Food Dollar expenditures for limited resource families | 32% |
| 4. Other functions as necessary | 5% |

DIVISION GOAL(S):

1. Increase federal funding for EFNEP and increase the number of participants by 10%.
2. Increase by two hundred fifty participants the number of people trained by TNCEP.

PROGRAM: Family & Consumer Sciences

MISSION:

Solutions for better living through intensive training in nutrition, food dollar management, financial management, co-parenting for divorcing couples, weight control, and bankruptcy prevention.

KNOX COUNTY, TENNESSEE

2013-2014 BUDGET

UT – KNOX COUNTY EXTENSION (Continued)

DIVISION FUNCTIONS	% OF TOTAL WORKLOAD
1. Working with farmers, nurserymen, greenhouses, and landscape professionals	30%
2. Working with home owners and consumers of horticulture education	40%
3. Administration of UT –Extension – Knox County Office	20%
4. Boards, committees and public service	5%
5. Other functions as necessary	5%

DIVISION GOAL(S):

1. Expand Tennessee Yards and Neighborhood’s water quality initiative to the entire Knox County Community.
2. Developing a water resources map for Knox County farmers and growers.
3. Train twenty-five Master Beef Producers and sixty-five Master Horse Owners.

PROGRAM: Agriculture and Horticulture

MISSION:

Solutions for better for farmers, producers, landscape professionals, nurserymen, and homeowners through individual contacts, workshops, educational programming media, websites, e-mail, and telephone calls.

NEW HARVEST FARMER’S MARKET

Account Fund
1014832 101

EXPENDITURES	FY 12	FY 13	FY 14	FY 14	FY 14
	Actual	Adopted	Requested	Recommended	Adopted
Contractual Services	\$ 1,612	\$ -	\$ -	\$ -	-
Total	\$ 1,612	\$ -	\$ -	\$ -	-

REVENUE	FY 12	FY 13	FY 14
	Actual	Adopted	Adopted
Farmers Market Food	\$ 2,518	\$ -	\$ 2,000
Lease/Rentals	50	-	-
Total	\$ 2,568	\$ -	\$ 2,000

SOIL CONSERVATION DISTRICT

Account Fund
1017520 101

DIVISION FUNCTIONS	% OF TOTAL WORKLOAD
1. One-On-One assistance to customers of Knox County	75%
2. Information & Education Projects for community awareness of conservation	5%
3. Other functions as necessary	10%

KNOX COUNTY, TENNESSEE

2013-2014 BUDGET

SOIL CONSERVATION DISTRICT (Continued)

EXPENDITURES	FY 12 Actual	FY 13 Adopted	FY 14 Requested	FY 14 Recommended	FY 14 Adopted
Personal Services	\$ 75,013	\$ 76,814	\$ 79,380	\$ 79,380	\$ 79,380
Employee Benefits	20,620	22,867	24,537	24,537	24,537
Contractual Services	8,983	6,000	8,000	7,000	7,000
Supplies & Materials	1,281	2,850	3,900	3,900	3,900
Other Charges	500	650	650	650	650
Total	\$ 106,397	\$ 109,181	\$ 116,467	\$ 115,467	\$ 115,467

DIVISION GOAL(S):

1. Carry out an active information and education program by providing classroom, water quality education, providing assistance for landowners to implement conservation practices and participate in community meetings to publicize the programs available.
2. Expand natural resource awareness by partnering with other agencies, organizations, and individuals to hold training sessions, workshops, and demonstration site.
3. Expand revenue base by applying for grants to assist with cost share incentives to land owners and to develop special projects such as the Environment Stewardship Program, Bull Run Creek Special Project, Stock Creek Special Project, the Lower Clinch Watershed Council, and the Beaver Creek Watershed Project.

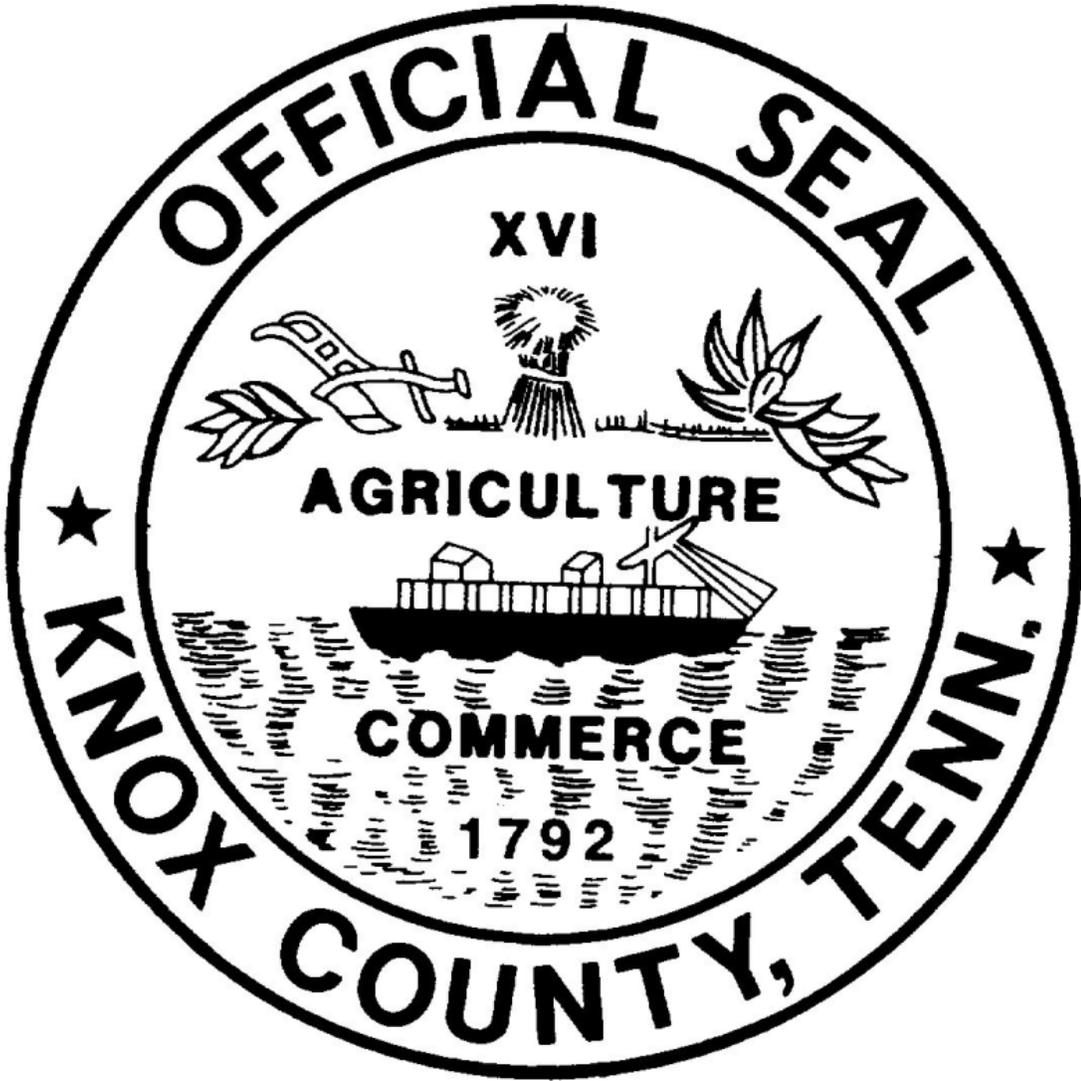
PROGRAM: Soil Conservation Operations

MISSION:

To provide leadership and administer programs to help people conserve, improve and sustain our natural resources and environment.

AUTHORIZED POSITIONS	FY 2012	FY 2013	FY 2014
Full Time	2	2	2
Part Time	0	0	0
TOTAL	2	2	2

Other



KNOX COUNTY, TENNESSEE

2013-2014 BUDGET

OTHER CHARGES

				Account	Fund
				See Chart	101
EXPENDITURES	FY 12	FY 13	FY 14	FY 14	FY 14
	Actual	Adopted	Requested	Recommended	Adopted
Trustee Commission	\$ 2,521,271	\$ 2,650,000	\$ 2,650,000	\$ 2,650,000	\$ 2,650,000
Insurance Related					
Expenses	29,762	47,389	47,389	47,389	47,389
Official Expense	-	2,500	10,000	10,000	10,000
Equipment	688,924	977,800	4,529,893	1,183,350	1,183,350
Auditing Services	446,845	465,200	302,120	302,120	302,120
Total	\$ 3,686,802	\$ 4,142,889	\$ 7,539,402	\$ 4,192,859	\$ 4,192,859
REVENUE	FY 12	FY 13	FY 14		
	Actual	Adopted	Adopted		
Auditing Services	\$ -	190,320	54,600		
Total	\$ -	\$ 190,320	\$ 54,600		

MISSION:

These accounts contain budgeted dollars for various administrative charges associated with the General Fund. This year self-insurance claims costs were distributed to the department expected to be responsible. Amounts were distributed based on each departments past history of claims. It is hoped that departments will take ownership of claims and be more responsible for costs. The \$200,000 left in this amount is to cover costs that can't be tracked to a specific department.

VETERAN SERVICES

	Account	Fund
	1015160	101
DIVISION FUNCTIONS	% OF TOTAL WORKLOAD	
1. Provide assistance filing and prosecuting claims	25%	
2. Provide information	75%	

KNOX COUNTY, TENNESSEE

2013-2014 BUDGET

VETERAN SERVICES (Continued)

EXPENDITURES	FY 12 Actual	FY 13 Adopted	FY 14 Requested	FY 14 Recommended	FY 14 Adopted
Personal Services	\$ 33,883	\$ 66,085	\$ 70,686	\$ 70,686	\$ 70,686
Employee Benefits	4,178	21,250	10,392	10,392	10,392
Contractual Services	5,133	5,000	12,600	9,350	9,350
Supplies & Materials	27	1,000	1,500	1,500	1,500
Other Charges	500	650	650	650	650
Total	\$ 43,721	\$ 93,985	\$ 95,828	\$ 92,578	\$ 92,578

DIVISION GOAL(S):

1. Provide positive and professional assistance to veteran's, veteran's widows/dependents in filing claims for compensation, widows death pension, insurance claims, claims for letters of eligibility for home loans, and on the proper way to receive medical care.
2. Review denied claims and assist veterans in filing letters of disagreement. Also, help in the preparation of rebuttals and developing evidence to support a favorable decision on veteran's appeals.
3. Visits veterans in hospitals and in nursing homes and investigate if these veteran's and widows are entitled to additional benefits.
4. Continue consults with doctors, hospital administrators, lawyers and other service professionals regarding benefits and services for claimants.

PROGRAM: Veteran Services

MISSION:

To enable veterans and their dependents receive the benefits to which they are entitled by answering their questions, investigating, researching eligibility issues and providing claim-filing assistance in a manner that is responsive and satisfactory to them.

AUTHORIZED POSITIONS	FY 2012	FY 2013	FY 2014
Full Time	1	2	2
Part Time	1	0	0
TOTAL	2	2	2

KNOX COUNTY, TENNESSEE

2013-2014 BUDGET

PAYMENTS TO CITIES

**Account Fund
1016615 101**

EXPENDITURES	FY 12 Actual	FY 13 Adopted	FY 14 Requested	FY 14 Recommended	FY 14 Adopted
Contractual Services	\$ 139,267	\$ 120,000	\$ 120,000	\$ 120,000	\$ 120,000
Total	\$ 139,267	\$ 120,000	\$ 120,000	\$ 120,000	\$ 120,000

MISSION:

This account represents the portion of Alcoholic Beverage Tax that must be remitted to the City of Knoxville.

OPERATING TRANSFERS

**Account Fund
1016645 101**

EXPENDITURES	FY 12 Actual	FY 13 Adopted	FY 14 Requested	FY 14 Recommended	FY 14 Adopted
Transfers to Schools	\$ 1,182,000	\$ 2,682,000	\$ 5,552,000	\$ 5,552,000	\$ 5,552,000
Transfer to Animal Welfare	663,190	663,190	663,190	663,190	663,190
Transfer to Solid Waste Fund	30,544	-	-	-	-
Transfer to Public Library Fund	1,366,769	1,130,000	1,130,000	1,130,000	1,130,000
Transfer to Governmental Library	-	-	20,000	20,000	20,000
Transfer to E911	3,419,250	-	-	-	-
Grant Matches/Other	589,896	315,000	965,000	965,000	965,000
Total	\$ 7,251,649	\$ 4,790,190	\$ 8,330,190	\$ 8,330,190	\$ 8,330,190

KNOX COUNTY, TENNESSEE

2013-2014 BUDGET

MISCELLANEOUS

				Account Various	Fund 101
EXPENDITURES	FY 12	FY 13	FY 14	FY 14	FY 14
	Actual	Adopted	Requested	Recommended	Adopted
Personal Services	\$ -	\$ (60,000)	\$ -	\$ (60,000)	\$ (60,000)
Employee Benefits	6,875	(178,000)	-	(178,000)	(178,000)
Contracted Services	40,282	75,000	-	154,981	154,981
PBA Management Fee	2,708,583	2,800,000	2,900,000	2,900,000	2,900,000
PBA Building Maint & Operations	3,599,456	3,600,000	3,600,000	3,600,000	3,600,000
Other Charges	96,449	8,297	(96,913)	4,373	4,373
Employee Benefits	71,802	560,000	700,000	680,000	680,000
Total	\$ 6,523,447	\$ 6,805,297	\$ 7,103,087	\$ 7,101,354	\$ 7,101,354

**KNOX COUNTY, TENNESSEE
2013-2014 ADOPTED BUDGET**

DEFINED SERVICE CONTRACTS

AGENCY	Program	Adopted FY 2014
GENERAL FUND:		
Alzheimer's Tennessee	Howard Circle of Friends Adult Day Program	\$ 5,000
Big Brothers & Big Sisters	Youth Mentoring	7,500
Boys & Girls Club	Prevention and Health	5,000
Boys & Girls Club	Project Learn	7,000
CASA *	Abused and Neglected Children	7,500
Catholic Charities	Columbus Home Group Home for Boys	5,000
Catholic Charities*	Children's Emergency Shelter	44,500
Cerebral Palsy Center	Day Services	9,000
Cerebral Palsy Housing Corp.	Supported Living for Adults	4,000
Child & Family Tennessee	Runaway and Homeless Youth Program	15,000
Child & Family Tennessee	Family Crisis Center	5,000
Childhelp Tennessee	Forensic Interview Services	7,500
Community Mediation Center	Medication Services	20,000
Disabled American Veterans	Hospital Service Officer	17,000
East Tennessee Community Design Center	DesignWorks	7,500
East TN Tech Access Center	Tech Assist Equipment for People w/Disabilities	8,000
East Tennessee Veterans Honor Guard	Full Military Honors at Veteran Funerals	2,000
Emerald Youth Foundation	JustLead Learning Lab	8,000
EM Jellineck Center	Alcohol and Drug Rehab Center	5,000
Epilepsy Foundation of East TN	Epilepsy Awareness & Prevention	2,000
Epilepsy Foundation	Client Services Program	2,800
Fort Loudoun Lake Association	Debris Jam Removal for Flood Control	2,500
Fort Loudoun Lake Association	Trash and Debris Removal along Waterways	2,500
Free Medical Clinic of America	Free Medical Clinic	15,000
Friends of Literacy	Adult Education	5,000
Friends of Literacy	Detention Facility	9,500
Helen Ross McNabb	Therapeutic Preschool Services	7,500
Helen Ross McNabb	Friendship House	5,000
Hispanic Chamber of Commerce	Hispanic Business Assistance	5,000
Innovation Valley	Economic Development	250,000
Interfaith Health Clinic	Healthcare for the Working Uninsured	70,000
Joy of Music	Music Education	5,000
Keep Knoxville Beautiful	Knox County Pride	8,000

**KNOX COUNTY, TENNESSEE
2013-2014 ADOPTED BUDGET**

DEFINED SERVICE CONTRACTS

AGENCY	Program	Adopted FY 2014
Knoxville Area Chamber Partnership	Economic Development	80,000
Knox Area Rescue Ministries	Community Feeding Program	5,000
Knoxville Area Urban League	Homeowner & Foreclosure Prevention	5,000
Knoxville Area Urban League	Workforce Development	7,500
Knoxville Leadership Foundation	Amachi Knoxville	5,000
Lisa Ross Birth & Women's Center	Prenatal and Womans Health Access Program	63,750
Mental Health Association	Mental Health 101	8,500
Metropolitan Drug Commission	Drug Free Community	10,000
Salvation Army	Joy T. Baker Center	9,000
Salvation Army	Operation Bootstrap	5,000
Second Harvest Food Bank	Food for Kids	5,000
Senior Citizens Home Assistance Service	Renaissance Terrace Capital Campaign	10,000
Sertoma Center	Medical & Wellness Program	5,000
Sexual Assault Center of East Tennessee	Personal Child Safety Education Program	2,500
Sexual Assault Center of East Tennessee	Advocacy	4,000
The Development Corp.	Economic Development	600,000
Volunteer Fire Department of Seymour	Fire & Emergency Services	10,000
Volunteer Ministry Center	Resource Center	18,422
WC Two - The First Tee	The First Tee National Schools Program	5,000
Wesley House Afterschool Program	Children's Afterschool Rec., Ed., Support-CARES	8,000
YWCA	Transition Housing Program	5,000
YWCA	Victim Advocacy Program	9,500
YMCA of East TN	Cansler Branch - Capital Campaign	10,000
Total -- General Fund		\$ 1,470,472

*These will be funded as a sole source contract through Juvenile Court Judges.

**KNOX COUNTY, TENNESSEE
2013-2014 ADOPTED BUDGET**

DEFINED SERVICE CONTRACTS

AGENCY	Adopted FY 2014
HOTEL / MOTEL TAX FUND:	
Arts & Culture Alliance of Greater Knoxville	\$ 375,000
Visit Knoxville	2,240,000
Women's Basketball Hall of Fame	150,000
Beck Cultural Exchange Center	50,000
Knox Heritage	3,500
Knoxville Civil War Roundtable	15,000
	<hr/>
Total -- Hotel/Motel Tax Fund	2,833,500
	<hr/>
TOTAL CONTRACTUAL AGENCIES	\$ 4,303,972
	<hr/> <hr/>

Special Revenue Funds

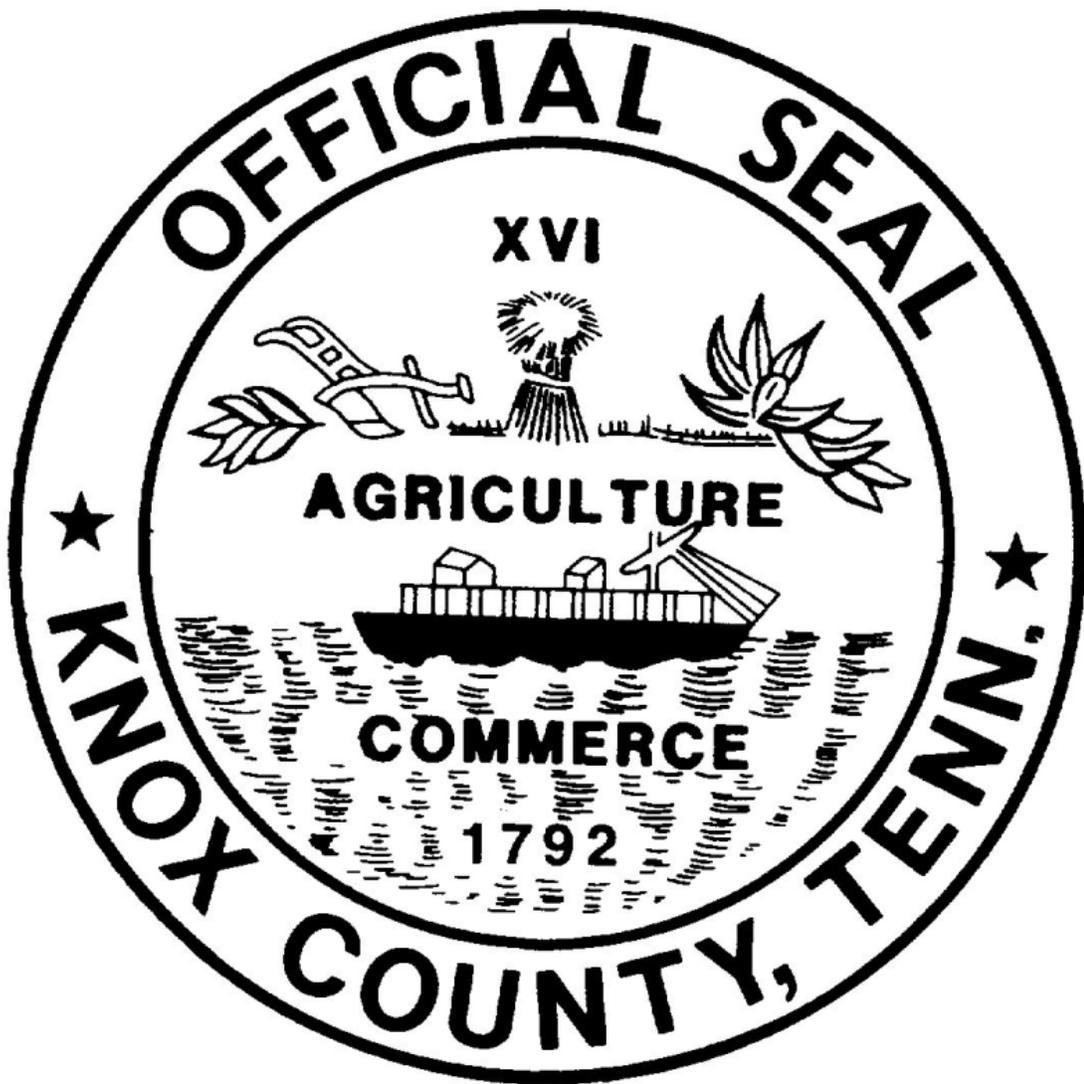


TABLE OF CONTENTS
SPECIAL REVENUE FUNDS

Special Revenue Funds	
Special Revenue Funds Revenue Summary.....	189
Special Revenue & Construction Funds Revenue Graph	190
Special Revenue & Construction Funds Expenditures Graph	191
Governmental Law Library Fund	192
Public Library Fund	194
Other Library Programs	196
Trustee Commission	197
Solid Waste Fund	198
Solid Waste Administration	199
Convenience Centers.....	200
Yard Waste Facility.....	201
Tire Transfer Program.....	202
Litter Grant.....	202
Recycling Program.....	203
Household Hazardous Waste.....	204
Trustee Commission.....	204
Air Quality Fund	205
Air Quality Management – Operating.....	206
Air Quality Management – Permit Fees.....	206
Air Quality Management – Title V	207
Smart Trips.....	208
Hotel/Motel Tax Fund	209
Engineering & Public Works Fund	210
Highway Administration	212
Highway Management	213
Stormwater Management	214
Highway & Bridge Maintenance.....	215
Traffic Control.....	216
Capital Outlay.....	217
Engineering	217
Trustee’s Commission.....	219

