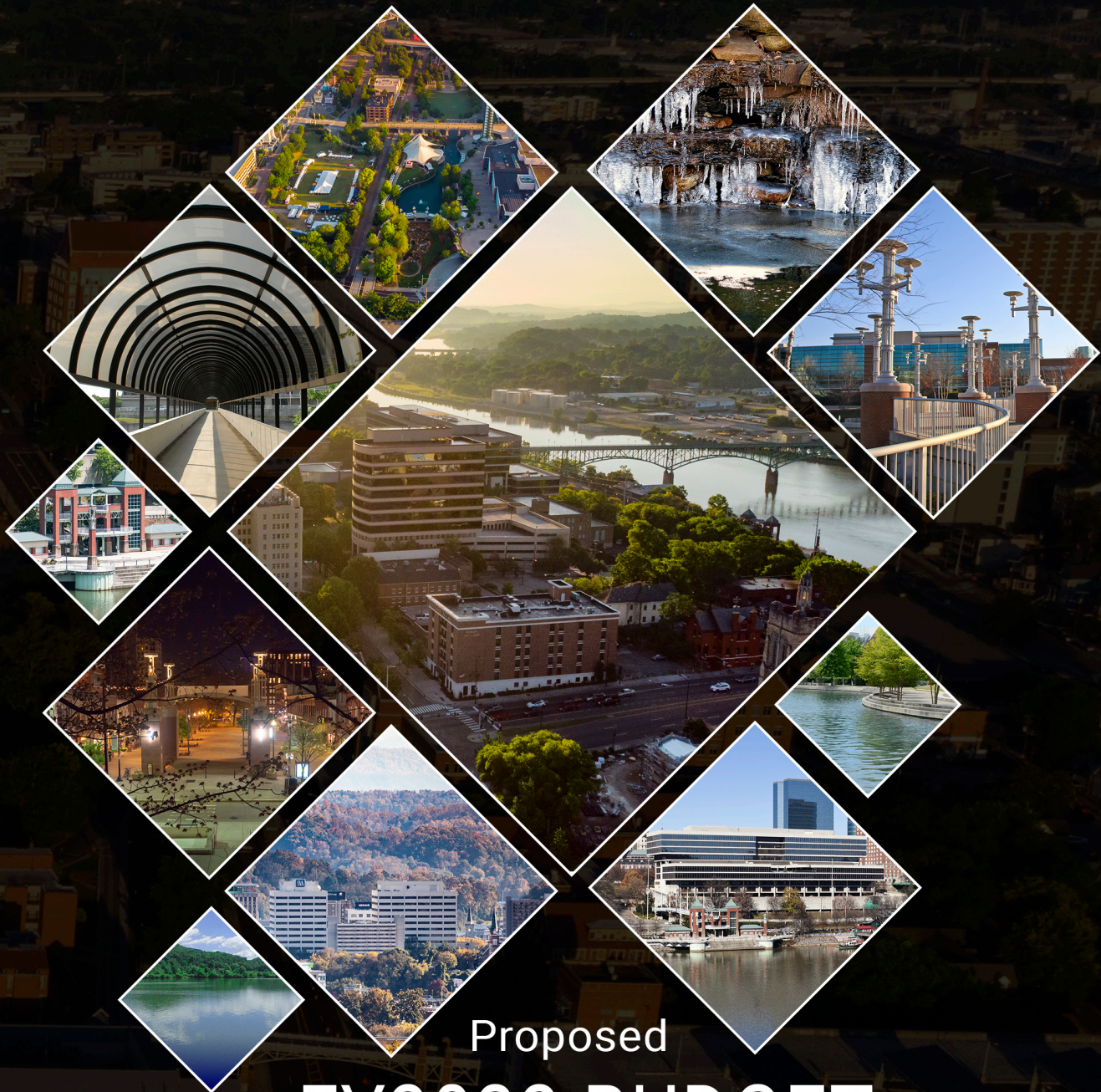


# KNOX COUNTY TENNESSEE



Proposed  
**FY2022 BUDGET**  
Glenn Jacobs, County Mayor

# 2021-2022 Proposed Operating Budget and 2022-2026 Capital Improvement Plan

## Table Of Contents

### 2021-2022 PROPOSED OPERATING BUDGET:

Message from the Mayor - Operating Budget .....	2
Roster of Publicly Elected Officials .....	5-6
Budget Summary .....	7-8
Outstanding General Obligation Debt Principal Balances .....	9
Schedule of Changes in Bonds Outstanding .....	10
Budgeted Fund Descriptions .....	11
Budget Summary .....	12
Five Year Budget Summary .....	13
Net Budget Summary .....	14
Expenditure Summary by Fund .....	15-22
Revenue Summary By Fund .....	23-25
General Fund Analysis .....	26-28
County Budgeted Position Count .....	29-33
Capital Outlay Detail - General County .....	34
Defined Service Contracts - General Fund .....	35-36
Defined Service Contracts - Hotel/Motel Tax Fund .....	37
Appropriations from Fund Balance:	
General County .....	38
Schools .....	39
Supplemental Section:	
Current Property Tax Revenue History .....	40
Sales Tax Revenue History .....	41
Wheel Tax Revenue History .....	42
Spendable Fund Balance History .....	43

### 2022-2026 CAPITAL IMPROVEMENT PLAN:

Message from the Mayor - Capital Improvement Plan .....	44
Capital Improvement Plan Policy .....	45
Recommended Projects Summary .....	46
Sources and Uses of Funds .....	47
Countywide Projects .....	48
Public Libraries .....	49
Parks and Recreation .....	50
Building Improvements/Major Maintenance .....	51
Engineering and Public Works .....	52
Knox County Schools .....	53
Major Equipment .....	54
Projected Changes in Bonded Debt Balances .....	55
Projected Debt Service Expenditure Projections - Bonded Debt .....	56



**KNOX COUNTY**  
**TENNESSEE**

#### Finance Department

Address: 400 West Main Street, Suite 630 | Knoxville, TN 37902  
Phone: 865-215-2350 | [www.knoxcounty.org/finance](http://www.knoxcounty.org/finance)

## Introduction

Enclosed, please find the 2021-2022 Proposed Budget for your consideration. This budget reflects the current economic environment as we come out of the pandemic. Our charge is to consider the resources available and how best to 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
- Continuation of required county services
- Overall budget (including schools) increases by \$42,334,818, or 4.97 percent from the previous year
- General Purpose School funding increases by \$34,173,000, and 64 percent of the overall budget is directed for schools
- 4 percent raise for certified and classified school employees
- The General Fund also appropriates \$4,332,000 to support educational initiatives
- General Fund budget increases \$6,211,572, or 3.2 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 two steps for deputies (one step in July and one step in January)
- The continued funding level of Defined Service Contracts in the General Fund
- The 5-year Capital Improvement Plan is projected to invest nearly \$283 million in County and School infrastructure
- Included is a Farragut Elementary Grades Solution and district-wide security upgrades.
- Engineering and Public Works will receive nearly \$88 million for continued infrastructure projects and safety improvements to dangerous roads and intersections.
- Funding for improvements to parks and other county facilities. (Please see page 44 for additional comments regarding the FY 2022-2026 Capital Improvement Plan.)

I appreciate your consideration of the proposed budget. If you have any questions or comments regarding the proposal or would like to discuss the proposed budget further with the Finance Department, please contact Jennifer Bodie (215-3031) for an appointment.

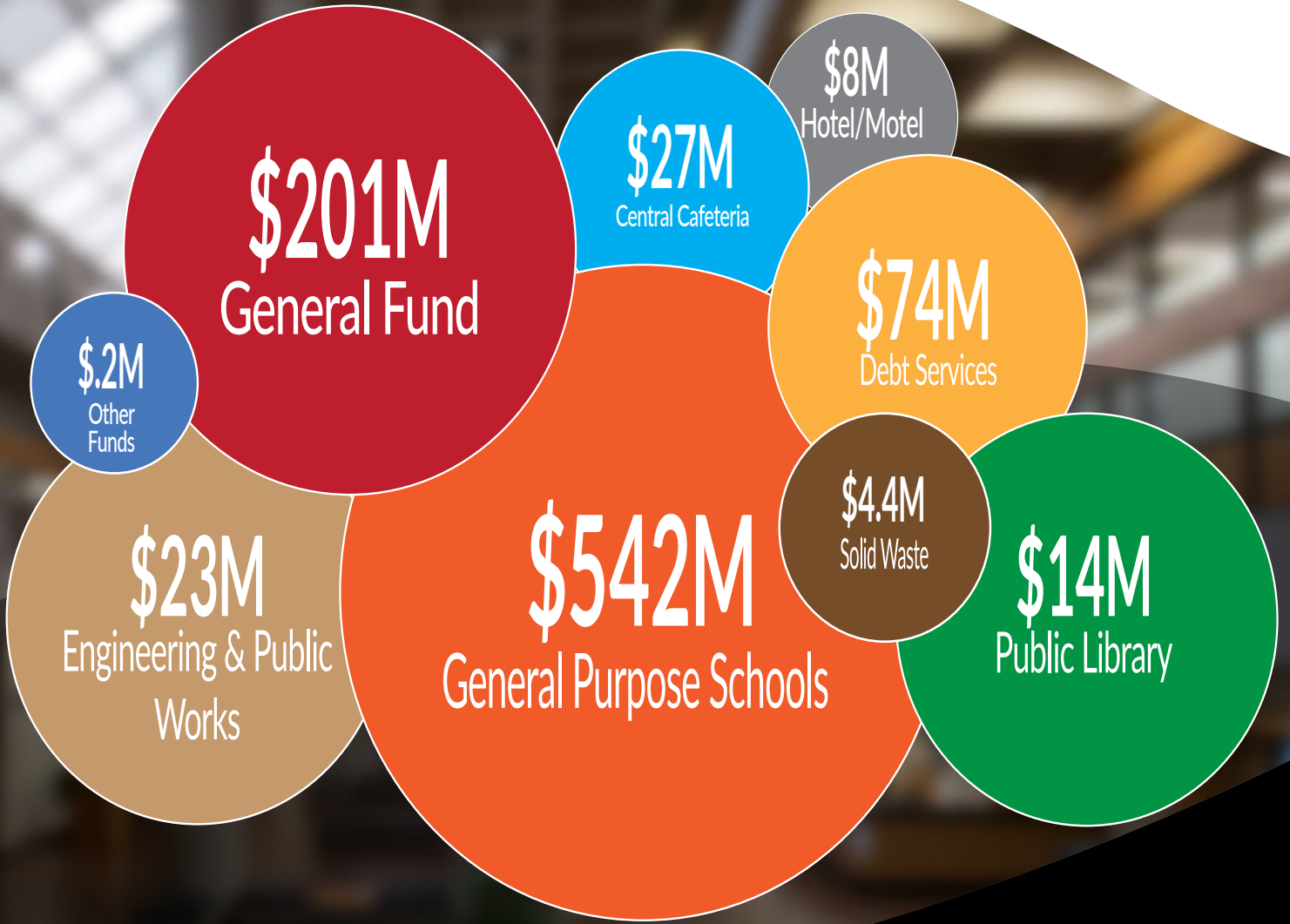
Thank you.



**KNOX COUNTY  
TENNESSEE**

**Finance Department**

Address: 400 West Main Street, Suite 630 | Knoxville, TN 37902  
Phone: 865-215-2350 | [www.knoxcounty.org/finance](http://www.knoxcounty.org/finance)



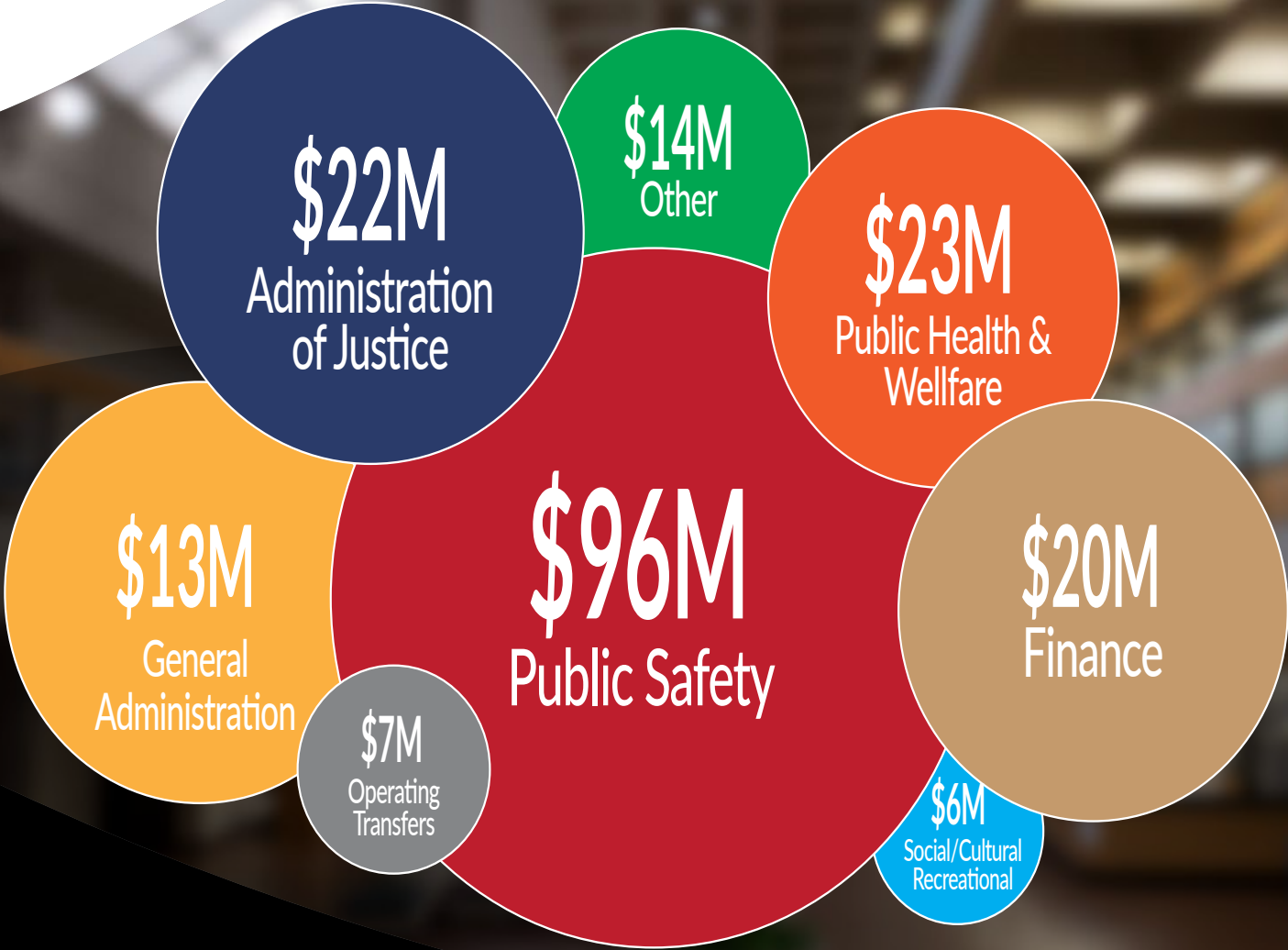
# 2022 Expense Highlights



**KNOX COUNTY  
TENNESSEE**

**Finance Department**

Address: 400 West Main Street, Suite 630 | Knoxville, TN 37902  
Phone: 865-215-2350 | [www.knoxcounty.org/finance](http://www.knoxcounty.org/finance)



