



Proposed  
**FY2021 BUDGET**  
Glenn Jacobs, County Mayor



**KNOX COUNTY  
TENNESSEE**

# 2020-2021 Proposed Operating Budget and 2021-2025 Capital Improvement Plan

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## Introduction

Enclosed, please find the 2020-2021 Proposed Budget for your consideration. This is a responsible budget that reflects the current economic environment surrounding COVID-19. Our charge is to consider the resources available and how best to apply those to meet the needs of our citizens. I thank you in advance for your careful review of this presentation.

Below are some highlights from the proposed budget:

- No tax increase; property tax rate stays constant at \$2.12
- Continuation of required county services
- Overall budget (including schools) decreases by \$3,934,831 or .46 percent from the previous year
- Local Option Sales Tax reduced by nearly \$10 million
- The continued funding level of Defined Service Contracts in the General Fund
- General Purpose School funding increases by \$1,175,000 and 63 percent of the overall budget is directed for schools
- The General Fund also appropriates \$4,332,000 to support educational initiatives
- General Fund budget decreases by \$4,009,460 or 2 percent
- The 5-year Capital Improvement Plan is projected to invest over \$232 million in County and School infrastructure
- Included is the continued construction of three elementary schools (Lonsdale, Adrian Burnett, and Northwest) and additions to Brickey-McCloud and Sterchi elementary schools.
- Engineering and Public Works will receive over \$77 million for continued infrastructure projects and safety improvements to dangerous roads and intersections.
- Funding for improvements to parks and other county facilities. (Please see page 44 for additional comments regarding the FY 2021-2025 Capital Improvement Plan.)

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

Thank you.

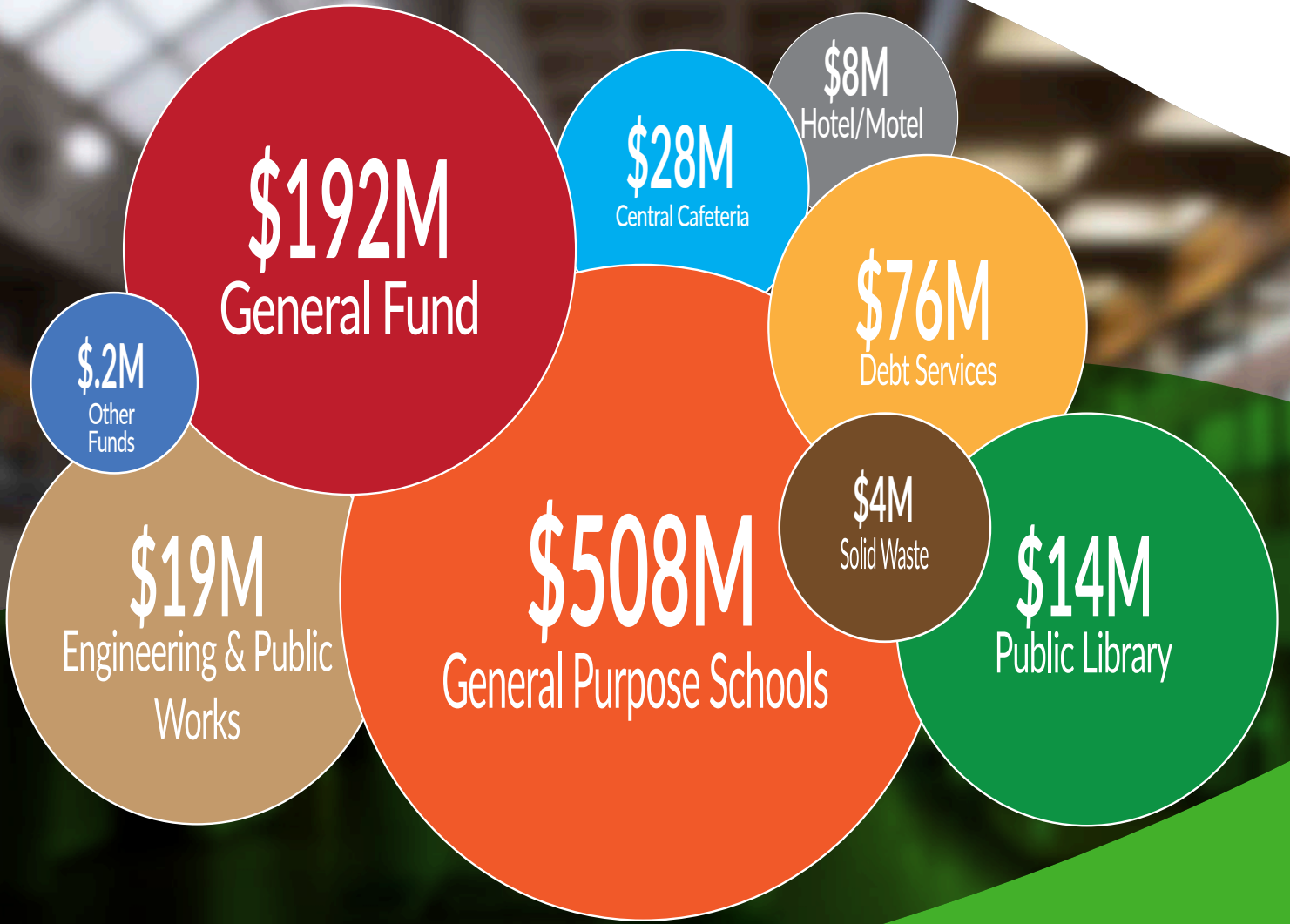


**KNOX COUNTY**  
**TENNESSEE**

Finance Department

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# 2021 Expense Highlights

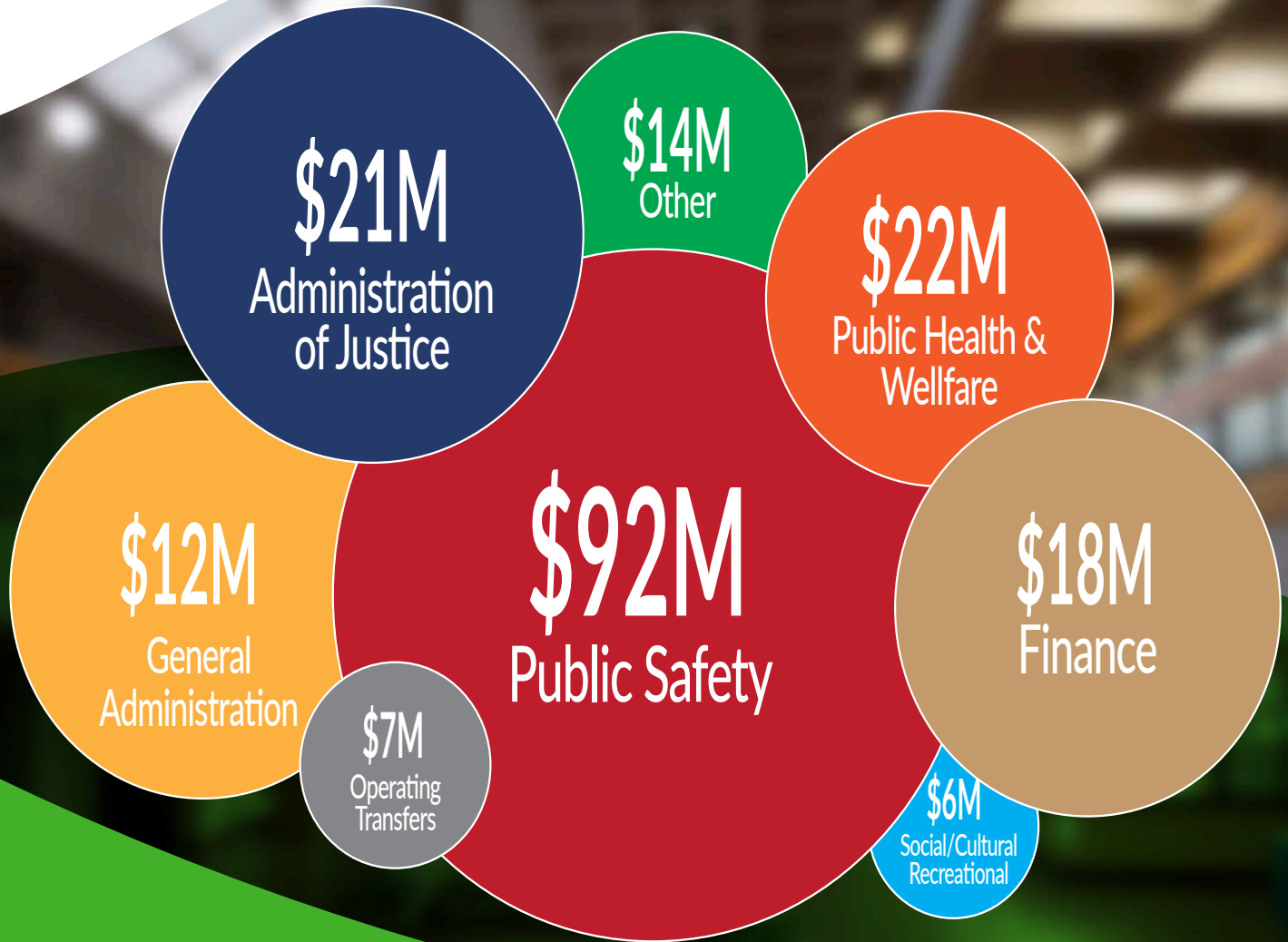


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# 2021 General Fund



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## Roster Of Publicly Elected Officials

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



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## Roster Of Publicly Elected Officials

Juvenile Judge.....	Tim Irwin
Criminal Court Judges:	
Division I.....	Steve Sword
Division II.....	Kyle Hixson
Division III.....	Scott Green
Circuit Court Judges:	
Division I.....	Kristi Davis
Division II.....	William Ailor
Division III.....	Deborah Stevens
Division IV.....	Greg McMillan
Chancellors:	
Division I.....	John F. Weaver
Division II.....	Clarence E. Pridemore Jr.
Division III.....	Mike Moyers
General Sessions Judges:	
Division I.....	Chuck Cerny
Division II.....	Geoffrey Emery
Division III.....	Patricia Hall Long
Division IV.....	Andrew Jackson VI
Division V.....	Tony Stansberry
Board of Education:	
District 1.....	Evetty Satterfield
District 2.....	Jennifer Owen
District 3.....	Tony Norman
District 4.....	Virginia Babb, Vice Chair
District 5.....	Susan Horn, Chair
District 6.....	Terry Hill
District 7.....	Patti Bounds
District 8.....	Mike McMillan
District 9.....	Kristi Kristy



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## Budget Summary



The proposed tax rate for FY 2020-2021 is \$2.12 per hundred dollars of assessed value. One cent of the property tax rate is estimated to bring in \$1,274,000. Of this \$2.12 tax rate, we propose \$0.89 going to the General Fund, \$0.80 going to the General Purpose School Fund, and \$0.43 going to the Debt Service Fund.

The total operating budget in FY 2020-2021 is \$849,196,879. Excluding transfers and other funds accounted for in more than one place, the net budget is \$830,360,523.



The General Fund budget is proposed to be \$192,289,727. The total General Fund Proposed Budget is 2% less than the 2019-2020 Adopted Budget. Budget reductions will be felt by most departments, resulting from reduced revenue projections.

One of the most significant challenges in preparing this budget is anticipating the economic impact of COVID-19 on our local revenue sources. Based on State and Federal projections, declining revenues are projected, and our budget reflects this. Updates will be provided to the County Commission on revenue forecasts and recommend budget amendments when necessary. Even with these unprecedented challenges, continuously conservative



budgets in the past have helped ease the pain of this proposed budget. While all cuts are challenging, these are manageable.

Based on trending economic data, the following decrease in revenue for FY 2020-2021 has been calculated. Sales tax revenue is budgeted to decrease \$9.6 million over the FY 2019-2020 budget. Current property tax revenue is estimated to be the same as last year's budget. Basic Education Program (BEP) growth is projected at \$8.9 million over last year's adopted funding.



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## Budget Summary Continued



Knox County has done a great job of keeping health insurance costs low. In FY 2019, \$27.6 million was spent on health insurance expenses. The county is projected to spend \$29.8 million in health insurance for FY 2020. This is far below the expected increase by industry standards.

In terms of retirement funding, Knox County's actuarially required contribution for FY 2020-2021 has increased by \$402,883, which is reflected in this proposed budget. This figure includes both closed defined benefit plans and current defined contribution plans for both County and the Board of Education. The increase is due to market performance and changes in mortality tables.



The Mayor's support of education is evident in this budget. The general fund will be supplementing the current school budget with \$4.3 million. This includes funding for the second year of a literacy program with another contribution of \$750,000.

In addition to the annual budget, the 5-year Capital Improvement Plan is presented. The Plan includes \$232,163,218 for projects over the 5-year period from FY 2021 through FY 2025, with \$60,338,218 recommended for FY 2021. For 2021, \$35,800,000 is planned for schools, including funding for three elementary schools, Lonsdale, Adrian Burnett, and Northwest.



The plan also includes \$14,625,000 to fund various road and highway infrastructure projects to provide for expected growth, as well as additional funding for other much-needed improvements. Particular emphasis has been placed on improvements to those dangerous roads and intersections where crash data has shown a critical need. The remainder of the recommended plan includes funding for various additional needs, primarily building improvements and other needed additions to better serve the needs of Knox County citizens.