SPECIAL REVENUE FUNDS (Continued)

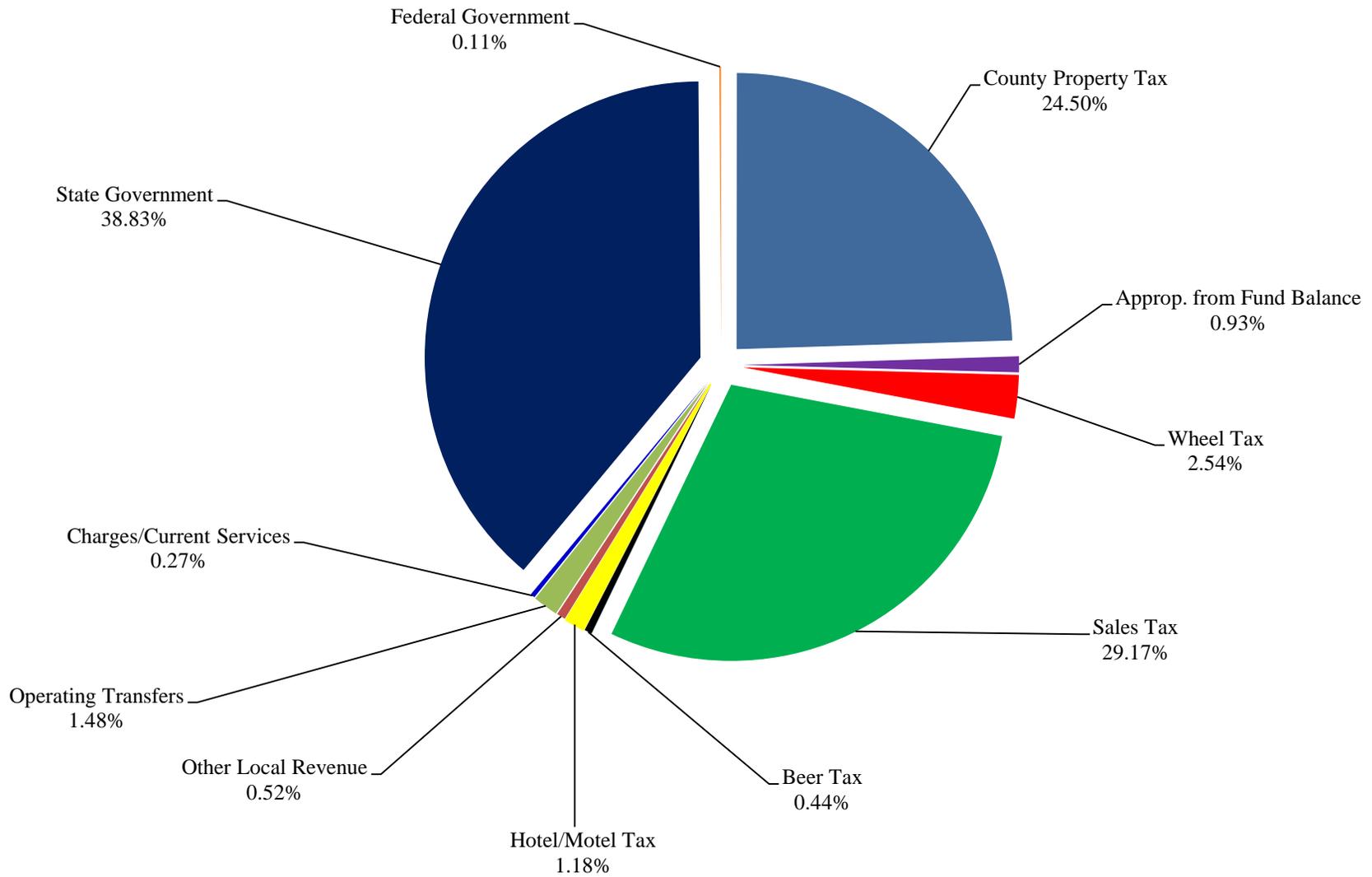
Engineering & Public Works Fund (continued)

Stormwater Management – Violations	219
Subdivision Foreclosures	219
Central Cafeteria Fund.....	220
General Purpose School Fund.....	222

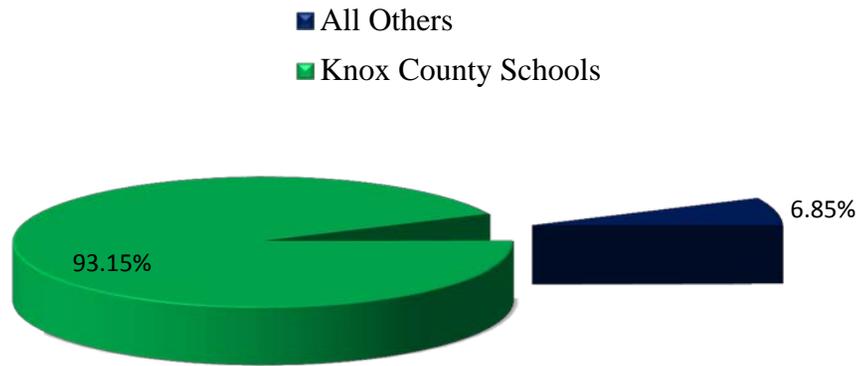
SPECIAL REVENUE FUNDS SUMMARY CHART

	Gov't Law Library	Public Library	Solid Waste	Air Quality	Hotel/Motel Tax	Engineering & Public Works	General Purpose School	School Cafeteria	Total
<u>REVENUE TYPE</u>									
County Property Tax	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 113,452,000	\$ -	\$ 113,452,000
Sales Tax	-	-	2,400,000	-	-	4,511,000	106,030,000	-	112,941,000
Wheel Tax	-	10,528,176	-	-	-	-	1,500,000	-	12,028,176
Litigation Tax	68,666	-	-	-	-	-	1,089,500	-	1,158,166
Beer Tax	-	-	-	-	-	1,975,000	-	-	1,975,000
Hotel/Motel Tax	-	-	-	-	5,500,000	-	-	-	5,500,000
Licenses and Permits	-	-	-	-	-	-	36,000	-	36,000
Fines, Forfeitures, Penalty	-	-	60,000	-	-	-	-	-	60,000
Charges/Current Services	9,000	300,000	-	151,795	-	-	765,500	10,040,995	11,267,290
Other Local Revenue	1,000	9,000	715,000	-	-	10,000	2,046,000	202,300	2,983,300
State Government	-	45,500	398,500	-	-	4,907,000	169,547,000	429,359	175,327,359
Federal Government	-	5,806	-	-	-	-	537,000	15,320,188	15,862,994
Other Gov't/Citizen Groups	30,334	-	-	-	-	-	-	-	30,344
Operating Transfers	-	1,670,000	441,715	-	-	-	1,737,000	-	3,848,715
Approp. from Fund Balance	-	-	-	-	170,000	-	4,970,000	-	5,140,000
Total	\$ 109,000	\$ 12,558,482	\$ 4,015,215	\$ 151,795	\$ 5,670,000	\$ 11,403,000	\$ 401,710,000	\$ 25,992,842	\$ 461,610,334

REVENUE % BREAKDOWN FOR SPECIAL REVENUE & CONSTRUCTION FUNDS



SPECIAL REVENUE & CONSTRUCTION FUNDS EXPENDITURE PERCENTAGE BREAKDOWN



All Others:	6.85%		
Hotel/Motel Tax	1.14%	Air Quality	0.03%
Solid Waste	0.80%	Engineering and Public Works	2.33%
Governmental Law Library	0.03%		
Public Library	2.52%		

KNOX COUNTY, TENNESSEE

2013-2014 BUDGET

GOVERNMENTAL LAW LIBRARY FUND

**FUND
114**

REVENUE		FY 12 Actual		FY 13 Adopted		FY 14 Adopted
County Local Option Taxes	\$	58,084	\$	68,666	\$	65,500
Charges/Current Services		5,243		9,000		8,000
Other Local Revenue		3,708		1,000		1,200
Other Governments/Citizens Groups		30,000		30,334		30,300
Operating Transfers		30,000		-		20,000
<hr/>						
Total	\$	127,035	\$	109,000	\$	125,000

County Local Option Taxes: The litigation tax imposed by the courts is the main source of revenue for this fund. The FY 2014 budget was prepared based on comparisons of actual revenue from FY 2012 and estimated revenues for FY 2013. These revenues have a stable history.

Fees: User fees charges to attorneys and firms based on the number of employees in the firm. Rates range from \$25 for sole practitioners or law firms made up exclusively of people who have practiced three years or less to \$330 for firms employing in excess of 11 attorneys. The FY 2014 budget was prepared based on comparisons of actual revenue from FY 2012 and estimated revenues for FY 2013.

Other Local Revenues: Includes copy machine usage and search charges. The FY 2014 budget was prepared based on comparisons of actual revenue from FY 2012 and estimated revenues for FY 2013.

Operating Transfers: For FY 2014, a small operating transfer from the County General Fund is expected to be required to provide funding for expenditures exceeding fund revenues.

KNOX COUNTY, TENNESSEE

2013–2014 BUDGET

GOVERNMENTAL LAW LIBRARY

Account Fund
1140010 114

DIVISION FUNCTIONS

% OF TOTAL WORKLOAD

- | | |
|--|-----|
| 1. Provide assistance or to perform research using Westlaw Online databases | 72% |
| 2. Provide assistance with general interest inquires' from patrons at Library, by phone, or by e-mail requests | 17% |
| 3. Provide assistance with printed materials to patrons at library | 11% |

EXPENDITURES

	FY 12		FY 13		FY 14		FY 14		FY 14
	Actual		Adopted		Requested		Recommended		Adopted
Personal Services	\$ 50,243	\$	\$ 50,383	\$	\$ 51,951	\$	\$ 51,951	\$	\$ 51,951
Employee Benefits	15,063		15,225		16,022		16,022		16,022
Contractual Services	7,604		9,736		10,420		9,515		9,515
Supplies & Materials	54,168		32,177		69,500		46,143		46,143
Other Charges	1,197		1,479		1,369		1,369		1,369
Total	\$ 128,275	\$	\$ 109,000	\$	\$ 149,262	\$	\$ 125,000	\$	\$ 125,000

DIVISION GOAL(S)

- To continue to improve the volume of information available to our members online.
- To continue to make library acquisitions available to all our members through internet and direct assistance at the Law Library.
- To acquire new and upgraded computers and software that would replace current ones.

MISSION:

The library provides a center of legal information for judges and attorneys during ongoing court procedures, local government offices, and the general public.

AUTHORIZED POSITIONS	FY 2012	FY 2013	FY 2014
Full Time	1	1	1
Part Time	1	1	1
TOTAL	2	2	2

KNOX COUNTY, TENNESSEE

2013-2014 BUDGET

PUBLIC LIBRARY FUND

Account Fund
1150010 115

REVENUE	FY 12 Actual	FY 13 Adopted	FY 14 Adopted
Wheel Tax	\$ 10,335,827	\$ 10,528,176	\$ 10,550,000
Charges/Current Svcs	340,219	300,000	340,000
Other Local Revenue	8,320	9,000	9,000
State of Tennessee	45,500	45,500	45,500
Federal Government	5,806	5,806	6,400
Other Governments/Citizens Groups	17,595	-	-
Operating Transfers	1,779,269	1,670,000	1,670,000
Total	\$ 12,532,536	\$ 12,558,482	\$ 12,620,900

Wheel Tax: The County receives \$36 from each motor vehicle registration, the majority of which is allocated to the Public Library Fund. This revenue represents the majority of the funding for the County's public library system.

Charges/Current Services: Includes fines from overdue books, out-of-county library cards, payment of lost materials, rental on videos, and copier income. The maximum overdue book fine is \$5.00.

Other Local Revenue: Consists of interest earned from the Local Government Investment Pool (LGIP), Burlington gift funds, and funds from the staff concession machines. The budget is based on actual results for prior years and the estimated actual results for FY 2013.

State of Tennessee: This revenue consists of the State library services grant expected to be received.

Operating Transfers: The transfer from the County General Fund is intended to fund the remaining portion of the library operating expenditures not covered by other sources of funds.

KNOX COUNTY, TENNESSEE

2013-2014 BUDGET

PUBLIC LIBRARY

Account Fund
1150010 115

DIVISION FUNCTIONS

% OF TOTAL WORKLOAD

- | | |
|---|-----|
| 1. Provide access to programs, collections, & services that translate into enhanced quality of life | 50% |
| 2. Acquire, access, organize information, materials, and programs for all learning levels | 40% |
| 3. Other functions as necessary | 10% |

EXPENDITURES

	FY 12	FY 13	FY 14	FY 14	FY 14
	Actual	Adopted	Requested	Recommended	Adopted
Personal Services	\$ 6,080,861	\$ 6,211,250	\$ 6,354,932	\$ 6,354,932	\$ 6,354,932
Employee Benefits	1,817,828	1,861,004	1,971,093	1,971,093	1,971,093
Contractual Services	580,899	593,405	688,125	585,125	585,125
Supplies & Materials	1,973,266	1,980,526	2,210,900	1,935,403	1,935,403
Other Charges	72,553	72,703	72,703	72,703	72,703
Capital Outlay	177,361	1,588,188	546,593	-	-

Total	\$ 10,702,768	\$ 12,307,076	\$ 11,844,346	\$ 10,919,256	\$ 10,919,256
-------	---------------	---------------	---------------	---------------	---------------

DIVISION GOAL(S):

1. To explore the possibility of improving service by increasing hours of operation at several library locations.
2. Improve service to Mascot patrons by building a new library facility, expanding hours of operation and library resources.
3. Introduce new library website.
4. Migrate to new Sirsi/Dynix ILS system.

PROGRAM: Provision of Library Materials for use by the Public

MISSION:

To provide library materials representing a broad range of subjects and formats, efficient, reliable, and convenient access to electronic information tools and resources, appropriate programs for children and adults and a knowledgeable and helpful staff.

SERVICE ACCOMPLISHMENTS FOR 2013

1. Installed the first phase of compact shelving for the East Tennessee History Center
2. Circulated more books and media and answered more reference questions
3. Conducted E-book Help Sessions covering a variety of E-readers
4. Completed a major building repair to the Carter Branch Library
5. Introduced wireless internet access in eighteen locations
6. Celebrated the 125th anniversary of Lawson McGhee Library

KNOX COUNTY, TENNESSEE

2013-2014 BUDGET

PUBLIC LIBRARY (Continued)

AUTHORIZED POSITIONS	FY 2012	FY 2013	FY 2014
Full Time	137	138	134
Part Time	74	73	71
TOTAL	211	211	205

PROGRAM: Provision of Information Services

Mission:

To provide: a) library materials representing a broad range of subjects and formats, b) efficient, reliable, and convenient access to electronic information tools and resources, c) appropriate programs for children and adults, and d) a knowledgeable and helpful staff.

PROGRAM: Provision of Electronic Gateways and Resources

MISSION:

To provide efficient, reliable, and convenient access to electronic information tools and resources for customers by acquiring, implementing, and maintaining appropriate technologies with well-trained and responsive technical staff.

PROGRAM: Provision of Materials and Services Specially Designed for Children

MISSION:

To provide library services for children and their supporting adults by selecting and maintaining appropriate collections of books and other materials, providing information, and planning and presenting programs.

OTHER LIBRARY PROGRAMS

**Account Fund
115**

EXPENDITURES	FY 12 Actual	FY 13 Adopted	FY 14 Requested	FY 14 Recommended	FY 14 Adopted
Rothrock Estates	\$ 24,545	\$ -	\$ -	\$ -	\$ -
State General Library	51,306	51,306	51,900	50,000	50,000
Public Library Maintenance	1,534,568	1,588,188	1,584,794	1,551,644	1,551,644
Cultural & Exhibit Fund	1,632	-	-	-	-
Total	\$ 1,612,051	\$ 1,639,494	\$ 1,636,694	\$ 1,601,644	\$ 1,601,644

KNOX COUNTY, TENNESSEE

2013-2014 BUDGET

TRUSTEE COMMISSION

EXPENDITURES	FY 12 Actual	FY 13 Adopted	FY 14 Requested	FY 14 Recommended	FY 14 Adopted
Trustee Commission	\$ 84,579	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000
Total	\$ 84,579	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000

KNOX COUNTY, TENNESSEE

2013-2014 BUDGET

SOLID WASTE FUND

**Fund
116**

REVENUE	FY 12	FY 13	FY 14
	Actual	Adopted	Adopted
Local Option Taxes	\$ 2,400,000	\$ 2,400,000	\$ 2,400,000
Fines, Forfeitures, Penalty	58,558	60,000	50,000
Charges/Current Services	12,900	-	-
Other Local Revenues	716,670	715,000	650,000
State of Tennessee	417,398	398,500	378,500
Operating Transfers	214,902	441,715	475,000
Appropriation from Fund Balance	-	-	41,397
Total	\$ 3,820,428	\$ 4,015,215	\$ 3,994,897

Local Option Taxes: Sales made in the unincorporated areas of Knox County are charged a 2.25% local option sales tax. Of the local option sales tax, 27.778% is allocated to Knox County general government, with the remaining 72.222% allocated to the schools. For FY 2012 through 2014, the amount of the local option sales tax allocated to the Solid Waste Fund is \$2.4 million.

Fines, Forfeitures, Penalty: These revenues consist of DUI fines which are used to offset litter pick-up.

Charges for Current Services: Fees collected from the sale of used tires.

Other Local Revenue: Includes the estimated amount Knox County will receive from the sale of scrap metal, aluminum cans, and certain scrap grades of paper. These materials are collected at recycling drop-off locations at the County Convenience Centers.

State of Tennessee: Consists of an annual grant from the State Department of Transportation to be used for the pickup of roadside litter, funding of the adopt-a-road program and education programs conducted by the Greater Knoxville Beautification Board. The funds are generated by the state gasoline tax. The estimates are based on 2012 actual amounts, 2013 estimates and information provided by the State of Tennessee.

Operating Transfers: The transfer from the County General Fund is intended to fund the remaining portion of the solid waste operating expenditures not covered by other sources of funds.

Appropriation from Fund Balance: For FY 2014, \$41,397 of fund balance has been appropriated.

KNOX COUNTY, TENNESSEE

2013-2014 BUDGET

SOLID WASTE ADMINISTRATION

Account Fund
1160110 116

DIVISION FUNCTIONS

% OF TOTAL WORKLOAD

- | | |
|--|-----|
| 1. Convenience Center Administration & Planning | 25% |
| 2. Tire Transfer Program administration | 20% |
| 3. Office Administration | 20% |
| 4. Contract, Regulatory and County Policy Compliance | 20% |
| 5. Litter Grant Administration and Staff Work Plan | 10% |
| 6. Other functions as necessary | 5% |

EXPENDITURES

	FY 12	FY 13	FY 14	FY 14	FY 14
	Actual	Adopted	Requested	Recommended	Adopted
Personal Services	\$ 158,562	\$ 162,294	\$ 165,576	\$ 165,576	\$ 165,576
Employee Benefits	38,918	39,729	42,017	42,017	42,017
Contractual Services	11,081	12,985	13,000	10,050	10,050
Supplies & Materials	6,599	6,700	5,730	5,580	5,580
Other Charges	97,847	148,115	148,115	147,615	147,615
	\$ 313,007	\$ 369,823	\$ 374,438	\$ 370,838	\$ 370,838

DIVISION GOAL(S):

1. Conduct an all-staff training covering department operations and County policies.
2. Begin transition to record all service requests in the work order system starting with litter requests.
3. Manage site selection and construction of a new Karns Convenience Center
4. Continue to monitor and improve contracted services.

PROGRAM: Solid Waste Administration

MISSION:

The Knox County Solid Waste Department delivers cost-effective services and provides quality information to help Knox County taxpayers efficiently recycle and dispose of residential waste.

KNOX COUNTY, TENNESSEE

2013-2014 BUDGET

SOLID WASTE ADMINISTRATION (Continued)

AUTHORIZED POSITIONS	FY 2012	FY 2013	FY 2014
Full Time	3	3	3
Part Time	0	0	0
TOTAL	3	3	3

CONVENIENCE CENTERS

Account Fund
1160120 116

DIVISION FUNCTIONS

% OF TOTAL WORKLOAD

- | | |
|---|-----|
| 1. Manage recycle and waste box hauling for most cost effective service | 35% |
| 2. Supervise and coordinate schedules for CC operators & truck drivers | 15% |
| 3. Monitor and Perform routine maintenance of convenience centers | 20% |
| 4. Respond to public requests for disposal & recycling information at centers | 10% |
| 5. Report CC incidents, safety concerns and maintenance needs | 15% |
| 6. Other functions as necessary | 5% |

EXPENDITURES	FY 12 Actual	FY 13 Adopted	FY 14 Requested	FY 14 Recommended	FY 14 Adopted
Personal Services	\$ 455,427	\$ 455,606	\$ 456,325	\$ 456,325	\$ 456,325
Employee Benefits	187,294	198,282	213,149	213,149	213,149
Contractual Services	1,972,457	2,070,894	2,065,913	2,008,605	2,008,605
Supplies & Materials	90,179	52,225	85,700	69,200	69,200
Other Charges	117,491	75,360	75,360	75,360	75,360
Total	\$ 2,822,848	\$ 2,852,367	\$ 2,896,447	\$ 2,822,639	\$ 2,822,639

DIVISION GOAL(S):

1. Select site and begin construction for a new Karns Convenience Center.
2. Improve traffic flow and drainage at the Tazewell Pike Center.
3. Continue preventive maintenance; reduce equipment failure, for no negative impact on public use.
4. Install new used oil collection bins at all Convenience Centers.

PROGRAM: Convenience Centers

MISSION:

The Knox County Solid Waste Division delivers cost-effective services and provides quality information to help Knox County taxpayers efficiently recycle and dispose of residential waste.

KNOX COUNTY, TENNESSEE

2013-2014 BUDGET

CONVENIENCE CENTERS (Continued)

AUTHORIZED POSITIONS	FY 2012	FY 2013	FY 2014
Full Time	19	19	19
Part Time	1	1	1
TOTAL	20	20	20

YARD WASTE FACILITY

Account Fund
1160130 116

DIVISION FUNCTIONS

% OF TOTAL WORKLOAD

- | | |
|--|-----|
| 1. Receiving and managing yard waste drop offs | 30% |
| 2. Periodic grinding and hauling of year waste by contractor | 30% |
| 3. Tip fee oversight | 10% |
| 4. Supervision of yard waste facility staff | 25% |
| 5. Other functions as necessary | 5% |

EXPENDITURES	FY 12	FY 13	FY14	FY 14	FY 14
	Actual	Adopted	Requested	Recommended	Adopted
Contractual Services	\$ 48,511	\$ -	\$ -	\$ -	\$ -
Supplies & Materials	-	-	-	-	-
Other Charges	-	-	-	-	-
Total	\$ 48,511	\$ -	\$ -	\$ -	\$ -

DIVISION GOAL(S):

1. Remove and dispose of sediment from retention pond system.
2. Continue to encourage yard waste recycling to meet state diversion goals.
3. Provide yard waste drop-off option for KnoxCounty departments and businesses, agencies, and individuals.
4. End the practice of retail sales of mulch from the Solway facility.

