

Proposed
FY2020 BUDGET

Glenn Jacobs, County Mayor



KNOX COUNTY
TENNESSEE

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2019-2020 PROPOSED OPERATING BUDGET:

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Introduction

Enclosed please find the 2019-2020 Proposed Budget for your consideration. This is an effective, responsible budget that reflects our expectations of revenue growth. Our charge is to consider the resources available and how to best apply those to meet the needs of our citizens. I thank you in advance for your careful review of this presentation. Below are some highlights from the proposed budget:

- No tax increase; property tax rate stays constant at \$2.12
- Continued improvements of county services
- Overall budget (including schools) increases by \$34,079,253 or 4.16 percent over previous year
- General Purpose School funding increases by \$22,122,000 and 63 percent of the overall budget is directed for schools
- 3.5 percent raise for certified and classified school employees
- The General Fund also appropriates \$4,433,874 to support educational initiatives
- General Fund budget increases \$9,550,092 or 5.1 percent
- Includes a salary adjustment of one step plus 2 percent for general county employees to address the increased cost of living and an additional three steps for deputies (two steps in July and one step in January)
- The 5-year Capital Improvement Plan is projected to invest over \$214 million in County and School infrastructure.
- This includes: Building three elementary schools, (Lonsdale, Adrian Burnett, and Northwest) and additions to Brickey-McCloud and Sterchi elementary schools.
- Engineering and Public Works will receive over \$72 million for continued infrastructure projects and safety improvements to dangerous road and intersections.
- Funding for improvements to Parks, Senior Centers and other county facilities.
- (Please see page 44 for additional comments regarding the FY 2020-2024 Capital Improvement Plan.)
- Knox County to help with debt service on Lonsdale Elementary with an \$800,000 payment.

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 Brooke Webb (215-3033) for an appointment.

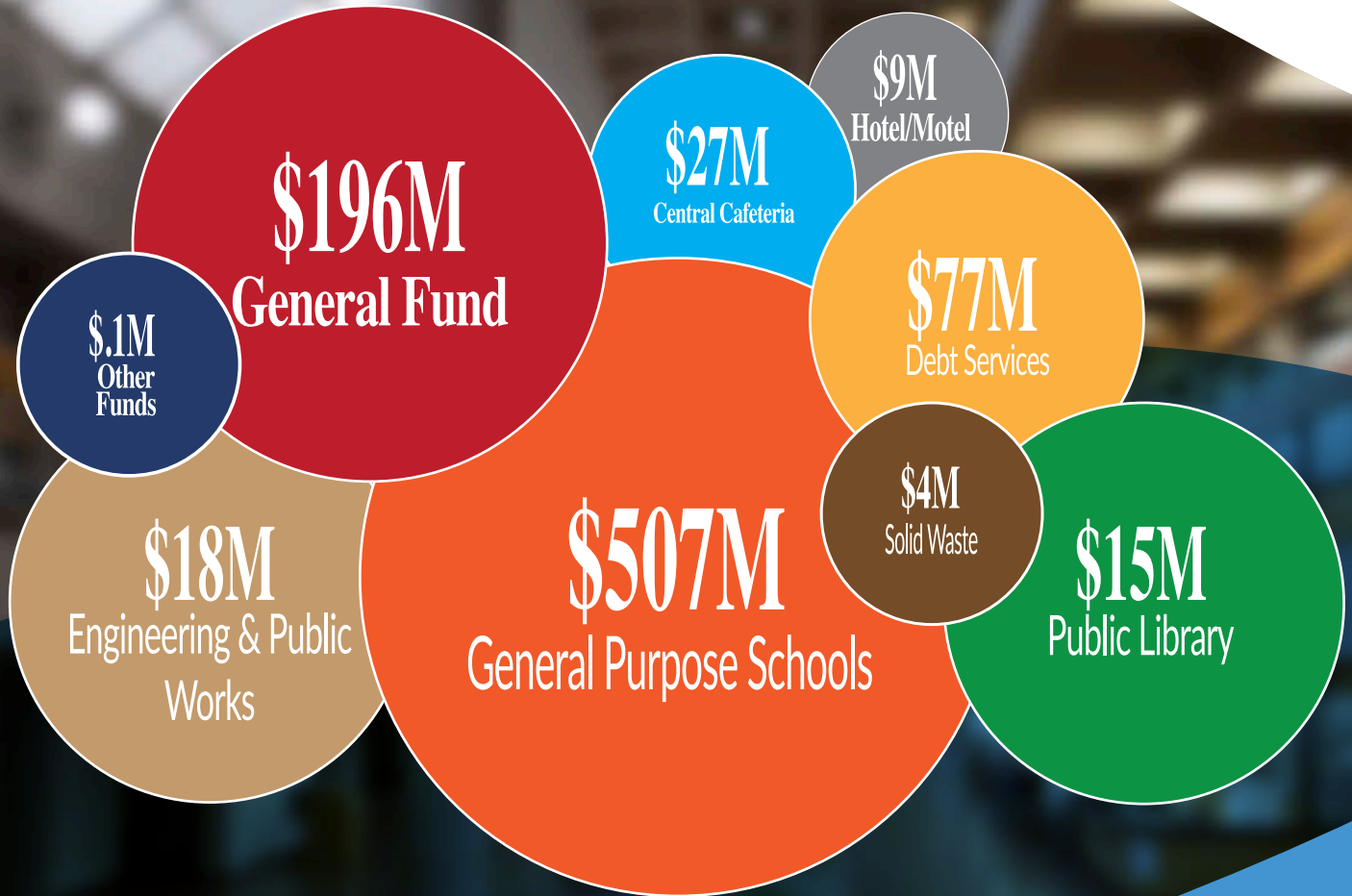


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2020 Expense Highlights

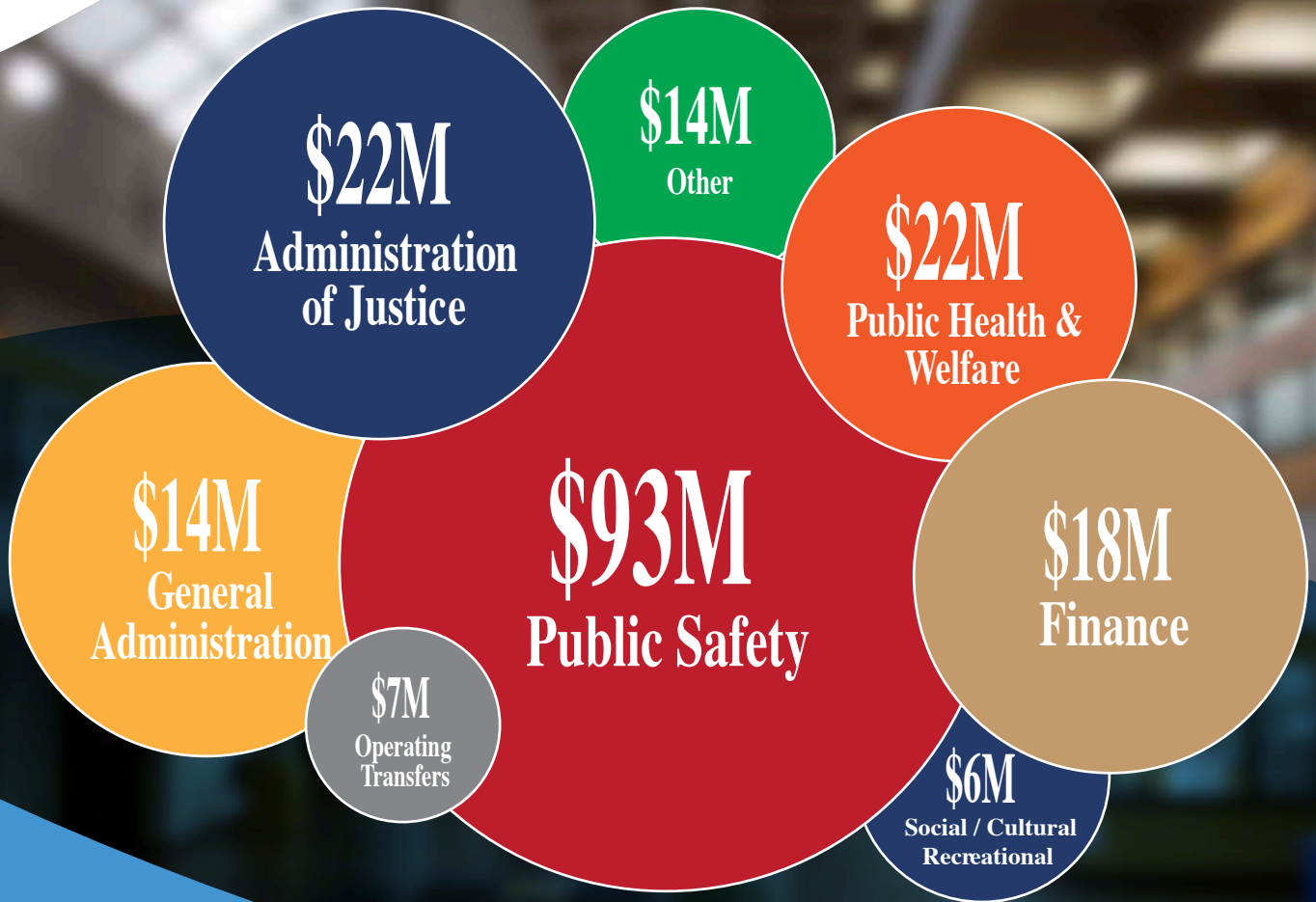


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2020 General Fund



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Roster Of Publicly Elected Officials

| | |
|---|-------------------------------|
| County Mayor | Glenn Jacobs |
| Board of Commissioners: | |
| District 1 | Evelyn Gill |
| District 2 | Michele Carringer, Vice Chair |
| District 3 | Randy Smith |
| District 4 | Hugh Nystrom, Chair |
| District 5 | John Schoonmaker |
| District 6 | Brad Anders |
| District 7 | Charles Busler |
| District 8 | Richie Beeler |
| District 9 | Carson Dailey |
| At Large Seat 10 | Larsen Jay |
| At Large Seat 11 | Justin Biggs |
| Assessor of Property | John Whitehead |
| Attorney General | Charme P. Allen |
| Circuit & General Sessions Court Clerk | Charles D. Susano, III |
| County Clerk | Sherry Witt |
| Criminal & Domestic Relations Court Clerk | Mike Hammond |
| Law Director | Richard B. Armstrong, Jr. |
| Public Defender | Mark Stephens |
| Register of Deeds | Nick McBride |
| Sheriff | Tom Spangler |
| Trustee | Ed Shouse |



Roster Of Publicly Elected Officials

| | |
|--------------------------|---------------------------|
| Juvenile Judge..... | Tim Irwin |
| Criminal Court Judges: | |
| Division I..... | Steve Sword |
| Division II..... | Bobby McGee |
| Division III..... | Scott Green |
| Circuit Court Judges: | |
| Division I..... | Kristi Davis |
| Division II..... | William Ailor |
| Division III..... | Deborah Stevens |
| Division IV..... | Greg McMillan |
| Chancellors: | |
| Division I..... | John F. Weaver |
| Division II..... | Clarence E. Pridemore Jr. |
| 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..... | Evetty Satterfield |
| District 2..... | Jennifer Owen |
| District 3..... | Tony Norman |
| District 4..... | Virginia Babb |
| District 5..... | Susan Horn, Vice Chair |
| District 6..... | Terry Hill, Chair |
| District 7..... | Patti Bounds |
| District 8..... | Mike McMillan |
| District 9..... | Kristi Kristy |



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Budget Summary



The proposed tax rate for FY 2019-2020 is \$2.12 per hundred dollars of assessed value. One cent of the property tax rate is estimated to bring in \$1,274,000. Of this \$2.12 tax rate, we propose \$0.89 going to the General Fund, \$0.80 going to the General Purpose School Fund, and \$0.43 going to the Debt Service Fund.

The total operating budget in FY 2019-2020 is \$853,131,710. Excluding transfers and other funds accounted for in more than one place, the net budget is \$831,989,537.

The General Fund budget is proposed to be \$196,299,187. We have included



increases of \$4,240,000 for employee raises and \$2 million for benefit costs. The total General Fund Proposed Budget is 5.1% more than the 2018-2019 Adopted Budget. Additional increases include \$200,000 for paving in the Engineering & Public Works Fund.

One of the greatest challenges in preparing this budget is anticipating the direction of the economy in the coming months. Based on State and Federal projections, continued revenue growth is anticipated and our budget reflects this. Further, trying to keep up with our local growth as the state continues to cut and reduce county funding is challenging.



Even with these challenges, the majority of increases are for educational purposes and overall the budget has an increase of \$34,079,253 to be funded largely by revenue growth.

Based on trending economic data, we have calculated the following growth in revenue for FY 2019-2020. Sales tax growth is budgeted to increase \$10.8 million over the FY 2018-2019 budget. Current property tax growth is budgeted at \$5.7 million over last year's budget. Basic Education Program (BEP) growth is projected at \$7.1 million over last year's revised funding.



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Budget Summary Continued



Knox County has done a great job in keeping health insurance costs low. In FY 18 \$29.8 million was spent on health insurance expenses. The county is projected to spend \$30.8 million in health insurance for FY 19. This is far below the projected increase by industry standards.

In terms of retirement funding, Knox County's actuarially required contribution for FY 2019-2020 has increased by \$2,080,073, which is reflected in this proposed budget. This figure includes both closed defined benefit plans and current defined contribution plans for both County and the Board of Education. The increase is due to market performance



and changes in mortality tables.

The Mayor's support of education is evident in this budget. The general fund will be supplementing the current school budget with \$4.4 million. This includes a new pilot program to enhance literacy. The county is contributing \$750,000 to this pilot program.

In addition to the annual budget, the 5-year Capital Improvement Plan is presented. The Plan includes \$218,945,000 for projects over the 5-year period from FY 2020 through FY 2024, with \$37,230,000 recommended for FY 2020. For 2020, \$15,800,000 is planned for



schools, including initial funding for two elementary schools, Lonsdale and Adrian Burnett. The plan also includes \$13,650,000 to fund various road and highway infrastructure projects to provide for expected growth, as well as additional funding for other much-needed improvements. Particular emphasis has been placed on improvements to those dangerous roads and intersections where crash data has shown a critical need. The remainder of the recommended plan includes funding for various additional needs, primarily building improvements and other needed additions to better serve the needs of Knox County citizens.



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| Debt Principal as of Fiscal Year Ended June 30: | Debt Issued for Purposes of Projects Applicable to: | | Total |
|---|--|--------------------------------------|----------------|
| | Knox County General Government | Knox County Board of Education | |
| Actual: | | | |
| 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 |
| 2013 | 374,464,500 | 257,151,985 | 631,616,485 |
| 2014 | 376,887,364 | 255,509,840 | 632,397,204 |
| 2015 | 376,815,961 | 245,996,962 | 622,812,923 |
| 2016 | 371,971,565 | 243,017,077 | 614,988,642 |
| 2017 | 381,869,285 | 280,610,076 | 662,479,361 |
| 2018 | 358,243,123 | 261,321,957 | 619,565,080 |
| Projected: | | | |
| 2019 | 380,945,458 | 262,305,341 | 643,250,799 |
| Proposed: | | | |
| 2020 | 377,219,021 | 259,054,120 | 636,273,141 |
| 2021 | 372,771,388 | 274,571,647 | 647,343,035 |
| 2022 | 372,428,592 | 293,942,297 | 666,370,889 |
| 2023 | 369,128,767 | 290,004,120 | 659,132,887 |
| 2024 | 364,281,790 | 283,549,529 | 647,831,319 |

Note: Totals are based on existing debt, plus expected new debt issuances projected in the Capital Improvement Plan. These amounts do not include any debt that may be issued for any unforeseen additional needs that might arise in future years.