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## 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	
<b>Actual:</b>			
2001	\$ 151,438,322	\$ 180,406,818	\$ 331,845,140
2002	195,974,890	205,884,783	401,859,673
2003	193,454,852	193,369,354	386,824,206
2004	213,987,241	216,546,498	430,533,739
2005	247,816,960	231,051,311	478,868,271
2006	286,151,355	248,346,448	534,497,803
2007	323,943,925	256,573,411	580,517,336
2008	367,701,928	245,629,941	613,331,869
2009	379,055,467	248,065,935	627,121,402
2010	363,953,720	250,017,215	613,970,935
2011	404,761,105	286,425,363	691,186,468
2012	392,934,960	276,080,806	669,015,766
2013	374,464,500	257,151,985	631,616,485
2014	376,887,364	255,509,840	632,397,204
2015	376,815,961	245,996,962	622,812,923
2016	371,971,565	243,017,077	614,988,642
2017	381,869,285	280,610,076	662,479,361
2018	358,243,123	261,321,957	619,565,080
2019	378,820,458	260,650,341	639,470,799
<b>Projected:</b>			
2020	373,155,577	273,065,941	646,221,518
<b>Proposed:</b>			
2021	367,972,050	290,870,187	658,842,237
2022	367,902,713	310,213,140	678,115,853
2023	366,153,103	307,010,746	673,163,849
2024	360,759,593	303,529,109	664,288,702
2025	354,727,734	298,775,927	653,503,661

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 \$646,221,518 at the end of FY 2020, a reduction of \$44,964,950 during the nine fiscal years since the end of FY 2011. The FY 2021-2025 Plan projects a modest increase in total bonded debt of \$7,282,143 by the end of FY 2025, necessary to provide for three new school solutions and for other needed capital projects. Total bonded debt under this plan is projected at \$653,503,661, for a total reduction of \$37,682,807 since 2011.



**Projected as of June 30, 2020**

	<u>County</u>	<u>Schools</u>	<u>Total</u>
Principal Outstanding June 30, 2019	\$ 378,820,458	\$ 260,650,341	\$ 639,470,799
Bonds Issued FY 2020	40,957,143	51,782,857	92,740,000
Principal Paid FY 2020	<u>(46,622,024)</u>	<u>(39,367,257)</u>	<u>(85,989,281)</u>
Principal Outstanding June 30, 2020	<u>\$ 373,155,577</u>	<u>\$ 273,065,941</u>	<u>\$ 646,221,518</u>

Bonds issued in FY 2020 include \$37,230,000 issued for capital projects, and \$55,510,000 for 2 issues for refunding purposes.

For one issue, bonds issued with a par amount of \$38,090,000 refunded bond principal totaling \$42,020,000.

The other bond issue, in the amount of \$17,420,000, refunded two capital leases that had a combined principal total of \$19,256,926. This transaction increased the total bond principal balance, although the related debt already existed as capital leases.

The purpose of the refunding transactions was to realize savings due to lower interest rates to be paid on the refunding bonds compared to the interest rates that were being paid on the refunded debt. The refunding transactions achieved combined savings totaling \$8,772,018, with a net present value of \$7,861,823.



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

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

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

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

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

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

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

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

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

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





	Adopted	Proposed	Change	Tax Rate	
	2019-2020	2020-2021		FY20	FY21
<b>General Fund:</b>					
General Administration	\$ 14,385,385	\$ 12,160,040	\$ (2,225,345)		
Finance	17,812,036	18,346,984	534,948		
Administration of Justice	21,197,103	21,040,941	(156,162)		
Public Safety	93,452,355	92,412,773	(1,039,582)		
Public Health and Welfare	22,461,995	21,415,213	(1,046,782)		
Social/Cultural/Recreational	6,341,610	5,989,690	(351,920)		
Agriculture & Natural Resources	640,914	492,105	(148,809)		
Other General Government	13,263,289	13,244,981	(18,308)		
Operating Transfers	6,744,500	7,187,000	442,500		
	<b>196,299,187</b>	<b>192,289,727</b>	<b>(4,009,460)</b>	\$0.89	\$0.89
<b>Special Revenue Funds:</b>					
Governmental Library	117,979	118,881	902		
Public Library	14,512,265	13,995,349	(516,916)		
Solid Waste	4,440,000	3,931,376	(508,624)		
Air Quality	160,000	160,000	-		
Hotel-Motel Tax	8,600,000	7,822,000	(778,000)		
Engineering and Public Works	17,940,279	19,447,546	1,507,267		
Central Cafeteria	27,310,000	27,605,000	295,000		
General Purpose School	506,652,000	507,827,000	1,175,000	0.80	0.80
	<b>579,732,523</b>	<b>580,907,152</b>	<b>1,174,629</b>		
<b>Debt Service Fund</b>	<b>77,100,000</b>	<b>76,000,000</b>	<b>(1,100,000)</b>	0.43	0.43
<b>Total Operating Budget</b>	<b>\$ 853,131,710</b>	<b>\$ 849,196,879</b>	<b>\$ (3,934,831)</b>	<b>\$2.12</b>	<b>\$2.12</b>

Estimated revenue per each one cent of property tax equals \$1,274,000 for FY20 and \$1,274,000 for FY21.



## Five Year Budget Summary

	<u>Adopted 2016-2017</u>	<u>Adopted 2017-2018</u>	<u>Adopted 2018-2019</u>	<u>Adopted 2019-2020</u>	<u>Proposed 2020-2021</u>	<u>Change from 2017-2021</u>
<b>General Fund:</b>						
General Administration	\$ 13,347,754	\$ 12,908,732	\$ 13,390,435	\$ 14,385,385	\$ 12,160,040	\$ (1,187,714)
Finance	15,656,252	15,993,868	16,815,390	17,812,036	18,346,984	2,690,732
Administration of Justice	17,705,934	19,247,434	20,049,081	21,197,103	21,040,941	3,335,007
Public Safety	81,119,990	84,261,485	87,731,934	93,452,355	92,412,773	11,292,783
Public Health and Welfare	22,600,409	22,666,724	23,367,709	22,461,995	21,415,213	(1,185,196)
Social/Cultural/Recreational	4,897,571	4,937,517	5,116,246	6,341,610	5,989,690	1,092,119
Agricultural & Natural Resources	514,285	539,892	586,457	640,914	492,105	(22,180)
Other General Government	13,026,553	13,244,535	13,354,600	13,263,289	13,244,981	218,428
Operating Transfers	7,302,243	7,652,243	6,337,243	6,744,500	7,187,000	(115,243)
	<u>176,170,991</u>	<u>181,452,430</u>	<u>186,749,095</u>	<u>196,299,187</u>	<u>192,289,727</u>	<u>16,118,736</u>
<b>Special Revenue Funds:</b>						
Governmental Library	110,000	107,892	112,292	117,979	118,881	8,881
Public Library	13,330,687	13,509,117	13,958,900	14,512,265	13,995,349	664,662
Solid Waste	4,053,443	4,166,772	4,398,518	4,440,000	3,931,376	(122,067)
Air Quality	160,000	160,000	160,000	160,000	160,000	-
Hotel/Motel Tax	7,200,000	8,000,000	8,000,000	8,600,000	7,822,000	622,000
Engineering & Public Works	14,786,946	15,552,891	16,708,652	17,940,279	19,447,546	4,660,600
Central Cafeteria	27,373,500	28,570,000	26,685,000	27,310,000	27,605,000	231,500
General Purpose School	453,500,000	471,146,000	484,530,000	506,652,000	507,827,000	54,327,000
	<u>520,514,576</u>	<u>541,212,672</u>	<u>554,553,362</u>	<u>579,732,523</u>	<u>580,907,152</u>	<u>60,392,576</u>
<b>Debt Service Fund</b>	<u>74,500,000</u>	<u>75,500,000</u>	<u>77,750,000</u>	<u>77,100,000</u>	<u>76,000,000</u>	<u>1,500,000</u>
<b>Total Operating Budget</b>	<u><b>\$ 771,185,567</b></u>	<u><b>\$ 798,165,102</b></u>	<u><b>\$ 819,052,457</b></u>	<u><b>\$ 853,131,710</b></u>	<u><b>\$ 849,196,879</b></u>	<u><b>\$ 78,011,312</b></u>
<b>Revenue / 1 cent property tax</b>	<u><b>\$ 1,104,000</b></u>	<u><b>\$ 1,132,000</b></u>	<u><b>\$ 1,247,000</b></u>	<u><b>\$ 1,274,000</b></u>	<u><b>\$ 1,274,000</b></u>	



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# Net Budget Summary

	<b>Adopted 2019-2020</b>	<b>Interfund Transfers</b>	<b>Net 2019-2020</b>	<b>Proposed 2020-2021</b>	<b>Interfund Transfers</b>	<b>Net 2020-2021</b>
General Fund	\$ 196,299,187	\$ (6,094,500)	\$ 190,204,687	\$ 192,289,727	\$ (5,612,000)	\$ 186,677,727
Special Revenue Funds:						
Governmental Library	117,979	-	117,979	118,881	-	118,881
Public Library	14,512,265	-	14,512,265	13,995,349	-	13,995,349
Solid Waste	4,440,000	-	4,440,000	3,931,376	-	3,931,376
Air Quality	160,000	-	160,000	160,000	-	160,000
Hotel-Motel Tax	8,600,000	(1,000,000)	7,600,000	7,822,000	(800,000)	7,022,000
Engineering and Public Works	17,940,279	(575,000)	17,365,279	19,447,546	(375,000)	19,072,546
Central Cafeteria	27,310,000	-	27,310,000	27,605,000	-	27,605,000
General Purpose School	506,652,000	(12,872,673)	493,779,327	507,827,000	(11,449,356)	496,377,644
	<u>579,732,523</u>	<u>(14,447,673)</u>	<u>565,284,850</u>	<u>580,907,152</u>	<u>(12,624,356)</u>	<u>568,282,796</u>
Debt Service Fund	77,100,000	(600,000)	76,500,000	76,000,000	(600,000)	75,400,000
<b>Total</b>	<u>\$ 853,131,710</u>	<u>\$ (21,142,173)</u>	<u>\$ 831,989,537</u>	<u>\$ 849,196,879</u>	<u>\$ (18,836,356)</u>	<u>\$ 830,360,523</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 2019	ADOPTED FY 2020	REQUESTED FY 2021	PROPOSED FY 2021
<b>GENERAL FUND:</b>					
Trustee Commission	101	\$ 3,104,671	\$ 3,025,000	\$ 3,025,000	\$ 3,025,000
Attorney General	1010010	3,356,506	3,666,072	3,666,054	3,643,581
Circuit Court Clerk	1010310	127,173	59,563	60,063	50,863
Civil Sessions Court Clerk	1010320	42,777	50,681	51,081	46,681
IV-D Child Support Clerk	1010330	891,483	909,630	888,602	872,502
Probate Court	1010610	35,059	44,154	44,154	38,854
Chancery Court	1010620	112,932	76,201	117,201	110,301
County Commission	1010910	567,538	592,705	616,874	597,649
County Commission - Discretionary	1010915	51,300	55,000	55,000	55,000
Internal Audit	1010920	493,219	705,297	702,473	698,373
Audit Committee	1010925	-	6,324	-	-
Ethics Committee	1010926	103	300	1,800	1,800
Codes Commission	1010930	4,816	6,000	6,000	6,000
County Clerk	1011210	598,914	584,463	607,595	549,727
Criminal/4th Court Clerk Administration	1011505	132,975	102,891	97,500	92,300
4th Circuit Court Clerk	1011510	49,844	53,563	61,348	54,398
Criminal Court Clerk	1011520	163,310	96,491	92,834	91,234
Jury Related Expenses	1011525	-	206,126	226,722	217,700
Criminal Sessions Court Clerk	1011530	124,799	113,524	83,849	83,344
Criminal Court Technology Upgrades	1011531	97,060	-	-	-
Victims Advocate Program	1011533	65,141	69,976	69,976	69,976
Election Commission	1011810	2,075,832	2,098,962	2,162,204	2,161,204
Circuit Court Judges	1012110	9,098	13,006	14,206	11,506
4th Circuit Court Judges	1012120	7,964	9,821	9,849	7,581
Criminal Court Judges	1012130	127,083	44,481	44,481	43,831
Domestic Magistrate	1012133	188,001	185,745	200,198	196,898
General Sessions Court Judge	1012140	2,070,538	2,021,676	2,062,201	2,037,501
Jury Commission	1012150	196,086	114,120	114,369	112,719
Juvenile Court-Judges	1012410	3,439,602	3,599,748	3,636,639	3,547,795
IV-D Magistrate Program	1012420	418,134	437,975	432,885	431,885
Juvenile Court-Clerk	1012710	692,426	794,875	791,673	775,773
Juvenile Service Center	1013010	3,425,163	3,980,813	3,879,089	3,858,389
Law Department	1013210	2,156,733	2,299,203	2,338,943	2,290,324
Law Department Outside Legal Fees	1013215	229,229	650,000	650,000	400,000
County Mayor	1013310	1,019,101	1,414,498	1,425,194	1,417,994
County Lobbying	1013315	24,500	25,000	25,000	25,000
ADA Office	1013320	106,178	176,006	-	-
Family Justice Center	1013362	66,309	-	-	-
Behavioral Health Urgent Care Center	1013365	617,400	840,000	865,000	865,000



