

Knox County

Tennessee

FY 2014 Budget Proposed



Fiscal Year 2014

Tim Burchett, County Mayor

**KNOX COUNTY, TENNESSEE
2013-2014 PROPOSED OPERATING BUDGET
AND
2014-2018 CAPITAL IMPROVEMENT PLAN**

TABLE OF CONTENTS

2013-2014 PROPOSED OPERATING BUDGET:

Message from the Mayor – Operating Budget	1
Roster of Publicly Elected Officials	2-3
Budget Summary	4
Outstanding General Obligation Debt Principal Balances	5
Schedule of Changes in Bonds Outstanding	6
Budgeted Fund Descriptions	7
Five-Year Budget Summary	8
Budget Summary	9
Net Budget Summary	10
Expenditure Summary by Fund	11-18
Revenue Summary by Fund	19-22
General Fund Analysis	23-25
County Budgeted Position Count	26-30
Capital Outlay Detail	31
Defined Service Contracts – General Fund	32-33
Defined Service Contracts – Hotel/Motel Tax Fund	34
Appropriations from Fund Balance:	
General County	35
Schools	36
Supplemental Section:	
Property Tax Revenue History	37
Sales Tax Revenue History	38
Wheel Tax Revenue History	39
Spendable Fund Balance History	40

2014-2018 CAPITAL IMPROVEMENT PLAN:

Message from the Mayor – Capital Improvement Plan	41
Capital Improvement Plan Policy	42
Recommended Projects Summary	43
Sources and Uses of Funds	44
Countywide Projects	45
Public Libraries	46
Parks and Recreation	47
Building Improvements/Major Maintenance	48
Engineering and Public Works	49
Knox County Schools	50
Major Equipment	51
Projected Changes in Bonded Debt Balances	52



OFFICE OF COUNTY MAYOR TIM BURCHETT

400 Main Street, Suite 615, Knoxville, TN 37902

To: Knox County Commission

From: Tim Burchett, Knox County Mayor

Date: May 1, 2013

Subject: 2013-2014 Proposed Budget

Enclosed please find the 2013-2014 Proposed Budget for your consideration. This is an effective, responsible budget that includes an anticipation of moderate growth in revenue. Our charge is to consider the resources available and how to best apply those to meet the needs of our citizens. I trust you will give this proposal your thorough consideration. Below are some highlights from the proposed budget:

- No tax increase; property tax rate stays constant at \$2.36
- Continuation of needed county services
- 2 percent COLA for county employees
- Overall budget (including schools) increases by \$22,285,187, or 3.13 percent over previous year
- General Purpose School funding increases by \$18,157,000
- Over 90 percent of overall budget increase is directed for schools (General Purpose Schools, School Construction, Central Cafeteria, and Literacy Initiative of \$2,870,000 in the General Fund)
- Non-education budget increases \$1,904,577, or .85 percent
- Community Grants are now Defined Service Contracts and have been preserved at \$1,470,472 in the General Fund and \$375,000 in Hotel/Motel Tax Fund
- 4 percent increase in the County's contribution toward employee health insurance due to increased healthcare costs
- \$59 million debt reduction over the past two fiscal years and on pace to pay down \$100 million by FY16
- The 5-year Capital Improvement Plan will reduce the overall County's debt by \$68 million. Also, please see page 40 for additional comments regarding the FY 2014-2018 Capital Improvement Plan

I appreciate your consideration of the proposed budget. If you have any questions or comments regarding the proposal or would like to discuss the proposed budget further with the Finance Department, please contact either Chris Caldwell 215-4149, Jason Lay 215-3118, Jeff Clark 215-3699 or Dora Compton 215-3047 for questions or an appointment.

Thank you.

KNOX COUNTY, TENNESSEE
2013-2014
PROPOSED BUDGET

ROSTER OF PUBLICLY ELECTED OFFICIALS

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

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

ROSTER OF PUBLICLY ELECTED OFFICIALS

Juvenile Judge	Tim Irwin
Criminal Court Judges	
Division I	Steve Sword
Division II	Bobby McGee
Division III	Mary Beth Leibowitz
Circuit Court Judges	
Division I	Dale Workman
Division II	Harold Wimberly
Division III	Wheeler Rosenbalm
Division IV	Bill Swann
Chancellors	
Division I	John F. Weaver
Division II	Daryl R. Fansler
Division III	Mike Moyers
General Sessions Judges	
Division I	Chuck Cerny
Division II	Geoffrey Emery
Division III	Patricia Hall Long
Division IV	Andrew Jackson VI
Division V	Tony Stansberry
Board of Education:	
District 1	Gloria Deathridge
District 2	Indya Kincannon
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

Budget Summary

The proposed tax rate for FY2013-2014 is \$2.36 per hundred dollars of assessed value. One cent of the property tax rate is estimated to bring in \$1,030,000. Of this \$2.36 tax rate, we propose \$0.97 going to the General Fund, \$1.08 going to the General Purpose School Fund, and \$0.31 going to the Debt Service Fund; this is the same allocation as for FY 2012-2013.

The total operating budget in FY13/14 is \$734,527,080. The net budget, i.e., excluding inter-fund transfers and other charges which are effectively double counted within the budget, is \$696,391,682.

The General Fund budget is proposed to be \$161,568,136. We have included increases of \$800,000 for health insurance, \$500,000 for pensions and \$2 million for 2 percent COLA. The total General Fund Proposed Budget is 3.65 percent more than the 2012-2013 Adopted Budget. If the \$2,870,000 Literacy Initiative for Knox County Schools were excluded, the increase would be 1.81 percent.

One of the greatest challenges in preparing this budget is to try to anticipate the direction and magnitude of the economy in the coming months. We are anticipating a continued moderate recovery and our budget reflects this. At the same time, it is necessary to address obligations that have been postponed during the economic downturn such as employee compensation. Further, we must responsibly fund those areas whose increases are outside our control such as health care and pension obligations. Even with these obligations, the majority of increases are for educational purposes and overall the budget has a modest increase of \$22,285,187, to be funded largely by revenue growth.

Based on trending economic data we have calculated a moderate growth in revenue for FY2013-2014. Sales tax growth is budgeted at a 2.5 percent increase over FY2012-2013 projected collections. Property tax growth is

budgeted at 1.5 percent over last year's budget. Basic Education Program (BEP) growth is projected at 4.4 percent over last year's revised budget.

Knox County increased its contribution toward health insurance by approximately 4 percent. Based on actuarial calculations, Knox County's actuarial cost for the Uniformed Officers Pension Plan must be funded at 14.1 percent this fiscal year. This is in addition to the employees' contribution of 6 percent of pay and the more than \$4 million in debt payments already committed for 2013-2014. Another \$680,000 must be included to shore up the county's old defined benefit plan.

Mayor Burchett's continuing support of education is evident in this budget. For example, General Purpose School funding has increased by \$35.1 million or 9 percent in the last two fiscal years. This proposed budget fully funds the School Board's request. In addition to funding the Board's request the Mayor has appropriated \$5,740,000 for the Literacy Initiative Program over the past two fiscal years.