Bonded debt is projected to be \$643,250,799 at the end of FY 2019, a reduction of \$47,935,669 during the eight fiscal years since the end of FY 2011. The FY 2020-2024 Plan projects a modest increase in total bonded debt of \$4,580,520 by the end of FY 2024, necessary to provide for three new school solutions and for other needed capital projects. Total bonded debt under this plan is projected at \$647,831,319, for a total reduction of \$43,355,149 since 2011.



Projected as of June 30, 2019

| | <u>County</u> | <u>Schools</u> | <u>Total</u> |
|-------------------------------------|-----------------------|-----------------------|-----------------------|
| Principal Outstanding June 30, 2018 | \$ 358,243,123 | \$ 261,321,957 | \$ 619,565,080 |
| Bonds Issued FY 2019 | 47,192,185 | 21,387,815 | 68,580,000 |
| Principal Paid FY 2019 | <u>(24,489,850)</u> | <u>(20,404,431)</u> | <u>(44,894,281)</u> |
| Principal Outstanding June 30, 2019 | <u>\$ 380,945,458</u> | <u>\$ 262,305,341</u> | <u>\$ 643,250,799</u> |



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.



| | Adopted | Proposed | Change | Tax Rate | |
|---------------------------------|-----------------------|-----------------------|----------------------|---------------|---------------|
| | 2018-2019 | 2019-2020 | | FY19 | FY20 |
| General Fund: | | | | | |
| General Administration | \$ 13,390,435 | \$ 14,385,385 | \$ 994,950 | | |
| Finance | 16,815,390 | 17,812,036 | 996,646 | | |
| Administration of Justice | 20,049,081 | 21,197,103 | 1,148,022 | | |
| Public Safety | 87,731,934 | 93,452,355 | 5,720,421 | | |
| Public Health and Welfare | 23,367,709 | 22,461,995 | (905,714) | | |
| Social/Cultural/Recreational | 5,116,246 | 6,341,610 | 1,225,364 | | |
| Agriculture & Natural Resources | 586,457 | 640,914 | 54,457 | | |
| Other General Government | 13,354,600 | 13,263,289 | (91,311) | | |
| Operating Transfers | 6,337,243 | 6,744,500 | 407,257 | | |
| | 186,749,095 | 196,299,187 | 9,550,092 | 0.89 | 0.89 |
| Special Revenue Funds: | | | | | |
| Governmental Library | 112,292 | 117,979 | 5,687 | | |
| Public Library | 13,958,900 | 14,512,265 | 553,365 | | |
| Solid Waste | 4,398,518 | 4,440,000 | 41,482 | | |
| Air Quality | 160,000 | 160,000 | - | | |
| Hotel-Motel Tax | 8,000,000 | 8,600,000 | 600,000 | | |
| Engineering and Public Works | 16,708,652 | 17,940,279 | 1,231,627 | | |
| Central Cafeteria | 26,685,000 | 27,310,000 | 625,000 | | |
| General Purpose School | 484,530,000 | 506,652,000 | 22,122,000 | 0.80 | 0.80 |
| | 554,553,362 | 579,732,523 | 25,179,161 | | |
| Debt Service Fund | 77,750,000 | 77,100,000 | (650,000) | 0.43 | 0.43 |
| Total Operating Budget | \$ 819,052,457 | \$ 853,131,710 | \$ 34,079,253 | \$2.12 | \$2.12 |

Estimated revenue per each one cent of property tax equals \$1,247,000 for FY19 and \$1,274,000 for FY20.



Five Year Budget Summary

| | <u>Adopted 2015-2016</u> | <u>Adopted 2016-2017</u> | <u>Adopted 2017-2018</u> | <u>Adopted 2018-2019</u> | <u>Proposed 2019-2020</u> | <u>Change from 2016-2020</u> |
|--------------------------------------|------------------------------|------------------------------|------------------------------|------------------------------|-------------------------------|----------------------------------|
| General Fund: | | | | | | |
| General Administration | \$ 12,431,515 | \$ 13,347,754 | \$ 12,908,732 | \$ 13,390,435 | \$ 14,385,385 | \$ 1,953,870 |
| Finance | 15,558,851 | 15,656,252 | 15,993,868 | 16,815,390 | 17,812,036 | 2,253,185 |
| Administration of Justice | 17,593,049 | 17,705,934 | 19,247,434 | 20,049,081 | 21,197,103 | 3,604,054 |
| Public Safety | 78,650,349 | 81,119,990 | 84,261,485 | 87,731,934 | 93,452,355 | 14,802,006 |
| Public Health and Welfare | 21,570,190 | 22,600,409 | 22,666,724 | 23,367,709 | 22,461,995 | 891,805 |
| Social/Cultural/Recreational | 4,795,064 | 4,897,571 | 4,937,517 | 5,116,246 | 6,341,610 | 1,546,546 |
| Agricultural & Natural Resources | 526,768 | 514,285 | 539,892 | 586,457 | 640,914 | 114,146 |
| Other General Government | 12,843,124 | 13,026,553 | 13,244,535 | 13,354,600 | 13,263,289 | 420,165 |
| Operating Transfers | 10,280,190 | 7,302,243 | 7,652,243 | 6,337,243 | 6,744,500 | (3,535,690) |
| | <u>174,249,100</u> | <u>176,170,991</u> | <u>181,452,430</u> | <u>186,749,095</u> | <u>196,299,187</u> | <u>22,050,087</u> |
| Special Revenue Funds: | | | | | | |
| Governmental Library | 119,600 | 110,000 | 107,892 | 112,292 | 117,979 | (1,621) |
| Public Library | 13,278,900 | 13,330,687 | 13,509,117 | 13,958,900 | 14,512,265 | 1,233,365 |
| Solid Waste | 4,105,000 | 4,053,443 | 4,166,772 | 4,398,518 | 4,440,000 | 335,000 |
| Air Quality | 160,000 | 160,000 | 160,000 | 160,000 | 160,000 | - |
| Hotel/Motel Tax | 6,110,000 | 7,200,000 | 8,000,000 | 8,000,000 | 8,600,000 | 2,490,000 |
| Engineering & Public Works | 13,638,946 | 14,786,946 | 15,552,891 | 16,708,652 | 17,940,279 | 4,301,333 |
| Central Cafeteria | 28,028,000 | 27,373,500 | 28,570,000 | 26,685,000 | 27,310,000 | (718,000) |
| General Purpose School | 438,000,000 | 453,500,000 | 471,146,000 | 484,530,000 | 506,652,000 | 68,652,000 |
| | <u>503,440,446</u> | <u>520,514,576</u> | <u>541,212,672</u> | <u>554,553,362</u> | <u>579,732,523</u> | <u>76,292,077</u> |
| Debt Service Fund | <u>75,500,000</u> | <u>74,500,000</u> | <u>75,500,000</u> | <u>77,750,000</u> | <u>77,100,000</u> | <u>1,600,000</u> |
| Total Operating Budget | <u>\$ 753,189,546</u> | <u>\$ 771,185,567</u> | <u>\$ 798,165,102</u> | <u>\$ 819,052,457</u> | <u>\$ 853,131,710</u> | <u>\$ 99,942,164</u> |
| Revenue / 1 cent property tax | <u>\$ 1,082,000</u> | <u>\$ 1,104,000</u> | <u>\$ 1,132,000</u> | <u>\$ 1,247,000</u> | <u>\$ 1,274,000</u> | |



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| | Adopted 2018-2019 | Interfund Transfers | Net 2018-2019 | Proposed 2019-2020 | Interfund Transfers | Net 2019-2020 |
|------------------------------|------------------------------|--------------------------------|--------------------------|-------------------------------|--------------------------------|--------------------------|
| General Fund | \$ 186,749,095 | \$ (5,447,000) | \$ 181,302,095 | \$ 196,299,187 | \$ (6,094,500) | \$ 190,204,687 |
| Special Revenue Funds: | | | | | | |
| Governmental Library | 112,292 | - | 112,292 | 117,979 | - | 117,979 |
| Public Library | 13,958,900 | - | 13,958,900 | 14,512,265 | - | 14,512,265 |
| Solid Waste | 4,398,518 | - | 4,398,518 | 4,440,000 | - | 4,440,000 |
| Air Quality | 160,000 | - | 160,000 | 160,000 | - | 160,000 |
| Hotel-Motel Tax | 8,000,000 | (600,000) | 7,400,000 | 8,600,000 | (1,000,000) | 7,600,000 |
| Engineering and Public Works | 16,708,652 | (675,000) | 16,033,652 | 17,940,279 | (575,000) | 17,365,279 |
| Central Cafeteria | 26,685,000 | - | 26,685,000 | 27,310,000 | - | 27,310,000 |
| General Purpose School | 484,530,000 | (13,297,034) | 471,232,966 | 506,652,000 | (12,872,673) | 493,779,327 |
| | <u>554,553,362</u> | <u>(14,572,034)</u> | <u>539,981,328</u> | <u>579,732,523</u> | <u>(14,447,673)</u> | <u>565,284,850</u> |
| Debt Service Fund | <u>77,750,000</u> | <u>(600,000)</u> | <u>77,150,000</u> | <u>77,100,000</u> | <u>(600,000)</u> | <u>76,500,000</u> |
| Total | <u>\$ 819,052,457</u> | <u>\$ (20,619,034)</u> | <u>\$ 798,433,423</u> | <u>\$ 853,131,710</u> | <u>\$ (21,142,173)</u> | <u>\$ 831,989,537</u> |

Note: The interfund transfers and similar transactions shown above include only those items transferred or paid from one or more of the budgeted funds shown above to another such budgeted fund. The total budget includes other transfer transactions involving funds that do not adopt an annual budget, which are not included above. The amounts shown above are intended to eliminate the revenue/expenditure items that are "doubled up" when reported in each fund individually.



Expenditure Summary by Fund

| DEPARTMENT (Or Account Name) | DEPT. NUMBER | ACTUAL FY 2018 | ADOPTED FY 2019 | REQUESTED FY 2020 | PROPOSED FY 2020 |
|---|-----------------|-------------------|--------------------|----------------------|---------------------|
| GENERAL FUND: | | | | | |
| Trustee Commission | 101 | \$ 3,004,239 | \$ 3,000,000 | \$ 3,025,000 | \$ 3,025,000 |
| Attorney General | 1010010 | 3,239,250 | 3,519,164 | 3,667,272 | 3,666,072 |
| Bad Check Unit | 1010020 | 6,775 | - | - | - |
| Circuit Court Clerk | 1010310 | 87,714 | 79,963 | 77,313 | 59,563 |
| Civil Sessions Court Clerk | 1010320 | 22,142 | 44,181 | 53,781 | 50,681 |
| IV-D Child Support Clerk | 1010330 | 894,280 | 893,576 | 910,180 | 909,630 |
| Probate Court | 1010610 | 37,911 | 44,804 | 44,654 | 44,154 |
| Chancery Court | 1010620 | 66,780 | 78,301 | 78,301 | 76,201 |
| County Commission | 1010910 | 548,421 | 582,719 | 596,555 | 592,705 |
| County Commission - Discretionary | 1010915 | 54,850 | 55,000 | 55,000 | 55,000 |
| Internal Audit | 1010920 | 381,499 | 550,994 | 705,297 | 705,297 |
| Audit Committee | 1010925 | 9,739 | 6,324 | 6,324 | 6,324 |
| Ethics Committee | 1010926 | 145 | 300 | 300 | 300 |
| Codes Commission | 1010930 | 5,180 | 5,000 | 6,000 | 6,000 |
| County Clerk | 1011210 | 564,555 | 627,184 | 614,463 | 584,463 |
| Criminal/4th Court Clerk Administration | 1011505 | 148,852 | 154,774 | 162,891 | 102,891 |
| 4th Circuit Court Clerk | 1011510 | 46,721 | 56,363 | 53,563 | 53,563 |
| Criminal Court Clerk | 1011520 | 102,359 | 101,241 | 96,491 | 96,491 |
| Jury Related Expenses* | 1011525 | - | - | 206,126 | 206,126 |
| Criminal Sessions Court Clerk | 1011530 | 107,059 | 110,524 | 113,524 | 113,524 |
| Criminal Court Technology Upgrades | 1011531 | 126,730 | - | - | - |
| Victims Advocate Program | 1011533 | 65,041 | 69,976 | 69,976 | 69,976 |
| Election Commission | 1011810 | 1,729,819 | 1,908,643 | 2,098,962 | 2,098,962 |
| Circuit Court Judges | 1012110 | 34,712 | 13,756 | 13,006 | 13,006 |
| 4th Circuit Court Judges | 1012120 | 7,965 | 11,421 | 10,021 | 9,821 |
| Criminal Court Judges | 1012130 | 165,735 | 125,071 | 128,181 | 44,481 |
| Domestic Magistrate | 1012133 | 161,664 | 167,328 | 185,745 | 185,745 |
| General Sessions Court Judge | 1012140 | 1,925,144 | 1,994,813 | 2,023,276 | 2,021,676 |
| Jury Commission | 1012150 | 184,514 | 211,921 | 213,620 | 114,120 |
| Juvenile Court-Judges | 1012410 | 3,381,216 | 3,556,728 | 3,661,348 | 3,599,748 |
| IV-D Magistrate Program | 1012420 | 406,793 | 421,679 | 440,975 | 437,975 |
| Juvenile Court-Clerk | 1012710 | 636,751 | 694,003 | 795,675 | 794,875 |
| Juvenile Service Center | 1013010 | 3,328,703 | 3,501,954 | 3,980,813 | 3,980,813 |
| Law Department | 1013210 | 2,051,223 | 2,168,233 | 2,303,153 | 2,299,203 |
| Law Department Outside Legal Fees | 1013215 | - | - | 650,000 | 650,000 |
| County Mayor** | 1013310 | 854,371 | 886,251 | 1,416,498 | 1,414,498 |
| County Lobbying | 1013315 | - | - | 25,000 | 25,000 |
| ADA Office | 1013320 | 95,367 | 101,335 | 177,056 | 176,006 |
| Family Justice Center | 1013362 | 55,351 | - | - | - |
| Behavioral Health Urgent Care Center | 1013365 | 150,000 | 615,000 | 840,000 | 840,000 |



| DEPARTMENT (Or Account Name) | DEPT. NUMBER | ACTUAL FY 2018 | ADOPTED FY 2019 | REQUESTED FY 2020 | PROPOSED FY 2020 |
|--------------------------------------|-----------------|-------------------|--------------------|----------------------|---------------------|
| GENERAL FUND (Continued): | | | | | |
| UT-Knox County Extension | 1013370 | 412,583 | 475,247 | 501,954 | 501,954 |
| Great Schools Partnership | 1013380 | 2,601,874 | 2,501,874 | 2,501,874 | 2,501,874 |
| Human Resources | 1013610 | 788,170 | 819,025 | 1,048,253 | 1,041,253 |
| Probation Office | 1014210 | 702,346 | 733,658 | 744,954 | 744,854 |
| Park Maintenance | 1014810 | 3,186,067 | 3,242,310 | 4,064,608 | 4,064,358 |
| Recreation Administration | 1014830 | 1,087,951 | 1,124,927 | 1,292,783 | 1,286,283 |
| New Harvest Farmer's Market | 1014832 | 3,572 | - | - | - |
| Tree/Bench Program | 1014834 | 11,973 | - | - | - |
| Park Improvements | 1014840 | 229,710 | - | 200,000 | 100,000 |
| Indigent Assistance | 1015120 | 220,800 | 220,800 | 220,800 | 220,800 |
| Defined Service Contracts | 1015130 | 1,733,812 | 1,831,345 | 1,607,750 | 1,607,750 |
| John Tarleton | 1015135 | 874,123 | 900,347 | 927,357 | 927,357 |
| Community Outreach | 1015140 | 95,194 | 99,159 | - | - |
| Constituent Services | 1015141 | 148,294 | 150,184 | - | - |
| Senior Center & Volunteer Services | 1015142 | 119,091 | 161,313 | 281,445 | 281,095 |
| Senior Picnic | 1015143 | 16,415 | - | - | - |
| Halls Senior Center - Special Events | 1015144 | 136 | - | - | - |
| Frank Strang Senior Center | 1015145 | 99,957 | 96,864 | 114,273 | 114,173 |
| South Knox Senior Center | 1015146 | 91,397 | 93,041 | 96,788 | 96,688 |
| Halls Senior Center | 1015147 | 104,828 | 108,208 | 110,721 | 110,396 |
| Corryton Senior Center | 1015148 | 80,794 | 92,302 | 93,140 | 91,990 |
| Carter Senior Center | 1015149 | 105,678 | 107,603 | 113,224 | 113,024 |
| Karns Senior Center | 1015150 | 84,609 | 89,678 | 83,603 | 83,603 |
| Veterans' Services Office | 1015160 | 115,183 | 120,510 | 135,246 | 134,796 |
| Community Development | 1015165 | 165,468 | 318,417 | 336,756 | 336,756 |
| Support Services | 1015400 | 2,675,755 | 2,727,655 | 1,842,247 | 1,835,247 |
| Preventive Health Services | 1015403 | 2,175,060 | 2,407,393 | 1,718,826 | 1,717,201 |
| Dental Services | 1015406 | 1,215,659 | 1,264,480 | 1,363,440 | 1,361,590 |
| Emergency Medical Services | 1015409 | 945,888 | 814,267 | 816,421 | 816,171 |
| Food & Restaurant Inspections | 1015412 | 903,411 | 919,988 | 966,469 | 965,969 |
| Health Administration | 1015415 | 985,700 | 1,036,793 | 1,074,229 | 1,073,704 |
| Community Health | 1015421 | 739,590 | 921,243 | 1,143,458 | 1,142,408 |
| Indigent Medical Care | 1015424 | 4,178,529 | 4,316,500 | 4,516,500 | 2,995,000 |
| Pharmacy | 1015433 | 1,286,466 | 1,206,838 | 1,308,202 | 1,303,202 |
| Primary Care Services | 1015436 | 307,002 | 306,989 | 306,989 | 306,989 |
| Rabies and Animal Control | 1015439 | 17,490 | 9,807 | 9,807 | 9,807 |