# 2022 General Fund



**KNOX COUNTY  
TENNESSEE**

**Finance Department**

Address: 400 West Main Street, Suite 630 | Knoxville, TN 37902  
 Phone: 865-215-2350 | [www.knoxcounty.org/finance](http://www.knoxcounty.org/finance)

# Roster Of Publicly Elected Officials

County Mayor ..... Glenn Jacobs

Board of Commissioners:

- District 1 ..... Dasha Lundy
- District 2 ..... Courtney Durrett
- District 3 ..... Randy Smith
- District 4 ..... Kyle Ward
- District 5 ..... John Schoonmaker, Vice Chair
- District 6 ..... Terry Hill
- District 7 ..... Charles Busler
- District 8 ..... Richie Beeler
- District 9 ..... Carson Dailey
- At Large Seat 10 ..... Larsen Jay, Chair
- 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 ..... David Buuck

Public Defender ..... Eric Lutton

Register of Deeds ..... Nick McBride

Sheriff ..... Tom Spangler

Trustee ..... Ed Shouse



## KNOX COUNTY TENNESSEE

# Roster Of Publicly Elected Officials

Juvenile Judge..... Tim Irwin

Criminal Court Judges:

- Division I..... Steve Sword
- Division II..... Kyle Hixson
- Division III..... Scott Green

Circuit Court Judges:

- Division I..... E. Jerome Melson
- 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..... Christopher Heagerty

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..... Daniel Watson
- District 4..... Virginia Babb, Vice Chair
- District 5..... Susan Horn, Chair
- District 6..... Betty Henderson
- District 7..... Patti Bounds
- District 8..... Mike McMillan
- District 9..... Kristi Kristy



## KNOX COUNTY TENNESSEE

Finance Department

Address: 400 West Main Street, Suite 630 | Knoxville, TN 37902  
Phone: 865-215-2350 | www.knoxcounty.org/finance

## Budget Summary



The proposed tax rate for FY 2021-2022 is \$2.12 per hundred dollars of assessed value. One cent of the property tax rate is estimated to bring in \$1,308,755. 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 2021-2022 is \$893,574,322. Excluding transfers and other funds accounted for in more than one place, the net budget is \$872,400,389.



The General Fund budget is proposed to be \$200,543,924. We have included increases of \$3,900,000 for employee raises. The total General Fund Proposed Budget is 3.2% more than the 2020-2021 Adopted Budget.

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. We will continue the practice of providing County Commission financial updates on a monthly basis. The majority of increases are for educational purposes and overall the budget has a modest increase of \$42,334,818, to be funded largely by revenue growth.



Based on trending economic data, we have calculated the following growth in revenue for FY 2021-2022. Sales tax growth is budgeted to increase \$30.6 million over the FY 2020-2021 budget. Current property tax growth is budgeted at \$7.4 million over last year's budget. Basic Education Program (BEP) growth is projected at \$6.8 million over last year's revised funding.

Knox County has done a great job of keeping health insurance costs low. In FY 2020, \$26.8 million was spent on health insurance expenses. The county is projected to spend \$27 million in health insurance for FY 2021. This is far below the expected increase by industry standards.



**KNOX COUNTY**  
**TENNESSEE**

### Finance Department

Address: 400 West Main Street, Suite 630 | Knoxville, TN 37902  
Phone: 865-215-2350 | [www.knoxcounty.org/finance](http://www.knoxcounty.org/finance)



## Budget Summary Continued



In terms of retirement funding, Knox County's actuarially required contribution for FY 2021-2022 has decreased by \$215,557, 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 decrease 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 \$4.3 million. This includes funding for the third year of a literacy program with another contribution of \$750,000.



In addition to the annual budget, the 5-year Capital Improvement Plan is presented. The Plan includes \$282,680,000 for projects over the 5-year period from FY 2022 through FY 2026, with \$87,040,000 recommended for FY 2022. For 2022, \$58,235,000 is planned for schools, including funding for the continued construction of Lonsdale, Adrian Burnett, and Northwest elementary schools. The plan also includes funding for district-wide security upgrades and a Farragut Elementary Grades Solution.



We have included over \$19 million 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.



**KNOX COUNTY**  
**TENNESSEE**

**Finance Department**

Address: 400 West Main Street, Suite 630 | Knoxville, TN 37902  
Phone: 865-215-2350 | [www.knoxcounty.org/finance](http://www.knoxcounty.org/finance)

Debt Principal as of Fiscal Year Ended June 30:	Debt Issued for Purposes of Projects Applicable to:		
	Knox County General Government	Knox County Board of Education	Total
<b>Actual:</b>			
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
2019	378,820,458	260,650,341	639,470,799
2020	373,155,577	273,065,941	646,221,518
<b>Projected:</b>			
2021	367,943,321	290,193,916	658,137,237
<b>Proposed:</b>			
2022	372,492,019	329,380,937	701,872,956
2023	370,519,221	345,250,256	715,769,477
2024	366,668,031	357,598,648	724,266,679
2025	363,105,459	358,225,051	721,330,510
2026	358,598,484	344,646,912	703,245,396

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 \$658,137,237 at the end of FY 2021, a reduction of \$33,049,231 during the ten fiscal years since the end of FY 2011. The FY 2022-2026 Plan projects an increase in total bonded debt of \$45,108,159 by the end of FY 2026, necessary to provide for four new school solutions and for other needed capital projects. Total bonded debt under this plan is projected at \$703,245,396 at the end of FY 2026, for a total increase of \$12,058,928 since 2011.



**Projected as of June 30, 2021**

	<u>County</u>	<u>Schools</u>	<u>Total</u>
Principal Outstanding June 30, 2020	\$ 373,155,577	\$ 273,065,941	\$ 646,221,518
Bonds Issued FY 2021	63,514,686	47,745,314	111,260,000
Principal Paid FY 2021	<u>68,726,942</u>	<u>30,617,339</u>	<u>99,344,281</u>
Principal Outstanding June 30, 2021	<u>\$ 367,943,321</u>	<u>\$ 290,193,916</u>	<u>\$ 658,137,237</u>

Bonds issued in FY 2021 include \$55,155,000 issued for capital projects, and \$56,105,000 for 2 issues for refunding purposes.

The purpose of the refunding transactions was to realize savings due to lower interest rates to be paid on the refunding bonds compared to the interest rates that were being paid on the refunded debt. The refunding transactions achieved combined savings totaling \$4,901,697, with a net present value of \$4,493,384.



**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	
	2020-2021	2021-2022		FY21	FY22
<b>General Fund:</b>					
General Administration	\$ 12,160,040	\$ 12,979,196	\$ 819,156		
Finance	18,746,984	20,164,786	1,417,802		
Administration of Justice	21,040,941	21,798,989	758,048		
Public Safety	94,055,398	95,952,151	1,896,753		
Public Health and Welfare	21,415,213	22,692,497	1,277,284		
Social/Cultural/Recreational	5,989,690	6,311,831	322,141		
Agriculture & Natural Resources	492,105	577,016	84,911		
Other General Government	13,244,981	13,451,237	206,256		
Operating Transfers	7,187,000	6,616,221	(570,779)		
	<b>194,332,352</b>	<b>200,543,924</b>	<b>6,211,572</b>	\$0.89	\$0.89
<b>Special Revenue Funds:</b>					
Governmental Library	118,881	119,794	913		
Public Library	13,995,349	14,126,550	131,201		
Solid Waste	3,931,376	4,397,259	465,883		
Air Quality	160,000	160,000	-		
Hotel-Motel Tax	7,822,000	8,022,000	200,000		
Engineering and Public Works	19,447,546	22,844,795	3,397,249		
Central Cafeteria	27,605,000	27,360,000	(245,000)		
General Purpose School	507,827,000	542,000,000	34,173,000	0.80	0.80
	<b>580,907,152</b>	<b>619,030,398</b>	<b>38,123,246</b>		
<b>Debt Service Fund</b>	<b>76,000,000</b>	<b>74,000,000</b>	<b>(2,000,000)</b>	0.43	0.43
<b>Total Operating Budget</b>	<b>\$ 851,239,504</b>	<b>\$ 893,574,322</b>	<b>\$ 42,334,818</b>	<b>\$2.12</b>	<b>\$2.12</b>

Estimated revenue per each one cent of property tax equals \$1,274,000 for FY21 and \$1,308,755 for FY22.



**KNOX COUNTY**  
**TENNESSEE**

**Finance Department**

Address: 400 West Main Street, Suite 630 | Knoxville, TN 37902  
Phone: 865-215-2350 | [www.knoxcounty.org/finance](http://www.knoxcounty.org/finance)

	Adopted 2017-2018	Adopted 2018-2019	Adopted 2019-2020	Adopted 2020-2021	Proposed 2021-2022	Change from 2018-2022
<b>General Fund:</b>						
General Administration	\$ 12,908,732	\$ 13,390,435	\$ 14,385,385	\$ 12,160,040	\$ 12,979,196	\$ 70,464
Finance	15,993,868	16,815,390	17,812,036	18,746,984	20,164,786	4,170,918
Administration of Justice	19,247,434	20,049,081	21,197,103	21,040,941	21,798,989	2,551,555
Public Safety	84,261,485	87,731,934	93,452,355	94,055,398	95,952,151	11,690,666
Public Health and Welfare	22,666,724	23,367,709	22,461,995	21,415,213	22,692,497	25,773
Social/Cultural/Recreational	4,937,517	5,116,246	6,341,610	5,989,690	6,311,831	1,374,314
Agricultural & Natural Resources	539,892	586,457	640,914	492,105	577,016	37,124
Other General Government	13,244,535	13,354,600	13,263,289	13,244,981	13,451,237	206,702
Operating Transfers	7,652,243	6,337,243	6,744,500	7,187,000	6,616,221	(1,036,022)
	<u>181,452,430</u>	<u>186,749,095</u>	<u>196,299,187</u>	<u>194,332,352</u>	<u>200,543,924</u>	<u>19,091,494</u>
<b>Special Revenue Funds:</b>						
Governmental Library	107,892	112,292	117,979	118,881	119,794	11,902
Public Library	13,509,117	13,958,900	14,512,265	13,995,349	14,126,550	617,433
Solid Waste	4,166,772	4,398,518	4,440,000	3,931,376	4,397,259	230,487
Air Quality	160,000	160,000	160,000	160,000	160,000	-
Hotel/Motel Tax	8,000,000	8,000,000	8,600,000	7,822,000	8,022,000	22,000
Engineering & Public Works	15,552,891	16,708,652	17,940,279	19,447,546	22,844,795	7,291,904
Central Cafeteria	28,570,000	26,685,000	27,310,000	27,605,000	27,360,000	(1,210,000)
General Purpose School	471,146,000	484,530,000	506,652,000	507,827,000	542,000,000	70,854,000
	<u>541,212,672</u>	<u>554,553,362</u>	<u>579,732,523</u>	<u>580,907,152</u>	<u>619,030,398</u>	<u>77,817,726</u>
<b>Debt Service Fund</b>	<u>75,500,000</u>	<u>77,750,000</u>	<u>77,100,000</u>	<u>76,000,000</u>	<u>74,000,000</u>	<u>(1,500,000)</u>
<b>Total Operating Budget</b>	<u><b>\$ 798,165,102</b></u>	<u><b>\$ 819,052,457</b></u>	<u><b>\$ 853,131,710</b></u>	<u><b>\$ 851,239,504</b></u>	<u><b>\$ 893,574,322</b></u>	<u><b>\$ 95,409,220</b></u>
<b>Revenue / 1 cent property tax</b>	<u><b>\$ 1,132,000</b></u>	<u><b>\$ 1,247,000</b></u>	<u><b>\$ 1,274,000</b></u>	<u><b>\$ 1,274,000</b></u>	<u><b>\$ 1,308,755</b></u>	



# KNOX COUNTY TENNESSEE

## Finance Department

Address: 400 West Main Street, Suite 630 | Knoxville, TN 37902  
Phone: 865-215-2350 | [www.knoxcounty.org/finance](http://www.knoxcounty.org/finance)

