

Proposed

FY2016 BUDGET

Tim Burchett, County Mayor



KNOX COUNTY TENNESSEE



Knox County
Health Department
Every Person. A Healthy Person.

**KNOX COUNTY, TENNESSEE
2015-2016 PROPOSED OPERATING BUDGET
AND
2016-2020 CAPITAL IMPROVEMENT PLAN**

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OFFICE OF COUNTY MAYOR TIM BURCHETT

400 Main Street, Suite 615, Knoxville, TN 37902

To: Knox County Commission

From: Tim Burchett, Knox County Mayor

Date: May 11, 2015

Subject: 2015-2016 Proposed Budget

AB

Enclosed please find the 2015-2016 Proposed Budget for your consideration. This is an effective, responsible budget that reflects our expectations of revenue growth. Our charge is to consider the resources available and how to best 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 \$2.32
- Continuation of needed county services
- Overall budget (including schools) increases by \$20,175,268, or 2.78 percent over previous year
- General Purpose School funding increases by \$10,115,000
- 62 percent of the overall budget is directed for schools
- Additionally, the General Fund appropriates an additional \$6,553,874 to support educational initiatives
- General Fund budget increases \$6,973,587, or 4.2 percent
- Includes a salary adjustment for general county employees to address the increased cost of living, this amounts to approximately 3 percent of their salary
- Defined Service Contracts have been increased to \$1,441,600 in the General Fund
- \$68 million debt reduction over the past four fiscal years and on pace to pay down approximately \$100 million by FY17
- The 5-year Capital Improvement Plan is projected to reduce the overall County's debt by \$77.9 million by the end of FY 2020. This Capital Improvement Plan will ensure that during this administration we will have decreased bonded indebtedness by nearly \$129 million. While at \$623 million the debt is still high, this shows a significant improvement in the county's debt position. Please see page 41 for additional comments regarding the FY 2016-2020 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 Dora Compton 215-3047 for an appointment.

Thank you.

KNOX COUNTY, TENNESSEE
2015-2016
PROPOSED BUDGET

ROSTER OF PUBLICLY ELECTED OFFICIALS

| | |
|---|---------------------------|
| County Mayor | Tim Burchett |
| Board of Commissioners: | |
| District 1 | Sam McKenzie |
| District 2 | Amy Broyles |
| District 3 | Randy Smith |
| District 4 | Jeff Ownby |
| District 5 | John Schoonmaker |
| District 6 | Brad Anders, Chair |
| District 7 | Charles Busler |
| District 8 | Dave Wright, Vice Chair |
| District 9 | Michael Brown |
| At Large Seat 10 | Bob Thomas |
| At Large Seat 11 | Ed Brantley |
| Assessor of Property | Phil Ballard |
| Attorney General | Charme P. Allen |
| Circuit & General Sessions Court Clerk | Catherine Shanks |
| County Clerk | Foster Arnett |
| Criminal & Domestic Relations Court Clerk | Mike Hammond |
| Law Director | Richard B. Armstrong, Jr. |
| Public Defender | Mark Stephens |
| Register of Deeds | Sherry Witt |
| Sheriff | J.J. Jones |
| Trustee | Ed Shouse |

**KNOX COUNTY, TENNESSEE
2015-2016 PROPOSED BUDGET**

ROSTER OF PUBLICLY ELECTED OFFICIALS

| | |
|-------------------------|---------------------------|
| Juvenile Judge | Tim Irwin |
| Criminal Court Judges | |
| Division I | Steve Sword |
| Division II | Bobby McGee |
| 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 | Gloria Deathridge |
| District 2 | Tracie Sanger |
| District 3 | Doug Harris, Vice Chair |
| District 4 | Lynne Fugate |
| District 5 | Karen Carson |
| District 6 | Terry Hill |
| District 7 | Patti Bounds |
| District 8 | Mike McMillan, Chair |
| District 9 | Amber Rountree |

Knox County, Tennessee Budget Summary

The proposed tax rate for FY 2015-2016 is \$2.32 per hundred dollars of assessed value. One cent of the property tax rate is estimated to bring in \$1,082,000. Of this \$2.32 tax rate, we propose \$0.97 going to the General Fund, \$.88 going to the General Purpose School Fund, and \$0.47 going to the Debt Service Fund.

The total operating budget in FY 2015-2016 is \$747,189,546. Excluding transfers and other funds accounted for in more than one place, the net budget is \$726,890,458.

The General Fund budget is proposed to be \$171,249,100. We have included increases of \$3,600,000 for employee step raises and \$700,000 for health insurance. Additional increases include \$1,000,000 each for paving and medical examiner. The total General Fund Proposed Budget is 4.2 percent more than the 2014-2015 Adopted Budget.

One of the greatest challenges in preparing this budget is anticipating the direction and magnitude of the economy in the coming months. Based on State and Federal projections, we anticipate continued revenue growth and our budget reflects this. Further, we must responsibly fund the areas where increases are outside our control such as health care and pension obligations. Even with these obligations, the majority of increases are for educational purposes and overall the budget has a modest increase of \$20,175,268, to be funded largely by revenue growth.

Based on trending economic data, we have calculated the following growth in revenue for FY 2015-2016. Sales tax growth is budgeted at a 2.5 percent increase over FY 2014-2015 projected collections (as opposed to current year estimates). Property tax growth is budgeted at 1.12 percent over last year's budget. Basic Education Program (BEP) growth is projected at 4.19 percent over last year's budget.

Knox County increased its contribution toward health insurance by approximately 3 percent. In FY 14 we spent \$23 million in health insurance expenses. We are projected to spend \$26 million in health insurance for FY 15.

In terms of retirement funding, Knox County's actuarial required contribution for FY 2015-2016 has decreased by \$81,286, 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.

Mayor Burchett's continued support of education is evident in this budget. The general fund will be supplementing the current school budget with \$6.5 million. Total General Purpose School funding has increased by \$56,295,000 since FY 2010-2011. Since 2012, the rate of education growth is twice that of the rest of the County's expenditures.

In addition to the annual budget, the 5-year Capital Improvement Plan is presented. The Plan includes \$124.1 million for projects over the 5-year period from FY 2016 through FY 2020, with \$32.7 million recommended for FY 2016. These recommended projects will provide for much-needed improvements, including needed roads and various building improvements. The 5-year total plan includes \$18.5 million earmarked for completion of the economically significant Schaad Road project and \$23.8 million to improve dangerous roads and intersections where crash data has shown a critical need.

Knox County, Tennessee Budget Summary

Outstanding General Obligation Debt Principal Balances

| | | Debt Issued for Purposes of | | |
|---|------|--------------------------------------|--------------------------------------|-------------|
| | | Projects Applicable to: | | |
| Debt Principal as of Fiscal Year Ended June 30: | | Knox County General Government | Knox County Board of Education | Total |
| | 2000 | 161,972,189 | 192,903,414 | 354,875,603 |
| | 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 |
| Projected/ Proposed | 2015 | 376,815,961 | 245,996,962 | 622,812,923 |
| | 2016 | 368,301,565 | 239,782,077 | 608,083,642 |
| | 2017 | 358,619,285 | 232,540,076 | 591,159,361 |
| | 2018 | 352,881,558 | 222,793,522 | 575,675,080 |
| | 2019 | 344,693,198 | 217,667,601 | 562,360,799 |
| | 2020 | 335,188,179 | 209,718,339 | 544,906,518 |

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 refunding purposes or for any unforeseen additional needs that might arise in future years.

Bonded debt is projected to be \$622.8 million by the end of FY 2015, a reduction of \$68.4 million during the four fiscal years since the end of FY 2011. The FY 2016-2020 Plan projects a further reduction in total bonded debt of \$31.6 million by the end of FY 2017, for a total reduction of \$100 million over six years. For the three final fiscal years included in the Plan, FY 2018-2020, the proposed Plan provides for an additional decrease of \$46.3 million.

Knox County, Tennessee
Schedule of Changes in Bonds Outstanding
Projected as of June 30, 2015

| | <u>County</u> | <u>Schools</u> | <u>Total</u> |
|-------------------------------------|------------------------------|------------------------------|------------------------------|
| Principal Outstanding June 30, 2014 | \$ 376,887,364 | \$ 255,509,840 | \$ 632,397,204 |
| Bonds Issued FY 2015 | 74,476,292 | 28,423,708 | 102,900,000 |
| Principal Paid FY 2015 | <u>(74,547,695)</u> | <u>(37,936,586)</u> | <u>(112,484,281)</u> |
| Principal Outstanding June 30, 2015 | <u><u>\$ 376,815,961</u></u> | <u><u>\$ 245,996,962</u></u> | <u><u>\$ 622,812,923</u></u> |

Note: Bonds issued in FY 2015 include \$30,040,000 issued for capital projects, and \$72,860,000 issued for refunding purposes. Bond principal refunded totaled \$68,915,000. 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 being paid on the bonds that were refunded. These savings totaled \$9,220,973, with a net present value of \$8,154,144.

Knox County, Tennessee 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.

School Construction Fund: The annually-budgeted portion of this fund has been used primarily to account for the repayment to the Debt Service Fund of a portion of the annual debt service related to long-term debt incurred for school purposes. Beginning in FY 2015, the portion of sales tax revenues that had been budgeted in this fund for repayment to the Debt Service Fund is being accounted for in the General Purpose School Fund. Therefore, the adoption of an annual budget for this fund has been discontinued. The remaining activities of this fund consist of the Board of Education's building construction and major renovation projects. Funding for those projects is included in the Capital Improvement Plan.

**KNOX COUNTY, TENNESSEE
2015-2016 PROPOSED BUDGET**

BUDGET SUMMARY

| | Adopted 2014-2015 | Proposed 2015-2016 | Change | Tax Rate | |
|---------------------------------|------------------------------|-------------------------------|----------------------|-----------------|---------------|
| | | | | FY15 | FY16 |
| General Fund: | | | | | |
| General Administration | \$ 11,890,098 | \$ 12,431,515 | \$ 541,417 | | |
| Finance | 15,116,518 | 15,558,851 | 442,333 | | |
| Administration of Justice | 12,386,236 | 13,046,426 | 660,190 | | |
| Public Safety | 77,472,958 | 81,933,704 | 4,460,746 | | |
| Public Health and Welfare | 22,479,911 | 22,833,458 | 353,547 | | |
| Social/Cultural/Recreational | 4,621,793 | 4,798,564 | 176,771 | | |
| Agriculture & Natural Resources | 508,461 | 523,268 | 14,807 | | |
| Other General Government | 12,969,348 | 12,843,124 | (126,224) | | |
| Operating Transfers | 6,830,190 | 7,280,190 | 450,000 | | |
| | 164,275,513 | 171,249,100 | 6,973,587 | \$0.96 | \$0.97 |
| Special Revenue Funds: | | | | | |
| Governmental Library | 131,200 | 119,600 | (11,600) | | |
| Public Library | 12,675,900 | 13,278,900 | 603,000 | | |
| Solid Waste | 4,046,000 | 4,105,000 | 59,000 | | |
| Air Quality | 160,000 | 160,000 | - | | |
| Hotel-Motel Tax | 5,770,000 | 6,110,000 | 340,000 | | |
| Engineering and Public Works | 12,062,400 | 13,638,946 | 1,576,546 | | |
| Central Cafeteria | 27,508,265 | 28,028,000 | 519,735 | | |
| General Purpose School | 424,885,000 | 435,000,000 | 10,115,000 | 0.88 | 0.88 |
| | 487,238,765 | 500,440,446 | 13,201,681 | | |
| Debt Service Fund | 75,500,000 | 75,500,000 | - | 0.48 | 0.47 |
| Total Operating Budget | \$ 727,014,278 | \$ 747,189,546 | \$ 20,175,268 | \$2.32 | \$2.32 |

Estimated revenue per each one cent of property tax equals \$1,070,000 for FY15 and \$1,082,000 for FY16.

**KNOX COUNTY, TENNESSEE
2015-2016 PROPOSED BUDGET**

Five-Year Budget Summary

| | Adopted 2011-2012 | Adopted 2012-2013 | Adopted 2013-2014 | Adopted 2014-2015 | Proposed 2015-2016 | Change from 2012-2016 |
|--------------------------------------|------------------------------|------------------------------|------------------------------|------------------------------|------------------------------|-----------------------------|
| General Fund: | | | | | | |
| General Administration | \$ 11,469,197 | \$ 11,627,763 | \$ 11,779,468 | \$ 11,890,098 | \$ 12,431,515 | \$ 962,318 |
| Finance | 12,961,413 | 13,805,659 | 14,417,263 | 15,116,518 | 15,558,851 | 2,597,438 |
| Administration of Justice | 11,404,383 | 11,727,048 | 12,117,911 | 12,386,236 | 13,046,426 | 1,642,043 |
| Public Safety | 71,038,032 | 73,996,648 | 75,288,674 | 77,472,958 | 81,933,704 | 10,895,672 |
| Public Health and Welfare | 22,485,976 | 22,353,859 | 21,817,588 | 22,479,911 | 22,833,458 | 347,482 |
| Social/Cultural/Recreational | 4,245,676 | 4,314,651 | 4,346,717 | 4,621,793 | 4,798,564 | 552,888 |
| Agricultural & Natural Resources | 408,839 | 466,102 | 493,062 | 508,461 | 523,268 | 114,429 |
| Other General Government | 14,129,664 | 12,799,639 | 12,977,263 | 12,969,348 | 12,843,124 | (1,286,540) |
| Operating Transfers | 3,670,395 | 4,790,190 | 8,330,190 | 6,830,190 | 7,280,190 | 3,609,795 |
| | <u>151,813,575</u> | <u>155,881,559</u> | <u>161,568,136</u> | <u>164,275,513</u> | <u>171,249,100</u> | <u>19,435,525</u> |
| Special Revenue Funds: | | | | | | |
| Governmental Library | 108,666 | 109,000 | 125,000 | 131,200 | 119,600 | 10,934 |
| Public Library | 12,463,769 | 12,558,482 | 12,620,900 | 12,675,900 | 13,278,900 | 815,131 |
| Solid Waste | 4,122,135 | 4,015,215 | 3,994,897 | 4,046,000 | 4,105,000 | (17,135) |
| Air Quality | 199,932 | 151,795 | 151,795 | 160,000 | 160,000 | (39,932) |
| Hotel/Motel Tax | 5,459,500 | 5,670,000 | 5,715,000 | 5,770,000 | 6,110,000 | 650,500 |
| Engineering & Public Works | 11,176,812 | 11,403,000 | 11,637,900 | 12,062,400 | 13,638,946 | 2,462,134 |
| Central Cafeteria | 24,310,642 | 25,992,842 | 26,146,452 | 27,508,265 | 28,028,000 | 3,717,358 |
| General Purpose School | 384,670,000 | 401,710,000 | 419,867,000 | 424,885,000 | 435,000,000 | 50,330,000 |
| | <u>442,511,456</u> | <u>461,610,334</u> | <u>480,258,944</u> | <u>487,238,765</u> | <u>500,440,446</u> | <u>57,928,990</u> |
| Debt Service Fund | <u>71,750,000</u> | <u>74,250,000</u> | <u>73,000,000</u> | <u>75,500,000</u> | <u>75,500,000</u> | <u>3,750,000</u> |
| Total Operating Budget | <u>\$ 666,075,031</u> | <u>\$ 691,741,893</u> | <u>\$ 714,827,080</u> | <u>\$ 727,014,278</u> | <u>\$ 747,189,546</u> | <u>\$ 81,114,515</u> |
| Additional Information: | | | | | | |
| Previously Budgeted Funds: | | | | | | |
| School Construction Fund (1) | 20,044,263 | 20,500,000 | 19,700,000 | - | - | (20,044,263) |
| ADA Construction (2) | 400,000 | - | - | - | - | (400,000) |
| | <u>20,444,263</u> | <u>20,500,000</u> | <u>19,700,000</u> | <u>-</u> | <u>-</u> | <u>(20,444,263)</u> |
| Total Including Prior Years as | | | | | | |
| Originally Adopted- | | | | | | |
| Presented for Comparison | <u>\$ 686,519,294</u> | <u>\$ 712,241,893</u> | <u>\$ 734,527,080</u> | <u>\$ 727,014,278</u> | <u>\$ 747,189,546</u> | <u>\$ 60,670,252</u> |
| Revenue / 1 cent property tax | <u>\$ 988,000</u> | <u>\$ 1,009,000</u> | <u>\$ 1,047,758</u> | <u>\$ 1,070,000</u> | <u>\$ 1,082,000</u> | |

- (1) Beginning in FY2015, sales tax revenues that in prior years had been budgeted in the School Construction Fund for the purpose of repayment to the Debt Service Fund of a portion of annual debt service related to debt incurred for school purposes are being accounted for in the General Purpose School Fund. A corresponding amount of property taxes that in prior years had been budgeted in the General Purpose School Fund are being accounted for in the Debt Service Fund. Therefore, the adoption of an annual budget for this fund has been discontinued.
- (2) Beginning in FY 2013, the budget for the ADA Construction Fund is being adopted on a project-length basis. Therefore, the budget is included in the Capital Improvement Plan rather than in the Annual Budget.