Expenditure Summary by Fund

| DEPARTMENT (Or Account Name) | DEPT. NUMBER | ACTUAL FY 2018 | ADOPTED FY 2019 | REQUESTED FY 2020 | PROPOSED FY 2020 |
|--|-----------------|-------------------|--------------------|----------------------|---------------------|
| GENERAL FUND (Continued): | | | | | |
| School Health Programs | 1015442 | 487,570 | 520,886 | 544,684 | 544,684 |
| Social Services | 1015445 | 203,699 | 218,384 | 164,130 | 163,330 |
| Ground Water Services | 1015448 | 463,977 | 493,729 | 502,123 | 497,973 |
| Vector Control Services | 1015451 | 4,493 | 6,500 | 6,400 | 6,150 |
| Disease Surveillance & Investigation | 1015454 | 651,660 | 805,612 | 1,117,969 | 1,113,969 |
| Vital Records | 1015457 | 355,257 | 330,515 | 337,304 | 337,304 |
| Women's Health Services | 1015460 | 251,775 | 252,139 | 377,221 | 376,921 |
| Workforce Development & Planning | 1015463 | 418,119 | 429,235 | 519,740 | 519,240 |
| West Clinic | 1015465 | (77) | 1,000 | 585,338 | 585,338 |
| Teague Clinic | 1015466 | - | - | 385,501 | 385,501 |
| Comm. Health Services Grant Match | 1015467 | 58,559 | 209,845 | 209,845 | 125,000 |
| Finance | 1015710 | 2,253,702 | 2,295,144 | 2,529,621 | 2,529,621 |
| Procurement | 1016010 | 722,761 | 932,297 | 854,095 | 851,745 |
| Property Development | 1016015 | 527,057 | 539,639 | 552,199 | 552,199 |
| Asset Management | 1016020 | 193,654 | 211,561 | 217,211 | 215,686 |
| Inoperable Car Lot | 1016025 | 2,993 | 3,750 | 3,750 | 3,750 |
| County Building Maintenance | 1016030 | 708,511 | 695,847 | - | - |
| E-Government Purchasing | 1016050 | 148,742 | 155,161 | 161,320 | 161,320 |
| Property and Liability Insurance | 1016310 | 35,126 | 39,433 | 39,433 | 39,433 |
| Young Williams Animal Center | 1016600 | 783,190 | 843,190 | 893,190 | 893,190 |
| Metropolitan Planning Commission | 1016605 | 742,000 | 764,260 | 787,500 | 787,500 |
| Geographic Information Systems | 1016610 | 394,126 | 410,089 | 424,504 | 424,504 |
| Payment To Cities | 1016615 | 183,368 | 155,000 | 155,000 | 155,000 |
| Emergency Management | 1016620 | 103,510 | 128,342 | 128,342 | 128,342 |
| Community Action Committee | 1016635 | 1,843,169 | 1,881,419 | 2,015,419 | 1,942,919 |
| Officials' Expenses | 1016910 | - | 5,000 | 5,000 | 5,000 |
| Equipment | 1016920 | 23,188 | - | - | - |
| Auditing Contract | 1016930 | 409,246 | 325,000 | 325,000 | 325,000 |
| Cost in Cases Charged to County | 1016940 | 660,362 | 500,000 | 500,000 | 500,000 |
| Non-Departmental | 1016950 | 1,045,854 | (306,688) | (363,690) | (363,690) |
| PBA Management | 1016955 | 6,950,000 | 6,950,000 | 7,100,000 | 7,100,000 |
| Employee Benefits - Retirement Contributions | 1016980 | 1,091,733 | 1,100,000 | 1,100,000 | 1,100,000 |
| MERP County Match | 1016985 | 107,729 | 135,000 | 135,000 | 135,000 |
| Community Mediation | 1017210 | 160,006 | 170,000 | 170,000 | 170,000 |
| Fire Prevention | 1017510 | 685,274 | 708,630 | 795,937 | 795,887 |
| Soil Conservation District | 1017520 | 103,908 | 111,210 | 139,910 | 138,960 |
| Codes Administration | 1017530 | 1,550,999 | 1,640,722 | 1,715,563 | 1,712,763 |
| Dirty Lot Ordinance | 1017720 | 325,557 | 322,155 | 295,531 | 295,031 |



| DEPARTMENT (Or Account Name) | DEPT. NUMBER | ACTUAL FY 2018 | ADOPTED FY 2019 | REQUESTED FY 2020 | PROPOSED FY 2020 |
|---|-----------------|-------------------|--------------------|----------------------|---------------------|
| GENERAL FUND (Continued): | | | | | |
| Information Technology | 1017910 | 4,871,089 | 6,189,974 | 4,932,307 | 4,853,248 |
| Records Management | 1017920 | 425,885 | 425,636 | 434,764 | 434,764 |
| County I.T. Software & Hardware | 1017930 | - | - | 1,740,000 | 1,740,000 |
| Sheriff's Department Merit System | 1018110 | 255,212 | 271,141 | 296,511 | 296,061 |
| Property Assessor | 1018310 | 3,630,200 | 3,746,829 | 4,244,797 | 3,912,797 |
| Equalization Board | 1018320 | 21,745 | 30,658 | 31,347 | 31,347 |
| Public Defender | 1018510 | 2,235,885 | 2,316,896 | 2,494,229 | 2,430,549 |
| Register of Deeds | 1018710 | 76,416 | 73,285 | 93,285 | 93,285 |
| Register of Deeds - Data Processing | 1018720 | 50,888 | 170,000 | 172,000 | 172,000 |
| Court Officers | 1018900 | 21,077 | 31,986 | 31,168 | 30,568 |
| Sheriff's Administration | 1018903 | 1,895,174 | 1,943,585 | 1,989,040 | 1,986,440 |
| Records & Communication | 1018906 | 1,297,766 | 1,311,980 | 1,311,445 | 1,311,345 |
| Training | 1018912 | 275,934 | 273,875 | 279,580 | 278,580 |
| Planning & Development | 1018915 | 4,294 | 8,190 | 8,690 | 8,440 |
| Stop Violence Against Women | 1018918 | 60,375 | 53,434 | 60,350 | 60,350 |
| Patrol & Cops Universal | 1018921 | 63,918,810 | 68,105,023 | 73,231,396 | 72,183,498 |
| Warrants | 1018924 | 245,607 | 248,065 | 266,300 | 264,300 |
| Detectives | 1018927 | 196,487 | 250,527 | 226,750 | 224,250 |
| Forensic | 1018930 | 62,951 | 75,217 | 74,500 | 73,500 |
| Juvenile Division | 1018933 | 25,018 | 29,884 | 28,600 | 28,600 |
| Special Teams | 1018936 | 21,919 | 33,400 | 34,900 | 34,900 |
| Narcotics | 1018942 | 567,313 | 584,360 | 631,300 | 631,300 |
| Vice | 1018943 | 5,238 | - | - | - |
| Internal Affairs | 1018945 | 12,408 | 16,440 | 17,665 | 17,665 |
| Organized Retail Crime | 1018947 | 11,375 | - | - | - |
| Special Services | 1018948 | 85,174 | 98,763 | 106,500 | 106,500 |
| Teen Academy - Sheriff | 1018952 | 3,263 | - | - | - |
| Sexual Offender Registry | 1018953 | 7,550 | - | - | - |
| Interest Earned - Inmates | 1018954 | 30,335 | - | - | - |
| Donations/Sheriff - Target | 1018955 | 2,010 | - | - | - |
| Honor Guard Golf Tournament | 1018956 | 321 | - | - | - |
| Auxiliary Services | 1018957 | 317,544 | 370,090 | 375,938 | 375,938 |
| Correctional Facilities & Batterer's Treat. | 1018960 | 9,511,007 | 8,371,499 | 9,434,320 | 9,304,320 |



Expenditure Summary by Fund

| DEPARTMENT (Or Account Name) | DEPT. NUMBER | ACTUAL FY 2018 | ADOPTED FY 2019 | REQUESTED FY 2020 | PROPOSED FY 2020 |
|-------------------------------------|-----------------|-----------------------|-----------------------|-----------------------|-----------------------|
| GENERAL FUND (Continued): | | | | | |
| Helen Ross McNabb-Interchange | 1018967 | 183,018 | - | - | - |
| Jail Commissary | 1018969 | 1,023,719 | 1,138,820 | 1,165,641 | 1,165,641 |
| Medical Examiner - County | 1018973 | 3,593,586 | 3,715,710 | 4,208,023 | 4,204,459 |
| Sheriff's - Animal Control | 1018993 | 49,457 | 68,520 | 68,350 | 68,350 |
| Sheriff's - Juvenile Court Officers | 1018995 | 23,015 | 27,580 | 30,250 | 29,750 |
| County Trustee | 1019710 | 740,644 | 869,190 | 931,190 | 931,190 |
| Operating Transfers: | 1016645 | <u>11,653,439</u> | <u>6,337,243</u> | <u>6,744,500</u> | <u>6,744,500</u> |
| Total General Fund | | <u>\$ 185,264,090</u> | <u>\$ 186,749,095</u> | <u>\$ 200,174,183</u> | <u>\$ 196,299,187</u> |

* Centralization of jury related expenses; there is a corresponding decrease in other departments.

** Community Outreach (1015140) and Constituent Services (1015141) are now included in Mayor's office (1013310).



| DEPARTMENT (Or Account Name) | DEPT. NUMBER | ACTUAL FY 2018 | ADOPTED FY 2019 | REQUESTED FY 2020 | PROPOSED FY 2020 |
|-----------------------------------|-----------------|----------------------|----------------------|----------------------|----------------------|
| GOVERNMENTAL LIBRARY FUND: | | | | | |
| | 1140010 | \$ 112,686 | \$ 112,292 | \$ 121,229 | \$ 117,979 |
| PUBLIC LIBRARY FUND: | | | | | |
| Public Library | 1150010 | \$ 11,815,474 | \$ 12,106,892 | \$ 13,030,073 | \$ 12,630,473 |
| Public Library Maintenance | 1150011 | 1,416,483 | 1,680,108 | 1,737,892 | 1,709,892 |
| State General Library | 1150020 | 51,900 | 51,900 | 51,900 | 51,900 |
| Rothrock Estates | 1150030 | 14,554 | - | - | - |
| Trustee Commission | 115 | 120,580 | 120,000 | 120,000 | 120,000 |
| Total Public Library Fund | | \$ 13,418,991 | \$ 13,958,900 | \$ 14,939,865 | \$ 14,512,265 |
| SOLID WASTE FUND: | | | | | |
| Solid Waste Administration | 1160110 | \$ 479,763 | \$ 505,185 | \$ 500,698 | \$ 500,695 |
| Convenience Centers | 1160120 | 3,343,383 | 3,152,455 | 3,280,386 | 3,275,386 |
| Tire Transfer Program | 1160310 | 480,639 | 459,730 | 462,077 | 462,077 |
| Litter Grant - County | 1160320 | 63,948 | 193,648 | 112,342 | 112,342 |
| Household Hazardous Waste | 1160340 | 32,423 | 50,000 | 52,000 | 52,000 |
| Trustee Commission | 116 | 36,090 | 37,500 | 37,500 | 37,500 |
| Total Solid Waste Fund | | \$ 4,436,246 | \$ 4,398,518 | \$ 4,445,003 | \$ 4,440,000 |



Expenditure Summary by Fund

| DEPARTMENT (Or Account Name) | DEPT. NUMBER | ACTUAL FY 2018 | ADOPTED FY 2019 | REQUESTED FY 2020 | PROPOSED FY 2020 |
|--|-----------------|-----------------------|-----------------------|-----------------------|-----------------------|
| AIR QUALITY FUND: | | | | | |
| Clear Air 103 PM 2.5 3/09 | 1280015 | \$ 100,506 | \$ - | \$ - | \$ - |
| Air Pollution FY 10 | 1280036 | 714,046 | - | - | - |
| Permit Fees | 1280040 | 245,354 | 160,000 | 160,000 | 160,000 |
| Title V Program | 1280050 | 178,024 | - | - | - |
| Total Air Quality Fund * | | <u>\$ 1,237,930</u> | <u>\$ 160,000</u> | <u>\$ 160,000</u> | <u>* \$ 160,000</u> |
| HOTEL/MOTEL TAX FUND: | | | | | |
| | 123 | <u>\$ 8,102,631</u> | <u>\$ 8,000,000</u> | <u>\$ 8,600,000</u> | <u>\$ 8,600,000</u> |
| ENGINEERING AND PUBLIC WORKS FUND: | | | | | |
| Highway Administration | 1310110 | \$ 1,211,882 | \$ 1,748,691 | \$ 1,928,743 | \$ 1,928,743 |
| Construction Services | 1310120 | 919,794 | 988,718 | 1,708,324 | 1,708,324 |
| Stormwater Management | 1310130 | 1,162,898 | 1,251,946 | 1,376,046 | 1,376,046 |
| Stormwater Management - Violation | 1310135 | 10,824 | - | - | - |
| Highway & Bridge Maintenance | 1310210 | 11,775,235 | 11,499,563 | 11,871,650 | 11,871,650 |
| Traffic Control | 1310220 | 888,116 | 840,649 | 895,516 | 895,516 |
| Capital Outlay | 1310310 | 73,128 | - | - | - |
| Engineering | 1310410 | 233,222 | 244,085 | - | - |
| Trustee Commission & Transfers | 131 | 147,819 | 135,000 | 160,000 | 160,000 |
| Total Engineering and Public Works Fund | | <u>\$ 16,422,918</u> | <u>\$ 16,708,652</u> | <u>\$ 17,940,279</u> | <u>\$ 17,940,279</u> |
| CENTRAL CAFETERIA FUND: | | | | | |
| | 143 | <u>\$ 26,399,400</u> | <u>\$ 26,685,000</u> | <u>\$ 27,310,000</u> | <u>\$ 27,310,000</u> |
| GENERAL PURPOSE SCHOOL FUND: | | | | | |
| | 141 | <u>\$ 480,284,769</u> | <u>\$ 484,530,000</u> | <u>\$ 506,652,000</u> | <u>\$ 506,652,000</u> |
| DEBT SERVICE FUND: | | | | | |
| | 151 | <u>\$ 70,282,110</u> | <u>\$ 77,750,000</u> | <u>\$ 77,100,000</u> | <u>\$ 77,100,000</u> |
| Total Operating Budget | | <u>\$ 805,961,771</u> | <u>\$ 819,052,457</u> | <u>\$ 857,442,559</u> | <u>\$ 853,131,710</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.