PROGRAM:Yard Waste Facility

MISSION:

Provide an efficient, cost-effective way for citizens, business and government to legally recycle wood waste to help meet State of Tennessee landfill diversion requirements, to discourage illegal open burning of wood waste.

KNOX COUNTY, TENNESSEE

2013-2014 BUDGET

TIRE TRANSFER PROGRAM

Account Fund
1160310 116

DIVISION FUNCTIONS

% OF TOTAL WORKLOAD

- | | |
|---|-----|
| 1. Oversee tire recycling contractor performance | 40% |
| 2. Reconcile tire shredding manifests from contractor for grant billing | 40% |
| 3. Invoice State of Tennessee for reimbursements | 10% |
| 4. Other functions as necessary | 10% |

EXPENDITURES	FY 12	FY 13	FY 14	FY 14	FY 14
	Actual	Adopted	Requested	Recommended	Adopted
Contractual Services	\$ 278,212	\$ 415,750	\$ 415,750	\$ 415,750	\$ 415,750
Total	\$ 278,212	\$ 415,750	\$ 415,750	\$ 415,750	\$ 415,750

DIVISION GOAL(S):

1. Provide scrap tire recycling option for all Knox County tire dealers.
2. Provide scrap tire recycling option for individual residents at Knox County Convenience Centers.
3. Provide scrap tire recycling option for tire dump clean-up operations by Knox County departments.

PROGRAM: Tire Transfer

MISSION:

The Knox County Solid Waste Department, in partnership with the State of Tennessee Department of Environment and Conservation, operates a tire disposal service for tire retailers and individual citizens to conveniently and legally dispose of waste tires.

LITTER GRANT

Account Fund
1160320 116

DIVISION FUNCTIONS

% OF TOTAL WORKLOAD

- | | |
|---------------------------------|-----|
| 1. Litter pick-up | 50% |
| 2. Litter-prevention Education | 30% |
| 3. Litter Ordinance Enforcement | 10% |
| 4. Volunteer Recruitment | 5% |
| 5. Other functions as necessary | 5% |

EXPENDITURES	FY 12	FY 13	FY 14	FY 14	FY 14
	Actual	Adopted	Requested	Recommended	Adopted
Personal Services	\$ -	\$ -	\$ 43,579	\$ 43,579	\$ 43,579
Employee Benefits	-	-	5,568	5,568	5,568
Contractual Services	6,089	5,750	5,750	5,750	5,750
Supplies and Materials	11,685	11,750	21,916	14,250	14,250
Capital Outlay	-	47,000	-	-	-
Total	\$ 17,774	\$ 64,500	\$ 76,813	\$ 69,147	\$ 69,147

KNOX COUNTY, TENNESSEE

2013-2014 BUDGET

LITTER GRANT (Continued)

DIVISION GOAL(S):

1. Investigate and prosecute illegal dumping cases.
2. Increase the number of miles cleaned.
3. Increase the ratio of material recycled.
4. Continue effective adopt-a-road program.
5. Record all litter and dumping service requests in the new work order system.

PROGRAM: Litter Grant Program

MISSION:

The Knox County Solid Waste Department, in partnership with the State of Tennessee Department of Transportation, operates a litter control program that utilizes DUI and other community service labor to clean hundreds of miles of Knox County roads each year.

RECYCLING PROGRAM

Account Fund
1160330 116

DIVISION FUNCTIONS

% OF TOTAL WORKLOAD

- | | |
|--|-----|
| 1. Monitor convenience center recycling activities | 25% |
| 2. Manage recycling commodity sales based on contract prices | 10% |
| 3. Evaluate contracts & equipment/personnel needs | 10% |
| 4. Promote market-based recycling rationale Convenience Center users | 40% |
| 5. Coordinate recycling education efforts with community partners | 10% |
| 6. Other functions as necessary | 5% |

EXPENDITURES	FY 12	FY 13	FY 14	FY 14	FY 14
	Actual	Adopted	Requested	Recommended	Adopted
Personal Services	\$ 112,346	\$ 115,106	\$ 117,399	\$ 117,399	\$ 117,399
Employee Benefits	42,418	43,425	45,705	45,705	45,705
Contractual Services	41,578	44,000	42,100	42,100	42,100
Supplies & Materials	33,444	25,250	28,325	25,825	25,825
Other Charges	501	752	752	752	752
Total	\$ 230,287	\$ 228,533	\$ 234,281	\$ 231,781	\$ 231,781

DIVISION GOAL(S):

1. Continue real-time monitoring of recycling trends vs. landfilled material trends.
2. Improve access to recycling for Convenience Centers users.
3. Increase revenue from recycling and avoid costs of landfilling.
4. Utilization of four member AmeriCorps team to work in centers to encourage recycling.

PROGRAM: Recycling Program

MISSION:

The Knox County Solid Waste Department delivers cost-effective services and provides quality information to help Knox County taxpayers efficiently recycle and dispose of residential waste.

KNOX COUNTY, TENNESSEE

2013-2014 BUDGET

RECYCLING PROGRAM (Continued)

AUTHORIZED POSITIONS	FY 2012	FY 2013	FY 2014
Full Time	4	4	4
Part Time	0	0	0
TOTAL	4	4	4

HOUSEHOLD HAZARDOUS WASTE

**Account Fund
1160340 116**

DIVISION FUNCTIONS

% OF TOTAL WORKLOAD

- | | |
|---|-----|
| 1. Collected HHW from residents at HHW facility | 75% |
| 2. Receive auto fluids, oil filters & batteries at drop-off centers | 20% |
| 3. Other functions as necessary | 5% |

EXPENDITURES	FY 12 Actual	FY 13 Adopted	FY 14 Requested	FY 14 Recommended	FY 14 Adopted
Contractual Services	\$ 77,704	\$ 84,242	\$ 84,242	\$ 84,242	\$ 84,242
Total	\$ 77,704	\$ 84,242	\$ 84,242	\$ 84,242	\$ 84,242

DIVISION GOAL(S):

- Continue to co-operate the HHW center with the City of Knoxville.
- Continue to accept a variety of auto fluids and lead acid batteries at County Convenience Centers.
- Continue to accept e-waste at Halls and John Sevier Convenience Centers.

PROGRAM: Household Hazardous Waste

MISSION:

The Knox County Solid Waste Department in partnership with the City of Knoxville provides Knox County taxpayers with a safe, cost-effective way to dispose of most types of household hazardous waste.

TRUSTEE COMMISSION

EXPENDITURES	FY 12 Actual	FY 13 Adopted	FY 14 Requested	FY 14 Recommended	FY 14 Adopted
Trustee Commission	\$ -	\$ -	\$ -	\$ 500	\$ 500
Total	\$ -	\$ -	\$ -	\$ 500	\$ 500

KNOX COUNTY, TENNESSEE

2013-2014 BUDGET

AIR QUALITY FUND

**FUND
128**

REVENUE	FY 12 Actual	FY 13 Adopted	FY 14 Adopted
Charges for Current Services	\$ 172,055	\$ 151,795	\$ 151,795
Total	\$ 172,055	\$ 151,795	\$ 151,795

CHARGES/CURRENT SERVICES: Contains fees for operators of facilities that are sources of air contamination. Includes permits required for all persons planning to operate a facility that will be a major contaminant source. Also included are permit fees for persons planning to operate a facility that will be a minor air contaminant source. The FY 2014 Budget was prepared based on comparison of actual revenue from previous fiscal years and the program revenues expected for the new year.

KNOX COUNTY, TENNESSEE

2013-2014 BUDGET

AIR QUALITY MANAGEMENT- OPERATING

Account Fund
1280030 128

DIVISION FUNCTIONS

% OF TOTAL WORKLOAD

- | | |
|---|-----|
| 1. Regulatory and SIP related work | 25% |
| 2. Operate ambient air monitoring network | 25% |
| 3. Perform activities related to non-attainment | 25% |
| 4. Public Relations activities | 5% |
| 5. Other functions as necessary | 20% |

DIVISION GOAL(S):

1. Continue to implement cost savings in everyday work practices
2. Continue to develop standard operating procedures to streamline work load
3. Continue to work toward attainment of all National Ambient Air Quality Standards

PROGRAM: Air Quality Management Operations

MISSION:

To achieve and maintain the National Ambient Air Quality Standards (NAAQS) in Knox County, for all criteria pollutants designed to protect health and welfare as set by local and federal law. These pollutants include lead (Pb), ground level ozone (O3) and Particulate Matter (PM2.5).

AUTHORIZED POSITIONS	FY 2012	FY 2013	FY 2014
Full Time	13	14	14
Part Time	0	0	0
TOTAL	13	14	14

AIR QUALITY MANAGEMENT - PERMIT FEES

Account Fund
1280040 128

DIVISION FUNCTIONS

% OF TOTAL WORKLOAD

- | | |
|---|-----|
| 1. Issue permits to NON-Title V sources | 60% |
| 2. Inspect sources | 25% |
| 3. Issue enforcement actions | .5% |
| 4. Public relations activities | .5% |
| 5. Other functions as necessary | .5% |

KNOX COUNTY, TENNESSEE

2013-2014 BUDGET

AIR QUALITY MANAGEMENT - PERMIT FEES (Continued)

EXPENDITURES	FY 12 Actual	FY 13 Adopted	FY 14 Requested	FY 14 Recommended	FY 14 Adopted
Personal Services	\$ 112,950	\$ -	\$ -	\$ -	\$ -
Employee Benefits	41,231	-	-	-	-
Contractual Services	45,351	140,000	140,000	140,000	140,000
Other Charges	324	11,795	11,795	11,795	11,795
Total	\$ 199,856	\$ 151,795	\$ 151,795	\$ 151,795	\$ 151,795

DIVISION GOAL(S):

1. Increase public awareness of attainment status of ozone and PM 2.5
2. Develop standard operating procedures to streamline permitting and enforcement

PROGRAM: Air Quality Management – Permit Fees

MISSION:

To identify all potential non-Title V air contaminant sources in Knox County, ensuring the compliance of these sources with all requirements of the Clean Air Act delegated to Knox County.

AIR QUALITY MANAGEMENT - TITLE V

**Account Fund
1280050 128**

DIVISION FUNCTIONS

% OF TOTAL WORKLOAD

- | | |
|---|-----|
| 1. Issue permits to Title V sources | 30% |
| 2. Conduct annual full compliance inspections | 10% |
| 3. Issue enforcement actions | 10% |
| 4. Public relations activities | 10% |
| 5. Conduct ambient air monitoring | 30% |
| 6. Other functions as necessary | 10% |

DIVISION GOAL(S):

1. Develop standard operating procedures to streamline permitting and enforcement.

PROGRAM: Air Quality Management – Title V

MISSION:

To maintain the Title V operating source permit program that is mandated by Congress in the Clean Air Act Amendment of 1990.

KNOX COUNTY, TENNESSEE

2013-2014 BUDGET

SMART TRIPS

Account Fund
1280060 128

EXPENDITURES	FY 12 Actual	FY 13 Adopted	FY 14 Requested	FY 14 Recommended	FY 14 Adopted
Services and Contract Exp	\$ 10,000	\$ -	\$ -	\$ -	\$ -
Total	\$ 10,000	\$ -	\$ -	\$ -	\$ -

KNOX COUNTY, TENNESSEE

2013-2014 BUDGET

HOTEL/MOTEL TAX FUND

TOURISM

Account Fund
1230010 123

REVENUE	FY 12 Actual	FY 13 Adopted	FY 14 Adopted
County Local Option Taxes	\$ 5,696,181	\$ 5,500,000	\$ 5,600,000
Appropriation from Fund Balance	-	170,000	115,000
Total	\$ 5,696,181	\$ 5,670,000	\$ 5,715,000

CountyLocal Option Taxes: This is the Hotel/Motel tax; a 5% privilege tax imposed by operators of hotels on their guests. Based on current occupancy rates and expectations based on economic conditions, these revenues are projected to increase during FY 2014.

Appropriation from Fund Balance: The largest of the Hotel/Motel tax expenditures is the contract with the Greater Knoxville Sports and Tourism Authority. This contract is dependent on revenue collections. For FY 2014, a small appropriation from fund balance is expected to be needed to offset expenditures. The County plans to spend as revenues allow for the continued promotion of Downtown Development and Tourism.

EXPENDITURES	FY 12 Actual	FY 13 Adopted	FY 14 Requested	FY 14 Recommended	FY 14 Adopted
Contractual Services	\$ 2,497,987	\$ 2,575,000	\$ 2,915,000	\$ 2,915,000	\$ 2,915,000
Commission	40,890	55,000	50,000	50,000	50,000
Transfers	612,500	840,000	540,000	540,000	540,000
Other	2,537,649	2,200,000	2,210,000	2,210,000	2,210,000
Total	\$ 5,689,026	\$ 5,670,000	\$ 5,715,000	\$ 5,715,000	\$ 5,715,000

KNOX COUNTY, TENNESSEE

2013-2014 BUDGET

ENGINEERING & PUBLIC WORKS

**FUND
131**

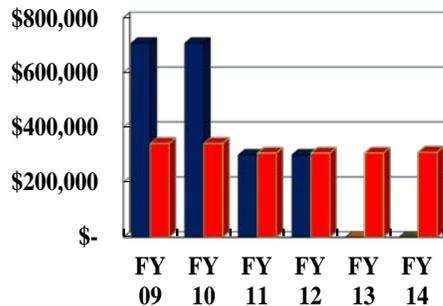
REVENUE	FY 12 Actual	FY 13 Adopted	FY 14 Adopted
County Local Option Taxes	\$ 4,660,406	\$ 4,511,000	\$ 4,921,900
Statutory Taxes	2,021,540	1,975,000	2,100,000
Fines, Forfeitures, and Penalties	-	10,000	5,000
Charges/Current Services	-	-	1,000
Other Local Revenues	412,651	-	-
State of Tennessee	5,005,443	4,907,000	4,610,000
Total	\$ 12,100,040	\$ 11,403,000	\$ 11,637,900

Local Option Taxes: Sales made in the unincorporated areas of Knox County are charged a 2.25% local option sales tax. Of the local option sales tax, 27.778% is allocated to Knox County general government, with the remaining 72.222% allocated to the schools. The majority (58%) of the projected general government revenue is allocated to the General Fund and the Solid Waste Fund. The remaining 42% of the projected general government revenue is allocated to the Engineering and Public Works Fund. Local option sales taxes are projected to increase by approximately \$400,000 compared to the FY 2013 adopted budget. This increase is based on the increase in actual sales revenues reported in FY 2013, indicating that the economic recovery is continuing. A corresponding increase in related tax collections is budgeted as a result.

Statutory Local Taxes: This category contains wholesale beer tax collected from the unincorporated areas within Knox County. Although revenue collections have been declining in prior years, Public Chapter 1101, (a state law addressing growth by annexation within counties), addressed collection of wholesale beer tax in counties when the city annexes the area producing the tax. The law states that the county is due the same base tax for fifteen years and that the city receives only the growth. Accordingly, this revenue is projected to remain at approximately the same level as in prior years for FY 2014.

Other Local Revenue: Includes miscellaneous revenue collected during the fiscal year. The amount budgeted is based on revenue estimated and collected for the fiscal year.

CHANGES IN STATE AID AND PETROLEUM TAX REVENUES

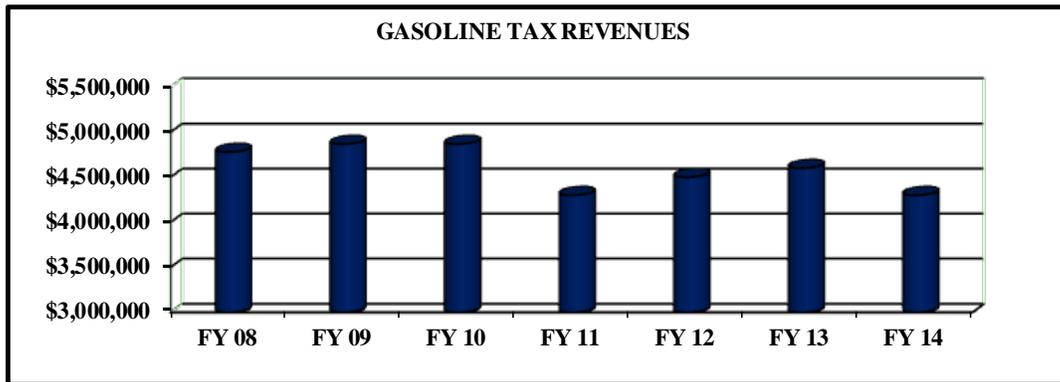


KNOX COUNTY, TENNESSEE

2013-2014 BUDGET

ENGINEERING & PUBLIC WORKS (Continued)

State of Tennessee: Consists of public works grants and the local share of State taxes on gasoline and petroleum. Public works grants are budgeted based on projects approved by the Tennessee Department of Transportation (TDOT), and funding is provided based on reimbursable costs. Public works grants include two major areas - the State Bridge Program and the State Aid Program. The State Bridge Program contains funding for the construction or rehabilitation of bridges in Knox County. The State Aid Program contains funding provided by the TDOT for maintenance activity on any approved road, within Knox County, as defined in the State Aid System. The State Aid System includes those non-state highways carrying high traffic volumes that are the responsibility of Knox County to maintain. Budgeted amounts for gasoline and petroleum taxes are based on estimates provided by the State Highway Officials Association.



KNOX COUNTY, TENNESSEE

2013-2014 BUDGET

HIGHWAY ADMINISTRATION

Account Fund
1310110 131

DIVISION FUNCTIONS

% OF TOTAL WORKLOAD

- | | |
|--|-----|
| 1. Provide administrative support and guidance to Public Works | 25% |
| 2. Process billing for vendors working with public Works | 25% |
| 3. Maintain all bonds commercial developments | 25% |
| 4. Provide support to County Mayor and County Commission | 20% |
| 5. Other functions as necessary | 5% |

EXPENDITURES	FY 12	FY 13	FY 14	FY 14	FY 14
	Actual	Adopted	Requested	Recommended	Adopted
Personal Services	\$ 235,455	\$ 238,182	\$ 248,209	\$ 248,209	\$ 248,209
Employee Benefits	74,255	77,214	81,340	81,340	81,340
Contractual Services	22,771	30,838	30,838	30,838	30,838
Supplies & Materials	8,550	7,300	7,300	7,300	7,300
Other Charges	111,220	114,389	114,389	128,869	128,869
Total	\$ 452,251	\$ 467,923	\$ 482,076	\$ 496,556	\$ 496,556

DIVISION GOAL(S):

1. Provide Knox County citizens, vendors, and fellow county departments with expedient service.
2. To work jointly with Knox County Law Director's Office with the foreclosure of funds for lapsing bonds and letters of credit for developments currently under construction.

PROGRAM: Highway Administration

MISSION:

Provide support to the Knox County Engineering and Public Works by assisting citizens, ensuring accurate and timely project accounting practices, and providing assistance to the County Mayor and County Commissioners as required.

SERVICE ACCOMPLISHMENTS FOR FY 2013

1. Provided budget and financial support for Engineering and Public Works Divisions
2. Provided Knox County citizens and vendors expedient service regarding service order requests and processing of invoices
3. Processed foreclosures in a timely manner to assure Knox County received funds in the designated time frame

AUTHORIZED POSITIONS	FY 2012	FY 2013	FY 2014
Full Time	4	4	3
Part Time	0	0	0
TOTAL	4	4	3

KNOX COUNTY, TENNESSEE

2013-2014 BUDGET

HIGHWAY MANAGEMENT

Account Fund
1310120 131

DIVISION FUNCTIONS

% OF TOTAL WORKLOAD

- | | |
|----------------------------|-----|
| 1. Construction management | 75% |
| 2. Public relations | 15% |
| 3. Program development | 10% |

EXPENDITURES	FY 12	FY 13	FY 14	FY 14	FY 14
	Actual	Adopted	Requested	Recommended	Adopted
Personal Services	\$ 165,536	\$ 162,100	\$ 186,340	\$ 186,340	\$ 186,340
Employee Benefits	36,637	37,580	42,052	42,052	42,052
Contractual Services	4,112	7,100	4,900	4,700	4,700
Supplies & Materials	6,184	6,400	8,600	7,000	7,000
Capital Outlay	-	-	23,000	23,000	23,000
Total	\$ 212,469	\$ 213,180	\$ 264,892	\$ 263,092	\$ 263,092

DIVISION GOAL(S):

- To manage approved road construction projects in the Knox County Capital Plan by participating in the issuance and review of requests for proposals.
- Approving and monitoring progress of project plans, inspecting work performed for adherence to contract specifications, requesting funding appropriations as needed, and reviewing and approving vendors payments in a timely fashion consistent with work performed.

PROGRAM: Capital Projects

MISSION:

Oversee Knox County capital road, drainage and solid waste projects such that they are constructed per the required standards and in a timely fashion.

SERVICE ACCOMPLISHMENTS FOR FY 2013

- Successfully managed 38 projects on time and within budget
- Combined duties and eliminated one position within Highway Maintenance

AUTHORIZED POSITIONS	FY 2012	FY 2013	FY 2014
Full Time	3	3	3
Part Time	0	0	0
TOTAL	3	3	3

KNOX COUNTY, TENNESSEE

2013-2014 BUDGET

STORMWATER MANAGEMENT

Account Fund
1310130 131

DIVISION FUNCTIONS

% OF TOTAL WORKLOAD

- | | |
|--|-----|
| 1. "Level of Service" drainage analysis | 15% |
| 2. Drainage complaint analysis/response | 20% |
| 3. Watershed and Stormwater Master Planning | 20% |
| 4. Water quality program development/supervision | 20% |
| 5. National Flood Insurance Program management & supervision | 20% |
| 6. Other functions as necessary | 5% |

EXPENDITURES

	FY 12	FY 13	FY 14	FY 14	FY 14
	Actual	Adopted	Requested	Recommended	Adopted
Personal Services	\$ 730,732	\$ 818,560	\$ 840,951	\$ 840,951	\$ 840,951
Employee Benefits	236,237	270,809	292,030	292,030	292,030
Contractual Services	41,629	40,935	70,300	53,800	53,800
Supplies & Materials	45,471	40,500	52,050	50,050	50,050
Other Charges	4,271	4,000	4,000	5,000	5,000
Total	\$ 1,058,340	\$ 1,174,804	\$ 1,259,331	\$ 1,241,831	\$ 1,241,831

DIVISION GOAL(S):

1. Initiate projects identified in watershed master plans. These plans incorporate flood studies, water quality studies, community input, and problem solving to reduce stormwater related risks to Knox County.
2. Maintain or improve Knox County compliance in the National Flood Insurance Program.
3. Maintain compliance with EPA NPDES Phase II stormwater regulations.
4. Provide technical review of engineering plans for construction.

PROGRAM: Stormwater Management Planning

MISSION:

The mission of Stormwater Management is to improve and/or maintain the health of Knox County water resources by mitigating the effects of urban development. This is accomplished by establishment of engineering standards for construction, a plans review and permitting process, and field inspection. Additionally, the department is required to meet the standards set forth by the FEMA National Flood Insurance Program and the EPA NPDES MS4 Phase II permit for Knox County.

