

Glenn Jacobs - County Mayor

FY2025 Proposed Budget



KNOX COUNTY
TENNESSEE



2024-2025 Proposed Operating Budget and 2025-2029 Capital Improvement Plan

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Knox County Mayor Glenn Jacobs

Enclosed, please find the 2024-2025 Proposed Budget for your consideration. This budget reflects the forecasted flattening of certain revenue sources by the State of Tennessee. 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 \$32,012,087, or 3.05 percent from the previous year
- General Purpose School funding increases by \$15,174,000, and 65 percent of the overall budget is directed for schools
- The General Fund also appropriates \$2,400,000 to support educational initiatives
- General Fund budget increases \$8,761,535, or 3.9 percent
- Includes a salary adjustment of approximately 2% (two steps) in January 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 \$369.4 million in County and School infrastructure and other capital improvements.
- Included is funding for schools to address capital needs for Farragut, Mechanicsville/Lonsdale/Beaumont Solution and South Knoxville Solution.
- Engineering and Public Works will receive \$87 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 39 for additional comments regarding the FY 2025-2029 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.





Roster Of Publicly Elected Officials

County Mayor	Glenn Jacobs
Board of Commissioners:	
District 1	Dasha Lundy
District 2	Courtney Durrett
District 3	Gina Oster, Vice Chair
District 4	Kyle Ward
District 5	John Schoonmaker
District 6	Terry Hill, 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..... Hector Sanchez

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, Chair

District 7..... Steve Triplett, Vice Chair

District 8..... Travis Wright

District 9..... Kristi Kristy





Budget Summary



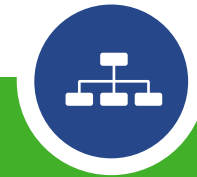
The proposed tax rate for FY 2024-2025 is \$1.5540 per hundred dollars of assessed value. One cent of the property tax rate is estimated to bring in \$1,960,000. Of this \$1.5540 tax rate, we propose \$0.6524 going to the General Fund, \$0.5064 going to the General Purpose School Fund, and \$0.3952 going to the Debt Service Fund.

The total operating budget in FY 2024-2025 is \$1,082,198,147. Excluding transfers and other funds accounted for in more than one place, the net budget is \$1,074,947,569.

The General Fund budget is proposed to be \$231,114,555. We have included increases of \$1,300,000 for employee raises. The total General Fund Proposed Budget is 3.9% more than the 2023-2024 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 projections, a flattening of certain revenue sources 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 an increase of \$32,012,087, to be funded largely by revenue growth.



Based on trending economic data, we have calculated the following growth in revenue for FY 2024-2025. Sales tax growth is budgeted to increase \$14.9 million over the FY 2023-2024 budget. This large increase is mainly due to revenues exceeding budget in the current fiscal year. Current property tax growth is budgeted at \$8.8 million over last year's budget. Tennessee Investment in Student Achievement (TISA) growth is projected at \$10.9 million over last year's funding.

Knox County has done a great job of keeping health insurance costs low. In FY 2023, \$31.1 million was spent on health insurance expenses. The county is projected to spend \$31.3 million in health insurance for FY 2024.

This is far below the expected increase by industry standards.





Budget Summary



In terms of retirement funding, Knox County’s actuarially required contribution for FY 2024- 2025 has increased by \$1.5 million, which is reflected in this proposed budget. This figure includes all three 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 \$369,360,000 for projects over the 5-year period from FY 2025 through FY 2029, with \$117,420,000 recommended for FY 2025. For 2025, \$79,300,000 is planned for schools, including funding to address capital needs in Farragut, Mechanicsville/ Lonsdale/Beaumont, and South Knoxville. In addition, the plan includes funding for major renovations to Halls, Gresham and Bearden middle schools. The plan also includes funding for districtwide school upgrades, including security, HVAC systems, fire alarm and carbon monoxide systems, and roofing upgrades.



Additionally, for 2025 we have included nearly \$15 million to fund various road, highway and other 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.





Outstanding General Obligation Debt Principal Balances

Debt Principal as of Fiscal Year Ended June 30:	Debt Issued for Purposes of Projects Applicable to:		Total
	Knox County General Government	Knox County Board of Education	
Actual:			
2001	\$ 151,438,322	\$ 180,406,818	\$ 331,845,140
2002	195,974,890	205,884,783	401,859,673
2003	193,454,852	193,369,354	386,824,206
2004	213,987,241	216,546,498	430,533,739
2005	247,816,960	231,051,311	478,868,271
2006	286,151,355	248,346,448	534,497,803
2007	323,943,925	256,573,411	580,517,336
2008	367,701,928	245,629,941	613,331,869
2009	379,055,467	248,065,935	627,121,402
2010	363,953,720	250,017,215	613,970,935
2011	404,761,105	286,425,363	691,186,468
2012	392,934,960	276,080,806	669,015,766
2013	374,464,500	257,151,985	631,616,485
2014	376,887,364	255,509,840	632,397,204
2015	376,815,961	245,996,962	622,812,923
2016	371,971,565	243,017,077	614,988,642
2017	381,869,285	280,610,076	662,479,361
2018	358,243,123	261,321,957	619,565,080
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
2023	377,854,904	349,498,772	727,353,676
Projected:			
2024	397,237,971	380,546,424	777,784,395
Proposed:			
2025	406,824,458	420,599,053	827,423,511
2026	410,349,459	430,404,399	840,753,858
2027	405,737,141	434,770,525	840,507,666
2028	398,944,334	438,539,277	837,483,611
2029	390,854,010	426,073,612	816,927,622

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 \$777,784,395 at the end of FY 2024. The FY 2025-2029 Plan provides for an increase in total bonded debt of \$39,143,227 by the end of FY 2029, necessary to provide for three new school solutions; major renovations to three existing middle schools; needed highway, road construction, and other public works projects; and other needed capital projects.

Total bonded debt under this plan is projected to be \$816,927,622 at June 30, 2029.