In addition to the annual budget, the 5-year Capital Improvement Plan is presented. The Plan includes \$123 million for projects over the 5-year period from FY 2014 through FY 2018, with \$27.5 million recommended for FY 2014. These recommended projects will provide for much-needed improvements. In particular, the Plan fully provides for the funding requested by the Knox County Schools, in keeping with the Mayor's support of education. Other significant projects include needed roads and a new Karns Senior Center.

Knox County, Tennessee Budget Summary

Outstanding General Obligation Debt Principal Balances

		Debt Issued for Purposes of Projects Applicable to:		Total
		Knox County General Government	Knox County Board of Education	
Debt Principal as of Fiscal Year Ended June 30:				
	2000	161,972,189	192,903,414	354,875,603
	2001	151,438,322	180,406,818	331,845,140
	2002	195,974,890	205,884,783	401,859,673
	2003	193,454,852	193,369,354	386,824,206
	2004	213,987,241	216,546,498	430,533,739
	2005	247,816,960	231,051,311	478,868,271
	2006	286,151,355	248,346,448	534,497,803
	2007	323,943,925	256,573,411	580,517,336
	2008	367,701,928	245,629,941	613,331,869
	2009	379,055,467	248,065,935	627,121,402
	2010	363,953,720	250,017,215	613,970,935
	2011	404,761,105	286,425,363	691,186,468
	2012	392,934,960	276,080,806	669,015,766
Projected/ Proposed*	2013	374,464,500	257,151,985	631,616,485
	2014	376,387,364	255,009,840	631,397,204**
	2015	369,371,902	243,716,021	613,087,923
	2016	359,771,533	231,112,109	590,883,642
	2017	356,058,612	222,345,749	578,404,361
	2018	346,708,981	216,791,099	563,500,080

* Based on existing debt, plus expected new debt issuances projected in the Capital Improvement Plan. Does not include any debt that may be issued for refunding or for unforeseen additional needs that might arise in future years.

**The approved Capital Improvement Plan for FY 2013 included debt funding of \$17,000,000 for various projects included in the Plan. The County plans to issue the approved bonds in FY 2014, and plans to also issue the planned debt for new FY 2014 projects in the amount of \$22,075,000, for a total amount of debt to be issued in FY 2014 of \$39,075,000. The FY 2014—2018 Plan projects a total reduction in bonded debt of more than \$68 million, with nearly \$41 million of that planned reduction to occur by FY 2016. That reduction, combined with the actual reduction achieved since the end of FY 2011 of nearly \$60 million, will achieve the planned reduction of bonded debt by more than \$100 million over the 5-year period from FY 2012—2016.

Knox County, Tennessee
Schedule of Changes in Bonds Outstanding
Projected as of June 30, 2013

	<u>County</u>	<u>Schools</u>	<u>Total</u>
Principal Outstanding June 30, 2012	\$ 392,934,960	\$ 276,080,806	\$ 669,015,766
Principal Paid FY 2013	<u>(18,470,460)</u>	<u>(18,928,821)</u>	<u>(37,399,281)</u>
Principal Outstanding June 30, 2013	<u>\$ 374,464,500</u>	<u>\$ 257,151,985</u>	<u>\$ 631,616,485</u>

Note: The County adopted a Capital Improvement Plan in FY 2013 that includes planned debt issuance of \$17,000,000. The County plans to issue these bonds in early FY 2014.

Knox County, Tennessee Budgeted Fund Descriptions

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

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

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

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

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

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

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

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

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

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

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

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

Five-Year Budget Summary

	Adopted 2009-2010	Adopted 2010-2011	Adopted 2011-2012	Adopted 2012-2013	Proposed 2013-2014	Change from 2010-2014	Tax Rate FY13	Tax Rate FY14
General Fund:								
General Administration	\$ 13,959,023	\$ 12,218,567	\$ 11,469,197	\$ 11,627,763	\$ 11,779,468	\$ (2,179,555)		
Finance	13,712,016	13,020,932	12,961,413	13,805,659	14,417,263	705,247		
Administration of Justice	13,679,219	11,472,512	11,404,383	11,727,048	12,117,911	(1,561,308)		
Public Safety	68,608,091	68,866,041	71,038,032	73,996,648	75,288,674	6,680,583		
Public Health and Welfare	26,608,406	24,546,946	22,485,976	22,353,859	21,817,588	(4,790,818)		
Social/Cultural/Recreational	4,787,132	4,499,825	4,245,676	4,314,651	4,346,717	(440,415)		
Agricultural & Natural Resources	479,457	406,489	408,839	466,102	493,062	13,605		
Other General Government (1)	7,869,289	14,860,541	14,129,664	12,799,639	12,977,263	5,107,974		
Operating Transfers (2)	16,841,973	16,824,595	3,670,395	4,790,190	8,330,190	(8,511,783)		
	<u>166,544,606</u>	<u>166,716,448</u>	<u>151,813,575</u>	<u>155,881,559</u>	<u>161,568,136</u>	<u>(4,976,470)</u>	\$0.97	\$0.97
Special Revenue Funds:								
Governmental Library	195,000	195,000	108,666	109,000	125,000	(70,000)		
Public Library	12,837,000	12,752,000	12,463,769	12,558,482	12,620,900	(216,100)		
Solid Waste	4,477,550	4,307,338	4,122,135	4,015,215	3,994,897	(482,653)		
Air Quality	199,932	199,932	199,932	151,795	151,795	(48,137)		
Hotel/Motel Tax	5,558,192	5,000,000	5,459,500	5,670,000	5,715,000	156,808		
Fire District (3)	200,000	-	-	-	-	(200,000)		
Engineering & Public Works	12,413,634	10,812,812	11,176,812	11,403,000	11,637,900	(775,734)		
Central Cafeteria	23,742,500	23,422,200	24,310,642	25,992,842	26,146,452	2,403,952		
General Purpose School	375,250,000	378,705,000	384,670,000	401,710,000	419,867,000	44,617,000	\$1.08	\$1.08
	<u>434,873,808</u>	<u>435,394,282</u>	<u>442,511,456</u>	<u>461,610,334</u>	<u>480,258,944</u>	<u>45,385,136</u>		
Debt Service Fund	<u>66,000,000</u>	<u>66,750,000</u>	<u>71,750,000</u>	<u>74,250,000</u>	<u>73,000,000</u>	<u>7,000,000</u>	\$0.31	\$0.31
Capital Projects Funds:								
School Construction	19,802,665	18,977,665	20,044,263	20,500,000	19,700,000	(102,665)		
ADA Construction (4)	400,000	400,000	400,000	-	-	(400,000)		
	<u>20,202,665</u>	<u>19,377,665</u>	<u>20,444,263</u>	<u>20,500,000</u>	<u>19,700,000</u>	<u>(502,665)</u>		
Total	<u>\$ 687,621,079</u>	<u>\$ 688,238,395</u>	<u>\$ 686,519,294</u>	<u>\$ 712,241,893</u>	<u>\$ 734,527,080</u>	<u>\$ 46,906,001</u>	<u>\$2.36</u>	<u>\$2.36</u>
Revenue / 1 cent property tax	<u>\$ 939,220</u>	<u>\$ 975,000</u>	<u>\$ 988,000</u>	<u>\$ 1,009,000</u>	<u>\$ 1,030,000</u>			

(1) In 2011, 2012, and 2013 we have reclassified "space costs" to Accounting Unit 1016955 - PBA Management. Included in this category are utilities, custodial, building maintenance, and security costs.

