KNOX COUNTY
TENNESSEE

Proposed
FY2018 BUDGET

Tim Burchett, County Mayor

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Knox County Health Department
Every Person. A Healthy Person

KNOX COUNTY, TENNESSEE
2017-2018 PROPOSED OPERATING BUDGET
AND
2018-2022 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 1, 2017

Subject: 2017-2018 Proposed Budget

Enclosed please find the 2017-2018 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
- Continued improvements of county services
- Overall budget (including schools) increases by $26,821,713, or 3.48 percent over previous year
- General Purpose School funding increases by $17,646,000
- 63 percent of the overall budget is directed for schools
- Additionally, the General Fund appropriates an additional $5,153,874 to support educational initiatives
- General Fund budget increases $5,123,617, or 2.9 percent
- Includes a salary adjustment for general county employees to address the increased cost of living
- Defined Service Contracts have been increased to $1,736,345 in the General Fund
- $76 million debt reduction achieved over the five fiscal years through fiscal year 2016, with plans to pay down another $42 million by the end of FY 2022.
- The 5-year Capital Improvement Plan is projected to reduce the overall County's debt by more than $118 million since the commencement of this administration in FY 2011, while still providing funds for necessary services benefiting Knox County constituents. Although the projected debt total of $662 million as of the upcoming FY 2017 fiscal year end is still high, we have achieved a significant improvement in the county's debt position while building new schools and providing for needed roads and for other needed projects. Please see page 40 for additional comments regarding the FY 2018-2022 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.

county.mayor@knoxcounty.org • phone 865.215.2005 • fax 865.215.2002

KNOX COUNTY, TENNESSEE
2017-2018
PROPOSED BUDGET

ROSTER OF PUBLICLY ELECTED OFFICIALS

County Mayor	Tim Burchett
Board of Commissioners:	
District 1	Evelyn Gill
District 2	Michele Carringer
District 3	Randy Smith, Vice Chair
District 4	Hugh Nystrom
District 5	John Schoonmaker
District 6	Brad Anders
District 7	Charles Busler
District 8	Dave Wright, Chair
District 9	Carson Dailey
At Large Seat 10	Bob Thomas
At Large Seat 11	Ed Brantley
Assessor of Property	John Whitehead
Attorney General	Charme P. Allen
Circuit & General Sessions Court Clerk	Catherine Shanks
County Clerk	Foster Arnett, Jr.
Criminal & Domestic Relations Court Clerk	Mike Hammond
Law Director	Richard B. Armstrong, Jr.
Public Defender	Mark Stephens
Register of Deeds	Sherry Witt
Sheriff	Jimmy “J.J.” Jones
Trustee	Ed Shouse

KNOX COUNTY, TENNESSEE
2017-2018 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	Jennifer Owen
District 3	Tony Norman
District 4	Lynne Fugate
District 5	Susan Horn
District 6	Terry Hill
District 7	Patti Bounds, Chair
District 8	Mike McMillan
District 9	Amber Rountree, Vice Chair

Knox County, Tennessee
Budget Summary

The proposed tax rate for FY 2017-2018 is $2.32 per hundred dollars of assessed value. One cent of the property tax rate is estimated to bring in $1,132,000. Of this $2.32 tax rate, we propose $0.97 going to the General Fund, $0.88 going to the General Purpose School Fund, and $0.47 going to the Debt Service Fund.

The total operating budget in FY 2017-2018 is $798,007,280. Excluding transfers and other funds accounted for in more than one place, the net budget is $776,440,594.

The General Fund budget is proposed to be $181,294,608. We have included increases of $3,300,000 for employee raises and $450,000 for health insurance. Additional increases include $500,000 for paving. The total General Fund Proposed Budget is 2.9 percent more than the 2016-2017 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 $26,821,713, to be funded largely by revenue growth.

Based on trending economic data, we have calculated the following growth in revenue for FY 2017-2018. Sales tax growth is budgeted at $3.7 million increase over FY 2016-2017 projected collections. Property tax growth is budgeted at $6.5 million over last year's budget. Basic Education Program (BEP) growth is projected at $11 million over last year's revised budget.

Knox County increased its contribution toward health insurance by approximately 2 percent. In FY 16 we spent $29.2 million in health insurance expenses. We are projected to spend $31 million in health insurance for FY 17.

In terms of retirement funding, Knox County's actuarially required contribution for FY 2017-2018 has increased by $875,277, 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 $5.1 million. Total General Purpose School funding has increased by $92,441,000 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 $110 million for projects over the 5-year period from FY 2018 through FY 2022, with $36.9 million recommended for FY 2018. The FY 2018 funding includes funding for the completion of the new Gibbs and Hardin Valley Middle Schools, as well as additional recommended projects that will provide for much-needed improvements, such as needed roads and various building improvements. The 5-year total plan includes $21 million earmarked for completion of the economically significant Schaad Road project, and $21.4 million for additional road improvements, with particular emphasis on improvements to those dangerous roads and intersections where crash data has shown a critical need.

Knox County, Tennessee
Budget Summary

Outstanding General Obligation Debt Principal Balances

Debt Principal as of Fiscal Year Ended June 30:	Debt Issued for Purposes of Projects Applicable to: Knox County General Government	Knox County Board of Education	Total
Actual:			
2001	$ 151,438,322	$ 180,406,818	$ 331,845,140
2002	195,974,890	205,884,783	401,859,673
2003	193,454,852	193,369,354	386,824,206
2004	213,987,241	216,546,498	430,533,739
2005	247,816,960	231,051,311	478,868,271
2006	286,151,355	248,346,448	534,497,803
2007	323,943,925	256,573,411	580,517,336
2008	367,701,928	245,629,941	613,331,869
2009	379,055,467	248,065,935	627,121,402
2010	363,953,720	250,017,215	613,970,935
2011	404,761,105	286,425,363	691,186,468
2012	392,934,960	276,080,806	669,015,766
2013	374,464,500	257,151,985	631,616,485
2014	376,887,364	255,509,840	632,397,204
2015	376,815,961	245,996,962	622,812,923
2016	371,971,565	243,017,077	614,988,642
Projected:			
2017	381,869,285	280,610,076	662,479,361
Proposed:			
2018	386,446,558	270,713,522	657,160,080
2019	376,893,198	263,157,601	640,050,799
2020	366,593,179	252,393,339	618,986,518
2021	356,524,439	236,392,798	592,917,237
2022	350,529,691	222,513,265	573,042,956

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 $662,479,361 at the end of FY 2017, a reduction of $28,707,107 during the six fiscal years since the end of FY 2011. The FY 2018-2022 Plan projects a further reduction in total bonded debt of $89,436,405 by the end of FY 2022, for a total reduction of $118,143,512 since 2011.