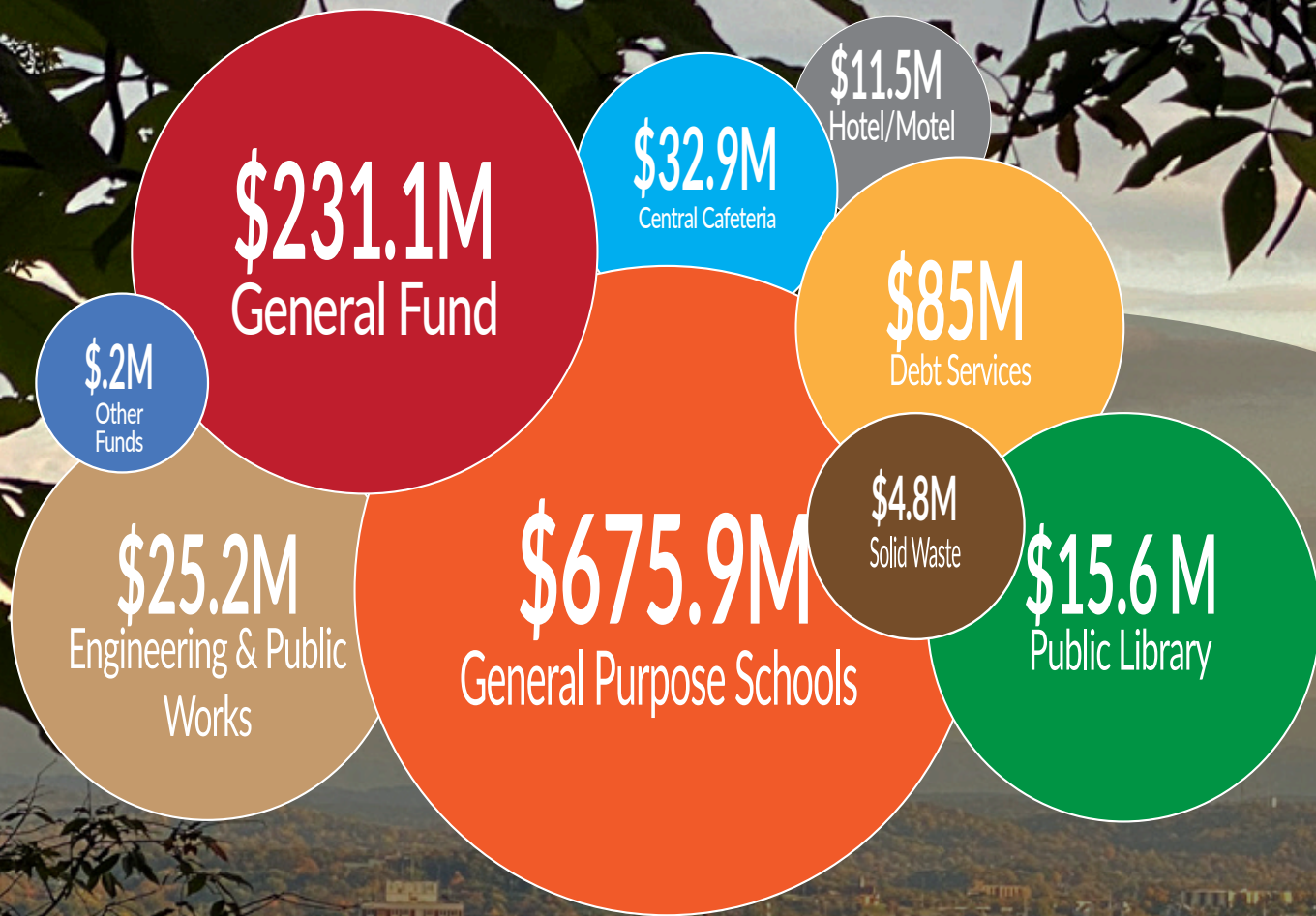


Schedule of Changes in Bonds Outstanding

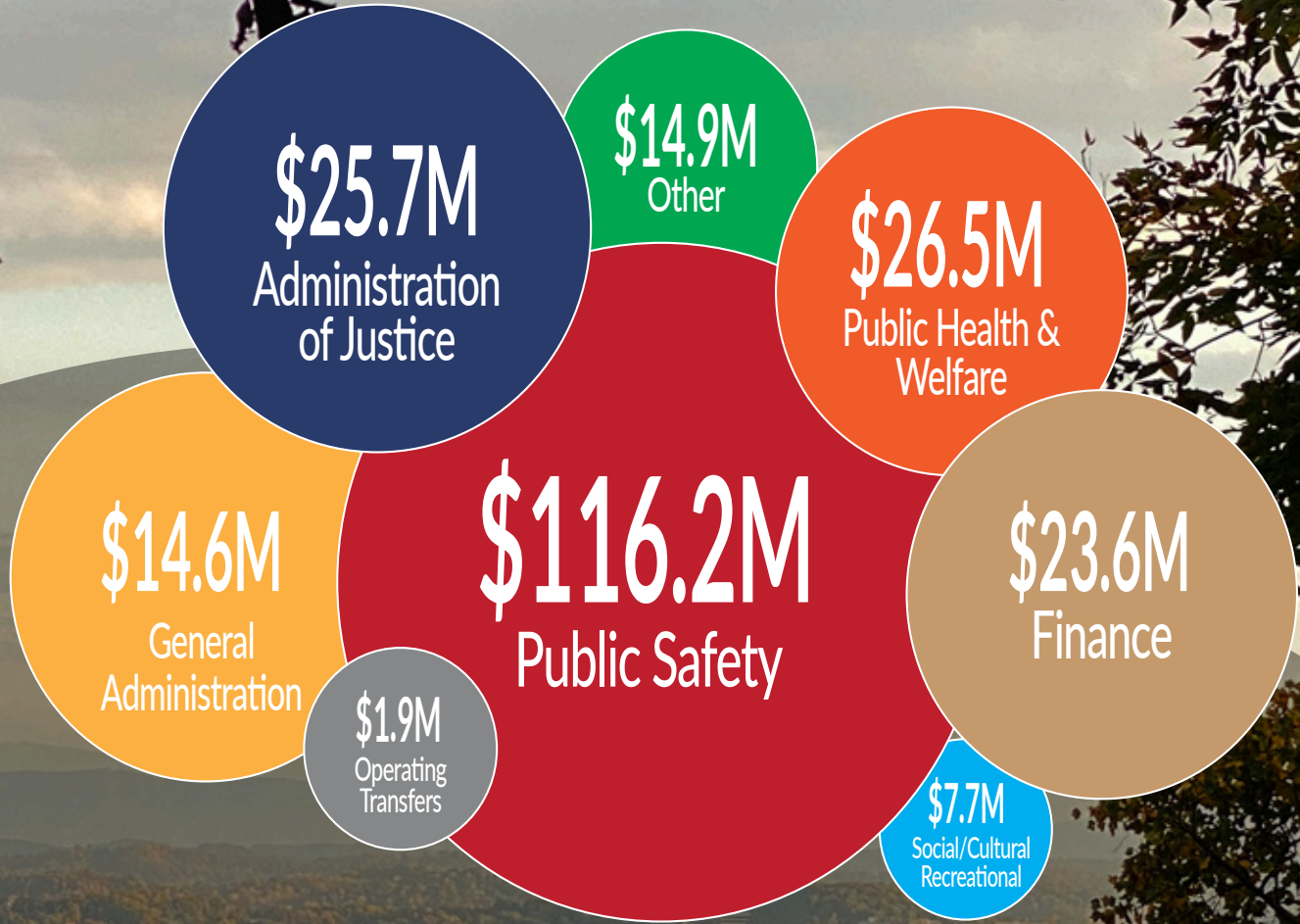
Projected as of June 30, 2024

	<u>County</u>	<u>Schools</u>	<u>Total</u>
Principal Outstanding June 30, 2023	\$ 377,854,904	\$ 349,498,772	\$ 727,353,676
Bonds Issued FY 2024	45,050,000	51,350,000	96,400,000
Principal Paid FY 2024	<u>25,666,933</u>	<u>20,302,348</u>	<u>45,969,281</u>
Principal Outstanding June 30, 2024	<u>\$ 397,237,971</u>	<u>\$ 380,546,424</u>	<u>\$ 777,784,395</u>





2025 Expense Highlights



2025 General Fund



Budgeted Fund Descriptions

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

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

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

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

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

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

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

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

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

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





Budget Summary

	Adopted	Proposed	Change	Tax Rate	
	2023-2024	2024-2025		FY24	FY25
General Fund:					
General Administration	\$ 14,317,888	\$ 14,556,866	\$ 238,978		
Finance	22,773,788	23,576,201	802,413		
Administration of Justice	24,159,130	25,713,536	1,554,406		
Public Safety	111,868,081	116,226,434	4,358,353		
Public Health and Welfare	23,777,110	26,531,116	2,754,006		
Social/Cultural/Recreational	7,625,067	7,648,846	23,779		
Agriculture & Natural Resources	592,966	563,385	(29,581)		
Other General Government	13,979,769	14,372,671	392,902		
Operating Transfers	3,259,221	1,925,500	(1,333,721)		
	222,353,020	231,114,555	8,761,535	\$0.6524	\$0.6524
Special Revenue Funds:					
Governmental Library	118,601	80,100	(38,501)		
Public Library	15,303,300	15,552,789	249,489		
Solid Waste	4,802,792	4,806,453	3,661		
Air Quality	160,000	160,000	-		
Hotel-Motel Tax	10,500,000	11,500,000	1,000,000		
Engineering and Public Works	25,162,347	25,259,250	96,903		
Central Cafeteria	31,100,000	32,865,000	1,765,000		
General Purpose School	660,686,000	675,860,000	15,174,000	0.5464	0.5064
	747,833,040	766,083,592	18,250,552		
Debt Service Fund	80,000,000	85,000,000	5,000,000	0.3552	0.3952
Total Operating Budget	\$ 1,050,186,060	\$ 1,082,198,147	\$ 32,012,087	\$1.5540	\$1.5540

Estimated revenue per each one cent of property tax equals \$1,903,500 for FY24 and \$1,960,000 for FY25.

Note: The proposed property tax rate for FY 2025 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, \$7,840,000, has been reflected in a corresponding reduction to the proposed payment from the General Purpose School Fund to the Debt Service Fund.





Five-Year Budget Summary

	Adopted 2020-2021	Adopted 2021-2022	Adopted 2022-2023	Adopted 2023-2024	Proposed 2024-2025	Change from 2021-2025
General Fund:						
General Administration	\$ 12,160,040	\$ 12,979,196	\$ 13,339,683	\$ 14,317,888	\$ 14,556,866	\$ 2,396,826
Finance	18,746,984	20,164,786	21,220,356	22,773,788	23,576,201	4,829,217
Administration of Justice	21,040,941	21,798,989	22,526,805	24,159,130	25,713,536	4,672,595
Public Safety	94,055,398	95,952,151	101,301,578	111,868,081	116,226,434	22,171,036
Public Health and Welfare	21,415,213	22,692,497	23,097,574	23,777,110	26,531,116	5,115,903
Social/Cultural/Recreational	5,989,690	6,311,831	7,975,588	7,625,067	7,648,846	1,659,156
Agricultural & Natural Resources	492,105	577,016	592,966	592,966	563,385	71,280
Other General Government	13,244,981	13,451,237	10,768,849	13,979,769	14,372,671	1,127,690
Operating Transfers	7,187,000	6,616,221	4,084,221	3,259,221	1,925,500	(5,261,500)
	<u>194,332,352</u>	<u>200,543,924</u>	<u>204,907,620</u>	<u>222,353,020</u>	<u>231,114,555</u>	<u>36,782,203</u>
Special Revenue Funds:						
Governmental Library	118,881	119,794	119,526	118,601	80,100	(38,781)
Public Library	13,995,349	14,126,550	14,761,148	15,303,300	15,552,789	1,557,440
Solid Waste	3,931,376	4,397,259	4,787,958	4,802,792	4,806,453	875,077
Air Quality	160,000	160,000	160,000	160,000	160,000	-
Hotel/Motel Tax	7,822,000	8,022,000	9,000,000	10,500,000	11,500,000	3,678,000
Engineering & Public Works	19,447,546	22,844,795	23,522,316	25,162,347	25,259,250	5,811,704
Central Cafeteria	27,605,000	27,360,000	27,855,000	31,100,000	32,865,000	5,260,000
General Purpose School	507,827,000	542,000,000	591,500,000	660,686,000	675,860,000	168,033,000
	<u>580,907,152</u>	<u>619,030,398</u>	<u>671,705,948</u>	<u>747,833,040</u>	<u>766,083,592</u>	<u>185,176,440</u>
Debt Service Fund	<u>76,000,000</u>	<u>74,000,000</u>	<u>77,500,000</u>	<u>80,000,000</u>	<u>85,000,000</u>	<u>9,000,000</u>
Total Operating Budget	<u>\$ 851,239,504</u>	<u>\$ 893,574,322</u>	<u>\$ 954,113,568</u>	<u>\$ 1,050,186,060</u>	<u>\$ 1,082,198,147</u>	<u>\$ 230,958,643</u>
Revenue / 1 cent property tax	<u>\$ 1,274,000</u>	<u>\$ 1,308,755</u>	<u>\$ 1,342,000</u>	<u>\$ 1,903,500</u>	<u>\$ 1,960,000</u>	





Net Budget Summary

	Adopted 2023-2024	Interfund Transfers	Net 2023-2024	Proposed 2024-2025	Interfund Transfers	Net 2024-2025
General Fund	\$ 222,353,020	\$ (1,535,000)	\$ 220,818,020	\$ 231,114,555	\$ (760,500)	\$ 230,354,055
Special Revenue Funds:						
Governmental Library	118,601	-	118,601	80,100	-	80,100
Public Library	15,303,300	-	15,303,300	15,552,789	-	15,552,789
Solid Waste	4,802,792	-	4,802,792	4,806,453	-	4,806,453
Air Quality	160,000	-	160,000	160,000	-	160,000
Hotel-Motel Tax	10,500,000	(1,820,000)	8,680,000	11,500,000	(1,850,000)	9,650,000
Engineering and Public Works	25,162,347	(675,000)	24,487,347	25,259,250	(675,000)	24,584,250
Central Cafeteria	31,100,000	-	31,100,000	32,865,000	-	32,865,000
General Purpose School	660,686,000	(9,071,724)	651,614,276	675,860,000	(3,965,078)	671,894,922
	<u>747,833,040</u>	<u>(11,566,724)</u>	<u>736,266,316</u>	<u>766,083,592</u>	<u>(6,490,078)</u>	<u>759,593,514</u>
Debt Service Fund	80,000,000	-	80,000,000	85,000,000	-	85,000,000
Total	<u>\$ 1,050,186,060</u>	<u>\$ (13,101,724)</u>	<u>\$ 1,037,084,336</u>	<u>\$ 1,082,198,147</u>	<u>\$ (7,250,578)</u>	<u>\$ 1,074,947,569</u>

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





Expenditure Summary By Fund

DEPARTMENT (Or Account Name)	DEPT. NUMBER	ACTUAL FY 2023	ADOPTED FY 2024	REQUESTED FY 2025	PROPOSED FY 2025
GENERAL FUND:					
Trustee Commission	101	\$ 3,453,278	\$ 3,100,000	\$ 3,300,000	\$ 3,300,000
Leases & Subscriptions	101	4,889,935	-	-	-
Attorney General	1010010	3,751,309	4,458,041	4,713,495	4,713,495
Circuit Court Clerk	1010310	62,169	57,238	58,513	58,513
Civil Sessions Court Clerk	1010320	40,400	54,931	53,656	53,656
IV-D Child Support Clerk	1010330	934,086	958,626	983,640	983,640
Probate Court	1010610	48,792	50,039	54,164	54,164
Chancery Court	1010620	193,054	181,526	188,601	188,601
County Commission	1010910	655,389	662,197	704,641	704,641
County Commission - Discretionary	1010915	45,645	55,000	55,000	55,000
Internal Audit	1010920	718,745	875,343	868,358	868,358
Ethics Committee	1010926	52	1,800	1,800	1,800
Codes Commission	1010930	6,992	6,000	6,000	6,000
County Clerk	1011210	487,653	598,674	590,867	590,867
Criminal/4th Court Clerk Administration	1011505	132,402	91,400	91,400	91,400
4th Circuit Court Clerk	1011510	57,245	58,551	58,551	58,551
Criminal Court Clerk	1011520	105,796	106,266	106,966	106,966
Jury Related Expenses	1011525	149,146	220,700	220,700	220,700
Criminal Sessions Court Clerk	1011530	127,488	122,661	121,061	121,061
Criminal Court Technology Upgrades	1011531	102,557	-	-	-
Victims Advocate Program	1011533	89,330	67,500	67,500	67,500
Election Commission	1011810	2,518,216	2,699,461	2,765,949	2,765,949
Circuit Court Judges	1012110	14,541	22,676	22,676	22,676
4th Circuit Court Judges	1012120	9,246	13,506	13,506	13,506
Criminal Court Judges	1012130	68,449	75,631	77,031	77,031
Court Administrator & Magistrate	1012133	1,117,379	1,167,910	1,235,541	1,235,541
General Sessions Court Judge	1012140	2,211,853	2,251,839	2,314,069	2,314,069
Jury Commission	1012150	87,058	102,463	78,460	78,460
Juvenile Court-Judges	1012410	3,720,477	3,948,945	4,166,146	4,166,146
IV-D Magistrate Program	1012420	461,492	488,619	499,782	499,782
Juvenile Court-Clerk	1012710	851,031	904,981	930,378	930,378
Juvenile Service Center	1013010	3,504,558	4,376,768	5,066,141	5,066,141
Law Department	1013210	2,441,766	2,639,382	2,697,938	2,697,938
Law Department Outside Legal Fees	1013215	57,665	400,000	250,000	250,000
County Mayor	1013310	1,482,993	1,575,904	1,592,176	1,592,176
School Mania	1013312	52,066	-	-	-
One Book Read City	1013313	48	-	-	-
County Lobbying	1013315	72,750	75,000	75,000	75,000
Family Justice Center	1013362	55,314	-	-	-
Behavioral Health Urgent Care Center	1013365	840,000	840,000	840,000	840,000