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

(3) The Fire District rate is not included in the countywide tax rate. The Fire District was not assessed beginning with the 2011 Fiscal Year.

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

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

BUDGET SUMMARY

	Adopted 2012-2013	Proposed 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 PROPOSED BUDGET**

NET BUDGET SUMMARY

	Adopted 2012-2013	Interfund Transfers	Net 2012-2013	Proposed 2013-2014	Interfund Transfers	Net 2013-2014
General Fund	\$ 155,881,559	\$ (3,812,000)	\$ 152,069,559	\$ 161,568,136	\$ (6,682,000)	\$ 154,886,136
Special Revenue Funds:						
Governmental Library	109,000	-	109,000	125,000	-	125,000
Public Library	12,558,482	-	12,558,482	12,620,900	-	12,620,900
Solid Waste	4,015,215	-	4,015,215	3,994,897	-	3,994,897
Air Quality	151,795	-	151,795	151,795	-	151,795
Hotel-Motel Tax	5,670,000	(840,000)	4,830,000	5,715,000	(540,000)	5,175,000
Engineering and Public Works	11,403,000	(441,715)	10,961,285	11,637,900	(475,000)	11,162,900
Central Cafeteria	25,992,842	-	25,992,842	26,146,452	-	26,146,452
General Purpose School	401,710,000	(10,027,602)	391,682,398	419,867,000	(10,938,398)	408,928,602
	<u>461,610,334</u>	<u>(11,309,317)</u>	<u>450,301,017</u>	<u>480,258,944</u>	<u>(11,953,398)</u>	<u>468,305,546</u>
Debt Service Fund	<u>74,250,000</u>	<u>-</u>	<u>74,250,000</u>	<u>73,000,000</u>	<u>-</u>	<u>73,000,000</u>
School Construction Fund	<u>20,500,000</u>	<u>(20,500,000)</u>	<u>-</u>	<u>19,700,000</u>	<u>(19,500,000)</u>	<u>200,000</u>
Total	<u>\$ 712,241,893</u>	<u>\$ (35,621,317)</u>	<u>\$ 676,620,576</u> *	<u>\$ 734,527,080</u>	<u>\$ (38,135,398)</u>	<u>\$ 696,391,682</u> **

* This amount differs from the 2012-2013 Adopted Budget as reported in the prior year due to a change in presentation. In this year's net budget, the following additional transfers are netted out to eliminate duplication for clarity of presentation. The difference is comprised of: General Fund (\$1,500,000 Transfer to General Purpose Schools), Hotel-Motel Tax (\$840,000 Transfer to Public Library and Debt Service), Engineering and Public Works (\$441,715 Transfer to Solid Waste).

2013 Adopted Net Budget (As Previously Presented)	\$ 679,402,291
Less Additional Interfund Transfers:	
General Fund to General Purpose Schools	(1,500,000)
Hotel-Motel Tax to	
Public Library & Debt Service	(840,000)
Engineering and Public Works to	
Solid Waste	<u>(441,715)</u>
2013 Net Adopted Budget	<u>\$ 676,620,576</u>

** Year to year difference of \$22,285,187 in total budget equals net increase (\$19,771,106) plus the difference of interfund transfers (\$2,514,081).

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

EXPENDITURE SUMMARY BY FUND

DEPARTMENT (Or Account Name)	DEPT. NUMBER	ACTUAL FY 2012	ADOPTED FY 2013	REQUESTED FY 2014	PROPOSED 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	2,831,963	2,804,693
Bad Check Unit	1010020	14,342	-	-	-
Circuit Court Clerk	1010310	64,525	69,177	69,522	66,927
Civil Sessions Court Clerk	1010320	40,587	75,482	75,482	66,850
IV-D Child Support Clerk	1010330	801,471	808,330	828,855	823,755
Probate Court	1010610	35,924	41,252	42,427	41,252
Chancery Court	1010620	76,800	85,600	85,625	84,400
County Commission	1010910	529,293	547,565	554,475	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
Codes Commission	1010930	2,187	9,000	9,000	9,000
Retirement Operations*	1010935	964,001	-	-	-
County Clerk	1011210	583,957	631,043	634,093	633,859
4th Circuit Court Clerk	1011510	81,467	100,727	100,727	96,777
Criminal Court Clerk	1011520	102,650	129,927	129,927	125,677
Criminal Sessions Court Clerk	1011530	106,879	126,375	126,375	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	112,540	112,040
General Sessions Court Judge	1012140	1,605,909	1,659,853	1,700,400	1,699,850
Jury Commission	1012150	218,517	212,200	83,961	211,961
Juvenile Court-Judges	1012410	2,829,922	3,015,655	3,081,353	3,085,876
IV-D Referee Program	1012420	357,495	365,264	374,924	373,324
Juvenile Court-Clerk	1012710	605,198	597,765	589,056	581,606
Juvenile Service Center	1013010	3,021,919	3,074,927	3,169,238	3,159,233
Juvenile Service Center Donation	1013011	970	-	-	-
Law Department	1013210	1,553,398	1,729,807	1,853,537	1,849,427
County Mayor	1013310	764,258	722,157	718,499	718,499
ADA Office	1013320	82,896	81,212	86,189	85,489
Family Justice Center	1013362	41,607	-	-	-

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

EXPENDITURE SUMMARY BY FUND

DEPARTMENT (Or Account Name)	DEPT. NUMBER	ACTUAL FY 2012	ADOPTED FY 2013	REQUESTED FY 2014	PROPOSED 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	754,448	741,650
Mail Room - Operating	1013910	92,729	97,174	99,608	98,608
Probation Office	1014210	589,521	663,855	685,103	679,853
Park Maintenance	1014810	2,678,314	2,539,374	2,647,381	2,604,529
Recreation Administration	1014830	794,389	816,324	778,682	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	307,770	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	1,637,468	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	78,271	74,671
Senior Picnic	1015143	8,286	-	-	-
Frank Strang Senior Center	1015145	84,057	88,603	89,782	89,532
South Knox Senior Center	1015146	76,437	85,048	85,439	85,189
Halls Senior Center	1015147	89,214	93,114	94,283	94,033
Corryton Senior Center	1015148	73,930	83,267	78,299	78,049
Carter Senior Center	1015149	85,249	88,525	89,954	89,704
Veterans' Services Office	1015160	43,721	93,985	95,828	92,578
Community Development	1015165	277,464	264,447	184,876	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	2,479,359	2,438,951
Dental Services	1015406	761,120	1,107,500	1,161,052	1,077,639
Emergency Medical Services	1015409	778,912	898,495	239,507	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	4,750,000	4,250,000
Pediatric Services	1015430	33,236	-	-	-
Pharmacy	1015433	382,145	727,119	733,811	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 PROPOSED BUDGET**