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DEPARTMENT (Or Account Name)	DEPT. NUMBER	ACTUAL FY 2019	ADOPTED FY 2020	REQUESTED FY 2021	PROPOSED FY 2021
<b>GENERAL FUND (Continued):</b>					
UT-Knox County Extension	1013370	365,817	501,954	503,355	492,105
Knox County Education Foundation	1013380	2,966,874	2,501,874	2,501,874	2,400,000
Human Resources	1013610	1,025,827	1,041,253	734,131	716,731
Benefits Administration	1013615	-	-	354,561	353,561
Probation Office	1014210	724,771	744,854	859,824	851,634
Park Maintenance	1014810	3,247,538	4,064,358	3,868,251	3,637,116
Recreation Administration	1014830	1,140,421	1,286,283	1,364,746	1,331,796
New Harvest Farmer's Market	1014832	1,350	-	-	-
Tree/Bench Program	1014834	9,382	-	-	-
Park Improvements	1014840	127,391	100,000	300,000	100,000
Indigent Assistance	1015120	220,800	220,800	220,800	220,800
Defined Service Contracts	1015130	2,006,180	1,607,750	1,839,225	1,807,750
John Tarleton	1015135	900,347	927,357	955,178	955,178
Community Outreach	1015140	98,883	-	-	-
Constituent Services	1015141	177,977	-	-	-
Senior Center & Volunteer Services	1015142	152,766	281,095	284,635	278,285
West Knox Senior Center	1015145	90,853	114,173	128,743	121,489
South Knox Senior Center	1015146	92,647	96,688	131,435	127,215
Halls Senior Center	1015147	107,501	110,396	120,390	114,130
Corryton Senior Center	1015148	83,767	91,990	103,170	99,750
Carter Senior Center	1015149	100,862	113,024	107,964	97,787
Karns Senior Center	1015150	77,971	83,603	92,005	82,122
Veterans' Services Office	1015160	126,147	134,796	134,854	133,160
Community Development	1015165	172,598	336,756	440,217	346,517
Support Services	1015400	2,241,221	1,835,247	1,514,544	1,391,094
Preventive Health Services	1015403	2,008,180	1,717,201	1,661,387	1,578,018
Dental Services	1015406	1,292,004	1,361,590	1,392,139	1,386,139
Emergency Medical Services	1015409	1,108,519	816,171	946,559	821,559
Food & Restaurant Inspections	1015412	932,376	965,969	961,259	958,259
Health Administration	1015415	1,020,867	1,073,704	1,372,853	1,370,853
Community Health	1015421	861,395	1,142,408	977,847	977,647
Knox County Medical Program	1015424	4,518,152	2,995,000	2,995,000	2,995,000
Pharmacy	1015433	1,381,256	1,303,202	1,358,363	1,333,363
Primary Care Services	1015436	307,020	306,989	307,049	307,049
Rabies and Animal Control	1015439	17,306	9,807	10,405	-



## Expenditure Summary by Fund

DEPARTMENT (Or Account Name)	DEPT. NUMBER	ACTUAL FY 2019	ADOPTED FY 2020	REQUESTED FY 2021	PROPOSED FY 2021
<b>GENERAL FUND (Continued):</b>					
School Health Programs	1015442	529,755	544,684	536,675	545,675
Social Services	1015445	132,233	163,330	-	-
Ground Water Services	1015448	528,048	497,973	427,392	423,492
Vector Control Services	1015451	10,632	6,150	10,550	9,550
Disease Surveillance & Investigation	1015454	943,057	1,113,969	1,135,600	1,109,726
Vital Records	1015457	357,454	337,304	341,382	341,132
Women's Health Services	1015460	339,859	376,921	386,987	383,737
Workforce Development & Planning	1015463	359,644	519,240	456,316	442,816
West Clinic	1015465	224,006	585,338	577,718	570,518
Teague Clinic	1015466	161,927	385,501	378,418	375,418
Comm. Health Services Grant Match	1015467	205,972	125,000	125,000	125,000
Finance	1015710	2,478,316	2,529,621	2,408,373	2,403,126
Procurement	1016010	810,107	851,745	934,979	922,229
Property Development	1016015	517,339	552,199	426,209	426,709
Asset Management	1016020	227,834	215,686	204,742	201,792
Inoperable Car Lot	1016025	5,050	3,750	3,750	3,750
County Building Maintenance	1016030	647,065	-	-	-
E-Government Purchasing	1016050	155,685	161,320	159,669	159,669
Property and Liability Insurance	1016310	37,951	39,433	39,433	39,433
Young Williams Animal Center	1016600	843,190	893,190	943,190	893,190
Knoxville - Knox County Planning	1016605	764,260	787,500	819,000	787,500
Geographic Information Systems	1016610	406,643	424,504	427,117	427,117
Payment To Cities	1016615	193,369	155,000	155,000	155,000
Emergency Management	1016620	134,572	128,342	128,342	128,342
Community Action Committee	1016635	1,881,419	1,942,919	2,140,419	1,900,000
Officials' Expenses	1016910	-	5,000	5,000	-
Auditing Contract	1016930	332,729	325,000	325,000	325,000
Transition Period	1016935	313,114	-	-	-
Cost in Cases Charged to County	1016940	560,082	500,000	500,000	500,000
Non-Departmental	1016950	2,416,430	(363,690)	(730,362)	(730,362)
PBA Management	1016955	6,950,000	7,100,000	7,100,000	7,100,000
Employee Benefits - Retirement Contributions	1016980	1,196,843	1,100,000	1,280,000	1,280,000
MERP County Match	1016985	97,227	135,000	110,000	110,000
Community Mediation	1017210	190,517	170,000	170,000	170,000
Fire Prevention*	1017510	707,177	795,887	-	-
Soil Conservation District*	1017520	115,966	138,960	-	-
Building Codes*	1017530	1,675,806	1,712,763	-	-
Code Enforcement*	1017720	336,569	295,031	-	-



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DEPARTMENT (Or Account Name)	DEPT. NUMBER	ACTUAL FY 2019	ADOPTED FY 2020	REQUESTED FY 2021	PROPOSED FY 2021
<b>GENERAL FUND (Continued):</b>					
Information Technology	1017910	6,672,504	4,853,248	5,279,393	5,276,541
Records Management	1017920	423,306	434,764	439,215	438,965
County I.T. Software & Hardware	1017930	-	1,740,000	2,650,000	2,348,000
Sheriff's Department Merit System	1018110	269,358	296,061	281,510	277,260
Property Assessor	1018310	3,663,073	3,912,797	3,950,894	3,744,694
Equalization Board	1018320	17,599	31,347	30,861	25,517
Public Defender	1018510	2,501,610	2,430,549	2,542,153	2,399,177
Register of Deeds	1018710	70,753	93,285	72,785	72,785
Register of Deeds - Data Processing	1018720	110,162	172,000	170,000	170,000
Court Officers	1018900	30,595	30,568	30,068	29,518
Sheriff's Administration	1018903	1,798,429	1,986,440	1,982,780	1,949,440
Records & Communication	1018906	1,279,790	1,311,345	1,352,495	1,342,495
Training	1018912	195,811	278,580	291,330	256,080
Planning & Development	1018915	4,650	8,440	7,740	7,540
Stop Violence Against Women	1018918	56,757	60,350	64,610	60,100
Patrol & Cops Universal	1018921	67,825,682	72,183,498	72,140,384	72,015,543
Warrants	1018924	252,349	264,300	290,650	287,550
Detectives	1018927	204,471	224,250	223,500	218,000
Forensic	1018930	65,063	73,500	79,350	74,600
Juvenile Division	1018933	21,199	28,600	24,100	24,100
Special Teams	1018936	34,021	34,900	40,400	40,400
Narcotics	1018942	504,494	631,300	564,300	529,300
Vice	1018943	2,072	-	-	-
Internal Affairs	1018945	20,900	17,665	25,650	21,650
Theft	1018946	3,858	-	-	-
Organized Retail Crime	1018947	29,163	-	-	-
Special Services	1018948	85,215	106,500	116,500	113,500
Life Skills Program	1018951	2,640	-	-	-
Teen Academy - Sheriff	1018952	2,308	-	-	-
Sexual Offender Registry	1018953	38,006	-	-	-
Interest Earned - Inmates	1018954	2,804	-	-	-
Donations/Sheriff - Target	1018955	1,980	-	-	-
Honor Guard Golf Tournament	1018956	3,731	-	-	-
Auxiliary Services	1018957	210,802	375,938	443,000	381,976
Correctional Facilities & Batterer's Treat.	1018960	9,271,865	9,304,320	9,798,900	9,273,900



## Expenditure Summary by Fund

DEPARTMENT (Or Account Name)	DEPT. NUMBER	ACTUAL FY 2019	ADOPTED FY 2020	REQUESTED FY 2021	PROPOSED FY 2021
<b>GENERAL FUND (Continued):</b>					
Helen Ross McNabb-Interchange	1018967	167,349	-	-	-
Jail Commissary	1018969	1,068,255	1,165,641	1,177,164	1,177,164
Medical Examiner - County	1018973	4,054,585	4,204,459	4,326,321	4,229,093
Sheriff's K-9 Donations	1018985	13,011	-	-	-
Sheriff's - Animal Control	1018993	69,135	68,350	82,600	82,600
Sheriff's - Juvenile Court Officers	1018995	17,593	29,750	29,400	29,400
County Trustee	1019710	660,711	931,190	966,490	801,490
Operating Transfers:	1016645	8,511,950	6,744,500	7,187,000	7,187,000
<b>Total General Fund</b>		<u>\$ 194,623,419</u>	<u>\$ 196,299,187</u>	<u>\$ 196,256,262</u>	<u>\$ 192,289,727</u>

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





DEPARTMENT (Or Account Name)	DEPT. NUMBER	ACTUAL FY 2019	ADOPTED FY 2020	REQUESTED FY 2021	PROPOSED FY 2021
<b>GOVERNMENTAL LIBRARY FUND:</b>					
	1140010	\$ 114,808	\$ 117,979	\$ 122,431	\$ 118,881
<b>PUBLIC LIBRARY FUND:</b>					
Public Library	1150010	\$ 12,396,989	\$ 12,630,473	\$ 12,586,218	\$ 12,192,118
Public Library Maintenance	1150011	1,409,629	1,709,892	1,693,183	1,592,331
Read City USA	1150015	-	-	24,000	24,000
State General Library	1150020	51,900	51,900	51,900	51,900
Rothrock Estates	1150030	43,127	-	-	-
Trustee Commission	115	135,708	120,000	135,000	135,000
<b>Total Public Library Fund</b>		<b>\$ 14,037,353</b>	<b>\$ 14,512,265</b>	<b>\$ 14,490,301</b>	<b>\$ 13,995,349</b>
<b>SOLID WASTE FUND:</b>					
Solid Waste Administration	1160110	\$ 416,894	\$ 500,695	\$ 511,206	\$ 393,651
Convenience Centers	1160120	3,661,009	3,275,386	3,520,273	3,006,523
Tire Transfer Program	1160310	674,650	462,077	565,237	316,237
Litter Grant - County	1160320	77,926	112,342	127,505	126,905
Household Hazardous Waste	1160340	63,200	52,000	65,000	50,560
Trustee Commission	116	36,853	37,500	37,500	37,500
<b>Total Solid Waste Fund</b>		<b>\$ 4,930,532</b>	<b>\$ 4,440,000</b>	<b>\$ 4,826,721</b>	<b>\$ 3,931,376</b>



## Expenditure Summary by Fund

DEPARTMENT (Or Account Name)	DEPT. NUMBER	ACTUAL FY 2019	ADOPTED FY 2020	REQUESTED FY 2021	PROPOSED FY 2021
<b>AIR QUALITY FUND:</b>					
Clear Air 103 PM 2.5 3/09	1280015	\$ 107,906	\$ -	\$ -	\$ -
Air Pollution FY 10	1280036	718,100	-	-	-
Permit Fees	1280040	274,207	160,000	160,000	160,000
Title V Program	1280050	110,295	-	-	-
<b>Total Air Quality Fund *</b>		<u>\$ 1,210,508</u>	<u>\$ 160,000</u>	<u>\$ 160,000</u>	<u>* \$ 160,000</u>
<b>HOTEL/MOTEL TAX FUND:</b>	123	<u>\$ 8,532,886</u>	<u>\$ 8,600,000</u>	<u>\$ 7,822,000</u>	<u>\$ 7,822,000</u>
<b>ENGINEERING AND PUBLIC WORKS FUND:</b>					
Strategic Planning	1310110	\$ 1,851,200	\$ 1,928,743	\$ 2,277,732	\$ 2,061,551
Land Development	1310120	1,297,438	1,708,324	792,555	728,659
Stormwater Compliance	1310130	1,191,284	1,376,046	832,100	610,278
Stormwater Management - Violation	1310135	4,720	-	-	-
Public Works Construction & Maintenance	1310210	11,718,603	11,871,650	14,136,958	12,329,704
Traffic Engineering	1310220	883,516	895,516	949,590	910,526
Engineering	1310410	104,240	-	-	-
Subdivision Foreclosures	1310425	148,183	-	-	-
Fire Prevention	1310510	-	-	801,066	690,008
Building Codes	1310610	-	-	1,354,222	1,256,674
Code Enforcement	1310710	-	-	566,635	565,920
Soil Conservation	1310810	-	-	147,376	134,226
Trustee Commission & Transfers	131	154,336	160,000	160,000	160,000
<b>Total Engineering and Public Works Fund</b>		<u>\$ 17,353,520</u>	<u>\$ 17,940,279</u>	<u>\$ 22,018,234</u>	<u>\$ 19,447,546</u>
<b>CENTRAL CAFETERIA FUND:</b>	143	<u>\$ 26,721,955</u>	<u>\$ 27,310,000</u>	<u>\$ 27,605,000</u>	<u>\$ 27,605,000</u>
<b>GENERAL PURPOSE SCHOOL FUND:</b>	141	<u>\$ 496,958,315</u>	<u>\$ 506,652,000</u>	<u>\$ 507,827,000</u>	<u>\$ 507,827,000</u>
<b>DEBT SERVICE FUND:</b>	151	<u>\$ 73,882,288</u>	<u>\$ 77,100,000</u>	<u>\$ 76,000,000</u>	<u>\$ 76,000,000</u>
<b>Total Operating Budget</b>		<u>\$ 838,365,584</u>	<u>\$ 853,131,710</u>	<u>\$ 857,127,949</u>	<u>\$ 849,196,879</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 2019	ADOPTED FY 2020	REQUESTED FY 2021	PROPOSED FY 2021
<b>INTERNAL SERVICE FUNDS:</b>					
Internal Service Funds are used to account for goods and services provided by County Departments to County Departments and to account for common activities. Expected annual expenses are shown as additional information.					
Vehicle Service Center Fund	261	\$ 2,872,429	\$ 3,015,481	\$ 2,779,848	\$ 2,779,848
Mailroom Service Fund	268	345,979	391,864	342,000	342,000
Employee Benefits Fund	270	37,802,529	38,390,640	38,920,769	38,920,769
Risk Management Fund	266	5,398,742	6,704,335	6,989,741	6,989,741
Building Maintenance Fund	274	11,212,856	11,470,877	11,207,215	11,207,215
Technical Support Services Fund	276	763,622	898,440	744,368	744,368
Self Insurance Fund	263	27,622,943	29,898,354	29,712,749	29,712,749
<b>TOTAL INTERNAL SERVICE FUNDS</b>		<u>\$ 86,019,100</u>	<u>\$ 90,769,991</u>	<u>\$ 90,696,690</u>	<u>\$ 90,696,690</u>
<b>SHERIFF'S DRUG CONTROL FUND:</b>					
The Sheriff's Drug Control Fund was established pursuant to an amendment of Tennessee Code Annotated Section 39-17-420. This fund is used to account for drug control activities restricted for drug enforcement, drug education and non-recurring general law enforcement expenditures. This fund is primarily funded from the receipt of fines and costs related to drug enforcement cases. Expected annual expenses are shown as additional information.					
<b>SHERIFF'S DRUG CONTROL FUND</b>	122	<u>\$ 620,111</u>	<u>\$ 647,500</u>	<u>\$ 616,800</u>	<u>\$ 616,800</u>
<b>ENTERPRISE FUND:</b>					
Enterprise Funds are used to account for operations that provide services primarily to the general public on a user charge basis. The County does not adopt an annual budget for its enterprise fund. The expected annual expenses are shown as additional information.					
<b>THREE RIDGES GOLF COURSE FUND</b>	401	<u>\$ 1,205,496</u>	<u>\$ 1,145,000</u>	<u>\$ 1,170,000</u>	<u>\$ 1,170,000</u>