Expenditure Summary By Fund

DEPARTMENT (Or Account Name)	DEPT. NUMBER	ACTUAL FY 2023	ADOPTED FY 2024	REQUESTED FY 2025	PROPOSED FY 2025
GENERAL FUND (Continued):					
UT-Knox County Extension	1013370	491,522	592,966	563,385	563,385
Knox County Education Foundation	1013380	2,500,000	2,400,000	2,400,000	2,400,000
Human Resources	1013610	815,407	871,575	890,149	890,149
Benefits Administration	1013615	449,274	461,101	467,196	467,196
Tuition Assistance Program	1013625	36,329	25,000	25,000	25,000
Mentor Internship Program	1013630	8,065	50,000	50,000	50,000
Parks	1014801	344,656	481,500	481,500	481,500
Blue Trails/Greenway/Trails	1014802	262,338	249,878	226,941	226,941
Park Maintenance	1014810	2,486,675	2,617,979	2,616,618	2,616,618
Recreation Administration	1014830	771,808	951,366	1,061,492	1,061,492
Recreation Buildings	1014831	40,060	95,500	88,000	88,000
Tree/Bench Program	1014834	5,560	-	-	-
Sports & Recreation	1014836	963,766	1,165,701	1,115,179	1,115,179
Park Improvements	1014840	624,753	-	-	-
Special Events - Parks	1014842	18,435	-	-	-
Ball Fields	1014850	257,729	229,000	229,000	229,000
Sportspark	1014851	84,339	103,500	103,500	103,500
Tommy Schumpert Park	1014852	74,894	90,900	88,900	88,900
John Tarleton Park	1014853	89,048	82,300	82,300	82,300
Youth Sports	1014856	239,029	455,000	455,000	455,000
Adult Sports	1014857	38,663	69,400	69,400	69,400
Indigent Assistance	1015120	220,800	220,800	220,800	220,800
Defined Service Contracts	1015130	1,812,511	1,907,750	1,909,000	1,909,000
John Tarleton	1015135	1,013,348	1,043,748	1,075,061	1,075,061
Senior Center & Volunteer Services	1015142	317,066	320,324	323,783	323,783
West Knox Senior Center	1015145	118,453	128,747	130,558	130,558
South Knox Senior Center	1015146	135,524	164,333	153,683	153,683
Halls Senior Center	1015147	110,956	95,686	104,924	104,924
Corryton Senior Center	1015148	94,487	117,428	108,759	108,759
Carter Senior Center	1015149	109,948	110,420	111,648	111,648
Karns Senior Center	1015150	85,486	96,105	97,661	97,661
Veterans' Services Office	1015160	147,327	154,539	143,150	143,150
Community Development	1015165	431,869	565,757	749,520	749,520
Support Services	1015400	1,428,303	1,778,318	1,671,680	1,671,680
Preventive Health Services	1015403	1,234,500	1,944,558	1,946,289	1,946,289
Dental Services	1015406	1,417,903	1,528,640	1,534,475	1,534,475
Emergency Medical Services	1015409	690,671	868,815	3,254,578	3,254,578





Expenditure Summary By Fund

DEPARTMENT (Or Account Name)	DEPT. NUMBER	ACTUAL FY 2023	ADOPTED FY 2024	REQUESTED FY 2025	PROPOSED FY 2025
GENERAL FUND (Continued):					
Food & Restaurant Inspections	1015412	948,635	1,113,112	1,011,830	1,011,830
Health Administration	1015415	1,120,303	1,260,882	1,611,648	1,611,648
Community Health	1015421	905,807	1,441,831	1,400,540	1,400,540
Knox County Medical Program	1015424	2,786,194	2,995,000	2,995,000	2,995,000
Pharmacy	1015433	914,724	1,333,926	1,058,910	1,058,910
Primary Care Services	1015436	306,989	306,989	306,989	306,989
School Health Programs	1015442	569,754	605,162	607,010	607,010
Ground Water Services	1015448	427,112	475,665	482,525	482,525
Vector Control Services	1015451	2,811	9,350	9,350	9,350
Disease Surveillance & Investigation	1015454	1,192,013	1,549,823	1,411,711	1,411,711
Vital Records	1015457	682,988	669,279	672,536	672,536
Women's Health Services	1015460	484,762	459,913	396,737	396,737
Workforce Development & Planning	1015463	267,351	212,990	308,244	308,244
West Clinic	1015465	552,805	628,209	595,103	595,103
Teague Clinic	1015466	217,189	-	-	-
Comm. Health Services Grant Match	1015467	366,194	200,000	200,000	200,000
Finance	1015710	2,602,185	2,647,324	2,809,618	2,809,618
Procurement	1016010	875,157	1,037,368	1,153,801	1,153,801
Property Development	1016015	363,941	382,283	388,015	388,015
Asset Management	1016020	259,198	289,539	293,045	293,045
Inoperable Car Lot	1016025	1,843	3,750	3,750	3,750
E-Government Purchasing	1016050	174,263	186,018	188,369	188,369
Property and Liability Insurance	1016310	66,794	67,433	67,433	67,433
Young Williams Animal Center	1016600	1,075,000	1,075,000	1,705,000	1,705,000
Knoxville - Knox County Planning	1016605	843,413	843,413	1,080,753	1,080,753
Geographic Information Systems	1016610	490,872	487,540	570,431	570,431
Payment To Cities	1016615	242,989	155,000	155,000	155,000
Emergency Management	1016620	140,732	390,922	305,452	305,452
Office of Housing Stability	1016625	-	340,000	150,000	150,000
Community Action Committee	1016635	2,055,155	2,055,100	2,055,100	2,055,100
Auditing Contract	1016930	273,746	325,000	325,000	325,000
Cost in Cases Charged to County	1016940	739,162	500,000	500,000	500,000
Non-Departmental	1016950	2,859,064	(2,644,953)	(3,192,512)	(3,192,512)
PBA Management	1016955	7,400,000	9,400,000	10,000,000	10,000,000
Employee Benefits - Retirement Contributions	1016980	1,236,927	1,380,000	1,530,600	1,530,600
MERP County Match	1016985	171,468	135,000	135,000	135,000
Community Mediation	1017210	132,603	170,000	170,000	170,000
Fire Prevention*	1017510	-	-	762,721	762,721
Information Technology	1017910	6,281,862	7,142,011	7,291,244	7,291,244
Records Management	1017920	418,203	415,560	429,532	429,532
County I.T. Software & Hardware	1017930	2,048,441	3,030,000	3,180,000	3,180,000





Expenditure Summary By Fund

DEPARTMENT (Or Account Name)	DEPT. NUMBER	ACTUAL FY 2023	ADOPTED FY 2024	REQUESTED FY 2025	PROPOSED FY 2025
GENERAL FUND (Continued):					
Sheriff's Department Merit System	1018110	289,476	318,455	301,762	301,762
Property Assessor	1018310	4,168,538	4,564,386	4,746,012	4,746,012
Equalization Board	1018320	23,249	27,801	27,803	27,803
Public Defender	1018510	2,571,649	3,008,945	3,222,191	3,222,191
Register of Deeds	1018710	52,840	69,735	69,735	69,735
Register of Deeds - Data Processing	1018720	271,435	275,100	190,000	190,000
Court Officers	1018900	15,230	29,368	29,368	29,368
Sheriff's Administration	1018903	1,921,463	1,934,500	1,934,500	1,934,500
Records & Communication	1018906	1,268,966	1,335,995	1,335,995	1,335,995
Training	1018912	489,574	274,550	274,550	274,550
Planning & Development	1018915	7,582	7,790	7,790	7,790
Stop Violence Against Women	1018918	38,429	66,500	66,500	66,500
Patrol & Cops Universal	1018921	72,992,653	88,942,277	92,182,699	92,182,699
Warrants	1018924	268,656	261,200	261,200	261,200
Detectives	1018927	284,336	236,250	236,250	236,250
Forensic	1018930	52,530	84,450	84,450	84,450
Juvenile Division	1018933	22,907	24,050	24,050	24,050
Special Teams	1018936	50,180	50,660	50,660	50,660
Victims' Rights	1018937	1,408	-	-	-
Senior Citizens Awareness	1018940	518	-	-	-
Narcotics	1018942	502,550	550,700	550,700	550,700
Vice	1018943	20,217	-	-	-
Internal Affairs	1018945	25,551	25,650	25,650	25,650
Theft	1018946	13,591	-	-	-
Organized Retail Crime	1018947	27,892	-	-	-
Special Services	1018948	67,393	108,500	108,500	108,500
DARE Program	1018951	17,744	-	-	-
Sexual Offender Registry	1018953	43,253	-	-	-
Interest Earned - Inmates	1018954	956	-	-	-
Honor Guard Golf Tournament	1018956	301	-	-	-
Auxiliary Services	1018957	370,062	427,916	447,570	447,570
Correctional Facilities & Batterer's Treat.	1018960	10,594,546	10,264,250	10,664,250	10,664,250
Video Courtroom	1018961	7,732	-	-	-
Helen Ross McNabb-Interchange	1018967	183,392	-	-	-
Jail Commissary	1018969	1,106,603	1,114,417	1,113,552	1,113,552
Medical Examiner - County	1018973	4,988,533	5,484,529	5,589,020	5,589,020
Sheriff's K-9 Donations	1018985	6,094	-	-	-
Officer Assistance	1018991	31,325	-	-	-
Sheriff's - Animal Control	1018993	72,332	82,600	-	-
Sheriff's - Juvenile Court Officers	1018995	22,772	30,375	30,375	30,375
County Trustee	1019710	1,155,175	1,069,199	1,069,603	1,069,603
Operating Transfers:	1016645	19,388,609	3,259,221	1,925,500	1,925,500
Total General Fund		<u>\$ 221,526,758</u>	<u>\$ 222,353,020</u>	<u>\$ 231,114,555</u>	<u>\$ 231,114,555</u>

*Fire Prevention transferred from Engineering & Public Works Fund (131) to the General Fund (101).