EXPENDITURE SUMMARY BY FUND

DEPARTMENT (Or Account Name)	DEPT. NUMBER	ACTUAL FY 2012	ADOPTED FY 2013	REQUESTED FY 2014	PROPOSED FY 2014
GENERAL FUND (Continued):					
School Health Programs	1015442	391,436	475,560	47,532	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	645,084	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	1,971,216	1,965,018
Purchasing	1016010	819,896	807,137	918,419	917,419
Property Management	1016020	334,329	306,935	339,582	338,742
Inoperable Car Lot	1016025	7,904	10,640	10,640	10,000
County Building Maintenance	1016030	572,262	571,610	580,310	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	746,000	646,000
Geographic Information Systems	1016610	355,284	352,064	388,809	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	4,529,893	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)	(96,913)	(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	700,000	680,000
Community Mediation	1017210	125,929	93,000	100,000	100,000
Fire Prevention	1017510	647,634	661,997	749,689	668,689
Soil Conservation District	1017520	106,397	109,181	116,467	115,467
Codes Administration	1017530	1,387,217	1,406,524	1,457,581	1,436,081
Dirty Lot Ordinance	1017720	275,866	285,919	310,566	305,066

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

EXPENDITURE SUMMARY BY FUND

DEPARTMENT (Or Account Name)	DEPT. NUMBER	ACTUAL FY 2012	ADOPTED FY 2013	REQUESTED FY 2014	PROPOSED FY 2014
GENERAL FUND (Continued):					
Information Technology	1017910	4,979,082	4,749,110	5,043,018	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	3,397,117	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	1,804,480	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	29,620	29,120
Sheriff's Administration	1018903	1,426,588	1,478,621	1,527,296	1,486,911
Records & Communication	1018906	414,606	426,516	430,040	425,950
Training	1018912	233,934	261,625	274,300	254,250
Planning & Development	1018915	10,064	13,210	13,350	13,250
Stop Violence Against Women	1018918	44,695	36,213	62,730	39,450
Patrol & Cops Universal	1018921	55,802,158	57,549,996	61,963,371	58,493,449
Warrants	1018924	296,153	300,950	339,850	296,153
Detectives	1018927	259,180	276,250	368,600	286,850
Forensic	1018930	70,931	74,613	112,365	73,865
Juvenile Division	1018933	24,653	23,375	36,080	24,995
Special Teams	1018936	31,003	31,500	39,600	34,725
Chaplain's Fund	1018938	3,613	-	-	-
Senior Citizens Awareness	1018940	13	-	-	-
Narcotics	1018942	406,210	417,050	442,630	418,300
Internal Affairs	1018945	10,635	12,705	15,580	11,700
Special Services	1018948	102,041	130,450	133,625	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	431,023	428,423
Correctional Facilities & Batterer's Treat.	1018960	6,731,113	6,945,911	7,079,761	6,970,311

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

EXPENDITURE SUMMARY BY FUND

DEPARTMENT (Or Account Name)	DEPT. NUMBER	ACTUAL FY 2012	ADOPTED FY 2013	REQUESTED FY 2014	PROPOSED 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	84,300	77,532
Sheriff's - Juvenile Court Officers	1018995	35,041	43,775	52,460	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>\$ 169,546,317</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 PROPOSED BUDGET**

EXPENDITURE SUMMARY BY FUND

DEPARTMENT (Or Account Name)	DEPT. NUMBER	ACTUAL FY 2012	ADOPTED FY 2013	REQUESTED FY 2014	PROPOSED FY 2014
GOVERNMENTAL LIBRARY FUND:					
	1140010	<u>\$ 128,275</u>	<u>\$ 109,000</u>	<u>\$ 149,262</u>	<u>\$ 125,000</u>
PUBLIC LIBRARY FUND:					
Public Library	1150010	\$ 10,702,768	\$ 10,818,988	\$ 11,844,346	\$ 10,919,256
Public Library Maintenance	1150011	1,534,568	1,588,188	1,584,794	1,551,644
State General Library	1150020	51,306	51,306	51,900	50,000
Rothrock Estates	1150030	24,545	-	-	-
Cultural and Exhibit Fund	1150085	1,632	-	-	-
Trustee Commission	115	<u>84,579</u>	<u>100,000</u>	<u>100,000</u>	<u>100,000</u>
Total Public Library Fund		<u>\$ 12,399,398</u>	<u>\$ 12,558,482</u>	<u>\$ 13,581,040</u>	<u>\$ 12,620,900</u>
SOLID WASTE FUND:					
Solid Waste Administration	1160110	\$ 313,007	\$ 369,823	\$ 374,438	\$ 370,838
Convenience Centers	1160120	2,822,848	2,852,367	2,896,447	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	76,813	69,147
Recycling Program	1160330	230,287	228,533	234,281	231,781
Household Hazardous Waste	1160340	77,704	84,242	84,242	84,242
Trustee Commission	116	<u>396</u>	<u>-</u>	<u>-</u>	<u>500</u>
Total Solid Waste Fund		<u>\$ 3,788,739</u>	<u>\$ 4,015,215</u>	<u>\$ 4,081,971</u>	<u>\$ 3,994,897</u>

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

EXPENDITURE SUMMARY BY FUND

DEPARTMENT (Or Account Name)	DEPT. NUMBER	ACTUAL FY 2012	ADOPTED FY 2013	REQUESTED FY 2014	PROPOSED 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	\$ 482,076	\$ 496,556
Highway Project Manager	1310120	212,469	213,180	264,892	263,092
Stormwater Management	1310130	1,058,340	1,174,804	1,259,331	1,241,831
Stormwater Management - Violation	1310135	28,498	-	-	-
Highway & Bridge Maintenance	1310210	7,764,850	7,735,087	8,358,910	8,416,571
Traffic Control	1310220	767,193	721,620	747,338	724,138
Capital Outlay	1310310	10,305	-	-	-
Engineering	1310410	338,626	375,510	387,343	390,712
Subdivision Foreclosures	1310425	320,773	-	-	-
Trustee Commission & Transfers	131	551,390	714,876	100,000	105,000
Total Engineering and Public Works Fund		<u>\$ 11,504,700</u>	<u>\$ 11,403,000</u>	<u>\$ 11,599,890</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>\$ 419,700,000</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 PROPOSED BUDGET**

EXPENDITURE SUMMARY BY FUND

DEPARTMENT (Or Account Name)	DEPT. NUMBER	ACTUAL FY 2012	ADOPTED FY 2013	REQUESTED FY 2014	PROPOSED FY 2014
DEBT SERVICE FUND:	151	<u>\$ 88,316,441</u>	<u>\$ 74,250,000</u>	<u>\$ 73,000,000</u>	<u>\$ 73,000,000</u>
SCHOOL CONSTRUCTION FUND:	177	<u>\$ 51,075,471</u>	<u>\$ 20,500,000</u>	<u>\$ 19,700,000</u>	<u>\$ 19,700,000</u>
ADA CONSTRUCTION FUND:	178	<u>\$ 280,465</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Grand Total -- Operating Funds		<u>\$ 733,774,359</u>	<u>\$ 712,241,893</u>	<u>\$ 743,371,727</u>	<u>\$ 734,527,080</u>

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

INTERNAL SERVICE FUNDS:

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

Vehicle Service Center Fund	261	\$ 3,654,128	\$ 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	<u>24,328,741</u>	<u>28,050,433</u>	<u>27,035,456</u>	<u>27,035,456</u>
TOTAL INTERNAL SERVICE FUNDS		<u>\$ 75,387,065</u>	<u>\$ 81,214,401</u>	<u>\$ 80,134,798</u>	<u>\$ 80,134,798</u>

SHERIFF'S DRUG CONTROL FUND:

