

Proposed
FY2024 BUDGET
Glenn Jacobs, County Mayor



KNOX COUNTY
TENNESSEE



2023-2024 Proposed Operating Budget and 2024-2028 Capital Improvement Plan

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Introduction

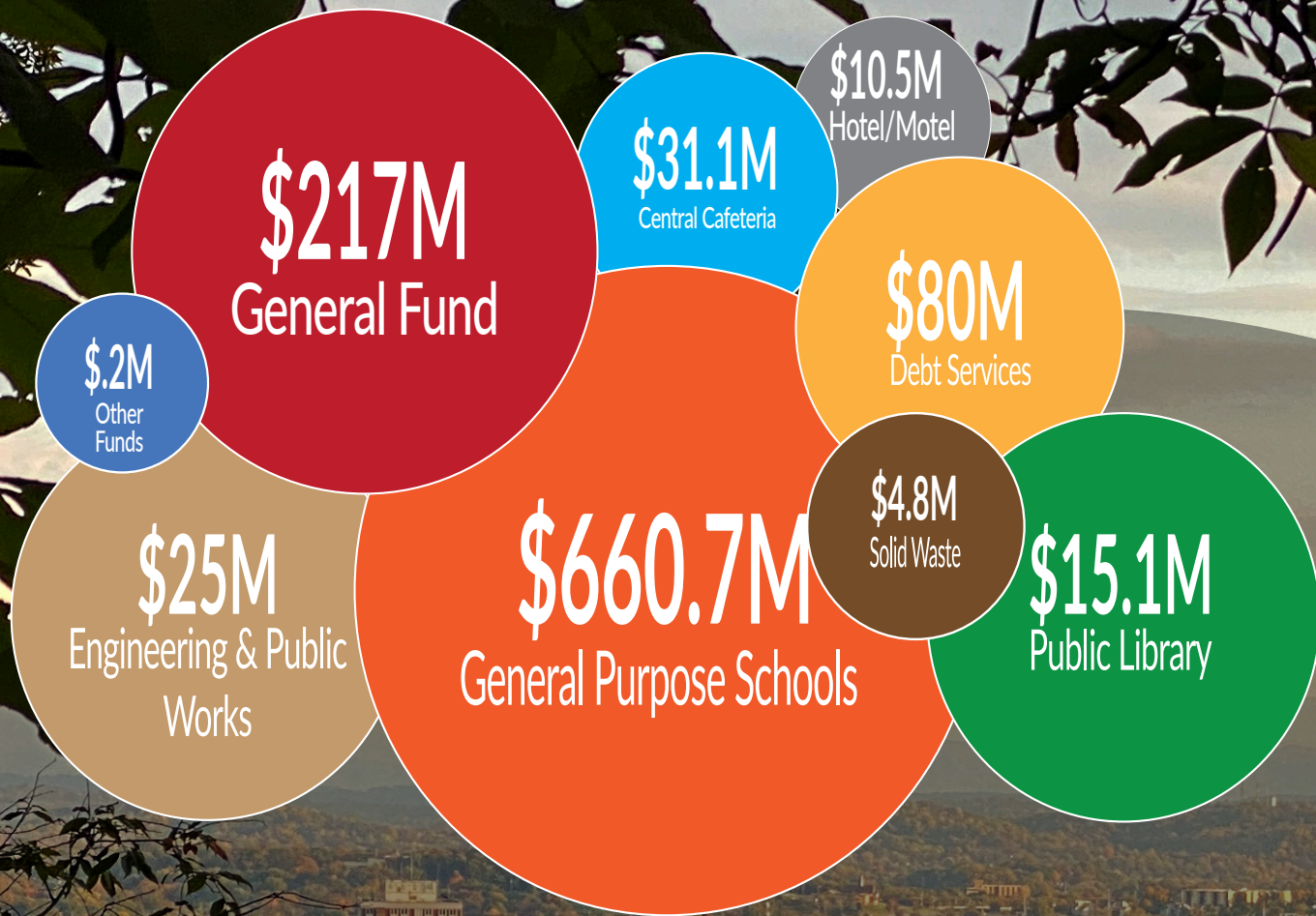
Enclosed, please find the 2023-2024 Proposed Budget for your consideration. This budget reflects the forecasted economic downturn by many economists and is focused on the report of The University of Tennessee's Boyd Center for Business & Economic Research. Our charge is to consider the resources available 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 \$1.5540
- Continuation of required county services
- Overall budget (including schools) increases by \$90,304,992, or 9.46 percent from the previous year
- General Purpose School funding increases by \$69,186,000, and 66 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 \$12,070,400, or 5.9 percent
- Includes a salary adjustment of 3% (one step plus 2 percent) for general county employees to address the increased cost of living
- The continued funding level of Defined Service Contracts in the General Fund
- The 5-year Capital Improvement Plan is projected to invest \$418 million in County and School infrastructure and other capital improvements.
- Included is funding for schools to address population growth needs for Farragut, Western Heights and South Knoxville, along with a 250-student addition to Sterchi Elementary School.
- Engineering and Public Works will receive \$97 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 42 for additional comments regarding the FY 2024-2028 Capital Improvement Plan.)

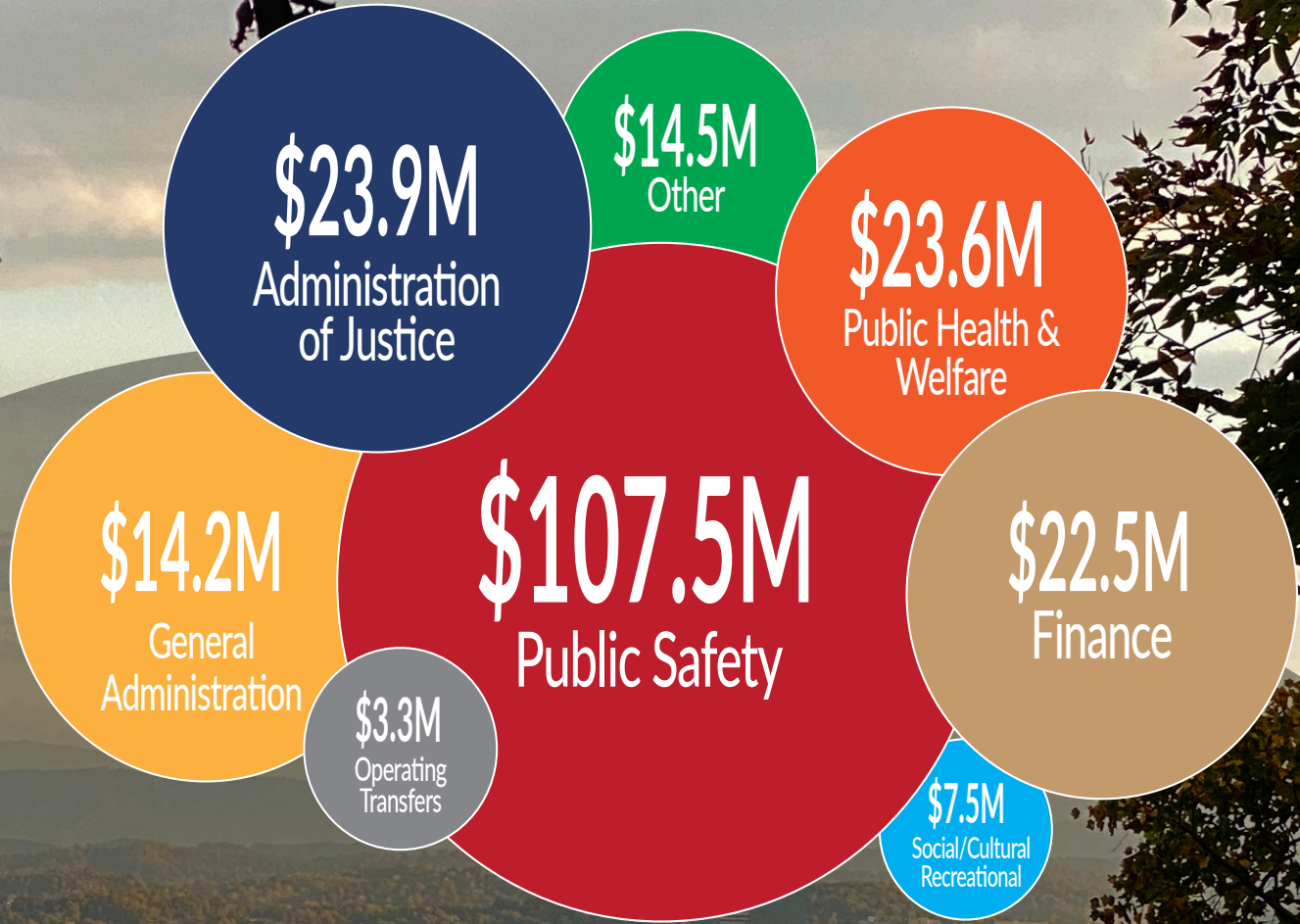
I appreciate your consideration of the proposed budget. If you have any questions or comments regarding the proposal or would like to discuss the proposed budget further with the Finance Department, please contact Jennifer Bodie (215-3031) for an appointment.

Thank you.





2024 Expense Highlights



2024 General Fund



Roster Of Publicly Elected Officials

County Mayor	Glenn Jacobs
Board of Commissioners:	
District 1	Dasha Lundy
District 2	Courtney Durrett, Chair
District 3	Gina Oster
District 4	Kyle Ward
District 5	John Schoonmaker
District 6	Terry Hill, Vice Chair
District 7	Rhonda Lee
District 8	Richie Beeler
District 9	Carson Dailey
At Large Seat 10	Larsen Jay
At Large Seat 11	Kim Frazier
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	Justin Biggs





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..... Richard B. Armstrong, 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..... John Butler
District 2..... Jennifer Owen
District 3..... Daniel Watson
District 4..... Katherine Bike
District 5..... Susan Horn
District 6..... Betty Henderson, Vice Chair
District 7..... Steve Triplett
District 8..... Mike McMillan
District 9..... Kristi Kristy, Chair





Budget Summary



The proposed tax rate for FY 2023-2024 is \$1.5540 per hundred dollars of assessed value. One cent of the property tax rate is estimated to bring in \$1,903,500. Of this \$1.5540 tax rate, we propose \$0.6524 going to the General Fund, \$0.5464 going to the General Purpose School Fund, and \$0.3552 going to the Debt Service Fund.

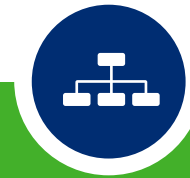
The total operating budget in FY 2023-2024 is \$1,044,418,560. Excluding transfers and other funds accounted for in more than one place, the net budget is \$1,031,486,836.

The General Fund budget is proposed to be \$216,978,020. We have included increases of \$3,900,000 for employee



raises. The total General Fund Proposed Budget is 5.9% more than the 2022-2023 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 \$90,304,992, to be funded largely by revenue growth.



Based on trending economic data, we have calculated the following growth in revenue for FY 2023-2024. Sales tax growth is budgeted to increase \$7.8 million over the FY 2022-2023 budget. This large increase is mainly due to revenues exceeding budget in the current fiscal year. Current property tax growth is budgeted at \$11.3 million over last year's budget. Tennessee Investment in Student Achievement (TISA) growth is projected at \$61.3 million over last year's revised funding.