SERVICE ACCOMPLISHMENTS FOR FY 2013

1. Continued coverage under EPA NPDES Phase II Municipal Stormwater per regulations
2. Initiated participation in TDEC Qualified Local Program pilot initiative
3. Initiated Mill Run stream restoration project in Beaver Creek watershed
4. Logged 2,494 construction site inspections
5. Funded and provided support for a successful education program for area high school students
6. Participated in stream cleanup and public events.
7. Implemented new construction inspection protocols and tools using CityWorks database
8. Completed development of Stormwater Management Plan for Knox County as required by EPA

KNOX COUNTY, TENNESSEE

2013-2014 BUDGET

STORMWATER MANAGEMENT (Continued)

AUTHORIZED POSITIONS	FY 2012	FY 2013	FY 2014
Full Time	18	19	18
Part Time	0	0	0
TOTAL	18	19	18

HIGHWAY & BRIDGE MAINTENANCE

Account Fund
1310210 131

DIVISION FUNCTIONS

% OF TOTAL WORKLOAD

- | | |
|---|-----|
| 1. Mowing vegetation on County right of way | 15% |
| 2. Repair of stormwater infrastructure | 30% |
| 3. Paving and repair of roads | 30% |
| 4. Responding to work orders from public | 15% |
| 5. Bridges repaired | 5% |
| 6. Other functions as necessary | 5% |

EXPENDITURES	FY 12 Actual	FY 13 Adopted	FY 14 Requested	FY 14 Recommended	FY 14 Adopted
Personal Services	\$ 2,669,481	\$ 2,666,608	\$ 2,679,909	\$ 2,679,909	\$ 2,679,909
Employee Benefits	1,036,026	1,057,669	1,084,676	1,084,676	1,084,676
Contractual Services	1,025,261	688,210	909,200	889,200	889,200
Supplies & Materials	2,268,526	2,602,225	2,964,750	2,862,786	2,862,786
Other Charges	765,557	720,375	720,375	900,000	900,000
Total	\$ 7,764,851	\$ 7,735,087	\$ 8,358,910	\$ 8,416,571	\$ 8,416,571

DIVISION GOAL(S):

1. Close all work requests within two weeks.
2. Contact each requestor by phone within 24 hours to inquire of status of work order.
3. Correct all sight distance complaints in 48 hours.

PROGRAM: Highway and Bridge Maintenance

MISSION:

Provide for and maintain safe and efficient roadways, bridges, rights of way and storm drainage systems.

KNOX COUNTY, TENNESSEE

2013-2014 BUDGET

HIGHWAY & BRIDGE MAINTENANCE (Continued)

SERVICE ACCOMPLISHMENTS FOR FY 2013

1. Closed 95% of all work orders in two weeks
2. Closed all sight distance work orders with one week
3. Completed a total of 3,225 service requests

AUTHORIZED POSITIONS	FY 2012	FY 2013	FY 2014
Full Time	78	79	78
Part Time	1	1	1
TOTAL	79	80	79

TRAFFIC CONTROL

Account Fund
1310220 131

DIVISION FUNCTIONS

% OF TOTAL WORKLOAD

- | | |
|---|-----|
| 1. Install new traffic signs | 40% |
| 2. Repair existing traffic signs | 20% |
| 3. Fabricate traffic signs | 20% |
| 4. Traffic data collection | 5% |
| 5. Traffic signal/school light responsibilities | 15% |

EXPENDITURES	FY 12 Actual	FY 13 Adopted	FY 14 Requested	FY 14 Recommended	FY 14 Adopted
Personal Services	\$ 292,770	\$ 292,127	\$ 299,766	\$ 299,766	\$ 299,766
Employee Benefits	116,105	114,609	132,688	132,688	132,688
Contractual Services	162,041	96,500	96,500	95,500	95,500
Supplies & Materials	129,076	126,184	126,184	126,184	126,184
Other Charges	67,200	67,200	67,200	70,000	70,000
Capital Outlay	-	25,000	25,000	-	-
Total	\$ 767,192	\$ 721,620	\$ 747,338	\$ 724,138	\$ 724,138

DIVISION GOAL(S):

1. Install and maintain traffic signs, signals and markings in a timely and efficient manner.

PROGRAM: Traffic Control

MISSION:

To contribute to optimizing the safety of citizens traveling on Knox County roads by producing, installing and maintaining traffic control devices, road signs, and pavement markings.

KNOX COUNTY, TENNESSEE

2013-2014 BUDGET

TRAFFIC CONTROL (Continued)

AUTHORIZED POSITIONS	FY 2012	FY 2013	FY 2014
Full Time	7	7	7
Part Time	0	0	0
TOTAL	7	7	7

CAPITAL OUTLAY

Account Fund
1310310 131

DIVISION FUNCTIONS

% OF TOTAL WORKLOAD

1. Replace aging fleet.

100%

EXPENDITURES	FY 12 Actual	FY 13 Adopted	FY 14 Requested	FY 14 Recommended	FY 14 Adopted
Capital Outlay	\$ 10,305	\$ -	\$ -	\$ -	\$ -
Total	\$ 10,305	\$ -	\$ -	\$ -	\$ -

DIVISION GOAL(S):

1. To enhance Engineering and Public Works' fleet to provide efficient/safer services and roadways.
2. Purchase wheel loader for salt, sand, and gravel loading.
3. Replace either through purchase or lease our aging dump truck fleet.

MISSION:

Provide funding for maintenance equipment used by Engineering and Public Works.

ENGINEERING

Account Fund
1310410 131

DIVISION FUNCTIONS

% OF TOTAL WORKLOAD

- | | |
|---|-----|
| 1. Subdivision inspection | 40% |
| 2. Plans review | 25% |
| 3. Review drainage complaints related to new construction | 15% |
| 4. Review traffic complaints | 20% |

KNOX COUNTY, TENNESSEE

2013-2014 BUDGET

ENGINEERING (Continued)

EXPENDITURES	FY 12 Actual	FY 13 Adopted	FY 14 Requested	FY 14 Recommended	FY 14 Adopted
Personal Services	\$ 242,358	\$ 253,760	\$ 261,948	\$ 261,948	\$ 261,948
Employee Benefits	67,032	65,594	69,239	69,239	69,239
Contractual Services	20,311	45,450	45,450	45,450	45,450
Supplies & Materials	5,293	6,075	6,075	6,075	6,075
Other Charges	3,632	4,631	4,631	8,000	8,000
Total	\$ 338,626	\$ 375,510	\$ 387,343	\$ 390,712	\$ 390,712

DIVISION GOAL(S):

1. Update traffic signal timing plans to reduce delay at intersections and citizen complaints.
2. Staff evaluated traffic signal timing and/or phasing for 16 traffic signals.

PROGRAM: Engineering (Planning and Development)

MISSION:

To ensure adherence to Knox County codes, improve conditions related to traffic flow and citizen safety, and assist residents experiencing drainage problems by reviewing and approving development plans and permits, inspecting subdivisions under construction, reviewing traffic impact studies and recommending and designing improvements.

SERVICE ACCOMPLISHMENTS FOR FY 2013

1. Issued 75 commercial building permits
2. Issued 71 residential permits (floodplain, sinkhole, buffer)
3. Speed humps were installed in two subdivisions
4. Reviewed 4 concept plans, 29 final plats, 11 use on reviews, and 5 traffic impact studies
5. Reviewed 28 driveway permits
6. Reviewed 20 traffic signal timing plans
7. Accepted 8.39 miles of roads
8. Issued 17 grading permits

AUTHORIZED POSITIONS	FY 2012	FY 2013	FY 2014
Full Time	4	4	4
Part Time	0	0	0
TOTAL	4	4	4

KNOX COUNTY, TENNESSEE

2013-2014 BUDGET

TRUSTEE’S COMMISSION

EXPENDITURES	FY 12 Actual	FY 13 Adopted	FY 14 Requested	FY 14 Recommended	FY 14 Adopted
Other Charges	\$ 551,390	\$ 714,876	\$ 100,000	\$ 105,000	\$ 105,000
Total	\$ 551,390	\$ 714,876	\$ 100,000	\$ 105,000	\$ 105,000

STORMWATER MANAGEMENT – VIOLATION

**Account
1310135 Fund
131**

EXPENDITURES	FY 12 Actual	FY 13 Adopted	FY 14 Requested	FY 14 Recommended	FY 14 Adopted
Contracted Services	\$ 8,605	\$ -	\$ -	\$ -	\$ -
Supplies & Materials	19,893	-	-	-	-
Total	\$ 28,498	\$ -	\$ -	\$ -	\$ -

SUBDIVISION FORECLOSURES

**Account
1310425 Fund
131**

EXPENDITURES	FY 12 Actual	FY 13 Adopted	FY 14 Requested	FY 14 Recommended	FY 14 Adopted
Supplies & Materials	\$ 320,773	\$ -	\$ -	\$ -	\$ -
Total	\$ 320,773	\$ -	\$ -	\$ -	\$ -

KNOX COUNTY, TENNESSEE

2013-2014 BUDGET

CENTRAL CAFETERIA FUND

SOURCES OF FUNDING	FY 12 Actual	FY 13 Adopted	FY 14 Adopted
Charges for Current Services	\$ 9,262,528	\$ 10,040,995	\$ 8,241,755
Other Local Revenues	509,546	202,300	551,539
State Government	363,274	429,359	519,450
Federal Government	15,926,157	15,320,188	16,833,708
Total	\$ 26,061,505	\$ 25,992,842	\$ 26,146,452

Charges for Current Services: This includes the money collected from students and adults for lunches and breakfasts. Revenue is estimated based on current year results and projected sales.

Other Local Revenue: This includes the following accounts:

Special Programs - contracts for food meal service for daycare.

Interest Income - Interest generated from the Food Service Fund Balance.

Other Income - Rebates from companies regarding purchases of food products.

Ice Cream Commission - Revenue from vending machines placed in the middle and high schools.

Senior Citizens Program - Annual contracts to provide meals for CAC Mobile Meals Program.

State Government Funding: Funding received from the State Department of Education for Central Office and Supervisor expenses.

Federal Government Revenue: Funding from the National School Lunch and Breakfast Programs. This is the funding received from USDA from serving reimbursable lunches and breakfasts. The revenue is based on the estimated student program participation for the year.

EXPENDITURES	FY 12 Actual	FY 13 Adopted	FY 14 Requested	FY 14 Recommended	FY 14 Adopted
Personal Services	\$ 7,935,029	\$ 7,609,656	\$ 7,536,737	\$ 7,536,737	\$ 7,536,737
Employee Benefits	2,200,433	3,026,072	3,126,050	3,126,050	3,126,050
Contractual Services	1,190,974	698,500	1,305,100	1,305,100	1,305,100
Supplies & Materials	12,083,694	13,176,914	12,571,565	12,571,565	12,571,565
Other Charges	450,762	951,000	1,127,000	1,127,000	1,127,000
Capital Outlay	506,977	530,700	480,000	480,000	480,000
Total	\$ 24,367,869	\$ 25,992,842	\$ 26,146,452	\$ 26,146,452	\$ 26,146,452

KNOX COUNTY, TENNESSEE

2013-2014 BUDGET

CENTRAL CAFETERIA FUND (Continued)

MISSION:

The Cafeteria Fund is used to account for the cafeteria operations on each of the individual schools. The primary sources of funding are federal and state revenues for the school lunch program and sales to students and teachers.

AUTHORIZED POSITIONS	FY 2012	FY 2013	FY 2014
Full Time	625	625	625
Part Time	0	0	0
TOTAL	625	625	625

KNOX COUNTY, TENNESSEE

2013-2014 BUDGET

GENERAL PURPOSE SCHOOL FUND

**Fund
141**

Strategic Goals

1. Hold every employee accountable for contributing to student achievement
2. Create educational opportunities that result in higher levels of achievement for all students.
3. Create a climate within each school that is conducive to teaching and learning.
4. Provide leadership within the community for a quality educational system.
5. Instill an attitude of lifelong learning for educators and students.

MISSION:

We the people of Knox County will inspire students to be life-long learners who are ethical contributing citizens.

REVENUE	FY 12 Actual	FY 13 Adopted	FY 14 Adopted
County Property Taxes	\$ 112,732,649	\$ 113,452,000	\$ 116,048,000
County Local Option Taxes	108,970,411	106,030,000	111,136,500
Litigation Tax	1,039,272	1,089,500	-
Wheel Tax	1,501,397	1,500,000	1,500,000
Licenses and Permits	29,422	36,000	36,000
Charges/Current Services	1,008,029	765,500	765,500
Other Local Revenue	1,719,213	2,046,000	1,795,000
State of Tennessee	166,183,421	169,547,000	178,922,000
Federal Government	564,136	537,000	537,000
Operating Transfers	1,601,077	1,737,000	4,857,000
<u>Appropriation from Fund Balance</u>	<u>-</u>	<u>4,970,000</u>	<u>4,270,000</u>
 Total	 \$ 395,349,027	 \$ 401,710,000	 \$ 419,867,000

County Property Taxes: This category includes the property tax allocated to the General Purpose School Fund. The County's tax rate was \$2.36 during FY 2012 and the FY 2013 rate remains at \$2.36. In FY 2014, one cent of tax revenue is estimated to generate \$1,030,000, which compares to the 2013 amount of \$1,009,000. The portion of the overall \$2.36 tax rate allocated to the fund is \$1.08. This is the same percentage (46%) as for the previous year.

County Local Option Taxes: Contains the portion of the 2.25 percent local option sales tax allocated to schools by Knox County, the City of Knoxville and the town of Farragut. Allocations to the General Purpose School Fund are as noted below:

	Knox County	City of Knoxville	Town of Farragut
Taxes Allocated:	1 3/8 cents	1 3/8 cents	1 cent

Local option taxes are projected to increase by approximately 4.8% compared to the 2013 budget. This increase is based on the increase in actual sales revenues reported in FY 2013, indicating that the economic recovery is continuing. A corresponding increase in related tax collections is budgeted as a result.

KNOX COUNTY, TENNESSEE

2013-2014 BUDGET

GENERAL PURPOSE SCHOOL FUND (Continued)

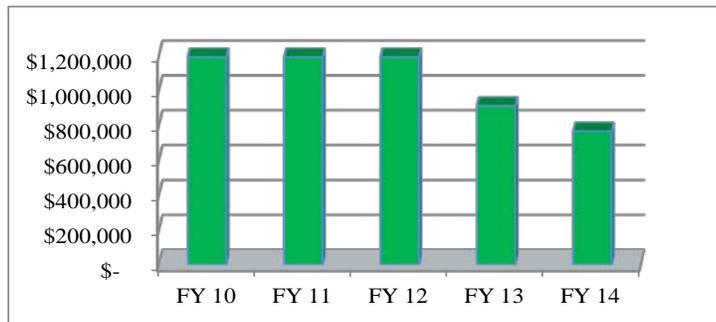
Wheel Tax: The County receives \$36 from each motor vehicle registration. The revenue is allocated between the County general fund, public library fund, and the general purpose school fund. The revenue generated from the wheel tax is projected to remain flat for 2014.

Licenses and Permits: This revenue represents the Schools' portion of the privilege tax on marriage licenses. The amount estimated for FY 2014 is based on FY 2012 actual and an estimate of FY 2013.

Charges/Current Services: Includes tuition and athletic insurance collected from students.

Tuition consists of payments by foreign students in the school system. Receipts from individual schools include the athletic insurance collected from students. The schools also expect to receive funding from contracts for individual services that will be provided. Charges for driver's education are also included in this category. Total revenues are projected to remain the same in 2014 as in the Y 2013 budget.

CHARGES FOR CURRENT SERVICES



Other Local Revenue: Includes rent of school facilities by groups or individuals, insurance recoveries, and other miscellaneous revenue. The estimates for FY 2014 are based on actual amounts for 2012 and the estimated amounts for FY 2013, and are projected to decrease.

State of Tennessee: Includes all funds received from the state. The major components of state funding are the State Basic Education Program (BEP), and funding for the Career Ladder and Extended Contracts programs. The estimates provided for FY 2014 are primarily attributable to increases in the Basic Education funds expected to be received from the State. State revenue also includes the mixed drink tax, which is the school's share of the State tax received by the City of Knoxville. This revenue is budgeted to be the same as for FY 2013.

Federal Government: In FY 2014, consists of the Reserve Officers Training Corps (ROTC) reimbursement, which is based on an estimate of the federal reimbursement for ROTC instructor salaries.

KNOX COUNTY, TENNESSEE

2013-2014 BUDGET

KNOX COUNTY SCHOOLS

DEPARTMENT (Or Account Name)	ACTUAL FY 2012	ADOPTED FY 2013	ADOPTED FY 2014
GENERAL PURPOSE SCHOOL FUND:			
Instruction			
Alternative Schools	1,577,483	1,794,624	1,862,654
Art	234,147	228,930	228,930
Athletics	258,413	271,366	291,366
Austin-East Magnet	20,114	85,114	85,114
Basic Elementary	701,300	820,000	979,075
Basic Middle	386,964	363,000	415,500
Basic Secondary	886,834	737,000	961,250
Beaumont Magnet	7,862	72,612	72,612
Business Education	63,891	63,918	63,918
Career & Technical	12,342,222	12,845,000	13,122,898
Choral Music	38,460	46,080	38,080
Driver's Education	73,593	118,333	118,333
Elementary School Reading	50,492	88,912	88,912
Excellence Through Literacy	229,417	331,304	331,304
Fulton	-	65,000	65,000
General School	274,913	300,000	300,000
Green Magnet	11,970	76,970	76,970
Health Education	4,308	4,324	4,324
High Needs Schools	1,472	4,875	4,875
Instrumental Music	32,652	32,700	32,700
Kindergarten	58,422	62,266	62,266
Language Arts	36,908	36,148	36,148
Magnet Department	12,325	13,875	13,875
Materials Center	110,716	108,560	108,560
Mathematics	85,363	83,568	83,568
Middle School Reading	27,125	42,151	42,151
Physical Education	22,351	23,858	23,858
Project GRAD	1,510,800	1,241,742	1,241,742
Regular Instruction	181,563,731	198,709,543	204,977,245
Sarah Moore Green Magnet	19,086	84,086	84,086
Science	109,249	108,932	108,932
Section 504 Expenses	10,700	14,299	14,299
Social Studies	42,114	43,031	43,031
Special Education Programs	33,086,765	36,251,139	37,095,299
STEM Academy	9,000	74,000	29,000
Student Assistance Services	537	644	644
Summer School	202,485	130,158	130,219
System-Wide Screening	4,404	5,638	5,638
T & I Construction	132,997	251,686	251,686
Talented & Gifted	14,663	18,877	18,877
TAP Department	4,114	5,000	5,000
Vine Magnet	12,933	77,933	77,933
West Magnet	5,000	70,000	70,000
World Language	6,000	6,000	6,000

KNOX COUNTY, TENNESSEE

2013-2014 BUDGET

KNOX COUNTY SCHOOLS

DEPARTMENT (Or Account Name)	ACTUAL FY 2012	ADOPTED FY 2013	ADOPTED FY 2014
General Purpose School - Continued			
Support Services			
Adult Education	80,666	86,904	87,836
Alternative Schools	553,463	648,413	660,308
Art	14,598	16,802	16,802
Attendance	1,574,233	1,609,508	1,645,177
Basic Elementary	6,760	75,114	77,239
Basic Middle	32,045	42,730	47,530
Basic Secondary	97,314	97,970	97,970
Board of Education	3,473,102	3,021,620	3,292,845
Career & Technical	535,024	459,578	468,927
Central & Other	141,741	35,049	35,882
Choral Music	9,773	9,831	17,831
Curriculum & Accountability	14,983	17,182	17,182
Driver's Education	-	2,287	2,287
Facilities	327,699	356,818	359,755
Family/Community Engagement	14,199	15,000	181,997
Fiscal Services	1,955,875	1,296,434	1,248,192
Grants	3,969	5,000	5,000
Guidance	27,358	28,161	28,161
Health Services	1,775,577	1,785,061	1,824,598
High School Health/Wellness	18,827	18,073	18,073
Human Resources	1,211,005	1,808,158	1,996,493
Humanities	-	6,000	6,000
Instruction Program	25,807	29,280	29,280
Instrumental Music	10,028	10,368	10,368
Language Arts	8,923	10,191	10,191
Libraries/Audio Visual	461,916	462,569	462,569
Maintenance of Plant	9,219,554	9,419,061	9,578,838
Mathematics	6,346	2,798	2,798
Minority Recruiting	98,321	149,753	-
Office of Accountability	565,993	651,002	736,125
Office of the Principal	29,117,864	29,628,928	31,253,488
Operation of Plant	28,820,164	13,277,544	13,637,419
Other Charges	507,930	4,832,486	3,180,567
Other Student Support	7,791,791	9,067,301	9,479,976
Other Uses	8,859,103	3,180,567	7,832,486
Physical Education	9,669	11,650	11,650
Public Affairs	862,440	856,486	870,405
Publications	85,592	88,000	88,000
Pupil Personnel	21,593	21,956	21,956
Regular Instructional Support	13,265,953	12,369,571	12,756,086
Science	13,759	13,151	13,151
Section 504 Expenses	15,265	4,523	4,523
Security	1,966,943	1,843,194	3,603,481

KNOX COUNTY, TENNESSEE

2013-2014 BUDGET

KNOX COUNTY SCHOOLS

DEPARTMENT (Or Account Name)	ACTUAL FY 2012	ADOPTED FY 2013	ADOPTED FY 2014
General Purpose School - Continued			
Support Services - Continued			
Social Studies	5,577	3,529	3,529
Special Education Program	7,446,977	7,607,538	8,122,250
Staff Development Support	36,034	238,489	238,489
Student Transportation	15,140,606	14,194,716	15,027,666
Superintendent's Office	813,418	817,164	689,843
System-Wide Screening	20,426	24,926	24,926
Technology	5,505,834	5,544,530	6,014,391
Talented & Gifted	10,754	8,000	8,000
Transfer Department	213,062	235,309	240,220
Utilities	-	15,879,000	16,029,000
Warehouse	205,992	199,995	203,836
World Languages	10,916	11,000	11,000
Fundwide Trustee's Commission	3,942,300	3,760,536	3,860,536
Total General Purpose Schools	381,239,356	401,710,000	419,867,000

**Final distribution of the school's budget was determined by the Board of Education and then approved by the Knox County Commission