Knox County, Tennessee
Schedule of Changes in Bonds Outstanding
Projected as of June 30, 2017

	County	Schools	Total
Principal Outstanding June 30, 2016	$ 371,971,565	$ 243,017,077	$ 614,988,642
Bonds Issued FY 2017	31,680,000	58,585,000	90,265,000
Principal Paid FY 2017	(21,782,280)	(20,992,001)	(42,774,281)
Principal Outstanding June 30, 2017	$ 381,869,285	$ 280,610,076	$ 662,479,361

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
2017-2018 PROPOSED BUDGET

BUDGET SUMMARY

	Adopted 2016-2017	Proposed 2017-2018	Change	Tax Rate FY17	Tax Rate FY18
General Fund:					
General Administration	$ 13,347,754	$ 12,908,732	$ (439,022)		
Finance	15,656,252	15,993,868	337,616		
Administration of Justice	17,705,934	19,089,612	1,383,678		
Public Safety	81,119,990	84,261,485	3,141,495		
Public Health and Welfare	22,600,409	22,666,724	66,315		
Social/Cultural/Recreational	4,897,571	4,937,517	39,946		
Agriculture & Natural Resources	514,285	539,892	25,607		
Other General Government	13,026,553	13,244,535	217,982		
Operating Transfers	7,302,243	7,652,243	350,000		
	176,170,991	**181,294,608**	**5,123,617**	$0.97	$0.97
Special Revenue Funds:					
Governmental Library	110,000	107,892	(2,108)		
Public Library	13,330,687	13,509,117	178,430		
Solid Waste	4,053,443	4,166,772	113,329		
Air Quality	160,000	160,000	-		
Hotel-Motel Tax	7,200,000	8,000,000	800,000		
Engineering and Public Works	14,786,946	15,552,891	765,945		
Central Cafeteria	27,373,500	28,570,000	1,196,500		
General Purpose School	453,500,000	471,146,000	17,646,000	0.88	0.88
	520,514,576	**541,212,672**	**20,698,096**		
Debt Service Fund	**74,500,000**	**75,500,000**	**1,000,000**	0.47	0.47
Total Operating Budget	**$ 771,185,567**	**$ 798,007,280**	**$ 26,821,713**	**$2.32**	**$2.32**

Estimated revenue per each one cent of property tax equals $1,104,000 for FY17 and $1,132,000 for FY18.

KNOX COUNTY, TENNESSEE
2017-2018 PROPOSED BUDGET

Five-Year Budget Summary

	Adopted 2013-2014	Adopted 2014-2015	Adopted 2015-2016	Adopted 2016-2017	Proposed 2017-2018	Change from 2014-2018
General Fund:						
General Administration	$ 11,779,468	$ 11,890,098	$ 12,431,515	$ 13,147,754	$ 12,908,732	$ 1,129,264
Finance	14,417,263	15,116,518	15,558,851	15,656,252	15,993,868	1,576,605
Administration of Justice	12,117,911	12,386,236	17,593,049	17,905,934	19,089,612	6,971,701
Public Safety	75,288,674	77,472,958	78,650,349	81,119,990	84,261,485	8,972,811
Public Health and Welfare	21,817,588	22,479,911	21,570,190	22,600,409	22,666,724	849,136
Social/Cultural/Recreational	4,346,717	4,621,793	4,795,064	4,897,571	4,937,517	590,800
Agricultural & Natural Resources	493,062	508,461	526,768	514,285	539,892	46,830
Other General Government	12,977,263	12,969,348	12,843,124	13,026,553	13,244,535	267,272
Operating Transfers	8,330,190	6,830,190	10,280,190	7,302,243	7,652,243	(677,947)
	161,568,136	164,275,513	174,249,100	176,170,991	181,294,608	19,726,472
Special Revenue Funds:						
Governmental Library	125,000	131,200	119,600	110,000	107,892	(17,108)
Public Library	12,620,900	12,675,900	13,278,900	13,330,687	13,509,117	888,217
Solid Waste	3,994,897	4,046,000	4,105,000	4,053,443	4,166,772	171,875
Air Quality	151,795	160,000	160,000	160,000	160,000	8,205
Hotel/Motel Tax	5,715,000	5,770,000	6,110,000	7,200,000	8,000,000	2,285,000
Engineering & Public Works	11,637,900	12,062,400	13,638,946	14,786,946	15,552,891	3,914,991
Central Cafeteria	26,146,452	27,508,265	28,028,000	27,373,500	28,570,000	2,423,548
General Purpose School	419,867,000	424,885,000	438,000,000	453,500,000	471,146,000	51,279,000
	480,258,944	487,238,765	503,440,446	520,514,576	541,212,672	60,953,728
Debt Service Fund	73,000,000	75,500,000	75,500,000	74,500,000	75,500,000	2,500,000
Total Operating Budget	**$ 714,827,080**	**$ 727,014,278**	**$ 753,189,546**	**$ 771,185,567**	**$ 798,007,280**	**$ 83,180,200**
Additional Information:						
Previously Budgeted Funds:						
School Construction Fund (1)	19,700,000	-	-	-	-	(19,700,000)
Total Including Prior Years as Originally Adopted- Presented for Comparison	$ 734,527,080	$ 727,014,278	$ 753,189,546	$ 771,185,567	$ 798,007,280	$ 63,480,200
Revenue / 1 cent property tax	**$ 1,047,758**	**$ 1,070,000**	**$ 1,082,000**	**$ 1,104,000**	**$ 1,132,000**	

(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.

KNOX COUNTY, TENNESSEE
2017-2018 PROPOSED BUDGET

NET BUDGET SUMMARY

	Adopted 2016-2017	Interfund Transfers	Net 2016-2017	Proposed 2017-2018	Interfund Transfers	Net 2017-2018
General Fund	$ 176,170,991	$ (6,267,000)	$ 169,903,991	$ 181,294,608	$ (6,517,000)	$ 174,777,608
Special Revenue Funds:						
Governmental Library	110,000	-	110,000	107,892	-	107,892
Public Library	13,330,687	-	13,330,687	13,509,117	-	13,509,117
Solid Waste	4,053,443	-	4,053,443	4,166,772	-	4,166,772
Air Quality	160,000	-	160,000	160,000	-	160,000
Hotel-Motel Tax	7,200,000	(600,000)	6,600,000	8,000,000	(600,000)	7,400,000
Engineering and Public Works	14,786,946	(575,000)	14,211,946	15,552,891	(675,000)	14,877,891
Central Cafeteria	27,373,500	-	27,373,500	28,570,000	-	28,570,000
General Purpose School	453,500,000	(12,865,715)	440,634,285	471,146,000	(13,774,686)	457,371,314
	520,514,576	(14,040,715)	506,473,861	541,212,672	(15,049,686)	526,162,986
Debt Service Fund	74,500,000	-	74,500,000	75,500,000	-	75,500,000
Total	$ 771,185,567	$ (20,307,715)	$ 750,877,852	$ 798,007,280	$ (21,566,686)	$ 776,440,594