Knox County has done a great job of keeping health insurance costs low. In FY 2022, \$30.3 million was spent on health insurance expenses.





Budget Summary Continued



The county is projected to spend \$29.8 million in health insurance for FY 2023.

This is far below the expected increase by industry standards.

In terms of retirement funding, Knox County’s actuarially required contribution for FY 2023-2024 has increased by \$2 million, which is reflected in this proposed budget. This figure includes both closed defined benefit plans and current defined contribution plans for both County and the Board of Education. The increase is due to market performance and changes in mortality tables.



In addition to the annual budget, the 5-year Capital Improvement Plan is presented. The Plan includes \$417,950,000 for projects over the 5-year period from FY 2024 through FY 2028, with \$96,400,000 recommended for FY 2024. For 2024, \$51,350,000 is planned for schools, including funding to address population growth in Farragut, Western Heights, and South Knoxville. In addition, the plan includes funding for major renovations to Halls, Gresham and Bearden middle schools, and a 250-student addition to Sterchi Elementary 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 \$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.





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
2022	372,492,019	329,380,938	701,872,957
Projected:			
2023	377,854,904	349,498,772	727,353,676
Proposed:			
2024	397,003,384	380,229,749	777,233,133
2025	406,749,713	420,527,707	827,277,420
2026	410,239,834	430,420,243	840,660,077
2027	405,334,292	436,140,583	841,474,875
2028	397,988,924	440,812,301	838,801,225

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 \$727,353,676 at the end of FY 2023, an increase of \$36,167,208 during the twelve fiscal years since the end of FY 2011. The FY 2024-2028 Plan projects an increase in total bonded debt of \$111,447,549 by the end of FY 2028, necessary to provide for three new school solutions, major renovations to three existing middle schools, a major addition to an existing elementary school, needed highway and road construction, and other needed capital projects. Total bonded debt under this plan is projected at \$838,801,225 at the end of FY 2028, for a total increase of \$147,614,757 since 2011.





Projected as of June 30, 2023

	<u>County</u>	<u>Schools</u>	<u>Total</u>
Principal Outstanding June 30, 2022	\$ 372,492,019	\$ 329,380,938	\$ 701,872,957
Bonds Issued FY 2023	29,843,000	40,122,000	69,965,000
Principal Paid FY 2023	<u>24,480,115</u>	<u>20,004,166</u>	<u>44,484,281</u>
Principal Outstanding June 30, 2023	<u><u>\$ 377,854,904</u></u>	<u><u>\$ 349,498,772</u></u>	<u><u>\$ 727,353,676</u></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 2022-2023	Proposed 2023-2024	Change	Tax Rate	
				FY23	FY24
General Fund:					
General Administration	\$ 13,339,683	\$ 14,186,988	\$ 847,305		
Finance	21,220,356	22,492,288	1,271,932		
Administration of Justice	22,526,805	23,907,230	1,380,425		
Public Safety	101,301,578	107,533,181	6,231,603		
Public Health and Welfare	23,097,574	23,590,710	493,136		
Social/Cultural/Recreational	7,975,588	7,542,667	(432,921)		
Agriculture & Natural Resources	592,966	592,966	-		
Other General Government	10,768,849	13,872,769	3,103,920		
Operating Transfers	4,084,221	3,259,221	(825,000)		
	204,907,620	216,978,020	12,070,400	\$0.6524	\$0.6524
Special Revenue Funds:					
Governmental Library	119,526	118,601	(925)		
Public Library	14,761,148	15,133,300	372,152		
Solid Waste	4,787,958	4,780,292	(7,666)		
Air Quality	160,000	160,000	-		
Hotel-Motel Tax	9,000,000	10,500,000	1,500,000		
Engineering and Public Works	23,522,316	24,962,347	1,440,031		
Central Cafeteria	27,855,000	31,100,000	3,245,000		
General Purpose School	591,500,000	660,686,000	69,186,000	0.5864	0.5464
	671,705,948	747,440,540	75,734,592		
Debt Service Fund	77,500,000	80,000,000	2,500,000	0.3152	0.3552
Total Operating Budget	\$ 954,113,568	\$ 1,044,418,560	\$ 90,304,992	\$1.5540	\$1.5540

Estimated revenue per each one cent of property tax equals \$1,342,000 for FY23 and \$1,903,500 for FY24.

Note: The proposed property tax rate for FY 2024 is unchanged; however, the proposed rate applicable to the General Purpose School Fund reflects a decrease of \$.04, with a corresponding increase of \$.04 to the Debt Service Fund. In addition, the estimated revenue amount applicable to the \$.04 change in the property tax rate, \$7,614,000, has been reflected in a corresponding reduction to the proposed payment from the General Purpose School Fund to the Debt Service Fund.





	Adopted 2019-2020	Adopted 2020-2021	Adopted 2021-2022	Adopted 2022-2023	Proposed 2023-2024	Change from 2020-2024
General Fund:						
General Administration	\$ 14,385,385	\$ 12,160,040	\$ 12,979,196	\$ 13,339,683	\$ 14,186,988	\$ (198,397)
Finance	17,812,036	18,746,984	20,164,786	21,220,356	22,492,288	4,680,252
Administration of Justice	21,197,103	21,040,941	21,798,989	22,526,805	23,907,230	2,710,127
Public Safety	93,452,355	94,055,398	95,952,151	101,301,578	107,533,181	14,080,826
Public Health and Welfare	22,461,995	21,415,213	22,692,497	23,097,574	23,590,710	1,128,715
Social/Cultural/Recreational	6,341,610	5,989,690	6,311,831	7,975,588	7,542,667	1,201,057
Agricultural & Natural Resources	640,914	492,105	577,016	592,966	592,966	(47,948)
Other General Government	13,263,289	13,244,981	13,451,237	10,768,849	13,872,769	609,480
Operating Transfers	6,744,500	7,187,000	6,616,221	4,084,221	3,259,221	(3,485,279)
	<u>196,299,187</u>	<u>194,332,352</u>	<u>200,543,924</u>	<u>204,907,620</u>	<u>216,978,020</u>	<u>20,678,833</u>
Special Revenue Funds:						
Governmental Library	117,979	118,881	119,794	119,526	118,601	622
Public Library	14,512,265	13,995,349	14,126,550	14,761,148	15,133,300	621,035
Solid Waste	4,440,000	3,931,376	4,397,259	4,787,958	4,780,292	340,292
Air Quality	160,000	160,000	160,000	160,000	160,000	-
Hotel/Motel Tax	8,600,000	7,822,000	8,022,000	9,000,000	10,500,000	1,900,000
Engineering & Public Works	17,940,279	19,447,546	22,844,795	23,522,316	24,962,347	7,022,068
Central Cafeteria	27,310,000	27,605,000	27,360,000	27,855,000	31,100,000	3,790,000
General Purpose School	506,652,000	507,827,000	542,000,000	591,500,000	660,686,000	154,034,000
	<u>579,732,523</u>	<u>580,907,152</u>	<u>619,030,398</u>	<u>671,705,948</u>	<u>747,440,540</u>	<u>167,708,017</u>
Debt Service Fund	<u>77,100,000</u>	<u>76,000,000</u>	<u>74,000,000</u>	<u>77,500,000</u>	<u>80,000,000</u>	<u>2,900,000</u>
Total Operating Budget	<u>\$ 853,131,710</u>	<u>\$ 851,239,504</u>	<u>\$ 893,574,322</u>	<u>\$ 954,113,568</u>	<u>\$ 1,044,418,560</u>	<u>\$ 191,286,850</u>
Revenue / 1 cent property tax	<u>\$ 1,274,000</u>	<u>\$ 1,274,000</u>	<u>\$ 1,308,755</u>	<u>\$ 1,342,000</u>	<u>\$ 1,903,500</u>	





	Adopted 2022-2023	Interfund Transfers	Net 2022-2023	Proposed 2023-2024	Interfund Transfers	Net 2023-2024
General Fund	\$ 204,907,620	\$ (2,285,000)	\$ 202,622,620	\$ 216,978,020	\$ (1,535,000)	\$ 215,443,020
Special Revenue Funds:						
Governmental Library	119,526	-	119,526	118,601	-	118,601
Public Library	14,761,148	-	14,761,148	15,133,300	-	15,133,300
Solid Waste	4,787,958	-	4,787,958	4,780,292	-	4,780,292
Air Quality	160,000	-	160,000	160,000	-	160,000
Hotel-Motel Tax	9,000,000	(1,600,000)	7,400,000	10,500,000	(1,650,000)	8,850,000
Engineering and Public Works	23,522,316	(675,000)	22,847,316	24,962,347	(675,000)	24,287,347
Central Cafeteria	27,855,000	-	27,855,000	31,100,000	-	31,100,000
General Purpose School	591,500,000	(15,686,683)	575,813,317	660,686,000	(9,071,724)	651,614,276
	<u>671,705,948</u>	<u>(17,961,683)</u>	<u>653,744,265</u>	<u>747,440,540</u>	<u>(11,396,724)</u>	<u>736,043,816</u>
Debt Service Fund	77,500,000	-	77,500,000	80,000,000	-	80,000,000
Total	<u>\$ 954,113,568</u>	<u>\$ (20,246,683)</u>	<u>\$ 933,866,885</u>	<u>\$ 1,044,418,560</u>	<u>\$ (12,931,724)</u>	<u>\$ 1,031,486,836</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.





DEPARTMENT (Or Account Name)	DEPT. NUMBER	ACTUAL FY 2022	ADOPTED FY 2023	REQUESTED FY 2024	PROPOSED FY 2024
GENERAL FUND:					
Trustee Commission	101	\$ 3,249,493	\$ 3,100,000	\$ 3,100,000	\$ 3,100,000
Leases	101	3,211,466	-	-	-
Attorney General	1010010	3,586,095	3,940,804	4,432,841	4,432,841
Circuit Court Clerk	1010310	73,989	56,313	57,238	57,238
Civil Sessions Court Clerk	1010320	44,065	53,206	54,931	54,931
IV-D Child Support Clerk	1010330	898,815	932,282	943,226	943,226
Probate Court	1010610	45,033	46,114	50,039	50,039
Chancery Court	1010620	167,059	177,376	181,526	181,526
County Commission	1010910	626,045	634,040	653,097	653,097
County Commission - Discretionary	1010915	48,000	55,000	55,000	55,000
Internal Audit	1010920	559,058	816,275	861,643	861,643
Ethics Committee	1010926	83	1,800	1,800	1,800
Codes Commission	1010930	3,247	6,000	6,000	6,000
County Clerk	1011210	527,921	604,727	598,674	598,674
Criminal/4th Court Clerk Administration	1011505	95,069	91,400	91,400	91,400
4th Circuit Court Clerk	1011510	42,897	60,051	58,551	58,551
Criminal Court Clerk	1011520	111,293	103,966	106,266	106,266
Jury Related Expenses	1011525	124,121	220,700	220,700	220,700
Criminal Sessions Court Clerk	1011530	88,944	119,661	122,661	122,661
Criminal Court Technology Upgrades	1011531	26,308	-	-	-
Victims Advocate Program	1011533	63,790	67,500	67,500	67,500
Election Commission	1011810	2,134,352	2,505,678	2,682,361	2,682,361
Circuit Court Judges	1012110	12,122	22,676	22,676	22,676
4th Circuit Court Judges	1012120	9,948	13,506	13,506	13,506
Criminal Court Judges	1012130	80,614	75,631	75,631	75,631
Court Administrator & Magistrate	1012133	224,914	1,104,586	1,148,510	1,148,510
General Sessions Court Judge	1012140	2,158,059	2,215,607	2,210,839	2,210,839
Jury Commission	1012150	82,406	97,593	100,163	100,163
Juvenile Court-Judges	1012410	3,584,158	3,719,195	3,889,245	3,889,245
IV-D Magistrate Program	1012420	442,074	461,733	479,519	479,519
Juvenile Court-Clerk	1012710	825,178	879,249	890,181	890,181
Juvenile Service Center	1013010	3,202,506	4,058,371	4,311,768	4,311,768
Law Department	1013210	2,262,198	2,460,488	2,594,982	2,594,982
Law Department Outside Legal Fees	1013215	67,423	400,000	400,000	400,000
County Mayor	1013310	1,593,438	1,634,536	1,548,404	1,548,404
School Mania	1013312	35,150	-	-	-
One Book Read City	1013313	4,056	-	-	-
County Lobbying	1013315	64,807	60,000	75,000	75,000
Family Justice Center	1013362	48,896	-	-	-
Behavioral Health Urgent Care Center	1013365	840,000	840,000	840,000	840,000