Expenditure Summary By Fund

DEPARTMENT (Or Account Name)	DEPT. NUMBER	ACTUAL FY 2023	ADOPTED FY 2024	REQUESTED FY 2025	PROPOSED FY 2025
GOVERNMENTAL LIBRARY FUND:					
Operations	1140010	\$ 116,492	\$ 118,601	\$ 80,100	\$ 80,100
PUBLIC LIBRARY FUND:					
Public Library	1150010	\$ 12,823,823	\$ 13,092,656	\$ 13,327,539	\$ 13,327,539
Public Library Maintenance	1150011	1,548,602	1,621,144	1,625,750	1,625,750
Read City USA	1150015	37,825	34,000	34,000	34,000
State General Library	1150020	642,235	430,500	430,500	430,500
Rothrock Estates	1150030	9,235	-	-	-
Leases & Subscriptions	115	699	-	-	-
Trustee Commission	115	136,544	125,000	135,000	135,000
Total Public Library Fund		<u>\$ 15,198,963</u>	<u>\$ 15,303,300</u>	<u>\$ 15,552,789</u>	<u>\$ 15,552,789</u>
SOLID WASTE FUND:					
Solid Waste Administration	1160110	\$ 253,315	\$ -	\$ -	\$ -
Convenience Centers	1160120	3,979,992	4,144,376	4,144,030	4,144,030
Tire Transfer Program	1160310	399,693	407,534	409,660	409,660
Litter Program	1160320	29,059	122,882	124,763	124,763
Household Hazardous Waste	1160340	79,709	95,000	95,000	95,000
Leases & Subscriptions	116	6,044	-	-	-
Trustee Commission	116	31,710	33,000	33,000	33,000
Total Solid Waste Fund		<u>\$ 4,779,522</u>	<u>\$ 4,802,792</u>	<u>\$ 4,806,453</u>	<u>\$ 4,806,453</u>





Expenditure Summary By Fund

DEPARTMENT (Or Account Name)	DEPT. NUMBER	ACTUAL FY 2023	ADOPTED FY 2024	REQUESTED FY 2025	PROPOSED FY 2025
AIR QUALITY FUND:					
Clear Air 103 PM 2.5	1280015	\$ 105,037	\$ -	\$ -	\$ -
Air Pollution	1280036	639,186	-	-	-
Permit Fees	1280040	301,905	160,000	160,000	160,000
Title V Program	1280050	96,780	-	-	-
Total Air Quality Fund *		<u>\$ 1,142,908</u>	<u>\$ 160,000</u>	<u>\$ 160,000</u>	<u>* \$ 160,000</u>
HOTEL/MOTEL TAX FUND:	123	<u>\$ 11,795,765</u>	<u>\$ 10,500,000</u>	<u>\$ 11,500,000</u>	<u>\$ 11,500,000</u>
ENGINEERING AND PUBLIC WORKS FUND:					
Environment & Planning	1310110	\$ 2,330,475	\$ 2,573,505	\$ 2,877,543	\$ 2,877,543
Land Development	1310120	875,500	1,323,103	1,086,195	1,086,195
Stormwater Compliance	1310130	488,244	525,373	544,319	544,319
Public Works Construction & Maintenance	1310210	15,886,693	16,304,787	16,945,702	16,945,702
Traffic Engineering	1310220	1,201,761	1,142,411	1,145,002	1,145,002
Subdivision Foreclosures	1310425	38,038	-	-	-
Subdivision Foreclosures	1310430	64,997	-	-	-
Fire Prevention**	1310510	750,880	790,325	-	-
Building Codes	1310610	1,305,754	1,465,781	1,575,961	1,575,961
Code Enforcement	1310710	573,820	653,484	698,956	698,956
Soil Conservation	1310810	144,449	158,578	160,572	160,572
Leases & Subscriptions	131	888,743	-	-	-
Trustee Commission & Transfers	131	1,761,194	225,000	225,000	225,000
Total Engineering and Public Works Fund		<u>\$ 26,310,548</u>	<u>\$ 25,162,347</u>	<u>\$ 25,259,250</u>	<u>\$ 25,259,250</u>
CENTRAL CAFETERIA FUND:	143	<u>\$ 30,640,342</u>	<u>\$ 31,100,000</u>	<u>\$ 32,865,000</u>	<u>\$ 32,865,000</u>
GENERAL PURPOSE SCHOOL FUND:	141	<u>\$ 596,119,338</u>	<u>\$ 660,686,000</u>	<u>\$ 675,860,000</u>	<u>\$ 675,860,000</u>
DEBT SERVICE FUND:	151	<u>\$ 84,955,385</u>	<u>\$ 80,000,000</u>	<u>\$ 85,000,000</u>	<u>\$ 85,000,000</u>
Total Operating Budget		<u>\$ 992,586,021</u>	<u>\$ 1,050,186,060</u>	<u>\$ 1,082,198,147</u>	<u>\$ 1,082,198,147</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.

**Fire Prevention moved to the General Fund (101).





Expenditure Summary By Fund

DEPARTMENT (Or Account Name)	DEPT. NUMBER	ACTUAL FY 2023	ADOPTED FY 2024	REQUESTED FY 2025	PROPOSED FY 2025
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	\$ 3,390,082	\$ 3,189,685	\$ 3,550,969	\$ 3,550,969
Mailroom Service Fund	268	353,645	341,473	356,167	356,167
Employee Benefits Fund	270	32,951,646	33,019,996	35,050,368	35,050,368
Risk Management Fund	266	3,154,206	6,050,000	6,019,954	6,019,954
Building Maintenance Fund	274	16,938,415	15,639,847	17,125,359	17,125,359
Technical Support Services Fund	276	2,458,881	2,144,221	2,295,037	2,295,037
Capital Leasing Fund	278	158,595	193,336	622,344	622,344
Self Insurance Fund	263	31,052,775	31,253,045	31,926,604	31,926,604
TOTAL INTERNAL SERVICE FUNDS		<u>\$ 90,458,245</u>	<u>\$ 91,831,603</u>	<u>\$ 96,946,802</u>	<u>\$ 96,946,802</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>\$ 441,980</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>\$ 1,872,241</u>	<u>\$ 1,585,000</u>	<u>\$ 1,915,600</u>	<u>\$ 1,915,600</u>





Revenue Summary By Fund

	ACTUAL FY 2023	ADOPTED FY 2023	ADOPTED FY 2024	PROPOSED FY 2025
GENERAL FUND:				
County Property Taxes	\$ 137,163,697	\$ 133,638,000	\$ 138,436,840	\$ 142,835,400
County Local Option Taxes	29,629,504	23,126,700	27,142,000	29,204,500
Wheel Tax	627,552	575,000	575,000	610,000
Licenses and Permits	3,000,164	3,160,500	3,071,000	2,945,500
Fines, Forfeitures, Penalty	2,516,936	1,014,700	1,609,300	945,150
Charges/Current Services	9,594,349	9,009,803	9,099,178	9,565,495
Other Local Revenue	10,193,474	4,868,365	8,413,771	8,479,036
Fees from Officials	16,658,778	13,035,000	13,160,000	15,330,000
State of Tennessee	12,707,618	9,132,581	12,233,664	13,010,964
Federal Government	1,835,077	1,656,900	1,771,900	1,546,500
Other Governments	333,418	208,000	799,750	310,000
Citizens Groups	126,046	-	-	-
Transfer from Other Funds	300,000	-	-	-
Other Financing Source: Lease & Subscription	4,889,935	-	-	-
Appropriation from Restricted Fund Balance	-	582,071	605,162	832,010
Appropriation from Fund Balance	-	3,500,000	3,500,000	3,500,000
Appropriation from Designated Fund Balance	-	1,400,000	1,935,455	2,000,000
Increase in Equity Interest in Joint Venture	1,010,759	-	-	-
Total General Fund	\$ 230,587,307	\$ 204,907,620	\$ 222,353,020	\$ 231,114,555
GOVERNMENTAL LIBRARY FUND:				
County Local Option Taxes (Litigation Tax)	\$ 45,974	\$ 43,650	\$ 40,750	\$ 39,600
Charges/Current Services	44	2,000	-	-
Other Governments/Citizens Groups	30,000	30,000	30,000	30,000
Operating Transfers	35,000	35,000	35,000	10,500
Appropriation from Fund Balance	-	8,876	12,851	-
Total Governmental Library Fund	\$ 111,018	\$ 119,526	\$ 118,601	\$ 80,100





Revenue Summary By Fund

	ACTUAL FY 2023	ADOPTED FY 2023	ADOPTED FY 2024	PROPOSED FY 2025
PUBLIC LIBRARY FUND:				
Wheel Tax	\$ 12,981,811	\$ 12,325,000	\$ 12,500,000	\$ 12,750,000
Charges/Current Services	179,112	100,000	150,000	175,000
Other Local Revenues	156,434	141,000	139,000	140,000
State of Tennessee	632,235	317,300	420,500	420,500
Federal Government	10,000	10,000	10,000	10,000
Other Governments/Citizens Groups	105,704	-	-	-
Operating Transfers	1,600,000	1,600,000	1,820,000	1,850,000
Appropriation from Fund Balance	-	267,848	263,800	207,289
Total Public Library Fund	\$ 15,665,296	\$ 14,761,148	\$ 15,303,300	\$ 15,552,789
SOLID WASTE FUND:				
County Local Option Taxes	\$ 2,600,000	\$ 2,600,000	\$ 2,600,000	\$ 2,600,000
Fines, Forfeitures, Penalty	150	-	-	-
Other Local Revenues	742,730	700,000	722,500	740,000
State of Tennessee	570,673	500,000	500,000	540,000
Operating Transfers	1,000,000	675,000	675,000	675,000
Appropriation from Fund Balance	-	312,958	305,292	251,453
Total Solid Waste Fund	\$ 4,913,553	\$ 4,787,958	\$ 4,802,792	\$ 4,806,453
AIR QUALITY FUND:				
Charges/Current Services	\$ 489,897	\$ 160,000	\$ 160,000	\$ 160,000
Other Local Revenues	70,330	-	-	-
Federal Government	201,031	-	-	-
Operating Transfers	300,000	-	-	-
Total Air Quality Fund	\$ 1,061,258	\$ 160,000	\$ 160,000	\$ 160,000
HOTEL/MOTEL TAX FUND:				
County Local Option Taxes	\$ 13,309,431	\$ 9,000,000	\$ 10,500,000	\$ 11,500,000
Total Hotel/Motel Tax Fund	\$ 13,309,431	\$ 9,000,000	\$ 10,500,000	\$ 11,500,000