	Adopted 2020-2021	Interfund Transfers	Net 2020-2021	Proposed 2021-2022	Interfund Transfers	Net 2021-2022
General Fund	\$ 194,332,352	\$ (5,612,000)	\$ 188,720,352	\$ 200,543,924	\$ (4,617,000)	\$ 195,926,924
Special Revenue Funds:						
Governmental Library	118,881	-	118,881	119,794	-	119,794
Public Library	13,995,349	-	13,995,349	14,126,550	-	14,126,550
Solid Waste	3,931,376	-	3,931,376	4,397,259	-	4,397,259
Air Quality	160,000	-	160,000	160,000	-	160,000
Hotel-Motel Tax	7,822,000	(800,000)	7,022,000	8,022,000	(1,000,000)	7,022,000
Engineering and Public Works	19,447,546	(375,000)	19,072,546	22,844,795	(625,000)	22,219,795
Central Cafeteria	27,605,000	-	27,605,000	27,360,000	-	27,360,000
General Purpose School	507,827,000	(11,449,356)	496,377,644	542,000,000	(14,931,933)	527,068,067
	<u>580,907,152</u>	<u>(12,624,356)</u>	<u>568,282,796</u>	<u>619,030,398</u>	<u>(16,556,933)</u>	<u>602,473,465</u>
Debt Service Fund	76,000,000	(600,000)	75,400,000	74,000,000	-	74,000,000
<b>Total</b>	<u>\$ 851,239,504</u>	<u>\$ (18,836,356)</u>	<u>\$ 832,403,148</u>	<u>\$ 893,574,322</u>	<u>\$ (21,173,933)</u>	<u>\$ 872,400,389</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 2020	ADOPTED FY 2021	REQUESTED FY 2022	PROPOSED FY 2022
<b>GENERAL FUND:</b>					
Trustee Commission	101	\$ 3,137,861	\$ 3,025,000	\$ 3,100,000	\$ 3,100,000
Attorney General	1010010	3,428,500	3,643,581	3,806,289	3,806,289
Circuit Court Clerk	1010310	53,242	50,863	53,037	52,738
Civil Sessions Court Clerk	1010320	42,436	46,681	52,781	51,781
IV-D Child Support Clerk	1010330	905,875	872,502	920,151	919,151
Probate Court	1010610	36,174	38,854	43,054	43,054
Chancery Court	1010620	63,506	110,301	115,101	114,101
County Commission	1010910	581,744	597,649	625,015	625,015
County Commission - Discretionary	1010915	41,600	55,000	55,000	55,000
Internal Audit	1010920	527,591	698,373	911,155	812,905
Ethics Committee	1010926	70	1,800	1,800	1,800
Codes Commission	1010930	6,879	6,000	6,000	6,000
County Clerk	1011210	578,630	549,727	680,173	607,122
Criminal/4th Court Clerk Administration	1011505	84,547	92,300	93,900	93,900
4th Circuit Court Clerk	1011510	49,339	54,398	53,306	53,306
Criminal Court Clerk	1011520	81,853	91,234	111,203	108,859
Jury Related Expenses	1011525	150,026	217,700	217,700	217,700
Criminal Sessions Court Clerk	1011530	84,042	83,344	112,532	109,575
Criminal Court Technology Upgrades	1011531	93,065	-	-	-
Victims Advocate Program	1011533	45,154	69,976	67,500	67,500
Election Commission	1011810	2,190,454	2,161,204	2,397,431	2,397,431
Circuit Court Judges	1012110	6,998	11,506	22,901	19,306
4th Circuit Court Judges	1012120	5,658	7,581	12,864	12,864
Criminal Court Judges	1012130	25,682	43,831	50,831	47,131
Domestic Magistrate	1012133	200,414	196,898	204,912	204,912
General Sessions Court Judge	1012140	2,008,539	2,037,501	2,110,666	2,104,166
Jury Commission	1012150	90,477	112,719	112,791	112,291
Juvenile Court-Judges	1012410	3,551,530	3,547,795	3,706,471	3,651,471
IV-D Magistrate Program	1012420	428,270	431,885	446,083	446,083
Juvenile Court-Clerk	1012710	700,445	775,773	817,544	816,544
Juvenile Service Center	1013010	3,693,412	3,858,389	3,946,465	3,946,465
Juvenile Service Center Donation	1013011	771	-	-	-
Law Department	1013210	2,158,872	2,290,324	2,412,519	2,412,519
Law Department Outside Legal Fees	1013215	108,545	400,000	400,000	400,000
County Mayor	1013310	1,370,368	1,417,994	1,582,419	1,582,419
County Lobbying	1013315	41,297	25,000	60,000	60,000
ADA Office	1013320	227,482	-	-	-
Family Justice Center	1013362	64,719	-	-	-
Behavioral Health Urgent Care Center	1013365	840,000	865,000	890,000	890,000



**KNOX COUNTY**  
**TENNESSEE**

**Finance Department**

Address: 400 West Main Street, Suite 630 | Knoxville, TN 37902  
Phone: 865-215-2350 | [www.knoxcounty.org/finance](http://www.knoxcounty.org/finance)



DEPARTMENT (Or Account Name)	DEPT. NUMBER	ACTUAL FY 2020	ADOPTED FY 2021	REQUESTED FY 2022	PROPOSED FY 2022
<b>GENERAL FUND (Continued):</b>					
UT-Knox County Extension	1013370	354,257	492,105	577,016	577,016
Knox County Education Foundation	1013380	2,601,874	2,400,000	2,400,000	2,400,000
Human Resources	1013610	609,734	716,731	847,862	840,362
Benefits Administration	1013615	264,934	353,561	340,491	340,491
Tuition Assistance Program	1013625	-	-	25,000	25,000
Mentor Internship Program	1013630	-	-	50,000	50,000
Probation Office	1014210	764,314	851,634	840,453	840,453
Park Maintenance	1014810	3,720,295	3,637,116	3,663,651	3,658,651
Recreation Administration	1014830	1,155,832	1,331,796	1,714,299	1,533,881
Tree/Bench Program	1014834	3,081	-	-	-
Park Improvements	1014840	231,952	100,000	200,000	150,000
Indigent Assistance	1015120	220,800	220,800	220,800	220,800
Defined Service Contracts	1015130	1,733,285	1,807,750	1,807,750	1,807,750
John Tarleton	1015135	927,357	955,178	983,833	983,833
Constituent Services	1015141	3,307	-	-	-
Senior Center & Volunteer Services	1015142	244,787	278,285	312,291	274,291
West Knox Senior Center	1015145	100,654	121,489	126,248	125,298
South Knox Senior Center	1015146	95,371	127,215	130,090	130,090
Halls Senior Center	1015147	93,338	114,130	116,340	116,040
Corryton Senior Center	1015148	77,228	99,750	102,832	102,582
Carter Senior Center	1015149	92,942	97,787	117,345	117,345
Karns Senior Center	1015150	77,933	82,122	104,503	103,653
Veterans' Services Office	1015160	130,915	133,160	137,578	137,578
Community Development	1015165	250,453	346,517	547,883	378,483
Support Services	1015400	1,282,719	1,391,094	1,656,476	1,628,976
Preventive Health Services	1015403	1,150,133	1,578,018	1,620,886	1,620,886
Dental Services	1015406	977,950	1,386,139	1,427,665	1,427,665
Emergency Medical Services	1015409	914,135	821,559	823,568	823,568
Food & Restaurant Inspections	1015412	694,143	958,259	988,412	988,412
Health Administration	1015415	774,089	1,370,853	1,430,417	1,428,917
Community Health	1015421	641,639	977,647	1,003,977	1,003,977
Knox County Medical Program	1015424	2,892,442	2,995,000	2,995,000	2,995,000
Pharmacy	1015433	1,044,938	1,333,363	1,335,767	1,335,767
Primary Care Services	1015436	307,029	307,049	307,049	307,049
Rabies and Animal Control	1015439	12	-	-	-



## Expenditure Summary by Fund

DEPARTMENT (Or Account Name)	DEPT. NUMBER	ACTUAL FY 2020	ADOPTED FY 2021	REQUESTED FY 2022	PROPOSED FY 2022
<b>GENERAL FUND (Continued):</b>					
School Health Programs	1015442	541,186	545,675	584,137	584,137
Social Services	1015445	88,003	-	-	-
Ground Water Services	1015448	304,280	423,492	421,275	421,275
Vector Control Services	1015451	6,038	9,550	9,550	9,550
Disease Surveillance & Investigation	1015454	741,808	1,109,726	1,312,243	1,310,743
Vital Records	1015457	422,096	341,132	524,047	509,547
Women's Health Services	1015460	273,167	383,737	480,441	480,441
Workforce Development & Planning	1015463	268,748	442,816	445,646	442,646
West Clinic	1015465	404,000	570,518	577,159	577,159
Teague Clinic	1015466	260,832	375,418	385,649	385,649
Comm. Health Services Grant Match	1015467	223,549	125,000	200,000	200,000
Finance	1015710	2,367,604	2,403,126	2,518,228	2,518,228
Procurement	1016010	761,808	922,229	934,750	933,450
Property Development	1016015	448,145	426,709	437,748	436,748
Asset Management	1016020	180,880	201,792	208,335	208,335
Inoperable Car Lot	1016025	3,593	3,750	3,750	3,750
E-Government Purchasing	1016050	151,436	159,669	167,165	167,165
Property and Liability Insurance	1016310	37,877	39,433	41,433	41,433
Young Williams Animal Center	1016600	893,190	893,190	1,025,000	1,025,000
Knoxville - Knox County Planning	1016605	787,500	787,500	803,250	803,250
Geographic Information Systems	1016610	424,504	427,117	448,590	448,590
Payment To Cities	1016615	209,317	155,000	155,000	155,000
Emergency Management	1016620	135,642	128,342	135,642	135,642
Community Action Committee	1016635	1,995,419	1,900,000	2,033,900	1,981,500
Auditing Contract	1016930	297,801	325,000	325,000	325,000
Cost in Cases Charged to County	1016940	371,934	500,000	500,000	500,000
Non-Departmental	1016950	2,214,921	(730,362)	(780,524)	(780,524)
PBA Management	1016955	7,100,000	7,100,000	7,250,000	7,250,000
Employee Benefits - Retirement Contributions	1016980	1,454,642	1,280,000	1,280,000	1,280,000
MERP County Match	1016985	85,645	110,000	135,000	135,000
Community Mediation	1017210	126,184	170,000	170,000	170,000
Fire Prevention*	1017510	700,222	-	-	-
Soil Conservation District*	1017520	134,684	-	-	-
Building Codes*	1017530	1,344,159	-	-	-
Code Enforcement*	1017720	385,898	-	-	-



**KNOX COUNTY**  
**TENNESSEE**

**Finance Department**

Address: 400 West Main Street, Suite 630 | Knoxville, TN 37902  
Phone: 865-215-2350 | [www.knoxcounty.org/finance](http://www.knoxcounty.org/finance)

DEPARTMENT (Or Account Name)	DEPT. NUMBER	ACTUAL FY 2020	ADOPTED FY 2021	REQUESTED FY 2022	PROPOSED FY 2022
<b>GENERAL FUND (Continued):</b>					
Information Technology	1017910	4,921,283	5,276,541	6,368,208	6,166,156
Records Management	1017920	407,074	438,965	400,517	400,517
County I.T. Software & Hardware	1017930	1,731,931	2,748,000	2,000,000	2,000,000
Sheriff's Department Merit System	1018110	265,657	277,260	299,889	299,889
Property Assessor	1018310	3,605,283	3,744,694	4,400,942	4,400,942
Equalization Board	1018320	27,029	25,517	25,110	25,110
Public Defender	1018510	2,382,263	2,399,177	2,683,749	2,539,031
Register of Deeds	1018710	59,314	72,785	70,785	70,785
Register of Deeds - Data Processing	1018720	200,842	170,000	200,000	200,000
Court Officers	1018900	22,637	29,518	30,318	30,318
Sheriff's Administration	1018903	1,970,964	1,949,440	2,049,530	1,999,530
Records & Communication	1018906	1,277,969	1,342,495	1,340,045	1,340,045
Training	1018912	166,499	256,080	284,150	283,150
Planning & Development	1018915	2,841	7,540	9,190	8,540
Stop Violence Against Women	1018918	51,924	60,100	68,250	68,250
Patrol & Cops Universal	1018921	68,328,434	73,658,168	77,306,346	74,657,333
Warrants	1018924	202,571	287,550	287,550	286,550
Detectives	1018927	181,570	218,000	222,500	220,500
Forensic	1018930	69,521	74,600	86,100	86,100
Juvenile Division	1018933	17,350	24,100	24,100	24,100
Special Teams	1018936	38,516	40,400	44,900	44,900
Narcotics	1018942	361,839	529,300	546,150	535,650
Vice	1018943	643	-	-	-
Internal Affairs	1018945	22,916	21,650	25,700	25,700
Theft	1018946	4,587	-	-	-
Organized Retail Crime	1018947	14,909	-	-	-
Special Services	1018948	77,259	113,500	120,500	119,500
DARE Program	1018951	14,618	-	-	-
Teen Academy - Sheriff	1018952	684	-	-	-
Sexual Offender Registry	1018953	24,331	-	-	-
Interest Earned - Inmates	1018954	317	-	-	-
Honor Guard Golf Tournament	1018956	1,661	-	-	-
Auxiliary Services	1018957	224,014	381,976	370,930	370,930
Correctional Facilities & Batterer's Treat.	1018960	9,596,925	9,273,900	9,913,850	9,681,350



DEPARTMENT (Or Account Name)	DEPT. NUMBER	ACTUAL FY 2020	ADOPTED FY 2021	REQUESTED FY 2022	PROPOSED FY 2022
<b>GENERAL FUND (Continued):</b>					
Helen Ross McNabb-Interchange	1018967	183,392	-	-	-
Jail Commissary	1018969	962,870	1,177,164	1,123,628	1,123,628
Medical Examiner - County	1018973	3,773,816	4,229,093	4,880,646	4,659,003
Sheriff's Radio Rebanding	1018980	290	-	-	-
Sheriff's K-9 Donations	1018985	9,969	-	-	-
Fallen Officers	1018991	201	-	-	-
Sheriff's - Animal Control	1018993	59,852	82,600	82,650	82,650
Sheriff's - Juvenile Court Officers	1018995	16,708	29,400	29,100	29,100
County Trustee	1019710	651,284	801,490	1,086,320	1,066,520
Operating Transfers:	1016645	<u>14,139,293</u>	<u>7,187,000</u>	<u>6,616,221</u>	<u>6,616,221</u>
<b>Total General Fund</b>		<u>\$ 194,360,501</u>	<u>\$ 194,332,352</u>	<u>\$ 204,885,364</u>	<u>\$ 200,543,924</u>

\*Fire Prevention, Soil Conservation District, Building Codes, and Codes Enforcement transferred to Engineering & Public Works Fund (131).