DEPARTMENT (Or Account Name)	DEPT. NUMBER	ACTUAL FY 2022	ADOPTED FY 2023	REQUESTED FY 2024	PROPOSED FY 2024
GENERAL FUND (Continued):					
UT-Knox County Extension	1013370	487,814	592,966	592,966	592,966
Knox County Education Foundation	1013380	2,500,000	2,400,000	2,400,000	2,400,000
Human Resources	1013610	811,339	844,125	857,575	857,575
Benefits Administration	1013615	429,343	465,959	453,101	453,101
Tuition Assistance Program	1013625	7,936	25,000	25,000	25,000
Mentor Internship Program	1013630	12,725	50,000	50,000	50,000
Probation Office*	1014210	823,145	-	-	-
Parks	1014801	-	523,500	481,500	481,500
Blue Trails/Greenway/Trails	1014802	-	253,277	244,878	244,878
Park Maintenance	1014810	3,563,353	2,674,991	2,583,479	2,583,479
Recreation Administration	1014830	1,275,048	937,564	944,366	944,366
Recreation Buildings	1014831	-	113,000	95,500	95,500
Tree/Bench Program	1014834	5,464	-	-	-
Sports & Recreation	1014836	-	877,317	1,148,701	1,148,701
Park Improvements	1014840	112,157	-	-	-
Special Events - Parks	1014842	144	-	-	-
Ball Fields	1014850	-	242,500	229,000	229,000
Sportspark	1014851	-	115,000	103,500	103,500
Tommy Schumpert Park	1014852	-	99,400	90,900	90,900
John Tarleton Park	1014853	-	92,600	82,300	82,300
Ball Camp - Softball League	1014855	8,601	-	-	-
Youth Sports	1014856	-	996,875	455,000	455,000
Adult Sports	1014857	-	69,400	69,400	69,400
Indigent Assistance	1015120	220,800	220,800	220,800	220,800
Defined Service Contracts	1015130	1,684,325	1,907,750	1,907,750	1,907,750
John Tarleton	1015135	983,833	1,013,348	1,043,748	1,043,748
Senior Center & Volunteer Services	1015142	272,861	287,208	314,824	314,824
West Knox Senior Center	1015145	115,909	122,503	126,747	126,747
South Knox Senior Center	1015146	135,660	142,804	161,333	161,333
Halls Senior Center	1015147	108,770	123,248	93,586	93,586
Corryton Senior Center	1015148	95,592	105,249	115,328	115,328
Carter Senior Center	1015149	103,732	106,584	108,320	108,320
Karns Senior Center	1015150	86,462	92,568	94,005	94,005
Veterans' Services Office	1015160	135,196	142,119	151,439	151,439
Community Development	1015165	355,057	362,904	552,657	552,657
Support Services	1015400	1,428,494	1,498,341	1,770,818	1,770,818
Preventive Health Services	1015403	1,304,521	1,635,009	1,916,058	1,916,058
Dental Services	1015406	1,342,635	1,482,233	1,503,740	1,503,740
Emergency Medical Services	1015409	840,440	880,536	867,665	867,665





DEPARTMENT (Or Account Name)	DEPT. NUMBER	ACTUAL FY 2022	ADOPTED FY 2023	REQUESTED FY 2024	PROPOSED FY 2024
GENERAL FUND (Continued):					
Food & Restaurant Inspections	1015412	944,925	996,896	1,094,912	1,094,912
Health Administration	1015415	1,275,527	1,318,964	1,238,682	1,238,682
Community Health	1015421	929,024	1,021,666	1,416,731	1,416,731
Knox County Medical Program	1015424	2,775,980	3,045,000	2,995,000	2,995,000
Pharmacy	1015433	673,045	1,338,367	1,332,776	1,332,776
Primary Care Services	1015436	306,989	306,989	306,989	306,989
School Health Programs	1015442	537,382	582,071	605,162	605,162
Ground Water Services	1015448	437,242	440,048	467,865	467,865
Vector Control Services	1015451	1,637	9,350	9,350	9,350
Disease Surveillance & Investigation	1015454	1,161,150	1,361,384	1,525,923	1,525,923
Vital Records	1015457	677,418	664,340	664,279	664,279
Women's Health Services	1015460	452,632	501,568	453,413	453,413
Workforce Development & Planning	1015463	251,055	454,013	209,390	209,390
West Clinic	1015465	570,835	602,993	617,309	617,309
Teague Clinic	1015466	257,245	393,558	-	-
Comm. Health Services Grant Match	1015467	423,122	200,000	200,000	200,000
Finance	1015710	2,474,235	2,587,069	2,602,324	2,602,324
Procurement	1016010	862,498	949,619	1,020,868	1,020,868
Property Development	1016015	345,004	379,889	375,283	375,283
Asset Management	1016020	241,089	289,128	283,539	283,539
Inoperable Car Lot	1016025	2,733	3,750	3,750	3,750
E-Government Purchasing	1016050	167,441	174,315	181,518	181,518
Property and Liability Insurance	1016310	55,114	55,433	67,433	67,433
Young Williams Animal Center	1016600	1,025,000	1,075,000	1,075,000	1,075,000
Knoxville - Knox County Planning	1016605	803,250	843,413	843,413	843,413
Geographic Information Systems	1016610	448,590	490,872	487,540	487,540
Payment To Cities	1016615	283,488	155,000	155,000	155,000
Emergency Management	1016620	261,601	293,722	390,922	390,922
Office of Housing Stability	1016625	-	-	340,000	340,000
Community Action Committee	1016635	1,981,500	2,055,100	2,055,100	2,055,100
Auditing Contract	1016930	328,919	325,000	325,000	325,000
Cost in Cases Charged to County	1016940	802,088	500,000	500,000	500,000
Non-Departmental	1016950	6,706,865	(3,781,453)	(2,748,853)	(2,748,853)
PBA Management	1016955	7,250,000	7,400,000	9,400,000	9,400,000
Employee Benefits - Retirement Contributions	1016980	1,359,270	1,330,000	1,380,000	1,380,000
MERP County Match	1016985	136,214	135,000	135,000	135,000
Community Mediation	1017210	108,822	170,000	170,000	170,000
Information Technology	1017910	6,009,072	6,468,479	7,025,511	7,025,511
Records Management	1017920	385,835	408,610	408,560	408,560
County I.T. Software & Hardware	1017930	1,656,894	2,500,500	3,030,000	3,030,000





DEPARTMENT (Or Account Name)	DEPT. NUMBER	ACTUAL FY 2022	ADOPTED FY 2023	REQUESTED FY 2024	PROPOSED FY 2024
GENERAL FUND (Continued):					
Sheriff's Department Merit System	1018110	286,148	294,864	312,455	312,455
Property Assessor	1018310	4,411,487	4,405,721	4,507,386	4,507,386
Equalization Board	1018320	23,495	29,078	27,801	27,801
Public Defender	1018510	2,549,786	2,639,917	3,008,945	3,008,945
Register of Deeds	1018710	54,537	69,735	69,735	69,735
Register of Deeds - Data Processing	1018720	272,043	275,000	275,100	275,100
Court Officers	1018900	26,153	29,368	29,368	29,368
Sheriff's Administration	1018903	1,886,249	1,934,500	1,934,500	1,934,500
Records & Communication	1018906	1,275,840	1,335,995	1,335,995	1,335,995
Training	1018912	149,867	274,550	274,550	274,550
Planning & Development	1018915	2,959	7,790	7,790	7,790
Stop Violence Against Women	1018918	54,401	66,500	66,500	66,500
Patrol & Cops Universal	1018921	71,611,740	79,242,038	95,906,236	84,694,277
Warrants	1018924	218,926	261,200	261,200	261,200
Detectives	1018927	255,263	236,250	236,250	236,250
Forensic	1018930	60,405	84,450	84,450	84,450
Juvenile Division	1018933	20,043	24,050	24,050	24,050
Special Teams	1018936	40,826	50,660	50,660	50,660
Narcotics	1018942	470,331	550,700	550,700	550,700
Vice	1018943	41,247	-	-	-
Internal Affairs	1018945	20,884	25,650	25,650	25,650
Theft	1018946	6,985	-	-	-
Organized Retail Crime	1018947	19,128	-	-	-
Special Services	1018948	89,209	108,500	108,500	108,500
DARE Program	1018951	17,317	-	-	-
Sexual Offender Registry	1018953	11,586	-	-	-
Interest Earned - Inmates	1018954	211	-	-	-
Auxiliary Services	1018957	257,152	401,348	425,216	425,216
Correctional Facilities & Batterer's Treat.	1018960	9,643,820	9,864,250	10,264,250	10,264,250
Helen Ross McNabb-Interchange	1018967	134,905	-	-	-
Jail Commissary	1018969	799,900	1,079,324	1,108,217	1,108,217
Medical Examiner - County	1018973	4,873,181	5,177,126	5,406,529	5,406,529
Sheriff's K-9 Donations	1018985	4,100	-	-	-
Officer Assistance	1018991	21,278	-	-	-
Sheriff's - Animal Control	1018993	73,820	82,600	82,600	82,600
Sheriff's - Juvenile Court Officers	1018995	26,514	30,375	30,375	30,375
County Trustee	1019710	893,116	1,063,465	1,069,199	1,069,199
Operating Transfers:	1016645	13,467,188	4,084,221	3,259,221	3,259,221
Total General Fund		<u>\$ 209,959,216</u>	<u>\$ 204,907,620</u>	<u>\$ 228,189,979</u>	<u>\$ 216,978,020</u>