Debt Service Funds

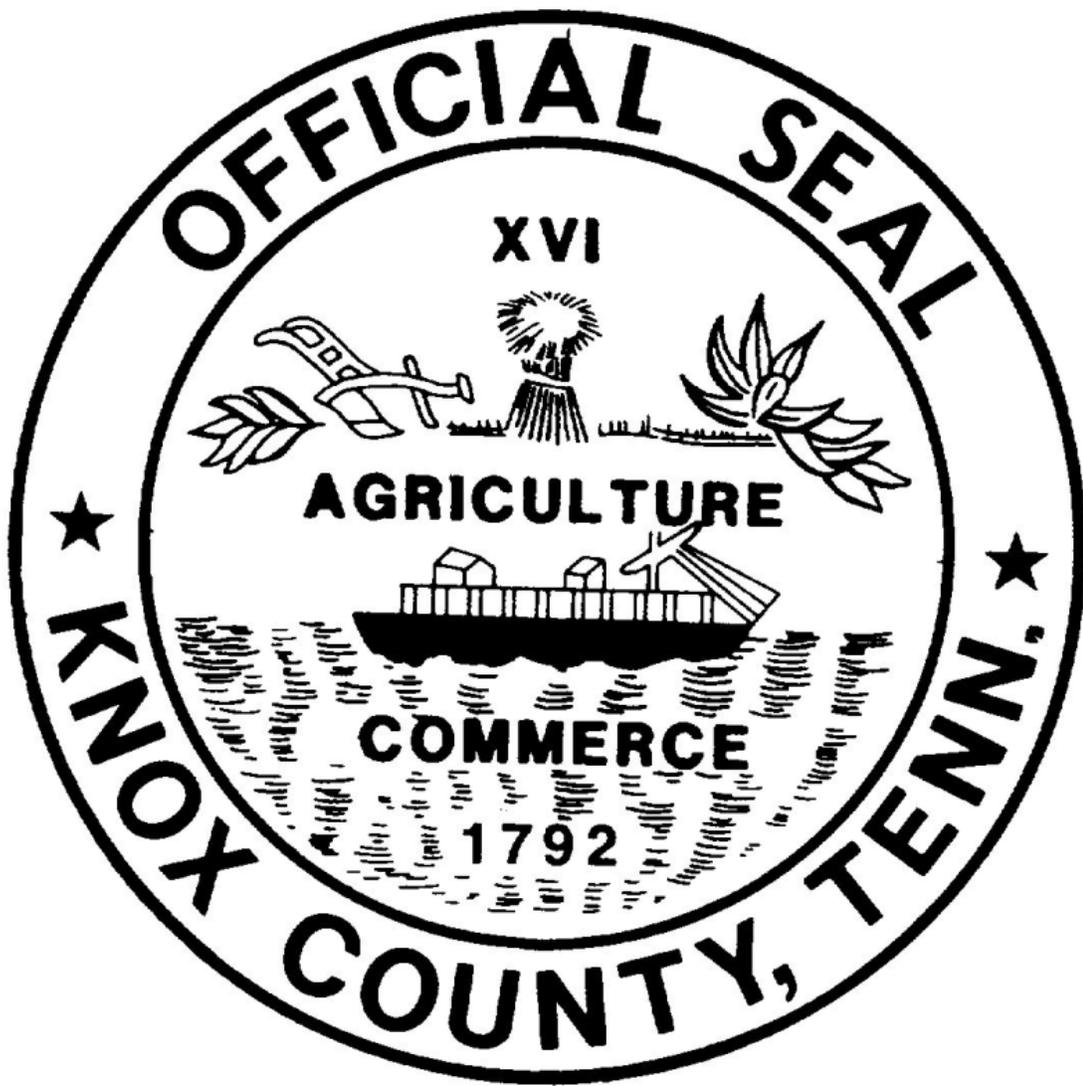


TABLE OF CONTENTS

DEBT SERVICE FUND

Debt Service Fund

General Debt Fund.....227

Schedule of Debt Service Requirements General Bonded Debt:
Knox County General Government228

Knox County General Government and Knox County Board of Education
Schedule of Debt Service Requirements General Bonded Debt.....229

Knox County and Knox County Board of Education Combined Ratio
of Net General Bonded Debt to Assessed Property Values and
Net Bonded Debt Per Capita.....233

Knox County and Knox County Board of Education Combined
Ratio of Annual Debt Service Expenditures for General Bonded
Debt to General Governmental Expenditures234

Knox County and Knox County Board of Education Combined Schedule
of Direct and Overlapping General Bonded Debt.....235

KNOX COUNTY, TENNESSEE

2013-2014 BUDGET

GENERAL DEBT FUND

**FUND
151**

County Property Taxes: This category includes the property tax allocated to the General Debt Fund. The County's tax rate was \$2.36 during FY 2013, and the FY 2014 rate remains at \$2.36. In FY 2014, one cent of tax revenue is estimated to generate \$1,030,000, which compares to the 2013 amount of \$1,009,000. The portion of the overall \$2.36 tax rate allocated to the fund is \$.31. This is the same percentage (13%) as for the previous year.

Payments from Component Unit (General Purpose School Fund and School Construction Fund): As the Knox County Schools are not allowed by law to issue debt, the County issues debt on behalf of the Schools for their capital purposes. The Schools repay the County annual amounts based on the related debt service for the year pertaining to debt issued for School purposes.

There are no laws or statutes that establish maximum debt levels for Knox County.

Revenue	FY 12 Actual	FY 13 Adopted	FY 14 Adopted
County Property Taxes	\$ 32,380,337	\$ 32,533,000	\$ 32,517,000
Other Local Revenue	2,066,857	2,040,229	1,862,450
Operating Transfers	1,201,227	1,521,320	1,220,916
Payment from General Purpose Schools	10,926,382	10,027,602	10,938,398
Payments from School Construction	19,844,263	20,500,000	19,500,000
Appropriations from Fund Balance	-	7,627,849	6,961,236
Total	\$ 66,419,066	\$ 74,250,000	\$ 73,000,000

KNOX COUNTY, TENNESSEE

2013-2014 BUDGET

Expenditures	General Governmental	Education	Women's Basketball Hall of Fame	E-911	Public Defender	CAC	Uniformed Officers Pension	Total
Contracted Services	\$ 2,000,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	2,000,000
Trustee Commission	710,563	-	-	-	-	-	-	710,563
Principal on Bonds	16,630,937	20,681,873	555,000	178,000	145,000	123,000	1,450,000	39,763,810
Interest on Bonds	15,049,869	12,241,373	108,163	105,538	50,266	42,806	2,927,612	30,525,627
Total	\$ 34,391,369	\$ 32,923,246	\$ 663,163	\$ 283,538	\$ 195,266	\$ 165,806	\$ 4,377,612	\$ 73,000,000

KNOX COUNTY, TENNESSEE

**Knox County Primary Government
Schedule of Debt Service Requirements
General Bonded Debt
June 30, 2013**

Fiscal Year Ending June 30,	\$31,200,221 General Obligation Refunding Series 2002A		\$5,321,983 General Obligation Refunding Bonds Series 2003A		\$40,000,000 General Obligation Series 2003		\$14,337,717 General Obligation Refunding Series 2004		\$46,000,000 General Obligation Series 2004		\$29,083,377 General Obligation Refunding Series 2005A		\$50,000,000 General Obligation Series 2005		\$50,450,000 General Obligation Series 2007	
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
2014	3,626,100	977,704	-	248,939	1,345,117	1,509,368	-	520,940	657,143	1,721,714	2,724,489	1,255,719	1,120,130	1,999,432	-	2,522,500
2015	7,280,815	700,601	-	248,939	1,420,750	1,451,364	-	520,940	1,314,286	1,695,429	2,837,499	1,120,226	1,201,299	1,949,026	-	2,522,500
2016	1,573,077	332,976	3,163,596	248,939	1,499,183	1,389,617	1,888,180	520,940	1,971,429	1,642,857	2,931,640	978,996	1,298,701	1,894,968	-	2,522,500
2017	1,648,077	258,255	1,815,180	90,759	1,577,600	1,324,128	2,074,923	422,540	2,102,857	1,564,000	3,069,085	834,511	1,363,636	1,836,526	-	2,522,500
2018	1,730,770	179,970	-	-	1,665,617	1,254,896	2,122,646	319,557	2,234,286	1,479,886	3,209,585	683,049	1,461,039	1,775,162	-	2,522,500
2019	1,823,079	93,432	-	-	1,752,933	1,181,299	2,240,917	214,205	2,365,714	1,390,514	3,362,301	524,457	1,542,208	1,709,416	-	2,522,500
2020	-	-	-	-	1,843,733	1,103,336	2,074,923	102,983	2,503,714	1,295,886	3,524,181	358,113	1,623,377	1,640,016	-	2,522,500
2021	-	-	-	-	1,953,000	1,021,007	-	-	2,648,286	1,195,737	3,701,333	183,552	1,704,545	1,566,964	-	2,522,500
2022	-	-	-	-	2,064,367	933,064	-	-	2,799,429	1,089,806	-	-	698,052	1,490,260	-	2,522,500
2023	-	-	-	-	1,978,567	839,508	-	-	2,957,143	977,829	-	-	649,351	1,458,847	-	2,522,500
2024	-	-	-	-	2,097,367	740,339	-	-	3,128,000	859,543	-	-	681,818	1,429,627	-	2,522,500
2025	-	-	-	-	2,225,050	634,933	-	-	3,298,857	734,423	-	-	714,286	1,398,945	-	2,522,500
2026	-	-	-	-	2,353,433	522,666	-	-	3,482,857	602,469	-	-	746,753	1,366,802	-	2,522,500
2027	-	-	-	-	2,489,317	403,538	-	-	3,666,857	463,154	-	-	762,987	1,333,198	4,734,257	2,522,500
2028	-	-	-	-	2,487,500	276,925	-	-	3,857,429	316,480	-	-	795,455	1,298,864	5,611,649	2,285,787
2029	-	-	-	-	2,638,332	142,829	-	-	4,054,570	162,183	-	-	827,922	1,263,068	5,904,112	2,005,205
2030	-	-	-	-	-	-	-	-	-	-	-	-	5,032,468	1,225,812	6,178,297	1,709,999
2031	-	-	-	-	-	-	-	-	-	-	-	-	5,227,273	999,351	6,507,319	1,401,084
2032	-	-	-	-	-	-	-	-	-	-	-	-	5,438,312	764,123	6,818,062	1,075,718
2033	-	-	-	-	-	-	-	-	-	-	-	-	5,649,351	519,399	7,165,362	734,815
2034	-	-	-	-	-	-	-	-	-	-	-	-	5,892,857	265,179	7,530,942	376,547
2035	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Totals	\$ 17,681,918	\$ 2,542,938	\$ 4,978,776	\$ 837,576	\$ 31,391,866	\$ 14,728,817	\$ 10,401,589	\$ 2,622,105	\$ 43,042,857	\$ 17,191,910	\$ 25,360,113	\$ 5,938,623	\$ 44,431,820	\$ 29,184,985	\$ 50,450,000	\$ 44,904,155

continued

KNOX COUNTY, TENNESSEE

**Knox County Primary Government
Schedule of Debt Service Requirements
General Bonded Debt (Continued)
June 30, 2013**

Fiscal Year Ending June 30,	\$57,000,000 General Obligation (Taxable) Series 2007		\$26,000,000 General Obligation Series 2008		\$4,550,000 Women's Basketball Hall of Fame		\$1,000,000 Build America Bonds Series 2010A		\$30,115,000 Refunding Bonds Series 2010B		\$11,120,000 Refunding Bonds Series 2010C		\$17,000,000 Build America Bonds Series 2010D		\$17,090,000 General Obligation Bonds Series 2012		Totals	
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
2014	1,450,000	2,927,612	955,500	1,130,512	555,000	108,163	1,563	53,032	25,000	1,122,250	710,000	315,650	25,000	930,237	5,345,000	373,150	18,540,042	17,716,922
2015	1,500,000	2,851,488	1,004,250	1,082,737	575,000	90,125	1,563	52,989	300,000	1,121,750	735,000	294,350	50,000	929,738	275,000	159,350	18,495,462	16,791,552
2016	2,000,000	2,772,738	1,053,000	1,032,525	590,000	70,000	1,563	52,942	400,000	1,115,750	765,000	264,950	50,000	928,588	275,000	153,850	19,460,369	15,923,136
2017	2,250,000	2,667,738	1,105,000	979,875	620,000	46,400	1,563	52,888	400,000	1,105,750	795,000	234,350	50,000	927,275	270,000	148,350	19,142,921	15,015,845
2018	2,300,000	2,550,738	1,163,500	924,625	640,000	21,600	17,188	52,828	515,000	1,095,750	830,000	202,550	50,000	925,713	270,000	137,550	18,209,631	14,126,374
2019	2,400,000	2,429,988	1,218,750	866,450	-	-	17,188	52,141	700,000	1,082,875	865,000	169,350	50,000	923,963	280,000	132,150	18,618,090	13,292,740
2020	2,525,000	2,302,788	1,280,500	805,512	-	-	32,813	51,368	1,100,000	1,063,625	895,000	143,400	250,000	922,063	285,000	126,550	17,938,241	12,438,140
2021	5,450,000	2,162,650	1,345,500	741,487	-	-	39,062	49,876	450,000	1,008,625	925,000	116,550	250,000	911,750	295,000	115,150	18,761,726	11,595,848
2022	5,725,000	1,860,175	1,413,750	674,212	-	-	45,312	48,098	1,400,000	995,125	955,000	88,800	500,000	900,500	300,000	109,250	15,900,910	10,711,790
2023	6,025,000	1,542,437	1,482,000	603,525	-	-	45,312	46,036	1,450,000	953,125	985,000	60,150	500,000	878,000	310,000	103,250	16,382,373	9,985,207
2024	6,300,000	1,196,000	1,556,750	529,425	-	-	43,750	43,974	1,500,000	909,625	1,020,000	30,600	500,000	855,500	320,000	96,275	17,147,685	9,213,408
2025	6,650,000	833,750	1,634,750	451,587	-	-	40,625	41,984	1,500,000	862,750	-	-	500,000	833,000	330,000	88,275	16,893,568	8,402,147
2026	7,000,000	451,375	1,716,000	369,850	-	-	76,562	40,135	1,500,000	814,000	-	-	500,000	810,500	340,000	79,200	17,715,605	7,579,497
2027	850,000	48,875	1,803,750	284,050	-	-	6,250	35,963	1,700,000	754,000	-	-	1,300,000	785,500	345,000	69,000	17,658,418	6,699,778
2028	-	-	1,891,500	193,862	-	-	6,250	35,616	1,800,000	686,000	-	-	1,350,000	714,000	365,000	58,650	18,164,783	5,866,184
2029	-	-	1,985,750	99,287	-	-	6,250	35,269	1,750,000	614,000	-	-	1,400,000	639,750	390,000	47,700	18,956,936	5,009,291
2030	-	-	-	-	-	-	67,187	34,922	2,000,000	544,000	-	-	1,450,000	562,750	390,000	36,000	15,117,952	4,113,483
2031	-	-	-	-	-	-	67,187	31,194	2,100,000	464,000	-	-	1,500,000	483,000	400,000	24,300	15,801,779	3,402,929
2032	-	-	-	-	-	-	73,437	27,330	2,200,000	380,000	-	-	1,575,000	400,500	410,000	12,300	16,514,811	2,659,971
2033	-	-	-	-	-	-	79,687	23,108	2,300,000	292,000	-	-	1,625,000	306,000	-	-	16,819,400	1,875,322
2034	-	-	-	-	-	-	85,937	18,525	2,400,000	200,000	-	-	1,700,000	208,500	-	-	17,609,736	1,068,751
2035	-	-	-	-	-	-	239,062	13,626	2,600,000	104,000	-	-	1,775,000	106,500	-	-	4,614,062	224,126
Totals	\$ 52,425,000	\$ 26,598,352	\$ 22,610,250	\$ 10,769,521	\$ 2,980,000	\$ 336,288	\$ 995,311	\$ 893,844	\$ 30,090,000	\$ 17,289,000	\$ 9,480,000	\$ 1,920,700	\$ 16,950,000	\$ 15,883,327	\$ 11,195,000	\$ 2,070,300	\$ 374,464,500	\$ 193,712,441

KNOX COUNTY, TENNESSEE

**Discretely Presented Component Unit -
Knox County Board of Education
Schedule of Debt Service Requirements
General Bonded Debt
June 30, 2013**

Fiscal Year Ending June 30,	\$51,799,779 General Obligation Refunding Series 2002A		\$12,123,017 General Obligation Refunding Bonds Series 2003A		\$32,000,000 General Obligation Series 2003		\$20,212,283 General Obligation Refunding Series 2004		\$24,000,000 General Obligation Series 2004		\$18,526,623 General Obligation Refunding Series 2005A		\$11,150,000 Refunding Bonds Series 2005B	
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
2014	5,788,900	1,560,859	-	567,061	979,883	1,213,132	-	743,685	342,857	898,286	1,645,511	769,281	1,095,000	296,229
2015	13,719,185	1,320,137	-	567,061	1,054,250	1,166,511	-	743,685	685,714	884,571	1,717,501	686,274	1,150,000	243,998
2016	2,516,923	532,760	7,206,404	567,061	1,125,817	1,116,883	2,661,820	743,685	1,028,571	857,143	1,728,360	599,754	1,210,000	188,798
2017	2,636,923	413,208	4,134,820	206,741	1,197,400	1,064,247	2,925,077	603,210	1,097,143	816,000	1,815,915	511,239	1,275,000	130,113
2018	2,769,230	287,954	-	-	1,284,383	1,008,604	2,992,354	456,193	1,165,714	772,114	1,905,415	418,451	1,340,000	67,000
2019	2,916,921	149,492	-	-	1,372,067	949,451	3,159,083	305,795	1,234,286	725,486	2,002,699	321,293	-	-
2020	-	-	-	-	1,456,267	886,789	2,925,077	147,017	1,306,286	676,114	2,105,819	219,387	-	-
2021	-	-	-	-	1,572,000	820,618	-	-	1,381,714	623,863	2,218,667	112,448	-	-
2022	-	-	-	-	1,685,633	749,936	-	-	1,460,571	568,594	-	-	-	-
2023	-	-	-	-	1,996,433	674,742	-	-	1,542,857	510,171	-	-	-	-
2024	-	-	-	-	2,127,633	595,036	-	-	1,632,000	448,457	-	-	-	-
2025	-	-	-	-	2,274,950	510,317	-	-	1,721,143	383,177	-	-	-	-
2026	-	-	-	-	2,421,567	420,084	-	-	1,817,143	314,331	-	-	-	-
2027	-	-	-	-	2,585,683	324,337	-	-	1,913,143	241,646	-	-	-	-
2028	-	-	-	-	2,887,500	222,575	-	-	2,012,571	165,120	-	-	-	-
2029	-	-	-	-	3,086,668	114,796	-	-	2,115,430	84,617	-	-	-	-
2030	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2031	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2032	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2033	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2034	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2035	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Totals	\$ 30,348,082	\$ 4,264,410	\$ 11,341,224	\$ 1,907,924	\$ 29,108,134	\$ 11,838,058	\$ 14,663,411	\$ 3,743,270	\$ 22,457,143	\$ 8,969,690	\$ 15,139,887	\$ 3,638,127	\$ 6,070,000	\$ 926,138

continued

KNOX COUNTY, TENNESSEE

**Discretely Presented Component Unit -
Knox County Board of Education
Schedule of Debt Service Requirements
General Bonded Debt (Continued)
June 30, 2013**

Fiscal Year Ending June 30,	\$27,000,000 General Obligation Series 2005		\$18,550,000 General Obligation Series 2007		\$14,000,000 General Obligation Series 2008		\$15,000,000 Build America Bonds Series 2010A		\$21,440,000 Refunding Bonds Series 2010C		\$29,236,000 Qualified School Construction Bonds Series 2010		\$18,815,000 General Obligation Bonds Series 2012		Totals	
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
2014	604,870	1,079,693	-	927,500	514,500	608,738	23,437	795,480	1,335,000	614,400	1,824,281	1,417,361	5,600,000	460,250	19,754,239	11,951,955
2015	648,701	1,052,474	-	927,500	540,750	583,013	23,437	794,848	1,405,000	574,350	1,824,281	1,417,361	25,000	236,250	22,793,819	11,198,033
2016	701,299	1,023,282	-	927,500	567,000	555,975	23,437	794,145	1,485,000	518,150	1,824,281	1,417,361	25,000	235,750	22,103,912	10,078,247
2017	736,364	991,724	-	927,500	595,000	527,625	23,437	793,324	1,575,000	458,750	1,824,281	1,417,361	430,000	235,250	20,266,360	9,096,292
2018	788,961	958,588	-	927,500	626,500	497,875	257,812	792,434	1,670,000	395,750	1,824,281	1,417,361	430,000	218,050	17,054,650	8,217,874
2019	832,792	923,084	-	927,500	656,250	466,550	257,812	782,121	1,770,000	328,950	1,824,281	1,417,361	440,000	209,450	16,466,191	7,506,533
2020	876,623	885,609	-	927,500	689,500	433,738	492,187	770,520	1,855,000	275,850	1,824,281	1,417,361	450,000	200,650	13,981,040	6,840,535
2021	920,455	846,161	-	927,500	724,500	399,263	585,938	748,124	1,945,000	220,200	1,824,281	1,417,361	455,000	182,650	11,627,555	6,298,188
2022	376,948	804,740	-	927,500	761,250	363,038	679,688	721,465	2,040,000	161,850	1,824,281	1,417,361	480,000	173,550	9,308,371	5,888,034
2023	350,649	787,778	-	927,500	798,000	324,975	679,688	690,539	2,135,000	100,650	1,824,281	1,417,361	490,000	163,950	9,816,908	5,597,666
2024	368,182	771,998	-	927,500	838,250	285,075	656,250	659,614	1,220,000	36,600	1,824,281	1,417,361	505,000	152,925	9,171,596	5,294,566
2025	385,714	755,430	-	927,500	880,250	243,163	609,375	629,754	-	-	1,824,281	1,417,361	520,000	140,300	8,215,713	5,007,002
2026	403,247	738,073	-	927,500	924,000	199,150	1,148,438	602,028	-	-	1,824,281	1,417,361	535,000	126,000	9,073,676	4,744,527
2027	412,013	719,927	1,740,743	927,500	971,250	152,950	93,750	539,437	-	-	2,003,856	1,417,361	555,000	109,950	10,275,438	4,433,108
2028	429,545	701,386	2,063,351	840,463	1,018,500	104,388	93,750	534,234	-	-	171,976	139,589	585,000	93,300	9,262,193	2,801,055
2029	447,078	682,057	2,170,888	737,295	1,069,250	53,463	93,750	529,031	-	-	-	-	610,000	75,750	9,593,064	2,277,009
2030	2,717,532	661,938	2,271,703	628,751	-	-	1,007,813	523,828	-	-	-	-	610,000	57,450	6,607,048	1,871,967
2031	2,822,727	539,649	2,392,681	515,166	-	-	1,007,813	467,894	-	-	-	-	640,000	39,150	6,863,221	1,561,859
2032	2,936,688	412,627	2,506,938	395,532	-	-	1,101,563	409,945	-	-	-	-	665,000	19,950	7,210,189	1,238,054
2033	3,050,649	280,476	2,634,638	270,185	-	-	1,195,313	346,605	-	-	-	-	-	-	6,880,600	897,266
2034	3,182,143	143,196	2,769,058	138,453	-	-	1,289,063	277,875	-	-	-	-	-	-	7,240,264	559,524
2035	-	-	-	-	-	-	3,585,938	204,399	-	-	-	-	-	-	3,585,938	204,399
Totals	\$ 23,993,180	\$ 15,759,890	\$ 18,550,000	\$ 16,510,845	\$ 12,174,750	\$ 5,798,979	\$ 14,929,689	\$ 13,407,644	\$ 18,435,000	\$ 3,685,500	\$ 25,891,485	\$ 19,982,643	\$ 14,050,000	\$ 3,130,575	\$ 257,151,985	\$ 113,563,693

**KNOX COUNTY, TENNESSEE
AND THE KNOX COUNTY BOARD OF EDUCATION
A DISCRETELY PRESENTED COMPONENT UNIT**

**Combined Ratio of Net General Bonded Debt
to Assessed Property Values and Net Bonded Debt Per Capita**

Fiscal Year	Estimated Population (A)	Assessed Property Values*	General Bonded Debt*	Amount Available in Debt Service Fund*	Net Bonded Debt*	Ratio of Net Bonded Debt to Assessed Values	Net Bonded Debt Per Capita
2001	387,710	\$ 6,206,893	\$ 331,845	\$ 25,381	\$ 306,464	4.94%	\$ 790
2002	392,829	\$ 6,367,376	\$ 401,860	\$ 26,211	\$ 375,649	5.90%	\$ 956
2003	399,155	\$ 6,481,723	\$ 386,824	\$ 25,501	\$ 361,323	5.57%	\$ 905
2004	403,311	\$ 6,639,377	\$ 430,534	\$ 28,025	\$ 402,509	6.06%	\$ 998
2005	409,324	\$ 7,630,223	\$ 478,868	\$ 28,906	\$ 449,962	5.90%	\$ 1,099
2006	416,888	\$ 7,887,311	\$ 534,497	\$ 24,116	\$ 510,381	6.47%	\$ 1,224
2007	424,257	\$ 8,198,457	\$ 580,517	\$ 26,613	\$ 553,904	6.76%	\$ 1,306
2008	430,444	\$ 8,540,012	\$ 613,332	\$ 24,384	\$ 588,948	6.90%	\$ 1,368
2009	434,617	\$ 9,968,640	\$ 627,121	\$ 17,757	\$ 609,364	6.11%	\$ 1,402
2010	438,169	\$ 10,090,149	\$ 613,971	\$ 15,754	\$ 598,217	5.93%	\$ 1,365

NOTES: (A) Population figures from the U.S. Census Bureau *Population Estimates Program*

(B) State law requires a reappraisal of real and personal property every four years. In fiscal years 2001, 2005, and 2009, the County performed reappraisals of real and personal property, completed in 2002, 2006, and 2010, respectively. A reappraisal was again performed in FY 2009, and completed in 2010.