**KNOX COUNTY, TENNESSEE
2015-2016 PROPOSED BUDGET**

NET BUDGET SUMMARY

| | Adopted 2014-2015 | Interfund Transfers | Net 2014-2015 | Proposed 2015-2016 | Interfund Transfers | Net 2015-2016 |
|------------------------------|------------------------------|--------------------------------|--------------------------|-------------------------------|--------------------------------|--------------------------|
| General Fund | \$ 164,275,513 | \$ (5,212,000) | \$ 159,063,513 | \$ 171,249,100 | \$ (6,202,000) | \$ 165,047,100 |
| Special Revenue Funds: | | | | | | |
| Governmental Library | 131,200 | - | 131,200 | 119,600 | - | 119,600 |
| Public Library | 12,675,900 | - | 12,675,900 | 13,278,900 | - | 13,278,900 |
| Solid Waste | 4,046,000 | - | 4,046,000 | 4,105,000 | - | 4,105,000 |
| Air Quality | 160,000 | - | 160,000 | 160,000 | - | 160,000 |
| Hotel-Motel Tax | 5,770,000 | (540,000) | 5,230,000 | 6,110,000 | (600,000) | 5,510,000 |
| Engineering and Public Works | 12,062,400 | (475,000) | 11,587,400 | 13,638,946 | (475,000) | 13,163,946 |
| Central Cafeteria | 27,508,265 | - | 27,508,265 | 28,028,000 | - | 28,028,000 |
| General Purpose School | 424,885,000 | (14,658,427) | 410,226,573 | 435,000,000 | (13,022,088) | 421,977,912 |
| | 487,238,765 | (15,673,427) | 471,565,338 | 500,440,446 | (14,097,088) | 486,343,358 |
| Debt Service Fund | 75,500,000 | - | 75,500,000 | 75,500,000 | - | 75,500,000 |
| Total | \$ 727,014,278 | \$ (20,885,427) | \$ 706,128,851 | \$ 747,189,546 | \$ (20,299,088) | \$ 726,890,458 |

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.

**KNOX COUNTY, TENNESSEE
2015-2016 PROPOSED BUDGET**

EXPENDITURE SUMMARY BY FUND

| DEPARTMENT (Or Account Name) | DEPT. NUMBER | ACTUAL FY 2014 | ADOPTED FY 2015 | REQUESTED FY 2016 | PROPOSED FY 2016 |
|---|-----------------|-------------------|--------------------|----------------------|---------------------|
| GENERAL FUND: | | | | | |
| Trustee Commission | 101 | \$ 3,089,302 | \$ 2,650,000 | \$ 2,650,000 | \$ 2,640,000 |
| Attorney General | 1010010 | 2,753,450 | 2,907,124 | 3,079,071 | 3,123,997 |
| Bad Check Unit | 1010020 | 90,790 | - | - | - |
| Circuit Court Clerk | 1010310 | 127,804 | 67,032 | 70,603 | 83,703 |
| Civil Sessions Court Clerk | 1010320 | 27,695 | 66,825 | 67,849 | 60,349 |
| IV-D Child Support Clerk | 1010330 | 848,640 | 843,705 | 858,832 | 870,754 |
| Probate Court | 1010610 | 37,498 | 45,376 | 45,423 | 45,123 |
| Chancery Court | 1010620 | 74,360 | 86,375 | 86,399 | 85,399 |
| County Commission | 1010910 | 560,143 | 564,784 | 577,360 | 581,354 |
| County Commission - Discretionary | 1010915 | 48,398 | 55,000 | 55,000 | 55,000 |
| Internal Audit | 1010920 | 275,351 | 309,945 | 342,485 | 390,144 |
| Audit Committee | 1010925 | 18,689 | 6,201 | 6,201 | 6,201 |
| Ethics Committee | 1010926 | 97 | 300 | 300 | 300 |
| Codes Commission | 1010930 | 4,435 | 9,000 | 9,000 | 9,000 |
| County Clerk | 1011210 | 569,577 | 596,705 | 774,282 | 582,924 |
| Criminal/4th Court Clerk Administration | 1011505 | - | - | 39,074 | 39,074 |
| 4th Circuit Court Clerk | 1011510 | 67,062 | 96,882 | 79,153 | 79,153 |
| Criminal Court Clerk | 1011520 | 125,786 | 128,247 | 109,940 | 112,272 |
| Criminal Sessions Court Clerk | 1011530 | 109,613 | 126,334 | 122,030 | 121,259 |
| Election Commission | 1011810 | 1,490,305 | 1,720,658 | 1,590,242 | 1,804,401 |
| Circuit Court Judges | 1012110 | 7,995 | 7,917 | 15,524 | 13,724 |
| 4th Circuit Court Judges | 1012120 | 8,838 | 16,266 | 12,815 | 12,815 |
| Criminal Court Judges | 1012130 | 89,999 | 112,015 | 112,039 | 110,539 |
| General Sessions Court Judge | 1012140 | 1,726,294 | 1,748,337 | 1,786,027 | 1,815,240 |
| Jury Commission | 1012150 | 198,160 | 212,233 | 214,504 | 215,120 |
| Juvenile Court-Judges | 1012410 | 3,059,335 | 3,089,531 | 3,211,787 | 3,253,052 |
| IV-D Referee Program | 1012420 | 369,646 | 378,425 | 386,932 | 392,514 |
| Juvenile Court-Clerk | 1012710 | 574,630 | 613,263 | 604,653 | 652,636 |
| Juvenile Service Center | 1013010 | 3,144,139 | 3,203,688 | 3,134,422 | 3,283,355 |
| Juvenile Service Center Donation | 1013011 | 1,331 | - | - | - |
| Law Department | 1013210 | 1,866,555 | 1,955,163 | 1,963,106 | 2,044,594 |
| County Mayor | 1013310 | 745,395 | 750,029 | 788,688 | 802,341 |
| ADA Office | 1013320 | 85,892 | 87,931 | 90,443 | 90,648 |
| Family Justice Center | 1013362 | 92,967 | - | - | - |

**KNOX COUNTY, TENNESSEE
2015-2016 PROPOSED BUDGET**

EXPENDITURE SUMMARY BY FUND

| DEPARTMENT (Or Account Name) | DEPT. NUMBER | ACTUAL FY 2014 | ADOPTED FY 2015 | REQUESTED FY 2016 | PROPOSED FY 2016 |
|------------------------------------|-----------------|-------------------|--------------------|----------------------|---------------------|
| GENERAL FUND (Continued): | | | | | |
| UT-Knox County Extension | 1013370 | 411,543 | 398,311 | 408,912 | 408,912 |
| Great Schools Partnership | 1013380 | 2,701,874 | 2,501,874 | 2,501,874 | 2,501,874 |
| Human Resources | 1013610 | 715,172 | 775,061 | 786,595 | 750,216 |
| Mail Room - Operating | 1013910 | 93,886 | 97,416 | 100,987 | 101,139 |
| Probation Office | 1014210 | 609,049 | 684,338 | 691,672 | 703,840 |
| Park Maintenance | 1014810 | 2,705,366 | 2,733,643 | 2,402,838 | 2,894,753 |
| Recreation Administration | 1014830 | 779,727 | 781,906 | 922,864 | 1,091,729 |
| New Harvest Farmer's Market | 1014832 | 5,092 | 3,500 | 3,500 | 3,500 |
| Park Improvements - Amusement Tax | 1014840 | 326,195 | 150,000 | 150,000 | 150,000 |
| Sports Operations | 1014845 | 288,693 | 304,323 | - | - |
| Indigent Assistance | 1015120 | 223,850 | 220,800 | 220,800 | 220,800 |
| Defined Service Contracts | 1015130 | 1,975,715 | 1,400,000 | 1,400,000 | 1,441,600 |
| John Tarleton | 1015135 | 776,647 | 799,946 | 823,945 | 823,945 |
| Community Outreach | 1015140 | 109,070 | 66,909 | 80,910 | 83,226 |
| Constituent Services | 1015141 | 75,563 | 127,782 | 116,962 | 119,800 |
| Senior Center & Volunteer Services | 1015142 | 78,332 | 92,104 | 80,892 | 97,180 |
| Senior Picnic | 1015143 | 14,478 | - | - | - |
| Frank Strang Senior Center | 1015145 | 85,966 | 90,566 | 91,292 | 91,528 |
| South Knox Senior Center | 1015146 | 82,957 | 86,154 | 92,749 | 93,886 |
| Halls Senior Center | 1015147 | 93,130 | 97,121 | 95,986 | 96,078 |
| Corryton Senior Center | 1015148 | 80,113 | 89,873 | 94,112 | 93,371 |
| Carter Senior Center | 1015149 | 92,765 | 95,613 | 95,442 | 96,635 |
| Karns Senior Center | 1015150 | - | 96,990 | 90,854 | 89,904 |
| Veterans' Services Office | 1015160 | 70,583 | 108,629 | 105,638 | 106,708 |
| Community Development | 1015165 | 118,877 | 187,451 | 203,459 | 197,635 |
| Support Services | 1015400 | 2,733,324 | 2,860,637 | 2,973,521 | 2,931,036 |
| Preventive Health Services | 1015403 | 2,697,776 | 2,679,387 | 3,068,601 | 2,975,386 |
| Dental Services | 1015406 | 1,051,188 | 1,118,077 | 1,141,389 | 1,162,148 |
| Emergency Medical Services | 1015409 | 420,710 | 507,465 | 507,844 | 509,120 |
| Food & Restaurant Inspections | 1015412 | 884,875 | 901,657 | 916,707 | 936,364 |
| Health Administration | 1015415 | 1,442,599 | 1,187,489 | 1,165,552 | 1,188,159 |
| Community Development and Planning | 1015421 | - | 719,247 | 838,090 | 857,999 |
| Indigent Medical Care | 1015424 | 4,234,836 | 3,935,000 | 3,950,000 | 3,950,000 |
| Pharmacy | 1015433 | 562,923 | 876,143 | 363,017 | 364,059 |
| Primary Care Services | 1015436 | 291,024 | 285,000 | 285,000 | 285,000 |
| Rabies and Animal Control | 1015439 | 60,799 | 6,750 | 6,750 | 6,750 |

**KNOX COUNTY, TENNESSEE
2015-2016 PROPOSED BUDGET**

EXPENDITURE SUMMARY BY FUND

| DEPARTMENT (Or Account Name) | DEPT. NUMBER | ACTUAL FY 2014 | ADOPTED FY 2015 | REQUESTED FY 2016 | PROPOSED FY 2016 |
|---|-----------------|-------------------|--------------------|----------------------|---------------------|
| GENERAL FUND (Continued): | | | | | |
| School Health Programs | 1015442 | 453,914 | 487,650 | 488,608 | 489,715 |
| Social Services | 1015445 | 402,714 | 411,860 | 419,216 | 428,125 |
| Ground Water Services | 1015448 | 422,943 | 468,970 | 473,901 | 481,152 |
| Vector Control Services | 1015451 | 5,635 | 9,600 | 10,200 | 9,700 |
| Disease Surveillance & Investigation | 1015454 | 381,316 | 505,818 | 692,021 | 643,222 |
| Vital Records | 1015457 | 286,659 | 270,660 | 272,700 | 272,646 |
| Women's Health Services | 1015460 | 179,438 | 191,330 | 193,724 | 202,032 |
| Community Health Services | 1015463 | 1,202,301 | 594,984 | 550,231 | 563,027 |
| Car Seat Program | 1015465 | 20,870 | 20,000 | 20,000 | 20,000 |
| Comm. Health Services Grant Match | 1015467 | 413,226 | 209,845 | 209,845 | 209,845 |
| Finance | 1015710 | 1,864,909 | 2,058,290 | 2,150,311 | 2,112,632 |
| Purchasing | 1016010 | 991,357 | 942,072 | 984,768 | 999,446 |
| Real Property Division | 1016015 | - | 323,105 | 349,228 | 350,212 |
| Property Management | 1016020 | 266,118 | 210,016 | 255,828 | 243,566 |
| Inoperable Car Lot | 1016025 | 2,594 | 10,000 | 10,000 | 8,000 |
| County Building Maintenance | 1016030 | 588,165 | 601,224 | 640,128 | 674,045 |
| E-Government Purchasing | 1016050 | 131,907 | 130,441 | 133,730 | 136,765 |
| Property and Liability Insurance | 1016310 | 35,552 | 38,686 | 39,393 | 38,936 |
| Metropolitan Planning Commission | 1016605 | 646,000 | 646,000 | 689,000 | 656,000 |
| Geographic Information Systems | 1016610 | 346,742 | 352,064 | 340,631 | 374,330 |
| Payment To Cities | 1016615 | 150,849 | 120,000 | 120,000 | 120,000 |
| Emergency Management | 1016620 | 2,529 | 56,008 | 56,220 | 56,183 |
| Community Action Committee | 1016635 | 1,609,919 | 1,669,919 | 1,805,919 | 1,720,919 |
| Officials' Expenses | 1016910 | 143 | 10,000 | 10,000 | 5,000 |
| Equipment | 1016920 | 2,195,305 | - | - | - |
| Auditing Contract | 1016930 | 313,999 | 350,000 | 350,000 | 350,000 |
| Cost in Cases Charged to County | 1016940 | 428,023 | 500,000 | 500,000 | 475,000 |
| Non-Departmental | 1016950 | 567,233 | 237,033 | 237,033 | 265,880 |
| PBA Management | 1016955 | 6,500,000 | 6,890,000 | 6,890,000 | 6,900,000 |
| Employee Benefits - Retirement Contribution | 1016980 | 821,000 | 1,165,000 | 1,165,000 | 825,000 |
| MERP County Match | 1016985 | - | - | 150,000 | 150,000 |
| Community Mediation | 1017210 | 181,850 | 100,000 | 161,000 | 161,000 |
| Fire Prevention | 1017510 | 678,846 | 690,625 | 725,244 | 753,569 |
| Soil Conservation District | 1017520 | 102,798 | 110,150 | 112,248 | 114,356 |
| Codes Administration | 1017530 | 1,406,710 | 1,436,826 | 1,524,390 | 1,539,287 |
| Dirty Lot Ordinance | 1017720 | 307,595 | 319,547 | 321,625 | 319,041 |