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
2017-2018 PROPOSED BUDGET

EXPENDITURE SUMMARY BY FUND

DEPARTMENT (Or Account Name)	DEPT. NUMBER	ACTUAL FY 2016	ADOPTED FY 2017	REQUESTED FY 2018	PROPOSED FY 2018
GENERAL FUND:					
Trustee Commission	101	$ 2,919,534	$ 2,675,000	$ 2,775,000	$ 2,775,000
Attorney General	1010010	2,807,924	3,083,385	3,287,295	3,273,391
Bad Check Unit	1010020	35,528	-	-	-
Circuit Court Clerk	1010310	85,245	88,503	109,263	92,263
Civil Sessions Court Clerk	1010320	26,229	52,749	58,781	53,781
IV-D Child Support Clerk	1010330	797,649	850,591	872,579	850,545
Probate Court	1010610	40,110	46,523	47,554	47,304
Chancery Court	1010620	68,573	86,169	86,201	81,701
County Commission	1010910	566,338	588,292	599,805	543,523
County Commission - Discretionary	1010915	53,775	55,000	57,000	57,000
Internal Audit	1010920	352,534	444,220	573,264	468,994
Audit Committee	1010925	17,271	6,201	-	-
Ethics Committee	1010926	126	300	300	300
Codes Commission	1010930	2,091	9,000	9,000	5,000
County Clerk	1011210	726,536	616,062	636,790	611,790
Criminal/4th Court Clerk Administration	1011505	54,400	60,724	94,274	94,274
4th Circuit Court Clerk	1011510	60,631	63,453	56,263	56,263
Criminal Court Clerk	1011520	260,115	113,222	98,241	98,241
Criminal Sessions Court Clerk	1011530	115,188	118,859	109,424	109,424
Criminal Court Technology Upgrades	1011531	126,126	-	-	-
Victims Advocate Program	1011533	-	-	69,976	69,976
Election Commission	1011810	1,861,470	2,217,411	1,777,026	1,780,708
Circuit Court Judges	1012110	12,506	13,724	38,756	13,756
4th Circuit Court Judges	1012120	7,241	11,749	11,921	11,421
Criminal Court Judges	1012130	154,844	110,039	110,071	125,071
General Sessions Court Judge	1012140	1,830,717	1,883,300	1,924,371	1,919,821
Jury Commission	1012150	208,550	208,616	210,065	210,065
Juvenile Court-Judges	1012410	3,258,885	3,348,494	3,488,241	3,428,691
IV-D Magistrate Program	1012420	389,693	400,563	412,885	411,485
Juvenile Court-Clerk	1012710	557,003	670,249	690,692	686,692
Juvenile Service Center	1013010	3,138,662	3,251,909	3,476,573	3,475,774
Juvenile Service Center Donation	1013011	1,413	-	-	-
Law Department	1013210	1,971,014	2,049,614	2,105,741	2,115,419
County Mayor	1013310	846,868	820,613	857,337	861,587
ADA Office	1013320	96,169	93,928	99,338	99,338
Family Justice Center	1013362	78,933	-	-	-
Behavioral Health Urgent Care Center	1013365	-	200,000	600,000	600,000

EXPENDITURE SUMMARY BY FUND

DEPARTMENT (Or Account Name)	DEPT. NUMBER	ACTUAL FY 2016	ADOPTED FY 2017	REQUESTED FY 2018	PROPOSED FY 2018
GENERAL FUND (Continued):					
UT-Knox County Extension	1013370	398,525	409,644	432,981	432,481
Great Schools Partnership	1013380	2,501,874	2,501,874	2,501,874	2,501,874
Human Resources	1013610	722,297	790,974	845,880	767,638
Mail Room - Operating*	1013910	102,358	-	-	-
Probation Office	1014210	673,573	752,052	717,028	716,528
Park Maintenance	1014810	3,063,676	3,081,987	3,179,543	3,054,312
Recreation Administration	1014830	948,981	999,401	1,130,718	1,143,468
New Harvest Farmer's Market	1014832	2,749	-	-	-
Tree/Bench Program	1014834	165	-	-	-
Park Improvements - Amusement Tax	1014840	233,222	150,000	50,000	50,000
Indigent Assistance	1015120	220,800	220,800	220,800	220,800
Defined Service Contracts	1015130	1,503,500	1,686,761	1,736,345	1,736,345
John Tarleton	1015135	823,944	848,663	874,123	874,123
Community Outreach	1015140	87,849	88,296	92,911	92,911
Constituent Services	1015141	84,443	158,338	145,978	145,978
Senior Center & Volunteer Services	1015142	97,097	118,530	127,134	127,134
Senior Picnic	1015143	15,722	-	-	-
Frank Strang Senior Center	1015145	87,931	92,822	94,024	94,024
South Knox Senior Center	1015146	89,254	88,853	90,302	90,302
Halls Senior Center	1015147	96,739	108,779	105,725	105,725
Corryton Senior Center	1015148	75,363	75,696	84,107	84,107
Carter Senior Center	1015149	91,469	94,101	102,821	102,821
Karns Senior Center	1015150	151,689	87,402	85,624	85,624
Veterans' Services Office	1015160	111,204	115,577	119,396	119,396
Community Development	1015165	144,016	258,769	303,356	314,479
Support Services	1015400	2,655,040	2,790,399	2,969,786	2,613,204
Preventive Health Services	1015403	2,737,648	3,058,267	2,561,888	2,286,589
Dental Services	1015406	1,069,888	1,211,572	1,228,554	1,227,754
Emergency Medical Services	1015409	597,678	635,539	913,291	763,291
Food & Restaurant Inspections	1015412	855,928	927,636	953,330	950,330
Health Administration	1015415	1,053,040	1,164,933	1,229,571	1,042,966
Community Development and Planning	1015421	835,237	880,994	917,731	917,731
Indigent Medical Care	1015424	3,941,219	3,950,000	4,200,000	4,200,000
Pharmacy	1015433	304,966	365,310	1,030,088	1,027,088
Primary Care Services	1015436	291,026	285,000	285,000	300,000
Rabies and Animal Control	1015439	31,300	9,799	10,504	9,807

