

Proposed FY2023 BUDGET



Glenn Jacobs
County Mayor



KNOX COUNTY
TENNESSEE

2022-2023 Proposed Operating Budget and 2023-2027 Capital Improvement Plan

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Finance Department

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

Enclosed, please find the 2022-2023 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 \$60,539,246, or 6.77 percent from the previous year
- General Purpose School funding increases by \$49,500,000, and 65 percent of the overall budget is directed for schools
- 4 percent raise for certified and classified school employees
- The General Fund also appropriates \$2,400,000 to support educational initiatives
- General Fund budget increases \$4,363,696, or 2.2 percent
- Includes a salary adjustment of one step plus 3 percent for general county employees to address the increased cost of living and an additional two steps for deputies
- Defined Service Contracts in the General Fund increased by \$100,000
- The 5-year Capital Improvement Plan is projected to invest \$298 million in County and School infrastructure and other capital improvements
- Included is a new Farragut Elementary School and a 32-classroom addition at Hardin Valley Academy.
- Engineering and Public Works will receive \$89 million for continued infrastructure projects, including safety improvements to dangerous roads and intersections.
- Funding for improvements to parks and other county facilities. (Please see page 43 for additional comments regarding the FY 2023-2027 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.

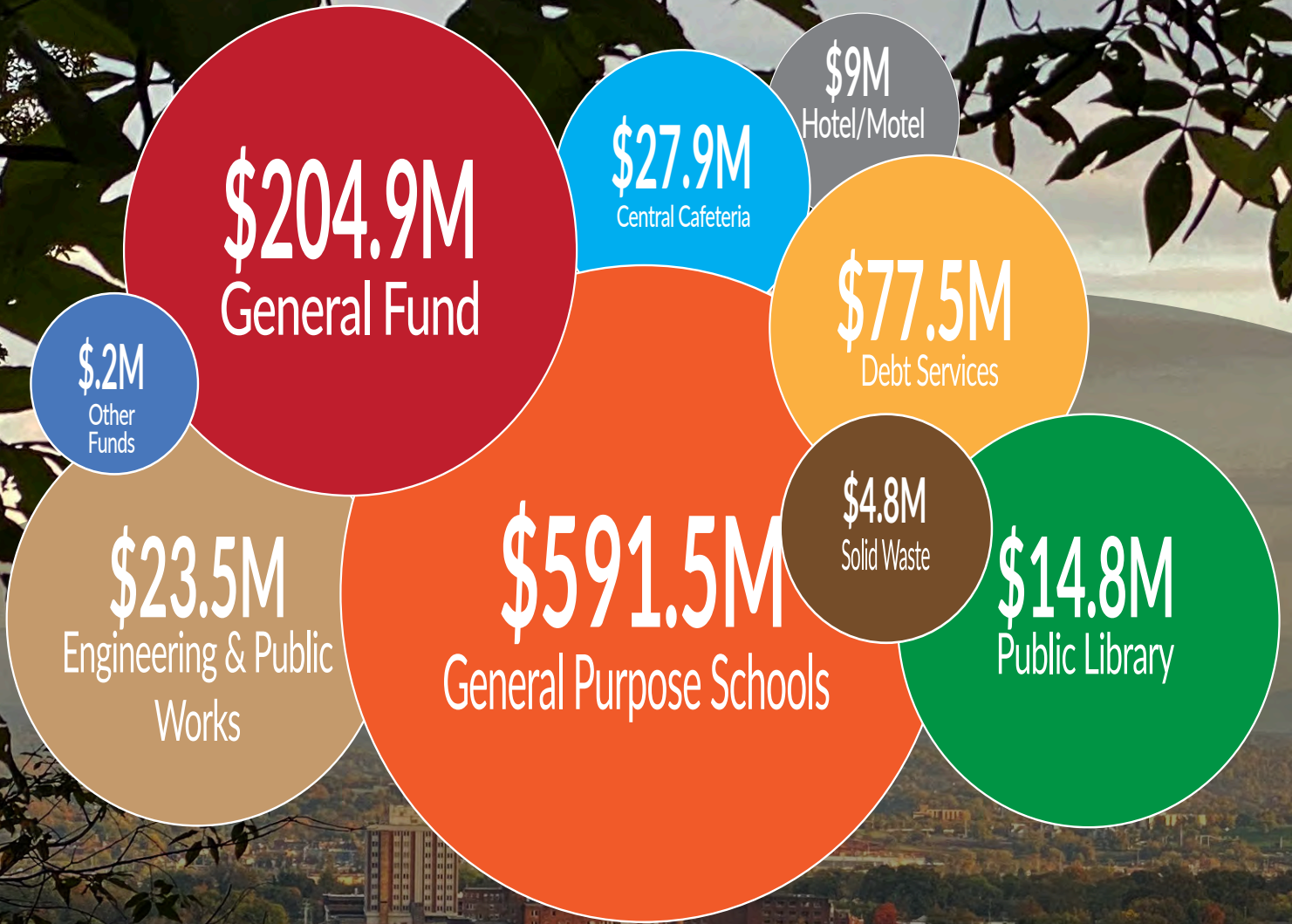
Thank you.



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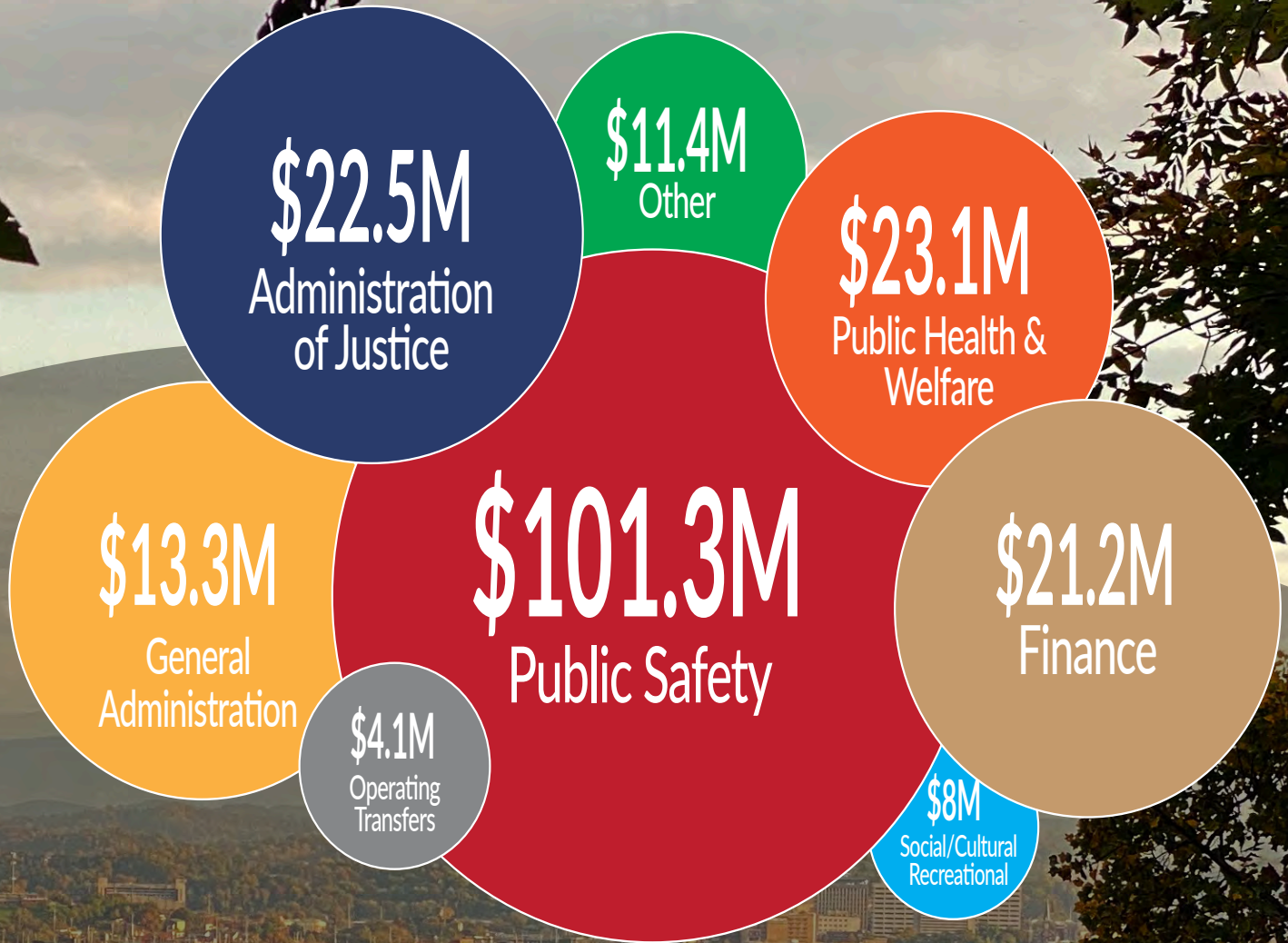
2023 Expense Highlights



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2023 General Fund



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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
District 6	Terry Hill
District 7	Charles Busler
District 8	Richie Beeler, Chair
District 9	Carson Dailey
At Large Seat 10	Larsen Jay
At Large Seat 11	Justin Biggs, Vice Chair
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



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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..... Judson Davis
 Division III..... Patricia Hall Long
 Division IV..... Andrew Jackson VI
 Division V..... Tony Stansberry

Board of Education:

District 1..... Evetty Satterfield, Vice Chair
 District 2..... Jennifer Owen
 District 3..... Daniel Watson
 District 4..... Virginia Babb
 District 5..... Susan Horn
 District 6..... Betty Henderson
 District 7..... Patti Bounds
 District 8..... Mike McMillan
 District 9..... Kristi Kristy, Chair



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Budget Summary



The proposed tax rate for FY 2022-2023 is \$2.12 per hundred dollars of assessed value. One cent of the property tax rate is estimated to bring in \$1,342,000. 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.

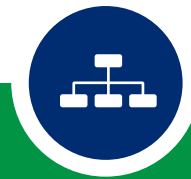
The total operating budget in FY 2022-2023 is \$954,113,568. Excluding transfers and other funds accounted for in more than one place, the net budget is \$933,866,885.

The General Fund budget is proposed to be \$204,907,620. We have included increases of \$5,400,000 for employee raises.



The total General Fund Proposed Budget is 2.2% more than the 2021-2022 Adopted Budget.

One of the greatest challenges in preparing this budget is anticipating the direction of the economy and the impact of inflation. 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 healthy increase of \$60,539,246, to be funded largely by revenue growth.



Based on trending economic data, we have calculated the following growth in revenue for FY 2022-2023. Sales tax growth is budgeted to increase \$45.9 million over the FY 2021-2022 budget. This large increase is mainly due to revenues exceeding budget in the current fiscal year. Current property tax growth is budgeted at \$7 million over last year's budget. Basic Education Program (BEP) growth is projected at \$4.5 million over last year's revised funding.

Knox County has done a great job of keeping health insurance costs low. In FY 2021, \$29.3 million was spent on health insurance expenses. The county is projected to spend \$29.2 million in health insurance for FY 2022.



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Budget Summary Continued



This is far below the expected increase by industry standards.

In terms of retirement funding, Knox County's actuarially required contribution for FY 2022- 2023 has decreased by \$334,646, 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.