**KNOX COUNTY, TENNESSEE
2015-2016 PROPOSED BUDGET**

EXPENDITURE SUMMARY BY FUND

| DEPARTMENT (Or Account Name) | DEPT. NUMBER | ACTUAL FY 2014 | ADOPTED FY 2015 | REQUESTED FY 2016 | PROPOSED FY 2016 |
|---|-----------------|-------------------|--------------------|----------------------|---------------------|
| GENERAL FUND (Continued): | | | | | |
| Information Technology | 1017910 | 4,726,007 | 5,220,262 | 5,384,643 | 5,386,638 |
| Records Management | 1017920 | 352,990 | 372,357 | 385,442 | 391,976 |
| Sheriff's Department Merit System | 1018110 | 242,794 | 254,906 | 243,609 | 248,977 |
| Property Assessor | 1018310 | 3,078,458 | 3,434,461 | 3,617,700 | 3,593,380 |
| Equalization Board | 1018320 | 18,263 | 30,512 | 19,043 | 19,043 |
| Public Defender | 1018510 | 1,919,992 | 1,851,053 | 2,009,902 | 2,016,282 |
| Register of Deeds | 1018710 | 62,557 | 75,539 | 74,667 | 73,315 |
| Register of Deeds - Data Processing | 1018720 | 253,424 | 150,000 | 151,140 | 160,000 |
| Court Officers | 1018900 | 24,762 | 27,088 | 28,849 | 27,849 |
| Sheriff's Administration | 1018903 | 1,491,983 | 1,553,728 | 1,919,380 | 1,908,530 |
| Records & Communication | 1018906 | 399,768 | 427,325 | 436,725 | 429,375 |
| Training | 1018912 | 272,347 | 264,970 | 281,620 | 261,050 |
| Planning & Development | 1018915 | 10,567 | 12,595 | 11,970 | 11,120 |
| Stop Violence Against Women | 1018918 | 35,740 | 40,300 | 44,500 | 35,450 |
| Patrol & Cops Universal | 1018921 | 58,396,504 | 58,917,895 | 60,597,282 | 61,302,495 |
| Warrants | 1018924 | 266,978 | 313,300 | 293,300 | 274,600 |
| Detectives | 1018927 | 280,340 | 309,950 | 304,700 | 284,700 |
| Forensic | 1018930 | 53,942 | 77,950 | 76,200 | 70,450 |
| Juvenile Division | 1018933 | 29,988 | 28,820 | 35,940 | 31,450 |
| Special Teams | 1018936 | 34,322 | 37,725 | 42,200 | 40,900 |
| Senior Citizens Awareness | 1018940 | 1,363 | - | - | - |
| Narcotics | 1018942 | 414,878 | 422,125 | 447,150 | 401,900 |
| Vice | 1018943 | 6,995 | - | - | - |
| Internal Affairs | 1018945 | 13,278 | 13,930 | 14,330 | 13,450 |
| Special Services | 1018948 | 99,240 | 123,175 | 124,675 | 108,400 |
| Teen Academy - Sheriff | 1018952 | 4,144 | - | - | - |
| Sexual Offender Registry | 1018953 | 24,976 | - | - | - |
| Interest Earned - Inmates | 1018954 | 12,139 | - | - | - |
| Honor Guard Golf Tournament | 1018956 | 6,413 | - | - | - |
| Auxiliary Services | 1018957 | 297,687 | 373,537 | 372,610 | 364,695 |
| Correctional Facilities & Batterer's Treat. | 1018960 | 7,143,951 | 7,387,781 | 8,040,750 | 7,954,950 |

**KNOX COUNTY, TENNESSEE
2015-2016 PROPOSED BUDGET**

EXPENDITURE SUMMARY BY FUND

| DEPARTMENT (Or Account Name) | DEPT. NUMBER | ACTUAL FY 2014 | ADOPTED FY 2015 | REQUESTED FY 2016 | PROPOSED FY 2016 |
|-------------------------------------|-----------------|-----------------------|-----------------------|-----------------------|-----------------------|
| GENERAL FUND (Continued): | | | | | |
| Helen Ross McNabb-Interchange | 1018967 | 236,241 | - | - | - |
| Jail Commissary | 1018969 | 660,313 | 794,372 | 784,760 | 790,740 |
| Medical Examiner | 1018972 | 433,732 | - | - | - |
| Medical Examiner - County | 1018973 | 1,236,069 | 2,198,582 | 3,250,925 | 3,288,292 |
| KCSO Reserve Training Academy | 1018990 | 418 | - | - | - |
| Sheriff's - Animal Control | 1018993 | 67,693 | 78,452 | 82,602 | 68,720 |
| Sheriff's - Juvenile Court Officers | 1018995 | 30,259 | 46,125 | 43,930 | 38,330 |
| County Trustee | 1019710 | 900,132 | 946,332 | 924,594 | 901,957 |
| Operating Transfers: | 1016645 | 12,066,245 | 6,830,190 | 7,320,190 | 7,280,190 |
| Total General Fund | | <u>\$ 168,701,919</u> | <u>\$ 164,275,513</u> | <u>\$ 170,080,408</u> | <u>\$ 171,249,100</u> |

**KNOX COUNTY, TENNESSEE
2015-2016 PROPOSED BUDGET**

EXPENDITURE SUMMARY BY FUND

| DEPARTMENT (Or Account Name) | DEPT. NUMBER | ACTUAL FY 2014 | ADOPTED FY 2015 | REQUESTED FY 2016 | PROPOSED FY 2016 |
|-----------------------------------|-----------------|----------------------|----------------------|----------------------|----------------------|
| GOVERNMENTAL LIBRARY FUND: | | | | | |
| | 1140010 | \$ 144,894 | \$ 131,200 | \$ 123,780 | \$ 119,600 |
| PUBLIC LIBRARY FUND: | | | | | |
| Public Library | 1150010 | \$ 11,040,666 | \$ 10,955,277 | \$ 11,216,032 | \$ 11,502,273 |
| Public Library Maintenance | 1150011 | 1,601,922 | 1,559,723 | 1,584,813 | 1,615,727 |
| State General Library | 1150020 | 51,900 | 51,900 | 51,900 | 51,900 |
| Rothrock Estates | 1150030 | 8,191 | - | - | - |
| Trustee Commission | 115 | 103,035 | 109,000 | 109,000 | 109,000 |
| Total Public Library Fund | | \$ 12,805,714 | \$ 12,675,900 | \$ 12,961,745 | \$ 13,278,900 |
| SOLID WASTE FUND: | | | | | |
| Solid Waste Administration | 1160110 | \$ 377,511 | \$ 404,271 | \$ 415,636 | \$ 419,355 |
| Convenience Centers | 1160120 | 2,838,552 | 2,845,141 | 2,829,344 | 2,887,594 |
| Tire Transfer Program | 1160310 | 318,069 | 378,500 | 378,500 | 372,152 |
| Litter Grant - County | 1160320 | 98,433 | 82,148 | 85,003 | 84,986 |
| Recycling Program | 1160330 | 250,386 | 241,698 | 243,652 | 246,671 |
| Household Hazardous Waste | 1160340 | 80,563 | 84,242 | 84,242 | 84,242 |
| Trustee Commission | 116 | 9,729 | 10,000 | 10,000 | 10,000 |
| Total Solid Waste Fund | | \$ 3,973,243 | \$ 4,046,000 | \$ 4,046,377 | \$ 4,105,000 |

**KNOX COUNTY, TENNESSEE
2015-2016 PROPOSED BUDGET**

EXPENDITURE SUMMARY BY FUND

| DEPARTMENT (Or Account Name) | DEPT. NUMBER | ACTUAL FY 2014 | ADOPTED FY 2015 | REQUESTED FY 2016 | PROPOSED FY 2016 |
|--|-----------------|-----------------------|-----------------------|-----------------------|-----------------------|
| AIR QUALITY FUND: | | | | | |
| Clear Air 103 PM 2.5 3/09 | 1280015 | \$ 147,883 | \$ - | \$ - | \$ - |
| Air Pollution FY 10 | 1280036 | 552,835 | - | - | - |
| Permit Fees | 1280040 | 230,991 | 160,000 | 160,000 | 160,000 |
| Title V Program | 1280050 | 148,247 | - | - | - |
| Total Air Quality Fund * | | <u>\$ 1,079,956</u> | <u>\$ 160,000</u> | <u>\$ 160,000</u> | <u>* \$ 160,000</u> |
| HOTEL/MOTEL TAX FUND: | 123 | <u>\$ 5,875,074</u> | <u>\$ 5,770,000</u> | <u>\$ 6,110,000</u> | <u>\$ 6,110,000</u> |
| ENGINEERING AND PUBLIC WORKS FUND: | | | | | |
| Highway Administration | 1310110 | \$ 502,426 | \$ 990,485 | \$ 1,001,480 | \$ 1,005,764 |
| Highway Project Manager | 1310120 | 293,771 | 264,989 | 269,567 | 324,540 |
| Stormwater Management | 1310130 | 1,218,340 | 1,316,270 | 1,425,001 | 1,363,798 |
| Stormwater Management - Violation | 1310135 | 12,033 | - | - | - |
| Highway & Bridge Maintenance | 1310210 | 8,465,530 | 8,216,224 | 10,238,698 | 9,613,822 |
| Traffic Control | 1310220 | 802,322 | 777,634 | 855,863 | 809,827 |
| Engineering | 1310410 | 393,165 | 391,798 | 396,239 | 406,195 |
| Subdivision Foreclosures | 1310425 | 387,641 | - | - | - |
| Trustee Commission & Transfers | 131 | 407,258 | 105,000 | 105,000 | 115,000 |
| Total Engineering and Public Works Fund | | <u>\$ 12,482,486</u> | <u>\$ 12,062,400</u> | <u>\$ 14,291,848</u> | <u>\$ 13,638,946</u> |
| CENTRAL CAFETERIA FUND: | | <u>\$ 25,982,383</u> | <u>\$ 27,508,265</u> | <u>\$ 28,028,000</u> | <u>\$ 28,028,000</u> |
| GENERAL PURPOSE SCHOOL FUND: | 141 | <u>\$ 428,704,457</u> | <u>\$ 424,885,000</u> | <u>\$ 441,500,000</u> | <u>\$ 435,000,000</u> |
| DEBT SERVICE FUND: | 151 | <u>\$ 66,516,777</u> | <u>\$ 75,500,000</u> | <u>\$ 75,500,000</u> | <u>\$ 75,500,000</u> |
| Total Operating Budget | | <u>\$ 726,266,903</u> | <u>\$ 727,014,278</u> | <u>\$ 752,802,158</u> | <u>\$ 747,189,546</u> |

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

**KNOX COUNTY, TENNESSEE
2015-2016 PROPOSED BUDGET**

EXPENDITURE SUMMARY BY FUND

| DEPARTMENT (Or Account Name) | DEPT. NUMBER | ACTUAL FY 2014 | ADOPTED FY 2015 | REQUESTED FY 2016 | PROPOSED FY 2016 |
|---------------------------------|-----------------|-------------------|--------------------|----------------------|---------------------|
|---------------------------------|-----------------|-------------------|--------------------|----------------------|---------------------|

SUPPLEMENTAL INFORMATION:

Additional Information- Previously Budgeted Funds
No Longer Included in Operating Budget
(See Pages 8 and 9 for Details)

| | | | | | |
|---------------------------|-----|----------------------|-------------|-------------|-------------|
| SCHOOL CONSTRUCTION FUND: | 177 | <u>\$ 19,500,000</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> |
| ADA CONSTRUCTION FUND: | 178 | <u>\$ 12,321</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> |

NOTE: For the following funds (Internal Service Funds, Sheriff's Drug Control Fund, and Enterprise Fund) annual budgets are not legally adopted. For each of these funds, a flexible spending plan is prepared, and these plans are presented below as supplemental information only.

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 | \$ 3,721,081 | \$ 4,042,980 | \$ 3,985,372 | \$ 3,985,372 |
| Mailroom Service Fund | 268 | 223,883 | 325,000 | 250,000 | 250,000 |
| Employee Benefits Fund | 270 | 28,833,171 | 29,922,418 | 31,988,861 | 31,988,861 |
| Risk Management Fund | 266 | 5,138,110 | 5,518,512 | 5,577,516 | 5,577,516 |
| Building Maintenance Fund | 274 | 9,082,743 | 8,900,194 | 9,517,907 | 9,517,907 |
| Technical Support Services Fund | 276 | 298,575 | 382,372 | 369,875 | 369,875 |
| Capital Leasing Fund | 278 | 11,751 | 12,000 | 4,566 | 4,566 |
| Self Insurance Fund | 263 | <u>22,919,298</u> | <u>24,974,825</u> | <u>28,367,487</u> | <u>28,367,487</u> |
| TOTAL INTERNAL SERVICE FUNDS | | <u>\$ 70,228,612</u> | <u>\$ 74,078,301</u> | <u>\$ 80,061,584</u> | <u>\$ 80,061,584</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>\$ 1,021,651</u> | <u>\$ 788,000</u> | <u>\$ 774,520</u> | <u>\$ 774,520</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>\$ 934,260</u> | <u>\$ 1,077,782</u> | <u>\$ 975,000</u> | <u>\$ 975,000</u> |
|--------------------------------------|-----|-------------------|---------------------|-------------------|-------------------|

**KNOX COUNTY, TENNESSEE
2015-2016 PROPOSED BUDGET**

REVENUE SUMMARY BY FUND

| | ACTUAL FY 2014 | ADOPTED FY 2014 | ADOPTED FY 2015 | PROPOSED FY 2016 |
|--|-----------------------|-----------------------|-----------------------|-----------------------|
| GENERAL FUND: | | | | |
| County Property Taxes | \$ 113,050,682 | \$ 111,328,000 | \$ 114,816,000 | \$ 117,353,000 |
| County Local Option Taxes | 14,509,178 | 15,058,600 | 15,333,150 | 15,698,150 |
| Wheel Tax | 519,752 | 525,000 | 525,000 | 525,000 |
| Licenses and Permits | 3,827,598 | 3,594,100 | 3,842,000 | 3,836,600 |
| Fines, Forfeitures, Penalty | 2,246,055 | 1,691,150 | 1,745,850 | 1,872,900 |
| Charges/Current Services | 6,007,089 | 4,171,905 | 5,411,850 | 5,900,650 |
| Other Local Revenue | 7,088,972 | 3,462,685 | 3,709,256 | 3,862,699 |
| Fees from Officials | 9,661,030 | 7,677,800 | 8,035,000 | 8,045,000 |
| State of Tennessee | 9,757,201 | 8,657,664 | 9,168,757 | 9,923,980 |
| Federal Government | 1,297,509 | 725,000 | 1,200,000 | 1,200,000 |
| Other Governments | 394,312 | 251,000 | 1,000 | 375,000 |
| Citizens Groups | 165,806 | - | - | 166,406 |
| Appropriation from Restricted Fund Balance | - | 555,232 | 487,650 | 489,715 |
| Appropriation from Fund Balance | - | 2,870,000 | - | 2,000,000 |
| Appropriation from Committed Fund Balance | - | 1,000,000 | - | - |
| Total General Fund | \$ 168,525,184 | \$ 161,568,136 | \$ 164,275,513 | \$ 171,249,100 |

GOVERNMENTAL LIBRARY FUND:

| | | | | |
|--|-------------------|-------------------|-------------------|-------------------|
| County Local Option Taxes (Litigation Tax) | \$ 58,888 | \$ 65,500 | \$ 61,400 | \$ 61,000 |
| Charges/Current Services | 5,310 | 8,000 | 7,000 | 6,000 |
| Other Local Revenues | 1,972 | 1,200 | 1,800 | 1,600 |
| Other Governments/Citizens Groups | 31,000 | 30,300 | 31,000 | 31,000 |
| Operating Transfers | 50,000 | 20,000 | 30,000 | 20,000 |
| Total Governmental Library Fund | \$ 147,170 | \$ 125,000 | \$ 131,200 | \$ 119,600 |