EXPENDITURE SUMMARY BY FUND

DEPARTMENT (Or Account Name)	DEPT. NUMBER	ACTUAL FY 2016	ADOPTED FY 2017	REQUESTED FY 2018	PROPOSED FY 2018
GENERAL FUND (Continued):					
School Health Programs	1015442	480,989	491,252	505,914	505,914
Social Services	1015445	340,755	383,331	332,850	265,030
Ground Water Services	1015448	456,611	513,505	544,160	491,281
Vector Control Services	1015451	7,103	8,450	8,450	7,950
Disease Surveillance & Investigation	1015454	582,374	689,978	727,403	721,403
Vital Records	1015457	303,943	273,704	275,175	275,175
Women's Health Services	1015460	230,233	241,534	252,935	251,435
Community Health Services	1015463	540,014	580,617	603,710	533,953
Car Seat Program	1015465	7,672	20,000	20,000	10,000
Comm. Health Services Grant Match	1015467	128,237	209,845	209,845	209,845
Finance	1015710	2,116,006	2,202,006	2,308,645	2,233,262
Procurement	1016010	771,324	865,545	898,030	895,530
Property Development	1016015	544,946	511,153	538,323	538,323
Asset Management	1016020	151,507	241,098	213,712	209,462
Inoperable Car Lot	1016025	1,975	8,000	8,000	5,000
County Building Maintenance	1016030	642,352	644,861	683,639	678,189
E-Government Purchasing	1016050	140,148	143,751	149,621	149,621
Property and Liability Insurance	1016310	35,642	38,936	39,433	39,433
Young Williams Animal Center	1016600	-	723,190	783,190	783,190
Metropolitan Planning Commission	1016605	666,250	700,000	742,000	742,000
Geographic Information Systems	1016610	430,190	393,788	394,126	394,126
Payment To Cities	1016615	171,514	155,000	155,000	155,000
Emergency Management	1016620	56,183	78,183	103,342	103,342
Community Action Committee	1016635	1,720,919	1,787,419	1,878,169	1,843,169
Officials' Expenses	1016910	-	5,000	5,000	5,000
Equipment	1016920	861,180	-	-	-
Auditing Contract	1016930	288,450	350,000	325,000	325,000
Cost in Cases Charged to County	1016940	527,865	475,000	500,000	500,000
Non-Departmental	1016950	2,772,293	125,279	125,433	(95,639)
PBA Management	1016955	6,900,000	6,900,000	6,950,000	6,950,000
Employee Benefits - Retirement Contributions	1016980	820,213	825,000	1,100,000	1,100,000
MERP County Match	1016985	104,182	150,000	135,000	135,000
Community Mediation	1017210	168,150	170,000	170,000	170,000
Fire Prevention	1017510	726,446	766,709	702,853	702,353
Soil Conservation District	1017520	89,177	104,641	107,911	107,411
Codes Administration	1017530	1,552,178	1,622,972	1,674,879	1,583,058
Dirty Lot Ordinance	1017720	320,582	328,672	341,696	334,696

EXPENDITURE SUMMARY BY FUND

DEPARTMENT (Or Account Name)	DEPT. NUMBER	ACTUAL FY 2016	ADOPTED FY 2017	REQUESTED FY 2018	PROPOSED FY 2018
GENERAL FUND (Continued):					
Information Technology**	1017910	5,391,296	5,273,407	5,767,376	5,588,688
Records Management	1017920	394,958	404,930	405,602	405,352
Sheriff's Department Merit System	1018110	232,402	246,265	257,352	256,852
Property Assessor	1018310	3,134,380	3,792,669	3,837,454	3,717,362
Equalization Board	1018320	8,024	24,697	24,811	24,111
Public Defender	1018510	2,312,753	1,985,547	2,120,515	2,129,577
Register of Deeds	1018710	71,312	73,315	73,285	73,285
Register of Deeds - Data Processing	1018720	139,696	150,000	74,633	170,000
Court Officers	1018900	33,345	30,514	33,568	33,568
Sheriff's Administration	1018903	1,902,089	1,891,430	2,037,640	1,967,240
Records & Communication	1018906	399,659	438,600	451,000	1,315,195
Training	1018912	268,805	269,950	284,300	276,550
Planning & Development	1018915	5,133	9,770	8,740	8,740
Stop Violence Against Women	1018918	50,550	44,500	52,750	52,750
Patrol & Cops Universal	1018921	61,074,679	63,182,340	64,507,912	64,781,451
Warrants	1018924	250,703	257,500	261,650	255,650
Detectives	1018927	225,422	275,700	265,450	265,450
Forensic	1018930	59,127	84,950	91,450	89,450
Juvenile Division	1018933	26,232	31,300	33,100	33,100
Special Teams	1018936	25,593	39,900	38,600	38,600
Senior Citizens Awareness	1018940	491	-	-	-
Narcotics	1018942	430,584	463,250	568,250	558,250
Vice	1018943	6,701	-	-	-
Internal Affairs	1018945	12,212	15,250	15,250	15,250
Organized Retail Crime	1018947	86	-	-	-
Special Services	1018948	104,598	110,350	119,350	114,050
Life Skills Program	1018951	779	-	-	-
Teen Academy - Sheriff	1018952	2,869	-	-	-
Sexual Offender Registry	1018953	10,690	-	-	-
Interest Earned - Inmates	1018954	5,693	-	-	-
Donations/Sheriff - Target	1018955	2,284	-	-	-
Honor Guard Golf Tournament	1018956	680	-	-	-
Auxiliary Services	1018957	299,596	365,234	366,470	366,586
Correctional Facilities & Batterer's Treat.	1018960	8,412,907	8,252,000	8,652,350	8,474,000

EXPENDITURE SUMMARY BY FUND

DEPARTMENT (Or Account Name)	DEPT. NUMBER	ACTUAL FY 2016	ADOPTED FY 2017	REQUESTED FY 2018	PROPOSED FY 2018
GENERAL FUND (Continued):					
Helen Ross McNabb-Interchange	1018967	168,897	-	-	-
Jail Commissary	1018969	879,287	838,418	987,763	987,763
Medical Examiner - County	1018973	3,197,543	3,432,806	3,705,309	3,578,615
KCSO Reserve Training Academy	1018990	130	-	-	-
Sheriff's - Animal Control	1018993	58,240	69,020	85,620	77,020
Sheriff's - Juvenile Court Officers	1018995	23,087	32,830	33,830	30,080
County Trustee	1019710	606,026	806,657	776,840	871,840
Operating Transfers:	1016645	12,398,785	7,302,243	7,652,243	7,652,243
Total General Fund		$ 178,517,227	$ 176,170,991	$ 182,788,347	$ 181,294,608

* Funded in Mailroom Service Fund in FY 17.