Revenue Summary By Fund

	ACTUAL FY 2023	ADOPTED FY 2023	ADOPTED FY 2024	PROPOSED FY 2025
ENGINEERING AND PUBLIC WORKS FUND:				
County Local Option Taxes	\$ 9,864,946	\$ 8,607,946	\$ 9,807,947	\$ 9,840,500
Statutory Taxes	2,502,125	2,325,000	2,275,000	2,400,000
Wheel Tax	-	-	900,000	900,000
Licenses and Permits	2,606,990	2,600,000	2,600,000	2,750,000
Fines, Forfeitures, Penalty	9,825	150,000	150,000	175,000
Charges/Current Services	302,055	112,500	112,500	106,500
State of Tennessee	7,789,339	7,011,000	7,816,900	7,937,250
Operating Transfers	2,250,000	2,250,000	1,500,000	750,000
Other Financing Source: Lease & Subscription	888,743	-	-	-
Appropriation from Fund Balance	-	300,000	-	400,000
Appropriation from Designated Fund Balance	-	165,870	-	-
Total Engineering and Public Works Fund	\$ 26,214,023	\$ 23,522,316	\$ 25,162,347	\$ 25,259,250
CENTRAL CAFETERIA FUND:				
	\$ 33,838,183	\$ 27,855,000	\$ 31,100,000	\$ 32,865,000
GENERAL PURPOSE SCHOOL FUND:				
County Property Taxes	\$ 113,152,627	\$ 109,060,000	\$ 105,457,240	\$ 100,704,400
County Local Option Taxes	232,115,744	221,535,000	226,486,930	241,192,886
Wheel Tax	1,885,756	1,750,000	900,000	900,000
Licenses	43,524	36,000	36,000	36,000
Charges/Current Services	469,485	275,000	275,000	275,000
Other Local Revenue	10,488,310	6,171,100	9,800,000	4,225,000
State of Tennessee	257,897,171	250,483,000	316,080,830	326,876,714
Federal Government	725,050	600,000	600,000	600,000
Other Governments/Citizens Groups	19,069	-	-	-
Operating Transfers	393	1,500,000	1,050,000	1,050,000
Other Financing Source: Lease & Subscription	784,713	-	-	-
Appropriation from Designated Fund Balance	-	89,900	-	-
Total General Purpose School Fund	\$ 617,581,842	\$ 591,500,000	\$ 660,686,000	\$ 675,860,000
DEBT SERVICE FUND:				
County Property Taxes	\$ 60,820,590	\$ 58,456,000	\$ 68,362,320	\$ 78,209,200
Other Local Revenue	3,567,904	1,666,314	1,651,964	1,636,535
Payment from General Purpose Schools	18,186,683	15,686,683	9,071,724	3,965,078
Appropriation from Fund Balance	-	1,691,003	913,992	1,189,187
Total General Debt Fund	\$ 82,575,177	\$ 77,500,000	\$ 80,000,000	\$ 85,000,000
Grand Total Budgeted Operating Funds	\$ 1,025,857,088	\$ 954,113,568	\$ 1,050,186,060	\$ 1,082,198,147
			Dollar Amount Change	\$ 96,072,492
			Percentage Change	10.07%
				\$ 32,012,087
				3.05%





General Fund Analysis

Expenditures and Other Uses

Proposed Increases in Expenditures from FY 2024 to FY 2025

Adopted Budget 2023-2024		\$ 222,353,020
New Uses for 2024-2025:		
2 Steps for employees (including deputies)	\$ 1,300,000	
UOPP Contribution	1,400,000	
Building Operations	600,000	
Ambulance Contract	2,300,000	
Fire Prevention	762,721	
Various Departmental Increases	<u>2,398,814</u>	
Total FY 2025 Additions to Proposed Expenditures		<u>8,761,535</u>
Proposed 2024-2025 Budget		<u><u>\$ 231,114,555</u></u>

Revenues and Other Sources

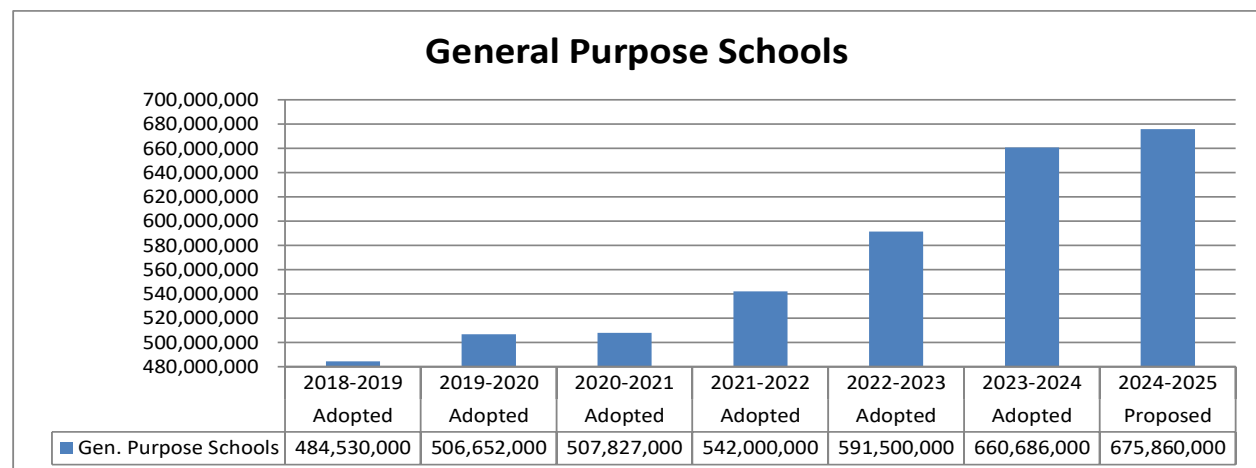
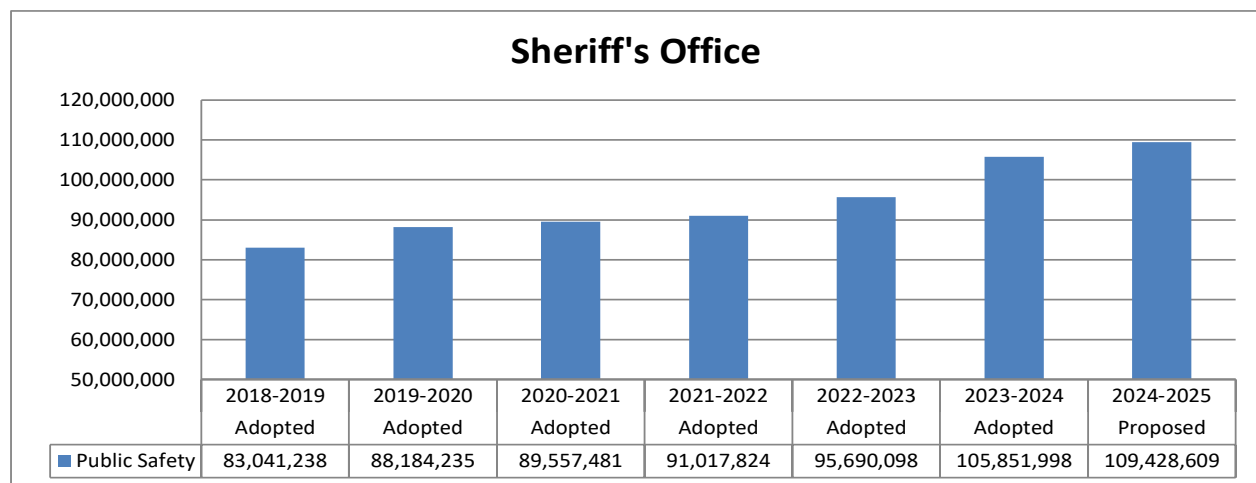
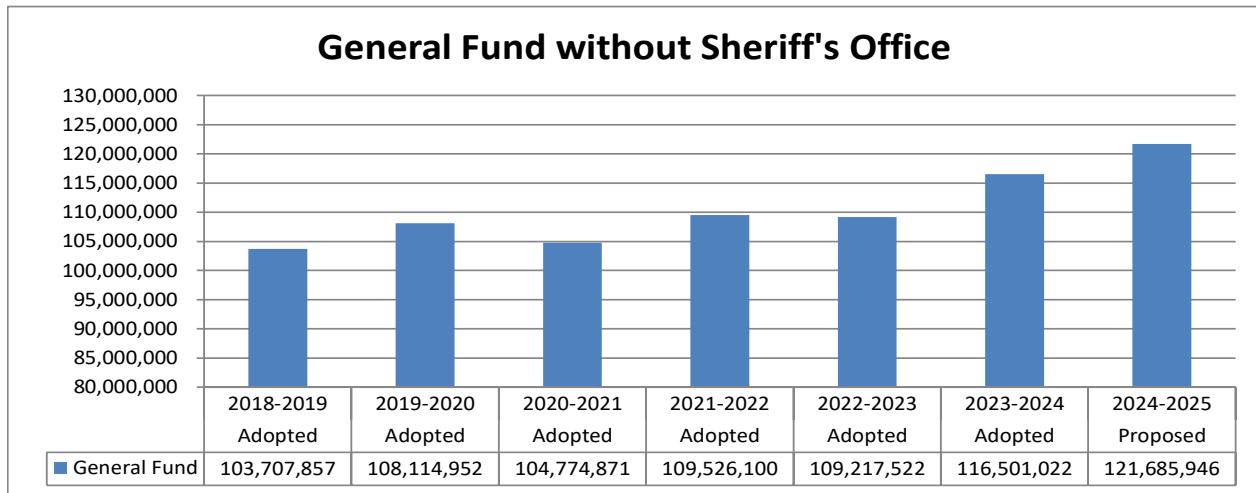
Projected Increases/(Decreases) to Revenues and Other Sources
Amounts to Provide Funding for Additional Proposed Expenditures

Adopted Budget 2023-2024		\$ 222,353,020
Projected Increases/(Decrease) in Revenues and Other Sources:		
Increase in Property Tax Revenue	\$ 4,398,560	
Increase in Local Option Tax Revenue	2,062,500	
Decrease in Licenses, Permits and Charges for Services	(125,500)	
Increase in Fees from Officials	2,170,000	
Increase in Other Local Revenue	65,265	
Increase in State of Tennessee Revenue	777,300	
Decrease in Other Revenues and Other Sources	<u>(586,590)</u>	
Total FY 2025 Additions to Revenues and Other Sources		<u>8,761,535</u>
Proposed 2024-2025 Budget		<u><u>\$ 231,114,555</u></u>