In addition to the annual budget, the 5-year Capital Improvement Plan is presented. The Plan includes \$298,440,000 for projects over the 5-year period from FY 2023 through FY 2027, with \$80,965,000



recommended for FY 2023. For 2023, \$48,122,000 is planned for schools, including funding for the continued construction of Adrian Burnett, Northwest, and Sterchi elementary schools, as well as construction of a new Farragut Elementary School.

In addition, the plan includes funding for major renovations and additions to two middle schools, and one high school. The plan also includes funding for district-wide school upgrades, including security, HVAC systems, fire alarm and carbon monoxide systems, and roofing upgrades.



Additionally, we have included over \$17 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.



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Outstanding General Obligation Debt Principal Balances

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
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
2019	378,820,458	260,650,341	639,470,799
2020	373,155,577	273,065,941	646,221,518
2021	367,943,321	290,193,916	658,137,237
Projected:			
2022	372,492,019	329,380,937	701,872,956
Proposed:			
2023	377,854,904	349,498,771	727,353,675
2024	375,733,384	386,279,748	762,013,132
2025	373,899,479	389,839,445	763,738,924
2026	368,422,896	387,822,083	756,244,979
2027	363,965,618	378,837,804	742,803,422

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 \$701,872,956 at the end of FY 2022, an increase of \$10,686,488 during the eleven fiscal years since the end of FY 2011. The FY 2023-2027 Plan projects an increase in total bonded debt of \$40,930,466 by the end of FY 2027, necessary to provide for four new school solutions, major renovations to two existing middle schools, a major addition to an existing high school, needed highway and road construction, and other needed capital projects. Total bonded debt under this plan is projected at \$742,803,422 at the end of FY 2027, for a total increase of \$51,616,954 since 2011.



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Projected as of June 30, 2022

	<u>County</u>	<u>Schools</u>	<u>Total</u>
Principal Outstanding June 30, 2021	\$ 367,943,321	\$ 290,193,916	\$ 658,137,237
Bonds Issued FY 2022	28,715,000	58,325,000	87,040,000
Principal Paid FY 2022	<u>24,166,302</u>	<u>19,137,979</u>	<u>43,304,281</u>
Principal Outstanding June 30, 2022	<u>\$ 372,492,019</u>	<u>\$ 329,380,937</u>	<u>\$ 701,872,956</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	
	2021-2022	2022-2023		FY22	FY23
General Fund:					
General Administration	\$ 12,979,196	\$ 13,339,683	\$ 360,487		
Finance	20,164,786	21,220,356	1,055,570		
Administration of Justice	21,798,989	22,526,805	727,816		
Public Safety	95,952,151	101,301,578	5,349,427		
Public Health and Welfare	22,692,497	23,097,574	405,077		
Social/Cultural/Recreational	6,311,831	7,975,588	1,663,757		
Agriculture & Natural Resources	577,016	592,966	15,950		
Other General Government	13,451,237	10,768,849	(2,682,388)		
Operating Transfers	6,616,221	4,084,221	(2,532,000)		
	200,543,924	204,907,620	4,363,696	\$0.89	\$0.89
Special Revenue Funds:					
Governmental Library	119,794	119,526	(268)		
Public Library	14,126,550	14,761,148	634,598		
Solid Waste	4,397,259	4,787,958	390,699		
Air Quality	160,000	160,000	-		
Hotel-Motel Tax	8,022,000	9,000,000	978,000		
Engineering and Public Works	22,844,795	23,522,316	677,521		
Central Cafeteria	27,360,000	27,855,000	495,000		
General Purpose School	542,000,000	591,500,000	49,500,000	0.80	0.80
	619,030,398	671,705,948	52,675,550		
Debt Service Fund	74,000,000	77,500,000	3,500,000	0.43	0.43
Total Operating Budget	\$ 893,574,322	\$ 954,113,568	\$ 60,539,246	\$2.12	\$2.12

Estimated revenue per each one cent of property tax equals \$1,308,755 for FY22 and \$1,342,000 for FY23.



	<u>Adopted 2018-2019</u>	<u>Adopted 2019-2020</u>	<u>Adopted 2020-2021</u>	<u>Adopted 2021-2022</u>	<u>Proposed 2022-2023</u>	<u>Change from 2019-2023</u>
General Fund:						
General Administration	\$ 13,390,435	\$ 14,385,385	\$ 12,160,040	\$ 12,979,196	\$ 13,339,683	\$ (50,752)
Finance	16,815,390	17,812,036	18,746,984	20,164,786	21,220,356	4,404,966
Administration of Justice	20,049,081	21,197,103	21,040,941	21,798,989	22,526,805	2,477,724
Public Safety	87,731,934	93,452,355	94,055,398	95,952,151	101,301,578	13,569,644
Public Health and Welfare	23,367,709	22,461,995	21,415,213	22,692,497	23,097,574	(270,135)
Social/Cultural/Recreational	5,116,246	6,341,610	5,989,690	6,311,831	7,975,588	2,859,342
Agricultural & Natural Resources	586,457	640,914	492,105	577,016	592,966	6,509
Other General Government	13,354,600	13,263,289	13,244,981	13,451,237	10,768,849	(2,585,751)
Operating Transfers	6,337,243	6,744,500	7,187,000	6,616,221	4,084,221	(2,253,022)
	<u>186,749,095</u>	<u>196,299,187</u>	<u>194,332,352</u>	<u>200,543,924</u>	<u>204,907,620</u>	<u>18,158,525</u>
Special Revenue Funds:						
Governmental Library	112,292	117,979	118,881	119,794	119,526	7,234
Public Library	13,958,900	14,512,265	13,995,349	14,126,550	14,761,148	802,248
Solid Waste	4,398,518	4,440,000	3,931,376	4,397,259	4,787,958	389,440
Air Quality	160,000	160,000	160,000	160,000	160,000	-
Hotel/Motel Tax	8,000,000	8,600,000	7,822,000	8,022,000	9,000,000	1,000,000
Engineering & Public Works	16,708,652	17,940,279	19,447,546	22,844,795	23,522,316	6,813,664
Central Cafeteria	26,685,000	27,310,000	27,605,000	27,360,000	27,855,000	1,170,000
General Purpose School	484,530,000	506,652,000	507,827,000	542,000,000	591,500,000	106,970,000
	<u>554,553,362</u>	<u>579,732,523</u>	<u>580,907,152</u>	<u>619,030,398</u>	<u>671,705,948</u>	<u>117,152,586</u>
Debt Service Fund	<u>77,750,000</u>	<u>77,100,000</u>	<u>76,000,000</u>	<u>74,000,000</u>	<u>77,500,000</u>	<u>(250,000)</u>
Total Operating Budget	<u>\$ 819,052,457</u>	<u>\$ 853,131,710</u>	<u>\$ 851,239,504</u>	<u>\$ 893,574,322</u>	<u>\$954,113,568</u>	<u>\$135,061,111</u>
Revenue / 1 cent property tax	<u>\$ 1,247,000</u>	<u>\$ 1,274,000</u>	<u>\$ 1,274,000</u>	<u>\$ 1,308,755</u>	<u>\$ 1,342,000</u>	



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Net Budget Summary

	Adopted 2021-2022	Interfund Transfers	Net 2021-2022	Proposed 2022-2023	Interfund Transfers	Net 2022-2023
General Fund	\$ 200,543,924	\$ (4,617,000)	\$ 195,926,924	\$ 204,907,620	\$ (2,285,000)	\$ 202,622,620
Special Revenue Funds:						
Governmental Library	119,794	-	119,794	119,526	-	119,526
Public Library	14,126,550	-	14,126,550	14,761,148	-	14,761,148
Solid Waste	4,397,259	-	4,397,259	4,787,958	-	4,787,958
Air Quality	160,000	-	160,000	160,000	-	160,000
Hotel-Motel Tax	8,022,000	(1,000,000)	7,022,000	9,000,000	(1,600,000)	7,400,000
Engineering and Public Works	22,844,795	(625,000)	22,219,795	23,522,316	(675,000)	22,847,316
Central Cafeteria	27,360,000	-	27,360,000	27,855,000	-	27,855,000
General Purpose School	542,000,000	(14,931,933)	527,068,067	591,500,000	(15,686,683)	575,813,317
	<u>619,030,398</u>	<u>(16,556,933)</u>	<u>602,473,465</u>	<u>671,705,948</u>	<u>(17,961,683)</u>	<u>653,744,265</u>
Debt Service Fund	74,000,000	-	74,000,000	77,500,000	-	77,500,000
Total	<u>\$ 893,574,322</u>	<u>\$ (21,173,933)</u>	<u>\$ 872,400,389</u>	<u>\$ 954,113,568</u>	<u>\$ (20,246,683)</u>	<u>\$ 933,866,885</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.



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Expenditure Summary by Fund

DEPARTMENT (Or Account Name)	DEPT. NUMBER	ACTUAL FY 2021	ADOPTED FY 2022	REQUESTED FY 2023	PROPOSED FY 2023
GENERAL FUND:					
Trustee Commission	101	\$ 3,164,331	\$ 3,100,000	\$ 3,100,000	\$ 3,100,000
Attorney General	1010010	3,510,322	3,806,289	3,941,804	3,940,804
Circuit Court Clerk	1010310	68,344	52,738	60,313	56,313
Civil Sessions Court Clerk	1010320	36,323	51,781	53,206	53,206
IV-D Child Support Clerk	1010330	906,955	919,151	935,282	932,282
Probate Court	1010610	31,146	43,054	47,614	46,114
Chancery Court	1010620	108,917	114,101	183,376	177,376
County Commission	1010910	600,923	625,015	634,040	634,040
County Commission - Discretionary	1010915	45,895	55,000	55,000	55,000
Internal Audit	1010920	587,011	812,905	826,275	816,275
Ethics Committee	1010926	50	1,800	1,800	1,800
Codes Commission	1010930	2,668	6,000	6,000	6,000
County Clerk	1011210	536,643	607,122	604,727	604,727
Criminal/4th Court Clerk Administration	1011505	85,997	93,900	93,900	91,400
4th Circuit Court Clerk	1011510	44,480	53,306	62,976	60,051
Criminal Court Clerk	1011520	70,760	108,859	110,466	103,966
Jury Related Expenses	1011525	50,173	217,700	220,700	220,700
Criminal Sessions Court Clerk	1011530	88,864	109,575	119,661	119,661
Criminal Court Technology Upgrades	1011531	99,472	-	-	-
Victims Advocate Program	1011533	67,396	67,500	67,500	67,500
Election Commission	1011810	2,892,454	2,397,431	2,505,678	2,505,678
Circuit Court Judges	1012110	9,519	19,306	24,376	22,676
4th Circuit Court Judges	1012120	7,293	12,864	14,206	13,506
Criminal Court Judges	1012130	38,883	47,131	85,881	75,631
Court Administrator & Magistrate	1012133	197,139	204,912	1,129,586	1,104,586
General Sessions Court Judge	1012140	2,121,034	2,104,166	2,244,107	2,215,607
Jury Commission	1012150	71,340	112,291	99,343	97,593
Juvenile Court-Judges	1012410	3,463,731	3,651,471	3,734,195	3,719,195
IV-D Magistrate Program	1012420	426,162	446,083	461,733	461,733
Juvenile Court-Clerk	1012710	756,536	816,544	879,249	879,249
Juvenile Service Center	1013010	3,525,989	3,946,465	4,063,371	4,058,371
Law Department	1013210	2,172,612	2,412,519	2,463,188	2,460,488
Law Department Outside Legal Fees	1013215	84,822	400,000	400,000	400,000
County Mayor	1013310	1,535,897	1,582,419	1,634,536	1,634,536
School Mania	1013312	15,254	-	-	-
County Lobbying	1013315	61,016	60,000	60,000	60,000
Family Justice Center	1013362	40,899	-	-	-
Behavioral Health Urgent Care Center	1013365	840,000	890,000	840,000	840,000