**KNOX COUNTY, TENNESSEE
2015-2016 PROPOSED BUDGET**

REVENUE SUMMARY BY FUND

| | ACTUAL FY 2014 | ADOPTED FY 2014 | ADOPTED FY 2015 | PROPOSED FY 2016 |
|-----------------------------------|----------------------|----------------------|----------------------|----------------------|
| PUBLIC LIBRARY FUND: | | | | |
| Wheel Tax | \$ 10,928,350 | \$ 10,550,000 | \$ 10,600,000 | \$ 11,025,000 |
| Charges/Current Services | 340,378 | 340,000 | 345,000 | 340,000 |
| Other Local Revenues | 6,974 | 9,000 | 9,000 | 132,000 |
| 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 | 19,580 | - | - | - |
| Operating Transfers | 1,670,000 | 1,670,000 | 1,670,000 | 1,730,000 |
| Total Public Library Fund | \$ 13,017,182 | \$ 12,620,900 | \$ 12,675,900 | \$ 13,278,900 |
| SOLID WASTE FUND: | | | | |
| County Local Option Taxes | \$ 2,400,000 | \$ 2,400,000 | \$ 2,400,000 | \$ 2,500,000 |
| Fines, Forfeitures, Penalty | 50,567 | 50,000 | 55,000 | 55,000 |
| Other Local Revenues | 599,611 | 650,000 | 645,000 | 550,000 |
| State of Tennessee | 322,621 | 378,500 | 425,000 | 465,000 |
| Other Governments/Citizens Groups | 1,000 | - | - | - |
| Operating Transfers | 600,000 | 475,000 | 475,000 | 475,000 |
| Appropriation from Fund Balance | - | 41,397 | 46,000 | 60,000 |
| Total Solid Waste Fund | \$ 3,973,799 | \$ 3,994,897 | \$ 4,046,000 | \$ 4,105,000 |
| AIR QUALITY FUND: | | | | |
| Charges/Current Services | \$ 342,878 | \$ 151,795 | \$ 160,000 | \$ 160,000 |
| Other Local Revenues | 71,134 | - | - | - |
| Federal Government | 397,104 | - | - | - |
| Operating Transfers | 200,000 | - | - | - |
| Total Air Quality Fund | \$ 1,011,116 | \$ 151,795 | \$ 160,000 | \$ 160,000 |
| HOTEL/MOTEL TAX FUND: | | | | |
| County Local Option Taxes | \$ 5,860,554 | \$ 5,600,000 | \$ 5,650,000 | \$ 6,000,000 |
| Appropriation from Fund Balance | - | 115,000 | 120,000 | 110,000 |
| Total Hotel/Motel Tax Fund | \$ 5,860,554 | \$ 5,715,000 | \$ 5,770,000 | \$ 6,110,000 |

**KNOX COUNTY, TENNESSEE
2015-2016 PROPOSED BUDGET**

REVENUE SUMMARY BY FUND

| | ACTUAL FY 2014 | ADOPTED FY 2014 | ADOPTED FY 2015 | PROPOSED FY 2016 |
|--|-----------------------|-----------------------|-----------------------|-----------------------|
| ENGINEERING AND PUBLIC WORKS FUND: | | | | |
| County Local Option Taxes | \$ 4,690,075 | \$ 4,921,900 | \$ 4,729,900 | \$ 5,330,946 |
| Statutory Taxes | 2,013,460 | 2,100,000 | 2,100,000 | 2,025,000 |
| Fines, Forfeitures, Penalty | 12,200 | 5,000 | 7,500 | 5,000 |
| Charges/Current Services | 25 | 1,000 | - | - |
| Other Local Revenues | 254,900 | - | 14,000 | 17,000 |
| State of Tennessee | 5,009,662 | 4,610,000 | 4,961,000 | 5,261,000 |
| Operating Transfers | 510,000 | - | - | 1,000,000 |
| Appropriation from Fund Balance | - | - | 250,000 | - |
| Total Engineering and Public Works Fund | \$ 12,490,322 | \$ 11,637,900 | \$ 12,062,400 | \$ 13,638,946 |
| CENTRAL CAFETERIA FUND: | \$ 25,999,889 | \$ 26,146,452 | \$ 27,508,265 | \$ 28,028,000 |
| GENERAL PURPOSE SCHOOL FUND: | | | | |
| County Property Taxes | \$ 116,200,954 | \$ 116,048,000 | \$ 98,968,000 | \$ 100,024,000 |
| County Local Option Taxes | 110,061,615 | 111,136,500 | 131,878,000 | 139,060,000 |
| Wheel Tax | 1,561,822 | 1,500,000 | 1,525,000 | 1,525,000 |
| Licenses | 30,162 | 36,000 | 36,000 | 30,000 |
| Charges/Current Services | 676,261 | 765,500 | 695,000 | 700,000 |
| Other Local Revenue | 988,064 | 1,795,000 | 1,587,000 | 1,407,000 |
| State of Tennessee | 177,041,251 | 178,922,000 | 177,951,000 | 186,267,000 |
| Federal Government | 541,795 | 537,000 | 2,593,000 | 475,000 |
| Operating Transfers | 8,012,008 | 4,857,000 | 5,382,000 | 5,512,000 |
| Appropriation from Fund Balance | - | 4,270,000 | 4,270,000 | - |
| Total General Purpose School Fund | \$ 415,113,932 | \$ 419,867,000 | \$ 424,885,000 | \$ 435,000,000 |
| DEBT SERVICE FUND: | | | | |
| County Property Taxes | \$ 33,375,647 | \$ 32,517,000 | \$ 52,480,000 | \$ 51,974,000 |
| Other Local Revenue | 2,083,916 | 1,862,450 | 1,892,668 | 1,892,052 |
| Operating Transfers | 195,266 | 1,220,916 | 194,394 | 195,387 |
| Payment from General Purpose Schools | 10,938,398 | 10,938,398 | 14,658,427 | 13,022,088 |
| Payment from School Construction | 19,500,000 | 19,500,000 | - | - |
| Payment from School General Projects | 1,490,625 | - | - | - |
| Appropriation from Fund Balance | - | 6,961,236 | 6,274,511 | 8,416,473 |
| Total General Debt Fund | \$ 67,583,852 | \$ 73,000,000 | \$ 75,500,000 | \$ 75,500,000 |
| Grand Total Budgeted Operating Funds | \$ 713,723,000 | \$ 714,827,080 | \$ 727,014,278 | \$ 747,189,546 |

Dollar Amount Change \$ 12,187,198 \$ 20,175,268

Percentage Change 1.70% 2.78%

**KNOX COUNTY, TENNESSEE
2015-2016 PROPOSED BUDGET**

REVENUE SUMMARY BY FUND

| | ACTUAL FY 2014 | ADOPTED FY 2014 | ADOPTED FY 2015 | PROPOSED FY 2016 |
|--|------------------------------|------------------------------|------------------------------|------------------------------|
| Grand Total Budgeted Operating Funds -- From Preceding Page | \$ 713,723,000 | \$ 714,827,080 | \$ 727,014,278 | \$ 747,189,546 |
| Fund Previously Budgeted as Operating, No Longer Budgeted as Operating in FY 2015, Presented for Comparative Purposes Only: | | | | |
| SCHOOL CONSTRUCTION FUND: | | | | |
| Total School Construction Fund | <u>\$ 19,530,464</u> | <u>\$ 19,700,000</u> | <u>\$ -</u> | <u>\$ -</u> |
| Total Previously Adopted Annual Budget- Presented for Comparative Purposes | <u>\$ 733,253,464</u> | <u>\$ 734,527,080</u> | <u>\$ 727,014,278</u> | <u>\$ 747,189,546</u> |

Note: Beginning in FY2015, sales tax revenues that in prior years had been budgeted in the School Construction Fund for the purpose of repayment to the Debt Service Fund of a portion of annual debt service related to debt incurred for school purposes are being accounted for in the General Purpose School Fund. A corresponding amount of property taxes that in prior years had been budgeted in the General Purpose School Fund are being accounted for in the Debt Service Fund. Therefore, the adoption of an annual budget for this fund has been discontinued.

General Fund Analysis

| | |
|---------------------------|----------------|
| Approved Budget 2014-2015 | \$ 164,275,513 |
|---------------------------|----------------|

New Challenges for 2015-2016:

Additional Expenditures

| | |
|--------------------------------|-----------|
| Three Steps for Employees | 3,600,000 |
| Medical Examiner | 1,000,000 |
| Road Paving/Resurfacing | 1,000,000 |
| Health Insurance Increase | 700,000 |
| Various Departmental Increases | 673,587 |
| | 6,973,587 |

| | |
|--------------------------------------|-----------|
| Total FY16 Additions to Expenditures | 6,973,587 |
|--------------------------------------|-----------|

| | |
|---------------------------|----------------|
| Proposed 2015-2016 Budget | \$ 171,249,100 |
|---------------------------|----------------|

| | |
|---------------------------|----------------|
| Proposed 2015-2016 Budget | \$ 171,249,100 |
|---------------------------|----------------|

| | |
|---------------------------|-------------|
| Approved Budget 2014-2015 | 164,275,513 |
|---------------------------|-------------|

| | |
|--|--------------|
| Increase in Revenue and Other Sources: | \$ 6,973,587 |
|--|--------------|

Breakdown of Revenue and Other Sources:

| | |
|-------------------------|--------------|
| Road Paving/Resurfacing | \$ 1,000,000 |
|-------------------------|--------------|

| | |
|--------------------------------|-----------|
| Use of Unassigned Fund Balance | 2,000,000 |
|--------------------------------|-----------|

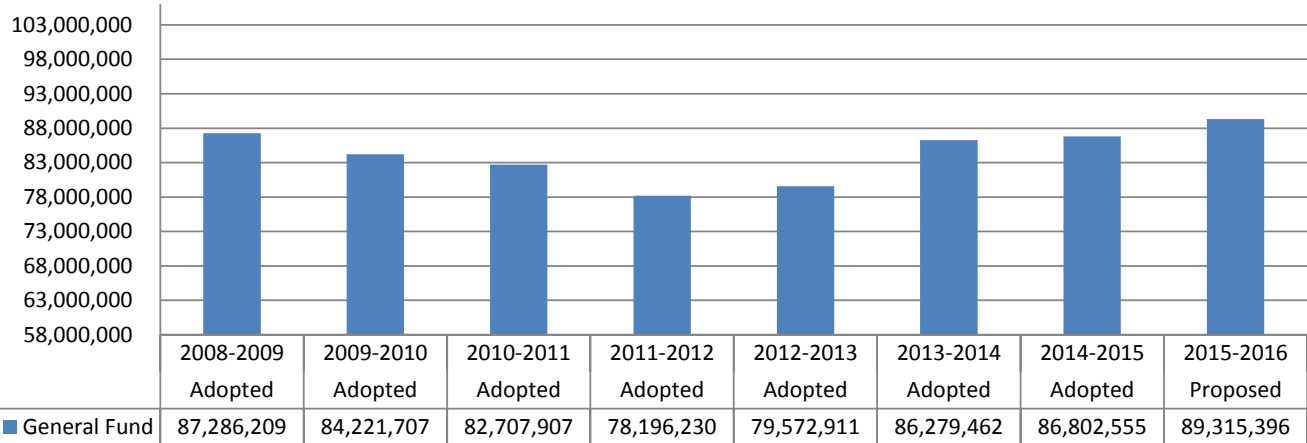
| | |
|--------------------------------|---------|
| Use of Restricted Fund Balance | 489,715 |
|--------------------------------|---------|

| | |
|---|-----------|
| Revenue Growth in 2015-2016 Proposed Budget | 3,483,872 |
|---|-----------|

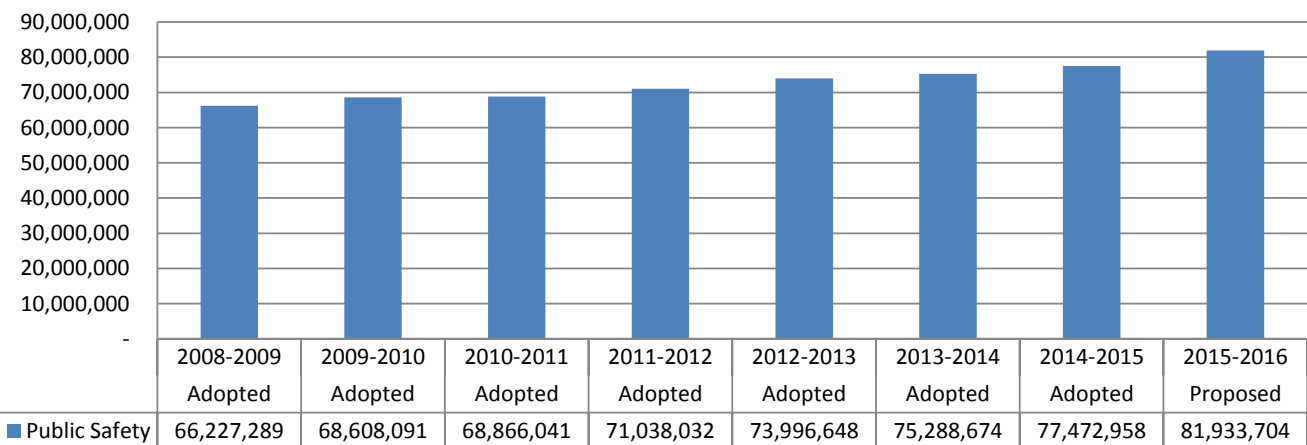
| | |
|---|--------------|
| Total Increase in Revenue and Other Sources | \$ 6,973,587 |
|---|--------------|