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





DEPARTMENT (Or Account Name)	DEPT. NUMBER	ACTUAL FY 2022	ADOPTED FY 2023	REQUESTED FY 2024	PROPOSED FY 2024
GOVERNMENTAL LIBRARY FUND:					
Operations	1140010	\$ 140,359	\$ 119,526	\$ 118,601	\$ 118,601
PUBLIC LIBRARY FUND:					
Public Library	1150010	\$ 12,402,716	\$ 12,654,835	\$ 12,929,656	\$ 12,929,656
Public Library Maintenance	1150011	1,504,568	1,610,013	1,614,144	1,614,144
Read City USA	1150015	23,020	44,000	34,000	34,000
State General Library	1150020	706,500	327,300	430,500	430,500
Rothrock Estates	1150030	32,360	-	-	-
Leases	115	47,576	-	-	-
Trustee Commission	115	133,007	125,000	125,000	125,000
Total Public Library Fund		\$ 14,849,747	\$ 14,761,148	\$ 15,133,300	\$ 15,133,300
SOLID WASTE FUND:					
Solid Waste Administration	1160110	\$ 383,335	\$ 359,928	\$ -	\$ -
Convenience Centers	1160120	3,639,806	3,799,297	4,123,726	4,123,726
Tire Transfer Program	1160310	363,480	404,475	406,384	406,384
Litter Program	1160320	69,165	96,258	122,182	122,182
Household Hazardous Waste	1160340	81,713	95,000	95,000	95,000
Leases	116	318,586	-	-	-
Trustee Commission	116	31,099	33,000	33,000	33,000
Total Solid Waste Fund		\$ 4,887,184	\$ 4,787,958	\$ 4,780,292	\$ 4,780,292





DEPARTMENT (Or Account Name)	DEPT. NUMBER	ACTUAL FY 2022	ADOPTED FY 2023	REQUESTED FY 2024	PROPOSED FY 2024
AIR QUALITY FUND:					
Clear Air 103 PM 2.5 3/09	1280015	\$ 127,249	\$ -	\$ -	\$ -
Air Pollution FY 10	1280036	670,271	-	-	-
Permit Fees	1280040	297,173	160,000	160,000	160,000
Title V Program	1280050	50,395	-	-	-
Total Air Quality Fund *		<u>\$ 1,145,088</u>	<u>\$ 160,000</u>	<u>\$ 160,000</u>	* <u>\$ 160,000</u>
HOTEL/MOTEL TAX FUND:	123	<u>\$ 10,250,587</u>	<u>\$ 9,000,000</u>	<u>\$ 10,500,000</u>	<u>\$ 10,500,000</u>
ENGINEERING AND PUBLIC WORKS FUND:					
Environment & Planning	1310110	\$ 2,368,244	\$ 2,719,236	\$ 2,549,505	\$ 2,549,505
Land Development	1310120	869,743	1,035,518	1,302,903	1,302,903
Stormwater Compliance	1310130	420,455	512,371	519,073	519,073
Stormwater Management - Violation	1310135	2,804	-	-	-
Public Works Construction & Maintenance	1310210	13,752,722	14,822,268	16,209,887	16,209,887
Traffic Engineering	1310220	1,038,932	1,165,286	1,133,211	1,133,211
Subdivision Foreclosures	1310425	107,547	-	-	-
Subdivision Foreclosures	1310430	263,370	-	-	-
Fire Prevention	1310510	698,825	773,015	778,125	778,125
Building Codes	1310610	1,296,945	1,418,107	1,444,181	1,444,181
Code Enforcement	1310710	649,543	736,912	644,484	644,484
Soil Conservation	1310810	130,923	139,603	155,978	155,978
Trustee Commission & Transfers	131	224,626	200,000	225,000	225,000
Total Engineering and Public Works Fund		<u>\$ 21,824,679</u>	<u>\$ 23,522,316</u>	<u>\$ 24,962,347</u>	<u>\$ 24,962,347</u>
CENTRAL CAFETERIA FUND:	143	<u>\$ 27,782,204</u>	<u>\$ 27,855,000</u>	<u>\$ 31,100,000</u>	<u>\$ 31,100,000</u>
GENERAL PURPOSE SCHOOL FUND:	141	<u>\$ 558,193,505</u>	<u>\$ 591,500,000</u>	<u>\$ 660,686,000</u>	<u>\$ 660,686,000</u>
DEBT SERVICE FUND:	151	<u>\$ 67,508,302</u>	<u>\$ 77,500,000</u>	<u>\$ 80,000,000</u>	<u>\$ 80,000,000</u>
Total Operating Budget		<u>\$ 916,540,871</u>	<u>\$ 954,113,568</u>	<u>\$ 1,055,630,519</u>	<u>\$ 1,044,418,560</u>

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





DEPARTMENT (Or Account Name)	DEPT. NUMBER	ACTUAL FY 2022	ADOPTED FY 2023	REQUESTED FY 2024	PROPOSED FY 2024
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INTERNAL SERVICE FUNDS:

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

Vehicle Service Center Fund	261	\$ 3,248,543	\$ 3,499,471	\$ 3,189,685	\$ 3,189,685
Mailroom Service Fund	268	342,972	364,899	341,473	341,473
Employee Benefits Fund	270	35,723,650	33,366,019	33,019,996	33,019,996
Risk Management Fund	266	7,933,513	5,816,776	6,050,000	6,050,000
Building Maintenance Fund	274	15,800,670	14,210,841	15,639,847	15,639,847
Technical Support Services Fund	276	2,183,835	2,287,337	2,144,221	2,144,221
Capital Leasing Fund	278	-	-	193,336	193,336
Self Insurance Fund	263	30,303,048	29,779,757	31,253,045	31,253,045
TOTAL INTERNAL SERVICE FUNDS		<u>\$ 95,536,231</u>	<u>\$ 89,325,100</u>	<u>\$ 91,831,603</u>	<u>\$ 91,831,603</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>\$ 396,291</u>	<u>\$ 603,000</u>	<u>\$ 603,000</u>	<u>\$ 603,000</u>
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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>\$ 1,671,446</u>	<u>\$ 1,580,845</u>	<u>\$ 1,585,000</u>	<u>\$ 1,585,000</u>
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	ACTUAL FY 2022	ADOPTED FY 2022	ADOPTED FY 2023	PROPOSED FY 2024
GENERAL FUND:				
County Property Taxes	\$ 132,426,950	\$ 130,678,695	\$ 133,638,000	\$ 137,686,840
County Local Option Taxes	26,669,333	21,176,500	23,126,700	26,542,000
Wheel Tax	602,007	575,000	575,000	575,000
Licenses and Permits	3,018,879	3,193,000	3,160,500	3,071,000
Fines, Forfeitures, Penalty	2,189,472	1,370,200	1,014,700	1,359,300
Charges/Current Services	8,916,204	7,722,543	9,009,803	8,974,178
Other Local Revenue	5,009,027	5,310,792	4,868,365	7,413,771
Fees from Officials	14,744,180	12,085,000	13,035,000	13,160,000
State of Tennessee	9,915,925	11,184,614	9,132,581	10,983,664
Federal Government	2,157,751	2,056,000	1,656,900	1,771,900
Other Governments	549,211	498,000	208,000	799,750
Citizens Groups	334,901	167,443	-	-
Transfer from Other Funds	-	400,000	-	-
Other Financing Source: Lease	3,211,466	-	-	-
Appropriation from Restricted Fund Balance	-	584,137	582,071	605,162
Appropriation from Fund Balance	-	2,900,000	3,500,000	3,500,000
Appropriation from Designated Fund Balance	-	642,000	1,400,000	535,455
Increase in Equity Interest in Joint Venture	1,270,769	-	-	-
Total General Fund	\$ 211,016,075	\$ 200,543,924	\$ 204,907,620	\$ 216,978,020
GOVERNMENTAL LIBRARY FUND:				
County Local Option Taxes (Litigation Tax)	\$ 40,437	\$ 46,450	\$ 43,650	\$ 40,750
Charges/Current Services	-	2,000	2,000	-
Other Local Revenues	-	250	-	-
Other Governments/Citizens Groups	30,000	30,000	30,000	30,000
Operating Transfers	62,000	35,000	35,000	35,000
Other Financing Source: Lease	8,025	-	-	-
Appropriation from Fund Balance	-	6,094	8,876	12,851
Total Governmental Library Fund	\$ 140,462	\$ 119,794	\$ 119,526	\$ 118,601





	ACTUAL FY 2022	ADOPTED FY 2022	ADOPTED FY 2023	PROPOSED FY 2024
PUBLIC LIBRARY FUND:				
Wheel Tax	\$ 12,453,366	\$ 12,000,000	\$ 12,325,000	\$ 12,500,000
Charges/Current Services	148,083	225,000	100,000	150,000
Other Local Revenues	153,378	137,000	141,000	139,000
State of Tennessee	696,499	45,500	317,300	420,500
Federal Government	10,001	6,400	10,000	10,000
Other Governments/Citizens Groups	7,112	-	-	-
Operating Transfers	1,300,000	1,400,000	1,600,000	1,650,000
Other Financing Source: Lease	47,576	-	-	-
Appropriation from Fund Balance	-	312,650	267,848	263,800
Total Public Library Fund	\$ 14,816,015	\$ 14,126,550	\$ 14,761,148	\$ 15,133,300
SOLID WASTE FUND:				
County Local Option Taxes	\$ 2,600,000	\$ 2,600,000	\$ 2,600,000	\$ 2,600,000
Other Local Revenues	1,182,768	450,000	700,000	700,000
State of Tennessee	509,853	475,000	500,000	500,000
Operating Transfers	275,000	625,000	675,000	675,000
Other Financing Source: Lease	318,586	-	-	-
Appropriation from Fund Balance	-	247,259	312,958	305,292
Total Solid Waste Fund	\$ 4,886,207	\$ 4,397,259	\$ 4,787,958	\$ 4,780,292
AIR QUALITY FUND:				
Charges/Current Services	\$ 381,478	\$ 160,000	\$ 160,000	\$ 160,000
Other Local Revenues	70,935	-	-	-
Federal Government	513,375	-	-	-
Operating Transfers	200,000	-	-	-
Total Air Quality Fund	\$ 1,165,788	\$ 160,000	\$ 160,000	\$ 160,000
HOTEL/MOTEL TAX FUND:				
County Local Option Taxes	\$ 12,176,694	\$ 7,800,000	\$ 9,000,000	\$ 10,500,000
Appropriation from Fund Balance	-	222,000	-	-
Total Hotel/Motel Tax Fund	\$ 12,176,694	\$ 8,022,000	\$ 9,000,000	\$ 10,500,000