**KNOX COUNTY**  
**TENNESSEE**

**Finance Department**

Address: 400 West Main Street, Suite 630 | Knoxville, TN 37902  
Phone: 865-215-2350 | [www.knoxcounty.org/finance](http://www.knoxcounty.org/finance)

DEPARTMENT (Or Account Name)	DEPT. NUMBER	ACTUAL FY 2020	ADOPTED FY 2021	REQUESTED FY 2022	PROPOSED FY 2022
<b>GOVERNMENTAL LIBRARY FUND:</b>					
	1140010	\$ 114,205	\$ 118,881	\$ 122,144	\$ 119,794
<b>PUBLIC LIBRARY FUND:</b>					
Public Library	1150010	\$ 11,298,895	\$ 12,192,118	\$ 12,465,080	\$ 12,365,080
Public Library Maintenance	1150011	1,427,838	1,592,331	1,614,570	1,555,570
Read City USA	1150015	19,411	24,000	24,000	24,000
State General Library	1150020	51,900	51,900	51,900	51,900
Rothrock Estates	1150030	15,963	-	-	-
Trustee Commission	115	119,623	135,000	130,000	130,000
<b>Total Public Library Fund</b>		<b>\$ 12,933,630</b>	<b>\$ 13,995,349</b>	<b>\$ 14,285,550</b>	<b>\$ 14,126,550</b>
<b>SOLID WASTE FUND:</b>					
Solid Waste Administration	1160110	\$ 485,332	\$ 393,651	\$ 392,605	\$ 379,955
Convenience Centers	1160120	3,553,400	3,006,523	3,613,186	3,432,540
Tire Transfer Program	1160310	513,148	316,237	324,075	324,075
Litter Grant - County	1160320	103,050	126,905	152,689	152,689
Household Hazardous Waste	1160340	58,963	50,560	90,000	75,000
Trustee Commission	116	29,990	37,500	33,000	33,000
<b>Total Solid Waste Fund</b>		<b>\$ 4,743,883</b>	<b>\$ 3,931,376</b>	<b>\$ 4,605,555</b>	<b>\$ 4,397,259</b>



## Expenditure Summary by Fund

DEPARTMENT (Or Account Name)	DEPT. NUMBER	ACTUAL FY 2020	ADOPTED FY 2021	REQUESTED FY 2022	PROPOSED FY 2022
<b>AIR QUALITY FUND:</b>					
Clear Air 103 PM 2.5 3/09	1280015	\$ 150,815	\$ -	\$ -	\$ -
Air Pollution FY 10	1280036	521,134	-	-	-
Permit Fees	1280040	250,251	160,000	160,000	160,000
Title V Program	1280050	117,102	-	-	-
<b>Total Air Quality Fund *</b>		<u>\$ 1,039,302</u>	<u>\$ 160,000</u>	<u>\$ 160,000</u>	<u>* \$ 160,000</u>
<b>HOTEL/MOTEL TAX FUND:</b>	123	<u>\$ 8,212,318</u>	<u>\$ 7,822,000</u>	<u>\$ 8,022,000</u>	<u>\$ 8,022,000</u>
<b>ENGINEERING AND PUBLIC WORKS FUND:</b>					
Strategic Planning	1310110	\$ 2,372,703	\$ 2,061,551	\$ 2,733,476	\$ 2,733,226
Land Development	1310120	1,161,504	728,659	928,227	857,275
Stormwater Compliance	1310130	817,895	610,278	583,650	583,950
Stormwater Management - Violation	1310135	49	-	-	-
Public Works Construction & Maintenance	1310210	11,335,187	12,329,704	15,636,785	14,540,939
Traffic Engineering	1310220	897,037	910,526	1,057,049	1,030,349
Subdivision Foreclosures	1310425	16,239	-	-	-
Fire Prevention	1310510	-	690,008	803,035	730,883
Building Codes	1310610	-	1,256,674	1,386,462	1,378,512
Code Enforcement	1310710	-	565,920	684,642	669,642
Soil Conservation	1310810	-	134,226	155,019	155,019
Trustee Commission & Transfers	131	161,990	160,000	165,000	165,000
<b>Total Engineering and Public Works Fund</b>		<u>\$ 16,762,604</u>	<u>\$ 19,447,546</u>	<u>\$ 24,133,345</u>	<u>\$ 22,844,795</u>
<b>CENTRAL CAFETERIA FUND:</b>	143	<u>\$ 25,006,856</u>	<u>\$ 27,605,000</u>	<u>\$ 27,360,000</u>	<u>\$ 27,360,000</u>
<b>GENERAL PURPOSE SCHOOL FUND:</b>	141	<u>\$ 510,793,450</u>	<u>\$ 507,827,000</u>	<u>\$ 542,000,000</u>	<u>\$ 542,000,000</u>
<b>DEBT SERVICE FUND:</b>	151	<u>\$ 73,245,469</u>	<u>\$ 76,000,000</u>	<u>\$ 74,000,000</u>	<u>\$ 74,000,000</u>
<b>Total Operating Budget</b>		<u>\$ 847,212,218</u>	<u>\$ 851,239,504</u>	<u>\$ 899,573,958</u>	<u>\$ 893,574,322</u>

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



**KNOX COUNTY**  
**TENNESSEE**

**Finance Department**

Address: 400 West Main Street, Suite 630 | Knoxville, TN 37902  
Phone: 865-215-2350 | [www.knoxcounty.org/finance](http://www.knoxcounty.org/finance)

DEPARTMENT (Or Account Name)	DEPT. NUMBER	ACTUAL FY 2020	ADOPTED FY 2021	REQUESTED FY 2022	PROPOSED FY 2022
<b>INTERNAL SERVICE FUNDS:</b>					
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	\$ 2,768,736	\$ 2,779,848	\$ 2,966,680	\$ 2,966,680
Mailroom Service Fund	268	350,036	342,000	380,950	380,950
Employee Benefits Fund	270	37,585,963	38,920,769	35,159,480	35,159,480
Risk Management Fund	266	3,874,526	6,989,741	5,984,640	5,984,640
Building Maintenance Fund	274	11,774,717	11,207,215	12,230,103	12,230,103
Technical Support Services Fund	276	880,806	744,368	2,228,396	2,228,396
Self Insurance Fund	263	26,762,482	29,712,749	29,280,338	29,280,338
<b>TOTAL INTERNAL SERVICE FUNDS</b>		<u>\$ 83,997,266</u>	<u>\$ 90,696,690</u>	<u>\$ 88,230,587</u>	<u>\$ 88,230,587</u>
<b>SHERIFF'S DRUG CONTROL FUND:</b>					
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.					
<b>SHERIFF'S DRUG CONTROL FUND</b>	122	<u>\$ 366,355</u>	<u>\$ 616,800</u>	<u>\$ 603,000</u>	<u>\$ 603,000</u>
<b>ENTERPRISE FUND:</b>					
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.					
<b>THREE RIDGES GOLF COURSE FUND</b>	401	<u>\$ 1,307,289</u>	<u>\$ 1,170,000</u>	<u>\$ 1,488,832</u>	<u>\$ 1,488,832</u>



## Revenue Summary By Fund

	ACTUAL FY 2020	ADOPTED FY 2020	ADOPTED FY 2021	PROPOSED FY 2022
<b>GENERAL FUND:</b>				
County Property Taxes	\$ 126,640,655	\$ 127,210,500	\$ 127,235,500	\$ 130,678,695
County Local Option Taxes	20,518,500	19,380,750	16,934,500	21,176,500
Wheel Tax	564,983	567,000	575,000	575,000
Licenses and Permits	5,340,198	4,953,223	3,705,000	3,193,000
Fines, Forfeitures, Penalty	2,313,421	1,813,300	1,476,600	1,370,200
Charges/Current Services	7,829,148	8,166,146	7,838,695	7,722,543
Other Local Revenue	6,231,325	6,018,668	5,257,087	5,310,792
Fees from Officials	11,647,080	11,735,000	10,375,000	12,085,000
State of Tennessee	16,609,050	10,820,458	12,196,806	11,184,614
Federal Government	2,080,003	1,386,919	1,995,000	2,056,000
Other Governments	630,183	508,000	148,000	498,000
Citizens Groups	166,758	166,758	166,685	167,443
Transfer from Other Funds	-	1,250,000	1,000,000	400,000
Appropriation from Restricted Fund Balance	-	544,684	545,675	584,137
Appropriation from Fund Balance	-	1,777,781	4,882,804	2,900,000
Appropriation from Designated Fund Balance	-	-	-	642,000
Increase in Equity Interest in Joint Venture	408,316	-	-	-
<b>Total General Fund</b>	<u>\$ 200,979,620</u>	<u>\$ 196,299,187</u>	<u>\$ 194,332,352</u>	<u>\$ 200,543,924</u>
<b>GOVERNMENTAL LIBRARY FUND:</b>				
County Local Option Taxes (Litigation Tax)	\$ 44,454	\$ 60,000	\$ 55,531	\$ 46,450
Charges/Current Services	1,550	5,179	3,100	2,000
Other Local Revenues	200	300	250	250
Other Governments/Citizens Groups	30,000	30,000	30,000	30,000
Operating Transfers	37,500	22,500	30,000	41,094
<b>Total Governmental Library Fund</b>	<u>\$ 113,704</u>	<u>\$ 117,979</u>	<u>\$ 118,881</u>	<u>\$ 119,794</u>



**KNOX COUNTY**  
**TENNESSEE**

**Finance Department**

Address: 400 West Main Street, Suite 630 | Knoxville, TN 37902  
Phone: 865-215-2350 | [www.knoxcounty.org/finance](http://www.knoxcounty.org/finance)



	ACTUAL FY 2020	ADOPTED FY 2020	ADOPTED FY 2021	PROPOSED FY 2022
<b>PUBLIC LIBRARY FUND:</b>				
Wheel Tax	\$ 11,687,477	\$ 11,729,200	\$ 12,000,000	\$ 12,000,000
Charges/Current Services	226,711	315,000	290,000	225,000
Other Local Revenues	120,549	134,000	122,000	137,000
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	18,102	-	-	-
Operating Transfers	540,000	2,040,000	1,200,000	1,400,000
Appropriation from Fund Balance	-	242,165	331,449	312,650
<b>Total Public Library Fund</b>	<b>\$ 12,644,739</b>	<b>\$ 14,512,265</b>	<b>\$ 13,995,349</b>	<b>\$ 14,126,550</b>
<b>SOLID WASTE FUND:</b>				
County Local Option Taxes	\$ 2,500,000	\$ 2,500,000	\$ 2,400,000	\$ 2,600,000
Other Local Revenues	357,222	620,000	400,000	450,000
State of Tennessee	499,006	509,000	509,000	475,000
Operating Transfers	1,400,000	575,000	375,000	625,000
Appropriation from Fund Balance	-	236,000	247,376	247,259
<b>Total Solid Waste Fund</b>	<b>\$ 4,756,228</b>	<b>\$ 4,440,000</b>	<b>\$ 3,931,376</b>	<b>\$ 4,397,259</b>
<b>AIR QUALITY FUND:</b>				
Charges/Current Services	\$ 353,533	\$ 160,000	\$ 160,000	\$ 160,000
Federal Government	291,103	-	-	-
Operating Transfers	400,000	-	-	-
<b>Total Air Quality Fund</b>	<b>\$ 1,044,636</b>	<b>\$ 160,000</b>	<b>\$ 160,000</b>	<b>\$ 160,000</b>
<b>HOTEL/MOTEL TAX FUND:</b>				
County Local Option Taxes	\$ 8,145,209	\$ 8,600,000	\$ 7,800,000	\$ 7,800,000
Appropriation from Fund Balance	-	-	22,000	222,000
<b>Total Hotel/Motel Tax Fund</b>	<b>\$ 8,145,209</b>	<b>\$ 8,600,000</b>	<b>\$ 7,822,000</b>	<b>\$ 8,022,000</b>