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Expenditure Summary by Fund

Proposed Budget 16

DEPARTMENT (Or Account Name)	DEPT. NUMBER	ACTUAL FY 2021	ADOPTED FY 2022	REQUESTED FY 2023	PROPOSED FY 2023
GENERAL FUND (Continued):					
UT-Knox County Extension	1013370	391,064	577,016	592,966	592,966
Knox County Education Foundation	1013380	2,500,000	2,400,000	2,400,000	2,400,000
Human Resources	1013610	716,639	840,362	844,125	844,125
Benefits Administration	1013615	281,654	340,491	465,959	465,959
Tuition Assistance Program	1013625	-	25,000	25,000	25,000
Mentor Internship Program	1013630	6,274	50,000	50,000	50,000
Probation Office*	1014210	787,983	840,453	-	-
Parks	1014801	-	-	523,500	523,500
Blue Trails/Greenway/Trails	1014802	-	-	253,277	253,277
Park Maintenance	1014810	3,422,415	3,658,651	2,674,991	2,674,991
Recreation Administration	1014830	1,095,418	1,533,881	940,564	937,564
Recreation Buildings	1014831	-	-	113,000	113,000
Tree/Bench Program	1014834	9,864	-	-	-
Sports & Recreation	1014836	-	-	877,317	877,317
Park Improvements	1014840	56,700	150,000	-	-
Ball Fields	1014850	-	-	242,500	242,500
Sportspark	1014851	-	-	115,000	115,000
Tommy Schumpert Park	1014852	-	-	99,400	99,400
John Tarleton Park	1014853	-	-	92,600	92,600
Ball Camp - Softball League	1014855	3,394	-	-	-
Youth Sports	1014856	-	-	996,875	996,875
Adult Sports	1014857	-	-	69,400	69,400
Indigent Assistance	1015120	220,800	220,800	220,800	220,800
Defined Service Contracts	1015130	1,711,932	1,807,750	1,907,750	1,907,750
John Tarleton	1015135	955,178	983,833	1,013,348	1,013,348
Senior Center & Volunteer Services	1015142	275,794	274,291	288,708	287,208
West Knox Senior Center	1015145	101,655	125,298	123,253	122,503
South Knox Senior Center	1015146	119,923	130,090	144,254	142,804
Halls Senior Center	1015147	99,398	116,040	123,248	123,248
Corryton Senior Center	1015148	96,008	102,582	105,799	105,249
Carter Senior Center	1015149	108,662	117,345	106,584	106,584
Karns Senior Center	1015150	95,091	103,653	93,918	92,568
Veterans' Services Office	1015160	130,285	137,578	142,119	142,119
Community Development	1015165	281,244	378,483	362,904	362,904
Support Services	1015400	998,357	1,628,976	1,830,341	1,498,341
Preventive Health Services	1015403	1,035,339	1,620,886	1,635,009	1,635,009
Dental Services	1015406	1,022,296	1,427,665	1,482,233	1,482,233
Emergency Medical Services	1015409	1,007,174	823,568	880,536	880,536



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DEPARTMENT (Or Account Name)	DEPT. NUMBER	ACTUAL FY 2021	ADOPTED FY 2022	REQUESTED FY 2023	PROPOSED FY 2023
GENERAL FUND (Continued):					
Food & Restaurant Inspections	1015412	695,911	988,412	996,896	996,896
Health Administration	1015415	986,536	1,428,917	1,318,964	1,318,964
Community Health	1015421	639,316	1,003,977	1,021,666	1,021,666
Knox County Medical Program	1015424	2,811,263	2,995,000	3,045,000	3,045,000
Pharmacy	1015433	677,395	1,335,767	1,338,367	1,338,367
Primary Care Services	1015436	307,019	307,049	306,989	306,989
School Health Programs	1015442	520,783	584,137	582,071	582,071
Ground Water Services	1015448	324,367	421,275	547,098	440,048
Vector Control Services	1015451	6,143	9,550	9,350	9,350
Disease Surveillance & Investigation	1015454	798,195	1,310,743	1,361,384	1,361,384
Vital Records	1015457	586,835	509,547	664,340	664,340
Women's Health Services	1015460	301,490	480,441	501,568	501,568
Workforce Development & Planning	1015463	276,937	442,646	454,013	454,013
West Clinic	1015465	383,542	577,159	602,993	602,993
Teague Clinic	1015466	302,046	385,649	393,558	393,558
Comm. Health Services Grant Match	1015467	329,528	200,000	200,000	200,000
Finance	1015710	2,477,767	2,518,228	2,587,069	2,587,069
Procurement	1016010	747,322	933,450	949,819	949,619
Property Development	1016015	421,675	436,748	380,389	379,889
Asset Management	1016020	187,551	208,335	289,278	289,128
Inoperable Car Lot	1016025	2,626	3,750	3,750	3,750
E-Government Purchasing	1016050	161,903	167,165	174,315	174,315
Property and Liability Insurance	1016310	41,065	41,433	55,433	55,433
Young Williams Animal Center	1016600	893,190	1,025,000	1,075,000	1,075,000
Knoxville - Knox County Planning	1016605	787,500	803,250	843,413	843,413
Geographic Information Systems	1016610	428,575	448,590	490,872	490,872
Payment To Cities	1016615	233,034	155,000	155,000	155,000
Emergency Management	1016620	249,618	135,642	293,722	293,722
Community Action Committee	1016635	1,900,000	1,981,500	2,073,500	2,055,100
Officials' Expenses	1016910	1,200	-	-	-
Auditing Contract	1016930	294,661	325,000	325,000	325,000
Cost in Cases Charged to County	1016940	453,168	500,000	500,000	500,000
Non-Departmental	1016950	4,980,395	(780,524)	(3,781,453)	(3,781,453)
PBA Management	1016955	7,100,000	7,250,000	7,400,000	7,400,000
Employee Benefits - Retirement Contributions	1016980	1,323,062	1,280,000	1,330,000	1,330,000
MERP County Match	1016985	86,311	135,000	135,000	135,000
Community Mediation	1017210	103,543	170,000	170,000	170,000
Information Technology	1017910	5,399,020	6,166,156	6,468,979	6,468,479
Records Management	1017920	383,342	400,517	408,810	408,610
County I.T. Software & Hardware	1017930	3,001,666	2,000,000	2,500,500	2,500,500



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Expenditure Summary by Fund

Proposed Budget 18

DEPARTMENT (Or Account Name)	DEPT. NUMBER	ACTUAL FY 2021	ADOPTED FY 2022	REQUESTED FY 2023	PROPOSED FY 2023
GENERAL FUND (Continued):					
Sheriff's Department Merit System	1018110	273,087	299,889	294,864	294,864
Property Assessor	1018310	3,556,568	4,400,942	4,408,221	4,405,721
Equalization Board	1018320	22,160	25,110	29,078	29,078
Public Defender	1018510	2,431,835	2,539,031	2,639,917	2,639,917
Register of Deeds	1018710	57,707	70,785	69,735	69,735
Register of Deeds - Data Processing	1018720	70,730	200,000	275,000	275,000
Court Officers	1018900	23,128	30,318	33,868	29,368
Sheriff's Administration	1018903	1,836,104	1,999,530	1,938,500	1,934,500
Records & Communication	1018906	1,286,536	1,340,045	1,335,995	1,335,995
Training	1018912	155,046	283,150	275,550	274,550
Planning & Development	1018915	3,636	8,540	8,040	7,790
Stop Violence Against Women	1018918	112,498	68,250	66,500	66,500
Patrol & Cops Universal	1018921	68,755,754	74,657,333	87,304,196	79,242,038
Warrants	1018924	149,728	286,550	272,700	261,200
Detectives	1018927	195,084	220,500	246,250	236,250
Forensic	1018930	62,330	86,100	84,450	84,450
Juvenile Division	1018933	14,403	24,100	24,050	24,050
Special Teams	1018936	35,241	44,900	52,660	50,660
Chaplain's Fund	1018938	105	-	-	-
Narcotics	1018942	466,387	535,650	570,700	550,700
Vice	1018943	647	-	-	-
Internal Affairs	1018945	22,020	25,700	27,650	25,650
Theft	1018946	29,192	-	-	-
Organized Retail Crime	1018947	30,372	-	-	-
Special Services	1018948	52,206	119,500	112,500	108,500
Inmate Education	1018950	500	-	-	-
DARE Program	1018951	4,399	-	-	-
Sexual Offender Registry	1018953	44,602	-	-	-
Interest Earned - Inmates	1018954	9,610	-	-	-
Donations/Sheriff - Target	1018955	120	-	-	-
Honor Guard Golf Tournament	1018956	890	-	-	-
Auxiliary Services	1018957	207,043	370,930	413,348	401,348
Correctional Facilities & Batterer's Treat.	1018960	8,573,993	9,681,350	10,199,250	9,864,250
Explorer Post Program	1018965	414	-	-	-
Walmart Foundation	1018966	199	-	-	-
Helen Ross McNabb-Interchange	1018967	183,393	-	-	-
Jail Commissary	1018969	928,794	1,123,628	1,079,324	1,079,324



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Expenditure Summary by Fund

DEPARTMENT (Or Account Name)	DEPT. NUMBER	ACTUAL FY 2021	ADOPTED FY 2022	REQUESTED FY 2023	PROPOSED FY 2023
GENERAL FUND (Continued):					
Medical Examiner - County	1018973	4,338,498	4,659,003	5,426,202	5,177,126
Sheriff's K-9 Donations	1018985	20,702	-	-	-
Officer Assistance	1018991	11,000	-	-	-
Sheriff's - Animal Control	1018993	51,636	82,650	82,600	82,600
Sheriff's - Juvenile Court Officers	1018995	17,464	29,100	30,375	30,375
County Trustee	1019710	631,143	1,066,520	1,113,465	1,063,465
Operating Transfers:	1016645	8,413,208	6,616,221	4,084,221	4,084,221
Total General Fund		<u>\$ 190,583,403</u>	<u>\$ 200,543,924</u>	<u>\$ 214,273,229</u>	<u>\$ 204,907,620</u>

*Probation (1014210) is now included in with Court Administrator & Magistrate (1012133).