| DEPARTMENT (Or Account Name) | DEPT. NUMBER | ACTUAL FY 2018 | ADOPTED FY 2019 | REQUESTED FY 2020 | PROPOSED FY 2020 |
|---|-----------------|----------------------|----------------------|----------------------|----------------------|
| 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 | \$ 2,643,724 | \$ 2,854,717 | \$ 3,015,481 | \$ 3,015,481 |
| Mailroom Service Fund | 268 | 395,135 | 404,175 | 391,864 | 391,864 |
| Employee Benefits Fund | 270 | 35,763,403 | 35,044,641 | 38,390,640 | 38,390,640 |
| Risk Management Fund | 266 | 8,092,859 | 6,655,359 | 6,704,335 | 6,704,335 |
| Building Maintenance Fund | 274 | 12,546,483 | 10,730,359 | 11,470,877 | 11,470,877 |
| Technical Support Services Fund | 276 | 997,864 | 962,418 | 898,440 | 898,440 |
| Self Insurance Fund | 263 | 29,803,730 | 30,899,979 | 29,898,354 | 29,898,354 |
| TOTAL INTERNAL SERVICE FUNDS | | <u>\$ 90,243,198</u> | <u>\$ 87,551,648</u> | <u>\$ 90,769,991</u> | <u>\$ 90,769,991</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>\$ 1,056,574</u> | <u>\$ 862,500</u> | <u>\$ 647,500</u> | <u>\$ 647,500</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>\$ 1,181,011</u> | <u>\$ 1,095,000</u> | <u>\$ 1,145,000</u> | <u>\$ 1,145,000</u> |



Revenue Summary By Fund

| | ACTUAL FY 2018 | ADOPTED FY 2018 | ADOPTED FY 2019 | PROPOSED FY 2020 |
|--|-----------------------|-----------------------|-----------------------|-----------------------|
| GENERAL FUND: | | | | |
| County Property Taxes | \$ 122,979,983 | \$ 123,003,000 | \$ 124,332,000 | \$ 127,210,500 |
| County Local Option Taxes | 19,105,069 | 16,278,000 | 17,746,000 | 19,380,750 |
| Wheel Tax | 556,116 | 530,000 | 550,000 | 567,000 |
| Licenses and Permits | 5,220,162 | 4,682,750 | 4,947,260 | 4,953,223 |
| Fines, Forfeitures, Penalty | 2,155,077 | 2,053,000 | 1,949,250 | 1,813,300 |
| Charges/Current Services | 7,692,955 | 6,924,800 | 7,540,141 | 8,166,146 |
| Other Local Revenue | 4,842,366 | 4,574,663 | 4,730,829 | 6,018,668 |
| Fees from Officials | 12,022,068 | 10,042,822 | 11,235,000 | 11,735,000 |
| State of Tennessee | 13,916,623 | 9,697,080 | 9,627,410 | 10,820,458 |
| Federal Government | 1,089,621 | 1,199,000 | 1,009,288 | 1,386,919 |
| Other Governments | 348,591 | 395,000 | 147,500 | 508,000 |
| Citizens Groups | 166,402 | 166,401 | 166,664 | 166,758 |
| Transfer from Other Funds | - | - | 600,000 | 1,250,000 |
| Appropriation from Restricted Fund Balance | - | 505,914 | 519,414 | 544,684 |
| Appropriation from Fund Balance | - | 1,400,000 | 1,581,839 | 1,777,781 |
| Appropriation from Designated Fund Balance | - | - | 66,500 | - |
| Increase in Equity Interest in Joint Venture | 406,204 | - | - | - |
| Total General Fund | \$ 190,501,237 | \$ 181,452,430 | \$ 186,749,095 | \$ 196,299,187 |
| GOVERNMENTAL LIBRARY FUND: | | | | |
| County Local Option Taxes (Litigation Tax) | \$ 59,586 | \$ 57,800 | \$ 62,200 | \$ 60,000 |
| Charges/Current Services | 3,445 | 4,750 | 4,750 | 5,179 |
| Other Local Revenues | 160 | 342 | 342 | 300 |
| Other Governments/Citizens Groups | 30,000 | 30,000 | 30,000 | 30,000 |
| Operating Transfers | 20,000 | 15,000 | 15,000 | 22,500 |
| Total Governmental Library Fund | \$ 113,191 | \$ 107,892 | \$ 112,292 | \$ 117,979 |



| | ACTUAL FY 2018 | ADOPTED FY 2018 | ADOPTED FY 2019 | PROPOSED FY 2020 |
|-----------------------------------|----------------------|----------------------|----------------------|----------------------|
| PUBLIC LIBRARY FUND: | | | | |
| Wheel Tax | \$ 11,504,043 | \$ 11,040,000 | \$ 11,400,000 | \$ 11,729,200 |
| Charges/Current Services | 313,901 | 310,000 | 330,000 | 315,000 |
| Other Local Revenues | 165,476 | 152,000 | 167,000 | 134,000 |
| State of Tennessee | 45,500 | 45,500 | 45,500 | 45,500 |
| Federal Government | 6,400 | 6,400 | 6,400 | 6,400 |
| Other Governments/Citizens Groups | 19,410 | - | - | - |
| Operating Transfers | 1,650,000 | 1,850,000 | 1,850,000 | 2,040,000 |
| Appropriation from Fund Balance | - | 105,217 | 160,000 | 242,165 |
| Total Public Library Fund | \$ 13,704,730 | \$ 13,509,117 | \$ 13,958,900 | \$ 14,512,265 |
| SOLID WASTE FUND: | | | | |
| County Local Option Taxes | \$ 2,500,000 | \$ 2,500,000 | \$ 2,600,000 | \$ 2,500,000 |
| Fines, Forfeitures, Penalty | 1,514 | 55,000 | - | - |
| Other Local Revenues | 660,380 | 350,000 | 475,000 | 620,000 |
| State of Tennessee | 496,496 | 474,563 | 480,000 | 509,000 |
| Operating Transfers | 800,000 | 675,000 | 675,000 | 575,000 |
| Appropriation from Fund Balance | - | 112,209 | 168,518 | 236,000 |
| Total Solid Waste Fund | \$ 4,458,390 | \$ 4,166,772 | \$ 4,398,518 | \$ 4,440,000 |
| AIR QUALITY FUND: | | | | |
| Charges/Current Services | \$ 394,683 | \$ 160,000 | \$ 160,000 | \$ 160,000 |
| Other Local Revenues | 68,532 | - | - | - |
| Federal Government | 349,433 | - | - | - |
| Operating Transfers | 400,000 | - | - | - |
| Total Air Quality Fund | \$ 1,212,648 | \$ 160,000 | \$ 160,000 | \$ 160,000 |
| HOTEL/MOTEL TAX FUND: | | | | |
| County Local Option Taxes | \$ 8,294,714 | \$ 8,000,000 | \$ 8,000,000 | \$ 8,600,000 |
| Total Hotel/Motel Tax Fund | \$ 8,294,714 | \$ 8,000,000 | \$ 8,000,000 | \$ 8,600,000 |



Revenue Summary By Fund

| | ACTUAL FY 2018 | ADOPTED FY 2018 | ADOPTED FY 2019 | PROPOSED FY 2020 |
|--|-----------------------|-----------------------|-----------------------|-----------------------|
| ENGINEERING AND PUBLIC WORKS FUND: | | | | |
| County Local Option Taxes | \$ 6,094,302 | \$ 5,230,946 | \$ 5,682,946 | \$ 6,307,946 |
| Statutory Taxes | 2,025,512 | 2,050,000 | 2,050,000 | 2,050,000 |
| Fines, Forfeitures, Penalty | 21,250 | 6,000 | 15,000 | - |
| Other Local Revenues | 132,800 | 35,000 | - | - |
| State of Tennessee | 6,500,728 | 5,461,000 | 6,711,000 | 7,111,000 |
| Operating Transfers | 2,125,000 | 2,600,000 | 2,100,000 | 2,300,000 |
| Appropriation from Fund Balance | - | 169,945 | 149,706 | 171,333 |
| Total Engineering and Public Works Fund | \$ 16,899,592 | \$ 15,552,891 | \$ 16,708,652 | \$ 17,940,279 |
| CENTRAL CAFETERIA FUND: | \$ 28,285,513 | \$ 28,570,000 | \$ 26,685,000 | \$ 27,310,000 |
| GENERAL PURPOSE SCHOOL FUND: | | | | |
| County Property Taxes | \$ 100,650,102 | \$ 102,366,000 | \$ 102,715,000 | \$ 104,570,000 |
| County Local Option Taxes | 151,819,824 | 149,539,000 | 150,890,000 | 160,049,000 |
| Wheel Tax | 1,671,093 | 1,600,000 | 1,650,000 | 1,704,000 |
| Licenses | 1,065,230 | 35,000 | 35,000 | 35,000 |
| Charges/Current Services | 844,976 | 550,000 | 677,000 | 627,000 |
| Other Local Revenue | 3,531,978 | 1,457,000 | 1,780,000 | 2,320,000 |
| State of Tennessee | 215,884,959 | 210,861,000 | 222,575,000 | 233,175,000 |
| Federal Government | 649,194 | 526,000 | 566,000 | 600,000 |
| Other Governments/Citizens Groups | 5,192 | - | - | - |
| Operating Transfers | 4,480,986 | 4,212,000 | 3,642,000 | 3,572,000 |
| Total General Purpose School Fund | \$ 480,603,534 | \$ 471,146,000 | \$ 484,530,000 | \$ 506,652,000 |
| DEBT SERVICE FUND: | | | | |
| County Property Taxes | \$ 54,109,537 | \$ 54,329,000 | \$ 54,521,000 | \$ 55,532,000 |
| Other Local Revenue | 3,584,765 | 2,271,393 | 2,257,726 | 2,247,565 |
| Operating Transfers | 195,803 | 195,803 | 195,226 | 195,480 |
| Payment from General Purpose Schools | 13,774,686 | 13,774,686 | 13,297,034 | 12,872,673 |
| Appropriation from Fund Balance | - | 4,929,118 | 7,479,014 | 6,252,282 |
| Total General Debt Fund | \$ 71,664,791 | \$ 75,500,000 | \$ 77,750,000 | \$ 77,100,000 |
| Grand Total Budgeted Operating Funds | \$ 815,738,340 | \$ 798,165,102 | \$ 819,052,457 | \$ 853,131,710 |
| | | Dollar Amount Change | \$ 20,887,355 | \$ 34,079,253 |
| | | Percentage Change | 2.62% | 4.16% |



Expenditures and Other Uses

Proposed Increases in Expenditures from FY 2019 to FY 2020

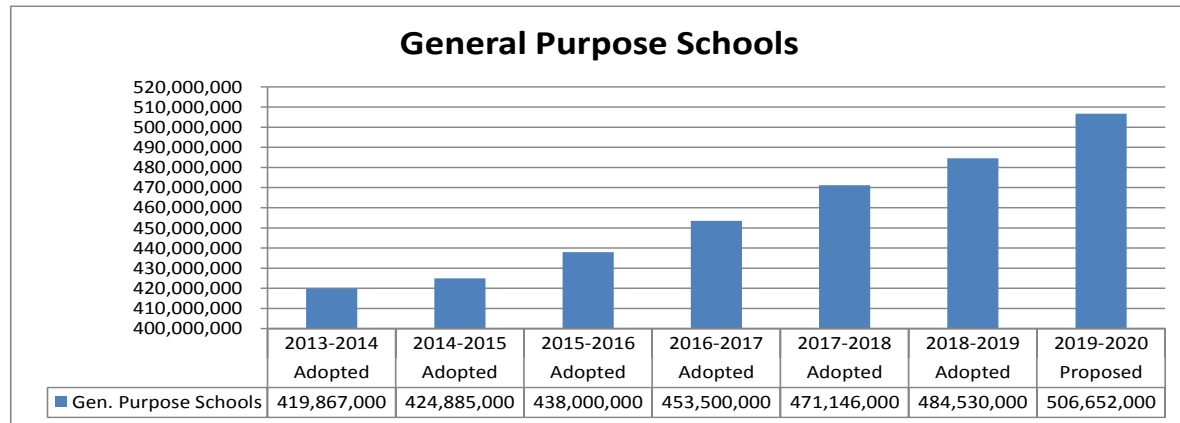
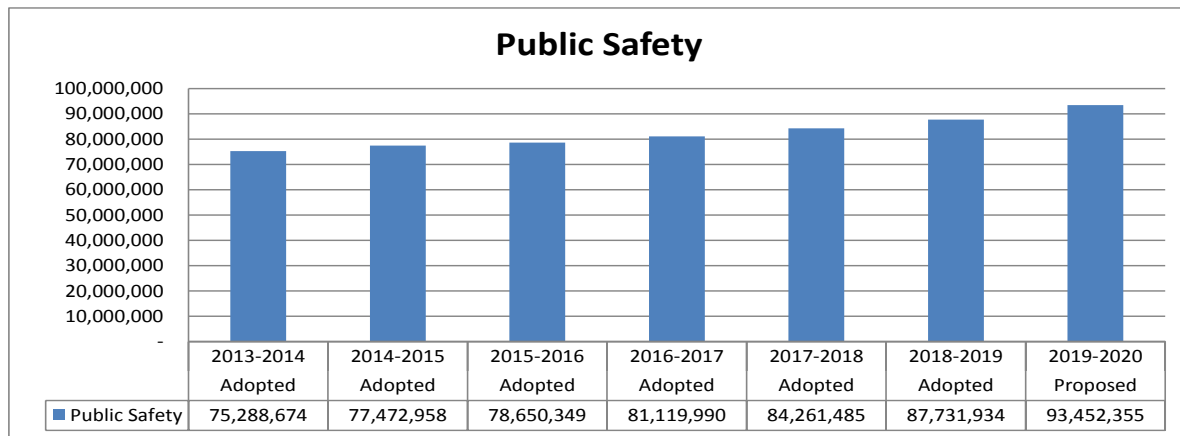
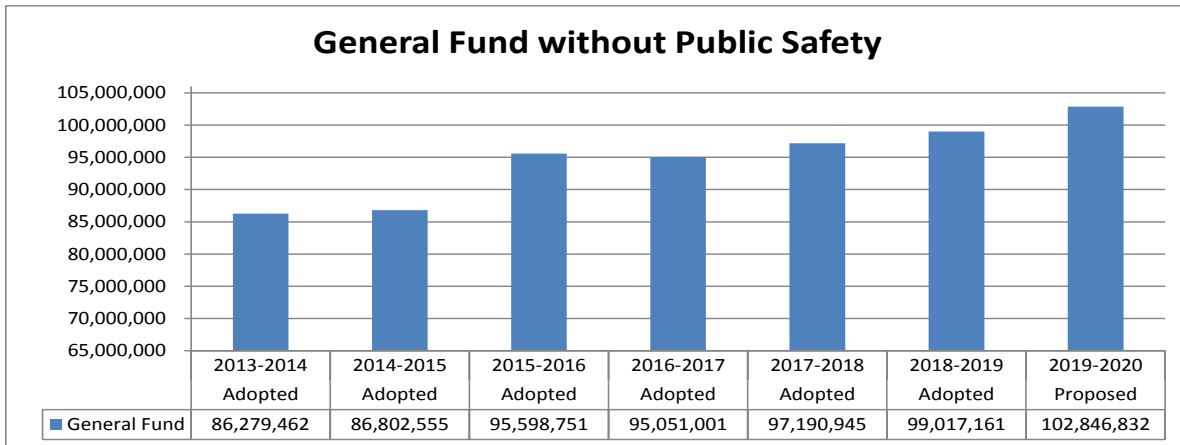
| | | |
|--|------------------|------------------------------|
| Adopted Budget 2018-2019 | | \$ 186,749,095 |
| New Challenges for 2019-2020: | | |
| Step + 2% for Employees | \$ 3,300,000 | |
| Additional 3 steps for Deputies | 940,000 | |
| Benefit Increases | 2,000,000 | |
| Literacy Program | 750,000 | |
| Lonsdale Debt Subsidy | 800,000 | |
| Various Departmental Increases | <u>1,760,092</u> | |
| Total FY 2020 Additions to Proposed Expenditures | 9,550,092 | <u>9,550,092</u> |
| Proposed 2019-2020 Budget | | <u><u>\$ 196,299,187</u></u> |