** Tech support operating expenses are funded in Technical Support Services Fund in FY 17.

EXPENDITURE SUMMARY BY FUND

DEPARTMENT (Or Account Name)	DEPT. NUMBER	ACTUAL FY 2016	ADOPTED FY 2017	REQUESTED FY 2018	PROPOSED FY 2018
GOVERNMENTAL LIBRARY FUND:					
	1140010	$ 101,990	$ 110,000	$ 114,423	$ 107,892
PUBLIC LIBRARY FUND:					
Public Library	1150010	$ 11,178,650	$ 11,538,264	$ 12,434,711	$ 11,693,956
Public Library Maintenance	1150011	1,585,748	1,627,523	1,705,261	1,648,261
State General Library	1150020	51,900	51,900	51,900	51,900
Rothrock Estates	1150030	457	-	-	-
Trustee Commission	115	115,487	113,000	113,000	115,000
Total Public Library Fund		$ 12,932,242	$ 13,330,687	$ 14,304,872	$ 13,509,117
SOLID WASTE FUND:					
Solid Waste Administration	1160110	$ 420,241	$ 417,721	$ 472,475	$ 420,977
Convenience Centers	1160120	2,945,355	2,823,861	2,968,765	2,860,406
Tire Transfer Program	1160310	368,262	350,000	450,000	450,000
Litter Grant - County	1160320	49,236	81,553	93,525	92,025
Recycling Program	1160330	153,744	271,066	230,787	238,364
Household Hazardous Waste	1160340	59,734	84,242	84,242	75,000
Trustee Commission	116	33,717	25,000	25,000	30,000
Total Solid Waste Fund		$ 4,030,289	$ 4,053,443	$ 4,324,794	$ 4,166,772

KNOX COUNTY, TENNESSEE
2017-2018 PROPOSED BUDGET

EXPENDITURE SUMMARY BY FUND

DEPARTMENT (Or Account Name)	DEPT. NUMBER	ACTUAL FY 2016	ADOPTED FY 2017	REQUESTED FY 2018	PROPOSED FY 2018
AIR QUALITY FUND:					
Clear Air 103 PM 2.5 3/09	1280015	$ 145,930	$ -	$ -	$ -
Air Pollution FY 10	1280036	699,978	-	-	-
Permit Fees	1280040	274,948	160,000	160,000	160,000
Title V Program	1280050	90,489	-	-	-
Total Air Quality Fund *		$ 1,211,345	$ 160,000	$ 160,000	* $ 160,000
HOTEL/MOTEL TAX FUND:	123	$ 7,171,964	$ 7,200,000	$ 8,000,000	$ 8,000,000
ENGINEERING AND PUBLIC WORKS FUND:					
Highway Administration	1310110	$ 542,743	$ 1,241,676	$ 1,276,934	$ 1,384,590
Construction Services	1310120	280,678	688,856	903,387	901,577
Stormwater Management	1310130	1,320,344	1,249,025	1,142,536	1,139,781
Stormwater Management - Violation	1310135	6,195	-	-	-
Highway & Bridge Maintenance	1310210	9,635,150	10,418,369	10,821,491	10,957,159
Traffic Control	1310220	766,960	817,227	833,781	785,331
Capital Outlay	1310310	133,114	-	-	-
Engineering	1310410	383,494	246,793	260,503	259,453
Subdivision Foreclosures	1310425	125,375	-	-	-
Trustee Commission & Transfers	131	751,565	125,000	125,000	125,000
Total Engineering and Public Works Fund		$ 13,945,618	$ 14,786,946	$ 15,363,632	$ 15,552,891
CENTRAL CAFETERIA FUND:		$ 27,069,799	$ 27,373,500	$ 28,665,000	$ 28,570,000
GENERAL PURPOSE SCHOOL FUND:	141	$ 441,006,819	$ 453,500,000	$ 471,146,000	$ 471,146,000
DEBT SERVICE FUND:	151	$ 67,554,561	$ 74,500,000	$ 75,500,000	$ 75,500,000
Total Operating Budget		**$ 753,541,854**	**$ 771,185,567**	**$ 800,367,068**	**$ 798,007,280**

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

EXPENDITURE SUMMARY BY FUND

DEPARTMENT (Or Account Name)	DEPT. NUMBER	ACTUAL FY 2016	ADOPTED FY 2017	REQUESTED FY 2018	PROPOSED FY 2018
INTERNAL SERVICE FUNDS:					
Internal Service Funds are used to account for goods and services provided by County Departments to County Departments and to account for common activities. Expected annual expenses are shown as additional information.					
Vehicle Service Center Fund	261	$ 2,796,352	$ 3,522,984	$ 3,246,020	$ 3,246,020
Mailroom Service Fund	268	237,645	354,243	384,243	384,243
Employee Benefits Fund	270	31,264,899	32,261,611	33,032,161	33,032,161
Risk Management Fund	266	6,336,457	5,599,241	6,945,294	6,945,294
Building Maintenance Fund	274	9,954,479	10,335,483	10,335,483	10,335,483
Technical Support Services Fund	276	263,576	1,088,808	983,546	983,546
Capital Leasing Fund	278	4,565	-	-	-
Self Insurance Fund	263	29,276,994	29,464,938	30,282,060	30,282,060
TOTAL INTERNAL SERVICE FUNDS		$ 80,134,967	$ 82,627,308	$ 85,208,807	$ 85,208,807
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	$ 679,452	$ 769,500	$ 777,500	$ 777,500
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	$ 1,063,627	$ 1,000,000	$ 1,040,000	$ 1,040,000

KNOX COUNTY, TENNESSEE
2017-2018 PROPOSED BUDGET

REVENUE SUMMARY BY FUND

	ACTUAL FY 2016	ADOPTED FY 2016	ADOPTED FY 2017	PROPOSED FY 2018
GENERAL FUND:				
County Property Taxes	$ 118,263,054	$ 117,353,000	$ 119,012,000	$ 123,003,000
County Local Option Taxes	16,719,188	15,698,150	15,854,000	16,278,000
Wheel Tax	532,699	525,000	525,000	530,000
Licenses and Permits	4,415,268	3,836,600	4,692,750	4,682,750
Fines, Forfeitures, Penalty	2,716,773	1,872,900	1,906,100	2,053,000
Charges/Current Services	7,152,072	5,900,650	6,666,200	6,924,800
Other Local Revenue	4,827,617	3,862,699	4,277,738	4,574,663
Fees from Officials	10,741,900	8,045,000	8,185,000	9,885,000
State of Tennessee	13,883,964	9,923,980	10,160,980	9,697,080
Federal Government	1,208,814	1,200,000	1,199,000	1,199,000
Other Governments	389,252	375,000	115,000	395,000
Citizens Groups	199,631	166,406	165,971	166,401
Appropriation from Restricted Fund Balance	-	489,715	491,252	505,914
Appropriation from Fund Balance	-	5,000,000	2,920,000	1,400,000
Total General Fund	$ 181,050,232	$ 174,249,100	$ 176,170,991	$ 181,294,608
GOVERNMENTAL LIBRARY FUND:				
County Local Option Taxes (Litigation Tax)	$ 63,232	$ 61,000	$ 59,800	$ 57,800
Charges/Current Services	3,733	6,000	4,750	4,750
Other Local Revenues	151	1,600	450	342
Other Governments/Citizens Groups	30,000	31,000	30,000	30,000
Operating Transfers	6,000	20,000	15,000	15,000
Total Governmental Library Fund	$ 103,116	$ 119,600	$ 110,000	$ 107,892