**KNOX COUNTY, TENNESSEE
2015-2016 PROPOSED OPERATING BUDGET**

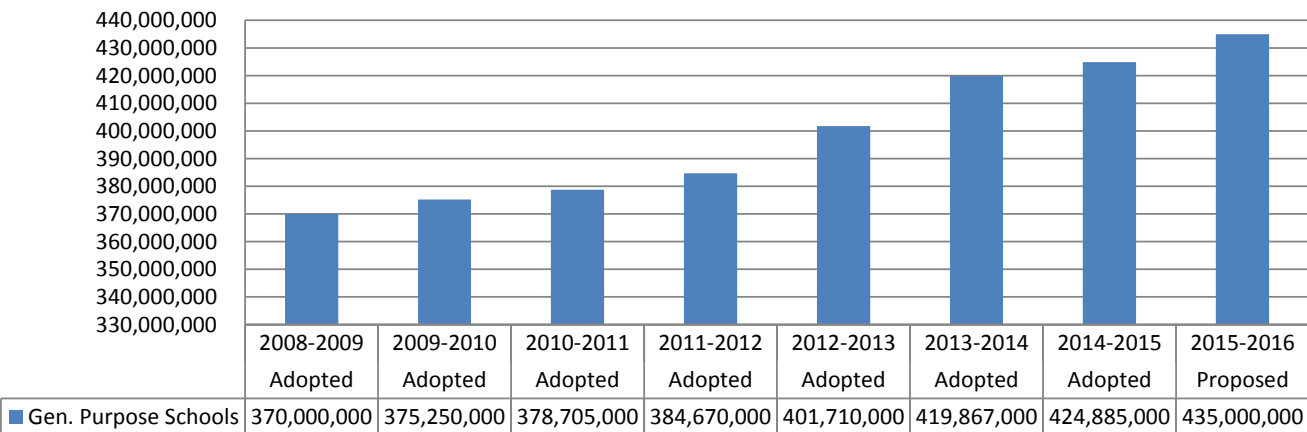
General Fund without Public Safety



Public Safety

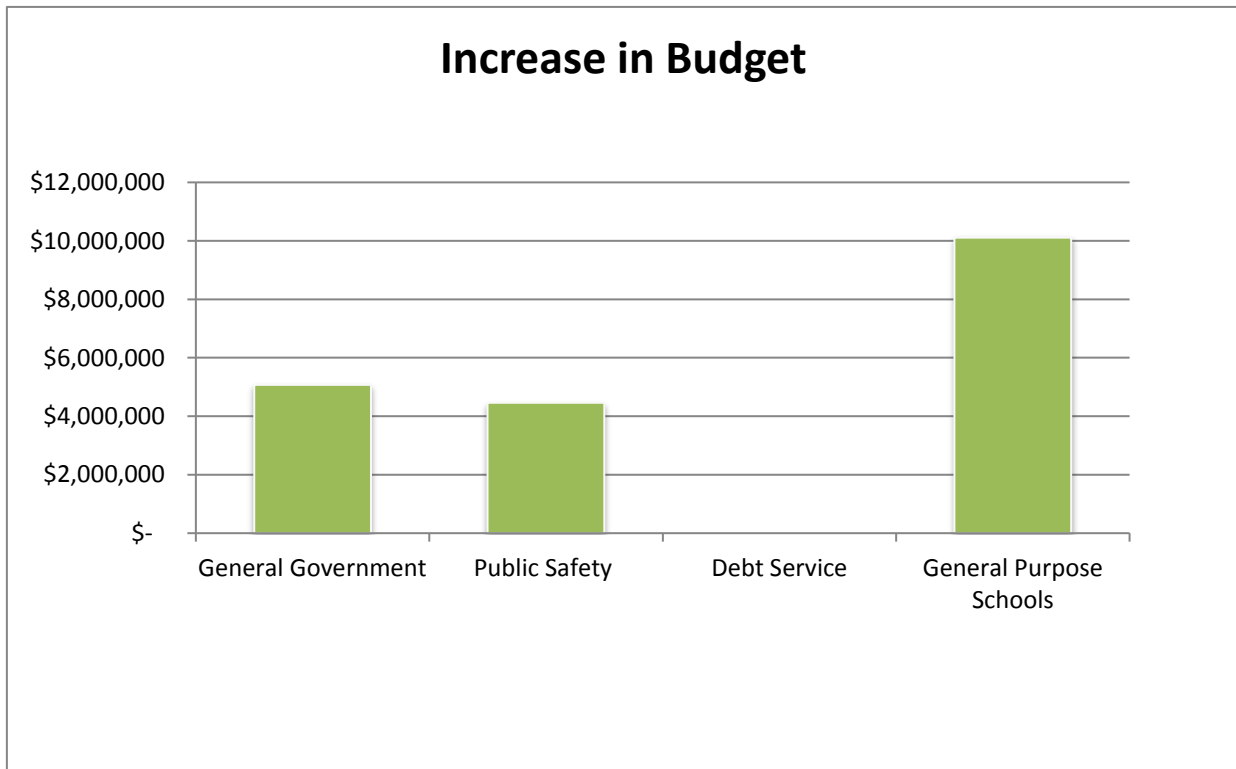


General Purpose Schools



KNOX COUNTY, TENNESSEE
2015-2016 PROPOSED OPERATING BUDGET
INCREASE IN 2016 BUDGET FROM 2015 BUDGET

| | 2014-2015 | Increase | 2015-2016 |
|-------------------------|-----------------------|----------------------|-----------------------|
| General Government | \$ 121,648,055 | \$ 5,079,787 | \$ 126,727,842 |
| Public Safety | 77,472,958 | 4,460,746 | 81,933,704 |
| Debt Service | 75,500,000 | - | 75,500,000 |
| General Purpose Schools | 424,885,000 | 10,115,000 | 435,000,000 |
| | <u>\$ 699,506,013</u> | <u>\$ 19,655,533</u> | <u>\$ 719,161,546</u> |



**KNOX COUNTY, TENNESSEE
2015-2016 PROPOSED BUDGET**

COUNTY BUDGETED POSITION COUNT

| DEPARTMENT (or account name) | ADOPTED FY 2015 | | PROPOSED FY 2016 | | Change from 2015-2016 | |
|-------------------------------------|--------------------|-----------|---------------------|-----------|--------------------------|-----------|
| | Full Time | Part Time | Full Time | Part Time | Full Time | Part Time |
| GENERAL FUND: | | | | | | |
| Attorney General | 1010010 | 35 | 1 | 36 | 2 | 1 |
| Bad Check Unit | 1010020 | 0 | 0 | 0 | 0 | 0 |
| IV-D Child Support Clerk | 1010330 | 17 | 0 | 17 | 1 | 1 |
| County Commission | 1010910 | 2 | 0 | 2 | 0 | 0 |
| Internal Audit | 1010920 | 4 | 0 | 5 | 0 | 1 |
| Audit Committee | 1010925 | 0 | 0 | 0 | 0 | 0 |
| Retirement Office | 1010935 | 0 | 0 | 0 | 0 | 0 |
| Election Commission | 1011810 | 14 | 2 | 14 | 3 | 1 |
| General Sessions Court Judges | 1012140 | 12 | 0 | 12 | 0 | 0 |
| Jury Commission | 1012150 | 1 | 0 | 1 | 0 | 0 |
| Juvenile Court- Judges | 1012410 | 40 | 0 | 40 | 0 | 0 |
| IV-D Referee Program | 1012420 | 3 | 0 | 3 | 0 | 0 |
| Juvenile Court-Clerk | 1012710 | 11 | 0 | 12 | 0 | 1 |
| Juvenile Service Center | 1013010 | 64 | 3 | 64 | 3 | 0 |
| Law Department | 1013210 | 18 | 0 | 18 | 1 | 1 |
| Delinquent Tax | 1013220 | 0 | 0 | 0 | 0 | 0 |
| County Mayor | 1013310 | 7 | 0 | 8 | 0 | 1 |
| ADA | 1013320 | 1 | 0 | 1 | 0 | 0 |
| Legislative Delegation | 1013330 | 0 | 0 | 0 | 0 | 0 |
| Human Resources | 1013610 | 9 | 0 | 8 | 0 | -1 |
| Mail Room-Operating | 1013910 | 2 | 0 | 2 | 0 | 0 |
| Probation Office | 1014210 | 10 | 1 | 10 | 1 | 0 |
| Office of Neighborhoods | 1014510 | 0 | 0 | 0 | 0 | 0 |
| Park Maintenance | 1014810 | 37 | 1 | 38 | 3 | 2 |
| Recreation Administration | 1014830 | 5 | 0 | 6 | 1 | 1 |
| Sports Operation | 1014845 | 2 | 0 | 0 | 0 | -2 |
| Department of Community Development | 1015105 | 0 | 0 | 0 | 0 | 0 |
| Community Services | 1015115 | 0 | 0 | 0 | 0 | 0 |
| Community Outreach | 1015140 | 1 | 0 | 1 | 0 | 0 |
| Constituent Services | 1015141 | 3 | 0 | 2 | 0 | -1 |
| Senior Center & Volunteer Services | 1015142 | 1 | 2 | 1 | 2 | 0 |
| Frank Strang Senior Center | 1015145 | 2 | 0 | 2 | 0 | 0 |
| South Knox Senior Center | 1015146 | 2 | 0 | 2 | 0 | 0 |
| Halls Senior Center | 1015147 | 1 | 1 | 1 | 1 | 0 |
| Corryton Senior Center | 1015148 | 2 | 0 | 2 | 0 | 0 |
| Carter Senior Center | 1015149 | 2 | 0 | 2 | 0 | 0 |
| Karns Senior Center | 1015150 | 2 | 0 | 2 | 0 | 0 |
| Veterans' Services | 1015160 | 2 | 0 | 2 | 0 | 0 |

**KNOX COUNTY, TENNESSEE
2015-2016 PROPOSED BUDGET**

COUNTY BUDGETED POSITION COUNT

| | | ADOPTED | | PROPOSED | | Change from | |
|---------------------------------------|---------|-----------|-----------|-----------|-----------|-------------|-----------|
| | | FY 2015 | | FY 2016 | | 2015-2016 | |
| DEPARTMENT | | Full Time | Part Time | Full Time | Part Time | Full Time | Part Time |
| (or account name) | | | | | | | |
| GENERAL FUND (Continued): | | | | | | | |
| Neighborhoods & Community Development | 1015165 | 4 | 0 | 3 | 0 | -1 | 0 |
| Support Services | 1015400 | 36 | 0 | 36 | 0 | 0 | 0 |
| Preventive Health Services | 1015403 | 32 | 11 | 30 | 12 | -2 | 1 |
| Dental Services | 1015406 | 13 | 0 | 13 | 0 | 0 | 0 |
| Food & Restaurant Inspections | 1015412 | 14 | 0 | 15 | 0 | 1 | 0 |
| Health Administration | 1015415 | 13 | 0 | 13 | 0 | 0 | 0 |
| Community Development and Planning | 1015421 | 11 | 0 | 12 | 0 | 1 | 0 |
| Pediatric Care Services | 1015430 | 0 | 0 | 0 | 0 | 0 | 0 |
| Pharmacy | 1015433 | 2 | 0 | 1 | 0 | -1 | 0 |
| Animal Control | 1015439 | 0 | 0 | 0 | 1 | 0 | 1 |
| School Health Programs | 1015442 | 1 | 0 | 1 | 0 | 0 | 0 |
| Social Services | 1015445 | 8 | 0 | 8 | 0 | 0 | 0 |
| Ground Water Services | 1015448 | 6 | 1 | 6 | 1 | 0 | 0 |
| Vector Control Services | 1015451 | 0 | 0 | 0 | 0 | 0 | 0 |
| Disease Surveillance & Investigation | 1015454 | 7 | 0 | 7 | 0 | 0 | 0 |
| Vital Records | 1015457 | 4 | 0 | 4 | 0 | 0 | 0 |
| Women's Health Services | 1015460 | 2 | 0 | 2 | 0 | 0 | 0 |
| Community Health Services | 1015463 | 8 | 0 | 8 | 0 | 0 | 0 |
| Finance | 1015710 | 27 | 0 | 26 | 2 | -1 | 2 |
| Purchasing | 1016010 | 12 | 0 | 12 | 0 | 0 | 0 |
| Real Property Management Division | 1016015 | 3 | 0 | 3 | 0 | 0 | 0 |
| Property Management | 1016020 | 3 | 0 | 4 | 0 | 1 | 0 |
| County Building Maintenance | 1016030 | 8 | 0 | 9 | 0 | 1 | 0 |
| E-Government Purchasing | 1016050 | 2 | 0 | 2 | 0 | 0 | 0 |
| Fire Prevention | 1017510 | 9 | 0 | 10 | 0 | 1 | 0 |
| Soil Conservation District | 1017520 | 2 | 0 | 2 | 0 | 0 | 0 |
| Codes Administration | 1017530 | 20 | 0 | 21 | 0 | 1 | 0 |
| Dirty Lot Ordinance | 1017720 | 5 | 0 | 5 | 0 | 0 | 0 |
| Information Technology | 1017910 | 40 | 1 | 40 | 0 | 0 | -1 |
| Records Management | 1017920 | 6 | 0 | 6 | 0 | 0 | 0 |
| Sheriff's Department Merit System | 1018110 | 4 | 0 | 4 | 0 | 0 | 0 |
| Property Assessor | 1018310 | 47 | 0 | 47 | 1 | 0 | 1 |
| Equalization Board | 1018320 | 0 | 13 | 0 | 10 | 0 | -3 |
| Digitized Mapping | 1018330 | 0 | 0 | 0 | 0 | 0 | 0 |
| Public Defender | 1018510 | 23 | 1 | 24 | 2 | 1 | 1 |
| 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 |
| School Security | 1018909 | 0 | 0 | 0 | 0 | 0 | 0 |
| Training | 1018912 | 0 | 0 | 0 | 0 | 0 | 0 |

**KNOX COUNTY, TENNESSEE
2015-2016 PROPOSED BUDGET**

COUNTY BUDGETED POSITION COUNT

| DEPARTMENT (or account name) | ADOPTED FY 2015 | | PROPOSED FY 2016 | | Change from 2015-2016 | | |
|---------------------------------------|--------------------|-------------|---------------------|-------------|--------------------------|-----------|-----------|
| | Full Time | Part Time | Full Time | Part Time | Full Time | Part Time | |
| GENERAL FUND (Continued): | | | | | | | |
| Planning & Development | 1018915 | 0 | 0 | 0 | 0 | 0 | |
| Stop Violence Against Women | 1018918 | 0 | 0 | 0 | 0 | 0 | |
| Patrol | 1018921 | 1,009 | 3 | 1,021 | 12 | 0 | |
| Warrants | 1018924 | 0 | 0 | 0 | 0 | 0 | |
| Detective | 1018927 | 0 | 0 | 0 | 0 | 0 | |
| DUI Litter Pick Up Crew | 1018928 | 0 | 0 | 0 | 0 | 0 | |
| Forensics | 1018930 | 0 | 0 | 0 | 0 | 0 | |
| Juvenile Division | 1018933 | 0 | 0 | 0 | 0 | 0 | |
| Batterer's Treatment | 1018939 | 0 | 0 | 0 | 0 | 0 | |
| Narcotics | 1018942 | 0 | 0 | 0 | 0 | 0 | |
| Internal Affairs | 1018945 | 0 | 0 | 0 | 0 | 0 | |
| Special Services | 1018948 | 0 | 0 | 0 | 0 | 0 | |
| Auxiliary Services | 1018957 | 2 | 1 | 2 | 3 | 2 | |
| 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 | 16 | 2 | 29 | 13 | -1 | |
| Sheriff - Animal Control | 1018993 | 0 | 0 | 0 | 0 | 0 | |
| Sheriff - Juvenile Court Officers | 1018995 | 0 | 0 | 0 | 0 | 0 | |
| Total General Fund | | 1719 | 44 | 1748 | 54 | 29 | 10 |
| GOVERNMENTAL LAW LIBRARY FUND: | | | | | | | |
| | 1140010 | 1 | 1 | 1 | 0 | 0 | -1 |
| PUBLIC LIBRARY FUND: | | | | | | | |
| Public Library Operations | 1150010 | 135 | 71 | 136 | 71 | 1 | 0 |
| Public Library Maintenance | 1150011 | 4 | 0 | 4 | 0 | 0 | 0 |
| Total Public Library Fund | | 139 | 71 | 140 | 71 | 1 | 0 |
| SOLID WASTE FUND: | | | | | | | |
| Solid Waste Administration | 1160110 | 3 | 0 | 3 | 1 | 0 | 1 |
| Convenience Centers | 1160120 | 19 | 1 | 19 | 1 | 0 | 0 |
| Yard Waste Facility | 1160130 | 1 | 0 | 1 | 0 | 0 | 0 |
| Recycling Program | 1160330 | 4 | 0 | 4 | 0 | 0 | 0 |
| Total Solid Waste Fund | | 27 | 1 | 27 | 2 | 0 | 1 |