Revenues and Other Sources

Projected Increases to Revenues and Other Sources-
Amounts to Provide Funding for Additional Proposed Expenditures

| | | |
|--|------------------|------------------------------|
| Adopted Budget 2018-2019 | | \$ 186,749,095 |
| Projected Additional Revenues and Other Sources: | | |
| Increase in Property Tax Revenue | \$ 2,878,500 | |
| Increase in Local Option Tax Revenue | 1,652,000 | |
| Increase in Licenses, Permits and Charges for Services | 632,000 | |
| Increase in Fees from Officials | 500,000 | |
| Increase in State of Tennessee Revenue | 1,193,000 | |
| Other Revenues and Other Sources | <u>2,694,592</u> | |
| Total FY 2020 Additions to Revenues and Other Sources | 9,550,092 | <u>9,550,092</u> |
| Proposed 2019-2020 Budget | | <u><u>\$ 196,299,187</u></u> |

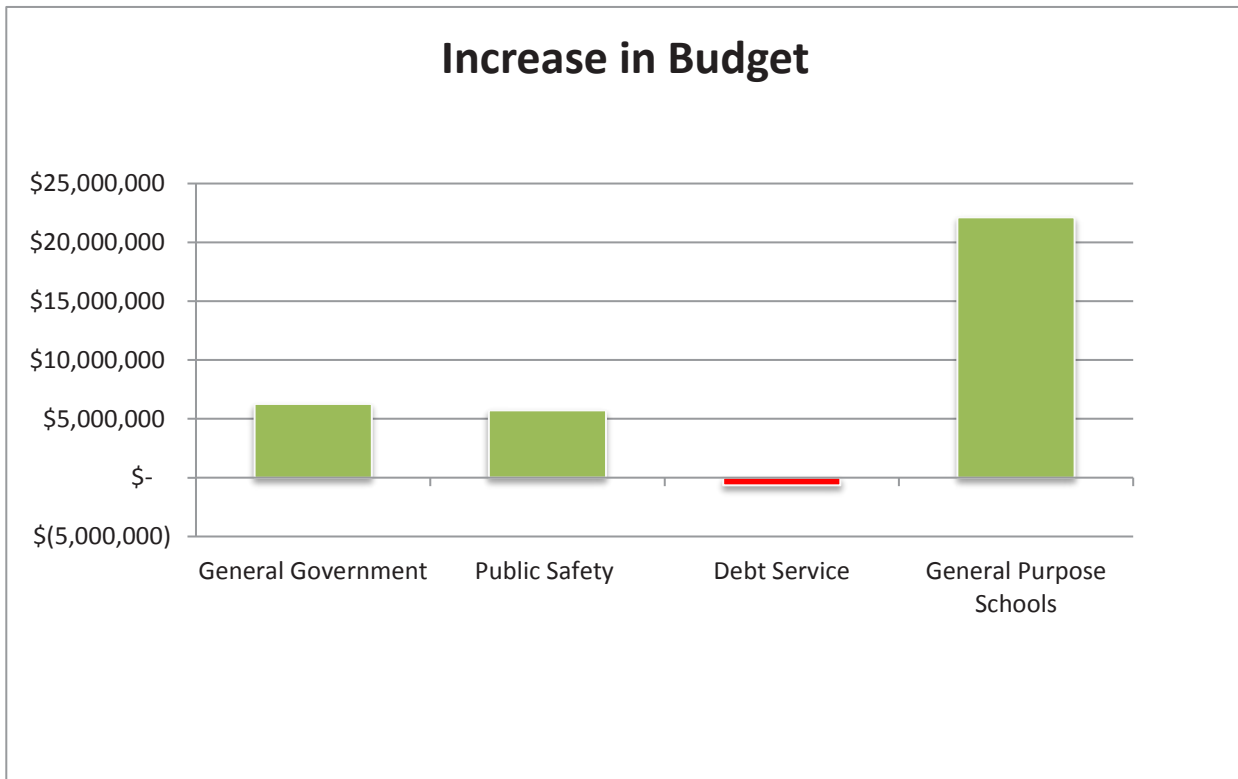




INCREASE IN 2020 BUDGET FROM 2019 BUDGET

| | 2018-2019 | Increase | 2019-2020 |
|-------------------------|-----------------------|----------------------|-----------------------|
| General Government | \$ 142,355,523 | \$ 6,261,832 | \$ 148,617,355 |
| Public Safety | 87,731,934 | 5,720,421 | 93,452,355 |
| Debt Service | 77,750,000 | (650,000) | 77,100,000 |
| General Purpose Schools | 484,530,000 | 22,122,000 | 506,652,000 |
| | <u>\$ 792,367,457</u> | <u>\$ 33,454,253</u> | <u>\$ 825,821,710</u> |

Central Cafeteria Fund is not included in the totals.



County Budgeted Position Count

| DEPARTMENT (or account name) | ADOPTED FY 2019 | | PROPOSED FY 2020 | | Change from 2019-2020 | | |
|-------------------------------------|--------------------|-----------|---------------------|-----------|--------------------------|-----------|----|
| | Full Time | Part Time | Full Time | Part Time | Full Time | Part Time | |
| GENERAL FUND: | | | | | | | |
| Attorney General | 1010010 | 39 | 2 | 39 | 2 | 0 | 0 |
| Bad Check Unit | 1010020 | 0 | 0 | 0 | 0 | 0 | 0 |
| IV-D Child Support Clerk | 1010330 | 16 | 1 | 16 | 1 | 0 | 0 |
| County Commission | 1010910 | 2 | 0 | 2 | 0 | 0 | 0 |
| Internal Audit | 1010920 | 6 | 1 | 7 | 1 | 1 | 0 |
| Audit Committee | 1010925 | 0 | 0 | 0 | 0 | 0 | 0 |
| Retirement Office | 1010935 | 0 | 0 | 0 | 0 | 0 | 0 |
| Election Commission | 1011810 | 14 | 3 | 14 | 5 | 0 | 2 |
| Domestic Magistrate | 1012133 | 1 | 0 | 1 | 0 | 0 | 0 |
| General Sessions Court Judges | 1012140 | 12 | 0 | 12 | 0 | 0 | 0 |
| Jury Commission | 1012150 | 1 | 0 | 1 | 0 | 0 | 0 |
| Juvenile Court- Judges | 1012410 | 40 | 1 | 39 | 1 | -1 | 0 |
| IV-D Magistrate Program | 1012420 | 3 | 0 | 3 | 0 | 0 | 0 |
| Juvenile Court-Clerk | 1012710 | 12 | 0 | 12 | 0 | 0 | 0 |
| Juvenile Service Center | 1013010 | 64 | 2 | 65 | 2 | 1 | 0 |
| Law Department | 1013210 | 18 | 1 | 19 | 1 | 1 | 0 |
| Delinquent Tax | 1013220 | 0 | 0 | 0 | 0 | 0 | 0 |
| County Mayor | 1013310 | 8 | 0 | 12 | 0 | 4 | 0 |
| ADA | 1013320 | 1 | 0 | 2 | 0 | 1 | 0 |
| Legislative Delegation | 1013330 | 0 | 0 | 0 | 0 | 0 | 0 |
| Human Resources | 1013610 | 7 | 0 | 9 | 0 | 2 | 0 |
| Mail Room-Operating | 1013910 | 0 | 0 | 0 | 0 | 0 | 0 |
| Probation Office | 1014210 | 10 | 1 | 10 | 1 | 0 | 0 |
| Office of Neighborhoods | 1014510 | 0 | 0 | 0 | 0 | 0 | 0 |
| Park Maintenance | 1014810 | 36 | 1 | 43 | 2 | 7 | 1 |
| Recreation Administration | 1014830 | 8 | 4 | 8 | 2 | 0 | -2 |
| Sports Operation | 1014845 | 0 | 0 | 0 | 0 | 0 | 0 |
| Department of Community Development | 1015105 | 0 | 0 | 0 | 0 | 0 | 0 |
| Community Services | 1015115 | 0 | 0 | 0 | 0 | 0 | 0 |
| Community Outreach | 1015140 | 1 | 0 | 0 | 0 | -1 | 0 |
| Constituent Services | 1015141 | 2 | 0 | 0 | 0 | -2 | 0 |
| Senior Center & Volunteer Services | 1015142 | 2 | 2 | 3 | 2 | 1 | 0 |
| Frank Strang Senior Center | 1015145 | 2 | 0 | 2 | 1 | 0 | 1 |
| South Knox Senior Center | 1015146 | 2 | 0 | 2 | 0 | 0 | 0 |
| Halls Senior Center | 1015147 | 1 | 1 | 1 | 1 | 0 | 0 |
| Corryton Senior Center | 1015148 | 2 | 0 | 2 | 0 | 0 | 0 |
| Carter Senior Center | 1015149 | 2 | 0 | 2 | 0 | 0 | 0 |
| Karns Senior Center | 1015150 | 2 | 0 | 2 | 0 | 0 | 0 |
| Veterans' Services | 1015160 | 2 | 0 | 2 | 0 | 0 | 0 |



KNOX COUNTY
TENNESSEE

Finance Department

Address: 400 West Main Street, Suite 630 | Knoxville, TN 37902

Phone: 865-215-2350 | www.knoxcounty.org/finance

| DEPARTMENT (or account name) | ADOPTED FY 2019 | | PROPOSED FY 2020 | | Change from 2019-2020 | | |
|---------------------------------------|--------------------|-----------|---------------------|-----------|--------------------------|-----------|-----|
| | Full Time | Part Time | Full Time | Part Time | Full Time | Part Time | |
| GENERAL FUND (Continued): | | | | | | | |
| Neighborhoods & Community Development | 1015165 | 4 | 0 | 4 | 0 | 0 | 0 |
| Support Services | 1015400 | 29 | 0 | 16 | 0 | -13 | 0 |
| Preventive Health Services | 1015403 | 31 | 14 | 18 | 3 | -13 | -11 |
| Dental Services | 1015406 | 13 | 0 | 14 | 0 | 1 | 0 |
| Food & Restaurant Inspections | 1015412 | 14 | 0 | 13 | 0 | -1 | 0 |
| Health Administration | 1015415 | 11 | 0 | 11 | 0 | 0 | 0 |
| Community Development and Planning | 1015421 | 13 | 0 | 16 | 0 | 3 | 0 |
| Pediatric Care Services | 1015430 | 0 | 0 | 0 | 0 | 0 | 0 |
| Pharmacy | 1015433 | 1 | 0 | 1 | 0 | 0 | 0 |
| Animal Control | 1015439 | 0 | 1 | 0 | 1 | 0 | 0 |
| School Health Programs | 1015442 | 1 | 0 | 1 | 0 | 0 | 0 |
| Social Services | 1015445 | 5 | 0 | 3 | 0 | -2 | 0 |
| Ground Water Services | 1015448 | 6 | 1 | 6 | 1 | 0 | 0 |
| Vector Control Services | 1015451 | 0 | 0 | 0 | 0 | 0 | 0 |
| Disease Surveillance & Investigation | 1015454 | 9 | 0 | 13 | 0 | 4 | 0 |
| Vital Records | 1015457 | 4 | 0 | 4 | 0 | 0 | 0 |
| Women's Health Services | 1015460 | 3 | 0 | 5 | 0 | 2 | 0 |
| Community Health Services | 1015463 | 6 | 0 | 6 | 0 | 0 | 0 |
| West Clinic | 1015465 | 0 | 0 | 9 | 1 | 9 | 1 |
| Teague Clinic | 1015466 | 0 | 0 | 6 | 0 | 6 | 0 |
| Finance | 1015710 | 24 | 2 | 25 | 2 | 1 | 0 |
| Procurement | 1016010 | 10 | 0 | 10 | 0 | 0 | 0 |
| Property Development | 1016015 | 5 | 0 | 5 | 0 | 0 | 0 |
| Asset Management | 1016020 | 3 | 0 | 3 | 0 | 0 | 0 |
| County Building Maintenance | 1016030 | 8 | 0 | 0 | 0 | -8 | 0 |
| E-Government Purchasing | 1016050 | 2 | 0 | 2 | 0 | 0 | 0 |
| Fire Prevention | 1017510 | 8 | 0 | 9 | 0 | 1 | 0 |
| Soil Conservation District | 1017520 | 2 | 0 | 2 | 0 | 0 | 0 |
| Codes Administration | 1017530 | 22 | 0 | 22 | 0 | 0 | 0 |
| Dirty Lot Ordinance | 1017720 | 5 | 0 | 5 | 0 | 0 | 0 |
| Information Technology | 1017910 | 40 | 0 | 39 | 0 | -1 | 0 |
| Records Management | 1017920 | 6 | 0 | 6 | 0 | 0 | 0 |
| Sheriff's Department Merit System | 1018110 | 4 | 0 | 4 | 0 | 0 | 0 |
| Property Assessor | 1018310 | 47 | 0 | 46 | 0 | -1 | 0 |
| Equalization Board | 1018320 | 0 | 9 | 0 | 8 | 0 | -1 |
| Digitized Mapping | 1018330 | 0 | 0 | 0 | 0 | 0 | 0 |
| Public Defender | 1018510 | 28 | 2 | 29 | 2 | 1 | 0 |
| Register of Deeds - Data Processing | 1018720 | 0 | 0 | 0 | 0 | 0 | 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 |