REVENUE SUMMARY BY FUND

	ACTUAL FY 2016	ADOPTED FY 2016	ADOPTED FY 2017	PROPOSED FY 2018
PUBLIC LIBRARY FUND:				
Wheel Tax	$ 11,019,627	$ 11,025,000	$ 11,000,000	$ 11,040,000
Charges/Current Services	302,695	340,000	310,000	310,000
Other Local Revenues	145,065	132,000	132,000	152,000
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	24,112	-	-	-
Operating Transfers	1,730,000	1,730,000	1,750,000	1,850,000
Appropriation from Fund Balance	-	-	86,787	105,217
Total Public Library Fund	$ 13,273,399	$ 13,278,900	$ 13,330,687	$ 13,509,117
SOLID WASTE FUND:				
County Local Option Taxes	$ 2,500,000	$ 2,500,000	$ 2,500,000	$ 2,500,000
Fines, Forfeitures, Penalty	62,899	55,000	55,000	55,000
Other Local Revenues	320,683	550,000	350,000	350,000
State of Tennessee	488,098	465,000	474,563	474,563
Operating Transfers	600,000	475,000	575,000	675,000
Appropriation from Fund Balance	-	60,000	98,880	112,209
Total Solid Waste Fund	$ 3,971,680	$ 4,105,000	$ 4,053,443	$ 4,166,772
AIR QUALITY FUND:				
Charges/Current Services	$ 392,774	$ 160,000	$ 160,000	$ 160,000
Other Local Revenues	81,458	-	-	-
Federal Government	413,219	-	-	-
Operating Transfers	300,000	-	-	-
Total Air Quality Fund	$ 1,187,451	$ 160,000	$ 160,000	$ 160,000
HOTEL/MOTEL TAX FUND:				
County Local Option Taxes	$ 7,993,988	$ 6,000,000	$ 7,200,000	$ 8,000,000
Appropriation from Fund Balance	-	110,000	-	-
Total Hotel/Motel Tax Fund	$ 7,993,988	$ 6,110,000	$ 7,200,000	$ 8,000,000

KNOX COUNTY, TENNESSEE
2017-2018 PROPOSED BUDGET

REVENUE SUMMARY BY FUND

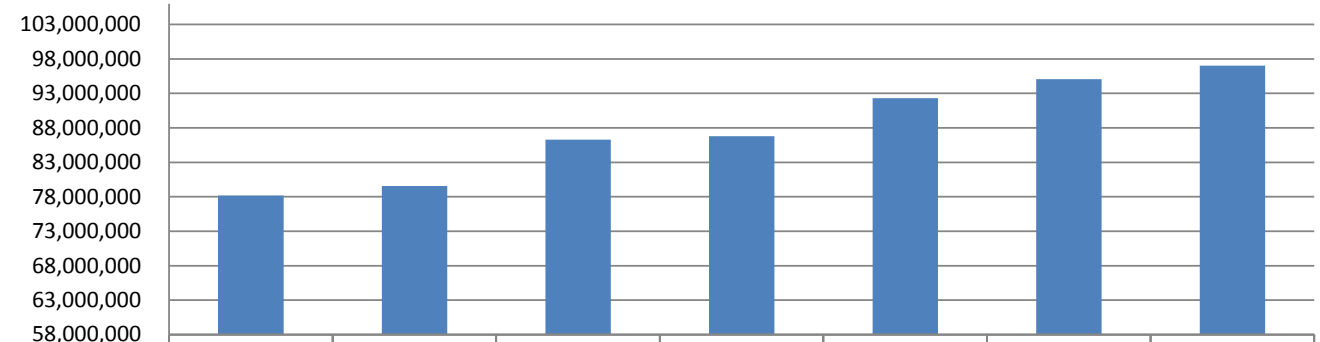
	ACTUAL FY 2016	ADOPTED FY 2016	ADOPTED FY 2017	PROPOSED FY 2018
ENGINEERING AND PUBLIC WORKS FUND:				
County Local Option Taxes	$ 5,034,783	$ 5,330,946	$ 5,230,946	$ 5,230,946
Statutory Taxes	2,047,231	2,025,000	2,030,000	2,050,000
Fines, Forfeitures, Penalty	5,150	5,000	5,000	6,000
Charges/Current Services	551	-	-	-
Other Local Revenues	136,400	17,000	35,000	35,000
State of Tennessee	5,333,988	5,261,000	5,386,000	5,461,000
Operating Transfers	1,000,000	1,000,000	2,000,000	2,600,000
Appropriation from Fund Balance	-	-	100,000	169,945
Total Engineering and Public Works Fund	$ 13,558,103	$ 13,638,946	$ 14,786,946	$ 15,552,891
CENTRAL CAFETERIA FUND:	$ 27,451,423	$ 28,028,000	$ 27,373,500	$ 28,570,000
GENERAL PURPOSE SCHOOL FUND:				
County Property Taxes	$ 99,237,175	$ 100,024,000	$ 99,427,000	$ 102,366,000
County Local Option Taxes	145,403,843	139,060,000	145,674,000	149,539,000
Wheel Tax	1,600,726	1,525,000	1,575,000	1,600,000
Licenses	35,872	30,000	32,000	35,000
Charges/Current Services	453,501	700,000	550,000	550,000
Other Local Revenue	2,635,837	1,407,000	1,475,000	1,457,000
State of Tennessee	187,133,432	186,267,000	199,679,000	210,861,000
Federal Government	528,049	475,000	526,000	526,000
Other Governments/Citizens Groups	95,185	-	-	-
Operating Transfers	8,213,977	8,512,000	4,562,000	4,212,000
Total General Purpose School Fund	$ 445,337,597	$ 438,000,000	$ 453,500,000	$ 471,146,000
DEBT SERVICE FUND:				
County Property Taxes	$ 52,316,064	$ 51,974,000	$ 53,038,000	$ 54,329,000
Other Local Revenue	2,580,575	1,892,052	2,280,942	2,271,393
Operating Transfers	195,390	195,387	195,179	195,803
Payment from General Purpose Schools	13,022,088	13,022,088	12,865,715	13,774,686
Appropriation from Fund Balance	-	8,416,473	6,120,164	4,929,118
Total General Debt Fund	$ 68,114,117	$ 75,500,000	$ 74,500,000	$ 75,500,000
Grand Total Budgeted Operating Funds	**$ 762,041,106**	**$ 753,189,546**	**$ 771,185,567**	**$ 798,007,280**
		Dollar Amount Change	$ 17,996,021	$ 26,821,713
		Percentage Change	2.39%	3.48%

General Fund Analysis

Adopted Budget 2016-2017			$ 176,170,991
New Challenges for 2017-2018:			
	Additional Expenditures		
Step + 2% for Employees	3,300,000		
Benefits and UOPP funding	2,150,000		
Road Paving/Resurfacing	500,000		
Behavioral Health Urgent Care Center	400,000		
Three Ridges Golf Course	100,000		
Public Library	100,000		
Indigent Medical Care	250,000		
Medical Examiner	145,000		
Economic Development	110,000		
Information Technology	240,000		
Engineering & Public Works	100,000		
Various Departmental Increases	759,551		
	8,154,551		
Total FY18 Additions to Expenditures			8,154,551
Less: Voluntary Workforce Reduction Program	2,580,934		
Reading Program	450,000		
	3,030,934		
Total FY18 Reductions to Expenditures			(3,030,934)
Net FY 18 Additions to Expenditures			5,123,617
Proposed 2017-2018 Budget			$ 181,294,608