	ACTUAL FY 2022	ADOPTED FY 2022	ADOPTED FY 2023	PROPOSED FY 2024
ENGINEERING AND PUBLIC WORKS FUND:				
County Local Option Taxes	\$ 9,416,575	\$ 7,607,946	\$ 8,607,946	\$ 9,807,947
Statutory Taxes	2,314,819	2,300,000	2,325,000	2,275,000
Wheel Tax	-	-	-	900,000
Licenses and Permits	2,684,847	2,200,000	2,600,000	2,600,000
Fines, Forfeitures, Penalty	164,687	110,000	150,000	150,000
Charges/Current Services	99,749	91,900	112,500	112,500
Other Local Revenues	326,000	500	-	-
State of Tennessee	8,689,323	7,861,000	7,011,000	7,616,900
Operating Transfers	1,125,000	2,250,000	2,250,000	1,500,000
Appropriation from Fund Balance	-	300,000	300,000	-
Appropriation from Designated Fund Balance	-	123,449	165,870	-
Total Engineering and Public Works Fund	\$ 24,821,000	\$ 22,844,795	\$ 23,522,316	\$ 24,962,347
CENTRAL CAFETERIA FUND:	\$ 38,032,724	\$ 27,360,000	\$ 27,855,000	\$ 31,100,000
GENERAL PURPOSE SCHOOL FUND:				
County Property Taxes	\$ 108,418,760	\$ 106,950,400	\$ 109,060,000	\$ 105,457,240
County Local Option Taxes	215,946,934	177,786,000	221,535,000	226,486,930
Wheel Tax	1,808,993	1,750,000	1,750,000	900,000
Licenses	37,427	36,000	36,000	36,000
Charges/Current Services	413,939	275,000	275,000	275,000
Other Local Revenue	7,546,956	6,121,100	6,171,100	9,800,000
State of Tennessee	249,606,217	246,089,000	250,483,000	316,080,830
Federal Government	678,572	600,000	600,000	600,000
Other Governments/Citizens Groups	5,318	-	-	-
Operating Transfers	1,932,000	1,932,000	1,500,000	1,050,000
Other Financing Source: Lease	5,629,045	-	-	-
Appropriation from Fund Balance	-	370,600	-	-
Appropriation from Designated Fund Balance	-	89,900	89,900	-
Total General Purpose School Fund	\$ 592,024,161	\$ 542,000,000	\$ 591,500,000	\$ 660,686,000
DEBT SERVICE FUND:				
County Property Taxes	\$ 58,274,099	\$ 57,026,465	\$ 58,456,000	\$ 68,362,320
Other Local Revenue	1,712,489	1,656,483	1,666,314	1,651,964
Operating Transfers	196,384	196,384	-	-
Payment from General Purpose Schools	14,931,933	14,931,933	15,686,683	9,071,724
Appropriation from Fund Balance	-	188,735	1,691,003	913,992
Total General Debt Fund	\$ 75,114,905	\$ 74,000,000	\$ 77,500,000	\$ 80,000,000
Grand Total Budgeted Operating Funds	\$ 974,194,031	\$ 893,574,322	\$ 954,113,568	\$ 1,044,418,560

Dollar Amount Change \$ 60,539,246 \$ 90,304,992

Percentage Change 6.77% 9.46%





Expenditures and Other Uses

Proposed Increases in Expenditures from FY 2023 to FY 2024

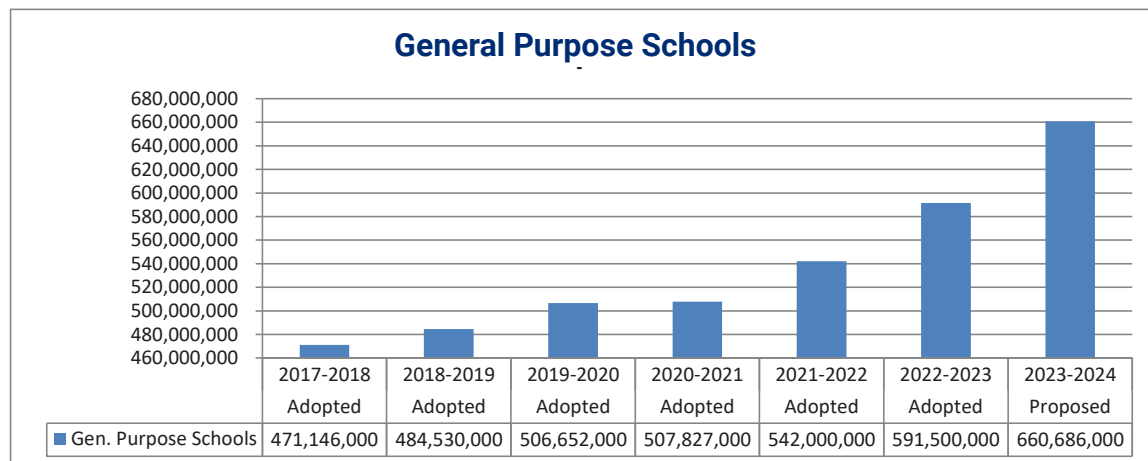
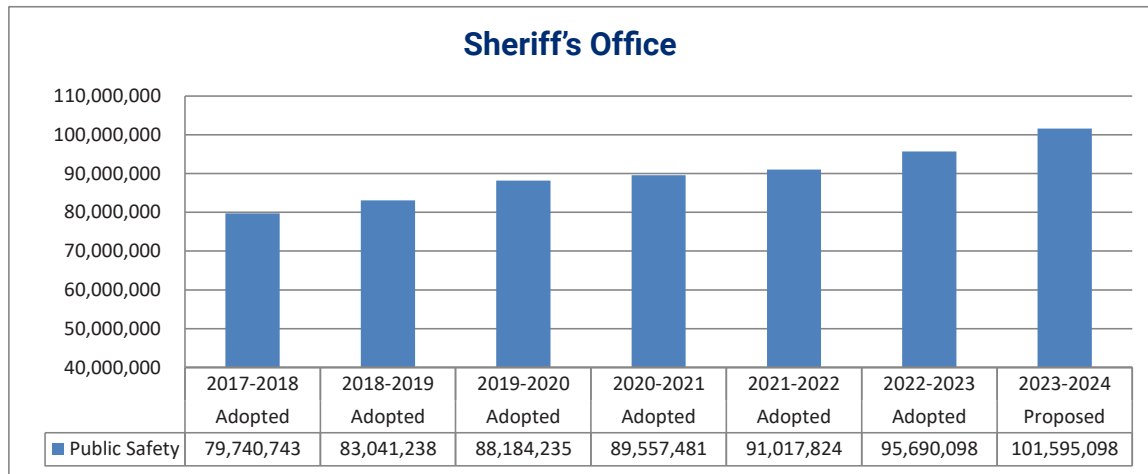
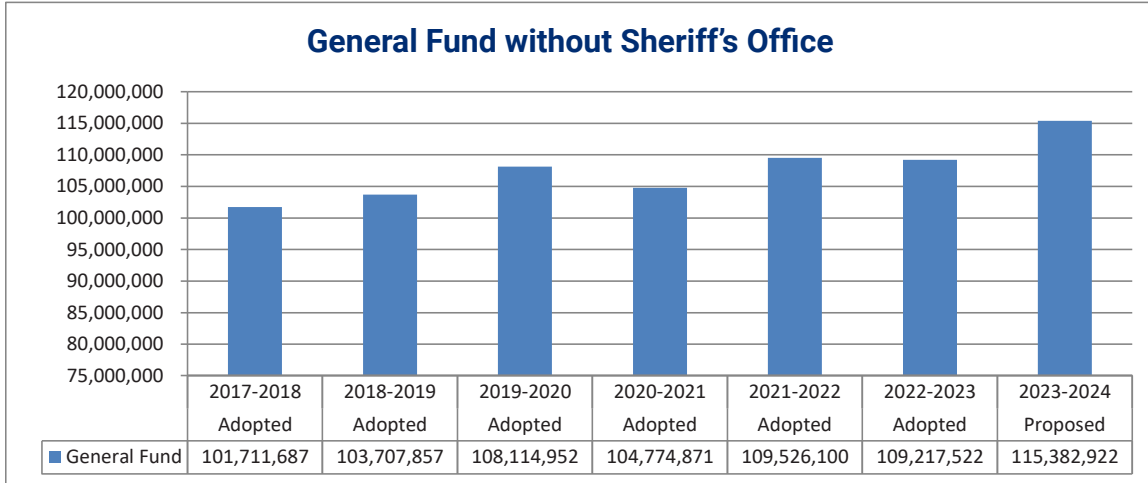
Adopted Budget 2022-2023		\$ 204,907,620
New Uses for 2023-2024:		
Step + 2% for employees (including deputies)	\$ 3,900,000	
UOPP Contribution	2,400,000	
Building Operations	2,000,000	
Office Housing Stability	340,000	
IT Software & Hardware, Attorney General, & Public Defender Increases	1,390,565	
Various Departmental Increases	<u>2,039,835</u>	
Total FY 2024 Additions to Proposed Expenditures	12,070,400	<u>12,070,400</u>
Proposed 2023-2024 Budget		<u><u>\$ 216,978,020</u></u>

Revenues and Other Sources

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

Adopted Budget 2022-2023		\$ 204,907,620
Projected Increases/(Decrease) in Revenues and Other Sources:		
Increase in Property Tax Revenue	\$ 4,048,840	
Increase in Local Option Tax Revenue	3,415,300	
Decrease in Licenses, Permits and Charges for Services	(89,500)	
Increase in Fees from Officials	125,000	
Increase in Other Local Revenue	2,545,406	
Increase in State of Tennessee Revenue	1,851,083	
Increase in Other Revenues and Other Sources	<u>174,271</u>	
Total FY 2024 Additions to Revenues and Other Sources	12,070,400	<u>12,070,400</u>
Proposed 2023-2024 Budget		<u><u>\$ 216,978,020</u></u>



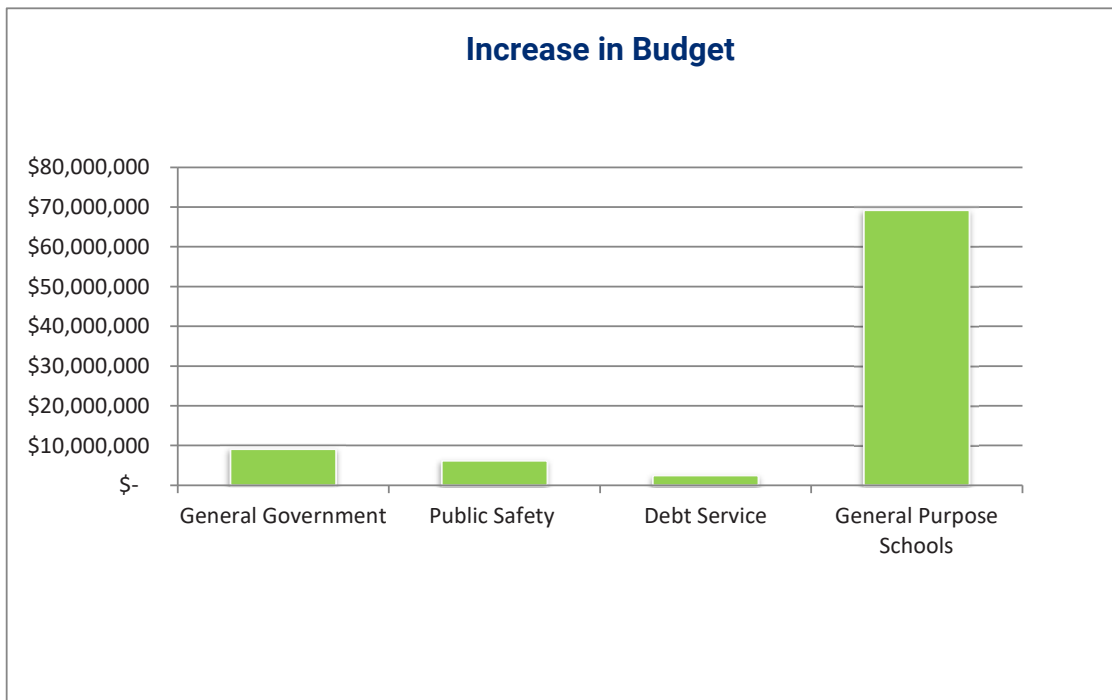




INCREASE IN 2024 BUDGET FROM 2023 BUDGET

	2022-2023	Increase	2023-2024
General Government	\$ 155,956,990	\$ 9,142,389	\$ 165,099,379
Public Safety	101,301,578	6,231,603	107,533,181
Debt Service	77,500,000	2,500,000	80,000,000
General Purpose Schools	591,500,000	69,186,000	660,686,000
	<u>\$ 926,258,568</u>	<u>\$ 87,059,992</u>	<u>\$ 1,013,318,560</u>

Central Cafeteria Fund is not included in the totals.