**KNOX COUNTY, TENNESSEE
2015-2016 PROPOSED BUDGET**

COUNTY BUDGETED POSITION COUNT

| DEPARTMENT (or account name) | ADOPTED FY 2015 | | PROPOSED FY 2016 | | Change from 2015-2016 | |
|--|--------------------|------------|---------------------|------------|--------------------------|-----------|
| | Full Time | Part Time | Full Time | Part Time | Full Time | Part Time |
| AIR QUALITY FUND: | 128 | 14 | 0 | 14 | 0 | 0 |
| ENGINEERING AND PUBLIC WORKS FUND: | | | | | | |
| Administration | 1310110 | 4 | 0 | 4 | 0 | 0 |
| Highway Project Management | 1310120 | 3 | 0 | 3 | 0 | 0 |
| Stormwater Management | 1310130 | 18 | 0 | 20 | 2 | 0 |
| Highway & Bridge | 1310210 | 79 | 1 | 79 | 0 | 0 |
| Traffic Control | 1310220 | 7 | 0 | 7 | 0 | 0 |
| Engineering | 1310410 | 4 | 0 | 4 | 0 | 1 |
| Total Engineering and Public Works Fund | | 115 | 1 | 117 | 2 | 1 |
| CENTRAL CAFETERIA FUND: | | 608 | 0 | 0 | *** | 0 |
| GENERAL PURPOSE SCHOOL FUND | 141 | 6895 | 0 | 0 | *** | 0 |
| VEHICLE SERVICE CENTER FUND | 2610030 | 21 | 0 | 21 | 0 | 0 |
| RISK MANAGEMENT FUND | 2660010 | 6 | 0 | 6 | 0 | 0 |
| EMPLOYEE BENEFITS FUND | 2700050 | 8 | 1 | 7 | -1 | 0 |

* Does not include Knox County's 11 Commissioners

** Does not include the Parks Temporary/Seasonal Employees

*** FY 2016 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.

**KNOX COUNTY, TENNESSEE
2015-2016 PROPOSED BUDGET**

COUNTY BUDGETED POSITION COUNT

| DEPARTMENT (or account name) | ADOPTED FY 2015 | | PROPOSED FY 2016 | | Change from 2015-2016 | |
|---------------------------------|--------------------|-----------|---------------------|-----------|--------------------------|-----------|
| | Full Time | Part Time | Full Time | Part Time | Full Time | Part Time |
| GRANTS | | | | | | |
| CDBG & Housing | 1 | 0 | 2 | 1 | 1 | 1 |
| Health Department | 94 | 5 | 107 | 9 | 13 | 4 |
| Judges - Drug Court | 8 | 0 | 8 | 0 | 0 | 0 |
| Juvenile Services | 1 | 0 | 1 | 0 | 0 | 0 |
| Public Defender | 1 | 0 | 1 | 0 | 0 | 0 |
| Sheriff | 13 | 2 | 13 | 2 | 0 | 0 |
| Solid Waste | 3 | 0 | 3 | 0 | 0 | 0 |
| Total Grant Funds | 121 | 7 | 135 | 12 | 14 | 5 |

**KNOX COUNTY, TENNESSEE
2015-2016 PROPOSED BUDGET**

| CAPITAL OUTLAY DETAIL | | |
|--|-----------------------------|-------------------------------|
| | Proposed FY 2016 | Funded By |
| Codes Administration | | |
| Vehicles (3) Requested (1) Proposed | \$ 25,000 | Capital Outlay Note |
| Fire Prevention | | |
| Vehicles (1) Requested (1) Proposed | 26,000 | Capital Outlay Note |
| Sheriff's Department | | |
| Vehicles - Marked - (38) Requested (33) Proposed | 1,056,000 | Capital Outlay Note |
| Vehicles - Unmarked - (12) Requested (2) Proposed | 52,000 | Capital Outlay Note |
| Transportation Vans - (3) Requested (1) Proposed | 45,000 | Capital Outlay Note |
| Animal Control Trucks - (2) Requested (2) Proposed | 70,000 | Capital Outlay Note |
| Body Cameras | 299,549 | Capital Outlay Note |
| Mobile Radios | 164,515 | Capital Outlay Note |
| Audiovisual Recording System | 30,000 | Capital Outlay Note |
| Tasers | 62,500 | Capital Outlay Note |
| Carbon Monoxide Detectors | 14,395 | Capital Outlay Note |
| Master Control Upgrade | 32,500 | Capital Outlay Note |
| PLC Replacement | 100,000 | Capital Outlay Note |
| UPS Replacement | 68,000 | Capital Outlay Note |
| Engineering & Public Works | | |
| Dump Trucks - (3) Requested (3) Proposed | 300,000 | Capital Outlay Note |
| Side Mowers - (2) Requested (1) Proposed | 60,000 | Capital Outlay Note |
| Boom Mower | 90,000 | Capital Outlay Note |
| Medium Duty Pickup Trucks - (6) Requested (3) Proposed | 65,000 | Capital Outlay Note |
| Roll-Off Truck | 150,000 | Capital Outlay Note |
| 4X4 Inspector Vehicles - (2) Requested (1) Proposed | 26,000 | Capital Outlay Note |
| GPS Data Collection Equipment | 30,000 | Capital Outlay Note |
| Pipe Inspection Camera | 25,000 | Capital Outlay Note |
| Traffic Signals | 25,000 | Capital Outlay Note |
| IT Department | | |
| Server Replacement | 206,138 | Capital Outlay Note |
| Redundant UPS Installation | 44,000 | Capital Outlay Note |
| Solid Waste Recycling | | |
| Pickup Truck - (1) Requested (1) Proposed | 28,000 | Capital Outlay Note |
| Circuit Court Judges | | |
| Courtroom Technology | 80,000 | Capital Outlay Note |
| Juvenile Court Judge | | |
| Vehicle - (1) Requested (1) Proposed | 32,000 | Capital Outlay Note |
| Medical Examiner | | |
| Ford Explorers - (2) Requested (2) Proposed | 60,000 | Capital Outlay Note |
| Animal Center | | |
| Various Building Improvements | 100,000 | Capital Outlay Note |
| Parks & Recreation Department | | |
| Reel Mower Toro 3100D | 32,000 | Capital Outlay Note |
| Brush Chipper | 25,000 | Capital Outlay Note |
| Tractor | 25,500 | Capital Outlay Note |
| Flat Bed Truck - (1) Requested (1) Proposed | 41,000 | Capital Outlay Note |
| Small Pickup Truck - (1) Requested (1) Proposed | 19,000 | Capital Outlay Note |
| Pickup Truck w/Service Body - (1) Requested (1) Proposed | 28,000 | Capital Outlay Note |
| Excavator | 47,000 | Capital Outlay Note |
| Criminal Court Clerk | | |
| Evidence Room | 80,000 | Capital Outlay Note |
| Public Library | | |
| ESX Virtual Host Servers | 24,000 | Capital Outlay Note |
| ETHC Server | 12,000 | Capital Outlay Note |
| TOTAL CAPITAL OUTLAY | \$ 3,700,097 | Funded by Capital Outlay Note |

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

**KNOX COUNTY, TENNESSEE
2015-2016 PROPOSED BUDGET**

DEFINED SERVICE CONTRACTS

| AGENCY | Program | Proposed FY 2016 |
|--|---|---------------------|
| GENERAL FUND: | | |
| Alzheimer's Tennessee | Howard Circle of Friends | \$ 4,200 |
| Big Brothers & Big Sisters of East Tennessee | Youth Mentoring | 6,300 |
| Boys & Girls Club of the Tennessee Valley | Prevention and Health | 4,200 |
| Boys & Girls Club of the Tennessee Valley | Project Learn | 5,880 |
| CASA * | Abused and Neglected Children | 7,500 |
| Catholic Charities | Columbus Home Group Home | 4,200 |
| Catholic Charities* | Children's Emergency Shelter | 44,500 |
| Cerebral Palsy Center | Day Services | 7,560 |
| Cerebral Palsy Housing Corp. | Supported Living for Adults | 4,000 |
| Childhelp Tennessee | Forensic Interview Services | 36,300 |
| Community Mediation Center | Mediation Referral Program | 16,800 |
| Disabled American Veterans | Hospital Service Officer | 14,280 |
| East Tennessee Community Design Center | DesignWorks | 14,616 |
| East Tennessee Veterans Honor Guard | Full Military Honors at Veteran Funerals | 2,000 |
| East TN Tech Access Center | Tech Assist Equipment for People w/Disabilities | 6,720 |
| EM Jellineck Center | Alcohol and Drug Rehab Center | 4,200 |
| Emerald Youth Foundation | JustLead Learning Lab | 6,720 |
| Epilepsy Foundation of East TN | Client Services Program | 2,800 |
| Epilepsy Foundation of East TN | Epilepsy Awareness & Prevention | 2,000 |
| Free Medical Clinic of America | Free Medical Clinic | 12,600 |
| Friends of Literacy | Adult Education | 4,200 |
| Friends of Literacy | Detention Facility | 7,980 |
| Helen Ross McNabb | Therapeutic Preschool Continuum | 6,300 |
| Helen Ross McNabb | Friendship House | 4,200 |
| Helen Ross McNabb - Child & Family Tennessee | Runaway and Homeless Youth Program | 12,600 |
| Helen Ross McNabb - Child & Family Tennessee | Family Crisis Center | 4,200 |
| Helen Ross McNabb - Sexual Assault Center of East TN | Personal Child Safety Education Program | 2,500 |
| Helen Ross McNabb - Sexual Assault Center of East TN | Advocacy | 4,000 |
| Innovation Valley | Economic Development | 250,000 |
| Interfaith Health Clinic | Healthcare for the Working Uninsured | 58,800 |

**KNOX COUNTY, TENNESSEE
2015-2016 PROPOSED BUDGET**

DEFINED SERVICE CONTRACTS

| AGENCY | Program | Proposed FY 2016 |
|---|---|---------------------|
| Joy of Music | Music Education | 4,200 |
| Keep Knoxville Beautiful | Knox County Pride | 6,720 |
| Knox Area Rescue Ministries | Community Feeding Program | 4,200 |
| Knoxville Area Chamber Partnership | Economic Development | 80,000 |
| Knoxville Area Urban League | Homeowner & Foreclosure Prevention | 4,200 |
| Knoxville Area Urban League | Workforce Development | 6,300 |
| Knoxville Leadership Foundation | Amachi Knoxville | 4,200 |
| Lisa Ross Birth & Women's Center | Prenatal and Woman's Health Access Program | 53,550 |
| Mental Health Association | Mental Health 101 | 7,140 |
| Metropolitan Drug Commission | Drug Free Community | 8,400 |
| Salvation Army | Joy T. Baker Center | 7,560 |
| Salvation Army | Operation Bootstrap | 4,200 |
| Second Harvest Food Bank | Food for Kids | 4,200 |
| Senior Citizens Home Assistance Service | Renaissance Terrace Assisted Living | 8,400 |
| Sertoma Center | Medical & Wellness Program | 4,200 |
| The Development Corp. | Economic Development | 625,000 |
| Volunteer Ministry Center | Resource Center | 15,474 |
| WC Two - The First Tee | The First Tee Learning Center | 4,200 |
| Wesley House Afterschool Program | Children's Afterschool Rec., Ed., Support-CARES | 6,720 |
| YMCA of East TN | Cansler Branch - Capital Campaign | 8,400 |
| YWCA | Transition Housing Program | 4,200 |
| YWCA | Victim Advocacy Program | 7,980 |
| Total -- General Fund | | \$ 1,441,600 |

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

**KNOX COUNTY, TENNESSEE
2015-2016 PROPOSED BUDGET**

DEFINED SERVICE CONTRACTS

| AGENCY | Proposed FY 2016 |
|--|-----------------------------------|
| HOTEL / MOTEL TAX FUND: | |
| Arts & Culture Alliance of Greater Knoxville | \$ 375,000 |
| Beck Cultural Exchange Center | 50,000 |
| Knoxville Zoo | 100,000 |
| Legacy Parks | 75,000 |
| Visit Knoxville | 2,400,000 |
| Women's Basketball Hall of Fame | <u>150,000</u> |
| Total -- Hotel/Motel Tax Fund | <u>3,150,000</u> |
| TOTAL CONTRACTUAL AGENCIES | <u><u>\$ 4,591,600</u></u> |

**KNOX COUNTY, TENNESSEE
2015-2016 PROPOSED BUDGET**

GENERAL COUNTY APPROPRIATIONS FROM UNRESTRICTED FUND BALANCE *

| Fund | Purpose | Adopted FY 2014 | Adopted FY 2015 | Proposed FY 2016 |
|----------------------------|-----------------------------|---------------------|---------------------|----------------------|
| General | Planned Use of Fund Balance | \$ 2,870,000 | \$ - | \$ 2,000,000 |
| Solid Waste | Planned Use of Fund Balance | 41,397 | 46,000 | 60,000 |
| Engineering & Public Works | Planned Use of Fund Balance | - | 250,000 | - |
| Hotel/Motel Tax | Planned Use of Fund Balance | 115,000 | 120,000 | 110,000 |
| Debt Service ** | Planned Use of Fund Balance | 6,961,236 | 6,274,511 | 8,416,473 |
| TOTAL | | \$ 9,987,633 | \$ 6,690,511 | \$ 10,586,473 |

**General Fund Actual Undesignated/Unassigned Fund Balances:
for fiscal years ended 2002 - 2016**

2002 - 34,928,595
2003 - 32,778,450
2004 - 35,101,652
2005 - 36,751,230
2006 - 39,408,516
2007 - 43,467,482
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 - 53,026,996(estimated)
2016 - 51,026,996(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.

**KNOX COUNTY, TENNESSEE
2015-2016 PROPOSED BUDGET**

SCHOOLS APPROPRIATIONS FROM AVAILABLE FUND BALANCE *

| Fund | Purpose | Adopted FY 2014 | Adopted FY 2015 | Proposed FY 2016 |
|-------------------------|-----------------------------|---------------------|---------------------|---------------------|
| General Purpose Schools | Planned Use of Fund Balance | \$ 4,270,000 | \$ 4,270,000 | \$ - |
| TOTAL | | \$ 4,270,000 | \$ 4,270,000 | \$ - |

| | |
|--|----------------|
| General Purpose Schools Proposed Budget | \$ 435,000,000 |
| Required 3% Fund Balance | 3% |
| Minimum Required Fund Balance | 13,050,000 |
| 06/30/14 Available Fund Balance | 14,712,553 |
| Amount Overfunded @ 6/30/14 | 1,662,553 |
| 06/30/15 Estimated Available Fund Balance | 13,712,553 |
| Amount Overfunded Estimated @ 6/30/15 | 662,553 |

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

Note: The 3% required fund balance is in reference to TCA code 49-3-352.