* Amounts expressed in thousands

**KNOX COUNTY, TENNESSEE
AND THE KNOX COUNTY BOARD OF EDUCATION
A DISCRETELY PRESENTED COMPONENT UNIT**

**Combined Ratio of Annual Debt Service Expenditures for General
Bonded Debt to General Governmental Expenditures
Last Ten Fiscal Years**

Fiscal Year	Principal	Interest	Total Bonded Debt Service	(\$000's omitted) Total General Governmental Expenditures	Ratio of Debt Service to General Governmental Expenditures
2002	\$ 17,985,467	\$ 18,634,020	\$ 36,619,487	\$ 609,882	6.00%
2003	\$ 21,455,467	\$ 18,251,918	\$ 39,707,385	\$ 586,373	6.77%
2004	\$ 18,790,467	\$ 18,567,892	\$ 37,358,359	\$ 672,991	5.55%
2005	\$ 20,040,468	\$ 21,439,049	\$ 41,479,517	\$ 679,486	6.10%
2006	\$ 21,370,468	\$ 23,704,393	\$ 45,074,861	\$ 771,917	5.84%
2007	\$ 22,980,467	\$ 25,102,520	\$ 48,082,987	\$ 779,184	6.17%
2008	\$ 24,185,467	\$ 27,307,441	\$ 51,492,908	\$ 790,422	6.51%
2009	\$ 28,550,620	\$ 29,218,581	\$ 57,769,201	\$ 775,169	7.45%
2010	\$ 31,080,467	\$ 22,292,340	\$ 53,372,807	\$ 792,507	6.73%
2011	\$ 34,695,467	\$ 25,297,513	\$ 59,992,980	\$ 806,086	7.44%

**KNOX COUNTY, TENNESSEE
AND THE KNOX COUNTY BOARD OF EDUCATION
A DISCRETELY PRESENTED COMPONENT UNIT**

**Combined Schedule of Direct
and Overlapping General Bonded Debt**

June 30, 2011

(amounts expressed in thousands)

Direct General Bonded Debt

Knox County	\$ 691,186
Less: Amount Available in Debt Service Fund	<u>(16,296)</u>
Total Direct General Bonded Debt	<u>674,890</u>

Overlapping General Bonded Debt

City of Knoxville	180,170
Town of Farragut	<u>-</u>
Total Overlapping General Bonded Debt	<u>180,170</u>

Total General Bonded Debt	<u><u>\$ 855,060</u></u>
---------------------------	--------------------------

Construction Funds

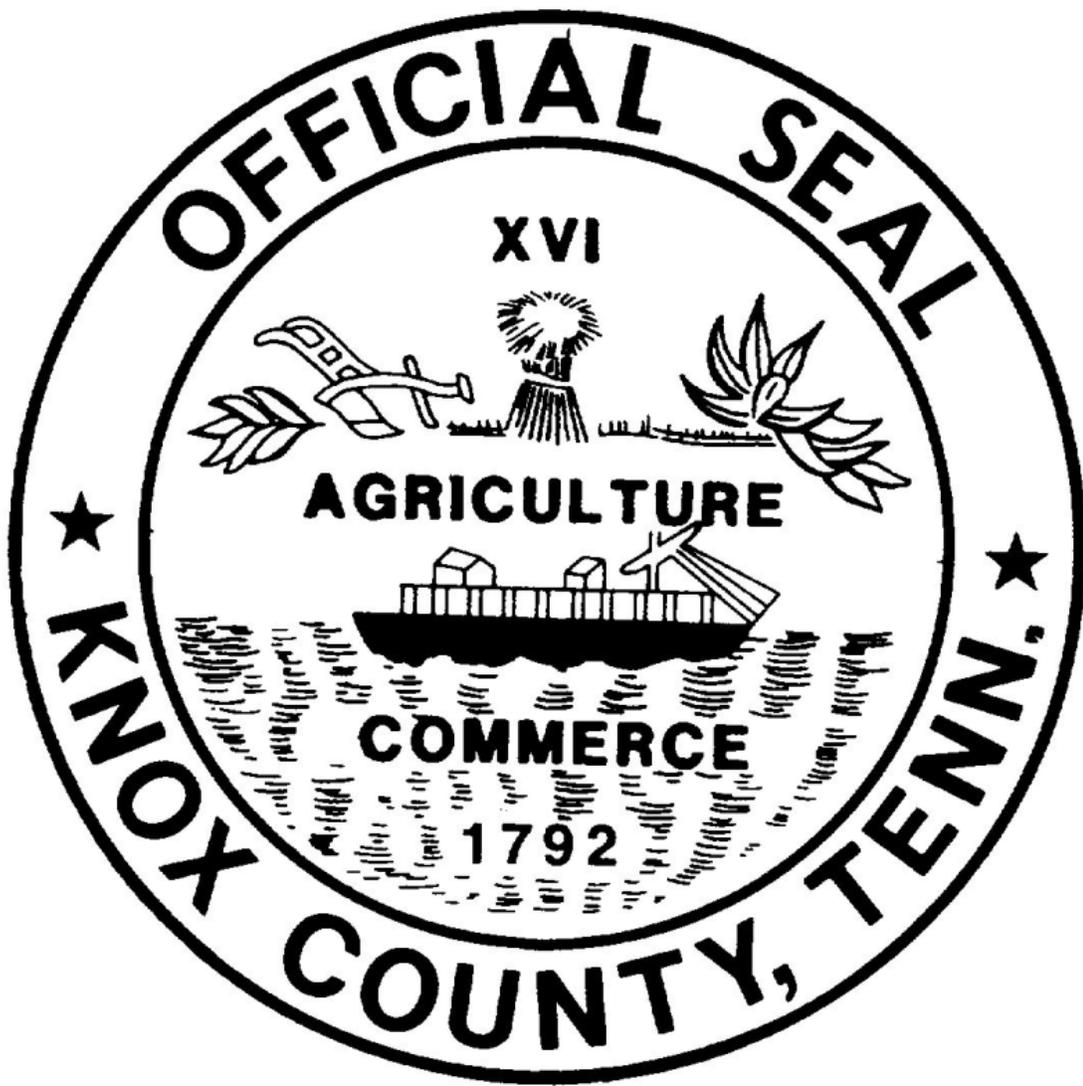


TABLE OF CONTENTS

CONSTRUCTION FUNDS

Construction Funds

School Construction.....	236
ADA Construction	237
Construction Fund Revenue Graph.....	238

KNOX COUNTY, TENNESSEE

2013-2014 BUDGET

SCHOOL CONSTRUCTION

**Fund
177**

MISSION:

Budgeted expenditures for this fund are used primarily to make payments to the County's Debt Service Fund for payment of current principal and interest related to school projects.

This fund is primarily used to facilitate large capital projects that are funded with debt proceeds issued pursuant to the County's Capital Improvement Plan. Because these multi-year projects are included in the Capital Plan, they are not included in the County's operating budget. These projects are appropriated by the School Board and County Commission on a project by project basis.

Local sales tax and interest earnings are the sources for this fund. FY 2014 revenues are expected to remain at the FY 2013 levels.

EXPENDITURES	FY 12 Actual	FY 13 Adopted	FY 14 Recommended	FY 14 Adopted
Debt Service	\$ 51,075,471	\$ 20,500,000	\$ 19,700,000	\$ 19,700,000
Total	\$ 51,075,471	\$ 20,500,000	\$ 19,700,000	\$ 19,700,000

REVENUE	FY 12 Actual	FY13 Adopted	FY14 Adopted
County Local Option Taxes	\$ 19,598,888	\$ 19,417,595	\$ 19,700,000
Other Local Revenues	744	80,000	-
Appropriation from Fund Balance	-	1,002,405	-
Total	\$ 19,599,632	\$ 20,500,000	\$ 19,700,000

KNOX COUNTY, TENNESSEE

2013-2014 BUDGET

ADA CONSTRUCTION FUND

**Fund
178**

PROGRAM: ADA Construction

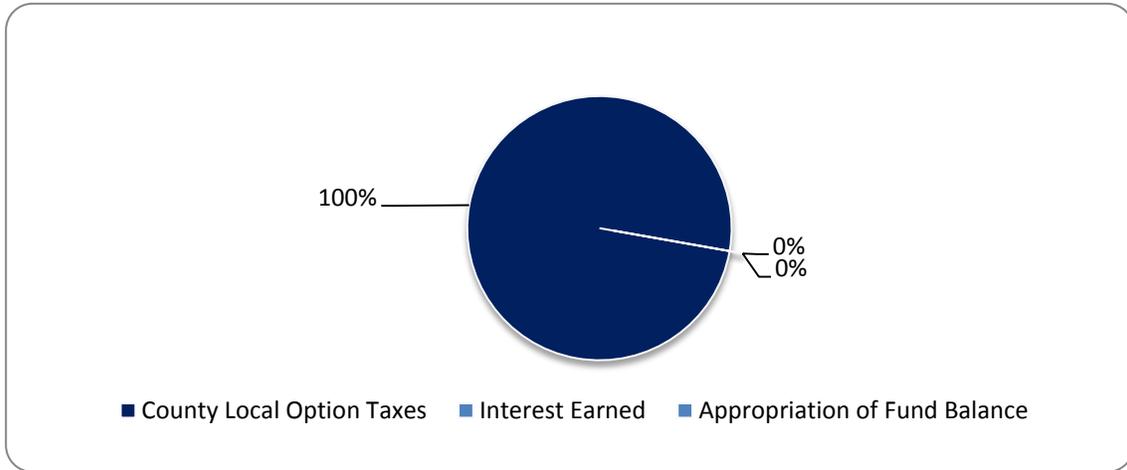
MISSION:

Identify necessary renovations to existing Knox County facilities to bring them into compliance with the Americans with Disabilities Act.

Beginning in FY 2013, the budget for this fund is being adopted on a project-length basis. Therefore, the funding for these projects is included in the Capital Improvement Plan rather than in the annual budget.

EXPENDITURES	FY 12 Actual	FY 13 Adopted	FY 14 Requested	FY 14 Recommended	FY 14 Adopted
Contractual Services	\$ 250,465	\$ -	\$ -	\$ -	\$ -
Total	\$ 250,465	\$ -	\$ -	\$ -	\$ -

CONSTRUCTION FUND REVENUES



Fund		School Construction		ADA Construction
County Local Option Taxes	\$	19,700,000	\$	-
Interest Earned		-		-
Appropriation of Fund Balance		-		-
<hr/>				
Total	\$	19,700,000	\$	-

Capital Improvement Plan

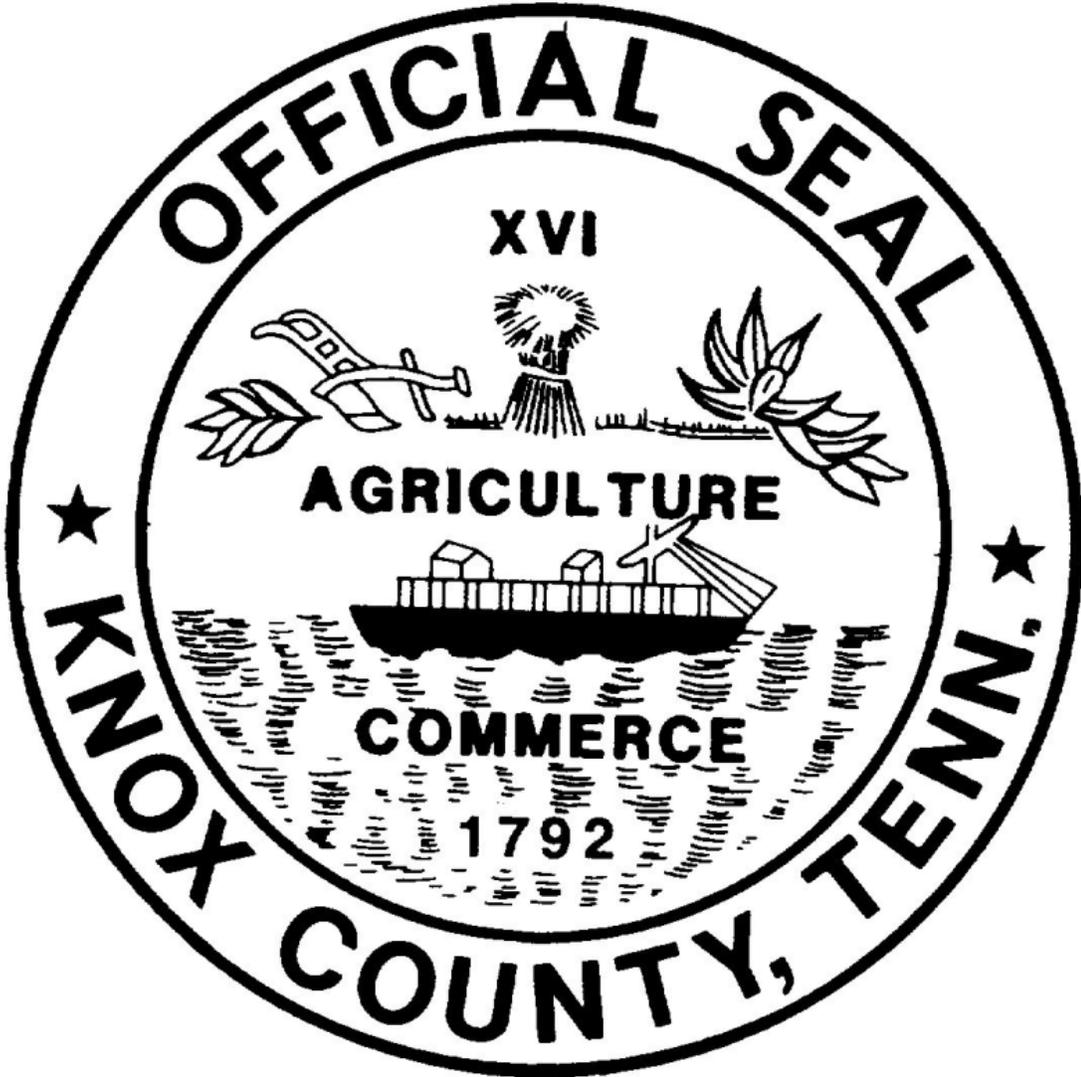


TABLE OF CONTENTS

**CAPITAL IMPROVEMENT PLAN
FY 2014–FY 2018**

Table of Contents:

Capital Improvement Policy.....239
Adopted Project Summary240
Sources and Uses of Funds.....241
Countywide Projects Adopted.....242
Public Libraries Adopted243
Parks and Recreation Adopted244
Building Improvements/Major Maintenance Adopted.....245
Engineering and Public Works Adopted246
Knox County Schools Adopted.....247
Major Equipment.....248
Knox County General Obligation Debt.....249

**CAPITAL IMPROVEMENT PLAN
FY 2014 THROUGH FY 2018
CAPITAL IMPROVEMENT PLAN POLICY**

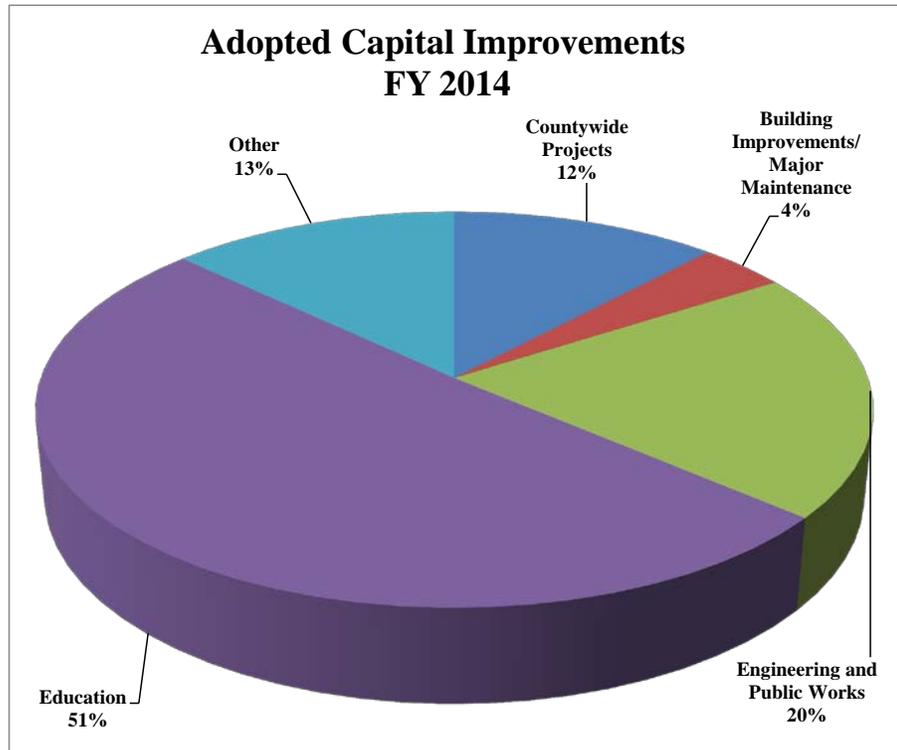
Knox County has established a set of policies that cover the process of preparing the Capital Improvement Plan. Below are the major factors involved in the process:

- 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 2014 THROUGH FY 2018
ADOPTED PROJECTS SUMMARY**

Adopted

	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	Total
Countywide Projects	\$ 3,305,998	\$ 576,949	\$ 576,949	\$ 576,949	\$ 576,949	\$ 5,613,794
Public Libraries	200,000	200,000	150,000	250,000	250,000	1,050,000
Parks and Recreation	150,000	250,000	250,000	450,000	400,000	1,500,000
Building Improvements/Major Maintenance	1,080,300	574,400	399,400	399,400	399,400	2,852,900
Engineering and Public Works						
Highways	5,150,000	9,300,000	8,550,000	14,050,000	7,550,000	44,600,000
Solid Waste	-	750,000	-	-	-	750,000
Stormwater Management	435,000	435,000	535,000	285,000	285,000	1,975,000
Total Engineering and Public Works	5,585,000	10,485,000	9,085,000	14,335,000	7,835,000	47,325,000
Knox County Schools	13,950,000	12,000,000	10,000,000	12,000,000	12,000,000	59,950,000
Total Projects	24,271,298	24,086,349	20,461,349	28,011,349	21,461,349	118,291,694
Major Equipment	3,219,463	410,000	375,000	390,000	430,000	4,824,463
Total Adopted Capital Improvements	\$ 27,490,761	\$ 24,496,349	\$ 20,836,349	\$ 28,401,349	\$ 21,891,349	\$ 123,116,157



**CAPITAL IMPROVEMENT PLAN
FY 2014 THROUGH FY 2018
SOURCES AND USES OF FUNDS**

Uses of Funds

	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	Total
Total Adopted Uses of Funds	\$ 27,490,761	\$ 24,496,349	\$ 20,836,349	\$ 28,401,349	\$ 21,891,349	\$ 123,116,157

Sources of Funds

	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	Total
General Obligation Bonds-Issued for:						
County Projects	\$ 10,125,000	\$ 11,980,000	\$ 10,360,000	\$ 15,930,000	\$ 9,360,000	\$ 57,755,000
Schools Projects	11,950,000	12,000,000	10,000,000	12,000,000	12,000,000	57,950,000
Total Issued for New Projects	22,075,000	23,980,000	20,360,000	27,930,000	21,360,000	115,705,000
Capital Outlay Notes:						
Notes Issued for Major Equipment	3,219,463	410,000	375,000	390,000	430,000	4,824,463
Other Funding:						
Spend-down of Existing Balance in ADA Construction Fund	94,751	-	-	-	-	94,751
School Fund Balance Applied	2,000,000	-	-	-	-	2,000,000
Operating Savings (See Note Below)	101,547	106,349	101,349	81,349	101,349	491,943
Total Other Funding	2,196,298	106,349	101,349	81,349	101,349	2,586,694
Total Sources of Funds	\$ 27,490,761	\$ 24,496,349	\$ 20,836,349	\$ 28,401,349	\$ 21,891,349	\$ 123,116,157

Expected Effect on Bonded Debt

Planned Principal Payments on Bonds	\$ 39,294,281	\$ 42,289,281	\$ 42,564,281	\$ 40,409,281	\$ 36,264,281	\$ 200,821,405
Planned Bond Issuance (See note)	(39,075,000)	(23,980,000)	(20,360,000)	(27,930,000)	(21,360,000)	(132,705,000)
Net Reduction in Bond Principal Balance	\$ 219,281	\$ 18,309,281	\$ 22,204,281	\$ 12,479,281	\$ 14,904,281	\$ 68,116,405

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

Note: Debt planned to be issued in FY 2014 includes the previously approved amount in FY 2013 of \$17,000,000, plus the FY 2014 planned amount of \$22,075,000, for a total of \$39,075,000.