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Expenditure Summary by Fund

Proposed Budget 20

DEPARTMENT (Or Account Name)	DEPT. NUMBER	ACTUAL FY 2021	ADOPTED FY 2022	REQUESTED FY 2023	PROPOSED FY 2023
GOVERNMENTAL LIBRARY FUND:					
Operations	1140010	\$ 98,896	\$ 119,794	\$ 125,326	\$ 119,526
PUBLIC LIBRARY FUND:					
Public Library	1150010	\$ 11,569,854	\$ 12,365,080	\$ 12,843,438	\$ 12,654,835
Public Library Maintenance	1150011	1,460,549	1,555,570	1,643,013	1,610,013
Read City USA	1150015	18,884	24,000	44,000	44,000
State General Library	1150020	51,900	51,900	327,300	327,300
Rothrock Estates	1150030	17,439	-	-	-
Trustee Commission	115	124,723	130,000	125,000	125,000
Total Public Library Fund		\$ 13,243,349	\$ 14,126,550	\$ 14,982,751	\$ 14,761,148
SOLID WASTE FUND:					
Solid Waste Administration	1160110	\$ 319,599	\$ 379,955	\$ 400,928	\$ 359,928
Convenience Centers	1160120	3,685,569	3,432,540	3,862,047	3,799,297
Tire Transfer Program	1160310	357,248	324,075	404,475	404,475
Litter Program	1160320	64,010	152,689	97,758	96,258
Household Hazardous Waste	1160340	52,569	75,000	95,000	95,000
Trustee Commission	116	29,172	33,000	33,000	33,000
Total Solid Waste Fund		\$ 4,508,167	\$ 4,397,259	\$ 4,893,208	\$ 4,787,958



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Expenditure Summary by Fund

DEPARTMENT (Or Account Name)	DEPT. NUMBER	ACTUAL FY 2021	ADOPTED FY 2022	REQUESTED FY 2023	PROPOSED FY 2023
AIR QUALITY FUND:					
Clear Air 103 PM 2.5 3/09	1280015	\$ 126,087	\$ -	\$ -	\$ -
Air Pollution FY 10	1280036	627,306	-	-	-
Permit Fees	1280040	233,012	160,000	160,000	160,000
Title V Program	1280050	123,870	-	-	-
Total Air Quality Fund *		<u>\$ 1,110,275</u>	<u>\$ 160,000</u>	<u>\$ 160,000</u>	<u>* \$ 160,000</u>
HOTEL/MOTEL TAX FUND:	123	<u>\$ 7,446,120</u>	<u>\$ 8,022,000</u>	<u>\$ 9,000,000</u>	<u>\$ 9,000,000</u>
ENGINEERING AND PUBLIC WORKS FUND:					
Environment & Planning	1310110	\$ 2,074,025	\$ 2,733,226	\$ 2,719,236	\$ 2,719,236
Land Development	1310120	776,476	857,275	1,035,518	1,035,518
Stormwater Compliance	1310130	433,715	583,950	512,371	512,371
Stormwater Management - Violation	1310135	2,904	-	-	-
Public Works Construction & Maintenance	1310210	13,194,935	14,540,939	15,912,268	14,822,268
Traffic Engineering	1310220	1,028,229	1,030,349	1,206,486	1,165,286
Engineering	1310410	272	-	-	-
Subdivision Foreclosures	1310425	158,459	-	-	-
Subdivision Foreclosures	1310430	120,359	-	-	-
Fire Prevention	1310510	693,323	730,883	780,979	773,015
Building Codes	1310610	1,150,947	1,378,512	1,421,407	1,418,107
Code Enforcement	1310710	592,373	669,642	747,412	736,912
Soil Conservation	1310810	140,057	155,019	140,603	139,603
Trustee Commission & Transfers	131	207,604	165,000	200,000	200,000
Total Engineering and Public Works Fund		<u>\$ 20,573,678</u>	<u>\$ 22,844,795</u>	<u>\$ 24,676,280</u>	<u>\$ 23,522,316</u>
CENTRAL CAFETERIA FUND:	143	<u>\$ 20,795,292</u>	<u>\$ 27,360,000</u>	<u>\$ 27,855,000</u>	<u>\$ 27,855,000</u>
GENERAL PURPOSE SCHOOL FUND:	141	<u>\$ 517,259,797</u>	<u>\$ 542,000,000</u>	<u>\$ 591,500,000</u>	<u>\$ 591,500,000</u>
DEBT SERVICE FUND:	151	<u>\$ 70,597,612</u>	<u>\$ 74,000,000</u>	<u>\$ 77,500,000</u>	<u>\$ 77,500,000</u>
Total Operating Budget		<u>\$ 846,216,589</u>	<u>\$ 893,574,322</u>	<u>\$ 964,965,794</u>	<u>\$ 954,113,568</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.



Expenditure Summary by Fund

Proposed Budget 22

DEPARTMENT (Or Account Name)	DEPT. NUMBER	ACTUAL FY 2021	ADOPTED FY 2022	REQUESTED FY 2023	PROPOSED FY 2023
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	\$ 2,438,980	\$ 2,966,680	\$ 3,499,471	\$ 3,499,471
Mailroom Service Fund	268	366,632	380,950	364,899	364,899
Employee Benefits Fund	270	32,937,632	35,159,480	33,366,019	33,366,019
Risk Management Fund	266	5,962,526	5,984,640	5,816,776	5,816,776
Building Maintenance Fund	274	13,397,549	12,230,103	14,210,841	14,210,841
Technical Support Services Fund	276	713,005	2,228,396	2,287,337	2,287,337
Self Insurance Fund	263	29,290,300	29,280,338	29,779,757	29,779,757
TOTAL INTERNAL SERVICE FUNDS		<u>\$ 85,106,624</u>	<u>\$ 88,230,587</u>	<u>\$ 89,325,100</u>	<u>\$ 89,325,100</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>\$ 463,075</u>	<u>\$ 603,000</u>	<u>\$ 603,000</u>	<u>\$ 603,000</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>\$ 1,568,841</u>	<u>\$ 1,488,832</u>	<u>\$ 1,580,845</u>	<u>\$ 1,580,845</u>



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Revenue Summary By Fund

	ACTUAL FY 2021	ADOPTED FY 2021	ADOPTED FY 2022	PROPOSED FY 2023
GENERAL FUND:				
County Property Taxes	\$ 129,930,136	\$ 127,235,500	\$ 130,678,695	\$ 133,638,000
County Local Option Taxes	23,030,367	16,934,500	21,176,500	23,126,700
Wheel Tax	595,939	575,000	575,000	575,000
Licenses and Permits	3,270,600	3,705,000	3,193,000	3,160,500
Fines, Forfeitures, Penalty	1,444,113	1,476,600	1,370,200	1,014,700
Charges/Current Services	8,081,856	7,838,695	7,722,543	9,009,803
Other Local Revenue	5,610,525	5,257,087	5,310,792	4,868,365
Fees from Officials	13,262,586	10,375,000	12,085,000	13,035,000
State of Tennessee	12,865,323	12,196,806	11,184,614	9,132,581
Federal Government	3,009,348	1,995,000	2,056,000	1,656,900
Other Governments	281,428	148,000	498,000	208,000
Citizens Groups	166,685	166,685	167,443	-
Transfer from Other Funds	-	1,000,000	400,000	-
Appropriation from Restricted Fund Balance	-	545,675	584,137	582,071
Appropriation from Fund Balance	-	4,882,804	2,900,000	3,500,000
Appropriation from Designated Fund Balance	-	-	642,000	1,400,000
Increase in Equity Interest in Joint Venture	930,016	-	-	-
Total General Fund	\$ 202,478,922	\$ 194,332,352	\$ 200,543,924	\$ 204,907,620
GOVERNMENTAL LIBRARY FUND:				
County Local Option Taxes (Litigation Tax)	\$ 39,020	\$ 55,531	\$ 46,450	\$ 43,650
Charges/Current Services	-	3,100	2,000	2,000
Other Local Revenues	-	250	250	-
Other Governments/Citizens Groups	30,000	30,000	30,000	30,000
Operating Transfers	37,000	30,000	35,000	35,000
Appropriation from Fund Balance	-	-	6,094	8,876
Total Governmental Library Fund	\$ 106,020	\$ 118,881	\$ 119,794	\$ 119,526



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	ACTUAL FY 2021	ADOPTED FY 2021	ADOPTED FY 2022	PROPOSED FY 2023
PUBLIC LIBRARY FUND:				
Wheel Tax	\$ 12,327,843	\$ 12,000,000	\$ 12,000,000	\$ 12,325,000
Charges/Current Services	97,793	290,000	225,000	100,000
Other Local Revenues	140,160	122,000	137,000	141,000
State of Tennessee	45,500	45,500	45,500	317,300
Federal Government	6,400	6,400	6,400	10,000
Other Governments/Citizens Groups	9,844	-	-	-
Operating Transfers	900,000	1,200,000	1,400,000	1,600,000
Appropriation from Fund Balance	-	331,449	312,650	267,848
Total Public Library Fund	\$ 13,527,540	\$ 13,995,349	\$ 14,126,550	\$ 14,761,148
SOLID WASTE FUND:				
County Local Option Taxes	\$ 2,400,000	\$ 2,400,000	\$ 2,600,000	\$ 2,600,000
Other Local Revenues	643,709	400,000	450,000	700,000
State of Tennessee	517,179	509,000	475,000	500,000
Operating Transfers	800,000	375,000	625,000	675,000
Appropriation from Fund Balance	-	247,376	247,259	312,958
Total Solid Waste Fund	\$ 4,360,888	\$ 3,931,376	\$ 4,397,259	\$ 4,787,958
AIR QUALITY FUND:				
Charges/Current Services	\$ 358,615	\$ 160,000	\$ 160,000	\$ 160,000
Other Local Revenues	78,864	-	-	-
Federal Government	521,140	-	-	-
Operating Transfers	325,000	-	-	-
Total Air Quality Fund	\$ 1,283,619	\$ 160,000	\$ 160,000	\$ 160,000
HOTEL/MOTEL TAX FUND:				
County Local Option Taxes	\$ 7,592,480	\$ 7,800,000	\$ 7,800,000	\$ 9,000,000
Appropriation from Fund Balance	-	22,000	222,000	-
Total Hotel/Motel Tax Fund	\$ 7,592,480	\$ 7,822,000	\$ 8,022,000	\$ 9,000,000



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Revenue Summary By Fund

	ACTUAL FY 2021	ADOPTED FY 2021	ADOPTED FY 2022	PROPOSED FY 2023
ENGINEERING AND PUBLIC WORKS FUND:				
County Local Option Taxes	\$ 8,221,062	\$ 5,757,946	\$ 7,607,946	\$ 8,607,946
Statutory Taxes	2,331,247	1,900,000	2,300,000	2,325,000
Licenses and Permits	2,598,748	1,725,000	2,200,000	2,600,000
Fines, Forfeitures, Penalty	175,277	80,000	110,000	150,000
Charges/Current Services	117,910	76,900	91,900	112,500
Other Local Revenues	190,035	2,500	500	-
State of Tennessee	7,080,884	6,261,000	7,861,000	7,011,000
Operating Transfers	1,625,000	3,250,000	2,250,000	2,250,000
Appropriation from Fund Balance	-	394,200	300,000	300,000
Appropriation from Designated Fund Balance	-	-	123,449	165,870
Total Engineering and Public Works Fund	\$ 22,340,163	\$ 19,447,546	\$ 22,844,795	\$ 23,522,316
CENTRAL CAFETERIA FUND:	\$ 21,530,584	\$ 27,605,000	\$ 27,360,000	\$ 27,855,000
GENERAL PURPOSE SCHOOL FUND:				
County Property Taxes	\$ 106,153,334	\$ 104,570,000	\$ 106,950,400	\$ 109,060,000
County Local Option Taxes	187,390,547	151,449,000	177,786,000	221,535,000
Wheel Tax	1,790,760	1,775,000	1,750,000	1,750,000
Licenses	34,999	35,000	36,000	36,000
Charges/Current Services	410,389	425,000	275,000	275,000
Other Local Revenue	4,760,329	3,422,000	6,121,100	6,171,100
State of Tennessee	244,215,921	241,979,000	246,089,000	250,483,000
Federal Government	615,460	600,000	600,000	600,000
Other Governments/Citizens Groups	215,335	-	-	-
Operating Transfers	1,947,784	3,572,000	1,932,000	1,500,000
Appropriation from Fund Balance	-	-	370,600	-
Appropriation from Designated Fund Balance	-	-	89,900	89,900
Total General Purpose School Fund	\$ 547,534,858	\$ 507,827,000	\$ 542,000,000	\$ 591,500,000
DEBT SERVICE FUND:				
County Property Taxes	\$ 57,063,479	\$ 55,532,000	\$ 57,026,465	\$ 58,456,000
Other Local Revenue	1,938,781	1,691,980	1,656,483	1,666,314
Operating Transfers	195,533	195,533	196,384	-
Refunding Bond Proceeds	531,554	-	-	-
Payment from General Purpose Schools	11,449,356	11,449,356	14,931,933	15,686,683
Appropriation from Fund Balance	-	7,131,131	188,735	1,691,003
Total General Debt Fund	\$ 71,178,703	\$ 76,000,000	\$ 74,000,000	\$ 77,500,000
Grand Total Budgeted Operating Funds	\$ 891,933,777	\$ 851,239,504	\$ 893,574,322	\$ 954,113,568
		Dollar Amount Change	\$ 42,334,818	\$ 60,539,246
		Percentage Change	4.97%	6.77%