**Knox County, Tennessee
Current Property Taxes
Budget vs. Actual 2003-2014**

| | Actual 2003 | Actual 2004 | Actual 2005 | Actual 2006 | Actual 2007 | Actual 2008 | Actual 2009 | Actual 2010 | Actual 2011 | Actual 2012 | Actual 2013 | Actual 2014 | Adopted 2015 | Proposed 2016 |
|------------------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|-------------------------|--------------------------|
| General | 70,207,319 | 85,632,852 | 87,786,050 | 93,046,062 | 95,067,152 | 90,997,674 | 91,379,015 | 93,118,555 | 94,907,193 | 96,508,174 | 98,912,179 | 100,450,661 | 102,720,000 | 104,954,000 |
| Debt | 17,008,396 | 15,741,229 | 16,137,036 | 16,535,850 | 16,886,612 | 26,574,461 | 29,905,856 | 29,759,550 | 30,331,177 | 30,842,831 | 31,611,121 | 111,841,930 | 51,360,000 | 50,854,000 |
| Schools | 82,463,120 | 85,003,084 | 87,140,445 | 92,450,855 | 94,302,577 | 99,050,869 | 102,178,321 | 103,678,352 | 105,669,824 | 107,452,359 | 110,128,981 | 32,102,801 | 94,160,000 | 95,216,000 |
| Other | 12,156,706 | 153,600 | 161,641 | 211,347 | 204,845 | 159,611 | 175,506 | - | - | - | - | - | - | - |
| Total | 181,835,541 | 186,530,765 | 191,225,172 | 202,244,114 | 206,461,186 | 216,782,615 | 223,638,698 | 226,556,457 | 230,908,194 | 234,803,364 | 240,652,281 | 244,395,392 | 248,240,000 | 251,024,000 |
| Budget | 181,922,100 | 185,296,000 | 190,486,500 | 194,346,000 | 203,270,000 | 211,972,000 | 218,966,000 | 225,904,000 | 232,800,000 | 233,168,000 | 238,124,000 | 243,080,000 | | |
| Favorable (Unfavorable) | (86,559) | 1,234,765 | 738,672 | 7,898,114 | 3,191,186 | 4,810,615 | 4,672,698 | 652,457 | (1,891,806) | 1,635,364 | 2,528,281 | 1,315,392 | | |
| % Increase (Decrease) | | 2.58% | 2.52% | 5.76% | 2.09% | 5.00% | 3.16% | 1.30% | 1.92% | 1.69% | 2.49% | 1.56% | | |

**Knox County, Tennessee
Sales Tax
Budget vs. Actual 2003-2014**

| | Actual 2003 | Actual 2004 | Actual 2005 | Actual 2006 | Actual 2007 | Actual 2008 | Actual 2009 | Actual 2010 | Actual 2011 | Actual 2012 | Actual 2013 | Actual 2014 | Adopted 2015 | Proposed 2016 |
|------------------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|-------------------------|--------------------------|
| General | 5,498,802 | 5,085,766 | 5,278,671 | 5,564,177 | 6,024,842 | 5,533,905 | 5,200,216 | 5,621,340 | 2,048,741 | 4,010,908 | 4,429,692 | 4,032,931 | 4,200,000 | 4,980,000 |
| Public Library | - | - | - | - | - | - | - | - | 1,000,000 | - | - | - | - | - |
| Solid Waste | - | - | - | - | - | - | - | - | 3,000,000 | 2,400,000 | 2,400,000 | 2,400,000 | 2,400,000 | 2,500,000 |
| Engineering | 4,017,469 | 4,099,969 | 3,854,716 | 4,062,119 | 4,006,719 | 4,418,479 | 3,787,652 | 4,086,975 | 4,380,123 | 4,642,382 | 4,549,639 | 4,658,329 | 4,700,000 | 5,300,000 |
| Schools | 84,025,997 | 88,923,548 | 92,572,628 | 100,530,145 | 105,899,790 | 106,331,340 | 98,541,411 | 97,276,212 | 101,647,451 | 108,948,071 | 108,117,828 | 108,909,261 | 130,718,000 | 137,890,000 |
| School Const. | 15,170,931 | 16,067,450 | 16,723,695 | 18,160,252 | 19,162,665 | 19,190,670 | 17,755,090 | 17,493,716 | 18,281,409 | 19,591,354 | 19,407,316 | 19,516,096 | - | - |
| Total | 108,713,199 | 114,176,733 | 118,429,710 | 128,316,693 | 135,094,016 | 135,474,394 | 125,284,369 | 124,478,243 | 130,357,724 | 139,592,715 | 138,904,475 | 139,516,617 | 142,018,000 | 150,670,000 |
| Budget | 110,444,380 | 111,952,073 | 116,396,195 | 118,950,000 | 126,558,517 | 134,792,010 | 138,155,804 | 129,041,575 | 124,575,000 | 126,571,341 | 137,569,500 | 141,477,100 | | |
| Favorable (Unfavorable) | (1,731,181) | 2,224,660 | 2,033,515 | 9,366,693 | 8,535,499 | 682,384 | (12,871,435) | (4,563,332) | 5,782,724 | 13,021,374 | 1,334,975 | (1,960,483) | | |
| % Increase (Decrease) | | 5.03% | 3.72% | 8.35% | 5.28% | 0.28% | -7.52% | -0.64% | 4.72% | 7.08% | -0.49% | 0.44% | | |

**Knox County, Tennessee
Wheel Tax
Budget vs. Actual 2004-2014**

| | Actual 2004 | Actual 2005 | Actual 2006 | Actual 2007 | Actual 2008 | Actual 2009 | Actual 2010 | Actual 2011 | Actual 2012 | Actual 2013 | Actual 2014 | Adopted 2015 | Proposed 2016 |
|----------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|-------------------------|--------------------------|
| General | 1,186,075 | 2,854,037 | 7,089,682 | 7,303,505 | 9,407,958 | 9,349,584 | 9,371,844 | 1,565,310 | 499,643 | 504,302 | 519,752 | 525,000 | 525,000 |
| Library | - | 1,228,428 | 1,228,428 | 1,195,130 | 1,228,180 | 1,220,560 | 1,100,012 | 10,372,176 | 10,335,827 | 10,432,198 | 10,928,350 | 10,600,000 | 11,025,000 |
| Schools | 1,186,075 | 1,500,000 | 1,500,000 | 1,459,461 | 1,500,030 | 1,490,723 | 1,494,272 | 1,525,119 | 1,501,397 | 1,515,396 | 1,561,822 | 1,525,000 | 1,525,000 |
| Debt Service | - | 3,800,000 | 1,800,000 | 1,848,825 | - | - | - | - | - | - | - | - | - |
| Total | 2,372,150 | 9,382,465 | 11,618,110 | 11,806,921 | 12,136,168 | 12,060,867 | 11,966,128 | 13,462,605 | 12,336,867 | 12,451,896 | 13,009,924 | 12,650,000 | 13,075,000 |
| Budget | - | 10,800,000 | 15,000,000 | 12,336,623 | 12,154,840 | 12,454,840 | 12,455,000 | 12,200,000 | 12,330,000 | 12,528,176 | 12,575,000 | | |
| Favorable (Unfavorable) | 2,372,150 | (1,417,535) | (3,381,890) | (529,702) | (18,672) | (393,973) | (488,872) | 1,262,605 | 6,867 | (76,280) | 434,924 | | |

Knox County, Tennessee
Spendable Fund Balance Totals Fiscal Years 2010-2015

| Fiscal Year Ended June 30: | Actual 2010 | Actual 2011 | Actual 2012 | Actual 2013 | Actual 2014 | Estimated 2015 |
|-----------------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|---------------------------|
| General Fund: | | | | | | |
| Spendable Fund Balance | 46,148,556 | 46,701,886 | 53,108,087 | 59,015,916 | 59,328,389 | 56,838,674 |
| Debt Service Fund: | | | | | | |
| Spendable Fund Balance | 15,753,733 | 16,295,741 | 16,548,747 | 18,876,896 | 21,748,971 | 11,915,660 |
| Governmental Library Fund: | | | | | | |
| Spendable Fund Balance | 51,449 | 55,826 | 54,586 | 44,430 | 46,706 | 46,706 |
| Public Library Fund: | | | | | | |
| Spendable Fund Balance | 322,739 | 570,768 | 690,593 | 936,122 | 1,145,865 | 1,145,865 |
| Solid Waste Fund: | | | | | | |
| Spendable Fund Balance | 767,947 | 1,201,302 | 1,232,991 | 1,257,366 | 1,257,922 | 1,197,922 |
| Hotel-Motel Tax Fund: | | | | | | |
| Spendable Fund Balance | 260,101 | 544,884 | 552,039 | 633,586 | 619,066 | 509,066 |
| Engineering & Public Works Fund: | | | | | | |
| Spendable Fund Balance | 3,451,253 | 3,142,250 | 3,737,590 | 4,197,936 | 4,205,772 | 4,205,772 |
| General Purpose School Fund: | | | | | | |
| Spendable Fund Balance | 22,155,307 | 32,260,508 | 47,579,341 | 30,563,930 | 16,207,087 | 11,937,087 |

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.



OFFICE OF COUNTY MAYOR TIM BURCHETT

400 Main Street, Suite 615, Knoxville, TN 37902

TO: Knox County Commission

FROM: Tim Burchett, Knox County Mayor

DATE: May 11, 2015

SUBJECT: Proposed Capital Plan for FY 2016 to FY 2020

AB

Enclosed you will find the Mayor's proposed Capital Plan for FY 2016 - FY 2020. Proposed funding for new projects is limited. This is an appropriate response for these current economic times. Some projects simply do need to proceed, and are included for your consideration.

If you approve this capital plan, know that the County's debt levels will decrease in each of the five years of the plan. Our proposed general obligation bond issuance for new projects is less than the County's payment in debt principal for each year of the plan.

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 \$124.1 million. The plan provides funding for projects that need to proceed, while limiting the amount of new borrowing in accordance with our ongoing commitment to Knox County taxpayers to reduce the County's debt levels. We continue to be successful in that objective, and the current year's plan provides adequate funding for these necessary projects while we continue to reduce our debt. Note that 92% 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 a reduction of overall debt levels over the next 5 years. We intend to reduce overall debt by at least \$100 million over the 6-year period beginning in FY 2012. The Plan shows a reduction of \$77.9 million over the years from FY 2016 through 2020; this amount is in addition to the actual reduction already achieved since FY 2011 of more than \$68.4 million.
- The County recognizes the importance of the Knox County School System, and this plan provides \$57.2 million in new capital funding for School purposes. The total recommended for School projects represents the single largest expenditure function included in this plan, and is 47% of the total recommended for projects.

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.

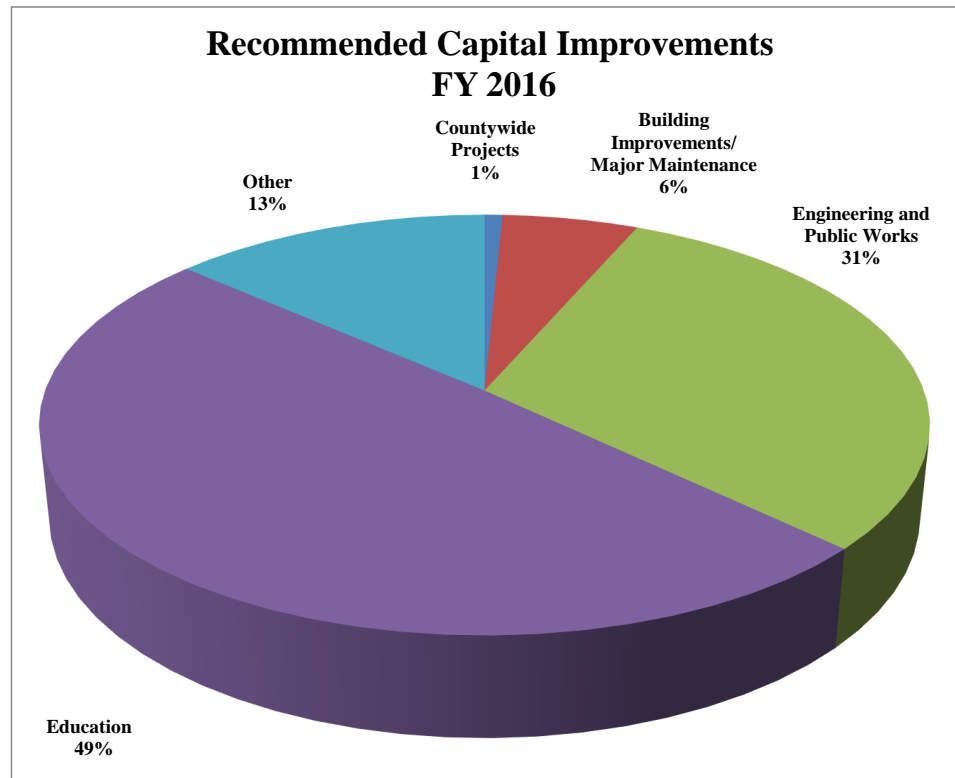
CAPITAL IMPROVEMENT PLAN FY 2016 THROUGH FY 2020 CAPITAL IMPROVEMENT PLAN POLICY

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.

**CAPITAL IMPROVEMENT PLAN
FY 2016 THROUGH FY 2020
RECOMMENDED PROJECTS SUMMARY**

| | Recommended | | | | | |
|---|----------------------|----------------------|----------------------|----------------------|----------------------|-----------------------|
| | FY 2016 | FY 2017 | FY 2018 | FY 2019 | FY 2020 | Total |
| Countywide Projects | \$ 250,000 | \$ 200,000 | \$ 300,000 | \$ 300,000 | \$ 300,000 | \$ 1,350,000 |
| Public Libraries | 194,800 | 235,000 | 200,000 | 200,000 | 200,000 | 1,029,800 |
| Parks and Recreation | 535,000 | 100,000 | 200,000 | 200,000 | 200,000 | 1,235,000 |
| Building Improvements/Major Maintenance | 1,890,200 | 900,000 | 1,000,000 | 1,000,000 | 1,000,000 | 5,790,200 |
| Engineering and Public Works | | | | | | |
| Highways | 8,725,000 | 8,900,000 | 12,175,000 | 10,625,000 | 9,025,000 | 49,450,000 |
| Solid Waste | 25,000 | - | - | - | - | 25,000 |
| Stormwater Management | 925,000 | 915,000 | 750,000 | 650,000 | 500,000 | 3,740,000 |
| Facility Improvements | 300,000 | 150,000 | 100,000 | 75,000 | - | 625,000 |
| Total Engineering and Public Works | 9,975,000 | 9,965,000 | 13,025,000 | 11,350,000 | 9,525,000 | 53,840,000 |
| Knox County Schools | 16,150,000 | 13,250,000 | 8,000,000 | 12,400,000 | 7,400,000 | 57,200,000 |
| Total Projects | 28,995,000 | 24,650,000 | 22,725,000 | 25,450,000 | 18,625,000 | 120,445,000 |
| Major Equipment | 3,700,097 | - | - | - | - | 3,700,097 |
| Total Recommended Capital Improvements | \$ 32,695,097 | \$ 24,650,000 | \$ 22,725,000 | \$ 25,450,000 | \$ 18,625,000 | \$ 124,145,097 |



**CAPITAL IMPROVEMENT PLAN
FY 2016 THROUGH FY 2020
SOURCES AND USES OF FUNDS**

Uses of Funds

| | FY 2016 | FY 2017 | FY 2018 | FY 2019 | FY 2020 | Total |
|--|----------------------|----------------------|----------------------|----------------------|----------------------|-----------------------|
| Total Recommended Uses of Funds | \$ 32,695,097 | \$ 24,650,000 | \$ 22,725,000 | \$ 25,450,000 | \$ 18,625,000 | \$ 124,145,097 |

Sources of Funds

| | FY 2016 | FY 2017 | FY 2018 | FY 2019 | FY 2020 | Total |
|--------------------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|-----------------------|
| General Obligation Bonds-Issued for: | | | | | | |
| County Projects | \$ 12,845,000 | \$ 11,400,000 | \$ 14,725,000 | \$ 13,050,000 | \$ 11,225,000 | \$ 63,245,000 |
| Schools Projects | 16,150,000 | 13,250,000 | 8,000,000 | 12,400,000 | 7,400,000 | 57,200,000 |
| Total Issued for New Projects | 28,995,000 | 24,650,000 | 22,725,000 | 25,450,000 | 18,625,000 | 120,445,000 |
| Capital Outlay Notes: | | | | | | |
| Notes Issued for Major Equipment | 3,700,097 | - | - | - | - | 3,700,097 |
| Total Sources of Funds | \$ 32,695,097 | \$ 24,650,000 | \$ 22,725,000 | \$ 25,450,000 | \$ 18,625,000 | \$ 124,145,097 |

Expected Effect on Bonded Debt

| | | | | | | |
|--|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| Planned Principal Payments on Bonds | \$ 43,724,281 | \$ 41,574,281 | \$ 38,209,281 | \$ 38,764,281 | \$ 36,079,281 | \$ 198,351,405 |
| Planned Bond Issuance | (28,995,000) | (24,650,000) | (22,725,000) | (25,450,000) | (18,625,000) | (120,445,000) |
| Net Reduction in Bond Principal Balance | \$ 14,729,281 | \$ 16,924,281 | \$ 15,484,281 | \$ 13,314,281 | \$ 17,454,281 | \$ 77,906,405 |

Note: Savings from the General Fund will be designated to the Capital Improvement Plan until the above amounts are met.