2024-2025 PROPOSED OPERATING BUDGET

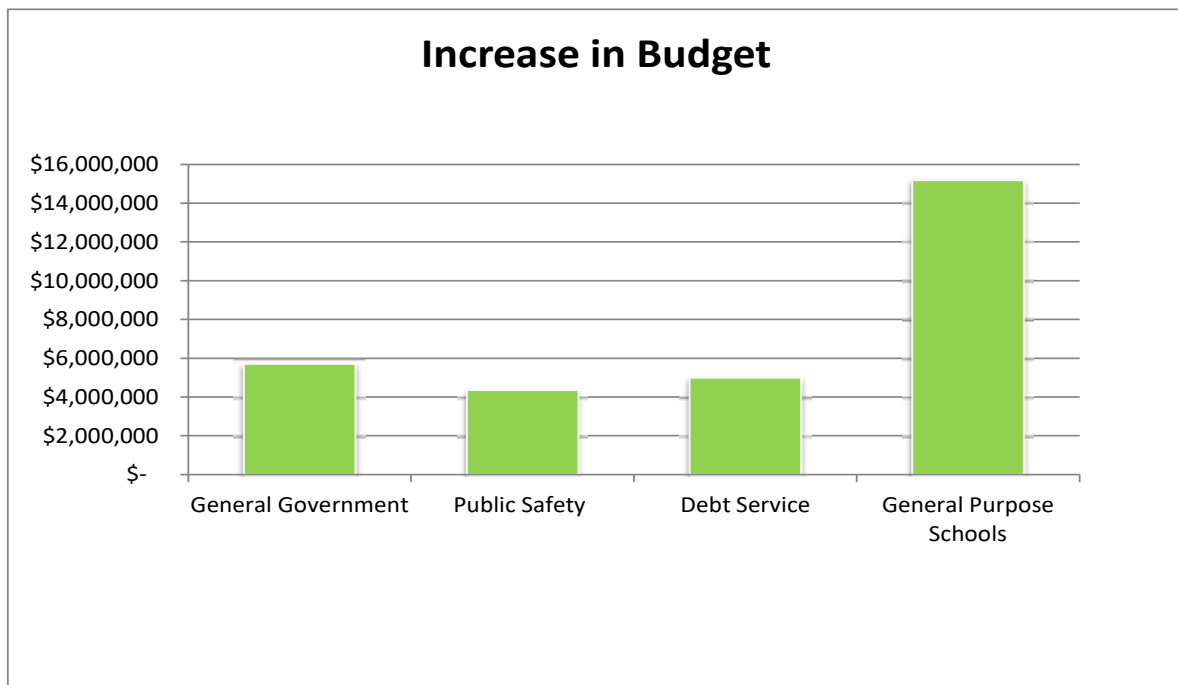




2024-2025 PROPOSED OPERATING BUDGET INCREASE IN 2025 BUDGET FROM 2024 BUDGET

	2023-2024	Increase	2024-2025
General Government	\$ 166,531,979	\$ 5,714,734	\$ 172,246,713
Public Safety	111,868,081	4,358,353	116,226,434
Debt Service	80,000,000	5,000,000	85,000,000
General Purpose Schools	660,686,000	15,174,000	675,860,000
	<u>\$ 1,019,086,060</u>	<u>\$ 30,247,087</u>	<u>\$ 1,049,333,147</u>

Central Cafeteria Fund is not included in the totals.





County Budgeted Position Count

DEPARTMENT (or account name)	ADOPTED FY 2024		PROPOSED FY 2025		Change from 2024-2025	
	Full Time	Part Time	Full Time	Part Time	Full Time	Part Time
GENERAL FUND:						
Attorney General	42	1	42	2	0	1
IV-D Child Support Clerk	15	1	15	1	0	0
County Commission	2	0	*	2	0	*
Internal Audit	7	1	6	1	-1	0
Election Commission	15	6	15	6	0	0
Court Administrator & Magistrate	12	0	13	0	1	0
General Sessions Court Judges	12	0	12	0	0	0
Jury Commission	1	0	1	0	0	0
Juvenile Court- Judges	37	1	37	1	0	0
IV-D Magistrate Program	3	0	3	0	0	0
Juvenile Court-Clerk	14	0	14	0	0	0
Juvenile Service Center	64	0	65	0	1	0
Law Department	18	1	18	1	0	0
County Mayor	12	0	12	0	0	0
Human Resources	7	0	7	0	0	0
Benefits Administration	4	0	4	0	0	0
Blue Trails/Greenways/Trails	3	0	3	0	0	0
Park Maintenance	31	0	31	0	0	0
Recreation Administration	3	5	**	3	5	**
Sports & Recreation	14	0	14	0	0	0
Senior Center & Volunteer Services	3	2	3	2	0	0
West Knox Senior Center	2	1	2	1	0	0
South Knox Senior Center	3	1	3	1	0	0
Halls Senior Center	2	0	2	0	0	0
Corryton Senior Center	2	0	2	0	0	0
Carter Senior Center	2	0	2	0	0	0
Karns Senior Center	2	0	2	0	0	0
Veterans' Services	2	0	2	0	0	0
Neighborhoods & Community Development	6	0	6	0	0	0
Support Services	8	0	7	0	-1	0
Preventive Health Services	21	1	23	1	2	0
Dental Services	18	0	16	0	-2	0
Emergency Medical Services	0	0	1	1	1	1
Food & Restaurant Inspections	13	0	13	0	0	0
Health Administration	13	0	15	0	2	0
Community Development and Planning	18	0	17	0	-1	0
Pharmacy	1	0	1	0	0	0
School Health Programs	1	0	1	0	0	0
Ground Water Services	6	0	6	0	0	0
Disease Surveillance & Investigation	17	0	15	0	-2	0
Vital Records	4	0	4	0	0	0
Women's Health Services	4	1	3	1	-1	0
Community Health Services	2	0	3	0	1	0
West Clinic	9	0	8	0	-1	0
Finance	24	2	24	2	0	0





County Budgeted Position Count

DEPARTMENT (or account name)	ADOPTED FY 2024		PROPOSED FY 2025		Change from 2024-2025		
	Full Time	Part Time	Full Time	Part Time	Full Time	Part Time	
GENERAL FUND (Continued):							
Procurement	1016010	10	0	11	0	1	0
Property Development	1016015	3	0	3	0	0	0
Asset Management	1016020	4	0	4	0	0	0
E-Government Purchasing	1016050	2	0	2	0	0	0
Fire Prevention	1017510	0	0	8	0	8	0
Information Technology	1017910	54	1	55	1	1	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
Public Defender	1018510	30	2	34	2	4	0
Patrol	1018921	1,022	3	1,019	3	-3	0
Auxiliary Services	1018957	3	3	3	3	0	0
Jail Commissary	1018969	8	0	8	0	0	0
Medical Examiner	1018973	37	1	37	1	0	0
Total General Fund		1725	43	1735	45	10	2
GOVERNMENTAL LAW LIBRARY FUND:							
Governmental Law Library Operations	1140010	1	0	0	0	-1	0
PUBLIC LIBRARY FUND:							
Public Library Operations	1150010	137	64	137	64	0	0
Public Library Maintenance	1150011	5	0	5	0	0	0
Total Public Library Fund		142	64	142	64	0	0
SOLID WASTE FUND:							
Convenience Centers	1160120	25	1	25	1	0	0
Tire Transfer Program	1160310	1	0	1	0	0	0
Litter Grant - County	1160320	2	1	2	1	0	0
Total Solid Waste Fund		28	2	28	2	0	0
AIR QUALITY FUND:	128	14	0	14	0	0	0





Capital Outlay Detail

	Proposed <u>FY 2025</u>	Funded <u>By</u>
Chancery/Probate Court		
Accounting/Case Management System	\$ 68,000	Debt Proceeds
Juvenile Service Center		
Idemia Live Scan System	30,000	Debt Proceeds
Sheriff's Office		
Vehicles - Chargers- (10) Requested (10) Proposed	517,000	Debt Proceeds
Sedans - (10) Requested (10) Proposed	487,000	Debt Proceeds
Motorcycles - (2) Requested (2) Proposed	75,200	Debt Proceeds
Durangos - (12) Requested (12) Proposed	695,400	Debt Proceeds
Vans - (2) Requested (2) Proposed	117,400	Debt Proceeds
SWAT Bearcat - (1) Requested (1) Proposed	306,793	Debt Proceeds
Body Cameras	1,155,500	Debt Proceeds
Engineering & Public Works		
WA673-CM Hunter Four Wheel Aligner	36,720	Debt Proceeds
Cat 299D3 XE Compact Track Loader (skid steer)	135,200	Debt Proceeds
John Deere 5095M Utility Tractor & Tiger Side Rotary Mower	121,350	Debt Proceeds
IT Department		
vXrail Hardware Replacement	250,000	Debt Proceeds
Parks & Recreation Department		
Windscreens	54,000	Debt Proceeds
Powell Tennis Court Renovation	43,000	Debt Proceeds
Tractor & Bush Hog	30,000	Debt Proceeds
MuscoVision Streaming Cameras	45,000	Debt Proceeds
Carry All - Emergency Services & Security Vehicle	60,000	Debt Proceeds
Field Groomer	42,000	Debt Proceeds
Reelmaster 3100-D	46,000	Debt Proceeds
Three Ridges Golf Course		
Turf Aerator	37,000	Debt Proceeds
Public Library		
IT Equipment	170,000	Debt Proceeds
TOTAL CAPITAL OUTLAY	\$ 4,522,563	Funded by Debt Proceeds

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





Defined Service Contracts - General Fund

AGENCY	Program	Proposed FY 2025
GENERAL FUND:		
Big Brothers & Big Sisters of East Tennessee	One to One Mentoring	\$ 9,500
Blount Partnership	Economic Development	31,250
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		\$ 1,909,000

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





Defined Service Contracts - Hotel/Motel Tax Fund

AGENCY	Proposed FY 2025
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	4,600,000
Women's Basketball Hall of Fame	175,000
Zoo Knoxville Capital	775,000
Zoo Knoxville Operating	175,000
Total -- Hotel/Motel Tax Fund	6,385,000
TOTAL CONTRACTUAL AGENCIES	\$ 8,294,000





General County Appropriations From Unrestricted Fund Balance*

Fund	Purpose	Adopted FY 2023	Adopted FY 2024	Proposed FY 2025
General	Planned Use of Fund Balance	\$ 3,500,000	\$ 3,500,000	\$ 3,500,000
Governmental Law Library	Planned Use of Fund Balance	8,876	12,851	-
Public Library	Planned Use of Fund Balance	267,848	263,800	207,289
Solid Waste	Planned Use of Fund Balance	312,958	305,292	251,453
Engineering & Public Works	Planned Use of Fund Balance	300,000	-	400,000
Debt Service **	Planned Use of Fund Balance	1,691,003	913,992	1,189,187
TOTAL		\$ 6,080,685	\$ 4,995,935	\$ 5,547,929

**General Fund Actual Undesignated/Unassigned Fund Balances:
for fiscal years ended 2012 - 2025**

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 - 84,984,625
 2024 - 84,984,625 (estimated)
 2025 - 81,484,625 (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.





Schools Appropriations from Available Fund Balance*

Fund	Purpose	Adopted FY 2023	Adopted FY 2024	Proposed FY 2025
General Purpose Schools	Planned Use of Fund Balance	\$ -	\$ -	\$ -
TOTAL		\$ -	\$ -	\$ -

General Purpose Schools Proposed Budget	\$ 675,860,000
Required 3% Fund Balance	3%
Minimum Required Fund Balance FY 2025	20,275,800
06/30/24 Estimated Available Fund Balance	103,000,000
Excess of Estimated FY 2024 Available Fund Balance over FY 2025 Required Balance	\$ 82,724,200

* 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.