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

SHERIFF'S DRUG CONTROL FUND	122	<u>\$ 533,145</u>	<u>\$ 644,200</u>	<u>\$ 660,495</u>	<u>\$ 660,495</u>
------------------------------------	-----	-------------------	-------------------	-------------------	-------------------

ENTERPRISE FUND:

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

THREE RIDGES GOLF COURSE FUND	401	<u>\$ 1,147,603</u>	<u>\$ 1,162,697</u>	<u>\$ 1,077,782</u>	<u>\$ 1,077,782</u>
--------------------------------------	-----	---------------------	---------------------	---------------------	---------------------

KNOX COUNTY, TENNESSEE
2013-2014 PROPOSED BUDGET

REVENUE SUMMARY BY FUND

	ACTUAL FY 2012	ADOPTED FY 2012	ADOPTED FY 2013	PROPOSED 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	\$ 162,220,243	\$ 151,813,575	\$ 155,881,559	\$ 161,568,136
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	\$ 127,035	\$ 108,666	\$ 109,000	\$ 125,000

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

REVENUE SUMMARY BY FUND

	ACTUAL FY 2012	ADOPTED FY 2012	ADOPTED FY 2013	PROPOSED 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 PROPOSED BUDGET**

REVENUE SUMMARY BY FUND

	ACTUAL FY 2012	ADOPTED FY 2012	ADOPTED FY 2013	PROPOSED 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 PROPOSED BUDGET**

REVENUE SUMMARY BY FUND

	ACTUAL FY 2012	ADOPTED FY 2012	ADOPTED FY 2013	PROPOSED 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	-	1,491,513	1,002,405	-
Total School Construction Fund	\$ 19,599,632	\$ 20,044,263	\$ 20,500,000	\$ 19,700,000
ADA CONSTRUCTION FUND:				
Appropriation from Fund Balance	\$ -	\$ 400,000	\$ -	\$ -
Grand Total All Budgeted Funds	\$ 727,384,985	\$ 686,519,294	\$ 712,241,893	\$ 734,527,080
		Dollar Amount Change	25,722,599	22,285,187
		Percentage Change	3.75%	3.13%

General Fund Analysis

Approved Budget 2012-2013	\$ 155,881,559
---------------------------	----------------

New Challenges for 2013-2014:

Additional Expenditures

COLA Adjustment	2,000,000
Literacy Initiative	2,870,000
Health Insurance Increase	800,000
Various Departmental Increases	16,577
	5,686,577

Total FY14 Additions to Expenditures	5,686,577
--------------------------------------	-----------

Proposed 2013-2014 Budget	\$ 161,568,136
---------------------------	----------------

Approved Budget 2012-2013	\$ 155,881,559
---------------------------	----------------

Proposed 2013-2014 Budget	161,568,136
---------------------------	-------------

Increase in Revenue and Other Sources:	\$ 5,686,577
--	--------------

Breakdown of Revenue and Other Sources:

Use of Committed Fund Balance	\$ 1,000,000
-------------------------------	--------------

Use of Unassigned Fund Balance	2,870,000
--------------------------------	-----------

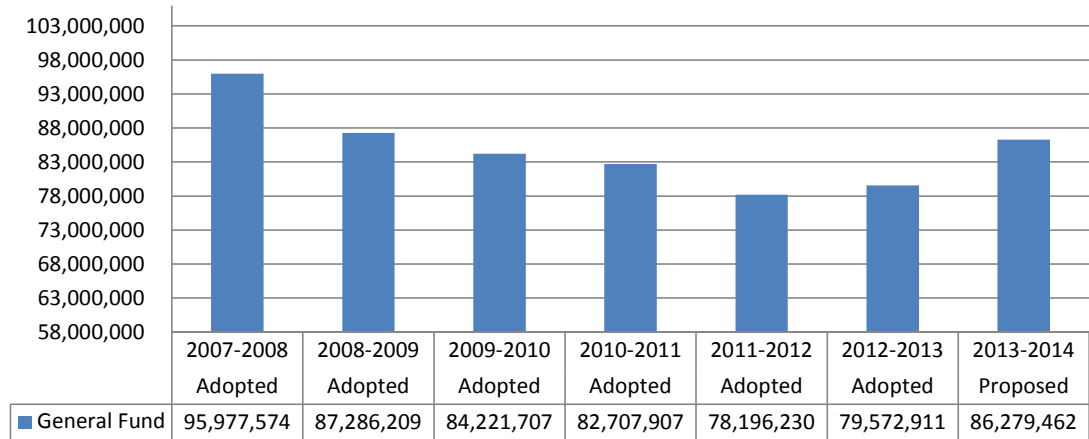
Use of Restricted Fund Balance	555,232
--------------------------------	---------

Revenue Growth in 2013-2014 Proposed Budget	1,261,345
---	-----------

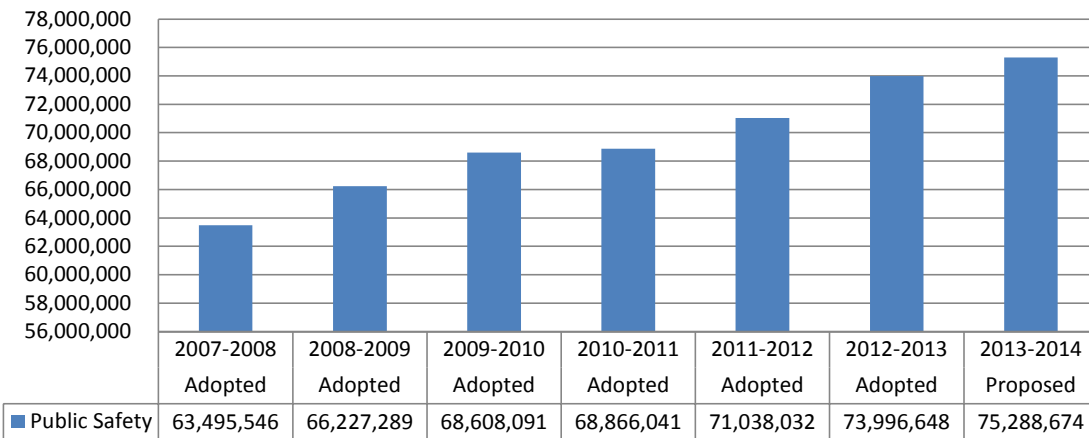
Total Increase in Revenue and Other Sources	\$ 5,686,577
---	--------------