County Budgeted Position Count

| DEPARTMENT (or account name) | ADOPTED FY 2019 | | PROPOSED FY 2020 | | Change from 2019-2020 | | |
|---------------------------------------|--------------------|-------------|---------------------|-------------|--------------------------|-----------|-----------|
| | 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 | 1,036 | 3 | 1,052 | 4 | 16 | |
| 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 | 2 | 3 | 2 | 3 | 0 | |
| 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 | 1018973 | 30 | 0 | 31 | 1 | 1 | |
| Sheriff - Animal Control | 1018993 | 0 | 0 | 0 | 0 | 0 | |
| Sheriff - Juvenile Court Officers | 1018995 | 0 | 0 | 0 | 0 | 0 | |
| Total General Fund | | 1756 | 55 | 1776 | 48 | 20 | -7 |
| GOVERNMENTAL LAW LIBRARY FUND: | | | | | | | |
| | 1140010 | 1 | 0 | 1 | 0 | 0 | 0 |
| PUBLIC LIBRARY FUND: | | | | | | | |
| Public Library Operations | 1150010 | 139 | 68 | 140 | 68 | 1 | 0 |
| Public Library Maintenance | 1150011 | 5 | 0 | 5 | 0 | 0 | 0 |
| Total Public Library Fund | | 144 | 68 | 145 | 68 | 1 | 0 |
| SOLID WASTE FUND: | | | | | | | |
| Solid Waste Administration | 1160110 | 3 | 2 | 3 | 2 | 0 | 0 |
| Convenience Centers | 1160120 | 23 | 0 | 24 | 0 | 1 | 0 |
| Tire Transfer Program | 1160310 | 0 | 0 | 1 | 0 | 1 | 0 |
| Litter Grant - County | 1160320 | 1 | 0 | 2 | 0 | 1 | 0 |
| Recycling Program | 1160330 | 4 | 1 | 0 | 0 | -4 | -1 |
| Total Solid Waste Fund | | 31 | 3 | 30 | 2 | -1 | -1 |



| DEPARTMENT (or account name) | ADOPTED FY 2019 | | PROPOSED FY 2020 | | Change from 2019-2020 | | | |
|--|--------------------|------------|---------------------|------------|--------------------------|-----------|----------|---|
| | Full Time | Part Time | Full Time | Part Time | Full Time | Part Time | | |
| AIR QUALITY FUND: | 128 | 15 | 0 | 14 | 0 | -1 | 0 | |
| ENGINEERING AND PUBLIC WORKS FUND: | | | | | | | | |
| Administration | 1310110 | 5 | 0 | 9 | 0 | 4 | 0 | |
| Construction Services | 1310120 | 12 | 1 | 22 | 2 | 10 | 1 | |
| Stormwater Management | 1310130 | 14 | 1 | 14 | 1 | 0 | 0 | |
| Highway & Bridge | 1310210 | 83 | 2 | 73 | 2 | -10 | 0 | |
| Traffic Control | 1310220 | 7 | 0 | 7 | 0 | 0 | 0 | |
| Engineering | 1310410 | 2 | 1 | 0 | 0 | -2 | -1 | |
| Total Engineering and Public Works Fund | | 123 | 5 | 125 | 5 | 2 | 0 | |
| CENTRAL CAFETERIA FUND: | 143 | 0 | 0 | 0 | 0 | *** | 0 | 0 |
| GENERAL PURPOSE SCHOOL FUND | 141 | 0 | 0 | 0 | 0 | *** | 0 | 0 |
| VEHICLE SERVICE CENTER FUND | 2610030 | 13 | 0 | 13 | 0 | 0 | 0 | |
| RISK MANAGEMENT FUND | 2660010 | 7 | 0 | 7 | 0 | 0 | 0 | |
| MAILROOM SERVICE FUND | 2680010 | 2 | 0 | 2 | 0 | 0 | 0 | |
| EMPLOYEE BENEFITS FUND | 2700050 | 9 | 2 | 9 | 1 | 0 | -1 | |
| TECHNICAL SUPPORT SERVICES FUND | 2760010 | 5 | 0 | 6 | 0 | 1 | 0 | |

* Does not include Knox County's 11 Commissioners
 ** Does not include the Parks Temporary/Seasonal Employees
 *** FY 2020 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.



| DEPARTMENT (or account name) | ADOPTED FY 2019 | | PROPOSED FY 2020 | | Change from 2019-2020 | |
|---------------------------------|--------------------|-----------|---------------------|-----------|--------------------------|-----------|
| | Full Time | Part Time | Full Time | Part Time | Full Time | Part Time |
| GRANTS | | | | | | |
| CDBG & Housing | 2 | 0 | 2 | 0 | 0 | 0 |
| Health Department | 109 | 7 | 111 | 5 | 2 | -2 |
| Judges - Drug Court | 5 | 1 | 5 | 1 | 0 | 0 |
| Juvenile Services | 2 | 0 | 2 | 0 | 0 | 0 |
| Attorney General | 1 | 0 | 1 | 0 | 0 | 0 |
| Sheriff | 15 | 2 | 13 | 3 | -2 | 1 |
| Solid Waste | 3 | 0 | 4 | 0 | 1 | 0 |
| Total Grant Funds | 137 | 10 | 138 | 9 | 1 | -1 |



| | Proposed FY 2020 | Funded By |
|--|-----------------------------|-------------------------|
| Codes Administration | | |
| Vehicles (2) Requested (2) Proposed | \$ 59,000 | Debt Proceeds |
| Fire Prevention | | |
| Vehicles (1) Requested (1) Proposed | 29,000 | Debt Proceeds |
| Property Assessor | | |
| Vehicles (2) Requested (2) Proposed | 67,000 | Debt Proceeds |
| Juvenile Court | | |
| Courtroom Addition | 30,000 | Debt Proceeds |
| Sheriff's Department | | |
| Vehicles - Marked - (10) Requested (10) Proposed | 333,460 | Debt Proceeds |
| Vehicles - Unmarked - (15) Requested (10) Proposed | 314,450 | Debt Proceeds |
| Transportation Vans - (4) Requested (2) Proposed | 104,890 | Debt Proceeds |
| Motorcycles - (2) Requested (2) Proposed | 64,000 | Debt Proceeds |
| Explorers - (25) Requested (19) Proposed | 875,178 | Debt Proceeds |
| Body Cameras | 300,000 | Debt Proceeds |
| Video Upgrade | 430,000 | Debt Proceeds |
| Engineering & Public Works | | |
| Jet/Vac Truck | 400,000 | Debt Proceeds |
| Service Truck | 50,000 | Debt Proceeds |
| Pick up Truck | 30,000 | Debt Proceeds |
| School Flasher Replacement/Repairs | 38,000 | Debt Proceeds |
| IT Department | | |
| Server Replacements | 300,000 | Debt Proceeds |
| Cargo Van - (1) Requested (1) Proposed | 25,000 | Debt Proceeds |
| Network Upgrade | 40,000 | Debt Proceeds |
| Solid Waste Recycling | | |
| Passenger Van (1) Requested (1) Proposed | 40,000 | Debt Proceeds |
| Vehicles (1) Requested (1) Proposed | 20,000 | Debt Proceeds |
| Recycling Equipment | 50,000 | Debt Proceeds |
| Parks & Recreation Department | | |
| Flat Bed Crew Cab Truck | 56,000 | Debt Proceeds |
| Pick up Truck | 42,000 | Debt Proceeds |
| Kubota Tractor | 32,511 | Debt Proceeds |
| IC King Park Trails Phase 1 | 42,240 | Debt Proceeds |
| Public Library | | |
| Vehicles (1) Requested (1) Proposed | 28,000 | Debt Proceeds |
| ETHC Roof Replacement | 50,771 | Debt Proceeds |
| ETHC Fire System Replacement | 78,500 | Debt Proceeds |
| TOTAL CAPITAL OUTLAY | \$ 3,930,000 | Funded by Debt Proceeds |

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



Defined Service Contracts

| AGENCY | Program | Proposed FY 2020 |
|--|---------------------------------------|---------------------|
| GENERAL FUND: | | |
| Big Brothers & Big Sisters of East Tennessee | One to One Mentoring | \$ 9,500 |
| Blount Partnership | Economic Development | 30,000 |
| Boys & Girls Club of the Tennessee Valley | Project Learn | 10,000 |
| CASA * | Advocates | 10,000 |
| Catholic Charities* | Children's Emergency Shelter | 44,500 |
| Centro Hispano de East Tennessee | Parent Education | 5,000 |
| Centro Hispano de East Tennessee | Workforce Development | 10,000 |
| Childhelp Tennessee | Children's Advocacy Center | 45,000 |
| Community Mediation Center | Mediation Project | 12,000 |
| Disabled American Veterans | Hospital Service Officer | 10,000 |
| Disabled American Veterans | Transportation Program | 5,000 |
| East Tennessee Community Design Center | DesignWorks | 12,500 |
| EM Jellineck Center | Treatment Center | 18,750 |
| Emerald Youth Foundation | JustLead Learning Lab | 5,000 |
| Epilepsy Foundation of East TN | Epilepsy Education & Awareness | 3,000 |
| Free Medical Clinic | Free Medical Clinic | 5,000 |
| Friends of Literacy | Adult Education | 15,000 |
| Helen Ross McNabb | Shelter Services | 50,000 |
| Helen Ross McNabb | Victim Services | 45,000 |
| Innovation Valley | Economic Development | 200,000 |
| Interfaith Health Clinic | Healthcare for the Working Uninsured | 56,000 |
| Keep Knoxville Beautiful | Community Beautification | 10,000 |
| Knoxville Area Chamber Partnership | Economic Development | 140,000 |
| Knoxville Leadership Foundation | Amachi Knoxville | 10,000 |
| Mental Health Association of East Tennessee | Mental Health 101: Early Intervention | 5,000 |
| Mental Health Association of East Tennessee | Peer Recovery Call Center | 5,000 |
| Metro Drug Coalition | Drug Free Community | 10,000 |
| Susannah's House, Inc. | Women's Program | 10,000 |
| Second Harvest Food Bank | Food Sourcing | 16,000 |



| AGENCY | Program | Proposed FY 2020 |
|------------------------------|-------------------------|---------------------|
| The Development Corp. | Economic Development | 730,500 |
| Volunteer Ministry Center | Resource Center | 10,000 |
| West Knox Farragut Chamber | Economic Development | 50,000 |
| YWCA | Victim Advocacy Program | 10,000 |
| Total -- General Fund | | \$ 1,607,750 |

*These will be funded as a sole source contract through Juvenile Court Judges.



| AGENCY | Proposed FY 2020 |
|--|---------------------|
| HOTEL / MOTEL TAX FUND: | |
| Arts & Cultural Alliance of Greater Knoxville* | \$ 275,000 |
| Beck Cultural Exchange Center | 50,000 |
| Legacy Parks | 100,000 |
| The Muse Knoxville | 10,000 |
| Visit Knoxville | 3,440,000 |
| Women's Basketball Hall of Fame | 150,000 |
| Zoo Knoxville Capital** | 1,000,000 |
| Zoo Knoxville Operating | 129,000 |
| Total -- Hotel/Motel Tax Fund | 5,154,000 |
| TOTAL CONTRACTUAL AGENCIES | \$ 6,761,750 |

*An additional \$100,000 will be funded through designations.

**R-18-6-907



| Fund | Purpose | Adopted FY 2018 | Adopted FY 2019 | Proposed FY 2020 |
|----------------------------|-----------------------------|---------------------|---------------------|---------------------|
| General | Planned Use of Fund Balance | \$ 1,400,000 | \$ 1,581,839 | \$ 1,777,781 |
| Public Library | Planned Use of Fund Balance | 105,217 | 160,000 | 242,165 |
| Solid Waste | Planned Use of Fund Balance | 112,209 | 168,518 | 236,000 |
| Engineering & Public Works | Planned Use of Fund Balance | 169,945 | 149,706 | 171,333 |
| Debt Service ** | Planned Use of Fund Balance | 4,929,118 | 7,479,014 | 6,252,282 |
| TOTAL | | \$ 6,716,489 | \$ 9,539,077 | \$ 8,679,561 |

**General Fund Actual Undesignated/Unassigned Fund Balances:
for fiscal years ended 2007 - 2020**

2007 - 43,467,482
 2008 - 39,843,207
 2009 - 41,344,844
 2010 - 42,041,215
 2011 - 43,521,876
 2012 - 44,259,130
 2013 - 51,452,742
 2014 - 53,026,996
 2015 - 55,853,075
 2016 - 60,783,057
 2017 - 63,901,759
 2018 - 65,921,820
 2019 - 64,339,981(estimated)
 2020 - 62,562,200(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.



| Fund | Purpose | Adopted FY 2018 | Adopted FY 2019 | Proposed FY 2020 |
|-------------------------|-----------------------------|--------------------|--------------------|---------------------|
| General Purpose Schools | Planned Use of Fund Balance | \$ - | \$ - | \$ - |
| TOTAL | | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> |

| | |
|--|---------------------|
| General Purpose Schools Proposed Budget | \$ 506,652,000 |
| Required 3% Fund Balance | <u>3%</u> |
| Minimum Required Fund Balance FY 2019 | 15,199,560 |
| 06/30/19 Estimated Available Fund Balance | <u>23,000,000</u> |
| Excess of Estimated FY 2019 Available Fund Balance over FY 2020 Required Balance | <u>\$ 7,800,440</u> |

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

Note: The 3% required fund balance is in reference to TCA code 49-3-352.



Sales Tax Revenue History

Budget vs. Actual 2008-2018

| | Actual 2008 | Actual 2009 | Actual 2010 | Actual 2011 | Actual 2012 | Actual 2013 | Actual 2014 | Actual 2015 | Actual 2016 | Actual 2017 | Actual 2018 | Adopted 2019 | Proposed 2020 |
|------------------------------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|-----------------|------------------|
| General | 5,533,905 | 5,200,216 | 5,621,340 | 2,048,741 | 4,010,908 | 4,429,692 | 4,032,931 | 4,912,938 | 4,414,514 | 4,880,741 | 5,873,205 | 5,400,000 | 6,500,000 |
| Public Library | - | - | - | 1,000,000 | - | - | - | - | - | - | - | - | - |
| Solid Waste | - | - | - | 3,000,000 | 2,400,000 | 2,400,000 | 2,400,000 | 2,400,000 | 2,500,000 | 2,500,000 | 2,500,000 | 2,600,000 | 2,500,000 |
| Engineering | 4,418,479 | 3,787,652 | 4,086,975 | 4,380,123 | 4,642,382 | 4,549,639 | 4,658,329 | 5,295,576 | 5,007,062 | 5,344,674 | 6,063,356 | 5,650,000 | 6,300,000 |
| Schools | 106,331,340 | 98,541,411 | 97,276,212 | 101,647,451 | 108,948,071 | 108,117,828 | 108,909,261 | 136,377,686 | 144,235,468 | 146,317,985 | 151,730,634 | 149,761,000 | 159,000,000 |
| School Const. | 19,190,670 | 17,755,090 | 17,493,716 | 18,281,409 | 19,591,354 | 19,407,316 | 19,516,096 | - | - | - | - | - | - |
| Total | 135,474,394 | 125,284,369 | 124,478,243 | 130,357,724 | 139,592,715 | 138,904,475 | 139,516,617 | 148,986,200 | 156,157,044 | 159,043,400 | 166,167,195 | 163,411,000 | 174,300,000 |
| Budget | 134,792,010 | 138,155,804 | 129,041,575 | 124,575,000 | 126,571,341 | 137,569,500 | 141,477,100 | 142,018,000 | 150,670,000 | 157,228,000 | 160,970,000 | | |
| Favorable (Unfavorable) | 682,384 | (12,871,435) | (4,563,332) | 5,782,724 | 13,021,374 | 1,334,975 | (1,960,483) | 6,968,200 | 5,487,044 | 1,815,400 | 5,197,195 | | |
| % Increase (Decrease) | | -7.52% | -0.64% | 4.72% | 7.08% | -0.49% | 0.44% | 6.79% | 4.81% | 1.85% | 4.48% | | |



Current Property Tax Revenue History

Budget vs. Actual 2008-2018

| | Actual 2008 | Actual 2009 | Actual 2010 | Actual 2011 | Actual 2012 | Actual 2013 | Actual 2014 | Actual 2015 | Actual 2016 | Actual 2017 | Actual 2018 | Adopted 2019 | Proposed 2020 |
|------------------------------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|-----------------|------------------|
| General | 90,997,674 | 91,379,015 | 93,118,555 | 94,907,193 | 96,508,174 | 98,912,179 | 100,450,661 | 102,762,655 | 105,768,065 | 107,121,173 | 109,609,515 | 110,983,000 | 113,386,000 |
| Debt | 26,574,461 | 29,905,856 | 29,759,550 | 30,331,177 | 30,842,831 | 31,611,121 | 32,102,801 | 51,381,452 | 51,248,324 | 51,903,952 | 52,957,271 | 53,621,000 | 54,782,000 |
| Schools | 99,050,869 | 102,178,321 | 103,678,352 | 105,669,824 | 107,452,359 | 110,128,981 | 111,841,930 | 94,199,038 | 95,954,319 | 97,181,879 | 98,525,119 | 99,760,000 | 101,920,000 |
| Other | 159,611 | 175,506 | - | - | - | - | - | - | - | - | - | - | - |
| Total | 216,782,615 | 223,638,698 | 226,556,457 | 230,908,194 | 234,803,364 | 240,652,281 | 244,395,392 | 248,343,145 | 252,970,708 | 256,207,004 | 261,091,905 | 264,364,000 | 270,088,000 |
| Budget | 211,972,000 | 218,966,000 | 225,904,000 | 232,800,000 | 233,168,000 | 238,124,000 | 243,080,000 | 248,240,000 | 251,024,000 | 256,128,000 | 262,624,000 | | |
| Favorable (Unfavorable) | 4,810,615 | 4,672,698 | 652,457 | (1,891,806) | 1,635,364 | 2,528,281 | 1,315,392 | 103,145 | 1,946,708 | 79,004 | (1,532,095) | | |
| % Increase (Decrease) | | 3.16% | 1.30% | 1.92% | 1.69% | 2.49% | 1.56% | 1.62% | 1.86% | 1.28% | 1.91% | | |