## Revenue Summary By Fund

	ACTUAL FY 2019	ADOPTED FY 2019	ADOPTED FY 2020	PROPOSED FY 2021
<b>GENERAL FUND:</b>				
County Property Taxes	\$ 125,637,491	\$ 124,332,000	\$ 127,210,500	\$ 127,235,500
County Local Option Taxes	20,019,151	17,746,000	19,380,750	16,934,500
Wheel Tax	572,282	550,000	567,000	575,000
Licenses and Permits	5,043,155	4,947,260	4,953,223	3,705,000
Fines, Forfeitures, Penalty	2,190,263	1,949,250	1,813,300	1,476,600
Charges/Current Services	8,458,108	7,540,141	8,166,146	7,838,695
Other Local Revenue	6,423,269	4,730,829	6,018,668	5,257,087
Fees from Officials	12,251,638	11,235,000	11,735,000	10,375,000
State of Tennessee	12,851,494	9,627,410	10,820,458	11,153,264
Federal Government	1,414,906	1,009,288	1,386,919	1,995,000
Other Governments	254,467	147,500	508,000	148,000
Citizens Groups	166,664	166,664	166,758	166,685
Transfer from Other Funds	600,000	600,000	1,250,000	1,000,000
Appropriation from Restricted Fund Balance	-	519,414	544,684	545,675
Appropriation from Fund Balance	-	1,581,839	1,777,781	3,883,721
Appropriation from Designated Fund Balance	-	66,500	-	-
Increase in Equity Interest in Joint Venture	298,686	-	-	-
<b>Total General Fund</b>	<b>\$ 196,181,574</b>	<b>\$ 186,749,095</b>	<b>\$ 196,299,187</b>	<b>\$ 192,289,727</b>
<b>GOVERNMENTAL LIBRARY FUND:</b>				
County Local Option Taxes (Litigation Tax)	\$ 58,101	\$ 62,200	\$ 60,000	\$ 55,531
Charges/Current Services	3,120	4,750	5,179	3,100
Other Local Revenues	232	342	300	250
Other Governments/Citizens Groups	30,000	30,000	30,000	30,000
Operating Transfers	17,718	15,000	22,500	30,000
<b>Total Governmental Library Fund</b>	<b>\$ 109,171</b>	<b>\$ 112,292</b>	<b>\$ 117,979</b>	<b>\$ 118,881</b>



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	ACTUAL FY 2019	ADOPTED FY 2019	ADOPTED FY 2020	PROPOSED FY 2021
<b>PUBLIC LIBRARY FUND:</b>				
Wheel Tax	\$ 11,838,462	\$ 11,400,000	\$ 11,729,200	\$ 12,000,000
Charges/Current Services	299,437	330,000	315,000	290,000
Other Local Revenues	133,364	167,000	134,000	122,000
State of Tennessee	45,500	45,500	45,500	45,500
Federal Government	6,400	6,400	6,400	6,400
Other Governments/Citizens Groups	20,728	-	-	-
Operating Transfers	1,750,000	1,850,000	2,040,000	1,200,000
Appropriation from Fund Balance	-	160,000	242,165	331,449
<b>Total Public Library Fund</b>	<b>\$ 14,093,891</b>	<b>\$ 13,958,900</b>	<b>\$ 14,512,265</b>	<b>\$ 13,995,349</b>
<b>SOLID WASTE FUND:</b>				
County Local Option Taxes	\$ 2,600,000	\$ 2,600,000	\$ 2,500,000	\$ 2,400,000
Fines, Forfeitures, Penalty	-	-	-	-
Other Local Revenues	549,697	475,000	620,000	400,000
State of Tennessee	525,959	480,000	509,000	509,000
Operating Transfers	1,200,000	675,000	575,000	375,000
Appropriation from Fund Balance	-	168,518	236,000	247,376
<b>Total Solid Waste Fund</b>	<b>\$ 4,875,656</b>	<b>\$ 4,398,518</b>	<b>\$ 4,440,000</b>	<b>\$ 3,931,376</b>
<b>AIR QUALITY FUND:</b>				
Charges/Current Services	\$ 367,919	\$ 160,000	\$ 160,000	\$ 160,000
Other Local Revenues	68,068	-	-	-
Federal Government	368,376	-	-	-
Operating Transfers	400,000	-	-	-
<b>Total Air Quality Fund</b>	<b>\$ 1,204,363</b>	<b>\$ 160,000</b>	<b>\$ 160,000</b>	<b>\$ 160,000</b>
<b>HOTEL/MOTEL TAX FUND:</b>				
County Local Option Taxes	\$ 8,816,132	\$ 8,000,000	\$ 8,600,000	\$ 7,800,000
Appropriation from Fund Balance	-	-	-	22,000
<b>Total Hotel/Motel Tax Fund</b>	<b>\$ 8,816,132</b>	<b>\$ 8,000,000</b>	<b>\$ 8,600,000</b>	<b>\$ 7,822,000</b>



## Revenue Summary By Fund

	ACTUAL FY 2019	ADOPTED FY 2019	ADOPTED FY 2020	PROPOSED FY 2021
<b>ENGINEERING AND PUBLIC WORKS FUND:</b>				
County Local Option Taxes	\$ 6,326,532	\$ 5,682,946	\$ 6,307,946	\$ 5,757,946
Statutory Taxes	2,036,026	2,050,000	2,050,000	1,900,000
Licenses and Permits	-	-	-	1,725,000
Fines, Forfeitures, Penalty	3,600	15,000	-	80,000
Charges/Current Services	-	-	-	76,900
Other Local Revenues	150,500	-	-	2,500
State of Tennessee	6,879,526	6,711,000	7,111,000	6,261,000
Operating Transfers	2,100,000	2,100,000	2,300,000	3,250,000
Appropriation from Fund Balance	-	149,706	171,333	394,200
<b>Total Engineering and Public Works Fund</b>	<b>\$ 17,496,184</b>	<b>\$ 16,708,652</b>	<b>\$ 17,940,279</b>	<b>\$ 19,447,546</b>
<b>CENTRAL CAFETERIA FUND:</b>	<b>\$ 26,389,007</b>	<b>\$ 26,685,000</b>	<b>\$ 27,310,000</b>	<b>\$ 27,605,000</b>
<b>GENERAL PURPOSE SCHOOL FUND:</b>				
County Property Taxes	\$ 102,501,659	\$ 102,715,000	\$ 104,570,000	\$ 104,570,000
County Local Option Taxes	159,007,191	150,890,000	160,049,000	151,449,000
Wheel Tax	1,719,672	1,650,000	1,704,000	1,775,000
Licenses	34,627	35,000	35,000	35,000
Charges/Current Services	486,473	677,000	627,000	425,000
Other Local Revenue	4,677,941	1,780,000	2,320,000	3,422,000
State of Tennessee	228,434,451	222,575,000	233,175,000	241,979,000
Federal Government	671,598	566,000	600,000	600,000
Other Governments/Citizens Groups	18,449	-	-	-
Operating Transfers	2,101,759	3,642,000	3,572,000	3,572,000
<b>Total General Purpose School Fund</b>	<b>\$ 499,653,820</b>	<b>\$ 484,530,000</b>	<b>\$ 506,652,000</b>	<b>\$ 507,827,000</b>
<b>DEBT SERVICE FUND:</b>				
County Property Taxes	\$ 55,101,864	\$ 54,521,000	\$ 55,532,000	\$ 55,532,000
Other Local Revenue	3,893,337	2,257,726	2,247,565	1,691,980
Operating Transfers	195,226	195,226	195,480	195,533
Payment from General Purpose Schools	13,297,034	13,297,034	12,872,673	11,449,356
Appropriation from Fund Balance	-	7,479,014	6,252,282	7,131,131
<b>Total General Debt Fund</b>	<b>\$ 72,487,461</b>	<b>\$ 77,750,000</b>	<b>\$ 77,100,000</b>	<b>\$ 76,000,000</b>
<b>Grand Total Budgeted Operating Funds</b>	<b>\$ 841,307,259</b>	<b>\$ 819,052,457</b>	<b>\$ 853,131,710</b>	<b>\$ 849,196,879</b>
		Dollar Amount Change	\$ 34,079,253	\$ (3,934,831)
		Percentage Change	4.16%	-0.46%



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**Expenditures and Other Uses**

Proposed Decreases in Expenditures from FY 2020 to FY 2021

Adopted Budget 2019-2020		\$ 196,299,187
New Challenges for 2020-2021:		
Transferred Departments to Other Funds	\$ (2,800,000)	
Various Departmental Decreases	<u>(1,209,460)</u>	
Total FY 2021 Reductions to Proposed Expenditures	(4,009,460)	<u>(4,009,460)</u>
Proposed 2020-2021 Budget		<u><u>\$ 192,289,727</u></u>

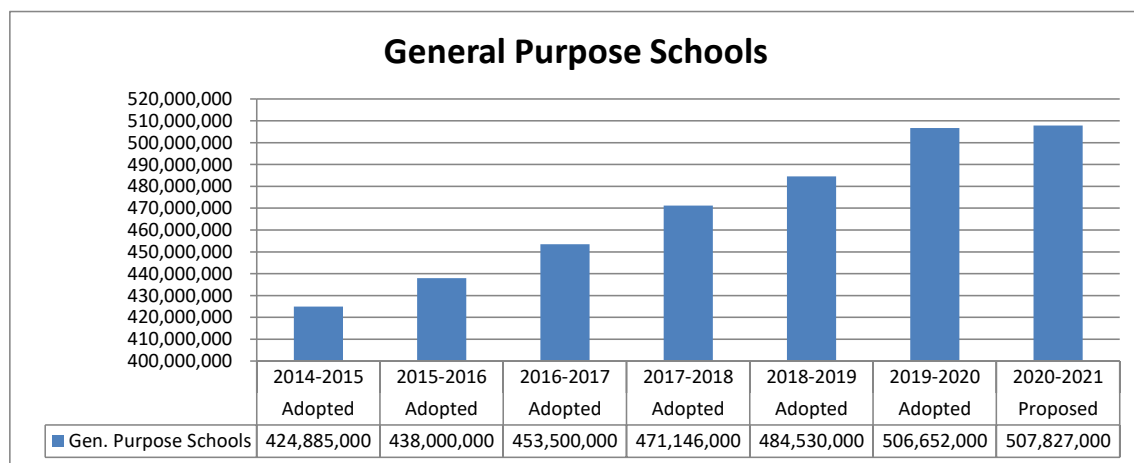
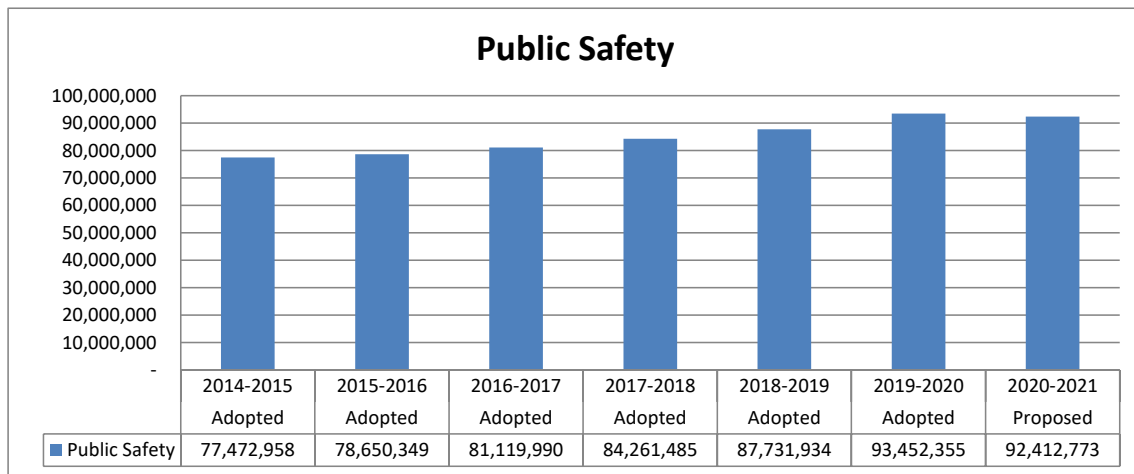
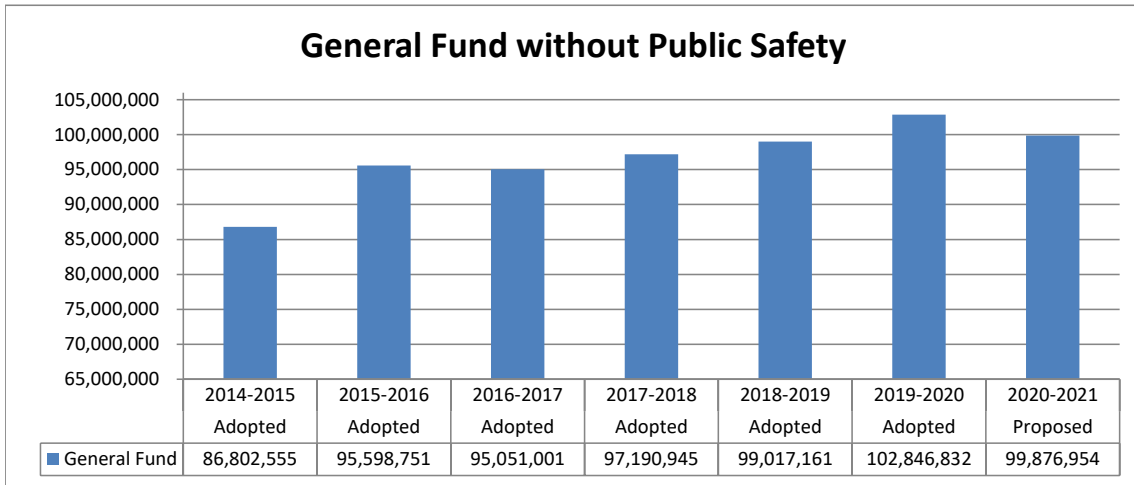
**Revenues and Other Sources**