**CAPITAL IMPROVEMENT PLAN
FY 2014 THROUGH FY 2018
COUNTYWIDE PROJECTS**

Adopted						
Description	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	Total
General Project Management	\$ 576,949	\$ 576,949	\$ 576,949	\$ 576,949	\$ 576,949	\$ 2,884,745
Safety Center	1,000,000	-	-	-	-	1,000,000
Karns Senior Center	1,200,000	-	-	-	-	1,200,000
ADA Improvements (See Note Below)	94,751	-	-	-	-	94,751
Debt Issuance Costs (See Note Below)	250,000	-	-	-	-	250,000
Election Commission	184,298	-	-	-	-	184,298
Total Countywide Projects	\$ 3,305,998	\$ 576,949	\$ 576,949	\$ 576,949	\$ 576,949	\$ 5,613,794

Note: The costs of debt issuance are included only for FY 2014, as only FY 2014 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 2014 THROUGH FY 2018
PUBLIC LIBRARIES**

Adopted

Description	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	Total
Library Facilities Upgrades	\$ 200,000	\$ 200,000	\$ 150,000	\$ 250,000	\$ 250,000	\$ 1,050,000
Total Public Libraries	\$ 200,000	\$ 200,000	\$ 150,000	\$ 250,000	\$ 250,000	\$ 1,050,000

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 2014 THROUGH FY 2018
PARKS AND RECREATION**

Adopted

Description	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	Total
Parks Facilities Upgrades	\$ -	\$ -	\$ 100,000	\$ 100,000	\$ 100,000	\$ 300,000
Eastbridge	50,000	-	-	-	-	50,000
Mead's Quarry	100,000	-	-	-	-	100,000
Plumb Creek	-	250,000	-	-	-	250,000
Clayton/Clayton Phase II	-	-	150,000	-	-	150,000
Concord Park	-	-	-	100,000	-	100,000
Dunn Park	-	-	-	250,000	-	250,000
Schumpert Park	-	-	-	-	300,000	300,000
Total Parks and Recreation	\$ 150,000	\$ 250,000	\$ 250,000	\$ 450,000	\$ 400,000	\$ 1,500,000

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 2014 THROUGH FY 2018
BUILDING IMPROVEMENTS/MAJOR MAINTENANCE**

Adopted

Description	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	Total
City / County Building (CCB)	\$ 250,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 2,250,000
Less: City Contribution toward CCB	(71,750)	(150,600)	(150,600)	(150,600)	(150,600)	(674,150)
Net County Funding for CCB	178,250	349,400	349,400	349,400	349,400	1,575,850
Andrew Johnson Building	46,500	-	-	-	-	46,500
Knox Central	10,500	-	-	-	-	10,500
Family Justice Center	52,500	-	-	-	-	52,500
Jail Improvements	435,550	50,000	50,000	50,000	50,000	635,550
Fairview Technology Center	18,500	-	-	-	-	18,500
E-911 Center	25,000	-	-	-	-	25,000
Juvenile Justice	30,000	-	-	-	-	30,000
Courtrooms Improvements	6,500	-	-	-	-	6,500
Health Department	143,000	50,000	-	-	-	193,000
Libraries	-	50,000	-	-	-	50,000
Old Courthouse	97,000	-	-	-	-	97,000
Senior Centers	37,000	25,000	-	-	-	62,000
Engineering & Public Works Admin. Bldg.	-	50,000	-	-	-	50,000
Total Building Improvements/ Major Maintenance	\$ 1,080,300	\$ 574,400	\$ 399,400	\$ 399,400	\$ 399,400	\$ 2,852,900

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.

**CAPITAL IMPROVEMENT PLAN
FY 2014 THROUGH FY 2018
ENGINEERING AND PUBLIC WORKS**

Adopted

Description	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	Total
Highways						
CMAQ	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 250,000
Geometric Improvements	-	-	-	200,000	200,000	400,000
Bridge Replacement-Variou	-	200,000	200,000	800,000	800,000	2,000,000
Sidewalk Construction	50,000	100,000	100,000	500,000	500,000	1,250,000
Dutchtown and Mabry Hood	250,000	-	-	-	-	250,000
Canton Hollow/Woody	500,000	-	-	-	-	500,000
West Beaver Creek and Clinton Highway	250,000	-	-	-	-	250,000
Karns Connector	4,000,000	-	-	-	-	4,000,000
Ball Camp Drive Phase 2	-	4,000,000	6,200,000	-	-	10,200,000
Ball Camp Drive Phase 3	-	-	2,000,000	12,500,000	-	14,500,000
Dry Gap Pike Phase 2	50,000	4,950,000	-	-	-	5,000,000
Future Projects	-	-	-	-	6,000,000	6,000,000
Total Highways	5,150,000	9,300,000	8,550,000	14,050,000	7,550,000	44,600,000
Solid Waste						
Carter Convenience Center Relocation	-	750,000	-	-	-	750,000
Total Solid Waste	-	750,000	-	-	-	750,000
Stormwater	435,000	435,000	535,000	285,000	285,000	1,975,000
Total Engineering and Public Works	\$ 5,585,000	\$ 10,485,000	\$ 9,085,000	\$ 14,335,000	\$ 7,835,000	\$ 47,325,000

**CAPITAL IMPROVEMENT PLAN
FY 2014 THROUGH FY 2018
KNOX COUNTY SCHOOLS**

Adopted

Description	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	Total
Physical Plant Upgrades	\$ 3,000,000	\$ 3,500,000	\$ 3,000,000	\$ 3,000,000	\$ 3,000,000	\$ 15,500,000
Roof/HVAC Upgrades	3,000,000	3,500,000	3,000,000	3,000,000	2,700,000	15,200,000
Land Acquisition	150,000	100,000	100,000	-	-	350,000
Foundation Stabilization	250,000	-	300,000	-	-	550,000
BEP Growth (Modular Classroom Relocation)	400,000	-	400,000	-	-	800,000
STEM Academy-Site Upgrades	250,000	-	-	-	-	250,000
Austin-East Stadium Replacement	1,500,000	-	-	-	-	1,500,000
Expansion of Kelley Academy/Adult Education	200,000	-	-	-	-	200,000
Vine Middle School-Magnet Enhancements	200,000	-	-	-	-	200,000
Security Upgrades	3,900,000	3,875,000	-	-	-	7,775,000
Technology Infrastructure Upgrades	750,000	1,025,000	500,000	-	-	2,275,000
School Accessibility	350,000	-	500,000	-	-	850,000
Additions/Renovations-Adrian Burnett Elementary	-	-	2,200,000	6,000,000	300,000	8,500,000
Other Projects	-	-	-	-	6,000,000	6,000,000
Total School Projects	\$ 13,950,000	\$ 12,000,000	\$ 10,000,000	\$ 12,000,000	\$ 12,000,000	\$ 59,950,000

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

**CAPITAL IMPROVEMENT PLAN
FY 2014 THROUGH FY 2018
MAJOR EQUIPMENT**

Adopted

Description	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	Total
Engineering and Public Works	\$ 925,000	\$ 410,000	\$ 375,000	\$ 390,000	\$ 430,000	\$ 2,530,000
Information Technology Equipment	1,000,000	-	-	-	-	1,000,000
Sheriff's Office/Detention Center Improvements	1,294,463	-	-	-	-	1,294,463
Total Major Equipment	\$ 3,219,463	\$ 410,000	\$ 375,000	\$ 390,000	\$ 430,000	\$ 4,824,463

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

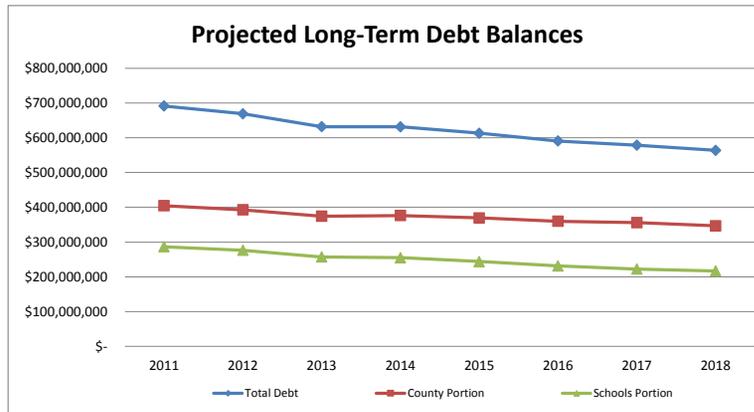
These items are planned to be acquired from the proceeds of capital outlay notes, which will be repaid over a shorter period than the bonds that will be issued for longer-term capital expenditures for buildings and building improvements.

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 2014-2018 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 (Audited)	\$ 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 (Projected)	-	18,470,460	(18,470,460)	374,464,500	-	18,928,821	(18,928,821)	257,151,985	-	37,399,281	(37,399,281)	631,616,485
2014	20,962,906	19,040,042	1,922,864	376,387,364	18,112,094	20,254,239	(2,142,145)	255,009,840	39,075,000	39,294,281	(219,281)	631,397,204
2015	11,980,000	18,995,462	(7,015,462)	369,371,902	12,000,000	23,293,819	(11,293,819)	243,716,021	23,980,000	42,289,281	(18,309,281)	613,087,923
2016	10,360,000	19,960,369	(9,600,369)	359,771,533	10,000,000	22,603,912	(12,603,912)	231,112,109	20,360,000	42,564,281	(22,204,281)	590,883,642
2017	15,930,000	19,642,921	(3,712,921)	356,058,612	12,000,000	20,766,360	(8,766,360)	222,345,749	27,930,000	40,409,281	(12,479,281)	578,404,361
2018	9,360,000	18,709,631	(9,349,631)	346,708,981	12,000,000	17,554,650	(5,554,650)	216,791,099	21,360,000	36,264,281	(14,904,281)	563,500,080
Total	\$ 85,682,906	\$ 143,735,030	\$ (58,052,124)	\$ 346,708,981	\$ 82,927,094	\$ 152,561,358	\$ (69,634,264)	\$ 216,791,099	\$ 168,610,000	\$ 296,296,388	\$ (127,686,388)	\$ 563,500,080

Note: Debt planned to be issued in FY 2014 includes the previously approved amount in FY 2013 of \$17,000,000, plus the FY 2014 planned amount of \$22,075,000, for a total of \$39,075,000.



	2011	2012	2013	2014	2015	2016	2017	2018
Total Debt	691,186,468	669,015,766	631,616,485	631,397,204	613,087,923	590,883,642	578,404,361	563,500,080
County Portion	404,761,105	392,934,960	374,464,500	376,387,364	369,371,902	359,771,533	356,058,612	346,708,981
Schools Portion	286,425,363	276,080,806	257,151,985	255,009,840	243,716,021	231,112,109	222,345,749	216,791,099

Supplemental Information

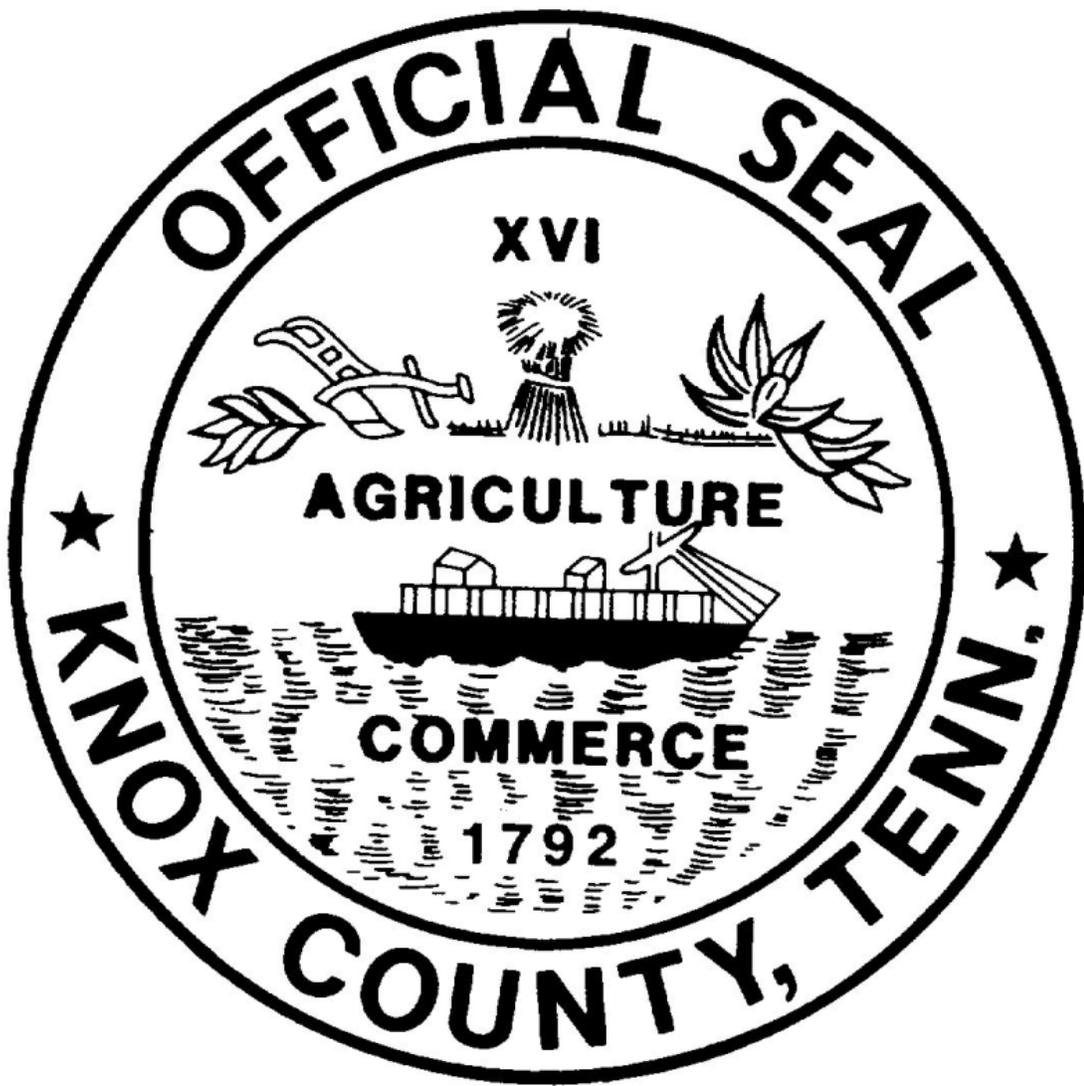


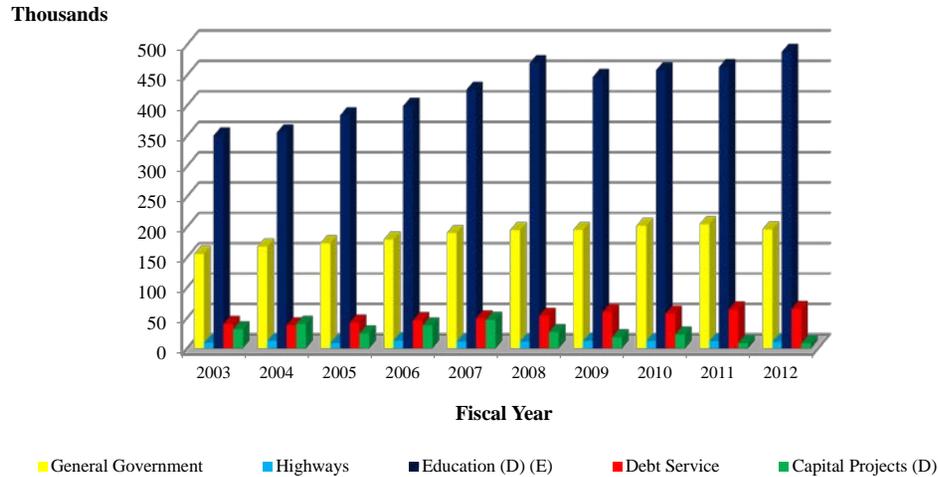
TABLE OF CONTENTS

SUPPLEMENTAL INFORMATION

Combined Schedule of Expenditures250
Combined Schedule of Revenues251
Property Tax Levies and Collections252
Assessed and Actual Value of Taxable Property.....253
Uncollected and Delinquent Property Taxes254
Property and Construction Values.....255
Ten Largest Employers.....256
Demographic Statistics.....257
Non Agricultural Employment.....260
Tax Rate History261
County Wide Property Tax Rate262
Glossary.....263

**KNOX COUNTY, TENNESSEE
AND THE KNOX COUNTY BOARD OF EDUCATION
A DISCRETELY PRESENTED COMPONENT UNIT**

**Fund Information of General Governmental Expenditures By Function
Last Ten Fiscal Years
(In Thousands of Dollars)**

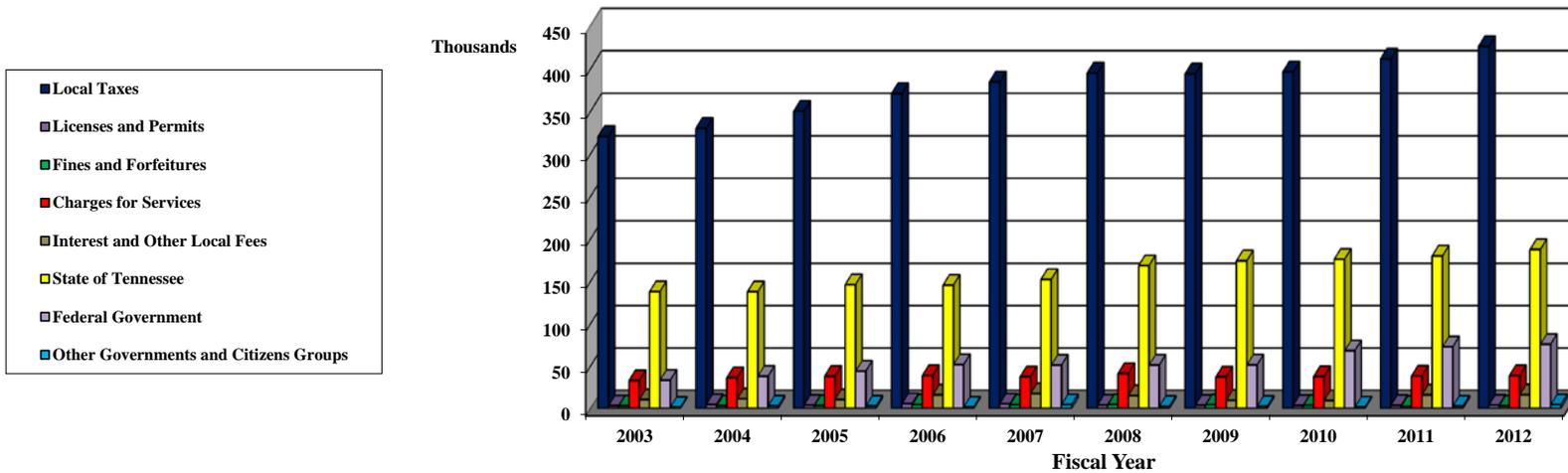


	Fiscal Year 2003	Fiscal Year 2004	Fiscal Year 2005	Fiscal Year 2006	Fiscal Year 2007	Fiscal Year 2008	Fiscal Year 2009	Fiscal Year 2010	Fiscal Year 2011	Fiscal Year 2012
Expenditures										
General Government (A), (B)	\$155,874	\$167,594	\$173,652	\$179,283	\$190,318	\$194,829	\$195,164	\$202,036	\$204,604	\$196,291
Highways	9,113	11,938	8,608	12,887	11,228	11,096	12,156	11,876	11,737	10,498
Education (D) (E)	350,875	355,781	383,813	399,554	426,082	469,779	446,923	457,914	463,383	488,594
Debt Service (C)	40,134	37,918	42,348	46,305	49,393	53,557	59,734	57,065	63,948	64,903
Capital Projects (D)	31,513	40,286	24,582	37,704	46,874	26,656	18,395	22,873	8,909	7,972
Total	\$587,509	\$613,517	\$633,003	\$675,733	\$723,895	\$755,917	\$732,372	\$751,764	\$752,581	\$768,258

- NOTES:
- (A) Includes General and all Special Revenue Funds with the exception of Highways.
 - (B) General government expenditures include finance and administration, administration of justice, public safety, public health and welfare, social and cultural services, agricultural and natural resources, and other general government.
 - (C) Debt Service includes principal and interest expenditures for General Bonded Debt and Capital Outlay Notes.
 - (D) Effects of transactions between the primary government and the Board have been eliminated.
 - (E) Includes expenditure for Great School Partnership.

**KNOX COUNTY, TENNESSEE
AND THE KNOX COUNTY BOARD OF EDUCATION
A DISCRETELY PRESENTED COMPONENT UNIT**

**Fund Information of General Governmental Revenues by Source
Last Ten Fiscal Years
(In Thousands of Dollars)**



	Fiscal Year 2003	Fiscal Year 2004	Fiscal Year 2005	Fiscal Year 2006	Fiscal Year 2007	Fiscal Year 2008	Fiscal Year 2009	Fiscal Year 2010	Fiscal Year 2011	Fiscal Year 2012
Revenues (A)										
Local Taxes (B), (C)	\$ 320,409	\$ 330,047	\$ 350,104	\$ 370,883	\$ 384,581	\$ 395,099	\$ 393,862	\$ 396,302	\$ 411,827	\$ 426,266
Licenses and Permits	2,878	4,447	3,507	5,274	5,118	3,725	3,445	3,280	3,384	3,618
Fines and Forfeitures	2,846	2,856	3,232	4,059	4,127	4,366	4,115	3,428	2,247	2,815
Charges for Services	32,664	36,019	37,785	38,689	37,325	41,105	36,934	37,442	37,978	38,506
Interest and Other Local Fees (C)	10,283	11,136	10,174	15,725	17,434	14,928	9,348	8,991	15,699	15,897
State of Tennessee	137,705	137,533	146,018	145,370	152,000	168,347	174,138	175,826	179,766	187,336
Federal Government	33,057	37,812	43,869	51,580	50,905	50,960	51,089	67,957	72,535	75,588
Other Governments and Citizens Groups (D)	1,122	2,726	2,575	1,363	4,269	2,280	2,288	1,405	2,433	4,173
Total	\$ 540,964	\$ 562,576	\$ 597,264	\$ 632,943	\$ 655,759	\$ 680,810	\$ 675,219	\$ 694,631	\$ 725,869	\$ 754,199

NOTES: (A) Includes the General, Special Revenue, Debt Service and Capital Projects Funds for the County and The Board.
 (B) Local taxes includes Real and Personal Property Taxes, Hotel/Motel Taxes and Local Option Sales Taxes.
 (C) Includes interest income and excess fees remitted by Constitutional Officers.
 (D) Effects of transactions between the primary government and the Board have been eliminated.