## Revenue Summary By Fund

	ACTUAL FY 2020	ADOPTED FY 2020	ADOPTED FY 2021	PROPOSED FY 2022
<b>ENGINEERING AND PUBLIC WORKS FUND:</b>				
County Local Option Taxes	\$ 6,828,349	\$ 6,307,946	\$ 5,757,946	\$ 7,607,946
Statutory Taxes	2,207,645	2,050,000	1,900,000	2,300,000
Licenses and Permits	-	-	1,725,000	2,200,000
Fines, Forfeitures, Penalty	100	-	80,000	110,000
Charges/Current Services	-	-	76,900	91,900
Other Local Revenues	184,168	-	2,500	500
State of Tennessee	6,959,003	7,111,000	6,261,000	7,861,000
Operating Transfers	1,650,000	2,300,000	3,250,000	2,250,000
Appropriation from Fund Balance	-	171,333	394,200	300,000
Appropriation from Designated Fund Balance	-	-	-	123,449
<b>Total Engineering and Public Works Fund</b>	<b>\$ 17,829,265</b>	<b>\$ 17,940,279</b>	<b>\$ 19,447,546</b>	<b>\$ 22,844,795</b>
<b>CENTRAL CAFETERIA FUND:</b>	<b>\$ 23,799,043</b>	<b>\$ 27,310,000</b>	<b>\$ 27,605,000</b>	<b>\$ 27,360,000</b>
<b>GENERAL PURPOSE SCHOOL FUND:</b>				
County Property Taxes	\$ 103,802,639	\$ 104,570,000	\$ 104,570,000	\$ 106,950,400
County Local Option Taxes	164,042,364	160,049,000	151,449,000	177,786,000
Wheel Tax	1,697,739	1,704,000	1,775,000	1,750,000
Licenses	31,132	35,000	35,000	36,000
Charges/Current Services	400,960	627,000	425,000	275,000
Other Local Revenue	4,862,801	2,320,000	3,422,000	6,121,100
State of Tennessee	235,017,640	233,175,000	241,979,000	246,089,000
Federal Government	673,679	600,000	600,000	600,000
Other Governments/Citizens Groups	14,143	-	-	-
Operating Transfers	2,019,000	3,572,000	3,572,000	1,932,000
Appropriation from Fund Balance	-	-	-	370,600
Appropriation from Designated Fund Balance	-	-	-	89,900
<b>Total General Purpose School Fund</b>	<b>\$ 512,562,097</b>	<b>\$ 506,652,000</b>	<b>\$ 507,827,000</b>	<b>\$ 542,000,000</b>
<b>DEBT SERVICE FUND:</b>				
County Property Taxes	\$ 55,802,383	\$ 55,532,000	\$ 55,532,000	\$ 57,026,465
Other Local Revenue	3,911,308	2,247,565	1,691,980	1,656,483
Operating Transfers	1,695,480	195,480	195,533	196,384
Refunding Bond Proceeds	350,374	-	-	-
Payment from General Purpose Schools	11,072,668	12,872,673	11,449,356	14,931,933
Appropriation from Fund Balance	-	6,252,282	7,131,131	188,735
<b>Total General Debt Fund</b>	<b>\$ 72,832,213</b>	<b>\$ 77,100,000</b>	<b>\$ 76,000,000</b>	<b>\$ 74,000,000</b>
<b>Grand Total Budgeted Operating Funds</b>	<b>\$ 854,706,754</b>	<b>\$ 853,131,710</b>	<b>\$ 851,239,504</b>	<b>\$ 893,574,322</b>

Dollar Amount Change \$ (1,892,206) \$ 42,334,818

Percentage Change -0.22% 4.97%



**KNOX COUNTY**  
**TENNESSEE**

**Finance Department**

Address: 400 West Main Street, Suite 630 | Knoxville, TN 37902  
Phone: 865-215-2350 | www.knoxcounty.org/finance

**Expenditures and Other Uses**

Projected Increases/(Decreases) to Revenues and Other Sources

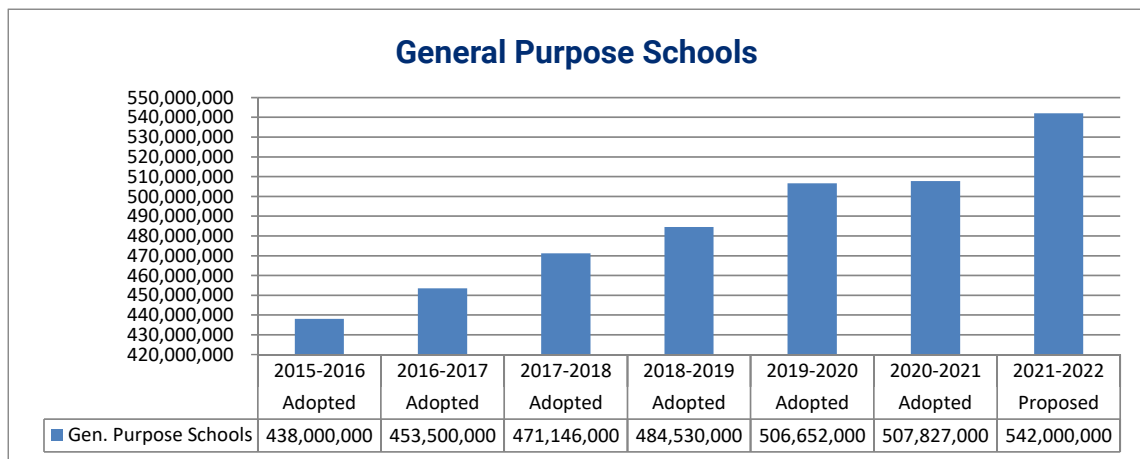
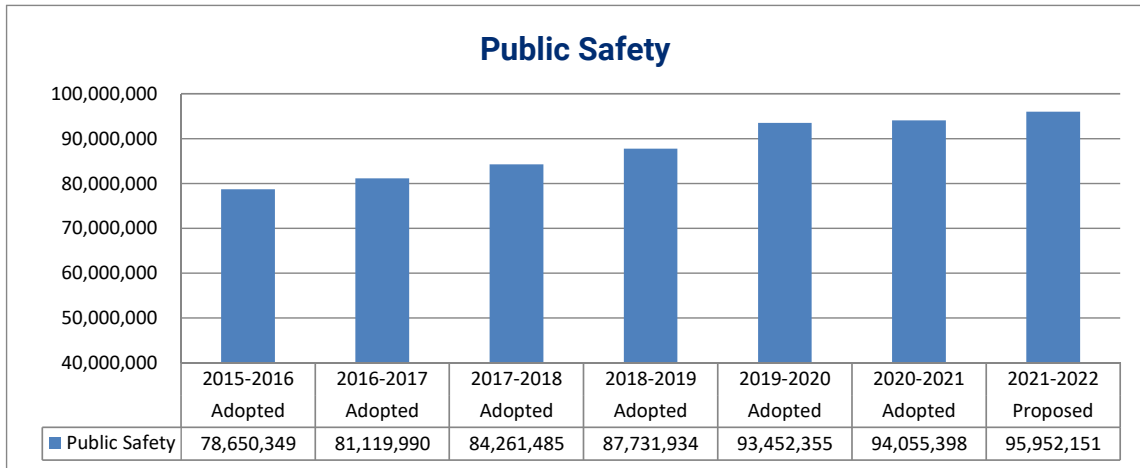
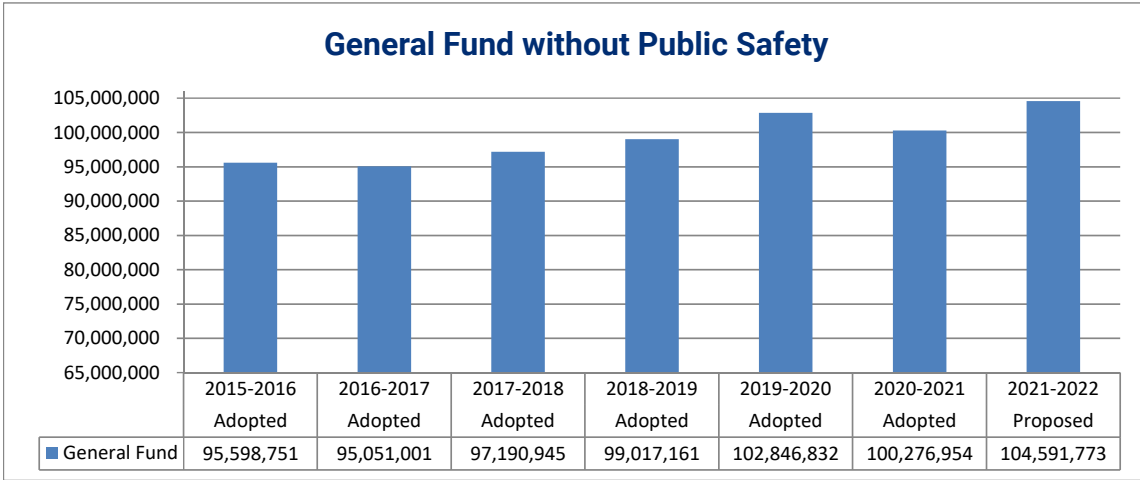
Adopted Budget 2020-2021		\$ 194,332,352
New Challenges for 2021-2022:		
Step + 2% for employees	\$ 3,300,000	
Additional 2 steps for Deputies	600,000	
New Tuition Assistance Program	25,000	
New Mentor Internship Program	50,000	
New Software Maintenance - Trustee and Property Assessor	642,000	
Various Departmental Decreases	<u>1,594,572</u>	
Total FY 2022 Additions to Proposed Expenditures	6,211,572	<u>6,211,572</u>
Proposed 2021-2022 Budget		<u><u>\$ 200,543,924</u></u>

**Revenues and Other Sources**

Projected Increases/(Decreases) in Revenues and Other Sources  
Amounts to Provide Funding for Additional Proposed Expenditures

Adopted Budget 2020-2021		\$ 194,332,352
Projected Increases/(Decreases) in Revenues and Other Sources:		
Increase in Property Tax Revenue	\$ 3,443,195	
Increase in Local Option Tax Revenue	4,242,000	
Decrease in Licenses, Permits and Charges for Services	(540,000)	
Increase in Fees from Officials	1,710,000	
Decrease in State of Tennessee Revenue	(1,012,000)	
Decrease in Other Revenues and Other Sources	<u>(1,631,623)</u>	
Total FY 2022 Additions to Revenues and Other Sources	6,211,572	<u>6,211,572</u>
Proposed 2021-2022 Budget		<u><u>\$ 200,543,924</u></u>

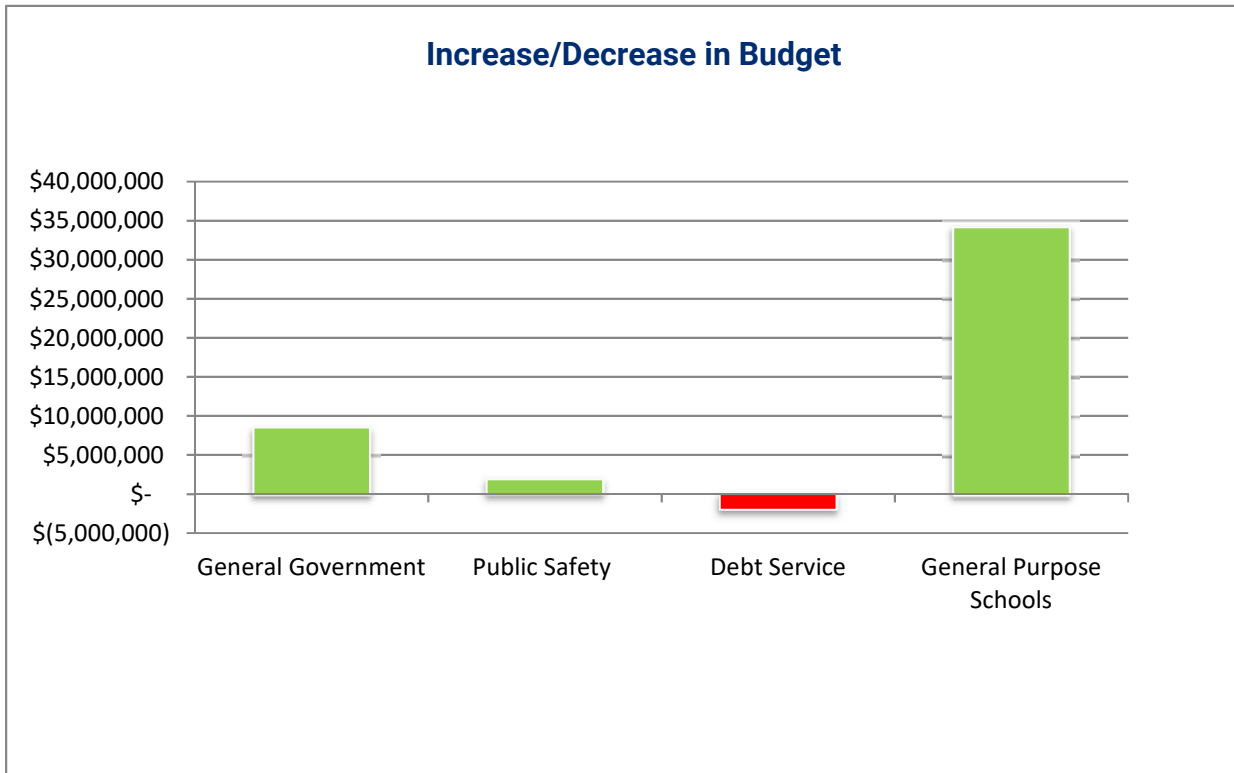




**INCREASE/(DECREASE) IN 2022 BUDGET FROM 2021 BUDGET**

	2020-2021	Increase/ (Decrease)	2021-2022
General Government	\$ 145,752,106	\$ 8,510,065	\$ 154,262,171
Public Safety	94,055,398	1,896,753	95,952,151
Debt Service	76,000,000	(2,000,000)	74,000,000
General Purpose Schools	507,827,000	34,173,000	542,000,000
	<u>\$ 823,634,504</u>	<u>\$ 42,579,818</u>	<u>\$ 866,214,322</u>

Central Cafeteria Fund is not included in the totals.