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Expenditures and Other Uses

Proposed Increases/(Decreases) in Expenditures from FY 2022 to FY 2023

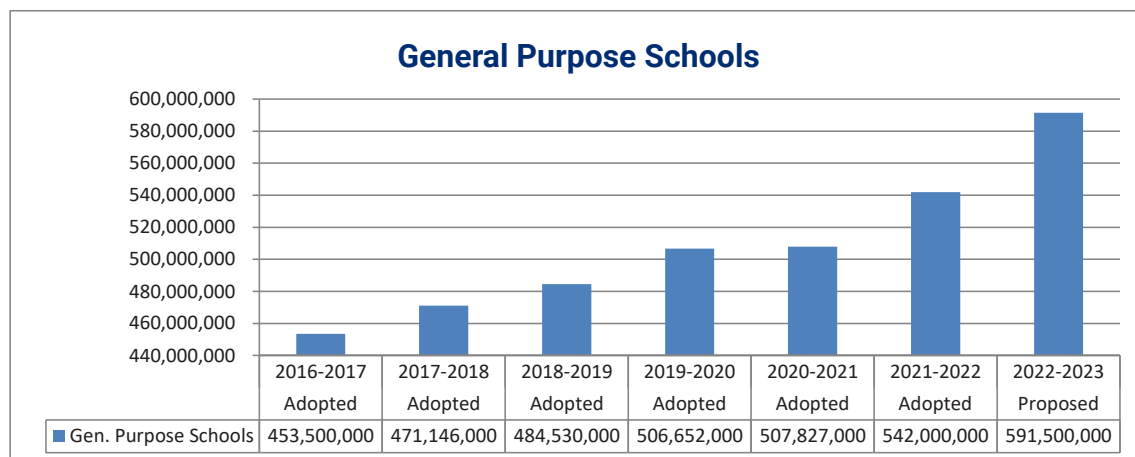
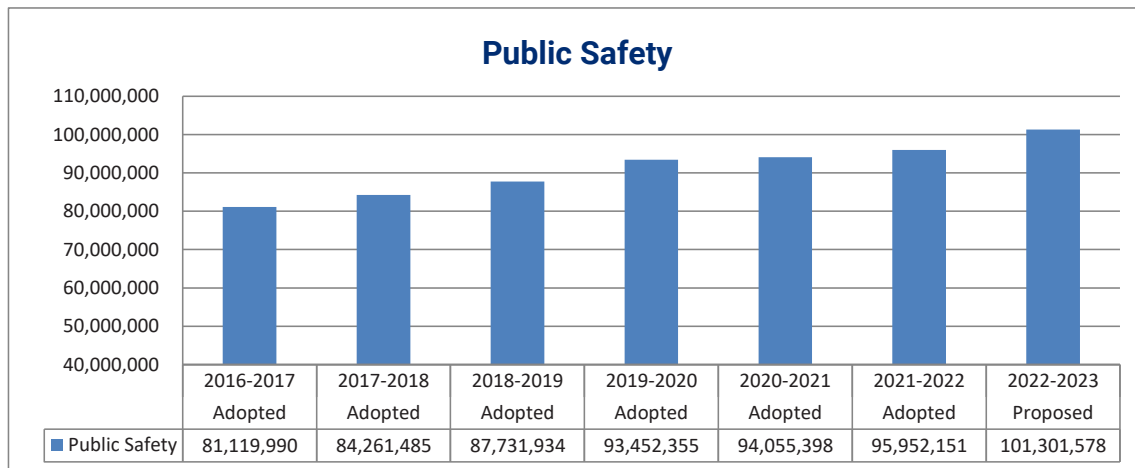
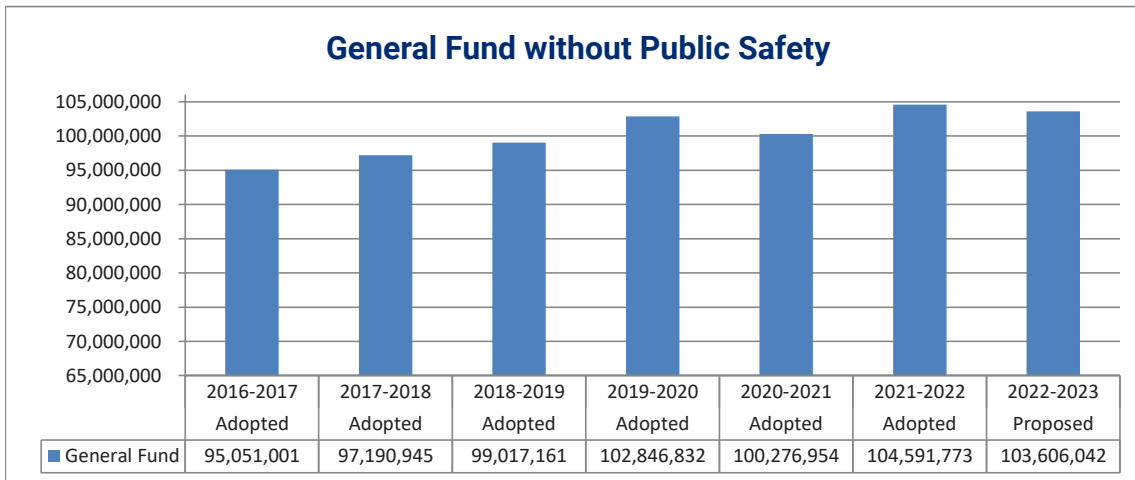
Adopted Budget 2021-2022		\$ 200,543,924
New Challenges for 2022-2023:		
Step + 3% for employees (including deputies)	\$ 4,800,000	
Additional 2 steps for Deputies	600,000	
Various Departmental Decreases	<u>(1,036,304)</u>	
Total FY 2023 Additions to Proposed Expenditures	4,363,696	<u>4,363,696</u>
Proposed 2022-2023 Budget		<u><u>\$ 204,907,620</u></u>

Revenues and Other Sources

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

Adopted Budget 2021-2022		\$ 200,543,924
Projected Increases/(Decrease) in Revenues and Other Sources:		
Increase in Property Tax Revenue	\$ 2,959,305	
Increase in Local Option Tax Revenue	1,950,200	
Decrease in Licenses, Permits and Charges for Services	(32,500)	
Increase in Fees from Officials	950,000	
Decrease in State of Tennessee Revenue	(2,052,033)	
Increase in Other Revenues and Other Sources	<u>588,724</u>	
Total FY 2023 Additions to Revenues and Other Sources	4,363,696	<u>4,363,696</u>
Proposed 2022-2023 Budget		<u><u>\$ 204,907,620</u></u>

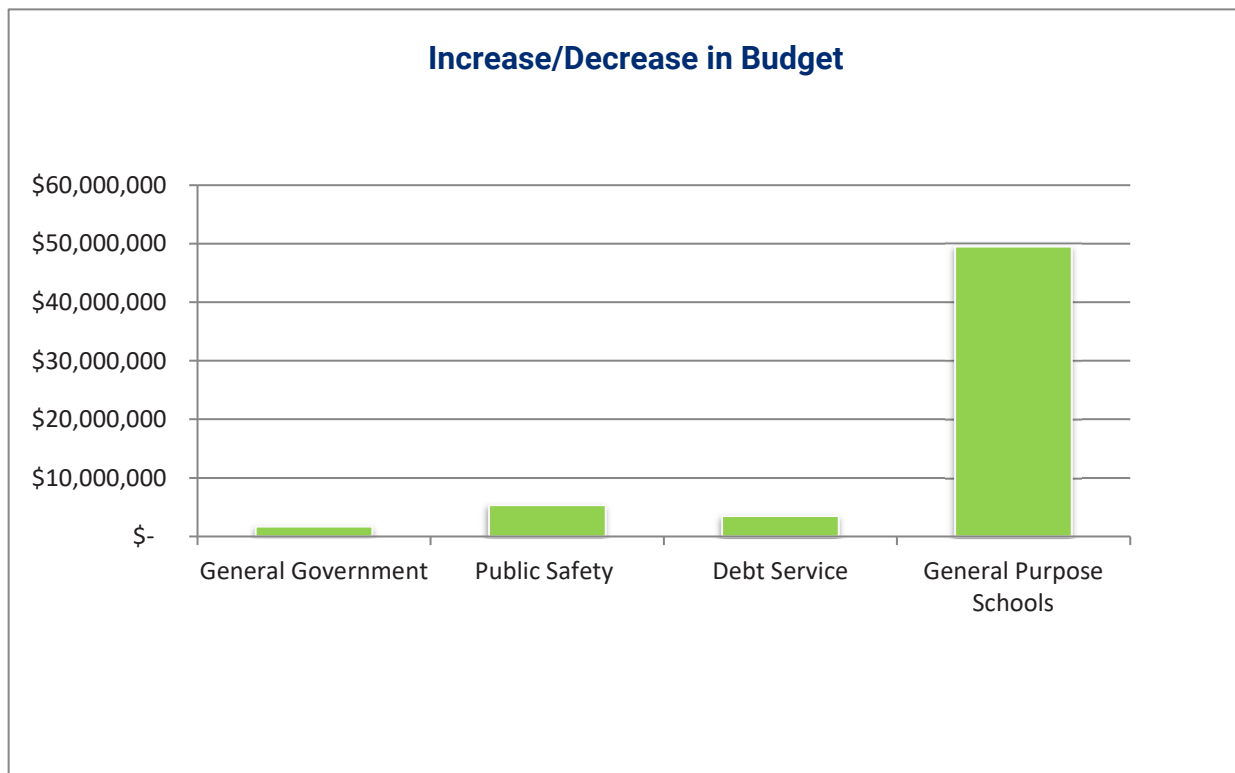




INCREASE/(DECREASE) IN 2023 BUDGET FROM 2022 BUDGET

	2021-2022	Increase/ (Decrease)	2022-2023
General Government	\$ 154,262,171	\$ 1,694,819	\$ 155,956,990
Public Safety	95,952,151	5,349,427	101,301,578
Debt Service	74,000,000	3,500,000	77,500,000
General Purpose Schools	542,000,000	49,500,000	591,500,000
	<u>\$ 866,214,322</u>	<u>\$ 60,044,246</u>	<u>\$ 926,258,568</u>

Central Cafeteria Fund is not included in the totals.