**KNOX COUNTY, TENNESSEE
2013-2014 PROPOSED OPERATING BUDGET**

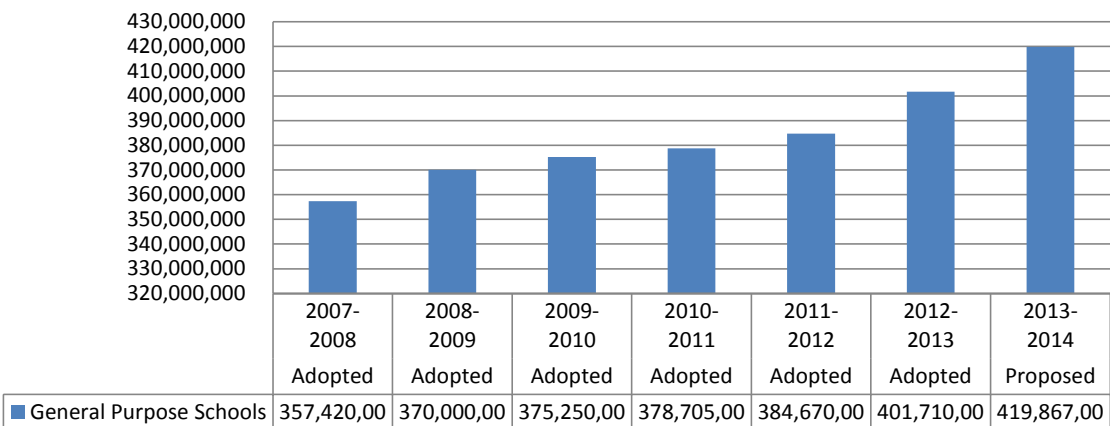
General Fund without Public Safety



Public Safety

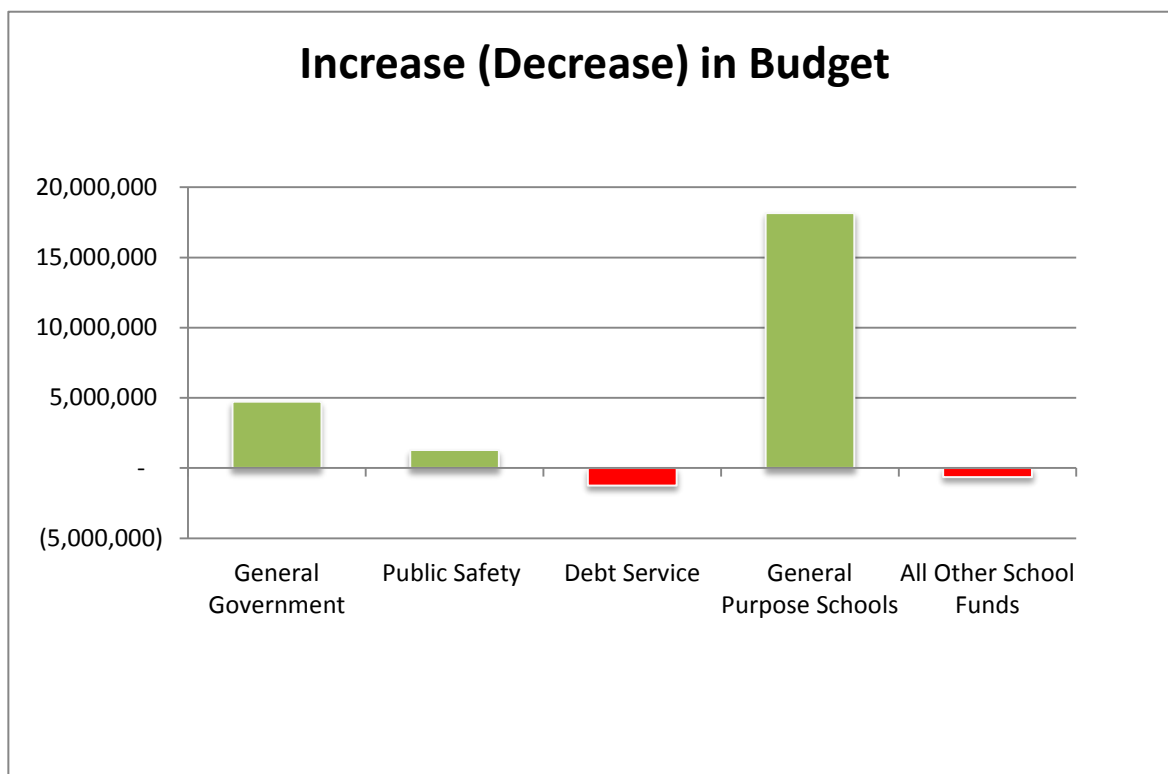


General Purpose Schools



KNOX COUNTY, TENNESSEE
2013-2014 PROPOSED OPERATING BUDGET
INCREASE IN 2014 BUDGET FROM 2013 BUDGET

	2012-2013	Increase (Decrease)	2013-2014
General Government	115,792,403	4,732,551	120,524,954
Public Safety	73,996,648	1,292,026	75,288,674
Debt Service	74,250,000	(1,250,000)	73,000,000
General Purpose Schools	401,710,000	18,157,000	419,867,000
All Other School Funds	46,492,842	(646,390)	45,846,452
	<u>712,241,893</u>	<u>22,285,187</u>	<u>734,527,080</u>



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

COUNTY BUDGETED POSITION COUNT

DEPARTMENT (or account name)	ADOPTED FY 2013		PROPOSED 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 PROPOSED BUDGET**

COUNTY BUDGETED POSITION COUNT

		ADOPTED		PROPOSED		Change from	
		FY 2013		FY 2014		2013-2014	
DEPARTMENT		Full Time	Part Time	Full Time	Part Time	Full Time	Part Time
(or account name)							
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 PROPOSED BUDGET**

COUNTY BUDGETED POSITION COUNT

DEPARTMENT (or account name)	ADOPTED FY 2013		PROPOSED 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	1
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
GOVERNMENTAL LAW LIBRARY FUND:						
	1140010	1	1	1	1	0
PUBLIC LIBRARY FUND:						
Public Library Operations	1150010	134	73	134	71	0
Public Library Maintenance	1150011	4	0	4	0	0
Total Public Library Fund		138	73	138	71	0
SOLID WASTE FUND:						
Solid Waste Administration	1160110	3	0	3	0	0
Convenience Centers	1160120	19	1	19	1	0
Yard Waste Facility	1160130	0	0	1	0	1
Recycling Program	1160330	4	0	4	0	0
Total Solid Waste Fund		26	1	27	1	1

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

COUNTY BUDGETED POSITION COUNT

DEPARTMENT (or account name)	ADOPTED FY 2013		PROPOSED 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	
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
RISK MANAGEMENT FUND	2660010	4	0	4	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 PROPOSED BUDGET**

COUNTY BUDGETED POSITION COUNT

DEPARTMENT (or account name)	ADOPTED FY 2013		PROPOSED 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 PROPOSED BUDGET**

CAPITAL OUTLAY DETAIL

	<u>Adopted FY 2013</u>	<u>Requested FY 2014</u>	<u>Proposed FY 2014</u>	<u>Funded By</u>
Juvenile Service Center				
Guard Plus 1 Professional Correctional System	8,000			
DVR's and Security Cameras		22,000	-	
Fire Prevention				
Vehicles (4) Requested (2) Proposed	25,000	81,000	40,500	Operating Budget
Property Assessor				
Vehicles (2) Requested (1) Proposed		50,000	25,000	Operating Budget
Tablets (10) Requested (5) Proposed		40,000	20,000	Operating Budget
Patrol Division				
Replacement Vehicles	855,200			
Vehicles - Marked - (60) Requested (25) Proposed		2,355,000	870,150	Operating Budget
Vehicles - Unmarked - (15) Requested (0) Proposed		390,000	-	
Transportation Vans - (2) Requested (0) Proposed		80,000	-	
Animal Control Trucks - (4) Requested (0) Proposed		60,000	-	
Transportation Bus - (1) Requested (1) Proposed		95,000	95,000	Operating Budget
Laptops		22,500	-	
Blackcreek Video Upgrade		300,000 *	-	
Portable radios		810,938 *	-	
Juvenile Sally Port		183,525 *	-	
Ironport server		36,558	-	
Computer Upgrade		30,000	-	
Photo Printing System		45,000	-	
Camera System		22,840	-	
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
Public Library				
Powell Branch Circle Desk Area		25,000	-	
Branch Shelving		45,000	-	
North Knox Electrical Project		20,000	-	
Lawson McGhee Library Doors		15,000	-	
Space Saver Compact Shelving		196,593	-	
TOTAL CAPITAL OUTLAY	\$ 977,800	\$ 5,058,654	\$ 1,183,350	
	(89,600)		(77,700)	Funded by Restricted Revenues
	\$ 888,200		\$ 1,105,650	Funded by Operating Budget