DEPARTMENT (or account name)	ADOPTED FY 2023		PROPOSED FY 2024		Change from 2023-2024	
	Full Time	Part Time	Full Time	Part Time	Full Time	Part Time
GENERAL FUND:						
Attorney General	1010010	41 2	42 1	1	-1	
Bad Check Unit	1010020	0 0	0 0	0	0	
IV-D Child Support Clerk	1010330	15 1	15 1	0	0	
County Commission	1010910	2 0	2 0	0	0	
Internal Audit	1010920	8 1	7 1	-1	0	
Audit Committee	1010925	0 0	0 0	0	0	
Retirement Office	1010935	0 0	0 0	0	0	
Election Commission	1011810	15 6	15 6	0	0	
Court Administrator & Magistrate	1012133	12 0	12 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	37 1	37 1	0	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	64 0	-1	0	
Law Department	1013210	18 1	18 1	0	0	
Delinquent Tax	1013220	0 0	0 0	0	0	
County Mayor	1013310	13 0	12 0	-1	0	
ADA	1013320	0 0	0 0	0	0	
Legislative Delegation	1013330	0 0	0 0	0	0	
Human Resources	1013610	7 0	7 0	0	0	
Benefits Administration	1013615	4 0	4 0	0	0	
Probation Office	1014210	0 0	0 0	0	0	
Office of Neighborhoods	1014510	0 0	0 0	0	0	
Blue Trails/Greenways/Trails	1014802	3 0	3 0	0	0	
Park Maintenance	1014810	32 2	31 0	-1	-2	
Recreation Administration	1014830	5 3	3 5	-2	2	
Sports & Recreation	1014836	12 0	14 0	2	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 2	0	1	
West Knox Senior Center	1015145	2 1	2 1	0	0	
South Knox Senior Center	1015146	3 1	3 1	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	





DEPARTMENT (or account name)	ADOPTED FY 2023		PROPOSED FY 2024		Change from 2023-2024		
	Full Time	Part Time	Full Time	Part Time	Full Time	Part Time	
GENERAL FUND (Continued):							
Neighborhoods & Community Development	1015165	5	1	6	0	1	-1
Support Services	1015400	8	0	8	0	0	0
Preventive Health Services	1015403	18	3	21	1	3	-2
Dental Services	1015406	17	0	18	0	1	0
Food & Restaurant Inspections	1015412	13	0	13	0	0	0
Health Administration	1015415	16	0	13	0	-3	0
Community Development and Planning	1015421	14	0	18	0	4	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	17	0	17	0	0	0
Vital Records	1015457	4	0	4	0	0	0
Women's Health Services	1015460	5	1	4	1	-1	0
Community Health Services	1015463	5	0	2	0	-3	0
West Clinic	1015465	9	1	9	0	0	-1
Teague Clinic	1015466	6	0	0	0	-6	0
Finance	1015710	25	1	24	2	-1	1
Procurement	1016010	10	0	10	0	0	0
Property Development	1016015	3	0	3	0	0	0
Asset Management	1016020	4	0	4	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	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	54	1	2	1
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	29	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 2023		PROPOSED FY 2024		Change from 2023-2024		
	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	1,051	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	37	1	37	1	0	
Sheriff - Animal Control	1018993	0	0	0	0	0	
Sheriff - Juvenile Court Officers	1018995	0	0	0	0	0	
Total General Fund		1770	45	1754	43	-16	-2
GOVERNMENTAL LAW LIBRARY FUND:							
Governmental Law Library Operations	1140010	1	0	1	0	0	0
PUBLIC LIBRARY FUND:							
Public Library Operations	1150010	137	66	137	64	0	-2
Public Library Maintenance	1150011	5	0	5	0	0	0
Total Public Library Fund		142	66	142	64	0	-2
SOLID WASTE FUND:							
Solid Waste Administration	1160110	1	1	0	0	-1	-1
Convenience Centers	1160120	25	0	25	1	0	1
Tire Transfer Program	1160310	1	0	1	0	0	0
Litter Grant - County	1160320	2	1	2	1	0	0
Recycling Program	1160330	0	0	0	0	0	0
Total Solid Waste Fund		29	2	28	2	-1	0





DEPARTMENT (or account name)	ADOPTED FY 2023		PROPOSED FY 2024		Change from 2023-2024			
	Full Time	Part Time	Full Time	Part Time	Full Time	Part Time		
AIR QUALITY FUND:	128	13	0	14	0	1	0	
ENGINEERING AND PUBLIC WORKS FUND:								
Environment & Planning	1310110	16	1	14	1	-2	0	
Land Development	1310120	10	0	13	0	3	0	
Stormwater Compliance	1310130	4	1	4	1	0	0	
Public Works Construction & Maintenance	1310210	84	1	87	1	3	0	
Traffic Engineering	1310220	8	0	7	1	-1	1	
Fire Prevention	1310510	8	0	8	0	0	0	
Building Codes	1310610	16	0	16	0	0	0	
Code Enforcement	1310710	9	0	8	0	-1	0	
Soil Conservation	1310810	2	0	2	0	0	0	
Total Engineering and Public Works Fund		157	3	159	4	2	1	
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	9	0	9	0	0	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	11	0	10	0	-1	0	

- * Does not include Knox County's 11 Commissioners
- ** Does not include the Parks Temporary/Seasonal Employees
- *** FY 2024 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 2023		PROPOSED FY 2024		Change from 2023-2024	
	Full Time	Part Time	Full Time	Part Time	Full Time	Part Time
GRANTS						
CDBG & Housing	7	0	7	0	0	0
Health Department	185	18	185	18	0	0
Judges - Drug Court	10	3	10	3	0	0
Juvenile Services	3	0	3	0	0	0
Attorney General	1	0	1	0	0	0
Sheriff	11	3	11	3	0	0
Solid Waste	5	0	5	0	0	0
Total Grant Funds	222	24	222	24	0	0





	<u>Proposed</u> <u>FY 2024</u>	<u>Funded</u> <u>By</u>
Sheriff's Office		
Vehicles - Chargers- (25) Requested (25) Proposed	1,100,050	Debt Proceeds
Transportation Vans - (1) Requested (1) Proposed	138,700	Debt Proceeds
Trucks - (3) Requested (3) Proposed	185,850	Debt Proceeds
Motorcycles - (1) Requested (1) Proposed	35,750	Debt Proceeds
Sedans - (7) Requested (7) Proposed	280,511	Debt Proceeds
Durangos - (6) Requested (6) Proposed	284,052	Debt Proceeds
Tahoes - (2) Requested (2) Proposed	105,900	Debt Proceeds
Vans - (2) Requested (2) Proposed	133,500	Debt Proceeds
Body Cameras	979,102	Debt Proceeds
Engineering & Public Works		
Peterson TL-3 Knuckleboom	200,000	Debt Proceeds
Backhoe Loader DCA2B	145,826	Debt Proceeds
IT Department		
Oracle Hardware Upgrade	445,170	Debt Proceeds
Parks & Recreation Department		
Paver	120,000	Debt Proceeds
Goose Neck Trailer	35,000	Debt Proceeds
Three Ridges Golf Course		
Fairway Mower	93,000	Debt Proceeds
Public Library		
Maintenance Truck	46,000	Debt Proceeds
TOTAL CAPITAL OUTLAY	<u>\$ 4,328,411</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 2024
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		<u>\$ 1,907,750</u>

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





AGENCY	FY 2024
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	4,200,000
Women's Basketball Hall of Fame	175,000
Zoo Knoxville Capital	345,000
Zoo Knoxville Operating	150,000
	<hr/>
Total -- Hotel/Motel Tax Fund	5,530,000
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TOTAL CONTRACTUAL AGENCIES	\$ 7,437,750
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Fund	Purpose	Adopted FY 2022	Adopted FY 2023	Proposed FY 2024
General	Planned Use of Fund Balance	\$ 2,900,000	\$ 3,500,000	\$ 3,500,000
Governmental Law Library	Planned Use of Fund Balance	6,094	8,876	12,851
Public Library	Planned Use of Fund Balance	312,650	267,848	263,800
Solid Waste	Planned Use of Fund Balance	247,259	312,958	305,292
Engineering & Public Works	Planned Use of Fund Balance	300,000	300,000	-
Hotel/Motel Tax	Planned Use of Fund Balance	222,000	-	-
Debt Service **	Planned Use of Fund Balance	188,735	1,691,003	913,992
TOTAL		\$ 4,176,738	\$ 6,080,685	\$ 4,995,935

**General Fund Actual Undesignated/Unassigned Fund Balances:
for fiscal years ended 2011 - 2024**

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 - 81,986,332
2023 - 81,986,332 (estimated)
2024 - 78,486,332 (estimated)

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

** The Debt Service Fund is simply monies set aside to make debt payments. These funds are to be used only for that purpose. These amounts are in accordance with the County's long-term Capital Improvement Plan.





Fund	Purpose	Adopted FY 2022	Adopted FY 2023	Proposed FY 2024
General Purpose Schools	Planned Use of Fund Balance	\$ 370,600	\$ -	\$ -
TOTAL		\$ 370,600	\$ -	\$ -

General Purpose Schools Proposed Budget	\$ 660,686,000
Required 3% Fund Balance	3%
Minimum Required Fund Balance FY 2024	19,820,580
06/30/23 Estimated Available Fund Balance	80,000,000
Excess of Estimated FY 2023 Available Fund Balance over FY 2024 Required Balance	\$ 60,179,420

* 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.