County Budgeted Position Count

DEPARTMENT (or account name)	ADOPTED FY 2022		PROPOSED FY 2023		Change from 2022-2023		
	Full Time	Part Time	Full Time	Part Time	Full Time	Part Time	
GENERAL FUND:							
Attorney General	1010010	39	2	41	2	2	0
Bad Check Unit	1010020	0	0	0	0	0	0
IV-D Child Support Clerk	1010330	16	1	15	1	-1	0
County Commission	1010910	2	0	*	2	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	15	5	15	6	0	1
Court Administrator & Magistrate	1012133	1	0	**	12	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	37	1	-2	0
IV-D Magistrate Program	1012420	3	0	3	0	0	0
Juvenile Court-Clerk	1012710	14	0	14	0	0	0
Juvenile Service Center	1013010	65	0	65	0	0	0
Law Department	1013210	19	1	18	1	-1	0
Delinquent Tax	1013220	0	0	0	0	0	0
County Mayor	1013310	14	0	13	0	-1	0
ADA	1013320	0	0	0	0	0	0
Legislative Delegation	1013330	0	0	0	0	0	0
Human Resources	1013610	10	0	7	0	-3	0
Benefits Administration	1013615	5	0	4	0	-1	0
Probation Office	1014210	11	0	0	0	-11	0
Office of Neighborhoods	1014510	0	0	0	0	0	0
Blue Trails/Greenways/Trails	1014802	0	0	3	0	3	0
Park Maintenance	1014810	41	2	32	2	-9	0
Recreation Administration	1014830	10	3	***	5	3	***
Sports & Recreation	1014836	0	0	12	0	12	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
West Knox Senior Center	1015145	2	1	2	1	0	0
South Knox Senior Center	1015146	3	0	3	1	0	1
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



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DEPARTMENT (or account name)	ADOPTED FY 2022		PROPOSED FY 2023		Change from 2022-2023		
	Full Time	Part Time	Full Time	Part Time	Full Time	Part Time	
GENERAL FUND (Continued):							
Neighborhoods & Community Development	1015165	8	1	5	1	-3	0
Support Services	1015400	9	0	8	0	-1	0
Preventive Health Services	1015403	19	3	18	3	-1	0
Dental Services	1015406	16	0	17	0	1	0
Food & Restaurant Inspections	1015412	13	0	13	0	0	0
Health Administration	1015415	15	0	16	0	1	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	0	0	0	0	0	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	15	0	17	0	2	0
Vital Records	1015457	4	0	4	0	0	0
Women's Health Services	1015460	5	1	5	1	0	0
Community Health Services	1015463	5	0	5	0	0	0
West Clinic	1015465	9	1	9	1	0	0
Teague Clinic	1015466	6	0	6	0	0	0
Finance	1015710	26	1	25	1	-1	0
Procurement	1016010	10	0	10	0	0	0
Property Development	1016015	4	0	3	0	-1	0
Asset Management	1016020	3	0	4	0	1	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	0	0
Soil Conservation District	1017520	0	0	0	0	0	0
Building Codes	1017530	0	0	0	0	0	0
Code Enforcement	1017720	0	0	0	0	0	0
Information Technology	1017910	52	0	52	0	0	0
Records Management	1017920	5	0	5	0	0	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	30	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
Training	1018912	0	0	0	0	0	0



DEPARTMENT (or account name)	ADOPTED FY 2022		PROPOSED FY 2023		Change from 2022-2023		
	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	1,062	3	1,062	3	0	
Warrants	1018924	0	0	0	0	0	
Detective	1018927	0	0	0	0	0	
DUI Litter Pick Up Crew	1018928	0	0	0	0	0	
Forensics	1018930	0	0	0	0	0	
Juvenile Division	1018933	0	0	0	0	0	
Batterer's Treatment	1018939	0	0	0	0	0	
Narcotics	1018942	0	0	0	0	0	
Internal Affairs	1018945	0	0	0	0	0	
Special Services	1018948	0	0	0	0	0	
Auxiliary Services	1018957	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	34	1	37	1	3	
Sheriff - Animal Control	1018993	0	0	0	0	0	
Sheriff - Juvenile Court Officers	1018995	0	0	0	0	0	
Total General Fund		1776	43	1770	45	-6	2
GOVERNMENTAL LAW LIBRARY FUND:							
	1140010	1	0	1	0	0	0
PUBLIC LIBRARY FUND:							
Public Library Operations	1150010	137	66	137	66	0	0
Public Library Maintenance	1150011	5	0	5	0	0	0
Total Public Library Fund		142	66	142	66	0	0
SOLID WASTE FUND:							
Solid Waste Administration	1160110	1	1	1	1	0	0
Convenience Centers	1160120	25	0	25	0	0	0
Tire Transfer Program	1160310	1	0	1	0	0	0
Litter Grant - County	1160320	2	0	2	1	0	1
Recycling Program	1160330	0	0	0	0	0	0
Total Solid Waste Fund		29	1	29	2	0	1



DEPARTMENT (or account name)	ADOPTED FY 2022		PROPOSED FY 2023		Change from 2022-2023			
	Full Time	Part Time	Full Time	Part Time	Full Time	Part Time		
AIR QUALITY FUND:	128	13	0	13	0	0	0	
ENGINEERING AND PUBLIC WORKS FUND:								
Environment & Planning	1310110	13	1	16	1	3	0	
Land Development	1310120	9	0	10	0	1	0	
Stormwater Compliance	1310130	6	1	4	1	-2	0	
Public Works Construction & Maintenance	1310210	83	1	84	1	1	0	
Traffic Engineering	1310220	7	0	8	0	1	0	
Fire Prevention	1310510	8	0	8	0	0	0	
Building Codes	1310610	16	0	16	0	0	0	
Code Enforcement	1310710	9	0	9	0	0	0	
Soil Conservation	1310810	2	0	2	0	0	0	
Total Engineering and Public Works Fund		153	3	157	3	4	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	9	0	9	0		0	0
RISK MANAGEMENT FUND	2660010	8	0	9	0		1	0
MAILROOM SERVICE FUND	2680010	2	0	2	0		0	0
EMPLOYEE BENEFITS FUND	2700050	7	1	7	1		0	0
TECHNICAL SUPPORT SERVICES FUND	2760010	9	0	11	0		2	0

- * Does not include Knox County's 11 Commissioners
- ** Probation (1014210) is now included in with Court Administrator & Magistrate (1012133)
- *** Does not include the Parks Temporary/Seasonal Employees
- **** FY 2023 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.



County Budgeted Position Count

DEPARTMENT (or account name)	ADOPTED FY 2022		PROPOSED FY 2023		Change from 2022-2023	
	Full Time	Part Time	Full Time	Part Time	Full Time	Part Time
GRANTS						
CDBG & Housing	4	0	7	0	3	0
Health Department	136	18	185	18	49	0
Judges - Drug Court	6	1	10	3	4	2
Juvenile Services	2	0	3	0	1	0
Attorney General	1	0	1	0	0	0
Sheriff	11	3	11	3	0	0
Solid Waste	4	0	5	0	1	0
Total Grant Funds	164	22	222	24	58	2



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Capital Outlay Detail - General County

Proposed Budget 34

	Proposed FY 2023	Funded By
Attorney General		
Office Renovation	\$ 101,750	Debt Proceeds
Property Assessor		
Vehicles (1) Requested (1) Proposed	35,000	Debt Proceeds
Health Department		
Dental X-Ray Machine	38,588	Debt Proceeds
Juvenile Court		
Vehicles (1) Requested (1) Proposed	45,000	Debt Proceeds
Sheriff's Department		
Vehicles - Chargers- (38) Requested (38) Proposed	1,546,600	Debt Proceeds
Transportation Vans - (2) Requested (2) Proposed	123,400	Debt Proceeds
Durangos - (6) Requested (6) Proposed	298,200	Debt Proceeds
Tahoes - (2) Requested (1) Proposed	52,700	Debt Proceeds
Body Cameras	1,030,700	Debt Proceeds
Engineering & Public Works		
Vehicles (2) Requested (2) Proposed	82,000	Debt Proceeds
John Deere 5090M w/60" cut	75,000	Debt Proceeds
Asphalt Patch Truck	211,000	Debt Proceeds
Vehicle Service Center		
Fuel Leak Detection System & Fuel Dispenser Replacements	92,769	Debt Proceeds
IT Department		
Oracle Database Encryption	380,896	Debt Proceeds
Oracle VM Server Replacement	45,000	Debt Proceeds
Parks & Recreation Department		
4 - Zero-Turn 60 inch Mowers	52,000	Debt Proceeds
Reel Mower	30,000	Debt Proceeds
11 - AEDS	25,000	Debt Proceeds
Three Ridges Golf Course		
Mower Deck	10,000	Debt Proceeds
Greens Mower	30,000	Debt Proceeds
Medical Examiner		
Vehicles (2) Requested (1) Proposed	36,968	Debt Proceeds
TOTAL CAPITAL OUTLAY	\$ 4,342,571	Funded by Debt Proceeds

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



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Defined Service Contracts - General Fund

AGENCY	Program	Proposed FY 2023
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	15,000
CASA *	Advocates	10,000
Catholic Charities*	Children's Emergency Shelter	44,500
Childhelp Tennessee	Children's Advocacy Center	45,000
Community Mediation Center	Mediation Project	22,250
Disabled American Veterans	Hospital Service Officer/Transport	10,000
East Tennessee Community Design Center	DesignWorks	15,000
East Tennessee Economic Development Agency	Economic Development	100,000
Emerald Youth Foundation	JustLead Learning Lab	15,000
Epilepsy Foundation of East TN	Epilepsy Education & Awareness	10,000
Friends of Literacy	Improving Early Childhood Literacy	20,000
Helen Ross McNabb	Shelter Services/Victim Services	100,000
Interfaith Health Clinic	Healthcare for the Working Uninsured	56,000
Keep Knoxville Beautiful	Community Beautification	15,000
Knoxville Chamber **	Economic Development	1,270,500
Knoxville Leadership Foundation	Amachi Knoxville	15,000
Mental Health Association of East Tennessee	Early Intervention/Recovery Call Center	30,000
Muse Knoxville	Muse Ambassador Program	15,000
Raising a Voice	Human Trafficking	10,000
West Knox Farragut Chamber	Economic Development	50,000
Total -- General Fund		\$ 1,907,750

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



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AGENCY	Proposed FY 2023
HOTEL / MOTEL TAX FUND:	
Arts & Cultural Alliance of Greater Knoxville	\$ 425,000
Beck Cultural Exchange Center	75,000
Legacy Parks	125,000
Asian Culture Center	35,000
Visit Knoxville	3,600,000
Women's Basketball Hall of Fame	175,000
Zoo Knoxville Capital	325,000
Zoo Knoxville Operating	150,000
Total -- Hotel/Motel Tax Fund	4,910,000
TOTAL CONTRACTUAL AGENCIES	\$ 6,817,750



**General County Appropriations from
Unrestricted Fund Balance**

Fund	Purpose	Adopted FY 2021	Adopted FY 2022	Proposed FY 2023
General	Planned Use of Fund Balance	\$ 4,882,804	\$ 2,900,000	\$ 3,500,000
Governmental Law Library	Planned Use of Fund Balance	-	6,094	8,876
Public Library	Planned Use of Fund Balance	331,449	312,650	267,848
Solid Waste	Planned Use of Fund Balance	247,376	247,259	312,958
Engineering & Public Works	Planned Use of Fund Balance	394,200	300,000	300,000
Hotel/Motel Tax	Planned Use of Fund Balance	22,000	222,000	-
Debt Service **	Planned Use of Fund Balance	7,131,131	188,735	1,691,003
TOTAL		\$ 13,008,960	\$ 4,176,738	\$ 6,080,685

**General Fund Actual Undesignated/Unassigned Fund Balances:
for fiscal years ended 2010 - 2023**

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 - 81,158,547
 2022 - 81,158,547 (estimated)
 2023 - 77,658,547 (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.