Projected Decreases to Revenues and Other Sources

Adopted Budget 2019-2020		\$ 196,299,187
Projected Decrease in Revenues and Other Sources:		
Decrease in Local Option Tax Revenue	(2,246,000)	
Decrease in Licenses, Permits and Charges for Services	(1,575,000)	
Decrease in Fees from Officials	(1,360,000)	
Decrease in Fines, Forfeitures, Penalty	(336,000)	
Increase in State of Tennessee Revenue	332,000	
Other Revenues and Other Sources	<u>1,175,540</u>	
Total FY 2021 Additions to Revenues and Other Sources	(4,009,460)	<u>(4,009,460)</u>
Proposed 2020-2021 Budget		<u><u>\$ 192,289,727</u></u>



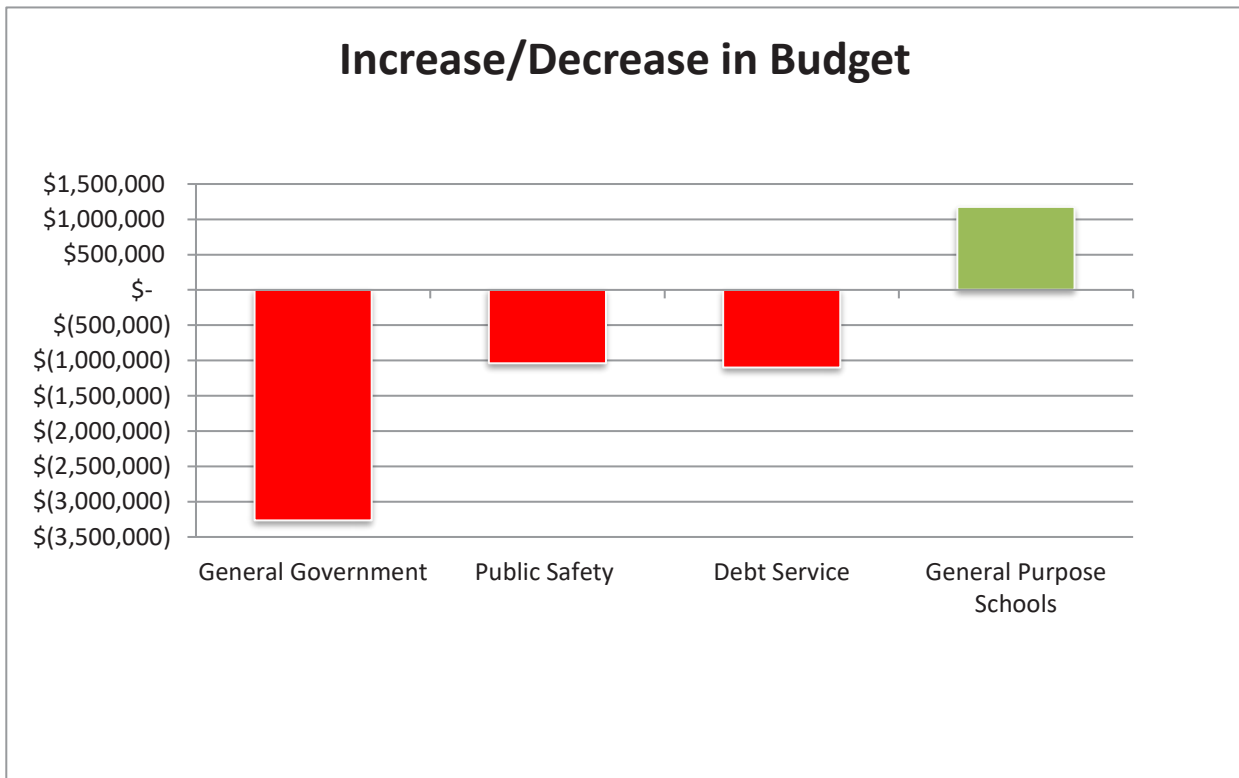
# General Fund Analysis



**INCREASE/(DECREASE) IN 2021 BUDGET FROM 2020 BUDGET**

	2019-2020	Increase/ (Decrease)	2020-2021
General Government	\$ 148,617,355	\$ (3,265,249)	\$ 145,352,106
Public Safety	93,452,355	(1,039,582)	92,412,773
Debt Service	77,100,000	(1,100,000)	76,000,000
General Purpose Schools	506,652,000	1,175,000	507,827,000
	<u>\$ 825,821,710</u>	<u>\$ (4,229,831)</u>	<u>\$ 821,591,879</u>

Central Cafeteria Fund is not included in the totals.



## County Budgeted Position Count

DEPARTMENT (or account name)	ADOPTED FY 2020		PROPOSED FY 2021		Change from 2020-2021		
	Full Time	Part Time	Full Time	Part Time	Full Time	Part Time	
<b>GENERAL FUND:</b>							
Attorney General	1010010	39	2	39	2	0	0
Bad Check Unit	1010020	0	0	0	0	0	0
IV-D Child Support Clerk	1010330	16	1	16	1	0	0
County Commission	1010910	2	0	*	2	0	*
Internal Audit	1010920	7	1	9	1	2	0
Audit Committee	1010925	0	0	0	0	0	0
Retirement Office	1010935	0	0	0	0	0	0
Election Commission	1011810	14	5	14	5	0	0
Domestic Magistrate	1012133	1	0	1	0	0	0
General Sessions Court Judges	1012140	12	0	12	0	0	0
Jury Commission	1012150	1	0	1	0	0	0
Juvenile Court- Judges	1012410	39	1	39	1	0	0
IV-D Magistrate Program	1012420	3	0	3	0	0	0
Juvenile Court-Clerk	1012710	12	0	16	0	4	0
Juvenile Service Center	1013010	65	2	65	2	0	0
Law Department	1013210	19	1	19	1	0	0
Delinquent Tax	1013220	0	0	0	0	0	0
County Mayor	1013310	12	0	13	0	1	0
ADA	1013320	2	0	0	0	-2	0
Legislative Delegation	1013330	0	0	0	0	0	0
Human Resources	1013610	9	0	6	0	-3	0
Benefits Administration	1013615	0	0	4	0	4	0
Probation Office	1014210	10	1	11	0	1	-1
Office of Neighborhoods	1014510	0	0	0	0	0	0
Park Maintenance	1014810	43	2	43	2	0	0
Recreation Administration	1014830	8	2	**	8	3	**
Sports Operation	1014845	0	0	0	0	0	0
Department of Community Development	1015105	0	0	0	0	0	0
Community Services	1015115	0	0	0	0	0	0
Community Outreach	1015140	0	0	0	0	0	0
Constituent Services	1015141	0	0	0	0	0	0
Senior Center & Volunteer Services	1015142	3	2	3	1	0	-1
Frank Strang Senior Center	1015145	2	1	2	1	0	0
South Knox Senior Center	1015146	2	0	3	0	1	0
Halls Senior Center	1015147	1	1	2	0	1	-1
Corryton Senior Center	1015148	2	0	2	0	0	0
Carter Senior Center	1015149	2	0	2	0	0	0
Karns Senior Center	1015150	2	0	2	0	0	0
Veterans' Services	1015160	2	0	2	0	0	0



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DEPARTMENT (or account name)	ADOPTED FY 2020		PROPOSED FY 2021		Change from 2020-2021				
	Full Time	Part Time	Full Time	Part Time	Full Time	Part Time			
<b>GENERAL FUND (Continued):</b>									
Neighborhoods & Community Development	1015165	4	0	4	1	0	1		
Support Services	1015400	16	0	9	0	-7	0		
Preventive Health Services	1015403	18	3	19	3	1	0		
Dental Services	1015406	14	0	14	0	0	0		
Food & Restaurant Inspections	1015412	13	0	13	0	0	0		
Health Administration	1015415	11	0	15	0	4	0		
Community Development and Planning	1015421	16	0	14	0	-2	0		
Pediatric Care Services	1015430	0	0	0	0	0	0		
Pharmacy	1015433	1	0	1	0	0	0		
Animal Control	1015439	0	1	0	0	0	-1		
School Health Programs	1015442	1	0	1	0	0	0		
Social Services	1015445	3	0	1	0	-2	0		
Ground Water Services	1015448	6	1	6	0	0	-1		
Vector Control Services	1015451	0	0	0	0	0	0		
Disease Surveillance & Investigation	1015454	13	0	14	0	1	0		
Vital Records	1015457	4	0	4	0	0	0		
Women's Health Services	1015460	5	0	5	0	0	0		
Community Health Services	1015463	6	0	6	1	0	1		
West Clinic	1015465	9	1	9	1	0	0		
Teague Clinic	1015466	6	0	6	0	0	0		
Finance	1015710	25	2	26	1	1	-1		
Procurement	1016010	10	0	10	0	0	0		
Property Development	1016015	5	0	5	0	0	0		
Asset Management	1016020	3	0	3	0	0	0		
County Building Maintenance	1016030	0	0	0	0	0	0		
E-Government Purchasing	1016050	2	0	2	0	0	0		
Fire Prevention	1017510	9	0	***	0	0	***	-9	0
Soil Conservation District	1017520	2	0	***	0	0	***	-2	0
Building Codes	1017530	22	0	***	0	0	***	-22	0
Code Enforcement	1017720	5	0	***	0	0	***	-5	0
Information Technology	1017910	39	0	47	0	8	0		
Records Management	1017920	6	0	6	0	0	0		
Sheriff's Department Merit System	1018110	4	0	4	0	0	0		
Property Assessor	1018310	46	0	44	1	-2	1		
Equalization Board	1018320	0	8	0	8	0	0		
Digitized Mapping	1018330	0	0	0	0	0	0		
Public Defender	1018510	29	2	32	2	3	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		





## County Budgeted Position Count

DEPARTMENT (or account name)	ADOPTED FY 2020		PROPOSED FY 2021		Change from 2020-2021		
	Full Time	Part Time	Full Time	Part Time	Full Time	Part Time	
<b>GENERAL FUND (Continued):</b>							
Planning & Development	1018915	0	0	0	0	0	
Stop Violence Against Women	1018918	0	0	0	0	0	
Patrol	1018921	1,052	4	1,051	3	-1	
Warrants	1018924	0	0	0	0	0	
Detective	1018927	0	0	0	0	0	
DUI Litter Pick Up Crew	1018928	0	0	0	0	0	
Forensics	1018930	0	0	0	0	0	
Juvenile Division	1018933	0	0	0	0	0	
Batterer's Treatment	1018939	0	0	0	0	0	
Narcotics	1018942	0	0	0	0	0	
Internal Affairs	1018945	0	0	0	0	0	
Special Services	1018948	0	0	0	0	0	
Auxiliary Services	1018957	2	3	3	3	1	
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	31	1	34	2	3	
Sheriff - Animal Control	1018993	0	0	0	0	0	
Sheriff - Juvenile Court Officers	1018995	0	0	0	0	0	
<b>Total General Fund</b>		<b>1776</b>	<b>48</b>	<b>1755</b>	<b>46</b>	<b>-21</b>	<b>-2</b>
<b>GOVERNMENTAL LAW LIBRARY FUND:</b>							
	1140010	1	0	1	0	0	0
<b>PUBLIC LIBRARY FUND:</b>							
Public Library Operations	1150010	140	68	136	66	-4	-2
Public Library Maintenance	1150011	5	0	5	0	0	0
<b>Total Public Library Fund</b>		<b>145</b>	<b>68</b>	<b>141</b>	<b>66</b>	<b>-4</b>	<b>-2</b>
<b>SOLID WASTE FUND:</b>							
Solid Waste Administration	1160110	3	2	2	1	-1	-1
Convenience Centers	1160120	24	0	23	0	-1	0
Tire Transfer Program	1160310	1	0	1	0	0	0
Litter Grant - County	1160320	2	0	2	0	0	0
Recycling Program	1160330	0	0	0	0	0	0
<b>Total Solid Waste Fund</b>		<b>30</b>	<b>2</b>	<b>28</b>	<b>1</b>	<b>-2</b>	<b>-1</b>