Current Property Tax Revenue History

Budget vs. Actual 2013-2023

	Actual 2013	Actual 2014	Actual 2015	Actual 2016	Actual 2017	Actual 2018	Actual 2019	Actual 2020	Actual 2021	Actual 2022	Actual 2023	Adopted 2024	Proposed 2025
General	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	122,775,736	124,184,340	127,870,400
Debt	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	59,317,615	67,612,320	77,459,200
Schools	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	110,355,166	104,007,240	99,254,400
Total	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	292,448,517	295,803,900	304,584,000
Budget	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	284,504,000		
Favorable (Unfavorable)	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	7,944,517		
% Increase (Decrease)		1.56%	1.62%	1.86%	1.28%	1.91%	2.03%	1.20%	2.73%	1.96%	3.57%		





Sales Tax Revenue History

Budget vs. Actual 2013-2023

	Actual 2013	Actual 2014	Actual 2015	Actual 2016	Actual 2017	Actual 2018	Actual 2019	Actual 2020	Actual 2021	Actual 2022	Actual 2023	Adopted 2024	Proposed 2025
General	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	11,003,386	10,900,000	11,000,000
Solid Waste	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	2,600,000
Engineering	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	9,850,728	9,800,000	9,825,000
Schools	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	231,207,997	225,687,930	240,496,886
School Const.	19,407,316	19,516,096	-	-	-	-	-	-	-	-	-	-	-
Total	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	254,662,111	248,987,930	263,921,886
Budget	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	241,186,000		
Favorable (Unfavorable)	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	13,476,111		
% Increase (Decrease)		0.44%	6.79%	4.81%	1.85%	4.48%	4.09%	3.75%	14.92%	15.21%	7.19%		





Wheel Tax Revenue History

Budget vs. Actual 2013-2023													
	Actual 2013	Actual 2014	Actual 2015	Actual 2016	Actual 2017	Actual 2018	Actual 2019	Actual 2020	Actual 2021	Actual 2022	Actual 2023	Adopted 2024	Proposed 2025
General	504,302	519,752	534,818	532,699	549,150	556,116	572,282	564,983	595,939	602,007	627,552	575,000	610,000
Library	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	12,981,811	12,500,000	12,750,000
Engineering	-	-	-	-	-	-	-	-	-	-	-	900,000	900,000
Schools	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	1,885,756	900,000	900,000
Total	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	15,495,119	14,875,000	15,160,000
Budget	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	14,650,000		
Favorable (Unfavorable)	(76,280)	434,924	378,822	78,052	459,250	(268,748)	530,416	(50,001)	364,542	539,366	845,119		
% Increase (Decrease)		4.48%	0.15%	0.95%	3.09%	1.27%	2.91%	-1.28%	5.48%	1.02%	4.24%		





Spendable Fund Balance History

Fiscal Year Ended June 30:	Actual 2019	Actual 2020	Actual 2021	Actual 2022	Actual 2023	Estimated 2024
General Fund: Spendable Fund Balance	75,170,790	81,434,074	92,458,951	92,213,628	100,206,342	96,706,342
Debt Service Fund: Spendable Fund Balance	15,308,850	14,895,594	15,476,685	23,083,288	20,703,080	19,789,088
Governmental Library Fund: Spendable Fund Balance	38,423	37,922	44,895	45,149	39,675	39,675
Public Library Fund: Spendable Fund Balance	2,224,977	1,948,114	2,228,212	2,190,642	2,649,576	2,442,287
Solid Waste Fund: Spendable Fund Balance	1,268,881	1,281,226	1,133,947	1,132,970	1,267,001	1,015,548
Hotel-Motel Tax Fund: Spendable Fund Balance	1,863,388	1,614,606	1,942,579	3,868,686	5,382,352	5,382,352
Engineering & Public Works Fund: Spendable Fund Balance	4,465,035	5,531,196	7,297,681	10,294,502	10,197,977	9,797,977
General Purpose School Fund: Spendable Fund Balance	25,023,225	26,711,493	56,885,912	90,103,459	111,773,018	111,773,018

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 2025 - FY 2029. 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 \$39.1 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 \$39.1 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 \$369.4 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 81% 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. 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 \$348.8 million, spread out over the five-year period included in this plan. Knox County Schools plan to obtain \$21.9 million of the project funding from sources other than debt proceeds.
- The plan includes \$87.2 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.





2025-2029 Capital Improvement Plan

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.

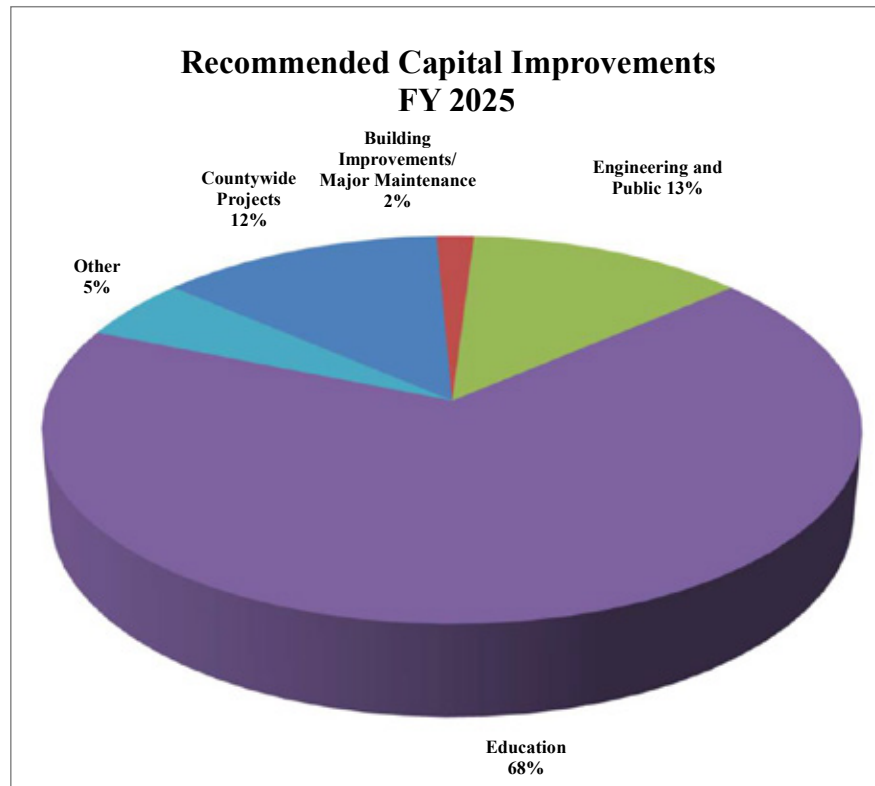




Recommended Projects Summary

Recommended

	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	Total
Countywide Projects	\$ 15,150,000	\$ 11,150,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 27,200,000
Public Libraries	707,437	100,000	100,000	100,000	100,000	1,107,437
Parks and Recreation	870,000	200,000	200,000	200,000	200,000	1,670,000
Building Improvements/Major Maintenance	2,000,000	1,500,000	1,500,000	1,500,000	1,500,000	8,000,000
Engineering and Public Works	14,870,000	15,890,000	16,400,000	20,000,000	20,000,000	87,160,000
Knox County Schools	79,300,000	82,200,000	25,500,000	17,100,000	19,600,000	223,700,000
Total Projects	112,897,437	111,040,000	44,000,000	39,200,000	41,700,000	348,837,437
Major Equipment	4,522,563	4,000,000	4,000,000	4,000,000	4,000,000	20,522,563
Total Recommended Capital Improvements	\$ 117,420,000	\$ 115,040,000	\$ 48,000,000	\$43,200,000	\$ 45,700,000	\$ 369,360,000





Sources and Uses of Funds

Uses of Funds

	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	Total
Recommended	\$ 117,420,000	\$ 115,040,000	\$ 48,000,000	\$ 43,200,000	\$ 45,700,000	\$ 369,360,000
Total Recommended Uses of Funds	\$ 117,420,000	\$ 115,040,000	\$ 48,000,000	\$ 43,200,000	\$ 45,700,000	\$ 369,360,000

Sources of Funds

	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	Total
General Obligation Bonds-Issued for:						
County Projects	\$ 33,120,000	\$ 27,840,000	\$ 22,500,000	\$ 26,100,000	\$ 26,100,000	\$ 135,660,000
Schools Projects	61,800,000	77,800,000	25,500,000	17,100,000	19,600,000	201,800,000
Total Issued for New Projects	94,920,000	105,640,000	48,000,000	43,200,000	45,700,000	337,460,000
Funding to be Provided from Sources Other Than Debt Proceeds:						
County Projects	5,000,000	5,000,000	-	-	-	10,000,000
Schools Projects	17,500,000	4,400,000	-	-	-	21,900,000
Total Sources of Funds	\$ 117,420,000	\$ 115,040,000	\$ 48,000,000	\$ 43,200,000	\$ 45,700,000	\$ 369,360,000

Expected Effect on Bonded Debt

Planned Principal Payments on Bonds	\$ 49,410,884	\$ 54,419,653	\$ 59,296,192	\$ 63,724,055	\$ 66,255,989	\$ 293,106,773
Planned Bond Issuance	(94,920,000)	(105,640,000)	(48,000,000)	(43,200,000)	(45,700,000)	(337,460,000)
Net Reduction in (Addition to) Bond Principal Balance	\$ (45,509,116)	\$ (51,220,347)	\$ 11,296,192	\$ 20,524,055	\$ 20,555,989	\$ (44,353,227)





Countywide Projects

Recommended

Description	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	Total
Energy Management Project	\$ 12,000,000	\$ 8,000,000	\$ -	\$ -	\$ -	20,000,000
Emergency Vehicle Operations Course	1,750,000	1,750,000	-	-	-	3,500,000
ADA Remediation	1,200,000	1,200,000	-	-	-	2,400,000
General Project Management	200,000	200,000	300,000	300,000	300,000	1,300,000
Total Countywide Projects	\$ 15,150,000	\$ 11,150,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 27,200,000





Public Libraries

Recommended

Description	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	Total
Library Network InfrastructureFiber/Copper Cable Upgrades	\$ 705,565	\$ -	\$ -	\$ -	\$ -	\$ 705,565
Various Library Projects	1,872	100,000	100,000	100,000	100,000	401,872
Total Public Libraries	\$ 707,437	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 1,107,437

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 2025	FY 2026	FY 2027	FY 2028	FY 2029	Total
Hardin Valley Community Building	\$ 870,000	\$ -	\$ -	\$ -	\$ -	\$ 870,000
Various Park Upgrades	-	200,000	200,000	200,000	200,000	800,000
Total Parks and Recreation	\$ 870,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 1,670,000





Building Improvements/Major Maintenance

Recommended

Description	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	Total
City / County Building (CCB) (County Portion)	\$ 1,426,000	\$ 1,500,000	\$ 1,500,000	\$ 1,500,000	\$ 1,500,000	\$ 7,426,000
Juvenile Justice Center	225,000	-	-	-	-	225,000
Election Commission	40,000	-	-	-	-	40,000
Summer Place Parking Garage	60,000	-	-	-	-	60,000
Heath Department	75,000	-	-	-	-	75,000
Family Justice Center	100,000	-	-	-	-	100,000
Flooring Replacement-Variou Locations	74,000	-	-	-	-	74,000
Total Building Improvements/ Major Maintenance	\$ 2,000,000	\$ 1,500,000	\$ 1,500,000	\$ 1,500,000	\$ 1,500,000	\$ 8,000,000