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Appropriations from Available Fund Balance Schools

Fund	Purpose	Adopted FY 2021	Adopted FY 2022	Proposed FY 2023
General Purpose Schools	Planned Use of Fund Balance	\$ -	\$ 370,600	\$ -
TOTAL		\$ -	\$ 370,600	\$ -

General Purpose Schools Proposed Budget	\$ 591,500,000
Required 3% Fund Balance	3%
Minimum Required Fund Balance FY 2022	17,745,000
06/30/22 Estimated Available Fund Balance	75,000,000
Excess of Estimated FY 2022 Available Fund Balance over FY 2023 Required Balance	<u>\$ 57,255,000</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.



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Current Property Tax Revenue History

Budget vs. Actual 2011-2021

	Actual 2011	Actual 2012	Actual 2013	Actual 2014	Actual 2015	Actual 2016	Actual 2017	Actual 2018	Actual 2019	Actual 2020	Actual 2021	Adopted 2022	Proposed 2023
General	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	116,259,064	116,479,195	119,438,000
Debt	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	56,169,966	56,276,465	57,706,000
Schools	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	104,502,224	104,700,400	107,360,000
Total	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	276,931,254	277,456,060	284,504,000
Budget	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	270,088,000		
Favorable (Unfavorable)	(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)	6,843,254		
% Increase (Decrease)		1.69%	2.49%	1.56%	1.62%	1.86%	1.28%	1.91%	2.03%	1.20%	2.73%		



**KNOX COUNTY
TENNESSEE**

Finance Department

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

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

Sales Tax Revenue History

Budget vs. Actual 2011-2021

	Actual 2011	Actual 2012	Actual 2013	Actual 2014	Actual 2015	Actual 2016	Actual 2017	Actual 2018	Actual 2019	Actual 2020	Actual 2021	Adopted 2022	Proposed 2023
General	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	8,941,923	8,200,000	9,400,000
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	2,400,000	2,600,000	2,600,000
Engineering	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	8,213,116	7,600,000	8,600,000
Schools	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	186,667,677	176,837,000	220,586,000
School Const.	18,281,409	19,591,354	19,407,316	19,516,096	-	-	-	-	-	-	-	-	-
Total	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	206,222,716	195,237,000	241,186,000
Budget	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	164,650,000		
Favorable (Unfavorable)	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	41,572,716		
% Increase (Decrease)		7.08%	-0.49%	0.44%	6.79%	4.81%	1.85%	4.48%	4.09%	3.75%	14.92%		



**KNOX COUNTY
TENNESSEE**

Finance Department

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Wheel Tax Revenue History

Budget vs. Actual 2011-2021

	Actual 2011	Actual 2012	Actual 2013	Actual 2014	Actual 2015	Actual 2016	Actual 2017	Actual 2018	Actual 2019	Actual 2020	Actual 2021	Adopted 2022	Proposed 2023
General	1,565,310	499,643	504,302	519,752	534,818	532,699	549,150	556,116	572,282	564,983	595,939	575,000	575,000
Library	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	12,327,843	12,000,000	12,325,000
Schools	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	1,790,760	1,750,000	1,750,000
Total	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	14,714,542	14,325,000	14,650,000
Budget	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	14,350,000		
Favorable (Unfavorable)	1,262,605	6,867	(76,280)	434,924	378,822	78,052	459,250	(268,748)	530,416	(50,001)	364,542		
% Increase (Decrease)		-8.36%	0.93%	4.48%	0.15%	0.95%	3.09%	1.27%	2.91%	-1.28%	5.48%		



**KNOX COUNTY
TENNESSEE**

Finance Department

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Fiscal Year Ended June 30:	Actual 2017	Actual 2018	Actual 2019	Actual 2020	Actual 2021	Estimated 2022
General Fund:						
Spendable Fund Balance	69,196,230	74,135,090	75,170,790	81,434,074	92,458,951	89,558,951
Debt Service Fund:						
Spendable Fund Balance	14,916,876	16,690,905	15,308,850	14,895,594	15,476,685	15,287,950
Governmental Library Fund:						
Spendable Fund Balance	43,555	44,060	38,423	37,922	44,895	38,801
Public Library Fund:						
Spendable Fund Balance	1,882,336	2,168,568	2,224,977	1,948,114	2,228,212	1,915,562
Solid Waste Fund:						
Spendable Fund Balance	1,301,613	1,323,757	1,268,881	1,281,226	1,133,947	866,688
Hotel-Motel Tax Fund:						
Spendable Fund Balance	1,375,559	1,580,142	1,863,388	1,614,606	1,942,579	1,720,579
Engineering & Public Works Fund:						
Spendable Fund Balance	3,845,677	4,322,371	4,465,035	5,531,196	7,297,681	6,997,681
General Purpose School Fund:						
Spendable Fund Balance	23,771,942	23,524,591	25,023,225	26,711,493	56,885,912	56,515,312

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**

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Message from the Mayor Capital Improvement Plan

Enclosed you will find the Mayor's proposed Capital Plan for FY 2023 - FY 2027. 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 \$41 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 \$41 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 \$298.4 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 87% 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 a new Northwest Elementary, projects to improve and add capacity in the north central section consisting of additions to Sterchi Elementary and needed Adrian Burnett construction, and construction of Farragut Elementary. The plan also includes funding for major renovations to two existing middle schools and an existing high school. 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 school projects totaling \$171 million, spread out over the five-year period included in this plan.
- The plan includes \$89.1 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 2023 Through FY 2027 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

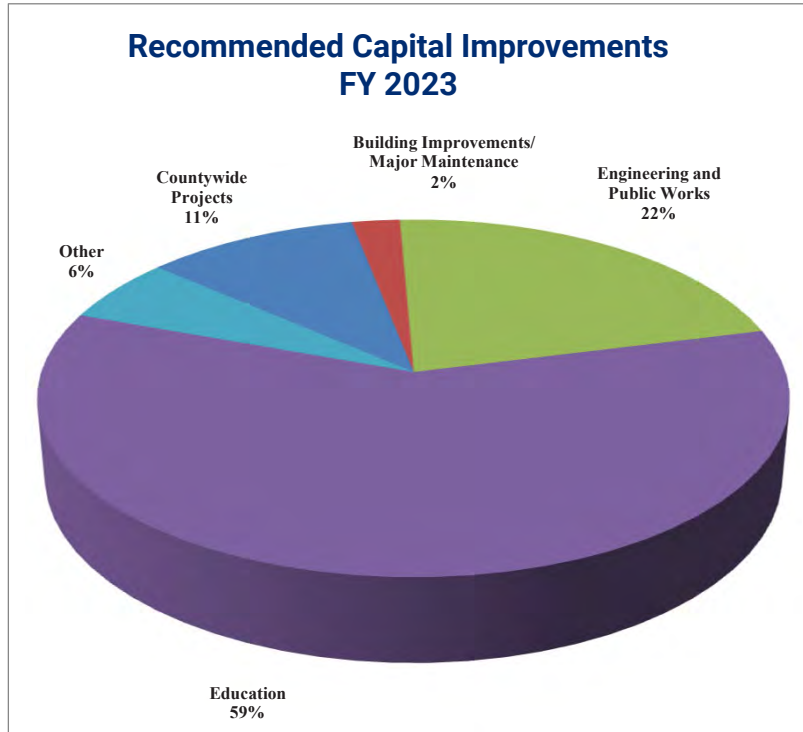
Finance Department

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Capital Improvement Plan Recommended Projects Summary

Recommended

	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	Total
Countywide Projects	\$ 8,539,000	\$ 200,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 9,639,000
Public Libraries	2,429	100,000	100,000	100,000	100,000	402,429
Parks and Recreation	400,000	200,000	200,000	200,000	200,000	1,200,000
Building Improvements/Major Maintenance	1,929,000	1,200,000	1,200,000	1,200,000	1,200,000	6,729,000
Engineering and Public Works						
Highways	16,950,000	17,250,000	15,500,000	16,250,000	17,000,000	82,950,000
Solid Waste	430,000	480,000	2,870,000	300,000	300,000	4,380,000
Stormwater Management	250,000	300,000	350,000	350,000	350,000	1,600,000
Facility Improvements	-	50,000	50,000	50,000	50,000	200,000
Total Engineering and Public Works	17,630,000	18,080,000	18,770,000	16,950,000	17,700,000	89,130,000
Knox County Schools	48,122,000	57,400,000	25,625,000	21,800,000	18,050,000	170,997,000
Total Projects	76,622,429	77,180,000	46,195,000	40,550,000	37,550,000	278,097,429
Major Equipment	4,342,571	4,000,000	4,000,000	4,000,000	4,000,000	20,342,571
Total Recommended Capital Improvements	\$ 80,965,000	\$ 81,180,000	\$ 50,195,000	\$44,550,000	\$ 41,550,000	\$ 298,440,000



KNOX COUNTY
TENNESSEE

Finance Department

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Uses of Funds

	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	Total
Recommended	\$ 80,965,000	\$ 81,180,000	\$ 50,195,000	\$ 44,550,000	\$ 41,550,000	\$ 298,440,000
Total Recommended Uses of Funds	\$ 80,965,000	\$ 81,180,000	\$ 50,195,000	\$ 44,550,000	\$ 41,550,000	\$ 298,440,000

Sources of Funds

	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	Total
General Obligation Bonds-Issued for:						
County Projects	\$ 29,843,000	\$ 23,780,000	\$ 24,570,000	\$ 22,750,000	\$ 23,500,000	\$ 124,443,000
Schools Projects	40,122,000	57,400,000	25,625,000	21,800,000	18,050,000	162,997,000
Total Issued for New Projects	69,965,000	81,180,000	50,195,000	44,550,000	41,550,000	287,440,000
Transfers from Other Funds	11,000,000	-	-	-	-	11,000,000
Total Sources of Funds	\$ 80,965,000	\$ 81,180,000	\$ 50,195,000	\$ 44,550,000	\$ 41,550,000	\$ 298,440,000

Expected Effect on Bonded Debt

Planned Principal Payments on Bonds	\$ 44,484,281	\$ 46,520,543	\$ 48,469,208	\$ 52,043,945	\$ 54,991,557	\$ 246,509,534
Planned Bond Issuance	(69,965,000)	(81,180,000)	(50,195,000)	(44,550,000)	(41,550,000)	(287,440,000)
Net Reduction in (Addition to) Bond Principal Balance	\$ (25,480,719)	\$ (34,659,457)	\$ (1,725,792)	\$ 7,493,945	\$ 13,441,557	\$ (40,930,466)



COUNTYWIDE PROJECTS

Description	Recommended						Total
	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027		
General Project Management	\$ 200,000	\$ 200,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 1,300,000	
Energy Management Project	7,000,000	-	-	-	-	7,000,000	
ADA Remediation	1,200,000	-	-	-	-	1,200,000	
Property Assessor Software	139,000	-	-	-	-	139,000	
Total Countywide Projects	\$ 8,539,000	\$ 200,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 9,639,000	



**KNOX COUNTY
TENNESSEE**

Finance Department

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PUBLIC LIBRARIES

Recommended

Description	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	Total
Various Library Projects	\$ 2,429	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 402,429
Total Public Libraries	\$ 2,429	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 402,429

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).