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DEPARTMENT (or account name)	ADOPTED FY 2020		PROPOSED FY 2021		Change from 2020-2021			
	Full Time	Part Time	Full Time	Part Time	Full Time	Part Time		
<b>AIR QUALITY FUND:</b>	128	14	0	14	0	0	0	
<b>ENGINEERING AND PUBLIC WORKS FUND:</b>								
Strategic Planning	1310110	9	0	14	1	5	1	
Land Development	1310120	22	2	8	1	-14	-1	
Stormwater Compliance	1310130	14	1	6	1	-8	0	
Public Works Construction & Maintenance	1310210	73	2	82	1	9	-1	
Traffic Engineering	1310220	7	0	7	0	0	0	
Fire Prevention	1310510	0	0	8	0	8	0	
Building Codes	1310610	0	0	15	0	15	0	
Code Enforcement	1310710	0	0	9	0	9	0	
Soil Conservation	1310810	0	0	2	0	2	0	
<b>Total Engineering and Public Works Fund</b>		<b>125</b>	<b>5</b>	<b>151</b>	<b>4</b>	<b>26</b>	<b>-1</b>	
<b>CENTRAL CAFETERIA FUND:</b>	143	0	0	0	0	****	0	0
<b>GENERAL PURPOSE SCHOOL FUND</b>	141	0	0	0	0	****	0	0
<b>VEHICLE SERVICE CENTER FUND</b>	2610030	13	0	9	0	-4	0	
<b>RISK MANAGEMENT FUND</b>	2660010	7	0	7	0	0	0	
<b>MAILROOM SERVICE FUND</b>	2680010	2	0	2	0	0	0	
<b>EMPLOYEE BENEFITS FUND</b>	2700050	9	1	7	1	-2	0	
<b>TECHNICAL SUPPORT SERVICES FUND</b>	2760010	6	0	9	0	3	0	

- \* Does not include Knox County's 11 Commissioners
- \*\* Does not include the Parks Temporary/Seasonal Employees
- \*\*\* Transferred departments to Engineering and Public Works Fund
- \*\*\*\* FY 2021 employees to be determined by the School Board within approved budget

NOTE: Does not include pooled positions. Pooled positions include election workers, interns, and seasonal help.

NOTE: In addition to the positions adopted in the County's budget, certain other positions are funded from various grants. Budgets for such grants are generally adopted at the time the grant is approved by the grantor.



# County Budgeted Position Count

DEPARTMENT (or account name)	ADOPTED FY 2020		PROPOSED FY 2021		Change from 2020-2021	
	Full Time	Part Time	Full Time	Part Time	Full Time	Part Time
<b>GRANTS</b>						
CDBG & Housing	2	0	2	0	0	0
Health Department	111	5	118	7	7	2
Judges - Drug Court	5	1	5	1	0	0
Juvenile Services	2	0	2	0	0	0
Attorney General	1	0	1	0	0	0
Sheriff	13	3	12	3	-1	0
Solid Waste	4	0	4	0	0	0
<b>Total Grant Funds</b>	<b>138</b>	<b>9</b>	<b>144</b>	<b>11</b>	<b>6</b>	<b>2</b>



	<b>Proposed FY 2021</b>	<b>Funded By</b>
<b>Property Assessor</b>		
Vehicles (2) Requested (1) Proposed	25,000	Debt Proceeds
<b>Sheriff's Department</b>		
Vehicles - Marked - (15) Requested (10) Proposed	385,680	Debt Proceeds
Transportation Vans - (2) Requested (2) Proposed	119,712	Debt Proceeds
Transportation Bus - (1) Requested (1) Proposed	122,500	Debt Proceeds
Motorcycles - (2) Requested (2) Proposed	67,746	Debt Proceeds
Explorers - (15) Requested (15) Proposed	730,950	Debt Proceeds
Durangos - (15) Requested (10) Proposed	479,750	Debt Proceeds
Body Cameras	1,209,000	Debt Proceeds
Boilers	308,711	Debt Proceeds
<b>Engineering &amp; Public Works</b>		
John Deere 5090 M sidemower w/wildcat 60" cut	107,000	Debt Proceeds
John Deere 5090 M sidemower w/wildcat 60" cut	107,000	Debt Proceeds
Service Truck w/Utility Truck Body	50,000	Debt Proceeds
McCain Signal Controllers	50,000	Debt Proceeds
John Deere 6110M w/22" mowtrim	131,000	Debt Proceeds
<b>IT Department</b>		
VXRAIL Server Expansion	125,000	Debt Proceeds
DataDomain	87,000	Debt Proceeds
Network Hardware	50,000	Debt Proceeds
KCHD Network and Servers	80,000	Debt Proceeds
<b>Parks &amp; Recreation Department</b>		
Kubota UTV's (2) Requested (2) Proposed	30,000	Debt Proceeds
Reelmaster 3100-D	32,202	Debt Proceeds
Tractor Grade Laser	22,450	Debt Proceeds
Sand Pro	18,280	Debt Proceeds
<b>Health Department</b>		
Environmental Health Carpet	<u>54,028</u>	Debt Proceeds
<b>TOTAL CAPITAL OUTLAY</b>	<u>\$ 4,393,009</u>	Funded by Debt Proceeds

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



## Defined Service Contracts

AGENCY	Program	Proposed FY 2021
<b>GENERAL FUND:</b>		
Big Brothers & Big Sisters of East Tennessee	One to One Mentoring	\$ 9,500
Blount Partnership	Economic Development	30,000
Boys & Girls Club of the Tennessee Valley	Project Learn	10,000
CASA *	Advocates	10,000
Catholic Charities*	Children's Emergency Shelter	44,500
Centro Hispano de East Tennessee	Parent Education	5,000
Centro Hispano de East Tennessee	Workforce Development	10,000
Childhelp Tennessee	Children's Advocacy Center	45,000
Community Mediation Center	Mediation Project	12,000
Disabled American Veterans	Hospital Service Officer	10,000
Disabled American Veterans	Transportation Program	5,000
East Tennessee Community Design Center	DesignWorks	12,500
EM Jellineck Center	Treatment Center	18,750
Emerald Youth Foundation	JustLead Learning Lab	5,000
Epilepsy Foundation of East TN	Epilepsy Education & Awareness	3,000
Free Medical Clinic	Free Medical Clinic	5,000
Friends of Literacy	Adult Education	15,000
Helen Ross McNabb	Shelter Services	50,000
Helen Ross McNabb	Victim Services	45,000
Path to Prosperity	Economic Development	400,000
Interfaith Health Clinic	Healthcare for the Working Uninsured	56,000
Keep Knoxville Beautiful	Community Beautification	10,000
Knoxville Area Chamber Partnership	Economic Development	140,000
Knoxville Leadership Foundation	Amachi Knoxville	10,000
Mental Health Association of East Tennessee	Mental Health 101: Early Intervention	5,000
Mental Health Association of East Tennessee	Peer Recovery Call Center	5,000
Metro Drug Coalition	Drug Free Community	10,000
Susannah's House, Inc.	Women's Program	10,000
Second Harvest Food Bank	Food Sourcing	16,000



AGENCY	Program	Proposed FY 2021
The Development Corp.	Economic Development	730,500
Volunteer Ministry Center	Resource Center	10,000
West Knox Farragut Chamber	Economic Development	50,000
YWCA	Victim Advocacy Program	10,000
<b>Total -- General Fund</b>		<b><u>\$ 1,807,750</u></b>

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



AGENCY	Proposed FY 2021
<b>HOTEL / MOTEL TAX FUND:</b>	
Arts & Cultural Alliance of Greater Knoxville	\$ 410,000
Beck Cultural Exchange Center	50,000
Legacy Parks	100,000
The Muse Knoxville	10,000
Visit Knoxville	3,120,000
Women's Basketball Hall of Fame	175,000
Zoo Knoxville Capital*	670,000
Zoo Knoxville Operating	129,000
<b>Total -- Hotel/Motel Tax Fund</b>	<b>4,664,000</b>
<b>TOTAL CONTRACTUAL AGENCIES</b>	<b>\$ 6,471,750</b>

\*R-18-6-907





Fund	Purpose	Adopted FY 2019	Adopted FY 2020	Proposed FY 2021
General	Planned Use of Fund Balance	\$ 1,581,839	\$ 1,777,781	\$ 3,883,721
Public Library	Planned Use of Fund Balance	160,000	242,165	331,449
Solid Waste	Planned Use of Fund Balance	168,518	236,000	247,376
Engineering & Public Works	Planned Use of Fund Balance	149,706	171,333	394,200
Hotel/Motel Tax	Planned Use of Fund Balance	-	-	22,000
Debt Service **	Planned Use of Fund Balance	7,479,014	6,252,282	7,131,131
<b>TOTAL</b>		<b>\$ 9,539,077</b>	<b>\$ 8,679,561</b>	<b>\$ 12,009,877</b>

**General Fund Actual Undesignated/Unassigned Fund Balances:  
for fiscal years ended 2008 - 2021**

2008 - 39,843,207  
 2009 - 41,344,844  
 2010 - 42,041,215  
 2011 - 43,521,876  
 2012 - 44,259,130  
 2013 - 51,452,742  
 2014 - 53,026,996  
 2015 - 55,853,075  
 2016 - 60,783,057  
 2017 - 63,901,759  
 2018 - 65,921,820  
 2019 - 68,113,462  
 2020 - 66,335,681 (estimated)  
 2021 - 62,604,710 (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 2019	Adopted FY 2020	Proposed FY 2021
General Purpose Schools	Planned Use of Fund Balance	\$ -	\$ -	\$ -
<b>TOTAL</b>		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

General Purpose Schools Proposed Budget	\$ 507,827,000
Required 3% Fund Balance	3%
Minimum Required Fund Balance FY 2019	15,234,810
06/30/20 Estimated Available Fund Balance	11,000,000
Excess of Estimated FY 2020 Available Fund Balance over FY 2021 Required Balance	\$ (4,234,810)

\* 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 2009-2019

	Actual 2009	Actual 2010	Actual 2011	Actual 2012	Actual 2013	Actual 2014	Actual 2015	Actual 2016	Actual 2017	Actual 2018	Actual 2019	Adopted 2020	Proposed 2021
<b>General</b>	91,379,015	93,118,555	94,907,193	96,508,174	98,912,179	100,450,661	102,762,655	105,768,065	107,121,173	109,609,515	111,832,128	113,386,000	113,386,000
<b>Debt</b>	29,905,856	29,759,550	30,331,177	30,842,831	31,611,121	32,102,801	51,381,452	51,248,324	51,903,952	52,957,271	54,031,115	54,782,000	54,782,000
<b>Schools</b>	102,178,321	103,678,352	105,669,824	107,452,359	110,128,981	111,841,930	94,199,038	95,954,319	97,181,879	98,525,119	100,522,968	101,920,000	101,920,000
<b>Other</b>	175,506	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	223,638,698	226,556,457	230,908,194	234,803,364	240,652,281	244,395,392	248,343,145	252,970,708	256,207,004	261,091,905	266,386,211	270,088,000	270,088,000
<b>Budget</b>	218,966,000	225,904,000	232,800,000	233,168,000	238,124,000	243,080,000	248,240,000	251,024,000	256,128,000	262,624,000	264,364,000		
<b>Favorable (Unfavorable)</b>	4,672,698	652,457	(1,891,806)	1,635,364	2,528,281	1,315,392	103,145	1,946,708	79,004	(1,532,095)	2,022,211		
<b>% Increase (Decrease)</b>		1.30%	1.92%	1.69%	2.49%	1.56%	1.62%	1.86%	1.28%	1.91%	2.03%		



## Sales Tax Revenue History

## Budget vs. Actual 2009-2019

	Actual 2009	Actual 2010	Actual 2011	Actual 2012	Actual 2013	Actual 2014	Actual 2015	Actual 2016	Actual 2017	Actual 2018	Actual 2019	Adopted 2020	Proposed 2021
<b>General</b>	5,200,216	5,621,340	2,048,741	4,010,908	4,429,692	4,032,931	4,912,938	4,414,514	4,880,741	5,873,205	6,125,667	6,500,000	6,000,000
<b>Public Library</b>	-	-	1,000,000	-	-	-	-	-	-	-	-	-	-
<b>Solid Waste</b>	-	-	3,000,000	2,400,000	2,400,000	2,400,000	2,400,000	2,500,000	2,500,000	2,500,000	2,600,000	2,500,000	2,400,000
<b>Engineering</b>	3,787,652	4,086,975	4,380,123	4,642,382	4,549,639	4,658,329	5,295,576	5,007,062	5,344,674	6,063,356	6,318,586	6,300,000	5,750,000
<b>Schools</b>	98,541,411	97,276,212	101,647,451	108,948,071	108,117,828	108,909,261	136,377,686	144,235,468	146,317,985	151,730,634	157,919,441	159,000,000	150,500,000
<b>School Const.</b>	17,755,090	17,493,716	18,281,409	19,591,354	19,407,316	19,516,096	-	-	-	-	-	-	-
<b>Total</b>	125,284,369	124,478,243	130,357,724	139,592,715	138,904,475	139,516,617	148,986,200	156,157,044	159,043,400	166,167,195	172,963,694	174,300,000	164,650,000
<b>Budget</b>	138,155,804	129,041,575	124,575,000	126,571,341	137,569,500	141,477,100	142,018,000	150,670,000	157,228,000	160,970,000	163,411,000		
<b>Favorable (Unfavorable)</b>	(12,871,435)	(4,563,332)	5,782,724	13,021,374	1,334,975	(1,960,483)	6,968,200	5,487,044	1,815,400	5,197,195	9,552,694		
<b>% Increase (Decrease)</b>		-0.64%	4.72%	7.08%	-0.49%	0.44%	6.79%	4.81%	1.85%	4.48%	4.09%		