**CAPITAL IMPROVEMENT PLAN
FY 2016 THROUGH FY 2020
COUNTYWIDE PROJECTS**

| Recommended | | | | | | |
|--------------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|---------------------|
| Description | FY 2016 | FY 2017 | FY 2018 | FY 2019 | FY 2020 | Total |
| General Project Management | \$ - | \$ 200,000 | \$ 300,000 | \$ 300,000 | \$ 300,000 | \$ 1,100,000 |
| Debt Issuance Costs (See Note Below) | 250,000 | - | - | - | - | 250,000 |
| Total Countywide Projects | \$ 250,000 | \$ 200,000 | \$ 300,000 | \$ 300,000 | \$ 300,000 | \$ 1,350,000 |

Note: The costs of debt issuance are included only for FY 2016, as only FY 2016 will be appropriated based on this capital plan.

**CAPITAL IMPROVEMENT PLAN
FY 2016 THROUGH FY 2020
PUBLIC LIBRARIES**

| Recommended | | | | | | |
|-------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|---------------------|
| Description | FY 2016 | FY 2017 | FY 2018 | FY 2019 | FY 2020 | Total |
| Carter Branch Library | \$ 40,000 | \$ - | \$ - | \$ - | \$ - | \$ 40,000 |
| East Tennessee History Center | 150,000 | 231,911 | - | - | - | 381,911 |
| Various Library Projects | 4,800 | 3,089 | 200,000 | 200,000 | 200,000 | 607,889 |
| Total Public Libraries | \$ 194,800 | \$ 235,000 | \$ 200,000 | \$ 200,000 | \$ 200,000 | \$ 1,029,800 |

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).

**CAPITAL IMPROVEMENT PLAN
FY 2016 THROUGH FY 2020
PARKS AND RECREATION**

| Recommended | | | | | | |
|--|-------------------|-------------------|-------------------|-------------------|-------------------|---------------------|
| Description | FY 2016 | FY 2017 | FY 2018 | FY 2019 | FY 2020 | Total |
| Tennis and Basketball Court Improvements | \$ 300,000 | \$ - | \$ - | \$ - | \$ - | \$ 300,000 |
| Playgrounds-Renovations and Improvements | 70,000 | - | - | - | - | 70,000 |
| Other Park Improvements | 165,000 | 100,000 | 200,000 | 200,000 | 200,000 | 865,000 |
| Total Parks and Recreation | \$ 535,000 | \$ 100,000 | \$ 200,000 | \$ 200,000 | \$ 200,000 | \$ 1,235,000 |

**CAPITAL IMPROVEMENT PLAN
FY 2016 THROUGH FY 2020
BUILDING IMPROVEMENTS/MAJOR MAINTENANCE**

| Description | Recommended | | | | | Total |
|---|---------------------|-------------------|---------------------|---------------------|---------------------|---------------------|
| | FY 2016 | FY 2017 | FY 2018 | FY 2019 | FY 2020 | |
| City / County Building (CCB) (County Portion) | \$ 499,100 | \$ 400,000 | \$ 500,000 | \$ 500,000 | \$ 500,000 | \$ 2,399,100 |
| Andrew Johnson Building | 337,000 | - | - | - | - | 337,000 |
| Knox Central | 20,000 | - | - | - | - | 20,000 |
| Family Justice Center | 110,000 | - | - | - | - | 110,000 |
| Jail Improvements | 150,000 | - | - | - | - | 150,000 |
| Fairview Technology Center | 25,000 | - | - | - | - | 25,000 |
| E-911 Center | 180,000 | - | - | - | - | 180,000 |
| Juvenile Justice | 65,000 | - | - | - | - | 65,000 |
| Public Defender | 87,000 | - | - | - | - | 87,000 |
| Health Department | 160,000 | - | - | - | - | 160,000 |
| Telecommunications Upgrades | 105,100 | - | - | - | - | 105,100 |
| Old Courthouse | 130,000 | - | - | - | - | 130,000 |
| Senior Centers | 22,000 | - | - | - | - | 22,000 |
| Various Building Improvements | - | 500,000 | 500,000 | 500,000 | 500,000 | 2,000,000 |
| Total Building Improvements/ Major Maintenance | \$ 1,890,200 | \$ 900,000 | \$ 1,000,000 | \$ 1,000,000 | \$ 1,000,000 | \$ 5,790,200 |

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.

**CAPITAL IMPROVEMENT PLAN
FY 2016 THROUGH FY 2020
ENGINEERING AND PUBLIC WORKS**

| Recommended | | | | | | |
|--|---------------------|---------------------|----------------------|----------------------|---------------------|----------------------|
| Description | FY 2016 | FY 2017 | FY 2018 | FY 2019 | FY 2020 | Total |
| Highways | | | | | | |
| Schaad Road Phase 2 | \$ 4,000,000 | \$ - | \$ - | \$ - | \$ - | \$ 4,000,000 |
| Schaad Road Phase 3 | 2,000,000 | 5,000,000 | 5,500,000 | 2,000,000 | - | 14,500,000 |
| Canton Hollow Road Improvements | 700,000 | 900,000 | 3,600,000 | 2,000,000 | - | 7,200,000 |
| Schaeffer Road Relocation | 555,000 | 945,000 | - | - | - | 1,500,000 |
| Fox Lonas Road Improvements | 315,000 | 450,000 | 750,000 | - | - | 1,515,000 |
| Joe Hinton Road Improvements | - | - | 900,000 | 3,500,000 | - | 4,400,000 |
| Gleason Drive Improvements | - | - | - | 700,000 | 2,500,000 | 3,200,000 |
| Sevierville Pike Improvements | - | - | - | 550,000 | 2,500,000 | 3,050,000 |
| Brown Gap Improvements | - | - | - | 450,000 | 2,500,000 | 2,950,000 |
| Culvert and Drainage Improvements | 125,000 | 125,000 | 125,000 | 125,000 | 125,000 | 625,000 |
| Bridge Replacement-Various | 500,000 | 500,000 | 400,000 | 400,000 | 400,000 | 2,200,000 |
| Sidewalk Construction | 300,000 | 400,000 | 400,000 | 400,000 | 500,000 | 2,000,000 |
| CMAQ | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 | 250,000 |
| Geometric Improvements | - | 200,000 | 200,000 | 200,000 | 200,000 | 800,000 |
| State Aid Projects | - | 150,000 | 150,000 | 150,000 | 150,000 | 600,000 |
| Safety Projects | 180,000 | 180,000 | 100,000 | 100,000 | 100,000 | 660,000 |
| Total Highways | 8,725,000 | 8,900,000 | 12,175,000 | 10,625,000 | 9,025,000 | 49,450,000 |
| Solid Waste | | | | | | |
| Powell Center Office Addition | 25,000 | - | - | - | - | 25,000 |
| Total Solid Waste | 25,000 | - | - | - | - | 25,000 |
| Stormwater | 925,000 | 915,000 | 750,000 | 650,000 | 500,000 | 3,740,000 |
| Facility Improvements-Baxter Avenue | 300,000 | 150,000 | 100,000 | 75,000 | - | 625,000 |
| Total Engineering and Public Works | \$ 9,975,000 | \$ 9,965,000 | \$ 13,025,000 | \$ 11,350,000 | \$ 9,525,000 | \$ 53,840,000 |

**CAPITAL IMPROVEMENT PLAN
FY 2016 THROUGH FY 2020
KNOX COUNTY SCHOOLS**

| Recommended | | | | | | |
|---|----------------------|----------------------|---------------------|----------------------|---------------------|----------------------|
| Description | FY 2016 | FY 2017 | FY 2018 | FY 2019 | FY 2020 | Total |
| Physical Plant Upgrades | \$ 2,500,000 | \$ 3,500,000 | \$ 3,000,000 | \$ 3,500,000 | \$ 3,500,000 | \$ 16,000,000 |
| Roof/HVAC Upgrades | 2,500,000 | 3,000,000 | 3,000,000 | 3,500,000 | 3,500,000 | 15,500,000 |
| Land Acquisition | 400,000 | - | - | - | - | 400,000 |
| Foundation Stabilization | - | 400,000 | - | 500,000 | - | 900,000 |
| BEP Growth (Modular Classroom Relocation) | 400,000 | 400,000 | - | 400,000 | 400,000 | 1,600,000 |
| Security Upgrades | 2,000,000 | 2,500,000 | 2,000,000 | - | - | 6,500,000 |
| Technology Upgrades | 350,000 | - | - | - | - | 350,000 |
| School Accessibility | - | 200,000 | - | - | - | 200,000 |
| Drive/Parking Upgrades | 500,000 | - | - | - | - | 500,000 |
| Pond Gap Additions/Renovations | 6,750,000 | 250,000 | - | - | - | 7,000,000 |
| Karns High Remedial Upgrades | 750,000 | - | - | - | - | 750,000 |
| Powell High Additions/Renovations | - | 3,000,000 | - | - | - | 3,000,000 |
| Additions/Renovations-Adrian Burnett Elementary | - | - | - | 4,500,000 | - | 4,500,000 |
| Total School Projects | \$ 16,150,000 | \$ 13,250,000 | \$ 8,000,000 | \$ 12,400,000 | \$ 7,400,000 | \$ 57,200,000 |

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

**CAPITAL IMPROVEMENT PLAN
FY 2016 THROUGH FY 2020
MAJOR EQUIPMENT**

| Recommended | | | | | | |
|----------------------------------|---------------------|----------------|----------------|----------------|----------------|------------------|
| Description | FY 2016 | FY 2017 | FY 2018 | FY 2019 | FY 2020 | Total |
| Engineering and Public Works | \$ 771,000 | \$ - | \$ - | \$ - | \$ - | 771,000 |
| Information Technology Equipment | 250,138 | - | - | - | - | 250,138 |
| Sheriff's Office | 1,994,459 | - | - | - | - | 1,994,459 |
| Parks and Recreation | 217,500 | - | - | - | - | 217,500 |
| Fire Prevention Bureau | 26,000 | - | - | - | - | 26,000 |
| Public Library | 36,000 | - | - | - | - | 36,000 |
| Codes Administration | 25,000 | - | - | - | - | 25,000 |
| Solid Waste Recycling | 28,000 | - | - | - | - | 28,000 |
| Circuit Court Judges | 80,000 | - | - | - | - | 80,000 |
| Juvenile Court Judge | 32,000 | - | - | - | - | 32,000 |
| Criminal Court Clerk | 80,000 | - | - | - | - | 80,000 |
| Medical Examiner | 60,000 | - | - | - | - | 60,000 |
| Animal Center | 100,000 | - | - | - | - | 100,000 |
| Total Major Equipment | \$ 3,700,097 | \$ - | \$ - | \$ - | \$ - | 3,700,097 |

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

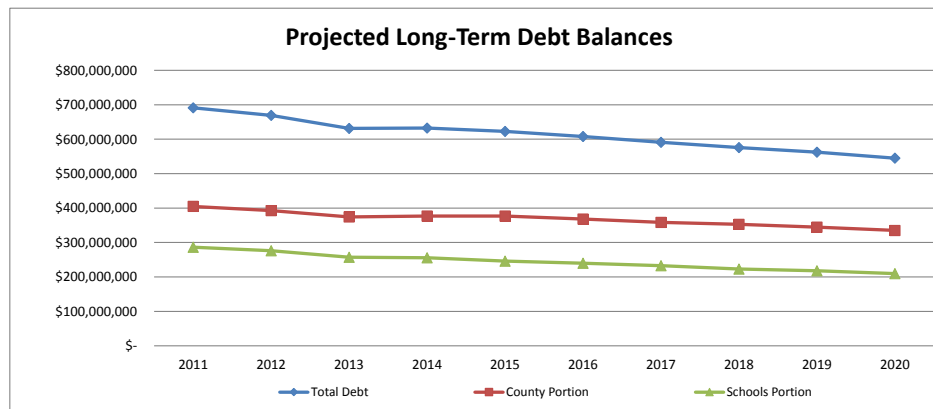
These items are planned to be acquired from the proceeds of capital outlay notes, which will be repaid over a shorter period than the bonds that will be issued for longer-term capital expenditures for buildings and building improvements.

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

Knox County General Obligation Debt
Projected Changes in Bonded Debt Balances
Based on 2016-2020 Recommended Capital Plan

| 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) | | | | <u>\$ 404,761,105</u> | | | | <u>\$ 286,425,363</u> | | | | <u>\$ 691,186,468</u> |
| 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 (Projected) | 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 | 12,845,000 | 21,359,396 | (8,514,396) | 368,301,565 | 16,150,000 | 22,364,885 | (6,214,885) | 239,782,077 | 28,995,000 | 43,724,281 | (14,729,281) | 608,083,642 |
| 2017 | 11,400,000 | 21,082,280 | (9,682,280) | 358,619,285 | 13,250,000 | 20,492,001 | (7,242,001) | 232,540,076 | 24,650,000 | 41,574,281 | (16,924,281) | 591,159,361 |
| 2018 | 14,725,000 | 20,462,727 | (5,737,727) | 352,881,558 | 8,000,000 | 17,746,554 | (9,746,554) | 222,793,522 | 22,725,000 | 38,209,281 | (15,484,281) | 575,675,080 |
| 2019 | 13,050,000 | 21,238,360 | (8,188,360) | 344,693,198 | 12,400,000 | 17,525,921 | (5,125,921) | 217,667,601 | 25,450,000 | 38,764,281 | (13,314,281) | 562,360,799 |
| 2020 | 11,225,000 | 20,730,019 | (9,505,019) | 335,188,179 | 7,400,000 | 15,349,262 | (7,949,262) | 209,718,339 | 18,625,000 | 36,079,281 | (17,454,281) | 544,906,518 |
| Total | <u>\$ 175,774,198</u> | <u>\$ 245,347,124</u> | <u>\$ (69,572,926)</u> | <u>\$ 335,188,179</u> | <u>\$ 122,550,802</u> | <u>\$ 199,257,826</u> | <u>\$ (76,707,024)</u> | <u>\$ 209,718,339</u> | <u>\$ 298,325,000</u> | <u>\$ 444,604,950</u> | <u>\$ (146,279,950)</u> | <u>\$ 544,906,518</u> |

Note: Bonds issued in FY 2015 include \$30,040,00 issued for capital projects, and \$72,860,000 issued to refund bond principal totaling \$68,915,000.
The refunding transaction achieved savings totaling \$9,220,973, with a net present value of \$8,154,144.



| | | | | | | | | | | |
|-----------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
| | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 |
| Total Debt | 691,186,468 | 669,015,766 | 631,616,485 | 632,397,204 | 622,812,923 | 608,083,642 | 591,159,361 | 575,675,080 | 562,360,799 | 544,906,518 |
| County Portion | 404,761,105 | 392,934,960 | 374,464,500 | 376,887,364 | 376,815,961 | 368,301,565 | 358,619,285 | 352,881,558 | 344,693,198 | 335,188,179 |
| Schools Portion | 286,425,363 | 276,080,806 | 257,151,985 | 255,509,840 | 245,996,962 | 239,782,077 | 232,540,076 | 222,793,522 | 217,667,601 | 209,718,339 |