**KNOX COUNTY
TENNESSEE**

Finance Department

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PARKS AND RECREATION

Recommended						
Description	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	Total
Park Concession Renovations	\$ 200,000	\$ -	\$ -	\$ -	\$ -	\$ 200,000
Ball Field Maintenance	100,000	-	-	-	-	100,000
Replacement/Repair Playground Equipment	100,000	-	-	-	-	100,000
Various Park Upgrades	-	200,000	200,000	200,000	200,000	800,000
Total Parks and Recreation	\$ 400,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 1,200,000



BUILDING IMPROVEMENTS/MAJOR MAINTENANCE

Recommended						
Description	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	Total
City / County Building (CCB) (County Portion)	\$ 1,426,000	\$ 700,000	\$ 700,000	\$ 700,000	\$ 700,000	\$ 4,226,000
Knox Central	183,000	-	-	-	-	183,000
Health Department	70,000	-	-	-	-	70,000
Old Courthouse	100,000	-	-	-	-	100,000
Senior Centers	150,000	-	-	-	-	150,000
Various Building Improvements	-	500,000	500,000	500,000	500,000	2,000,000
Total Building Improvements/ Major Maintenance	\$ 1,929,000	\$ 1,200,000	\$ 1,200,000	\$ 1,200,000	\$ 1,200,000	\$ 6,729,000

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

Recommended

Description	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	Total
Highways:						
Schaad Road	\$ 5,000,000	\$ 9,000,000	\$ 7,000,000	\$ -	\$ -	\$ 21,000,000
Sidewalk Construction/ADA Compliance	250,000	500,000	500,000	500,000	500,000	2,250,000
Canton Hollow Road Improvements	2,000,000	-	-	-	-	2,000,000
Coward Mill Widening	3,100,000	-	-	-	-	3,100,000
Countywide Road Improvements	-	1,000,000	2,000,000	11,000,000	11,000,000	25,000,000
Murphy Road Improvements	500,000	-	-	-	-	500,000
Solway Road/Hardin Valley Improvements	500,000	-	-	-	-	500,000
Wescott Boulevard Railroad Crossing Improvements	500,000	-	-	-	-	500,000
Carter School Sidewalk Improvements	1,000,000	-	-	-	-	1,000,000
Tipton Station Sidewalk Connection	200,000	-	-	-	-	200,000
Hardin Valley Sidewalk Connection	250,000	-	-	-	-	250,000
Everett/Watt LIC	1,000,000	2,000,000	2,000,000	-	-	5,000,000
West Beaver Creek Relocation	750,000	750,000	-	-	-	1,500,000
Bridge Repair/Large Culvert Repairs	400,000	1,500,000	1,500,000	2,000,000	2,500,000	7,900,000
TDOT Partnerships	750,000	1,500,000	1,500,000	1,750,000	1,750,000	7,250,000
Interagency-Private Partnerships	500,000	500,000	500,000	500,000	750,000	2,750,000
Geometric Improvements	-	250,000	250,000	250,000	250,000	1,000,000
Traffic Signal Modernization	200,000	200,000	200,000	200,000	200,000	1,000,000
State Aid Projects	50,000	50,000	50,000	50,000	50,000	250,000
Total Highways	16,950,000	17,250,000	15,500,000	16,250,000	17,000,000	82,950,000
Solid Waste:						
Waste Compaction and Transport Equipment	400,000	400,000	350,000	300,000	300,000	1,750,000
West Knox (Dutchtown) Convenience Center Expansion or Relocation	-	60,000	2,500,000	-	-	2,560,000
Sanitary/Stormwater Retrofit for Convenience Centers	30,000	20,000	20,000	-	-	70,000
Total Solid Waste	430,000	480,000	2,870,000	300,000	300,000	4,380,000
Stormwater	250,000	300,000	350,000	350,000	350,000	1,600,000
Facility Improvements						
Miscellaneous Facility Improvements	-	50,000	50,000	50,000	50,000	200,000
Total Facility Improvements	-	50,000	50,000	50,000	50,000	200,000
Total Engineering and Public Works	\$ 17,630,000	\$ 18,080,000	\$ 18,770,000	\$ 16,950,000	\$ 17,700,000	\$ 89,130,000



KNOX COUNTY
TENNESSEE

Finance Department

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KNOX COUNTY SCHOOLS

Recommended

Description	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	Total
Physical Plant Upgrades	\$ 2,000,000	\$ 2,000,000	\$ 2,000,000	\$ 2,000,000	\$ 2,000,000	\$ 10,000,000
Roof Upgrades	5,000,000	2,000,000	2,000,000	2,000,000	2,000,000	13,000,000
HVAC Upgrades	3,000,000	6,000,000	5,000,000	5,000,000	5,000,000	24,000,000
Foundation Stabilization	250,000	-	250,000	-	250,000	750,000
BEP Growth (Modular Classroom Purchase/Relocation)	800,000	800,000	800,000	800,000	800,000	4,000,000
Security Upgrades	3,000,000	1,500,000	1,500,000	1,500,000	1,000,000	8,500,000
School Accessibility	-	100,000	-	100,000	-	200,000
Environmental Testing and Remediation	250,000	200,000	200,000	200,000	200,000	1,050,000
Technology Upgrades	300,000	300,000	300,000	300,000	300,000	1,500,000
Systemwide Drives, Parking and Paving	500,000	500,000	500,000	500,000	500,000	2,500,000
Title IX Solutions/Athletic Facilities Upgrades	1,500,000	1,000,000	1,000,000	1,000,000	-	4,500,000
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	-	-	5,500,000	-	-	5,500,000
KAEC General Renovation	-	2,500,000	-	-	-	2,500,000
Northwest Elementary School Construction	8,950,000	-	-	-	-	8,950,000
North Central Elementary Solution:						
Sterchi 250 Student Addition	3,000,000	15,500,000	-	-	-	18,500,000
Adrian Burnett Construction	4,600,000	-	-	-	-	4,600,000
Farragut Elementary School	3,000,000	24,000,000	5,575,000	-	-	32,575,000
Halls Middle Gym Replacement and Drive Improvements	-	-	-	7,400,000	-	7,400,000
Gresham Middle Gymnasium	-	-	-	-	5,000,000	5,000,000
Hardin Valley Academy 32 Classroom Addition	10,972,000	-	-	-	-	10,972,000
Total School Projects	\$ 48,122,000	\$ 57,400,000	\$ 25,625,000	\$ 21,800,000	\$ 18,050,000	\$ 170,997,000

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



MAJOR EQUIPMENT

Recommended						
Description	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	Total
Engineering and Public Works	\$ 368,000	\$ -	\$ -	\$ -	\$ -	368,000
Information Technology Equipment	425,896	-	-	-	-	425,896
Sheriff's Office	3,051,600	-	-	-	-	3,051,600
Parks and Recreation	107,000	-	-	-	-	107,000
Three Ridges Golf Course	40,000	-	-	-	-	40,000
Property Assessor	35,000	-	-	-	-	35,000
Juvenile Court	45,000	-	-	-	-	45,000
Attorney General	101,750	-	-	-	-	101,750
Health Department	38,588	-	-	-	-	38,588
Medical Examiner	36,968	-	-	-	-	36,968
Vehicle Service Center	92,769	-	-	-	-	92,769
Other Equipment-Variou	-	4,000,000	4,000,000	4,000,000	4,000,000	16,000,000
Total Major Equipment	\$ 4,342,571	\$ 4,000,000	\$ 4,000,000	\$ 4,000,000	\$ 4,000,000	\$ 20,342,571

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.



KNOX COUNTY
TENNESSEE

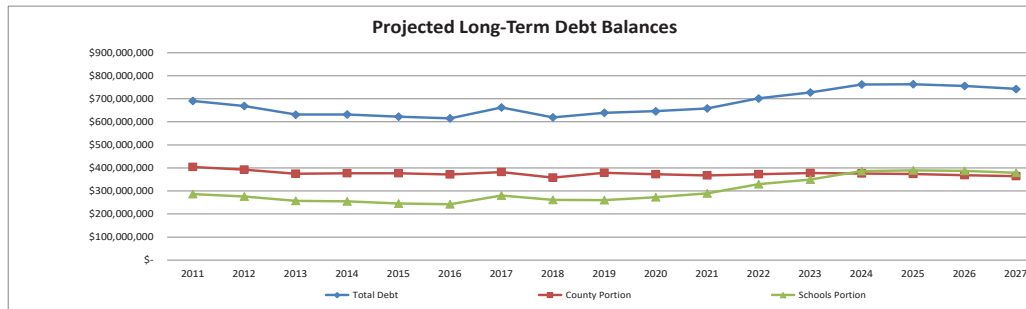
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Capital Improvement Plan Projected Changes in Bonded Debt Balances

Projected Long-Term 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 (Audited)	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 (Projected)	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	29,843,000	24,480,115	5,362,885	377,854,904	40,122,000	20,004,166	20,117,834	349,498,771	69,965,000	44,484,281	25,480,719	727,353,675
2024	23,780,000	25,901,520	(2,121,520)	375,733,384	57,400,000	20,619,023	36,780,977	386,279,748	81,180,000	46,520,543	34,659,457	762,013,132
2025	24,570,000	26,403,905	(1,833,905)	373,899,479	25,625,000	22,065,303	3,559,697	389,839,445	50,195,000	48,469,208	1,725,792	763,738,924
2026	22,750,000	28,226,583	(5,476,583)	368,422,896	21,800,000	23,817,362	(2,017,362)	387,822,083	44,550,000	52,043,945	(7,493,945)	756,244,979
2027	23,500,000	27,957,278	(4,457,278)	363,965,618	18,050,000	27,034,279	(8,984,279)	378,837,804	41,550,000	54,991,557	(13,441,557)	742,803,422
Total	\$ 510,621,212	\$ 551,416,699	\$ (40,795,487)	\$ 363,965,618	\$ 508,458,788	\$ 416,046,347	\$ 92,412,441	\$ 378,837,804	\$ 1,019,080,000	\$ 967,463,046	\$ 51,616,954	\$ 742,803,422



KNOX COUNTY
TENNESSEE

Finance Department

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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
2021	26,438,527	10,729,950	37,168,477	18,225,754	10,561,853	28,787,607	44,664,281	21,291,803	65,956,084
Budgeted: 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
Projected:									
2023	24,480,115	14,307,987	38,788,102	20,004,166	13,823,375	33,827,541	44,484,281	28,131,362	72,615,643
2024	25,901,520	14,333,510	40,235,030	20,619,023	14,084,305	34,703,328	46,520,543	28,417,815	74,938,358
2025	26,403,905	14,219,915	40,623,820	22,065,303	15,216,617	37,281,920	48,469,208	29,436,532	77,905,740
2026	28,226,583	14,155,698	42,382,281	23,817,362	15,270,681	39,088,043	52,043,945	29,426,379	81,470,324
2027	27,957,278	14,023,768	41,981,046	27,034,279	15,230,203	42,264,482	54,991,557	29,253,971	84,245,528
Total	\$ 183,574,230	\$ 95,732,494	\$ 279,306,724	\$ 150,903,866	\$ 96,410,216	\$ 247,314,082	\$ 334,478,096	\$ 192,142,710	\$ 526,620,806

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 ACFR 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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