KNOX COUNTY
TENNESSEE

Finance Department

Address: 400 West Main Street, Suite 630 | Knoxville, TN 37902

Phone: 865-215-2350 | www.knoxcounty.org/finance

Budget vs. Actual 2008-2018

| | Actual 2008 | Actual 2009 | Actual 2010 | Actual 2011 | Actual 2012 | Actual 2013 | Actual 2014 | Actual 2015 | Actual 2016 | Actual 2017 | Actual 2018 | Adopted 2019 | Proposed 2020 |
|------------------------------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|-----------------|------------------|
| General | 9,407,958 | 9,349,584 | 9,371,844 | 1,565,310 | 499,643 | 504,302 | 519,752 | 534,818 | 532,699 | 549,150 | 556,116 | 550,000 | 567,000 |
| Library | 1,228,180 | 1,220,560 | 1,100,012 | 10,372,176 | 10,335,827 | 10,432,198 | 10,928,350 | 10,886,910 | 11,019,627 | 11,359,939 | 11,504,043 | 11,400,000 | 11,729,200 |
| Schools | 1,500,030 | 1,490,723 | 1,494,272 | 1,525,119 | 1,501,397 | 1,515,396 | 1,561,822 | 1,607,094 | 1,600,726 | 1,650,161 | 1,671,093 | 1,650,000 | 1,704,000 |
| Total | 12,136,168 | 12,060,867 | 11,966,128 | 13,462,605 | 12,336,867 | 12,451,896 | 13,009,924 | 13,028,822 | 13,153,052 | 13,559,250 | 13,731,252 | 13,600,000 | 14,000,200 |
| Budget | 12,154,840 | 12,454,840 | 12,455,000 | 12,200,000 | 12,330,000 | 12,528,176 | 12,575,000 | 12,650,000 | 13,075,000 | 13,100,000 | 14,000,000 | | |
| Favorable (Unfavorable) | (18,672) | (393,973) | (488,872) | 1,262,605 | 6,867 | (76,280) | 434,924 | 378,822 | 78,052 | 459,250 | (268,748) | | |
| % Increase (Decrease) | 2.79% | -0.62% | -0.79% | 12.51% | -8.36% | 0.93% | 4.48% | 0.15% | 0.95% | 3.09% | 1.27% | | |



| Fiscal Year Ended June 30: | Actual 2014 | Actual 2015 | Actual 2016 | Actual 2017 | Actual 2018 | Estimated 2019 |
|-----------------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|---------------------------|
| General Fund: | | | | | | |
| Spendable Fund Balance | 59,328,389 | 63,815,373 | 66,319,937 | 69,196,230 | 74,135,090 | 72,553,251 |
| Debt Service Fund: | | | | | | |
| Spendable Fund Balance | 21,748,971 | 23,711,404 | 24,270,960 | 14,916,876 | 16,690,905 | 9,211,891 |
| Governmental Library Fund: | | | | | | |
| Spendable Fund Balance | 46,706 | 47,770 | 48,896 | 43,555 | 44,060 | 44,060 |
| Public Library Fund: | | | | | | |
| Spendable Fund Balance | 1,145,865 | 1,332,482 | 1,676,141 | 1,882,336 | 2,168,568 | 2,008,568 |
| Solid Waste Fund: | | | | | | |
| Spendable Fund Balance | 1,257,922 | 1,342,971 | 1,284,362 | 1,301,613 | 1,323,757 | 1,155,239 |
| Hotel-Motel Tax Fund: | | | | | | |
| Spendable Fund Balance | 619,066 | 1,165,480 | 1,975,004 | 1,375,559 | 1,580,142 | 1,580,142 |
| Engineering & Public Works Fund: | | | | | | |
| Spendable Fund Balance | 4,205,772 | 4,275,906 | 3,888,391 | 3,845,677 | 4,322,371 | 4,172,665 |
| General Purpose School Fund: | | | | | | |
| Spendable Fund Balance | 16,207,087 | 13,605,374 | 18,721,527 | 23,771,942 | 23,524,591 | 23,524,591 |

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.



Enclosed you will find the Mayor's proposed Capital Plan for FY 2020 - FY 2024. Proposed funding for new projects has been included for projects deemed to be needed for the citizens of Knox County, primarily in the areas of education and County highway projects.

If you approve this capital plan, the County's debt levels will include a modest increase of \$4.58 million over the five years of this plan. That is, our proposed general obligation bond issuance for new projects will exceed the County's payment of debt principal in total over the five-year period by just over \$4.5 million, while providing funds for several needed new projects and continued funding for numerous necessary projects currently underway.

Please note the following as you review this proposal:

- This plan assumes no new taxes for debt service.
- The total proposed over the upcoming 5 years totals \$218.9 million. The plan provides funding for projects that need to proceed, while limiting the amount of new borrowing in accordance with our commitment to Knox County taxpayers to maintain the County's debt levels at levels no higher than necessary to accomplish needed projects. Note that 80% of the funding for projects included in this plan is for education and for engineering and public works, functions necessary for the benefit and safety of Knox County citizens.
- This Plan provides for funding for new school projects, including Lonsdale, a new Northwest Elementary, and projects to improve and add capacity in the north central section, consisting of additions to Sterchi and Brickley-McCloud, along with needed Adrian Burnett construction. These projects have been deemed necessary to ensure that the facilities needed for education of our Knox County student population are adequate for their needs. The proposed plan includes new funding for the aforementioned projects totaling \$70 million, spread out over the five-year period included in this plan.
- The plan includes \$77 million for engineering and public works projects, primarily for road and highway construction and improvements and upgrades to existing roads. This funding will provide funds for needed safety improvements as well as for new and upgraded roads that will be needed for economic growth.

I welcome 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 exercising the restraint required to avoid undue burden on the taxpayers of Knox County.



KNOX COUNTY
TENNESSEE

Finance Department

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FY 2020 Through FY 2024 Capital Improvement Plan Policy

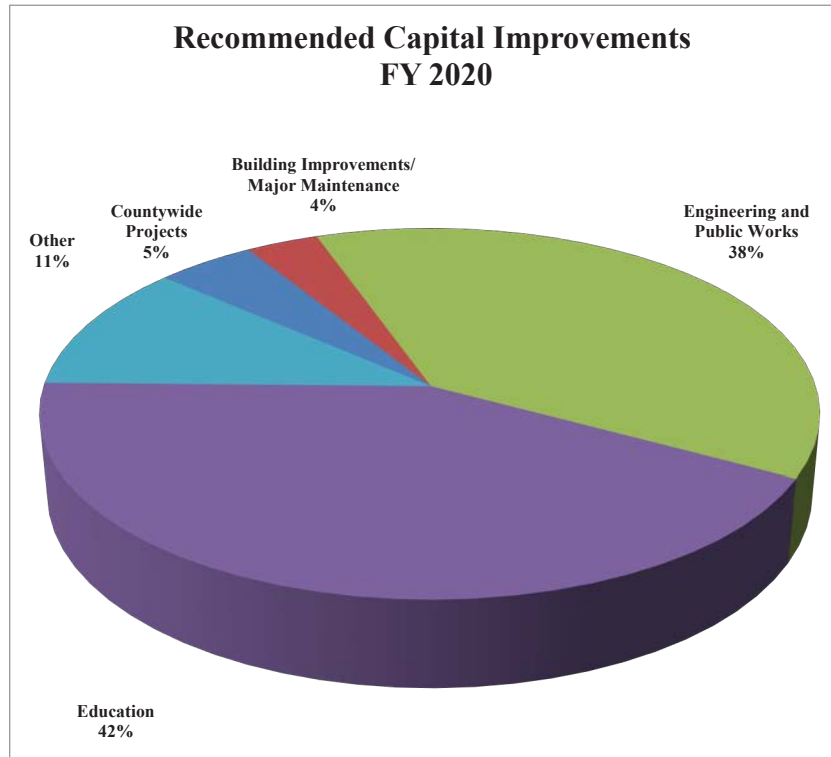
Knox County has established a set of policies that cover the process of preparing the Capital Improvement Plan. Below are the major factors involved in the process:

- 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.



Recommended

| | FY 2020 | FY 2021 | FY 2022 | FY 2023 | FY 2024 | Total |
|---|----------------------|----------------------|----------------------|----------------------|----------------------|-----------------------|
| Countywide Projects | \$ 1,750,000 | \$ 500,000 | \$ 300,000 | \$ 300,000 | \$ 300,000 | \$ 3,150,000 |
| Public Libraries | - | 100,000 | 100,000 | 100,000 | 100,000 | 400,000 |
| Parks and Recreation | 200,000 | 200,000 | 200,000 | 200,000 | 200,000 | 1,000,000 |
| Building Improvements/Major Maintenance | 1,285,000 | 1,200,000 | 1,200,000 | 1,200,000 | 1,200,000 | 6,085,000 |
| Engineering and Public Works | | | | | | |
| Highways | 13,650,000 | 14,800,000 | 14,300,000 | 14,800,000 | 14,800,000 | 72,350,000 |
| Solid Waste | 40,000 | 130,000 | 2,020,000 | - | - | 2,190,000 |
| Stormwater Management | 500,000 | 435,000 | 435,000 | 435,000 | 435,000 | 2,240,000 |
| Facility Improvements | 75,000 | 75,000 | 100,000 | - | - | 250,000 |
| Total Engineering and Public Works | 14,265,000 | 15,440,000 | 16,855,000 | 15,235,000 | 15,235,000 | 77,030,000 |
| Knox County Schools | 15,800,000 | 32,950,000 | 35,850,000 | 14,550,000 | 12,200,000 | 111,350,000 |
| Total Projects | 33,300,000 | 50,390,000 | 54,505,000 | 31,585,000 | 29,235,000 | 199,015,000 |
| Major Equipment | 3,930,000 | 4,000,000 | 4,000,000 | 4,000,000 | 4,000,000 | 19,930,000 |
| Total Recommended Capital Improvements | \$ 37,230,000 | \$ 54,390,000 | \$ 58,505,000 | \$ 35,585,000 | \$ 33,235,000 | \$ 218,945,000 |



Capital Improvement Plan Sources and Uses of Funds

Uses of Funds

| | FY 2020 | FY 2021 | FY 2022 | FY 2023 | FY 2024 | Total |
|--|----------------------|----------------------|----------------------|----------------------|----------------------|-----------------------|
| Recommended | \$ 37,230,000 | \$ 54,390,000 | \$ 58,505,000 | \$ 35,585,000 | \$ 33,235,000 | \$ 218,945,000 |
| Total Recommended Uses of Funds | \$ 37,230,000 | \$ 54,390,000 | \$ 58,505,000 | \$ 35,585,000 | \$ 33,235,000 | \$ 218,945,000 |

Sources of Funds

| | FY 2020 | FY 2021 | FY 2022 | FY 2023 | FY 2024 | Total |
|--------------------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|-----------------------|
| General Obligation Bonds-Issued for: | | | | | | |
| County Projects | \$ 21,430,000 | \$ 21,440,000 | \$ 22,655,000 | \$ 21,035,000 | \$ 21,035,000 | \$ 107,595,000 |
| Schools Projects | 15,800,000 | 32,950,000 | 35,850,000 | 14,550,000 | 12,200,000 | 111,350,000 |
| Total Issued for New Projects | 37,230,000 | 54,390,000 | 58,505,000 | 35,585,000 | 33,235,000 | 218,945,000 |
| Total Sources of Funds | \$ 37,230,000 | \$ 54,390,000 | \$ 58,505,000 | \$ 35,585,000 | \$ 33,235,000 | \$ 218,945,000 |

Expected Effect on Bonded Debt

| | | | | | | |
|--|---------------------|------------------------|------------------------|---------------------|----------------------|-----------------------|
| Planned Principal Payments on Bonds | \$ 44,207,658 | \$ 43,320,106 | \$ 39,477,146 | \$ 42,823,002 | \$ 44,536,568 | \$ 214,364,480 |
| Planned Bond Issuance | (37,230,000) | (54,390,000) | (58,505,000) | (35,585,000) | (33,235,000) | (218,945,000) |
| Net Reduction in (Addition to) Bond Principal Balance | \$ 6,977,658 | \$ (11,069,894) | \$ (19,027,854) | \$ 7,238,002 | \$ 11,301,568 | \$ (4,580,520) |



COUNTYWIDE PROJECTS

| Description | Recommended | | | | | Total |
|----------------------------------|---------------------|-------------------|-------------------|-------------------|-------------------|---------------------|
| | FY 2020 | FY 2021 | FY 2022 | FY 2023 | FY 2024 | |
| General Project Management | \$ - | \$ 200,000 | \$ 300,000 | \$ 300,000 | \$ 300,000 | \$ 1,100,000 |
| Trustee Tax Software | 250,000 | - | - | - | - | 250,000 |
| Property Assessor Software | 1,500,000 | 300,000 | - | - | - | 1,800,000 |
| Total Countywide Projects | \$ 1,750,000 | \$ 500,000 | \$ 300,000 | \$ 300,000 | \$ 300,000 | \$ 3,150,000 |

Note: Certain potential projects are not included in this Capital Improvement Plan as they are not yet recommended for approval and are not yet ready to proceed. These potential projects, however, are under consideration and might be recommended for approval in the future.

These potential projects include:

- (1) Knox County Schools Administration Relocation
- (2) Justice Study Implementation
- (3) Justice/Court Software
- (4) Register of Deeds Software
- (5) Parks and Recreation Software
- (6) E-Codes and Planning Software

If any of these projects are recommended for approval during the upcoming fiscal year, the project(s) will be brought to County Commission for approval of the project(s) and the related required funding.



PUBLIC LIBRARIES

| Description | Recommended | | | | | Total |
|-------------------------------|-------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| | FY 2020 | FY 2021 | FY 2022 | FY 2023 | FY 2024 | |
| Various Library Projects | \$ - | \$ 100,000 | \$ 100,000 | \$ 100,000 | \$ 100,000 | \$ 400,000 |
| Total Public Libraries | \$ - | \$ 100,000 | \$ 100,000 | \$ 100,000 | \$ 100,000 | \$ 400,000 |

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).



PARKS AND RECREATION

Recommended

| Description | FY 2020 | FY 2021 | FY 2022 | FY 2023 | FY 2024 | Total |
|---|-------------------|-------------------|-------------------|-------------------|-------------------|---------------------|
| Playground Surface Safety Upgrades-Gibbs Park, Cove at Concord Park | \$ 115,320 | \$ - | \$ - | \$ - | \$ - | \$ 115,320 |
| John Tarleton Football Fields Fencing | 82,500 | - | - | - | - | 82,500 |
| Various Park Upgrades | 2,180 | 200,000 | 200,000 | 200,000 | 200,000 | 802,180 |
| Total Parks and Recreation | \$ 200,000 | \$ 200,000 | \$ 200,000 | \$ 200,000 | \$ 200,000 | \$ 1,000,000 |



BUILDING IMPROVEMENTS/MAJOR MAINTENANCE

| Description | Recommended | | | | | Total |
|---|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| | FY 2020 | FY 2021 | FY 2022 | FY 2023 | FY 2024 | |
| City / County Building (CCB) (County Portion) | \$ 713,000 | \$ 700,000 | \$ 700,000 | \$ 700,000 | \$ 700,000 | \$ 3,513,000 |
| Knox Central | 18,000 | - | - | - | - | 18,000 |
| Jail Improvements | 50,000 | - | - | - | - | 50,000 |
| Fairview Technology Center | 15,000 | - | - | - | - | 15,000 |
| Family Justice Center | 62,500 | - | - | - | - | 62,500 |
| Juvenile Justice | 165,000 | - | - | - | - | 165,000 |
| Health Department | 115,000 | - | - | - | - | 115,000 |
| Old Courthouse | 96,500 | - | - | - | - | 96,500 |
| Senior Centers | 50,000 | - | - | - | - | 50,000 |
| Various Building Improvements | - | 500,000 | 500,000 | 500,000 | 500,000 | 2,000,000 |
| Total Building Improvements/ Major Maintenance | \$ 1,285,000 | \$ 1,200,000 | \$ 1,200,000 | \$ 1,200,000 | \$ 1,200,000 | \$ 6,085,000 |

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.