Budget vs. Actual 2012-2022

	Actual 2012	Actual 2013	Actual 2014	Actual 2015	Actual 2016	Actual 2017	Actual 2018	Actual 2019	Actual 2020	Actual 2021	Actual 2022	Adopted 2023	Proposed 2024
General	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	118,540,754	119,438,000	124,184,340
Debt	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	57,272,353	57,706,000	67,612,320
Schools	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	106,553,159	107,360,000	104,007,240
Total	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	282,366,266	284,504,000	295,803,900
Budget	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	277,456,060		
Favorable (Unfavorable)	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	4,910,206		
% Increase (Decrease)		2.49%	1.56%	1.62%	1.86%	1.28%	1.91%	2.03%	1.20%	2.73%	1.96%		





Budget vs. Actual 2012-2022

	Actual 2012	Actual 2013	Actual 2014	Actual 2015	Actual 2016	Actual 2017	Actual 2018	Actual 2019	Actual 2020	Actual 2021	Actual 2022	Adopted 2023	Proposed 2024
General	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	10,392,692	9,400,000	10,900,000
Solid Waste	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	2,600,000
Engineering	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	9,408,501	8,600,000	9,800,000
Schools	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	215,187,184	220,586,000	225,687,930
School Const.	19,591,354	19,407,316	19,516,096	-	-	-	-	-	-	-	-	-	-
Total	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	237,588,377	241,186,000	248,987,930
Budget	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	195,237,000		
Favorable (Unfavorable)	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	42,351,377		
% Increase (Decrease)		-0.49%	0.44%	6.79%	4.81%	1.85%	4.48%	4.09%	3.75%	14.92%	15.21%		





Budget vs. Actual 2012-2022

	Actual 2012	Actual 2013	Actual 2014	Actual 2015	Actual 2016	Actual 2017	Actual 2018	Actual 2019	Actual 2020	Actual 2021	Actual 2022	Adopted 2023	Proposed 2024
General	499,643	504,302	519,752	534,818	532,699	549,150	556,116	572,282	564,983	595,939	602,007	575,000	575,000
Library	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	12,453,366	12,325,000	12,500,000
Engineering	-	-	-	-	-	-	-	-	-	-	-	-	900,000
Schools	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	1,808,993	1,750,000	900,000
Total	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	14,864,366	14,650,000	14,875,000
Budget	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	14,325,000		
Favorable (Unfavorable)	6,867	(76,280)	434,924	378,822	78,052	459,250	(268,748)	530,416	(50,001)	364,542	539,366		
% Increase (Decrease)		0.93%	4.48%	0.15%	0.95%	3.09%	1.27%	2.91%	-1.28%	5.48%	1.02%		





Fiscal Year Ended June 30:	Actual 2018	Actual 2019	Actual 2020	Actual 2021	Actual 2022	Estimated 2023
General Fund:						
Spendable Fund Balance	74,135,090	75,170,790	81,434,074	92,458,951	92,213,628	88,713,628
Debt Service Fund:						
Spendable Fund Balance	16,690,905	15,308,850	14,895,594	15,476,685	23,083,288	21,392,285
Governmental Library Fund:						
Spendable Fund Balance	44,060	38,423	37,922	44,895	45,149	36,273
Public Library Fund:						
Spendable Fund Balance	2,168,568	2,224,977	1,948,114	2,228,212	2,190,642	1,922,794
Solid Waste Fund:						
Spendable Fund Balance	1,323,757	1,268,881	1,281,226	1,133,947	1,132,970	820,012
Hotel-Motel Tax Fund:						
Spendable Fund Balance	1,580,142	1,863,388	1,614,606	1,942,579	3,868,686	3,868,686
Engineering & Public Works Fund:						
Spendable Fund Balance	4,322,371	4,465,035	5,531,196	7,297,681	10,294,502	9,994,502
General Purpose School Fund:						
Spendable Fund Balance	23,524,591	25,023,225	26,711,493	56,885,912	90,103,459	90,103,459

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

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





Enclosed you will find the Mayor's proposed Capital Plan for FY 2024 - FY 2028. 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 \$111 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 \$111 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 \$418 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 84% 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 projects to address population growth in Farragut, Western Heights, and South Knoxville. The plan also includes funding for major renovations to three existing middle schools and an existing elementary 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. In addition, funding for systemwide upgrades for security, HVAC systems, and roofs is included. The proposed plan includes new funding for school projects totaling \$253 million, spread out over the five-year period included in this plan. Knox County Schools plan to obtain \$35 million of the project funding from sources other than debt proceeds
- The plan includes \$96.9 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.





**FY 2024 Through FY 2028
Capital Improvement Plan Policy**

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

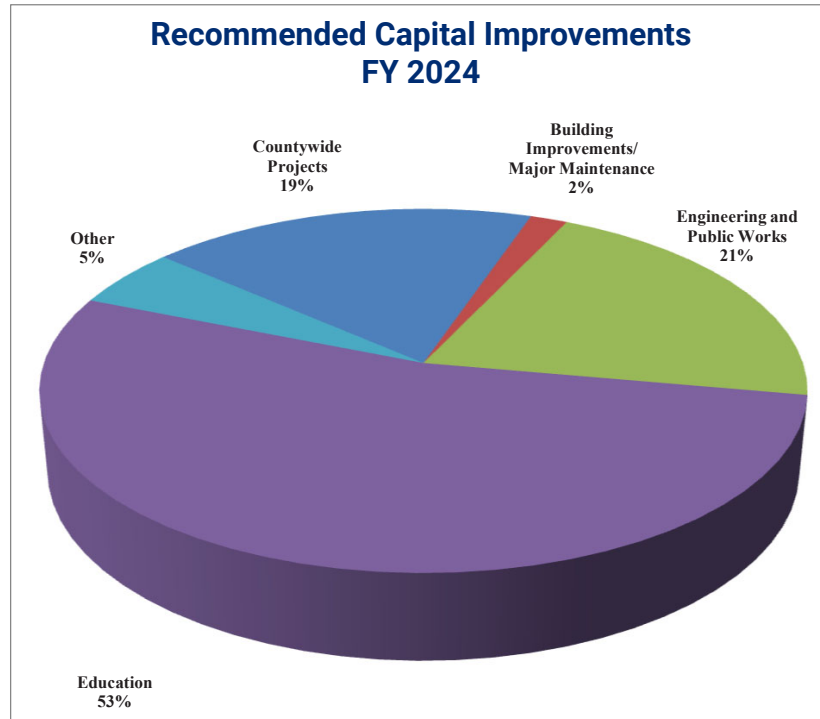
- A. Construction projects and capital purchases that generally cost in the aggregate more than \$100,000 and/or have a useful life of greater than seven years will be included in the Capital Improvement Plan. Furniture, fixtures and equipment purchased for major additions or renovations will be included in the plan; all other regular maintenance and capital purchases less than \$100,000 will be included in the operating budget.**
- B. The purpose of the Capital Improvement Plan is to plan, schedule, and anticipate financing for capital projects for the next five years.**
- C. Department Heads and Elected Officials will prepare the project proposals and present the requests to the Finance Department. The Public Building Authority will assist with the calculation of project costs and schedules. The project proposals from the Knox County School System will be forwarded to the Finance Department once the Knox County School Board adopts its request. Operating costs associated with the project must be provided by the department or elected official and are not included in the Capital Improvement Plan.**
- D. The Knox County Finance Department and County Mayor will review the project requests and make recommendations to the County Commission. The final plan recommended by the County Mayor includes the financing of the projects recommended. Financing for the capital budget will come from General Obligation Bonds and other sources. If a specific current revenue source is identified for a project, then that funding is included in the plan.**
- E. Budget appropriations for projects included in the first year of the approved Capital Improvement Plan, for which financing is planned for the upcoming fiscal year, are required to be approved by the County Commission. Budgetary approval for projects planned for the subsequent years, for which the financing is planned in those future years, is generally not obtained during the first year of the Capital Improvement Plan and is subject to revision in subsequent years' Capital Improvement Plans as the expected capital needs, and anticipated availability of the related financing, may change in response to future economic conditions and other circumstances.**





Recommended

	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Total
Countywide Projects	\$ 18,200,000	\$ 12,200,000	\$ 8,300,000	\$ 300,000	\$ 300,000	\$ 39,300,000
Public Libraries	2,589	100,000	100,000	100,000	100,000	402,589
Parks and Recreation	800,000	200,000	200,000	200,000	200,000	1,600,000
Building Improvements/Major Maintenance	1,751,000	1,200,000	1,200,000	1,200,000	1,200,000	6,551,000
Engineering and Public Works						
Highways	19,068,000	18,300,000	18,550,000	18,300,000	19,050,000	93,268,000
Solid Waste	400,000	350,000	300,000	300,000	300,000	1,650,000
Stormwater Management	500,000	500,000	250,000	250,000	250,000	1,750,000
Facility Improvements	-	50,000	50,000	50,000	50,000	200,000
Total Engineering and Public Works	19,968,000	19,200,000	19,150,000	18,900,000	19,650,000	96,868,000
Knox County Schools	51,350,000	82,150,000	44,800,000	39,350,000	35,250,000	252,900,000
Total Projects	92,071,589	115,050,000	73,750,000	60,050,000	56,700,000	397,621,589
Major Equipment	4,328,411	4,000,000	4,000,000	4,000,000	4,000,000	20,328,411
Total Recommended Capital Improvements	\$ 96,400,000	\$ 119,050,000	\$ 77,750,000	\$64,050,000	\$ 60,700,000	\$ 417,950,000





Uses of Funds

	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Total
Recommended	\$ 96,400,000	\$ 119,050,000	\$ 77,750,000	\$ 64,050,000	\$ 60,700,000	\$ 417,950,000
Total Recommended Uses of Funds	\$ 96,400,000	\$ 119,050,000	\$ 77,750,000	\$ 64,050,000	\$ 60,700,000	\$ 417,950,000

Sources of Funds

	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Total
General Obligation Bonds-Issued for:						
County Projects	\$ 45,050,000	\$ 36,900,000	\$ 32,950,000	\$ 24,700,000	\$ 25,450,000	\$ 165,050,000
Schools Projects	51,350,000	62,150,000	34,800,000	34,350,000	35,250,000	217,900,000
Total Issued for New Projects	96,400,000	99,050,000	67,750,000	59,050,000	60,700,000	382,950,000
Funding to be Provided from Sources Other Than Debt Proceeds	-	20,000,000	10,000,000	5,000,000	-	35,000,000
Total Sources of Funds	\$ 96,400,000	\$ 119,050,000	\$ 77,750,000	\$ 64,050,000	\$ 60,700,000	\$ 417,950,000

Expected Effect on Bonded Debt

Planned Principal Payments on Bonds	\$ 46,520,543	\$ 49,005,713	\$ 54,367,343	\$ 58,235,202	\$ 63,373,650	\$ 271,502,451
Planned Bond Issuance	(96,400,000)	(99,050,000)	(67,750,000)	(59,050,000)	(60,700,000)	(382,950,000)
Net Reduction in (Addition to) Bond Principal Balance	\$ (49,879,457)	\$ (50,044,287)	\$ (13,382,657)	\$ (814,798)	\$ 2,673,650	\$ (111,447,549)





COUNTYWIDE PROJECTS

Recommended

Description	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Total
General Project Management	\$ 200,000	\$ 200,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 1,300,000
Energy Management Project	8,000,000	12,000,000	8,000,000	-	-	28,000,000
Regional Forensic Center Facility	10,000,000	-	-	-	-	10,000,000
Total Countywide Projects	\$ 18,200,000	\$ 12,200,000	\$ 8,300,000	\$ 300,000	\$ 300,000	\$ 39,300,000





PUBLIC LIBRARIES

Recommended

Description	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Total
Various Library Projects	\$ 2,589	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 402,589
Total Public Libraries	\$ 2,589	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 402,589

Library facilities upgrades include various long-lived upgrades, including technological improvements, to the Knox County Public Library System's 19 locations (Lawson McGhee main library, plus 18 branches and facilities located throughout Knox County).