# Wheel Tax Revenue History

Budget vs. Actual 2009-2019

	Actual 2009	Actual 2010	Actual 2011	Actual 2012	Actual 2013	Actual 2014	Actual 2015	Actual 2016	Actual 2017	Actual 2018	Actual 2019	Adopted 2020	Proposed 2021
<b>General</b>	9,349,584	9,371,844	1,565,310	499,643	504,302	519,752	534,818	532,699	549,150	556,116	572,282	567,000	575,000
<b>Library</b>	1,220,560	1,100,012	10,372,176	10,335,827	10,432,198	10,928,350	10,886,910	11,019,627	11,359,939	11,504,043	11,838,462	11,729,200	12,000,000
<b>Schools</b>	1,490,723	1,494,272	1,525,119	1,501,397	1,515,396	1,561,822	1,607,094	1,600,726	1,650,161	1,671,093	1,719,672	1,704,000	1,775,000
<b>Total</b>	12,060,867	11,966,128	13,462,605	12,336,867	12,451,896	13,009,924	13,028,822	13,153,052	13,559,250	13,731,252	14,130,416	14,000,200	14,350,000
<b>Budget</b>	12,454,840	12,455,000	12,200,000	12,330,000	12,528,176	12,575,000	12,650,000	13,075,000	13,100,000	14,000,000	13,600,000		
<b>Favorable (Unfavorable)</b>	(393,973)	(488,872)	1,262,605	6,867	(76,280)	434,924	378,822	78,052	459,250	(268,748)	530,416		
<b>% Increase (Decrease)</b>		-0.79%	12.51%	-8.36%	0.93%	4.48%	0.15%	0.95%	3.09%	1.27%	2.91%		



## Spendable Fund Balance Totals Fiscal Years 2013-2018

<b>Fiscal Year Ended June 30:</b>	<b>Actual 2015</b>	<b>Actual 2016</b>	<b>Actual 2017</b>	<b>Actual 2018</b>	<b>Actual 2019</b>	<b>Estimated 2020</b>
General Fund:						
Spendable Fund Balance	63,815,373	66,319,937	69,196,230	74,135,090	75,170,790	71,439,819
Debt Service Fund:						
Spendable Fund Balance	23,711,404	24,270,960	14,916,876	16,690,905	15,308,850	8,177,719
Governmental Library Fund:						
Spendable Fund Balance	47,770	48,896	43,555	44,060	38,423	38,423
Public Library Fund:						
Spendable Fund Balance	1,332,482	1,676,141	1,882,336	2,168,568	2,224,977	1,893,528
Solid Waste Fund:						
Spendable Fund Balance	1,342,971	1,284,362	1,301,613	1,323,757	1,268,881	1,021,505
Hotel-Motel Tax Fund:						
Spendable Fund Balance	1,165,480	1,975,004	1,375,559	1,580,142	1,863,388	1,841,388
Engineering & Public Works Fund:						
Spendable Fund Balance	4,275,906	3,888,391	3,845,677	4,322,371	4,465,035	4,070,835
General Purpose School Fund:						
Spendable Fund Balance	13,605,374	18,721,527	23,771,942	23,524,591	25,023,225	25,023,225

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 2021 - FY 2025. Proposed funding for new projects has been included for projects deemed to be needed for the citizens of Knox County, primarily in the areas of education and County highway projects.

If you approve this capital plan, the County’s debt levels will include a modest increase of \$7.28 million over the five years of this plan. That is, our proposed general obligation bond issuance for new projects will exceed the County’s payment of debt principal in total over the five-year period by just over \$7.28 million, while providing funds for several needed new projects and continued funding for numerous necessary projects currently underway.

Please note the following as you review this proposal:

- This plan assumes no new taxes for debt service.
- The total proposed over the upcoming 5 years totals \$232.2 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 86% of the funding for projects included in this plan is for education and for engineering and public works, functions necessary for the benefit and safety of Knox County citizens.
- This Plan provides for funding for new school projects, including Lonsdale, a new Northwest Elementary, and projects to improve and add capacity in the north central section, consisting of additions to Sterchi and Brickley-McCloud, along with needed Adrian Burnett construction. These projects have been deemed necessary to ensure that the facilities needed for education of our Knox County student population are adequate for their needs. The proposed plan includes new funding for the aforementioned projects totaling \$66 million, spread out over the five-year period included in this plan.
- The plan includes \$77 million for engineering and public works projects, primarily for road and highway construction and improvements and upgrades to existing roads. This funding will provide funds for needed safety improvements as well as for new and upgraded roads that will be needed for economic growth.

I welcome discussion of this proposed plan, and look forward to your comments. Approving this plan will allow the County to make numerous needed improvements, while at the same time exercising the restraint required to avoid undue burden on the taxpayers of Knox County.





### FY 2021 Through FY 2025 Capital Improvement Plan Policy

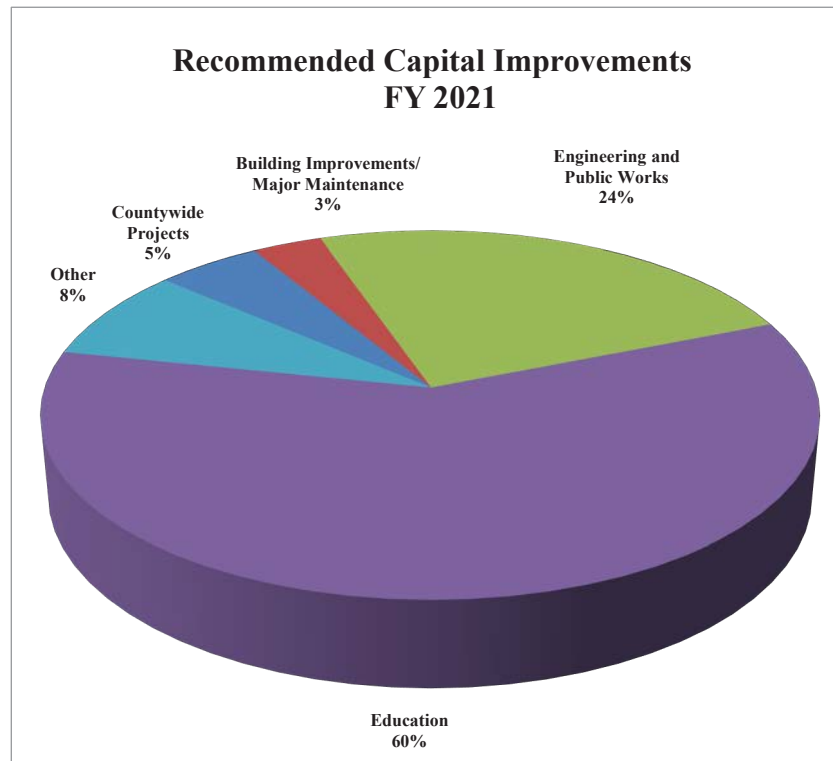
Knox County has established a set of policies that cover the process of preparing the Capital Improvement Plan. Below are the major factors involved in the process:

- 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**

	<b>FY 2021</b>	<b>FY 2022</b>	<b>FY 2023</b>	<b>FY 2024</b>	<b>FY 2025</b>	<b>Total</b>
Countywide Projects	\$ 3,016,218	\$ 200,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 4,116,218
Public Libraries	206,906	100,000	100,000	100,000	100,000	606,906
Parks and Recreation	300,000	200,000	200,000	200,000	200,000	1,100,000
Building Improvements/Major Maintenance	1,997,085	1,500,000	1,200,000	1,200,000	1,200,000	7,097,085
Engineering and Public Works						
Highways	14,625,000	15,725,000	15,650,000	13,650,000	13,650,000	73,300,000
Stormwater Management	-	1,000,000	1,000,000	1,000,000	1,000,000	4,000,000
Total Engineering and Public Works	14,625,000	16,725,000	16,650,000	14,650,000	14,650,000	77,300,000
Knox County Schools	35,800,000	36,850,000	16,550,000	16,700,000	15,650,000	121,550,000
<b>Total Projects</b>	<b>55,945,209</b>	<b>55,575,000</b>	<b>35,000,000</b>	<b>33,150,000</b>	<b>32,100,000</b>	<b>211,770,209</b>
Major Equipment	4,393,009	4,000,000	4,000,000	4,000,000	4,000,000	20,393,009
<b>Total Recommended Capital Improvements</b>	<b>\$ 60,338,218</b>	<b>\$ 59,575,000</b>	<b>\$ 39,000,000</b>	<b>\$ 37,150,000</b>	<b>\$ 36,100,000</b>	<b>\$ 232,163,218</b>



## Capital Improvement Plan Sources and Uses of Funds

### Uses of Funds

	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	Total
Recommended	\$ 60,338,218	\$ 59,575,000	\$ 39,000,000	\$ 37,150,000	\$ 36,100,000	\$ 232,163,218
<b>Total Recommended Uses of Funds</b>	<b>\$ 60,338,218</b>	<b>\$ 59,575,000</b>	<b>\$ 39,000,000</b>	<b>\$ 37,150,000</b>	<b>\$ 36,100,000</b>	<b>\$ 232,163,218</b>

### Sources of Funds

	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	Total
General Obligation Bonds-Issued for:						
County Projects	\$ 20,430,000	\$ 22,725,000	\$ 22,450,000	\$ 20,450,000	\$ 20,450,000	\$ 106,505,000
Schools Projects	35,800,000	36,850,000	16,550,000	16,700,000	15,650,000	121,550,000
Total Issued for New Projects	56,230,000	59,575,000	39,000,000	37,150,000	36,100,000	228,055,000
State of Tennessee Grant Funding	4,108,218	-	-	-	-	4,108,218
<b>Total Sources of Funds</b>	<b>\$ 60,338,218</b>	<b>\$ 59,575,000</b>	<b>\$ 39,000,000</b>	<b>\$ 37,150,000</b>	<b>\$ 36,100,000</b>	<b>\$ 232,163,218</b>

### Expected Effect on Bonded Debt

Planned Principal Payments on Bonds	\$ 43,609,281	\$ 40,301,385	\$ 43,952,003	\$ 46,026,147	\$ 46,884,041	\$ 220,772,857
Planned Bond Issuance	(56,230,000)	(59,575,000)	(39,000,000)	(37,150,000)	(36,100,000)	(228,055,000)
Net Reduction in (Addition to) Bond Principal Balance	<b>\$ (12,620,719)</b>	<b>\$ (19,273,615)</b>	<b>\$ 4,952,003</b>	<b>\$ 8,876,147</b>	<b>\$ 10,784,041</b>	<b>\$ (7,282,143)</b>



COUNTYWIDE PROJECTS

Description	Recommended					
	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	Total
General Project Management	\$ 200,000	\$ 200,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 1,300,000
Mobile Command Center-County Portion (see note)	725,000	-	-	-	-	725,000
IT Department Upgrades/Buildout	583,218	-	-	-	-	583,218
ADA Remediation	1,200,000	-	-	-	-	1,200,000
Property Assessor Software	308,000	-	-	-	-	308,000
<b>Total Countywide Projects</b>	<b>\$ 3,016,218</b>	<b>\$ 200,000</b>	<b>\$ 300,000</b>	<b>\$ 300,000</b>	<b>\$ 300,000</b>	<b>\$ 4,116,218</b>

Note: The mobile command center is a joint project with the City of Knoxville. The amount shown is the County portion of the cost.

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

These potential projects include:

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

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



## PUBLIC LIBRARIES

## Recommended

Description	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	Total
Farragut Library Branch HVAC	\$ 47,935	\$ -	\$ -	\$ -	\$ -	\$ 47,935
Norwood Branch Parking Lot Resurfacing	104,000	-	-	-	-	104,000
North Knoxville Branch Roof Replacement	28,500	-	-	-	-	28,500
Corryton Branch Roof Replacement	15,000	-	-	-	-	15,000
Corryton Branch Ramp Replacement	11,000	-	-	-	-	11,000
Various Library Projects	471	100,000	100,000	100,000	100,000	400,471
<b>Total Public Libraries</b>	<b>\$ 206,906</b>	<b>\$ 100,000</b>	<b>\$ 100,000</b>	<b>\$ 100,000</b>	<b>\$ 100,000</b>	<b>\$ 606,906</b>

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



**PARKS AND RECREATION**

**Recommended**

<b>Description</b>	<b>FY 2021</b>	<b>FY 2022</b>	<b>FY 2023</b>	<b>FY 2024</b>	<b>FY 2025</b>	<b>Total</b>
Playground Resurfacing-5 Parks	\$ 300,000	\$ -	\$ -	\$ -	\$ -	\$ 300,000
Various Park Upgrades	-	200,000	200,000	200,000	200,000	800,000
<b>Total Parks and Recreation</b>	<b>\$ 300,000</b>	<b>\$ 200,000</b>	<b>\$ 200,000</b>	<b>\$ 200,000</b>	<b>\$ 200,000</b>	<b>\$ 1,100,000</b>



## BUILDING IMPROVEMENTS/MAJOR MAINTENANCE

Description	Recommended					Total
	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	
City / County Building (CCB) (County Portion)	\$ 1,458,085	\$ 700,000	\$ 700,000	\$ 700,000	\$ 700,000	\$ 4,258,085
Dwight Kessel Parking Garage	50,000	-	-	-	-	50,000
Knox Central	30,000	-	-	-	-	30,000
Jail Improvements	50,000	-	-	-	-	50,000
Family Justice Center	20,000	-	-	-	-	20,000
Public Defender	19,000	-	-	-	-	19,000
Juvenile Justice	310,000	300,000	-	-	-	610,000
Health Department	15,000	-	-	-	-	15,000
Old Courthouse	45,000	-	-	-	-	45,000
Various Building Improvements	-	500,000	500,000	500,000	500,000	2,000,000
<b>Total Building Improvements/ Major Maintenance</b>	<b>\$ 1,997,085</b>	<b>\$ 1,500,000</b>	<b>\$ 1,200,000</b>	<b>\$ 1,200,000</b>	<b>\$ 1,200,000</b>	<b>\$ 7,097,085</b>

Building Improvements and Major Maintenance includes additions and major renovations to County facilities, including the County's portion of the City-County Building shared with the City of Knoxville.