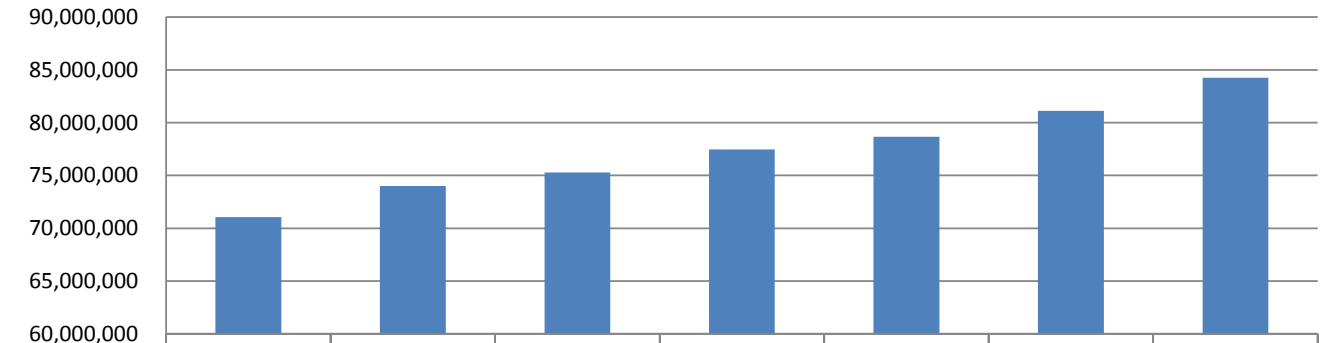
Proposed 2017-2018 Budget			$ 181,294,608
Adopted Budget 2016-2017			176,170,991
Increase in Budgeted Revenue and Other Sources			5,123,617
Adjusted for Budgeted Appropriation from Fund Balance:			
	FY 2017	FY 2018	
Appropriation from Restricted Fund Balance	$ 491,252	$ 505,914	
Appropriation from Unrestricted Fund Balance	2,920,000	1,400,000	
Total Budgeted Appropriation from Fund Balance	3,411,252	1,905,914	
Decrease in Budgeted Use of Fund Balance			1,505,338
Increase in Budgeted Revenues			$ 6,628,955
Planned Uses of Increase in Budgeted Revenues:			
Additional Road Paving/Resurfacing		$ 500,000	
Replace Budgeted Funds from Reduction in Use of Fund Balance		1,505,338	
Additional Other Expenditures, Net		4,623,617	$ 6,628,955

General Fund without Public Safety



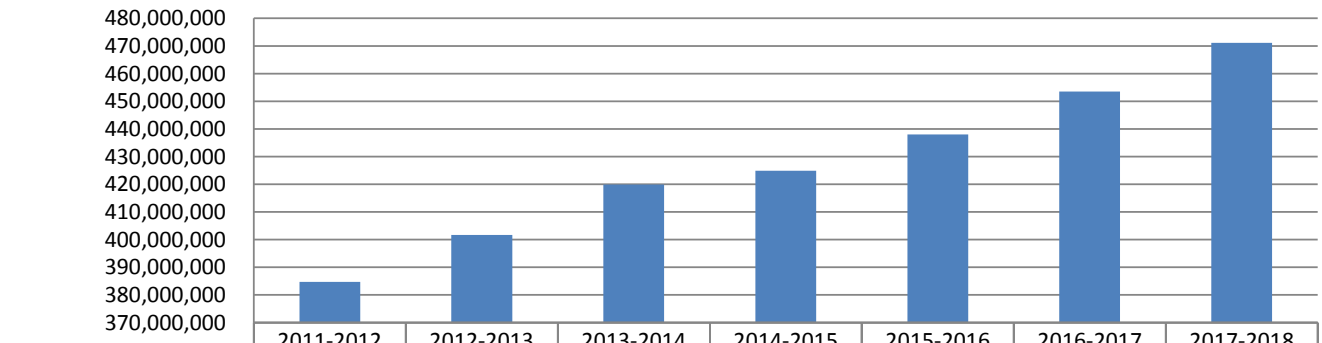
	2011-2012 Adopted	2012-2013 Adopted	2013-2014 Adopted	2014-2015 Adopted	2015-2016 Adopted	2016-2017 Adopted	2017-2018 Proposed
General Fund	78,196,230	79,572,911	86,279,462	86,802,555	92,315,396	95,051,001	97,033,123

Public Safety



	2011-2012 Adopted	2012-2013 Adopted	2013-2014 Adopted	2014-2015 Adopted	2015-2016 Adopted	2016-2017 Adopted	2017-2018 Proposed
Public Safety	71,038,032	73,996,648	75,288,674	77,472,958	78,650,349	81,119,990	84,261,485