ENGINEERING AND PUBLIC WORKS

| Description | Recommended | | | | | Total |
|---|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| | FY 2020 | FY 2021 | FY 2022 | FY 2023 | FY 2024 | |
| Highways: | | | | | | |
| Schaad Road Phase 4 | \$ 3,000,000 | \$ 8,000,000 | \$ - | \$ - | \$ - | \$ 11,000,000 |
| Brickyard Road and West Beaver Creek Improvements | 750,000 | - | - | - | - | 750,000 |
| Canton Hollow Road Improvements | 5,000,000 | 2,000,000 | 1,000,000 | - | - | 8,000,000 |
| Rutledge Pike and Roberts Road Signalization | 250,000 | - | - | - | - | 250,000 |
| Countywide Road Improvements | - | - | 10,000,000 | 11,000,000 | 11,000,000 | 32,000,000 |
| Emory Road and Bishop/Taggart/Norman Jack | 300,000 | - | - | - | - | 300,000 |
| Cherahala Extension | 2,500,000 | 1,500,000 | - | - | - | 4,000,000 |
| Culvert and Drainage Improvements | 150,000 | 250,000 | 250,000 | 250,000 | 250,000 | 1,150,000 |
| Bridge Repair and Replacement | 250,000 | 750,000 | 750,000 | 1,000,000 | 1,000,000 | 3,750,000 |
| Sidewalk Construction/ADA Compliance | 250,000 | 500,000 | 500,000 | 500,000 | 500,000 | 2,250,000 |
| TDOT Partnerships | 500,000 | 750,000 | 750,000 | 1,000,000 | 1,000,000 | 4,000,000 |
| Interagency Partnerships | 250,000 | 500,000 | 500,000 | 500,000 | 500,000 | 2,250,000 |
| CMAQ | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 | 250,000 |
| Geometric Improvements | 250,000 | 350,000 | 350,000 | 350,000 | 350,000 | 1,650,000 |
| State Aid Projects | 150,000 | 150,000 | 150,000 | 150,000 | 150,000 | 750,000 |
| Total Highways | 13,650,000 | 14,800,000 | 14,300,000 | 14,800,000 | 14,800,000 | 72,350,000 |
| Solid Waste: | | | | | | |
| Dutchtown Convenience Center Expansion/Relocation | 20,000 | 80,000 | 2,000,000 | - | - | 2,100,000 |
| Sanitary/Storm Sewer Infrastructure Assessment and Retrofit | 20,000 | 50,000 | 20,000 | - | - | 90,000 |
| Total Solid Waste | 40,000 | 130,000 | 2,020,000 | - | - | 2,190,000 |
| Stormwater | 500,000 | 435,000 | 435,000 | 435,000 | 435,000 | 2,240,000 |
| Facility Improvements | | | | | | |
| Baxter Avenue | 75,000 | 75,000 | 100,000 | - | - | 250,000 |
| Total Facility Improvements | 75,000 | 75,000 | 100,000 | - | - | 250,000 |
| Total Engineering and Public Works | \$ 14,265,000 | \$ 15,440,000 | \$ 16,855,000 | \$ 15,235,000 | \$ 15,235,000 | \$ 77,030,000 |



KNOX COUNTY SCHOOLS

Recommended

| Description | FY 2020 | FY 2021 | FY 2022 | FY 2023 | FY 2024 | Total |
|--|----------------------|----------------------|----------------------|----------------------|----------------------|-----------------------|
| Physical Plant Upgrades | \$ 2,000,000 | \$ 1,000,000 | \$ 1,000,000 | \$ 1,000,000 | \$ 1,000,000 | \$ 6,000,000 |
| Roof Upgrades | 1,120,000 | 1,500,000 | 1,500,000 | 1,500,000 | 1,500,000 | 7,120,000 |
| Land Acquisition | 2,500,000 | - | - | - | - | 2,500,000 |
| HVAC Upgrades | 1,430,000 | 1,500,000 | 1,500,000 | 1,500,000 | 1,500,000 | 7,430,000 |
| Foundation Stabilization | - | 250,000 | - | 250,000 | - | 500,000 |
| BEP Growth (Modular Classroom Purchase/Relocation) | 750,000 | 500,000 | 500,000 | 250,000 | 250,000 | 2,250,000 |
| Security Upgrades | 1,500,000 | 1,500,000 | 750,000 | 750,000 | 750,000 | 5,250,000 |
| Halls High School General Renovation | - | 1,000,000 | - | - | - | 1,000,000 |
| Gibbs High School Stadium Upgrade | - | 2,000,000 | - | - | - | 2,000,000 |
| School Accessibility | 100,000 | - | 100,000 | - | 100,000 | 300,000 |
| Environmental Testing and Remediation | - | 100,000 | 100,000 | 100,000 | 100,000 | 400,000 |
| Technology Upgrades | 400,000 | 300,000 | 300,000 | 300,000 | 300,000 | 1,600,000 |
| Systemwide Drives, Parking and Paving | 700,000 | 500,000 | 500,000 | 500,000 | 1,500,000 | 3,700,000 |
| Tipton Station Road Crossing | 1,300,000 | - | - | - | - | 1,300,000 |
| Lonsdale Construction | 3,000,000 | 14,000,000 | 2,000,000 | - | - | 19,000,000 |
| Northwest Elementary School Construction | - | 3,000,000 | 15,000,000 | 4,000,000 | - | 22,000,000 |
| North Central Elementary Solution: | | | | | | |
| Brickey-McCloud 200 Student Addition | - | 3,000,000 | - | - | - | 3,000,000 |
| Sterchi 250 Student Addition | - | - | - | 1,800,000 | 5,200,000 | 7,000,000 |
| Adrian Burnett Construction | 1,000,000 | 2,800,000 | 12,600,000 | 2,600,000 | - | 19,000,000 |
| Total School Projects | \$ 15,800,000 | \$ 32,950,000 | \$ 35,850,000 | \$ 14,550,000 | \$ 12,200,000 | \$ 111,350,000 |

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



MAJOR EQUIPMENT

| Description | Recommended | | | | | | Total |
|----------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|----------------------|
| | FY 2020 | FY 2021 | FY 2022 | FY 2023 | FY 2024 | | |
| Engineering and Public Works | \$ 518,000 | \$ - | \$ - | \$ - | \$ - | \$ - | 518,000 |
| Information Technology Equipment | 365,000 | - | - | - | - | - | 365,000 |
| Sheriff's Office | 2,421,978 | - | - | - | - | - | 2,421,978 |
| Parks and Recreation | 172,751 | - | - | - | - | - | 172,751 |
| Fire Prevention Bureau | 29,000 | - | - | - | - | - | 29,000 |
| Public Library | 157,271 | - | - | - | - | - | 157,271 |
| Codes Administration | 59,000 | - | - | - | - | - | 59,000 |
| Property Assessor | 67,000 | - | - | - | - | - | 67,000 |
| Solid Waste Recycling | 110,000 | - | - | - | - | - | 110,000 |
| Juvenile Court | 30,000 | - | - | - | - | - | 30,000 |
| Other Equipment-Various | - | 4,000,000 | 4,000,000 | 4,000,000 | 4,000,000 | 4,000,000 | 16,000,000 |
| Total Major Equipment | \$ 3,930,000 | \$ 4,000,000 | \$ 4,000,000 | \$ 4,000,000 | \$ 4,000,000 | \$ 4,000,000 | \$ 19,930,000 |

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

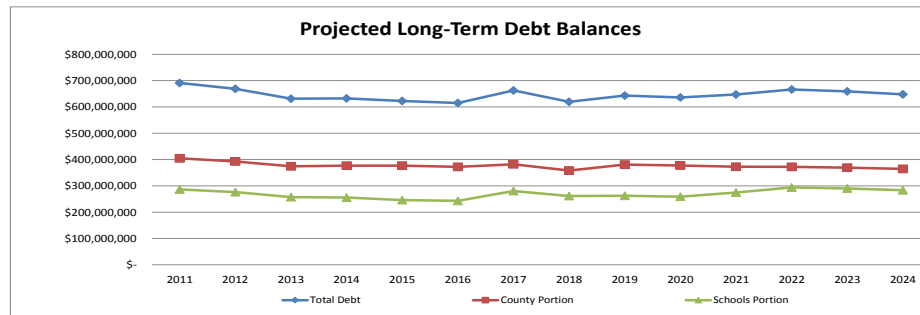
These items are planned to be acquired from debt proceeds, which will be repaid over a shorter period than debt that will be issued for longer-term capital expenditures for buildings and building improvements.

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



Capital Improvement Plan Projected Changes in Bonded Debt Balances

| 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 (Audited) | - | 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 (Audited) | 20,962,906 | 18,540,042 | 2,422,864 | 376,887,364 | 18,112,094 | 19,754,239 | (1,642,145) | 255,509,840 | 39,075,000 | 38,294,281 | 780,719 | 632,397,204 |
| 2015 (Audited) | 74,476,292 | 74,547,695 | (71,403) | 376,815,961 | 28,423,708 | 37,936,586 | (9,512,878) | 245,996,962 | 102,900,000 | 112,484,281 | (9,584,281) | 622,812,923 |
| 2016 (Audited) | 16,515,000 | 21,359,396 | (4,844,396) | 371,971,565 | 19,385,000 | 22,364,885 | (2,979,885) | 243,017,077 | 35,900,000 | 43,724,281 | (7,824,281) | 614,988,642 |
| 2017 (Audited) | 31,680,000 | 21,782,280 | 9,897,720 | 381,869,285 | 58,585,000 | 20,992,001 | 37,592,999 | 280,610,076 | 90,265,000 | 42,774,281 | 47,490,719 | 662,479,361 |
| 2018 (Audited) | 42,420,000 | 66,046,162 | (23,626,162) | 358,243,123 | 15,360,000 | 34,648,119 | (19,288,119) | 261,321,957 | 57,780,000 | 100,694,281 | (42,914,281) | 619,565,080 |
| 2019 (Projected) | 47,192,185 | 24,489,850 | 22,702,335 | 380,945,458 | 21,387,815 | 20,404,431 | 983,384 | 262,305,341 | 68,580,000 | 44,894,281 | 23,685,719 | 643,250,799 |
| 2020 | 21,430,000 | 25,156,437 | (3,726,437) | 377,219,021 | 15,800,000 | 19,051,221 | (3,251,221) | 259,054,120 | 37,230,000 | 44,207,658 | (6,977,658) | 636,273,141 |
| 2021 | 21,440,000 | 25,887,633 | (4,447,633) | 372,771,388 | 32,950,000 | 17,432,473 | 15,517,527 | 274,571,647 | 54,390,000 | 43,320,106 | 11,069,894 | 647,343,035 |
| 2022 | 22,655,000 | 22,997,796 | (342,796) | 372,428,592 | 35,850,000 | 16,479,350 | 19,370,650 | 293,942,297 | 58,505,000 | 39,477,146 | 19,027,854 | 666,370,889 |
| 2023 | 21,035,000 | 24,334,825 | (3,299,825) | 369,128,767 | 14,550,000 | 18,488,177 | (3,938,177) | 290,004,120 | 35,585,000 | 42,823,002 | (7,238,002) | 659,132,887 |
| 2024 | 21,035,000 | 25,881,977 | (4,846,977) | 364,281,790 | 12,200,000 | 18,654,591 | (6,454,591) | 283,549,529 | 33,235,000 | 44,536,568 | (11,301,568) | 647,831,319 |
| Total | \$ 357,931,383 | \$ 398,410,698 | \$ (40,479,315) | \$ 364,281,790 | \$ 291,418,617 | \$ 294,294,451 | \$ (2,875,834) | \$ 283,549,529 | \$ 649,350,000 | \$ 692,705,149 | \$ (43,355,149) | \$ 647,831,319 |



Capital Improvement Plan

Projected Debt Service Expenditure Projections – Bonded Debt

| Year Ending June 30, | Knox County General Obligation Bonded Debt | | | Knox County Schools General Obligation Bonded Debt | | | Total General Obligation Bonded Debt | | |
|----------------------------|--|-----------------------|-----------------------|--|----------------------|-----------------------|--|-----------------------|-----------------------|
| | Annual Projected Debt Service Requirements Applicable to Bonded Debt: | | | Annual Projected Debt Service Requirements Applicable to Bonded Debt: | | | Annual Projected Debt Service Requirements Applicable to Bonded Debt: | | |
| | Principal | Interest | Total | Principal | Interest | Total | Principal | Interest | Total |
| Audited: | | | | | | | | | |
| 2018 | 21,672,644 | 12,631,309 | 34,303,953 | 19,906,637 | 10,970,249 | 30,876,886 | 41,579,281 | 23,601,558 | 65,180,839 |
| Budgeted: | | | | | | | | | |
| 2019 | 24,231,587 | 15,696,507 | 39,928,094 | 20,308,417 | 11,822,973 | 32,131,390 | 44,540,004 | 27,519,480 | 72,059,484 |
| Projected: | | | | | | | | | |
| 2020 | 25,156,437 | 15,678,957 | 40,835,394 | 19,051,221 | 11,490,560 | 30,541,781 | 44,207,658 | 27,169,517 | 71,377,175 |
| 2021 | 25,887,633 | 15,406,852 | 41,294,485 | 17,432,473 | 11,303,651 | 28,736,124 | 43,320,106 | 26,710,503 | 70,030,609 |
| 2022 | 22,997,796 | 15,230,916 | 38,228,712 | 16,479,350 | 11,900,881 | 28,380,231 | 39,477,146 | 27,131,797 | 66,608,943 |
| 2023 | 24,334,825 | 15,245,772 | 39,580,597 | 18,488,177 | 12,717,276 | 31,205,453 | 42,823,002 | 27,963,048 | 70,786,050 |
| 2024 | 25,881,977 | 15,179,005 | 41,060,982 | 18,654,591 | 12,652,669 | 31,307,260 | 44,536,568 | 27,831,674 | 72,368,242 |
| Total | \$ 170,162,899 | \$ 105,069,318 | \$ 275,232,217 | \$ 130,320,866 | \$ 82,858,259 | \$ 213,179,125 | \$ 300,483,765 | \$ 187,927,577 | \$ 488,411,342 |

Note: The amounts shown in this schedule may differ from the amounts shown on the preceding schedule of Debt Principal Projections Fund and the total Debt Service Fund budget.

The amounts included in this schedule pertain only to bonded debt, and therefore these amounts exclude the effects of budgeted and actual payments made from the Debt Service Fund for other debt obligations (loans and capital leases). In addition, actual totals reported in the audited CAFR may, when applicable, include the effects of bonds repaid from proceeds of a debt refunding transaction, rather than from the regular debt service budget.

Furthermore, the amounts shown in the debt service budget may include estimates of debt service for bonds planned to be issued prior to the end of the fiscal year, whereas the projected amounts shown in the Debt Principal Projections schedule have been updated to reflect the actual debt service, where applicable.

In order to keep a consistent comparison between years, the effects of these transactions are also excluded from amounts shown above.





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