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

* Will be considered in the 5 Year Capital Improvement Plan

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

DEFINED SERVICE CONTRACTS

AGENCY	Program	Proposed 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 PROPOSED BUDGET**

DEFINED SERVICE CONTRACTS

AGENCY	Program	Proposed 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 PROPOSED BUDGET**

DEFINED SERVICE CONTRACTS

AGENCY	Proposed 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/>

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

GENERAL COUNTY APPROPRIATIONS FROM UNASSIGNED FUND BALANCE *

Fund	Purpose	Adopted FY 2012	Adopted FY 2013	Proposed 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 PROPOSED BUDGET**

SCHOOLS APPROPRIATIONS FROM UNASSIGNED FUND BALANCE *

Fund	Purpose	Adopted FY 2012	Adopted FY 2013	Proposed 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	<u>1,491,513</u>	<u>1,002,405</u>	<u>-</u>
TOTAL		<u>\$ 4,491,513</u>	<u>\$ 5,972,405</u>	<u>\$ 4,270,000</u>

General Purpose Schools Budget	\$ 419,867,000
Required 3% Fund Balance	<u>3%</u>
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
Current Property Taxes
Budget vs. Actual 2003-2012**

	Actual 2003	Actual 2004	Actual 2005	Actual 2006	Actual 2007	Actual 2008	Actual 2009	Actual 2010	Actual 2011	Actual 2012	Adopted 2013	Proposed 2014
General	70,207,319	85,632,852	87,786,050	93,046,062	95,067,152	90,997,674	91,379,015	93,118,555	94,907,193	96,508,174	97,873,000	99,910,000
Debt	17,008,396	15,741,229	16,137,036	16,535,850	16,886,612	26,574,461	29,905,856	29,759,550	30,331,177	30,842,831	31,279,000	31,930,000
Schools	82,463,120	85,003,084	87,140,445	92,450,855	94,302,577	99,050,869	102,178,321	103,678,352	105,669,824	107,452,359	108,972,000	111,240,000
Other	12,156,706	153,600	161,641	211,347	204,845	159,611	175,506	-	-	-	-	-
Total	181,835,541	186,530,765	191,225,172	202,244,114	206,461,186	216,782,615	223,638,698	226,556,457	230,908,194	234,803,364	238,124,000	243,080,000
Budget	181,922,100	185,296,000	190,486,500	194,346,000	203,270,000	211,972,000	218,966,000	225,904,000	232,800,000	233,168,000		
Favorable (Unfavorable)	(86,559)	1,234,765	738,672	7,898,114	3,191,186	4,810,615	4,672,698	652,457	(1,891,806)	1,635,364		

**Knox County, Tennessee
Sales Tax
Budget vs. Actual 2003-2012**

	Actual 2003	Actual 2004	Actual 2005	Actual 2006	Actual 2007	Actual 2008	Actual 2009	Actual 2010	Actual 2011	Actual 2012	Adopted 2013	Proposed 2014
General	5,498,802	5,085,766	5,278,671	5,564,177	6,024,842	5,533,905	5,200,216	5,621,340	2,048,741	4,010,908	4,139,500	4,470,100
Public Library	-	-	-	-	-	-	-	-	1,000,000	-	-	-
Solid Waste	-	-	-	-	-	-	-	-	3,000,000	2,400,000	2,400,000	2,400,000
Engineering	4,017,469	4,099,969	3,854,716	4,062,119	4,006,719	4,418,479	3,787,652	4,086,975	4,380,123	4,642,382	4,500,000	4,900,000
Schools	84,025,997	88,923,548	92,572,628	100,530,145	105,899,790	106,331,340	98,541,411	97,276,212	101,647,451	108,948,071	106,030,000	110,007,000
School Const.	15,170,931	16,067,450	16,723,695	18,160,252	19,162,665	19,190,670	17,755,090	17,493,716	18,281,409	19,591,354	19,417,595	19,700,000
Total	108,713,199	114,176,733	118,429,710	128,316,693	135,094,016	135,474,394	125,284,369	124,478,243	130,357,724	139,592,715	136,487,095	141,477,100
Budget	110,444,380	111,952,073	116,396,195	118,950,000	126,558,517	134,792,010	138,155,804	129,041,575	124,575,000	126,571,341		
Favorable (Unfavorable)	(1,731,181)	2,224,660	2,033,515	9,366,693	8,535,499	682,384	(12,871,435)	(4,563,332)	5,782,724	13,021,374		

Knox County, Tennessee
Wheel Tax
Budget vs. Actual 2004-2012

	Actual 2004	Actual 2005	Actual 2006	Actual 2007	Actual 2008	Actual 2009	Actual 2010	Actual 2011	Actual 2012	Adopted 2013	Proposed 2014
General	1,186,075	2,854,037	7,089,682	7,303,505	9,407,958	9,349,584	9,371,844	1,565,310	499,643	500,000	525,000
Library	-	1,228,428	1,228,428	1,195,130	1,228,180	1,220,560	1,100,012	10,372,176	10,335,827	10,528,176	10,550,000
Schools	1,186,075	1,500,000	1,500,000	1,459,461	1,500,030	1,490,723	1,494,272	1,525,119	1,501,397	1,500,000	1,500,000
Debt Service	-	3,800,000	1,800,000	1,848,825	-	-	-	-	-	-	-
Total	2,372,150	9,382,465	11,618,110	11,806,921	12,136,168	12,060,867	11,966,128	13,462,605	12,336,867	12,528,176	12,575,000
Budget	-	10,800,000	15,000,000	12,336,623	12,154,840	12,454,840	12,455,000	12,200,000	12,330,000		
Favorable (Unfavorable)	2,372,150	(1,417,535)	(3,381,890)	(529,702)	(18,672)	(393,973)	(488,872)	1,262,605	6,867		

Knox County, Tennessee

Spendable Fund Balance Totals Fiscal Years 2010-2013

Fiscal Year Ended June 30:	Actual 2010	Actual 2011	Actual 2012	Estimated 2013
General Fund:				
Spendable Fund Balance	46,148,556	46,701,886	55,157,019	54,972,019
Debt Service:				
Spendable Fund Balance	15,753,733	16,295,741	17,147,470	9,519,621
Governmental Library:				
Spendable Fund Balance	51,449	55,826	54,586	54,586
Public Library Fund:				
Spendable Fund Balance	322,739	570,768	689,783	689,783
Solid Waste Fund:				
Spendable Fund Balance	767,947	1,201,302	1,232,991	1,232,991
Hotel-Motel Tax Fund:				
Spendable Fund Balance	260,101	544,884	552,039	382,039
Drug Control Fund:				
Spendable Fund Balance	1,342,742	1,353,838	1,800,071	1,800,071
Engineering & Public Works Fund:				
Spendable Fund Balance	3,451,253	3,142,250	3,737,590	3,737,590
General Purpose Schools:				
Spendable Fund Balance	22,155,307	32,260,508	46,061,336	41,091,336

Note: Spendable fund balance includes all amounts except those not in spendable form.