KNOX COUNTY, TENNESSEE

Property Tax Levies and Collections
(amounts expressed in thousands)

<u>Fiscal Year Ended June 30</u>	<u>Total Tax Levy for Fiscal Year</u>	<u>Collected within the Fiscal Year of the Levy</u>		<u>Collections in Subsequent Years</u>	<u>Total Collections to Date</u>	
		<u>Amount</u>	<u>Percentage of Levy</u>		<u>Amount</u>	<u>Percentage of Levy</u>
2003	\$ 190,422	\$ 181,786	95.5%	\$ 8,431	\$ 190,217	99.9%
2004	193,591	186,380	96.3%	7,015	193,395	99.9%
2005	198,486	191,042	96.2%	7,215	198,257	99.9%
2006	206,879	198,584	96.0%	8,023	206,607	99.9%
2007	214,521	207,118	96.5%	7,004	214,122	99.8%
2008	223,291	215,195	96.4%	7,554	222,749	99.8%
2009	232,460	221,475	95.3%	9,898	231,373	99.5%
2010	237,580	227,064	95.6%	8,284	235,348	99.1%
2011	240,250	229,122	95.4%	7,180	236,302	98.4%
2012	244,592	229,122	93.7%	6,635	235,757	96.4%

Source: Knox County, Tennessee Trustee Department

KNOX COUNTY, TENNESSEE

**Assessed Value and Estimated Actual Value of Taxable Property
(Unaudited)**

Tax Year Ended June 30	Real Property		Personal Property	Public Utilities	Total Taxable Assessed Value	Total Direct Tax Rate	Estimated Actual Taxable Value	Assessed Value as a Percentage of Actual Value
	Residential Property	Commercial Property						
2002	\$ 3,616,364,255	\$ 1,944,043,416	\$ 549,250,644	\$ 257,682,591	\$ 6,367,340,906	\$ 2.96	\$ 25,346,613,207	25.12%
2003	3,734,742,216	1,992,022,995	524,793,083	230,140,743	6,481,699,037	2.96	25,804,024,897	25.12%
2004	3,868,383,151	2,012,162,237	519,472,411	238,136,066	6,638,153,865	2.96	26,274,705,689	25.26%
2005	4,591,149,800	2,248,529,047	535,320,641	253,369,983	7,628,369,471	2.69	26,678,277,504	28.59%
2006	4,795,719,919	2,287,194,343	546,690,987	256,025,735	7,885,630,984	2.69	26,879,555,301	29.34%
2007	5,053,621,173	2,397,300,886	502,485,204	244,990,311	8,198,397,574	2.69	28,324,539,114	28.94%
2008	5,266,109,413	2,505,287,263	516,425,881	254,250,108	8,542,072,665	2.69	29,511,769,568	28.94%
2009	6,359,699,607	2,774,549,925	555,839,420	278,517,456	9,968,606,408	2.36	34,512,916,817	28.88%
2010	6,294,879,474	2,990,883,384	530,728,943	263,158,114	10,079,649,915	2.36	34,906,645,405	28.88%
2011	6,337,256,500	3,110,318,560	539,486,608	274,005,037	10,261,066,705	2.36	35,424,076,744	28.97%

Source: Knox County, Tennessee Trustee Department.

Notes: Assessment rates are set by Tennessee State Law as follows:

- Real Property: Residential and Farm at 25% of value
- Commercial and Industrial at 40% of value
- Personal property at 30% of value
- Public Utilities at 55% of value (Railroads 40%)

KNOX COUNTY, TENNESSEE

Uncollected Delinquent Property Taxes

<u>Fiscal Year</u>	<u>Amount</u>
2003	184,650
2004	212,486
2005	233,976
2006	335,401
2007	452,666
2008	776,921
2009	1,585,351
2010	2,718,445
2011	5,234,102
2012	<u>13,542,850</u>
TOTAL	<u><u>\$ 25,276,848</u></u>

Source: Knox County, Tennessee Trustee Department.

KNOX COUNTY, TENNESSEE

**Property and Construction Values
(In Thousands of Dollars)**

Fiscal Year	Property Values (1)			Construction Values (2)		
	Real	Personal	Public Utility	Commercial	Residential	Other
2003	19,919,026	1,749,310	230,141	44,147	249,574	97
2004	20,503,938	1,731,575	238,136	70,489	318,866	23
2005	23,985,922	1,784,402	253,370	84,424	321,761	4
2006	24,900,866	1,822,303	256,026	159,994	346,222	243
2007	26,207,737	1,674,951	244,990	106,173	284,514	1,925
2008	27,327,656	1,721,420	253,624	166,345	210,226	1,518
2009	32,375,173	1,852,798	278,517	149,423	129,303	742
2010	32,656,726	1,769,096	263,158	126,613	127,041	1,054
2011	33,124,822	1,798,289	274,005	54,089	119,891	566

Source:

(1) Actual Value from the Schedule of Assessed Value and Estimated Actual Value of Taxable Property.

(2) Knox County Department of Code Administration and Inspection.

KNOX COUNTY, TENNESSEE

Principal Employers--Knoxville Area

	2012	
Employer	Employees	Rank
U.S. Department of Energy, Oak Ridge Operations	12,947	1
Covenant Health	9,328	2
Knox County Schools	6,771	3
The University of Tennessee	6,409	4
Wal-Mart Stores	5,326	5
Tennova Healthcare	4,613	6
University Health System	3,986	7
K-VA-T Food Stores (Food City)	3,500	8
State of Tennessee	3,468	9
Knox County Government	3,037	10
Total	<u>59,385</u>	

Based on employers in the Knoxville metropolitan area which includes Anderson, Blount, Grainger, Jefferson, Knox, Loudon, Monroe, Roane, Sevier, and Union Counties.

Source: Greater Knoxville Chamber of Commerce.

KNOX COUNTY, TENNESSEE

Demographic Statistics

Based on population estimates since the 2000 U.S. Census, Knox County's population has grown faster than Tennessee's and the nation's as a whole. The County faces both the opportunities provided by growth (expanded tax base, larger numbers of potential employees, etc.) and the challenges of expanding services (additional schools, roads, etc.)

Population Estimates for Knox County, Tennessee, and the United States

Year	Knox County	Average Annual Population Percent Change	Tennessee Counties	Average Annual Population Percent Change	United States	Average Annual Population Percent Change
Census 2000 (Base)	382,032		5,689,283		281,421,906	
Census 2010 (Base)	432,229		6,346,113		308,747,508	
Estimates, July 1:						
2003	399,091	1.57%	5,856,522	0.92%	290,326,418	0.88%
2004	403,432	1.09%	5,916,762	1.03%	293,045,739	0.94%
2005	409,530	1.51%	5,995,748	1.33%	295,753,151	0.92%
2006	417,230	1.88%	6,089,453	1.56%	298,593,212	0.96%
2007	424,716	1.79%	6,172,862	1.37%	301,579,895	1.00%
2008	431,072	1.50%	6,240,456	1.10%	304,374,846	0.93%
2009	435,725	1.08%	6,296,254	0.89%	307,006,550	0.86%
2010	433,110	-0.60%	6,326,403	0.48%	308,450,484	0.47%
2011	436,929	0.88%	6,403,353	1.22%	311,591,917	1.02%
2012	441,311	1.00%	6,456,243	0.83%	313,914,040	0.75%
Increase over Base Year		13.37%		11.20%		9.60%

Source: U.S. Census Bureau, Population Division.

Cost of Living - Selected Comparisons - Annual Average 2012

	Composite Index (100%)	Grocery Items (13%)	Housing (28%)	Utilities (10%)	Transportation (10%)	Health Care (4%)	Misc. Goods & Services (35%)
United States	100.0	100.0	100.0	100.0	100.0	100.0	100.0
Knoxville	89.3	90.2	85.7	88.9	86.5	91.9	92.7
Chattanooga, TN	94.1	100.1	89.7	93.7	98.0	93.2	94.0
Nashville, TN	88.9	95.7	74.0	87.1	93.9	85.9	97.7
Memphis, TN	86.0	93.3	71.8	83.9	90.9	97.9	91.8
Atlanta, GA	96.9	106.4	84.2	93.2	105.0	101.1	101.1
Charlotte, NC	94.7	103.2	81.3	100.1	96.9	97.4	99.4
New York, NY	225.3	149.7	454.1	128.9	123.6	129.6	148.5
Washington, DC	144.7	113.4	256.4	105.5	106.5	101.1	97.3

Source: Knoxville Chamber

continued

KNOX COUNTY, TENNESSEE

Demographic Statistics (Continued)

As seen in the previous table, Knox County enjoys a favorable cost of living compared to the United States as a whole, the other large urban areas in Tennessee, and selected other urban areas in the region and in the nation.

The following table demonstrates that per capita personal income for Knox County also compares favorably with the State of Tennessee and the Southeast region.

Per Capita Personal Income Comparisons: 2009 - 2011

	2009	2010	2011
Per Capita Personal Income:			
Knox County	\$35,278	\$35,054	\$38,894
Tennessee	34,277	35,094	36,567
Southeast	36,096	36,790	36,020
United States	39,635	39,937	41,560
Knox County as a Percent of:			
Tennessee	102.92%	99.89%	106.36%
Southeast	97.73%	95.28%	107.98%
United States	89.01%	87.77%	93.59%

Source: Regional Economic Information System, Bureau of Economic Analysis.

continued

KNOX COUNTY, TENNESSEE

Demographic Statistics (Continued)

Age and Sex Distribution - 2012 (estimate)
Knox County, Tennessee

	<u>Number</u>	<u>Percent</u>
Total Population	441,311	100
Male	214,918	48.7
Female	226,393	51.3
< 5 years	26,920	6.1
5 to 9 years	27,361	6.2
10 to 14 years	26,479	6.0
15 to 19 years	30,009	6.8
20 to 24 years	37,511	8.5
25 to 34 years	60,460	13.7
35 to 44 years	58,253	13.2
45 to 54 years	63,107	14.3
55 to 64 years	53,399	12.1
65 to 74 years	31,333	7.1
75 to 84 years	18,976	4.3
85 years and over	750	1.7
Median age (years)	37.2	
18 years and over	344,664	78.1
21 years and over	322,598	73.1
62 years and over	71,934	16.3
65 years and over	57,812	13.1

Source: U.S. Census Bureau

KNOX COUNTY, TENNESSEE

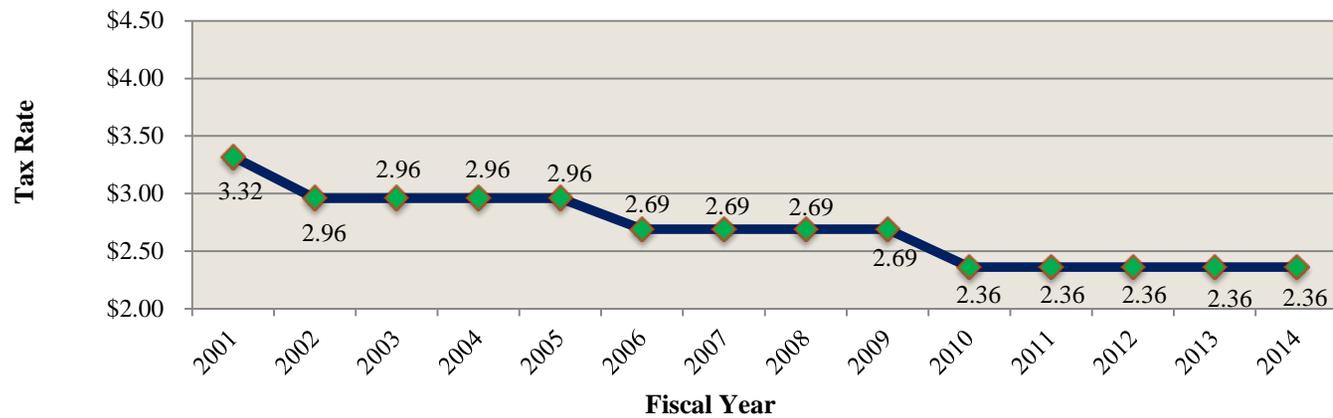
Non Agricultural Employment, Knoxville MSA

Industry	March 2011	Preliminary March 2012	Net Change March 2011 to March 2012	% of Employment March 2012
Goods Producing:				
Manufacturing	30,300	32,500	2,200	9.69%
Mining, Logging & Construction	15,900	18,200	2,300	5.43%
Total Goods Producing	46,200	50,700	4,500	15.12%
Service Providing, Non-government:				
Trade, Transportation & Utilities	66,500	66,600	100	19.86%
Information	5,700	5,600	(100)	1.67%
Financial Activities	16,700	16,600	(100)	4.95%
Professional & Business Services	48,300	50,400	2,100	15.03%
Educational & Health Services	45,300	47,700	2,400	14.22%
Leisure & Hospitality	33,700	33,500	(200)	9.99%
Other Services	12,600	12,800	200	3.82%
Total Non-governmental Service Providing	228,800	233,200	4,400	69.53%
Government				
Federal Government	5,100	5,100	-	1.52%
State and Local Government	45,200	46,400	1,200	13.83%
Total Government	50,300	51,500	1,200	15.35%
TOTAL	325,300	335,400	10,100	100.00%

The Knoxville MSA consists of five counties: Anderson, Blount, Knox, Loudon, and Union counties.

Source: Tennessee Department of Labor and Workforce Development

Property Tax Rate History



- The County's most recent property tax increase was in 2000.
- Rate changes in subsequent years have resulted from reappraisal, as required every 4 years by state law.
- Reappraisals were completed in 1998, 2002, 2006, and 2010.

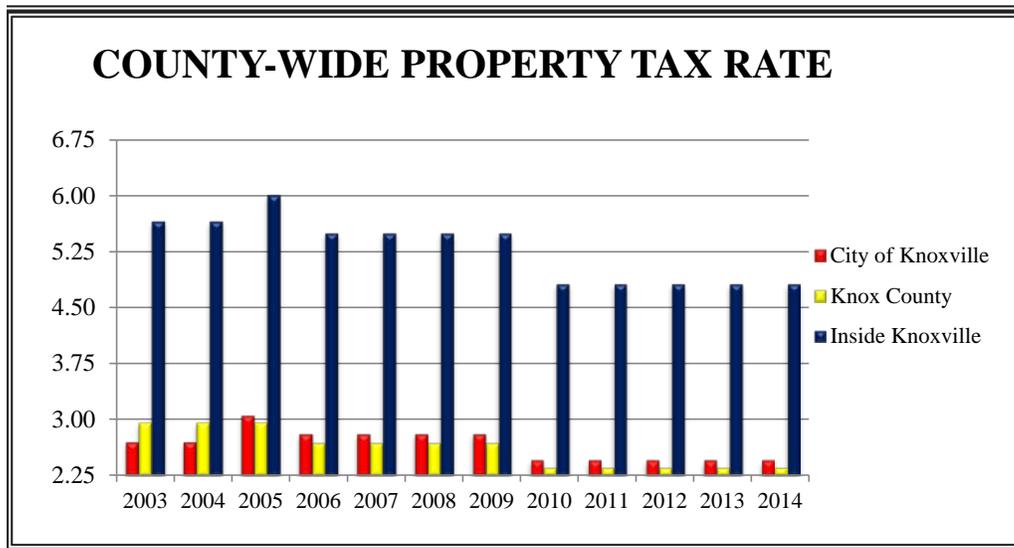
KNOX COUNTY, TENNESSEE

COUNTY-WIDE PROPERTY TAX RATES

Fiscal Year	City of Knoxville	Knox County	Overlapping Tax Rate Inside Knoxville
2003	2.70	2.96	5.66
2004	2.70	2.96	5.66
2005	3.05	2.96	6.01
2006	2.81	2.69	5.50
2007	2.81	2.69	5.50
2008	2.81	2.69	5.50
2009	2.81	2.69	5.50
2010	2.46	2.36	4.82
2011	2.46	2.36	4.82
2012	2.46	2.36	4.82
2013	2.46	2.36	4.82
2014	2.46	2.36	4.82

Tax rate per \$100 of assessed values.

In fiscal years 2002, 2006 and 2010 a county-wide reappraisal was completed, as required by State law. The law further requires that the overall effect of the reappraisal be revenue-neutral to the County as a whole. As the overall appraised property values increased due to the reappraisal, the County's property tax rate correspondingly decreased.



DEFINITION OF BUDGET TERMS USED IN BUDGET

Accrual Basis -- Method of accounting/ budgeting that recognizes the financial effect of transactions, events, and interfund activities when they occur, regardless of the timing of related cash flows.

ADA (Americans with Disabilities Act) – A Federal law prohibiting discrimination against individuals with disabilities.

ADA Construction Fund – A group of accounts established to record expenditures specifically related to construction renovations to existing Knox County buildings as required by the ADA.

Adopted Budget – Spending plan formally adopted by the Knox County Commission and Knox County Board of Education.

Air Quality Fund – A group of accounts established to record the expenditure and receipt of money provided by the Environmental Protection Agency for air pollution programs.

Appraised Value – Estimated worth of property as established by the Property Assessor's office after review of property and comparison to the market.

Appropriation – An appropriation creates the legal authority to spend or otherwise commit a government's resources.

Assessed Value – The result of applying the assessment rate to the appraised value.

Balanced Budget – Budgeted revenues and other sources, including the use of fund balance, if necessary, equal budgeted expenditures.

Budget Calendar – Is a schedule of dates that the County Mayor, Elected Officials and other staff use to prepare, recommend and adopt a budget.

Capital Improvement Program – The formally adopted plan that defines the capital projects for the next five years. Updated annually!

Capital Outlay – Merchandise expenditures for items with a useful life greater than one year and that cost meets the threshold to be classified as a capital purchase.

Capital Project Funds – A group of accounts established to report expenditures for specific capital projects.

Central Cafeteria Fund – A group of accounts to plan and record expenditures for the cafeteria operations in the individual schools.

Charter of Knox County, Tennessee – Rules of government of Knox County established in 1990.

Comprehensive Annual Financial Report – Document prepared at the end of each fiscal year that contains the County's financial status and the results of the independent audit, as required by law.

Contracted Services – Account classification to record the purchase of services the county does not provide. Examples are postage, banking services, advertising, etc.

Debt Service Fund – A group of accounts to record the accumulation of resources for and the payment of principal and interest on general long-term debt for Knox County and the Knox County Board of Education.

DEFINITION OF BUDGET TERMS USED IN BUDGET

Delinquent Taxes – Taxes owed but not paid by February 28th following the year due.

Engineering and Public Works – A group of accounts to report the use of funds specifically designated for expenditure on county roads.

Employee Benefits – Additional compensation to employees, paid by the county, sometimes deferred and sometimes in a form other than money. Examples include the employer's portion of social security, life insurance, automobile allowance, etc.

Enterprise Fund – Proprietary fund type used to report an activity for which a fee is charged to external users for goods or services.

Excess Fees – Revenues from fee offices that are remitted to the county general fund after the amount needed to operate the fee office has been deducted.

Expenditures – Money spent for supplies, services, personnel, benefits, etc.

Fee Offices – Independently operated departments established by the State to collect money legally owed to the State or County. The offices in Knox County are: Register of Deeds, County Trustee, County Clerk, General Sessions Clerk, Circuit Court Clerk, Criminal Court Clerk, Chancery Court, Probate Court and 4th Circuit Court Clerk.

Fiduciary Fund – Funds used to report assets held in a trustee or agency capacity for others and which therefore cannot be used to support the government's own programs.

Fire District Fund – Is a group of accounts to record the unique tax for fire protection for businesses in an area known as the Forks of the River Industrial Park.

Fiscal Year – The period upon which financial reporting for the county is based. July 1 through June 30.

Fund Balance – Assets in excess of liabilities, available for expenditure.

GASB – Governmental Accounting Standards Board – Ultimate authoritative accounting and financial reporting standard-setting body for state and local governments.

General Purpose School Fund – A group of accounts to record expenditures associated with the operations of the Schools.

General Fund – A group of accounts to record expenditures for resources traditionally associated with government, not required legally or by sound financial management to be accounted for in another fund.

Geographic Information Systems (GIS) – Organization established to create and maintain a digitized mapping system.

GFOA – Government Finance Officers Association – National organization that offers specialized training, publications and assistance to government agencies.

Governmental Funds – Funds generally used to account for tax-supported activities. There are five different types of governmental funds: the general fund, special revenue funds, debt service funds, capital projects funds, and permanent funds.

DEFINITION OF BUDGET TERMS USED IN BUDGET

Governmental Law Library Fund – A group of accounts to record expenditures relating to the operation of the law library.

Hotel-Motel Tax Fund – A group of accounts to report the collection and use of the hotel/motel taxes intended to promote tourism and related economic activity in the county.

Inter Fund Transfers – Movement of expenditures for services rendered from one fund to another.

Local Option Sales Tax – The amount, established by local governments, added to the State sales tax, collected by the State, and then refunded to the local government (see situs).

Miscellaneous Entities – Classification to categorize money budgeted for use by agencies outside of County government.

Operating Budget – Expense plan that details the expected costs associated with providing County services.

Operating Transfer – Movement of money from one internal County fund to another. Typically, from a general fund where monies are received, to one that subsidized operations require a separate reporting.

Ordinance – According to the Knox County Charter, “the work ‘ordinance,’...shall mean any local legislation adopted by that body which is adopted according to the formalities as set forth in this Charter and in all applicable laws of the State of Tennessee and is of permanent nature in its effect, whether in a governmental or proprietary to, any action which would have required Private Acts of the Tennessee General Assembly with constitutional ratification in the absence of this charter.”

Outside Agencies – Organizations not affiliated with Knox County government, that request funding from the county for their operations.

Personal Services – Salaries and board members’ compensation.

Proposed Budget – Planned expenses as recommended by the County Mayor, a.k.a. recommended budget.

Public Building Authority – Organization created to purchase, construct, refurbish, maintain and operate certain public building complexes to house governments of the county and the City of Knoxville.

Public Library Fund – A group of accounts to record expenditures associated with operation of the countywide public library system.

Reappraisal – A review of property to determine if the present appraised value is consistent with the current market.

Recommended Budget – Planned expenses as recommended by the County Mayor, a.k.a. proposed budget.

Resolution – Any measure adopted by the County Commission that requires a majority vote for passage. Resolution does not include ordinances or emergency ordinances.

Revenues – Money received to operate the county government. This includes taxes, fees, and money from other governments.

School Construction Fund – A group of accounts to plan and record expenditures for building construction and renovations of school facilities.

Solid Waste Fund – A group of accounts to plan and record expenditures of solid waste handling and recycling activities.

Situs – Term used to describe taxes collected and then distributed back to the site where produced. Usage in this document generally refers to the local sales tax.

Space Costs – Inter fund rent costs associated with the space occupied by a department.

DEFINITION OF BUDGET TERMS USED IN BUDGET

Special Revenue Funds – A group of accounts for revenue sources legally restricted to expenditures for specific purposes.

Supplies and Materials – Tangible items required for the normal operation of government entities.

Tax Rate – Value levied against each \$100 of the assessed value of property.

TennCare – Medical plan established by the State of Tennessee to replace the Medicaid program. Also includes coverage for indigent patients and uninsurable citizens.

Trustee's Commission – The percentage of total revenue collected that the Trustee retains as processing fees. Amount varies depending on type of revenue collected.