DEPARTMENT (or account name)	ADOPTED FY 2021		PROPOSED FY 2022		Change from 2021-2022		
	Full Time	Part Time	Full Time	Part Time	Full Time	Part Time	
<b>GENERAL FUND:</b>							
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	8	1	8	1	0	0
Audit Committee	1010925	0	0	0	0	0	0
Retirement Office	1010935	0	0	0	0	0	0
Election Commission	1011810	14	5	15	5	1	0
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	39	1	39	1	0	0
IV-D Magistrate Program	1012420	3	0	3	0	0	0
Juvenile Court-Clerk	1012710	16	0	14	0	-2	0
Juvenile Service Center	1013010	65	2	65	0	0	-2
Law Department	1013210	19	1	19	1	0	0
Delinquent Tax	1013220	0	0	0	0	0	0
County Mayor	1013310	13	0	14	0	1	0
ADA	1013320	0	0	0	0	0	0
Legislative Delegation	1013330	0	0	0	0	0	0
Human Resources	1013610	6	0	10	0	4	0
Benefits Administration	1013615	4	0	5	0	1	0
Probation Office	1014210	11	0	11	0	0	0
Office of Neighborhoods	1014510	0	0	0	0	0	0
Park Maintenance	1014810	43	2	41	2	-2	0
Recreation Administration	1014830	8	3	10	3	2	0
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	0	0	0	0	0	0
Constituent Services	1015141	0	0	0	0	0	0
Senior Center & Volunteer Services	1015142	3	1	3	1	0	0
Frank Strang Senior Center	1015145	2	1	2	1	0	0
South Knox Senior Center	1015146	3	0	3	0	0	0
Halls Senior Center	1015147	2	0	2	0	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](http://www.knoxcounty.org/finance)

DEPARTMENT (or account name)	ADOPTED FY 2021		PROPOSED FY 2022		Change from 2021-2022		
	Full Time	Part Time	Full Time	Part Time	Full Time	Part Time	
<b>GENERAL FUND (Continued):</b>							
Neighborhoods & Community Development	1015165	4	1	8	1	4	0
Support Services	1015400	9	0	9	0	0	0
Preventive Health Services	1015403	19	3	19	3	0	0
Dental Services	1015406	14	0	16	0	2	0
Food & Restaurant Inspections	1015412	13	0	13	0	0	0
Health Administration	1015415	15	0	15	0	0	0
Community Development and Planning	1015421	14	0	14	0	0	0
Pediatric Care Services	1015430	0	0	0	0	0	0
Pharmacy	1015433	1	0	1	0	0	0
Animal Control	1015439	0	0	0	0	0	0
School Health Programs	1015442	1	0	1	0	0	0
Social Services	1015445	1	0	0	0	-1	0
Ground Water Services	1015448	6	0	6	0	0	0
Vector Control Services	1015451	0	0	0	0	0	0
Disease Surveillance & Investigation	1015454	14	0	15	0	1	0
Vital Records	1015457	4	0	4	0	0	0
Women's Health Services	1015460	5	0	5	1	0	1
Community Health Services	1015463	6	0	5	0	-1	0
West Clinic	1015465	9	1	9	1	0	0
Teague Clinic	1015466	6	0	6	0	0	0
Finance	1015710	26	1	26	1	0	0
Procurement	1016010	10	0	10	0	0	0
Property Development	1016015	5	0	4	0	-1	0
Asset Management	1016020	3	0	3	0	0	0
County Building Maintenance	1016030	0	0	0	0	0	0
E-Government Purchasing	1016050	2	0	2	0	0	0
Fire Prevention	1017510	0	0	***	0	0	***
Soil Conservation District	1017520	0	0	***	0	0	***
Building Codes	1017530	0	0	***	0	0	***
Code Enforcement	1017720	0	0	***	0	0	***
Information Technology	1017910	47	0	52	0	5	0
Records Management	1017920	6	0	5	0	-1	0
Sheriff's Department Merit System	1018110	4	0	4	0	0	0
Property Assessor	1018310	44	1	44	1	0	0
Equalization Board	1018320	0	8	0	8	0	0
Digitized Mapping	1018330	0	0	0	0	0	0
Public Defender	1018510	31	2	30	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
Training	1018912	0	0	0	0	0	0



DEPARTMENT (or account name)	ADOPTED FY 2021		PROPOSED FY 2022		Change from 2021-2022		
	Full Time	Part Time	Full Time	Part Time	Full Time	Part Time	
<b>GENERAL FUND (Continued):</b>							
Planning & Development	1018915	0	0	0	0	0	
Stop Violence Against Women	1018918	0	0	0	0	0	
Patrol	1018921	1,051	3	1,062	3	11	
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	3	3	3	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	33	1	34	1	1	
Sheriff - Animal Control	1018993	0	0	0	0	0	
Sheriff - Juvenile Court Officers	1018995	0	0	0	0	0	
<b>Total General Fund</b>		<b>1752</b>	<b>44</b>	<b>1776</b>	<b>43</b>	<b>24</b>	<b>-1</b>
<b>GOVERNMENTAL LAW LIBRARY FUND:</b>							
	1140010	1	0	1	0	0	0
<b>PUBLIC LIBRARY FUND:</b>							
Public Library Operations	1150010	136	66	137	66	1	0
Public Library Maintenance	1150011	5	0	5	0	0	0
<b>Total Public Library Fund</b>		<b>141</b>	<b>66</b>	<b>142</b>	<b>66</b>	<b>1</b>	<b>0</b>
<b>SOLID WASTE FUND:</b>							
Solid Waste Administration	1160110	2	1	1	1	-1	0
Convenience Centers	1160120	23	0	25	0	2	0
Tire Transfer Program	1160310	1	0	1	0	0	0
Litter Grant - County	1160320	2	0	2	0	0	0
Recycling Program	1160330	0	0	0	0	0	0
<b>Total Solid Waste Fund</b>		<b>28</b>	<b>1</b>	<b>29</b>	<b>1</b>	<b>1</b>	<b>0</b>





DEPARTMENT (or account name)	ADOPTED FY 2021		PROPOSED FY 2022		Change from 2021-2022			
	Full Time	Part Time	Full Time	Part Time	Full Time	Part Time		
<b>AIR QUALITY FUND:</b>	128	14	0	13	0	-1	0	
<b>ENGINEERING AND PUBLIC WORKS FUND:</b>								
Strategic Planning	1310110	14	1	13	1	-1	0	
Land Development	1310120	8	1	9	0	1	-1	
Stormwater Compliance	1310130	6	1	6	1	0	0	
Public Works Construction & Maintenance	1310210	82	1	83	1	1	0	
Traffic Engineering	1310220	7	0	7	0	0	0	
Fire Prevention	1310510	8	0	8	0	0	0	
Building Codes	1310610	15	0	16	0	1	0	
Code Enforcement	1310710	9	0	9	0	0	0	
Soil Conservation	1310810	2	0	2	0	0	0	
<b>Total Engineering and Public Works Fund</b>		<b>151</b>	<b>4</b>	<b>153</b>	<b>3</b>	<b>2</b>	<b>-1</b>	
<b>CENTRAL CAFETERIA FUND:</b>	143	0	0	0	0	****	0	0
<b>GENERAL PURPOSE SCHOOL FUND</b>	141	0	0	0	0	****	0	0
<b>VEHICLE SERVICE CENTER FUND</b>	2610030	9	0	9	0		0	0
<b>RISK MANAGEMENT FUND</b>	2660010	7	0	8	0		1	0
<b>MAILROOM SERVICE FUND</b>	2680010	2	0	2	0		0	0
<b>EMPLOYEE BENEFITS FUND</b>	2700050	7	1	7	1		0	0
<b>TECHNICAL SUPPORT SERVICES FUND</b>	2760010	9	0	9	0		0	0

- \* Does not include Knox County's 11 Commissioners
- \*\* Does not include the Parks Temporary/Seasonal Employees
- \*\*\* Transferred departments to Engineering and Public Works Fund
- \*\*\*\* FY 2022 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 2021		PROPOSED FY 2022		Change from 2021-2022	
	Full Time	Part Time	Full Time	Part Time	Full Time	Part Time
<b>GRANTS</b>						
CDBG & Housing	2	0	4	0	2	0
Health Department	118	7	136	18	18	11
Judges - Drug Court	5	1	6	1	1	0
Juvenile Services	2	0	2	0	0	0
Attorney General	1	0	1	0	0	0
Sheriff	12	3	11	3	-1	0
Solid Waste	4	0	4	0	0	0
<b>Total Grant Funds</b>	<b>144</b>	<b>11</b>	<b>164</b>	<b>22</b>	<b>20</b>	<b>11</b>



**KNOX COUNTY  
TENNESSEE**

	<b><u>Proposed</u></b> <b><u>FY 2022</u></b>	<b><u>Funded</u></b> <b><u>By</u></b>
<b>Property Assessor</b>		
Vehicles (2) Requested (1) Proposed	\$ 33,500	Debt Proceeds
<b>Juvenile Service Center</b>		
Security System	243,730	Debt Proceeds
<b>Sheriff's Department</b>		
Vehicles - Chargers- (23) Requested (22) Proposed	850,476	Debt Proceeds
Transportation Vans - (2) Requested (2) Proposed	118,000	Debt Proceeds
Trucks - (2) Requested (2) Proposed	85,000	Debt Proceeds
Motorcycles - (2) Requested (2) Proposed	70,150	Debt Proceeds
Impalas - (8) Requested (7) Proposed	277,277	Debt Proceeds
Durangos - (9) Requested (8) Proposed	364,322	Debt Proceeds
Tahoes - (3) Requested (2) Proposed	101,680	Debt Proceeds
Animal Control Truck - (1) Requested (1) Proposed	63,000	Debt Proceeds
Body Cameras	760,000	Debt Proceeds
Video Upgrades	430,000	Debt Proceeds
<b>Engineering &amp; Public Works</b>		
John Deere 5090 M sidemower w/wildcat 60" cut	127,000	Debt Proceeds
John Deere 5090 M sidemower w/wildcat 60" cut	127,000	Debt Proceeds
John Deere 6110 M w/22' mowtrim	158,000	Debt Proceeds
Ford Explorer	35,000	Debt Proceeds
<b>IT Department</b>		
Server Expansion	120,000	Debt Proceeds
Firewall Replacement	360,000	Debt Proceeds
<b>Parks &amp; Recreation Department</b>		
6 EXQW Lazer S-series 60 mower	59,868	Debt Proceeds
F-450 Chasis 4x4 Dump Truck	59,500	Debt Proceeds
<b>Three Ridges Golf Course</b>		
Multi-Pro 5800 Sprayer w/attachments	65,000	Debt Proceeds
<b>Medical Examiner</b>		
Vehicles (2) Requested (2) Proposed	<u>58,030</u>	Debt Proceeds
<b>TOTAL CAPITAL OUTLAY</b>	<u>\$ 4,566,533</u>	Funded by Debt Proceeds

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



AGENCY	Program	Proposed FY 2022
<b>GENERAL FUND:</b>		
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
Path to Prosperity	Economic Development	400,000
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



**KNOX COUNTY**  
**TENNESSEE**

**Finance Department**

Address: 400 West Main Street, Suite 630 | Knoxville, TN 37902  
Phone: 865-215-2350 | [www.knoxcounty.org/finance](http://www.knoxcounty.org/finance)

AGENCY	Program	Proposed FY 2022
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
<b>Total -- General Fund</b>		<b>\$ 1,807,750</b>

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



AGENCY	Proposed FY 2022
<b>HOTEL / MOTEL TAX FUND:</b>	
Arts & Cultural Alliance of Greater Knoxville	\$ 410,000
Beck Cultural Exchange Center	50,000
Legacy Parks	100,000
The Muse Knoxville	10,000
Visit Knoxville	3,120,000
Women's Basketball Hall of Fame	175,000
Zoo Knoxville Capital*	670,000
Zoo Knoxville Operating	129,000
	<hr/>
<b>Total -- Hotel/Motel Tax Fund</b>	<b>4,664,000</b>
	<hr/>
<b>TOTAL CONTRACTUAL AGENCIES</b>	<b>\$ 6,471,750</b>
	<hr/> <hr/>

\*R-18-6-907



Fund	Purpose	Adopted FY 2020	Adopted FY 2021	Proposed FY 2022
General	Planned Use of Fund Balance	\$ 1,777,781	\$ 4,882,804	\$ 2,900,000
Public Library	Planned Use of Fund Balance	242,165	331,449	312,650
Solid Waste	Planned Use of Fund Balance	236,000	247,376	247,259
Engineering & Public Works	Planned Use of Fund Balance	171,333	394,200	300,000
Hotel/Motel Tax	Planned Use of Fund Balance	-	22,000	222,000
Debt Service **	Planned Use of Fund Balance	6,252,282	7,131,131	188,735
<b>TOTAL</b>		<b>\$ 8,679,561</b>	<b>\$ 13,008,960</b>	<b>\$ 4,170,644</b>

**General Fund Actual Undesignated/Unassigned Fund Balances:  
for fiscal years ended 2009 - 2022**

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 - 68,113,462  
 2020 - 72,582,889  
 2021 - 72,582,889 (estimated)  
 2022 - 69,682,889 (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.



## Appropriations from Available Fund Balance Schools

Fund	Purpose	Adopted FY 2020	Adopted FY 2021	Proposed FY 2022
General Purpose Schools	Planned Use of Fund Balance	\$ -	\$ -	\$ 370,600
<b>TOTAL</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ 370,600</b>

General Purpose Schools Proposed Budget	\$ 542,000,000
Required 3% Fund Balance	3%
Minimum Required Fund Balance FY 2022	16,260,000
06/30/21 Estimated Available Fund Balance	23,000,000
Excess of Estimated FY 2021 Available Fund Balance over FY 2022 Required Balance	<u>\$ 6,740,000</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.