Items not in spendable form include the portion of fund balance related to items not expected to be converted to cash (inventories, prepaid items, etc.) as well as long-term receivables and the County's investment in joint venture.



OFFICE OF COUNTY MAYOR TIM BURCHETT

400 Main Street, Suite 615, Knoxville, TN 37902

TO: Knox County Commission

FROM: Tim Burchett, Knox County Mayor *AB.*

DATE: May 1, 2013

SUBJECT: Proposed Capital Plan for FY 2014 to FY 2018

Enclosed you will find the Mayor's proposed Capital Plan for FY 2014 - FY 2018. Proposed funding for new projects is limited. This is an appropriate response for these current economic times. Some projects simply do need to proceed, and are included for your consideration.

If you approve this capital plan, know that the County's debt levels will decrease in each of the five years of the plan. Our proposed general obligation bond issuance for new projects is less than the County's payment in debt principal for each year of the plan.

Please note the following as you review this proposal:

- This plan assumes the same tax rate for debt service in each of the five years in the plan.
- The total proposed over the upcoming 5 years totals \$123 million, compared to the previously adopted 5-year total of \$99.5 million. The increase provides funding for needed projects that had been deferred previously due to our efforts to reduce the County's debt levels. We continue to be successful in that objective, and the current year's plan provides adequate funding for necessary projects while we continue to reduce the County's debt levels.
- This Plan provides for a reduction of overall debt levels over the next 5 years. We intend to reduce overall debt by at least \$100 million, over the 5-year period beginning in FY 2012. The Plan shows a reduction of \$68 million; this amount is in addition to the actual reduction already achieved since FY 2011 of more than \$59 million.
- The County recognizes the importance of the Knox County School System, and this plan provides the amount of funding requested to be provided for School purposes.

I welcome any discussion of this proposed plan, and look forward to your comments. Approving this plan will allow the County to make numerous needed improvements, while at the same time recognizing the additional restraint required in tough economic times.

CAPITAL IMPROVEMENT PLAN FY 2014 THROUGH FY 2018 CAPITAL IMPROVEMENT PLAN POLICY

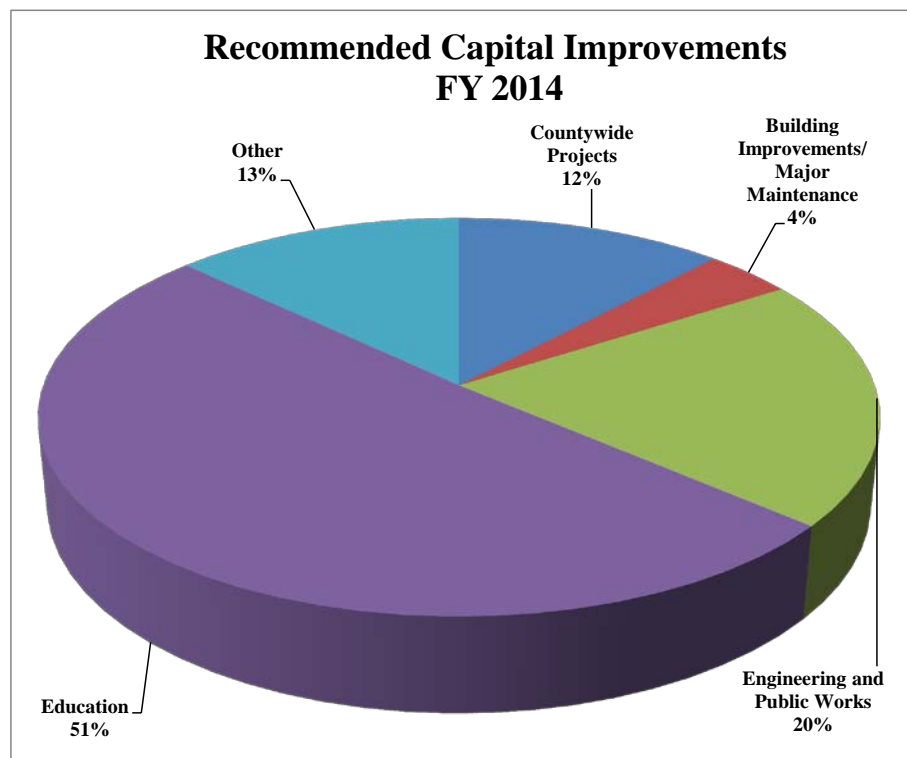
Knox County has established a set of policies that cover the process of preparing the Capital Improvement Plan. Below are the major factors involved in the process:

- 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
RECOMMENDED PROJECTS SUMMARY**

Recommended

	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 Recommended 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 Recommended 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**

Recommended						
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**

Recommended						
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**

Recommended						
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**

Description	Recommended					
	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**

Recommended						
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-Various	-	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**

Recommended

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**

Recommended						
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.

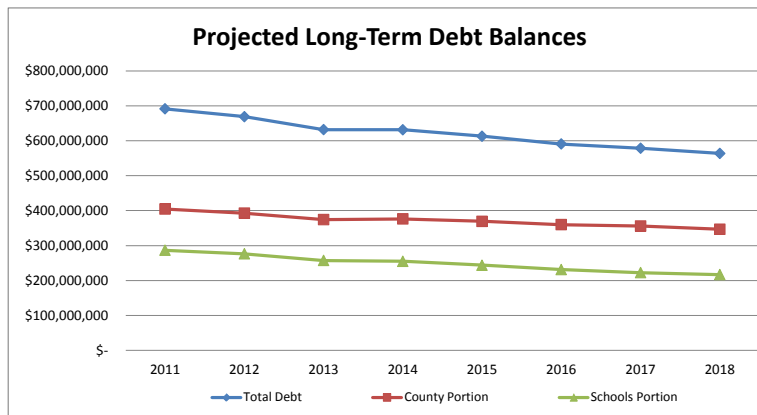
These items are planned to be acquired from the proceeds of capital outlay notes, which will be repaid over a shorter period than the bonds that will be issued for longer-term capital expenditures for buildings and building improvements.

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)				<u>\$ 404,761,105</u>				<u>\$ 286,425,363</u>				<u>\$ 691,186,468</u>
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	<u>\$ 85,682,906</u>	<u>\$ 143,735,030</u>	<u>\$ (58,052,124)</u>	<u>\$ 346,708,981</u>	<u>\$ 82,927,094</u>	<u>\$ 152,561,358</u>	<u>\$ (69,634,264)</u>	<u>\$ 216,791,099</u>	<u>\$ 168,610,000</u>	<u>\$ 296,296,388</u>	<u>\$ (127,686,388)</u>	<u>\$ 563,500,080</u>

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