PARKS AND RECREATION

Recommended

Description	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Total
New Harvest Park Splash Pad Renovation	\$ 450,000	\$ -	\$ -	\$ -	\$ -	\$ 450,000
Hardin Valley Community Building	350,000	-	-	-	-	350,000
Various Park Upgrades	-	200,000	200,000	200,000	200,000	800,000
Total Parks and Recreation	\$ 800,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 1,600,000





BUILDING IMPROVEMENTS/MAJOR MAINTENANCE

Recommended

Description	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Total
City / County Building (CCB) (County Portion)	\$ 1,426,000	\$ 700,000	\$ 700,000	\$ 700,000	\$ 700,000	\$ 4,226,000
Knox Central	25,000	-	-	-	-	25,000
Senior Centers	40,000	-	-	-	-	40,000
Old Courthouse	75,000	-	-	-	-	75,000
Juvenile Justice Center	75,000	-	-	-	-	75,000
Fairview Technology Center	25,000	-	-	-	-	25,000
Family Investment Center	50,000	-	-	-	-	50,000
Public Defender	35,000	-	-	-	-	35,000
Various Building Improvements	-	500,000	500,000	500,000	500,000	2,000,000
Total Building Improvements/ Major Maintenance	\$ 1,751,000	\$ 1,200,000	\$ 1,200,000	\$ 1,200,000	\$ 1,200,000	\$ 6,551,000

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 2024	FY 2025	FY 2026	FY 2027	FY 2028	Total
Highways:						
Schaad Road	\$ 8,500,000	\$ 7,000,000	\$ 2,000,000	\$ -	\$ -	\$ 17,500,000
Canton Hollow Road Improvements	1,000,000	-	-	-	-	1,000,000
Coward Mill Widening	350,000	-	-	-	-	350,000
Advance Knox Infrastructure Improvements	300,000	5,000,000	11,500,000	12,500,000	15,000,000	44,300,000
Couch Mill Roundabout	400,000	-	-	-	-	400,000
Marietta Church Roundabout	1,000,000	-	-	-	-	1,000,000
Middlebrook Pike Sidewalk Improvements	150,000	-	-	-	-	150,000
Pedestrian Improvements	500,000	100,000	100,000	100,000	100,000	900,000
Bluegrass Elementary School Sidewalk Improvements	600,000	-	-	-	-	600,000
Gibbs Pedestrian Bridge	1,000,000	-	-	-	-	1,000,000
School Zone/Crossing Safety Enhancements	250,000	250,000	250,000	250,000	250,000	1,250,000
Everett/Watt LIC	2,000,000	2,000,000	-	-	-	4,000,000
Harrell Carpenter Road	918,000	-	-	-	-	918,000
Bridge Repair	-	200,000	200,000	200,000	200,000	800,000
General Culvert Repairs	-	1,500,000	2,000,000	2,500,000	1,500,000	7,500,000
TDOT Partnerships	1,500,000	1,500,000	1,750,000	1,750,000	1,500,000	8,000,000
Interagency-Private Partnerships	250,000	500,000	500,000	750,000	250,000	2,250,000
Traffic Signal Modernization	350,000	250,000	250,000	250,000	250,000	1,350,000
Total Highways	19,068,000	18,300,000	18,550,000	18,300,000	19,050,000	93,268,000
Solid Waste:						
Waste Compaction and Transport Equipment	400,000	350,000	300,000	300,000	300,000	1,650,000
Total Solid Waste	400,000	350,000	300,000	300,000	300,000	1,650,000
Stormwater	500,000	500,000	250,000	250,000	250,000	1,750,000
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	\$ 19,968,000	\$ 19,200,000	\$ 19,150,000	\$ 18,900,000	\$ 19,650,000	\$ 96,868,000





KNOX COUNTY SCHOOLS

Recommended

Description	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Total
Physical Plant Upgrades (See note)	\$ 3,000,000	\$ 2,000,000	\$ 2,000,000	\$ 2,000,000	\$ 2,000,000	\$ 11,000,000
Roof Upgrades	3,000,000	2,500,000	2,500,000	2,500,000	2,500,000	13,000,000
HVAC Upgrades	8,000,000	6,000,000	6,000,000	6,000,000	6,000,000	32,000,000
Foundation Stabilization	1,000,000	300,000	300,000	300,000	300,000	2,200,000
Enrollment Growth (Modular Classroom Purchase/Relocation)	1,000,000	750,000	750,000	750,000	750,000	4,000,000
Security Upgrades	3,000,000	2,000,000	2,000,000	2,000,000	2,000,000	11,000,000
School Accessibility	300,000	-	-	-	-	300,000
Environmental Testing and Remediation	200,000	-	-	-	-	200,000
Technology Upgrades	300,000	300,000	300,000	300,000	300,000	1,500,000
Systemwide Drives, Parking and Paving	3,150,000	1,000,000	1,000,000	1,000,000	1,000,000	7,150,000
Facilities Condition Assessment	1,000,000	-	-	-	-	1,000,000
Title IX Solutions/Athletic Facilities Upgrades	2,000,000	1,000,000	1,000,000	-	-	4,000,000
Fire Alarm System Upgrades/Carbon Monoxide Detectors	1,000,000	1,000,000	1,000,000	1,000,000	-	4,000,000
Bearden Middle School Space Upgrade	-	4,000,000	1,500,000	-	-	5,500,000
KAEC General Renovation	-	-	-	2,500,000	-	2,500,000
Western Heights Solution	3,400,000	34,300,000	13,000,000	5,000,000	-	55,700,000
Sterchi 250 Student Addition	17,000,000	-	-	-	-	17,000,000
South Knox Solution	-	-	-	4,100,000	20,000,000	24,100,000
Farragut Solution	4,000,000	27,000,000	12,700,000	5,000,000	-	48,700,000
Halls Middle Gym Replacement and Drive Improvements	-	-	750,000	6,900,000	-	7,650,000
Gresham Middle Gymnasium	-	-	-	-	400,000	400,000
Total School Projects	\$ 51,350,000	\$ 82,150,000	\$ 44,800,000	\$ 39,350,000	\$ 35,250,000	\$ 252,900,000
Total School Projects	\$ 51,350,000	\$ 82,150,000	\$ 44,800,000	\$ 39,350,000	\$ 35,250,000	\$ 252,900,000
Less: Funding to be provided from sources other than debt proceeds	-	(20,000,000)	(10,000,000)	(5,000,000)	-	(35,000,000)
Total Planned Debt Issuance	\$ 51,350,000	\$ 62,150,000	\$ 34,800,000	\$ 34,350,000	\$ 35,250,000	\$ 217,900,000

Note: 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 2024	FY 2025	FY 2026	FY 2027	FY 2028	Total
Engineering and Public Works	\$ 345,826	\$ -	\$ -	\$ -	\$ -	345,826
Information Technology Equipment	445,170	-	-	-	-	445,170
Sheriff's Office	3,243,415	-	-	-	-	3,243,415
Parks and Recreation	155,000	-	-	-	-	155,000
Three Ridges Golf Course	93,000	-	-	-	-	93,000
Public Library	46,000	-	-	-	-	46,000
Other Equipment-Variou	-	4,000,000	4,000,000	4,000,000	4,000,000	16,000,000
Total Major Equipment	\$ 4,328,411	\$ 4,000,000	\$ 4,000,000	\$ 4,000,000	\$ 4,000,000	\$ 20,328,411

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.

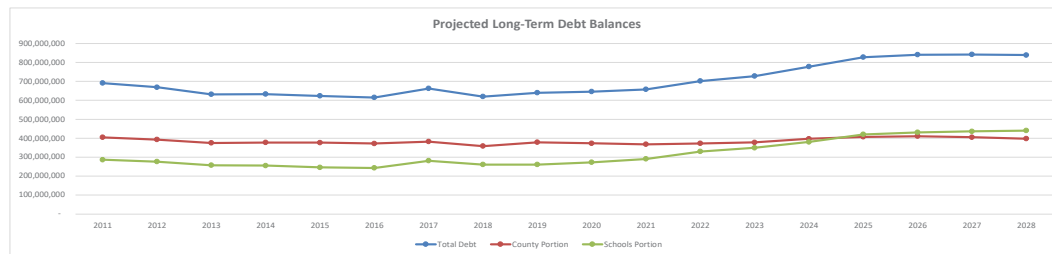
This process will match the useful lives of the capital assets with the repayment of the related debt.





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 (Audited)	28,715,000	24,166,302	4,548,698	372,492,019	58,325,000	19,137,978	39,187,022	329,380,938	87,040,000	43,304,280	43,735,720	701,872,957
2023 (Projected)	29,843,000	24,480,115	5,362,885	377,854,904	40,122,000	20,004,166	20,117,834	349,498,772	69,965,000	44,484,281	25,480,719	727,353,676
2024	45,050,000	25,901,520	19,148,480	397,003,384	51,350,000	20,619,023	30,730,977	380,229,749	96,400,000	46,520,543	49,879,457	777,233,133
2025	36,900,000	27,153,671	9,746,329	406,749,713	62,150,000	21,852,042	40,297,958	420,527,707	99,050,000	49,005,713	50,044,287	827,277,420
2026	32,950,000	29,459,879	3,490,121	410,239,834	34,800,000	24,907,464	9,892,536	430,420,243	67,750,000	54,367,343	13,382,657	840,660,077
2027	24,700,000	29,605,542	(4,905,542)	405,334,292	34,350,000	28,629,660	5,720,340	436,140,583	59,050,000	58,235,202	814,798	841,474,875
2028	25,450,000	32,795,368	(7,345,368)	397,988,924	35,250,000	30,578,282	4,671,718	440,812,301	60,700,000	63,373,650	(2,673,650)	838,801,225
Total	\$ 581,071,212	\$ 587,843,393	\$ (6,772,181)	\$ 397,988,924	\$ 603,483,788	\$ 449,096,850	\$ 154,386,938	\$ 440,812,301	\$ 1,184,555,000	\$ 1,036,940,243	\$ 147,614,757	\$ 838,801,225





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
Actual:									
2022	24,166,302	9,803,839	33,970,141	19,137,979	10,339,626	29,477,605	43,304,281	20,143,465	63,447,746
Budgeted:									
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
Projected:									
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	27,153,671	14,957,862	42,111,533	21,852,042	15,006,715	36,858,757	49,005,713	29,964,577	78,970,290
2026	29,459,879	15,233,851	44,693,730	24,907,464	16,271,792	41,179,256	54,367,343	31,505,643	85,872,986
2027	29,605,542	15,374,978	44,980,520	28,629,660	16,615,532	45,245,192	58,235,202	31,990,510	90,225,712
2028	32,795,368	15,109,169	47,904,537	30,578,282	15,627,351	46,205,633	63,373,650	30,736,520	94,110,170
Total	\$ 193,562,397	\$ 99,121,196	\$ 292,683,593	\$ 165,728,616	\$ 101,768,696	\$ 267,497,312	\$ 359,291,013	\$ 200,889,892	\$ 560,180,905

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.





KNOX COUNTY
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