KNOX COUNTY  
TENNESSEE

### Finance Department

Address: 400 West Main Street, Suite 630 | Knoxville, TN 37902  
Phone: 865-215-2350 | [www.knoxcounty.org/finance](http://www.knoxcounty.org/finance)



Budget vs. Actual 2010-2020

	Actual 2010	Actual 2011	Actual 2012	Actual 2013	Actual 2014	Actual 2015	Actual 2016	Actual 2017	Actual 2018	Actual 2019	Actual 2020	Adopted 2021	Proposed 2022
<b>General</b>	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	111,832,128	113,173,698	113,386,000	116,479,195
<b>Debt</b>	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	54,031,115	54,679,288	54,782,000	56,276,465
<b>Schools</b>	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	100,522,968	101,728,870	101,920,000	104,700,400
<b>Total</b>	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	266,386,211	269,581,856	270,088,000	277,456,060
<b>Budget</b>	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	264,364,000	270,088,000		
<b>Favorable (Unfavorable)</b>	652,457	(1,891,806)	1,635,364	2,528,281	1,315,392	103,145	1,946,708	79,004	(1,532,095)	2,022,211	(506,144)		
<b>% Increase (Decrease)</b>		1.92%	1.69%	2.49%	1.56%	1.62%	1.86%	1.28%	1.91%	2.03%	1.20%		



## Budget vs. Actual 2010-2020

	Actual 2010	Actual 2011	Actual 2012	Actual 2013	Actual 2014	Actual 2015	Actual 2016	Actual 2017	Actual 2018	Actual 2019	Actual 2020	Adopted 2021	Proposed 2022
<b>General</b>	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	6,125,667	6,918,651	6,000,000	8,200,000
<b>Public Library</b>	-	1,000,000	-	-	-	-	-	-	-	-	-	-	-
<b>Solid Waste</b>	-	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	2,400,000	2,600,000
<b>Engineering</b>	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	6,318,586	6,820,403	5,750,000	7,600,000
<b>Schools</b>	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	157,919,441	163,205,862	150,500,000	176,837,000
<b>School Const.</b>	17,493,716	18,281,409	19,591,354	19,407,316	19,516,096	-	-	-	-	-	-	-	-
<b>Total</b>	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	172,963,694	179,444,916	164,650,000	195,237,000
<b>Budget</b>	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	163,411,000	174,300,000		
<b>Favorable (Unfavorable)</b>	(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	9,552,694	5,144,916		
<b>% Increase (Decrease)</b>		4.72%	7.08%	-0.49%	0.44%	6.79%	4.81%	1.85%	4.48%	4.09%	3.75%		



**KNOX COUNTY**  
**TENNESSEE**

**Finance Department**

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

Phone: 865-215-2350 | [www.knoxcounty.org/finance](http://www.knoxcounty.org/finance)

### Budget vs. Actual 2010-2020

	Actual 2010	Actual 2011	Actual 2012	Actual 2013	Actual 2014	Actual 2015	Actual 2016	Actual 2017	Actual 2018	Actual 2019	Actual 2020	Adopted 2021	Proposed 2022
<b>General</b>	9,371,844	1,565,310	499,643	504,302	519,752	534,818	532,699	549,150	556,116	572,282	564,983	575,000	575,000
<b>Library</b>	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	11,838,462	11,687,477	12,000,000	12,000,000
<b>Schools</b>	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	1,719,672	1,697,739	1,775,000	1,750,000
<b>Total</b>	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	14,130,416	13,950,199	14,350,000	14,325,000
<b>Budget</b>	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	13,600,000	14,000,200		
<b>Favorable (Unfavorable)</b>	(488,872)	1,262,605	6,867	(76,280)	434,924	378,822	78,052	459,250	(268,748)	530,416	(50,001)		
<b>% Increase (Decrease)</b>		12.51%	-8.36%	0.93%	4.48%	0.15%	0.95%	3.09%	1.27%	2.91%	-1.28%		



<b>Fiscal Year Ended June 30:</b>	<b>Actual 2016</b>	<b>Actual 2017</b>	<b>Actual 2018</b>	<b>Actual 2019</b>	<b>Actual 2020</b>	<b>Estimated 2021</b>
General Fund:						
Spendable Fund Balance	66,319,937	69,196,230	74,135,090	75,170,790	81,434,074	76,551,270
Debt Service Fund:						
Spendable Fund Balance	24,270,960	14,916,876	16,690,905	15,308,850	14,895,594	7,764,463
Governmental Library Fund:						
Spendable Fund Balance	48,896	43,555	44,060	38,423	37,922	37,922
Public Library Fund:						
Spendable Fund Balance	1,676,141	1,882,336	2,168,568	2,224,977	1,948,114	1,616,665
Solid Waste Fund:						
Spendable Fund Balance	1,284,362	1,301,613	1,323,757	1,268,881	1,281,226	1,033,850
Hotel-Motel Tax Fund:						
Spendable Fund Balance	1,975,004	1,375,559	1,580,142	1,863,388	1,614,606	1,592,606
Engineering & Public Works Fund:						
Spendable Fund Balance	3,888,391	3,845,677	4,322,371	4,465,035	5,531,196	5,136,996
General Purpose School Fund:						
Spendable Fund Balance	18,721,527	23,771,942	23,524,591	25,023,225	26,711,493	26,711,493

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.



**KNOX COUNTY**  
**TENNESSEE**

**Finance Department**

Address: 400 West Main Street, Suite 630 | Knoxville, TN 37902  
Phone: 865-215-2350 | [www.knoxcounty.org/finance](http://www.knoxcounty.org/finance)

Enclosed you will find the Mayor's proposed Capital Plan for FY 2022 - FY 2026. 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 an increase of nearly \$46 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 nearly \$46 million. This will provide 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 \$282.7 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 89% 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 Elementary, along with needed Adrian Burnett construction. The plan also includes funding for property acquisition and construction for Farragut Elementary. 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 school projects totaling \$161.9 million, spread out over the five-year period included in this plan.
- The plan includes \$87.9 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**

Address: 400 West Main Street, Suite 630 | Knoxville, TN 37902  
Phone: 865-215-2350 | [www.knoxcounty.org/finance](http://www.knoxcounty.org/finance)

## FY 2022 Through FY 2026 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.



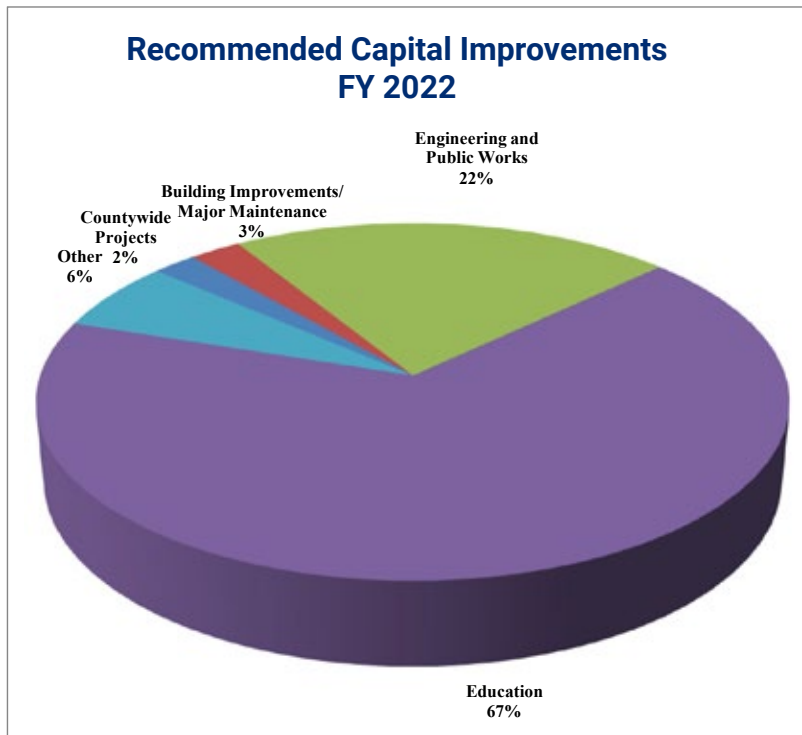
**KNOX COUNTY**  
**TENNESSEE**

### Finance Department

Address: 400 West Main Street, Suite 630 | Knoxville, TN 37902  
Phone: 865-215-2350 | [www.knoxcounty.org/finance](http://www.knoxcounty.org/finance)

**Recommended**

	<b>FY 2022</b>	<b>FY 2023</b>	<b>FY 2024</b>	<b>FY 2025</b>	<b>FY 2026</b>	<b>Total</b>
Countywide Projects	\$ 1,898,000	\$ 339,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 3,137,000
Public Libraries	719,467	101,000	100,000	100,000	100,000	1,120,467
Parks and Recreation	250,000	200,000	200,000	200,000	200,000	1,050,000
Building Improvements/Major Maintenance	2,226,000	1,200,000	1,200,000	1,200,000	1,200,000	7,026,000
<b>Engineering and Public Works</b>						
Highways	18,175,000	16,400,000	15,800,000	16,550,000	17,300,000	84,225,000
Solid Waste	250,000	275,000	300,000	275,000	300,000	1,400,000
Stormwater Management	500,000	300,000	350,000	350,000	450,000	1,950,000
Facility Improvements	130,000	50,000	50,000	50,000	50,000	330,000
<b>Total Engineering and Public Works</b>	<b>19,055,000</b>	<b>17,025,000</b>	<b>16,500,000</b>	<b>17,225,000</b>	<b>18,100,000</b>	<b>87,905,000</b>
<b>Knox County Schools</b>	<b>58,325,000</b>	<b>36,600,000</b>	<b>33,850,000</b>	<b>22,750,000</b>	<b>10,350,000</b>	<b>161,875,000</b>
<b>Total Projects</b>	<b>82,473,467</b>	<b>55,465,000</b>	<b>52,150,000</b>	<b>41,775,000</b>	<b>30,250,000</b>	<b>262,113,467</b>
Major Equipment	4,566,533	4,000,000	4,000,000	4,000,000	4,000,000	20,566,533
<b>Total Recommended Capital Improvements</b>	<b>\$ 87,040,000</b>	<b>\$ 59,465,000</b>	<b>\$ 56,150,000</b>	<b>\$ 45,775,000</b>	<b>\$ 34,250,000</b>	<b>\$ 282,680,000</b>



## Capital Improvement Plan Sources and Uses of Funds

### Uses of Funds

	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	Total
Recommended	\$ 87,040,000	\$ 59,465,000	\$ 56,150,000	\$ 45,775,000	\$ 34,250,000	\$ 282,680,000
<b>Total Recommended Uses of Funds</b>	<b>\$ 87,040,000</b>	<b>\$ 59,465,000</b>	<b>\$ 56,150,000</b>	<b>\$ 45,775,000</b>	<b>\$ 34,250,000</b>	<b>\$ 282,680,000</b>

### Sources of Funds

	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	Total
General Obligation Bonds-Issued for:						
County Projects	\$ 28,715,000	\$ 22,865,000	\$ 22,300,000	\$ 23,025,000	\$ 23,900,000	\$ 120,805,000
Schools Projects	58,325,000	36,600,000	33,850,000	22,750,000	10,350,000	161,875,000
Total Issued for New Projects	87,040,000	59,465,000	56,150,000	45,775,000	34,250,000	282,680,000
<b>Total Sources of Funds</b>	<b>\$ 87,040,000</b>	<b>\$ 59,465,000</b>	<b>\$ 56,150,000</b>	<b>\$ 45,775,000</b>	<b>\$ 34,250,000</b>	<b>\$ 282,680,000</b>

### Expected Effect on Bonded Debt

Planned Principal Payments on Bonds	\$ 43,304,281	\$ 45,568,479	\$ 47,652,798	\$ 48,711,169	\$ 52,335,114	\$ 237,571,841
Planned Bond Issuance	(87,040,000)	(59,465,000)	(56,150,000)	(45,775,000)	(34,250,000)	(282,680,000)
Net Reduction in (Addition to) Bond Principal Balance	<b>\$ (43,735,719)</b>	<b>\$ (13,896,521)</b>	<b>\$ (8,497,202)</b>	<b>\$ 2,936,169</b>	<b>\$ 18,085,114</b>	<b>\$ (45,108,159)</b>



**KNOX COUNTY**  
**TENNESSEE**

**Finance Department**

Address: 400 West Main Street, Suite 630 | Knoxville, TN 37902  
Phone: 865-215-2350 | [www.knoxcounty.org/finance](http://www.knoxcounty.org/finance)



**COUNTYWIDE PROJECTS**

**Recommended**

<b>Description</b>	<b>FY 2022</b>	<b>FY 2023</b>	<b>FY 2024</b>	<b>FY 2025</b>	<b>FY 2026</b>	<b>Total</b>
General Project Management	\$ 200,000	\$ 200,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 1,300,000
ADA Remediation	1,200,000	-	-	-	-	1,200,000
Property Assessor Software	280,000	139,000	-	-	-	419,000
Software Upgrades	218,000	-	-	-	-	218,000
<b>Total Countywide Projects</b>	<b>\$ 1,898,000</b>	<b>\$ 339,000</b>	<b>\$ 300,000</b>	<b>\$ 300,000</b>	<b>\$ 300,000</b>	<b>\$ 3,137,000</b>



**KNOX COUNTY  
TENNESSEE**

**Finance Department**

Address: 400 West Main Street, Suite 630 | Knoxville, TN 37902  
Phone: 865-215-2350 | [www.knoxcounty.org/finance](http://www.knoxcounty.org/finance)

**PUBLIC LIBRARIES**

**Recommended**

<b>Description</b>	<b>FY 2022</b>	<b>FY 2023</b>	<b>FY 2024</b>	<b>FY 2025</b>	<b>FY 2026</b>	<b>Total</b>
East TN History Center HVAC Replacement	\$ 542,300	\$ -	\$ -	\$ -	\$ -	\$ 542,300
Burlington Branch Parking Lot Resurfacing	176,700	-	-	-	-	176,700
Various Library Projects	467	101,000	100,000	100,000	100,000	401,467
<b>Total Public Libraries</b>	<b>\$ 719,467</b>	<b>\$ 101,000</b>	<b>\$ 100,000</b>	<b>\$ 100,000</b>	<b>\$ 100,000</b>	<b>\$ 1,120,467</b>

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**

Description	Recommended					
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	Total
Update Park, Greenways and Facilities Masterplan	\$ 250,000	\$ -	\$ -	\$ -	\$ -	\$ 250,000
Various Park Upgrades	-	200,000	200,000	200,000	200,000	800,000
<b>Total Parks and Recreation</b>	<b>\$ 250,000</b>	<b>\$ 200,000</b>	<b>\$ 200,000</b>	<b>\$ 200,000</b>	<b>\$ 200,000</b>	<b>\$ 1,050,000</b>



**KNOX COUNTY  
TENNESSEE**

**Finance Department**

Address: 400 West Main Street, Suite 630 | Knoxville, TN 37902  
 Phone: 865-215-2350 | [www.knoxcounty.org/finance](http://www.knoxcounty.org/finance)

**BUILDING IMPROVEMENTS/MAJOR MAINTENANCE**

Description	Recommended					Total
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	
City / County Building (CCB) (County Portion)	\$ 1,426,000	\$ 700,000	\$ 700,000	\$ 700,000	\$ 700,000	\$ 4,226,000
Public Defender	250,000	-	-	-	-	250,000
Juvenile Justice Center	450,000	-	-	-	-	450,000
Old Courthouse	100,000	-	-	-	-	100,000
Various Building Improvements	-	500,000	500,000	500,000	500,000	2,000,000
<b>Total Building Improvements/ Major Maintenance</b>	<b>\$ 2,226,000</b>	<b>\$ 1,200,000</b>	<b>\$ 1,200,000</b>	<b>\$ 1,200,000</b>	<b>\$ 1,200,000</b>	<b>\$ 7,026,000</b>

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.