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 2025	FY 2026	FY 2027	FY 2028	FY 2029	Total
Highways:						
Schaad Road	\$ 4,000,000	\$ 4,000,000	\$ 4,000,000	\$ 2,000,000	\$ -	\$ 14,000,000
Hardin Valley Road Improvements	2,250,000	1,000,000	5,000,000	4,000,000	4,000,000	16,250,000
Canton Hollow Road Improvements	-	2,000,000	-	-	-	2,000,000
Coward Mill Widening	2,000,000	2,000,000	-	-	-	4,000,000
Carter/Ridgeview & Tazewell Pike	200,000	600,000	600,000	-	-	1,400,000
Advance Knox Infrastructure Improvements	-	-	-	5,400,000	5,400,000	10,800,000
Geometric Improvements	300,000	300,000	300,000	300,000	300,000	1,500,000
Couch Mill Roundabout	500,000	500,000	-	-	-	1,000,000
Marietta Church Roundabout	600,000	-	-	-	-	600,000
Wayland Turn Lane	350,000	990,000	-	-	-	1,340,000
Pedestrian Improvements	150,000	100,000	100,000	100,000	100,000	550,000
Bluegrass Elementary School Sidewalk Improvements	200,000	1,000,000	-	-	-	1,200,000
Gibbs Pedestrian Bridge	-	500,000	-	-	-	500,000
Powell Pedestrian Bridge	920,000	-	-	-	-	920,000
Everett/Watt LIC	-	-	4,000,000	6,000,000	8,000,000	18,000,000
Bridge Repair/Replacement	150,000	150,000	200,000	200,000	200,000	900,000
General Culvert Repairs	150,000	150,000	150,000	250,000	250,000	950,000
Neighborhood Drainage Improvements	150,000	-	-	-	-	150,000
Hardin Valley Drainage Master Plan	500,000	-	-	-	-	500,000
First Creek Watershed	200,000	-	-	-	-	200,000
Cedar Bluff Flood Mitigation	500,000	500,000	250,000	250,000	250,000	1,750,000
Stormwater	150,000	-	-	-	-	150,000
TDOT Partnerships	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	5,000,000
Interagency-Private Partnerships	250,000	250,000	250,000	250,000	250,000	1,250,000
Lovell/Gilbert Signalization	100,000	600,000	300,000	-	-	1,000,000
Traffic Signal Modernization	250,000	250,000	250,000	250,000	250,000	1,250,000
Total Engineering and Public Works	\$ 14,870,000	\$ 15,890,000	\$ 16,400,000	\$ 20,000,000	\$ 20,000,000	\$ 87,160,000





Knox County Schools

Recommended

Description	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	Total
Physical Plant Upgrades (See note)	\$ 4,000,000	\$ 3,000,000	\$ 3,000,000	\$ 3,000,000	\$ 3,000,000	\$ 16,000,000
Roof Upgrades	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	15,000,000
HVAC Upgrades	6,000,000	6,000,000	6,000,000	6,000,000	6,000,000	30,000,000
Foundation Stabilization	300,000	300,000	300,000	300,000	300,000	1,500,000
Security Upgrades	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	10,000,000
School Accessibility	300,000	300,000	300,000	300,000	300,000	1,500,000
Environmental Testing and Remediation	200,000	200,000	200,000	200,000	200,000	1,000,000
Technology Upgrades	300,000	300,000	300,000	300,000	300,000	1,500,000
Systemwide Drives, Parking and Paving	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	5,000,000
Fire Alarm System Upgrades/Carbon Monoxide Detectors	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	5,000,000
Bearden Middle School Space Upgrade	-	5,500,000	-	-	-	5,500,000
South Knox Solution	3,500,000	-	-	-	2,500,000	6,000,000
Farragut Solution	47,700,000	-	-	-	-	47,700,000
Mechanicsville/Lonsdale/Beaumont Solution	-	59,600,000	3,000,000	-	-	62,600,000
Halls Middle Gym Replacement and Drive Improvements	10,000,000	-	-	-	-	10,000,000
Gresham Middle Gymnasium	-	-	5,400,000	-	-	5,400,000
Total School Projects	\$ 79,300,000	\$ 82,200,000	\$ 25,500,000	\$ 17,100,000	\$ 19,600,000	\$ 223,700,000
Total School Projects	\$ 79,300,000	\$ 82,200,000	\$ 25,500,000	\$ 17,100,000	\$ 19,600,000	\$ 223,700,000
Less: Funding to be provided from sources other than debt proceeds	(17,500,000)	(4,400,000)	-	-	-	(21,900,000)
Total Planned Debt Issuance	\$ 61,800,000	\$ 77,800,000	\$ 25,500,000	\$ 17,100,000	\$ 19,600,000	\$ 201,800,000

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

The following projects funding was appropriated in FY24:

1. Sterchi Renovation - \$17,000,000
2. Mechanicsville/Lonsdale/Beaumont (MLB) Solution - \$3,400,000





Major Equipment

Recommended

Description	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	Total
Engineering and Public Works	\$ 293,270	\$ -	\$ -	\$ -	\$ -	293,270
Information Technology Equipment	250,000	-	-	-	-	250,000
Sheriff's Office	3,354,293	-	-	-	-	3,354,293
Parks and Recreation	320,000	-	-	-	-	320,000
Three Ridges Golf Course	37,000	-	-	-	-	37,000
Public Library	170,000	-	-	-	-	170,000
Chancery/Probate Court	68,000	-	-	-	-	68,000
Juvenile Service Center	30,000	-	-	-	-	30,000
Other Equipment-Variou	-	4,000,000	4,000,000	4,000,000	4,000,000	16,000,000
Total Major Equipment	\$ 4,522,563	\$ 4,000,000	\$ 4,000,000	\$ 4,000,000	\$ 4,000,000	\$ 20,522,563

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.

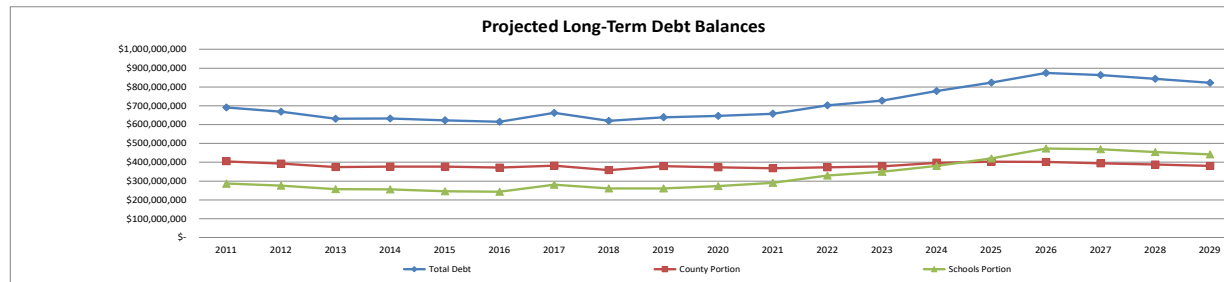
This process will match the useful lives of the capital assets with the repayment of the related debt.





Projected Changes in Bonded Debt Balances

Year Ending June 30,	Knox County General Obligation Debt				Knox County Schools Portion-General Obligation Debt				Total Knox County Debt			
	Total Planned Bond Proceeds	Expected Bond Principal Payments	Increase (Decrease) in Outstanding Debt	Outstanding Debt, End of Year	Total Planned Bond Proceeds	Expected Bond Principal Payments	Increase (Decrease) in Outstanding Debt	Outstanding Debt, End of Year	Total Planned Bond Proceeds	Expected Bond Principal Payments	Increase (Decrease) in Outstanding Debt	Outstanding Debt, End of Year
2011 (Audited)				\$ 404,761,105				\$ 286,425,363				\$ 691,186,468
2012 (Audited)	\$ 17,090,000	\$ 28,916,145	\$ (11,826,145)	\$ 392,934,960	\$ 18,815,000	\$ 29,159,557	\$ (10,344,557)	\$ 276,080,806	\$ 35,905,000	\$ 58,075,702	\$ (22,170,702)	\$ 669,015,766
2013 (Audited)	-	18,470,460	(18,470,460)	374,464,500	-	18,928,821	(18,928,821)	257,151,985	-	37,399,281	(37,399,281)	631,616,485
2014 (Audited)	20,962,906	18,540,042	2,422,864	376,887,364	18,112,094	19,754,239	(1,642,145)	255,509,840	39,075,000	38,294,281	780,719	632,397,204
2015 (Audited)	74,476,292	74,547,695	(71,403)	376,815,961	28,423,708	37,936,586	(9,512,878)	245,996,962	102,900,000	112,484,281	(9,584,281)	622,812,923
2016 (Audited)	16,515,000	21,359,396	(4,844,396)	371,971,565	19,385,000	22,364,885	(2,979,885)	243,017,077	35,900,000	43,724,281	(7,824,281)	614,988,642
2017 (Audited)	31,680,000	21,782,280	9,897,720	381,869,285	58,585,000	20,992,001	37,592,999	280,610,076	90,265,000	42,774,281	47,490,719	662,479,361
2018 (Audited)	42,420,000	66,046,162	(23,626,162)	358,243,123	15,360,000	34,648,119	(19,288,119)	261,321,957	57,780,000	100,694,281	(42,914,281)	619,565,080
2019 (Audited)	49,847,185	29,269,850	20,577,335	378,820,458	28,927,815	29,599,431	(671,616)	260,650,341	78,775,000	58,869,281	19,905,719	639,470,799
2020 (Audited)	40,957,143	46,622,024	(5,664,881)	373,155,577	51,782,857	39,367,257	12,415,600	273,065,941	92,740,000	85,989,281	6,750,719	646,221,518
2021 (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 (Audited)	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 (Projected)	45,050,000	25,666,933	19,383,067	397,237,971	51,350,000	20,302,348	31,047,652	380,546,424	96,400,000	45,969,281	50,430,719	777,784,395
2025	33,120,000	27,313,513	5,806,487	403,044,458	61,800,000	22,097,371	39,702,629	420,249,053	94,920,000	49,410,884	45,509,116	823,293,511
2026	27,840,000	29,424,999	(1,584,999)	401,459,459	77,800,000	24,994,654	52,805,346	473,054,399	105,640,000	54,419,653	51,220,347	874,513,858
2027	22,500,000	29,312,318	(6,812,318)	394,647,141	25,500,000	29,983,874	(4,483,874)	468,570,525	48,000,000	59,296,192	(11,296,192)	863,217,666
2028	26,100,000	32,242,807	(6,142,807)	388,504,334	17,100,000	31,481,248	(14,381,248)	454,189,277	43,200,000	63,724,055	(20,524,055)	842,693,611
2029	26,100,000	34,190,324	(8,090,324)	380,414,010	19,600,000	32,065,665	(12,465,665)	441,723,612	45,700,000	66,255,989	(20,555,989)	822,137,622
Total	\$ 596,731,212	\$ 621,078,307	\$ (24,347,095)	\$ 380,414,010	\$ 638,733,788	\$ 483,435,539	\$ 155,298,249	\$ 441,723,612	\$ 1,235,465,000	\$ 1,104,513,846	\$ 130,951,154	\$ 822,137,622





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:									
2023	24,480,115	11,811,709	36,291,824	20,224,166	12,692,093	32,916,259	44,704,281	24,503,802	69,208,083
Budgeted:									
2024	24,849,556	13,298,130	38,147,686	19,204,725	12,692,302	31,897,027	44,054,281	25,990,432	70,044,713
Projected:									
2025	27,313,513	15,658,870	42,972,383	22,097,371	15,855,471	37,952,842	49,410,884	31,514,341	80,925,225
2026	29,424,999	16,092,449	45,517,448	24,994,654	17,670,441	42,665,095	54,419,653	33,762,890	88,182,543
2027	29,312,318	16,212,971	45,525,289	29,983,874	20,132,584	50,116,458	59,296,192	36,345,555	95,641,747
2028	32,242,807	16,269,624	48,512,431	31,481,248	19,170,026	50,651,274	63,724,055	35,439,650	99,163,705
2029	34,190,324	16,747,317	50,937,641	32,065,665	18,940,687	51,006,352	66,255,989	35,688,004	101,943,993
Total	\$ 201,813,632	\$ 106,091,070	\$ 307,904,702	\$ 180,051,703	\$ 117,153,604	\$ 297,205,307	\$ 381,865,335	\$ 223,244,674	\$ 605,110,009

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.