Items in this category are needed to expand or improve County facilities and to maintain existing facilities in good working order.





ENGINEERING AND PUBLIC WORKS

Description	Recommended					Total
	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	
<b>Highways:</b>						
Schaad Road Phases 2, 3, and 4	\$ 8,000,000	\$ 8,000,000	\$ 2,000,000	\$ -	\$ -	\$ 18,000,000
Brickyard Road and West Beaver Creek Improvements	200,000	-	-	-	-	200,000
Canton Hollow Road Improvements	2,000,000	2,000,000	-	-	-	4,000,000
Campbell Station Road Realignment	500,000	-	-	-	-	500,000
Countywide Road Improvements	-	2,000,000	10,000,000	10,000,000	10,000,000	32,000,000
Emory Road and Bishop/Taggart/Norman Jack	800,000	-	-	-	-	800,000
Harrell Road/Carpenter Road Intersection Improvements	725,000	525,000	-	-	-	1,250,000
Ledgerwood Road/Maynardville Pike Intersection Improvements	600,000	-	-	-	-	600,000
Culvert and Drainage Improvements	250,000	500,000	500,000	500,000	500,000	2,250,000
Bridge Repair and Replacement	250,000	750,000	1,000,000	1,000,000	1,000,000	4,000,000
Sidewalk Construction/ADA Compliance	500,000	800,000	500,000	500,000	500,000	2,800,000
TDOT Partnerships	500,000	500,000	1,000,000	1,000,000	1,000,000	4,000,000
Interagency Partnerships	250,000	500,000	500,000	500,000	500,000	2,250,000
State Aid Projects	50,000	150,000	150,000	150,000	150,000	650,000
<b>Total Highways</b>	<b>14,625,000</b>	<b>15,725,000</b>	<b>15,650,000</b>	<b>13,650,000</b>	<b>13,650,000</b>	<b>73,300,000</b>
<b>Stormwater</b>	<b>-</b>	<b>1,000,000</b>	<b>1,000,000</b>	<b>1,000,000</b>	<b>1,000,000</b>	<b>4,000,000</b>
<b>Total Engineering and Public Works</b>	<b>\$ 14,625,000</b>	<b>\$ 16,725,000</b>	<b>\$ 16,650,000</b>	<b>\$ 14,650,000</b>	<b>\$ 14,650,000</b>	<b>\$ 77,300,000</b>



**KNOX COUNTY SCHOOLS**

**Recommended**

<b>Description</b>	<b>FY 2021</b>	<b>FY 2022</b>	<b>FY 2023</b>	<b>FY 2024</b>	<b>FY 2025</b>	<b>Total</b>
Physical Plant Upgrades	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 5,000,000
Roof Upgrades	1,500,000	1,500,000	2,000,000	2,000,000	2,000,000	9,000,000
HVAC Upgrades	1,500,000	1,500,000	2,000,000	2,000,000	2,000,000	9,000,000
Foundation Stabilization	250,000	-	250,000	-	250,000	750,000
BEP Growth (Modular Classroom Purchase/Relocation)	600,000	500,000	250,000	250,000	250,000	1,850,000
Security Upgrades	1,500,000	750,000	750,000	750,000	750,000	4,500,000
Halls High School General Renovation	1,000,000	-	-	-	-	1,000,000
Gibbs High School Stadium Upgrade	2,000,000	-	-	-	-	2,000,000
School Accessibility	-	100,000	-	100,000	-	200,000
Environmental Testing and Remediation	250,000	100,000	100,000	100,000	100,000	650,000
Technology Upgrades	300,000	300,000	300,000	300,000	300,000	1,500,000
Systemwide Drives, Parking and Paving	500,000	500,000	500,000	1,500,000	1,500,000	4,500,000
Farragut Elementary Grades Solution Feasibility Analysis	100,000	-	-	-	-	100,000
Title IX Solutions/Athletic Facilities Upgrades	1,500,000	-	-	-	-	1,500,000
Fire Alarm System Upgrades	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	5,000,000
Bearden Middle School Space Upgrade	-	-	-	-	4,000,000	4,000,000
Lincoln Park Update/Upgrade	-	-	-	-	2,500,000	2,500,000
KAEC General Renovation	-	-	-	2,500,000	-	2,500,000
Lonsdale Construction	14,000,000	2,000,000	-	-	-	16,000,000
Northwest Elementary School Construction	3,000,000	15,000,000	4,000,000	-	-	22,000,000
North Central Elementary Solution:						
Brickey-McCloud 200 Student Addition	3,000,000	-	-	-	-	3,000,000
Sterchi 250 Student Addition	-	-	1,800,000	5,200,000	-	7,000,000
Adrian Burnett Construction	2,800,000	12,600,000	2,600,000	-	-	18,000,000
<b>Total School Projects</b>	<b>\$ 35,800,000</b>	<b>\$ 36,850,000</b>	<b>\$ 16,550,000</b>	<b>\$ 16,700,000</b>	<b>\$ 15,650,000</b>	<b>\$ 121,550,000</b>

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



**MAJOR EQUIPMENT**

Description	Recommended					Total
	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	
Engineering and Public Works	\$ 445,000	\$ -	\$ -	\$ -	\$ -	\$ 445,000
Information Technology Equipment	342,000	-	-	-	-	342,000
Sheriff's Office	3,424,049	-	-	-	-	3,424,049
Parks and Recreation	102,932	-	-	-	-	102,932
Property Assessor	25,000	-	-	-	-	25,000
Health Department	54,028	-	-	-	-	54,028
Other Equipment-Various	-	4,000,000	4,000,000	4,000,000	4,000,000	16,000,000
<b>Total Major Equipment</b>	<b>\$ 4,393,009</b>	<b>\$ 4,000,000</b>	<b>\$ 4,000,000</b>	<b>\$ 4,000,000</b>	<b>\$ 4,000,000</b>	<b>\$ 20,393,009</b>

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

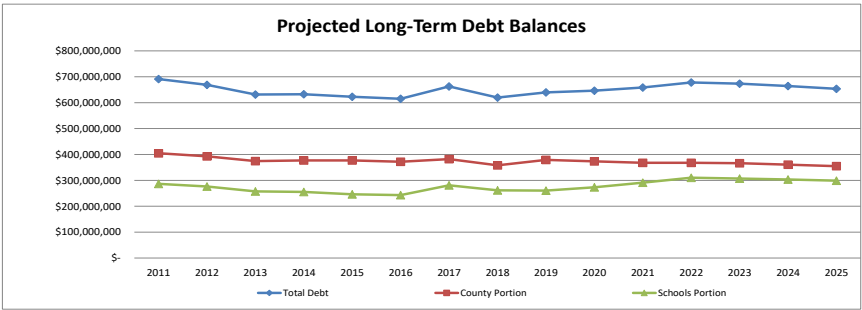
These items are planned to be acquired from debt proceeds, which will be repaid over a shorter period than debt that will be issued for longer-term capital expenditures for buildings and building improvements.

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



# Capital Improvement Plan Projected Changes in Bonded Debt Balances

Year Ending June 30,	Knox County General Obligation Debt				Knox County Schools Portion-General Obligation Debt				Total Knox County Debt			
	Total Planned Bond Proceeds	Expected Bond Principal Payments	Increase (Decrease) in Outstanding Debt	Outstanding Debt, End of Year	Total Planned Bond Proceeds	Expected Bond Principal Payments	Increase (Decrease) in Outstanding Debt	Outstanding Debt, End of Year	Total Planned Bond Proceeds	Expected Bond Principal Payments	Increase (Decrease) in Outstanding Debt	Outstanding Debt, End of Year
2011 (Audited)				\$ 404,761,105				\$ 286,425,363				\$ 691,186,468
2012 (Audited)	\$ 17,090,000	\$ 28,916,145	\$ (11,826,145)	\$ 392,934,960	\$ 18,815,000	\$ 29,159,557	\$ (10,344,557)	\$ 276,080,806	\$ 35,905,000	\$ 58,075,702	\$ (22,170,702)	\$ 669,015,766
2013 (Audited)	-	18,470,460	(18,470,460)	374,464,500	-	18,928,821	(18,928,821)	257,151,985	-	37,399,281	(37,399,281)	631,616,485
2014 (Audited)	20,962,906	18,540,042	2,422,864	376,887,364	18,112,094	19,754,239	(1,642,145)	255,509,840	39,075,000	38,294,281	780,719	632,397,204
2015 (Audited)	74,476,292	74,547,695	(71,403)	376,815,961	28,423,708	37,936,586	(9,512,878)	245,996,962	102,900,000	112,484,281	(9,584,281)	622,812,923
2016 (Audited)	16,515,000	21,359,396	(4,844,396)	371,971,565	19,385,000	22,364,885	(2,979,885)	243,017,077	35,900,000	43,724,281	(7,824,281)	614,988,642
2017 (Audited)	31,680,000	21,782,280	9,897,720	381,869,285	58,585,000	20,992,001	37,592,999	280,610,076	90,265,000	42,774,281	47,490,719	662,479,361
2018 (Audited)	42,420,000	66,046,162	(23,626,162)	358,243,123	15,360,000	34,648,119	(19,288,119)	261,321,957	57,780,000	100,694,281	(42,914,281)	619,565,080
2019 (Audited)	49,847,185	29,269,850	20,577,335	378,820,458	28,927,815	29,599,431	(671,616)	260,650,341	78,775,000	58,869,281	19,905,719	639,470,799
2020 (Projected)	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	20,430,000	25,613,527	(5,183,527)	367,972,050	35,800,000	17,995,754	17,804,246	290,870,187	56,230,000	43,609,281	12,620,719	658,842,237
2022	22,725,000	22,794,338	(69,338)	367,902,712	36,850,000	17,507,047	19,342,953	310,213,140	59,575,000	40,301,385	19,273,615	678,115,852
2023	22,450,000	24,199,609	(1,749,609)	366,153,103	16,550,000	19,752,394	(3,202,394)	307,010,746	39,000,000	43,952,003	(4,952,003)	673,163,849
2024	20,450,000	25,843,510	(5,393,510)	360,759,593	16,700,000	20,182,637	(3,482,637)	303,528,109	37,150,000	46,026,147	(8,876,147)	664,287,702
2025	20,450,000	26,481,859	(6,031,859)	354,727,734	15,650,000	20,402,182	(4,752,182)	298,775,927	36,100,000	46,884,041	(10,784,041)	653,503,661
<b>Total</b>	<b>\$ 400,453,526</b>	<b>\$ 450,486,897</b>	<b>\$ (50,033,371)</b>	<b>\$ 354,727,734</b>	<b>\$ 360,941,474</b>	<b>\$ 348,590,910</b>	<b>\$ 12,350,564</b>	<b>\$ 298,775,927</b>	<b>\$ 761,395,000</b>	<b>\$ 799,077,807</b>	<b>\$ (37,682,807)</b>	<b>\$ 653,503,661</b>



## Capital Improvement Plan Debt Service Expenditure Projections -Bonded Debt

Year Ending June 30,	Knox County General Obligation Bonded Debt			Knox County Schools General Obligation Bonded Debt			Total General Obligation Bonded Debt		
	Annual Projected Debt Service Requirements Applicable to Bonded Debt:			Annual Projected Debt Service Requirements Applicable to Bonded Debt:			Annual Projected Debt Service Requirements Applicable to Bonded Debt:		
	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total
Audited: 2019	24,489,850	13,259,669	37,749,519	20,404,431	10,709,142	31,113,573	44,894,281	23,968,811	68,863,092
Budgeted: 2020	25,244,719	15,883,732	41,128,451	19,732,492	11,892,057	31,624,549	44,977,211	27,775,789	72,753,000
Projected:									
2021	25,613,527	15,186,509	40,800,036	17,995,754	11,564,700	29,560,454	43,609,281	26,751,209	70,360,490
2022	22,794,338	14,753,754	37,548,092	17,507,047	12,303,919	29,810,966	40,301,385	27,057,673	67,359,058
2023	24,199,609	14,674,638	38,874,247	19,752,394	12,948,149	32,700,543	43,952,003	27,622,787	71,574,790
2024	25,843,510	14,569,363	40,412,873	20,182,637	12,797,113	32,979,750	46,026,147	27,366,476	73,392,623
2025	26,481,859	14,350,635	40,832,494	20,402,182	12,678,941	33,081,123	46,884,041	27,029,576	73,913,617
<b>Total</b>	<b>\$ 174,667,412</b>	<b>\$ 102,678,300</b>	<b>\$ 277,345,712</b>	<b>\$ 135,976,937</b>	<b>\$ 84,894,021</b>	<b>\$ 220,870,958</b>	<b>\$ 310,644,349</b>	<b>\$ 187,572,321</b>	<b>\$ 498,216,670</b>

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

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

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

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





# KNOX COUNTY TENNESSEE

## Finance Department

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