**KNOX COUNTY**  
**TENNESSEE**

**Finance Department**

Address: 400 West Main Street, Suite 630 | Knoxville, TN 37902  
Phone: 865-215-2350 | [www.knoxcounty.org/finance](http://www.knoxcounty.org/finance)

**ENGINEERING AND PUBLIC WORKS**

**Recommended**

<b>Description</b>	<b>FY 2022</b>	<b>FY 2023</b>	<b>FY 2024</b>	<b>FY 2025</b>	<b>FY 2026</b>	<b>Total</b>
<b>Highways:</b>						
Schaad Road	\$ 8,000,000	\$ 8,000,000	\$ 10,000,000	\$ -	\$ -	\$ 26,000,000
Beaver Creek and Brickyard Roundabout	1,500,000	-	-	-	-	1,500,000
Canton Hollow Road Improvements	2,000,000	4,000,000	-	-	-	6,000,000
Coward Mill Widening	2,000,000	600,000	-	-	-	2,600,000
Countywide Road Improvements	-	-	2,000,000	12,000,000	12,000,000	26,000,000
Hickory Creek Roundabout	1,000,000	-	-	-	-	1,000,000
Carter School Sidewalk Improvements	500,000	-	-	-	-	500,000
Ledgerwood Intersection Improvements	350,000	-	-	-	-	350,000
Midway Road LIC	800,000	-	-	-	-	800,000
Bridge Repair/Large Culvert Repairs	1,000,000	1,500,000	1,500,000	2,000,000	2,500,000	8,500,000
TDOT Partnerships	500,000	1,500,000	1,500,000	1,750,000	1,750,000	7,000,000
Interagency-Private Partnerships	250,000	500,000	500,000	500,000	750,000	2,500,000
Geometric Improvements	250,000	250,000	250,000	250,000	250,000	1,250,000
State Aid Projects	25,000	50,000	50,000	50,000	50,000	225,000
<b>Total Highways</b>	<b>18,175,000</b>	<b>16,400,000</b>	<b>15,800,000</b>	<b>16,550,000</b>	<b>17,300,000</b>	<b>84,225,000</b>
<b>Solid Waste:</b>						
Convenience Centers-New Waste Containers	250,000	275,000	300,000	275,000	300,000	1,400,000
<b>Total Solid Waste</b>	<b>250,000</b>	<b>275,000</b>	<b>300,000</b>	<b>275,000</b>	<b>300,000</b>	<b>1,400,000</b>
<b>Stormwater</b>	<b>500,000</b>	<b>300,000</b>	<b>350,000</b>	<b>350,000</b>	<b>450,000</b>	<b>1,950,000</b>
<b>Facility Improvements</b>						
Fleet Services Replacement of 16 Garage Doors	105,000	-	-	-	-	105,000
Miscellaneous Facility Improvements	25,000	50,000	50,000	50,000	50,000	225,000
<b>Total Facility Improvements</b>	<b>130,000</b>	<b>50,000</b>	<b>50,000</b>	<b>50,000</b>	<b>50,000</b>	<b>330,000</b>
<b>Total Engineering and Public Works</b>	<b>\$ 19,055,000</b>	<b>\$ 17,025,000</b>	<b>\$ 16,500,000</b>	<b>\$ 17,225,000</b>	<b>\$ 18,100,000</b>	<b>\$ 87,905,000</b>



## KNOX COUNTY SCHOOLS

## Recommended

Description	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	Total
Physical Plant Upgrades	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 5,000,000
Roof Upgrades	1,800,000	2,000,000	2,000,000	2,000,000	2,000,000	9,800,000
HVAC Upgrades	2,975,000	2,000,000	2,000,000	2,000,000	2,000,000	10,975,000
Foundation Stabilization	-	250,000	-	250,000	-	500,000
BEP Growth (Modular Classroom Purchase/Relocation)	300,000	600,000	600,000	600,000	600,000	2,700,000
Security Upgrades	1,000,000	750,000	750,000	750,000	750,000	4,000,000
School Accessibility	100,000	-	100,000	-	100,000	300,000
Environmental Testing and Remediation	250,000	100,000	100,000	100,000	100,000	650,000
Technology Upgrades	300,000	300,000	300,000	300,000	300,000	1,500,000
Systemwide Drives, Parking and Paving	500,000	500,000	1,500,000	1,500,000	1,500,000	5,500,000
Title IX Solutions/Athletic Facilities Upgrades	3,000,000	1,000,000	1,000,000	1,000,000	1,000,000	7,000,000
Fire Alarm System Upgrades/Carbon Monoxide Detectors	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	5,000,000
Bearden Middle School Space Upgrade	-	-	-	4,500,000	-	4,500,000
Lincoln Park Update/Upgrade	-	-	-	2,750,000	-	2,750,000
KAEC General Renovation	-	-	2,500,000	-	-	2,500,000
Lonsdale Construction	6,000,000	-	-	-	-	6,000,000
Northwest Elementary School Construction	20,500,000	5,500,000	-	-	-	26,000,000
North Central Elementary Solution:						
Sterchi 250 Student Addition	-	10,000,000	4,000,000	-	-	14,000,000
Adrian Burnett Construction	14,600,000	4,600,000	-	-	-	19,200,000
Farragut Elementary Grades Solution:						
Property Acquisition	5,000,000	-	-	-	-	5,000,000
School Construction	-	7,000,000	17,000,000	5,000,000	-	29,000,000
<b>Total School Projects</b>	<b>\$ 58,325,000</b>	<b>\$ 36,600,000</b>	<b>\$ 33,850,000</b>	<b>\$ 22,750,000</b>	<b>\$ 10,350,000</b>	<b>\$ 161,875,000</b>

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

Note: KCS reallocated \$3 million from funds previously approved for the Brickey-McCloud addition approved in the previous year, and reduced the amount that is requested under this plan by \$1 million each for three projects: physical plant upgrades, security upgrades, and windows and façade work for Halls High School. Accordingly, those funds are not being requested in the current year plan.



KNOX COUNTY  
TENNESSEE

Finance Department

Address: 400 West Main Street, Suite 630 | Knoxville, TN 37902  
Phone: 865-215-2350 | [www.knoxcounty.org/finance](http://www.knoxcounty.org/finance)

**MAJOR EQUIPMENT**

Recommended						
Description	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	Total
Engineering and Public Works	\$ 447,000	\$ -	\$ -	\$ -	\$ -	447,000
Information Technology Equipment	480,000	-	-	-	-	480,000
Sheriff's Office	3,119,905	-	-	-	-	3,119,905
Parks and Recreation	119,368	-	-	-	-	119,368
Three Ridges Golf Course	65,000	-	-	-	-	65,000
Property Assessor	33,500	-	-	-	-	33,500
Juvenile Service Center	243,730	-	-	-	-	243,730
Medical Examiner	58,030	-	-	-	-	58,030
Other Equipment-Various	-	4,000,000	4,000,000	4,000,000	4,000,000	16,000,000
<b>Total Major Equipment</b>	<b>\$ 4,566,533</b>	<b>\$ 4,000,000</b>	<b>\$ 4,000,000</b>	<b>\$ 4,000,000</b>	<b>\$ 4,000,000</b>	<b>\$ 20,566,533</b>

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

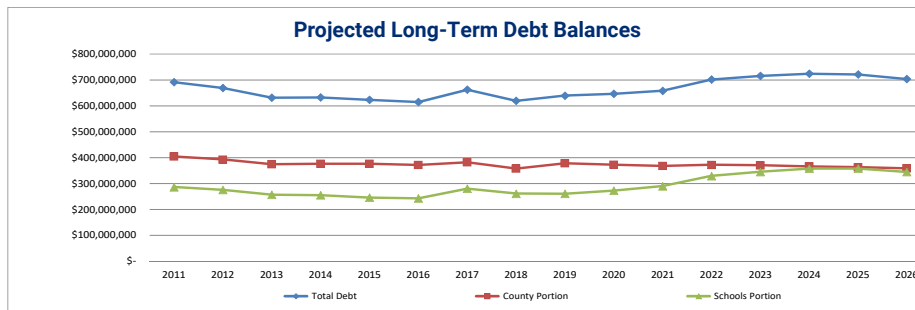
These items are planned to be acquired from debt proceeds, which will be repaid over a shorter period than debt that will be issued for longer-term capital expenditures for buildings and building improvements.

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 (Audited)	49,847,185	29,269,850	20,577,335	378,820,458	28,927,815	29,599,431	(671,616)	260,650,341	78,775,000	58,869,281	19,905,719	639,470,799
2020 (Audited)	40,957,143	46,622,024	(5,664,881)	373,155,577	51,782,857	39,367,257	12,415,600	273,065,941	92,740,000	85,989,281	6,750,719	646,221,518
2021 (Projected)	63,514,686	68,726,942	(5,212,256)	367,943,321	47,745,314	30,617,339	17,127,975	290,193,916	111,260,000	99,344,281	11,915,719	658,137,237
2022	28,715,000	24,166,302	4,548,698	372,492,019	58,325,000	19,137,979	39,187,021	329,380,937	87,040,000	43,304,281	43,735,719	701,872,956
2023	22,865,000	24,837,798	(1,972,798)	370,519,221	36,600,000	20,730,681	15,869,319	345,250,256	59,465,000	45,568,479	13,896,521	715,769,477
2024	22,300,000	26,151,190	(3,851,190)	366,668,031	33,850,000	21,501,608	12,348,392	357,598,648	56,150,000	47,652,798	8,497,202	724,266,679
2025	23,025,000	26,587,572	(3,562,572)	363,105,459	22,750,000	22,123,597	626,403	358,225,051	45,775,000	48,711,169	(2,936,169)	721,330,510
2026	23,900,000	28,406,975	(4,506,975)	358,598,484	10,350,000	23,928,139	(13,578,139)	344,646,912	34,250,000	52,335,114	(18,085,114)	703,245,396
<b>Total</b>	<b>\$ 478,268,212</b>	<b>\$ 524,430,833</b>	<b>\$ (46,162,621)</b>	<b>\$ 358,598,484</b>	<b>\$ 449,011,788</b>	<b>\$ 390,790,239</b>	<b>\$ 58,221,549</b>	<b>\$ 344,646,912</b>	<b>\$ 927,280,000</b>	<b>\$ 915,221,072</b>	<b>\$ 12,058,928</b>	<b>\$ 703,245,396</b>



**KNOX COUNTY**  
**TENNESSEE**

**Finance Department**

Address: 400 West Main Street, Suite 630 | Knoxville, TN 37902  
Phone: 865-215-2350 | www.knoxcounty.org/finance



# 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:									
2020	25,080,154	13,819,199	38,899,353	18,889,127	10,932,287	29,821,414	43,969,281	24,751,486	68,720,767
Budgeted:									
2021	25,613,527	15,186,509	40,800,036	17,995,754	11,929,076	29,924,830	43,609,281	27,115,585	70,724,866
Projected:									
2022	24,166,302	13,961,666	38,127,968	19,137,979	12,223,182	31,361,161	43,304,281	26,184,848	69,489,129
2023	24,837,798	14,041,450	38,879,248	20,730,681	13,281,998	34,012,679	45,568,479	27,323,448	72,891,927
2024	26,151,190	13,962,482	40,113,672	21,501,608	13,700,232	35,201,840	47,652,798	27,662,714	75,315,512
2025	26,587,572	13,910,870	40,498,442	22,123,597	14,175,496	36,299,093	48,711,169	28,086,366	76,797,535
2026	28,406,975	13,962,135	42,369,110	23,928,139	14,307,650	38,235,789	52,335,114	28,269,785	80,604,899
<b>Total</b>	<b>\$ 180,843,518</b>	<b>\$ 98,844,311</b>	<b>\$ 279,687,829</b>	<b>\$ 144,306,885</b>	<b>\$ 90,549,921</b>	<b>\$ 234,856,806</b>	<b>\$ 325,150,403</b>	<b>\$ 189,394,232</b>	<b>\$ 514,544,635</b>

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.



KNOX COUNTY  
TENNESSEE

Finance Department

Address: 400 West Main Street, Suite 630 | Knoxville, TN 37902  
Phone: 865-215-2350 | [www.knoxcounty.org/finance](http://www.knoxcounty.org/finance)



# KNOX COUNTY TENNESSEE

## Finance Department

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

Phone: 865-215-2350 | [www.knoxcounty.org/finance](http://www.knoxcounty.org/finance)