General Purpose Schools

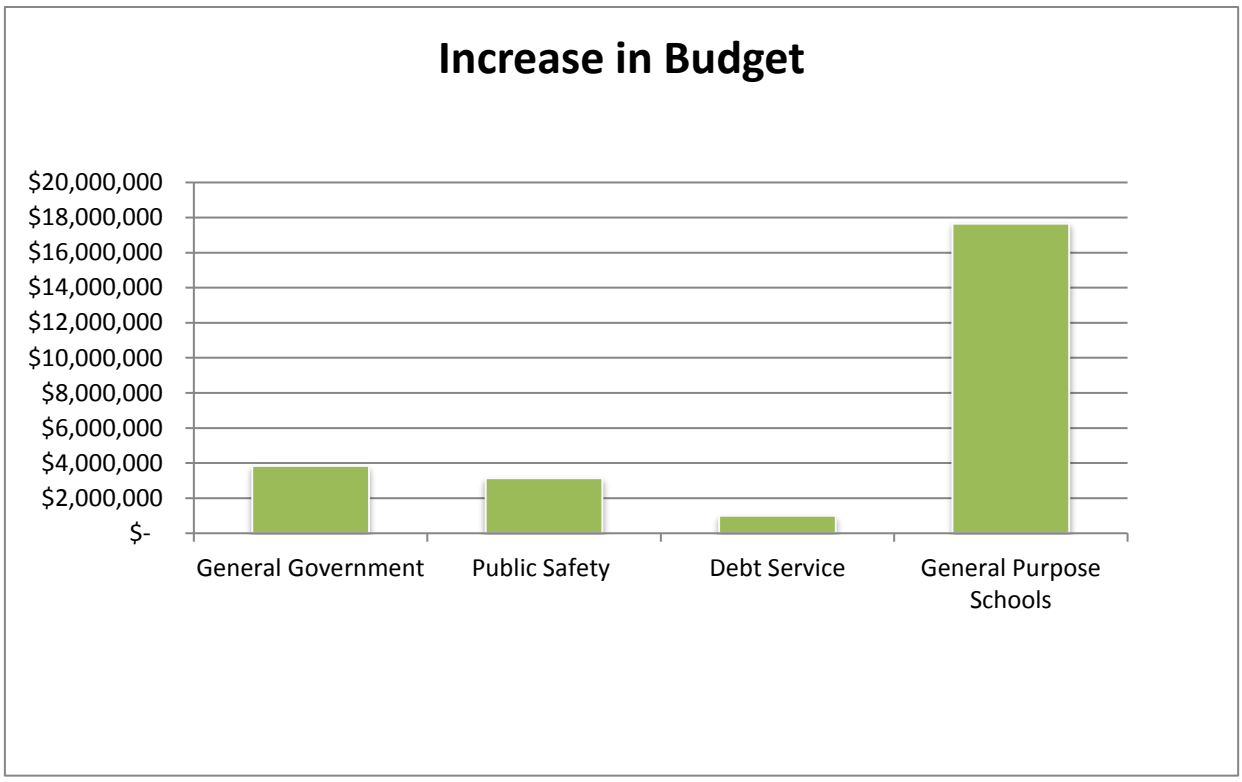


	2011-2012 Adopted	2012-2013 Adopted	2013-2014 Adopted	2014-2015 Adopted	2015-2016 Adopted	2016-2017 Adopted	2017-2018 Proposed
Gen. Purpose Schools	384,670,000	401,710,000	419,867,000	424,885,000	438,000,000	453,500,000	471,146,000

KNOX COUNTY, TENNESSEE
2017-2018 PROPOSED OPERATING BUDGET
INCREASE IN 2018 BUDGET FROM 2017 BUDGET

	2016-2017	Increase	2017-2018
General Government	$ 134,692,077	$ 3,837,718	$ 138,529,795
Public Safety	81,119,990	3,141,495	84,261,485
Debt Service	74,500,000	1,000,000	75,500,000
General Purpose Schools	453,500,000	17,646,000	471,146,000
	$ 743,812,067	$ 25,625,213	$ 769,437,280

Central Cafeteria Fund is not included in the totals.



COUNTY BUDGETED POSITION COUNT

DEPARTMENT (or account name)		ADOPTED FY 2017 Full Time	ADOPTED FY 2017 Part Time		PROPOSED FY 2018 Full Time	PROPOSED FY 2018 Part Time		Change from 2017-2018 Full Time	Change from 2017-2018 Part Time
GENERAL FUND:									
Attorney General	1010010	37	2		37	2		0	0
Bad Check Unit	1010020	0	0		0	0		0	0
IV-D Child Support Clerk	1010330	17	1		17	1		0	0
County Commission	1010910	2	0	*	1	0	*	-1	0
Internal Audit	1010920	5	0		6	0		1	0
Audit Committee	1010925	0	0		0	0		0	0
Retirement Office	1010935	0	0		0	0		0	0
Election Commission	1011810	14	3		14	3		0	0
General Sessions Court Judges	1012140	12	0		12	0		0	0
Jury Commission	1012150	1	0		1	0		0	0
Juvenile Court- Judges	1012410	40	0		40	1		0	1
IV-D Magistrate Program	1012420	3	0		3	0		0	0
Juvenile Court-Clerk	1012710	12	0		12	0		0	0
Juvenile Service Center	1013010	62	2		64	2		2	0
Law Department	1013210	19	1		19	1		0	0
Delinquent Tax	1013220	0	0		0	0		0	0
County Mayor	1013310	8	0		8	0		0	0
ADA	1013320	1	0		1	0		0	0
Legislative Delegation	1013330	0	0		0	0		0	0
Human Resources	1013610	8	0		7	0		-1	0
Mail Room-Operating	1013910	0	0	**	0	0	**	0	0
Probation Office	1014210	10	1		10	1		0	0
Office of Neighborhoods	1014510	0	0		0	0		0	0
Park Maintenance	1014810	39	2		34	2		-5	0
Recreation Administration	1014830	6	2	***	8	2	***	2	0
Sports Operation	1014845	0	0		0	0		0	0
Department of Community Development	1015105	0	0		0	0		0	0
Community Services	1015115	0	0		0	0		0	0
Community Outreach	1015140	1	0		1	0		0	0
Constituent Services	1015141	2	0		2	0		0	0
Senior Center & Volunteer Services	1015142	1	2		1	2		0	0
Frank Strang Senior Center	1015145	2	0		2	0		0	0
South Knox Senior Center	1015146	2	0		2	0		0	0
Halls Senior Center	1015147	1	1		1	1		0	0
Corryton Senior Center	1015148	2	0		2	0		0	0
Carter Senior Center	1015149	2	0		2	0		0	0
Karns Senior Center	1015150	2	0		2	0		0	0
Veterans' Services	1015160	2	0		2	0		0	0

COUNTY BUDGETED POSITION COUNT

DEPARTMENT (or account name)		ADOPTED FY 2017 Full Time	ADOPTED FY 2017 Part Time		PROPOSED FY 2018 Full Time	PROPOSED FY 2018 Part Time		Change from 2017-2018 Full Time	Change from 2017-2018 Part Time
GENERAL FUND (Continued):									
Neighborhoods & Community Development	1015165	3	0		4	0		1	0
Support Services	1015400	34	0		29	1		-5	1
Preventive Health Services	1015403	31	11		30	13		-1	2
Dental Services	1015406	14	0		14	0		0	0
Food & Restaurant Inspections	1015412	14	0		14	0		0	0
Health Administration	1015415	13	0		12	1		-1	1
Community Development and Planning	1015421	12	0		13	0		1	0
Pediatric Care Services	1015430	0	0		0	0		0	0
Pharmacy	1015433	1	0		1	0		0	0
Animal Control	1015439	0	1		0	2		0	1
School Health Programs	1015442	1	0		1	0		0	0
Social Services	1015445	7	0		5	0		-2	0
Ground Water Services	1015448	7	1		6	1		-1	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	3	0		3	0		0	0
Community Health Services	1015463	8	0		7	0		-1	0
Finance	1015710	26	2		25	2		-1	0
Procurement	1016010	10	0		10	0		0	0
Property Development	1016015	5	0		5	0		0	0
Asset Management	1016020	4	0		3	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	10	0		8	0		-2	0
Soil Conservation District	1017520	2	0		2	0		0	0
Codes Administration	1017530	22	0		21	0		-1	0
Dirty Lot Ordinance	1017720	5	0		5	0		0	0
Information Technology	1017910	36	0	**	37	0	**	1	0
Records Management	1017920	6	0		6	0		0	0
Sheriff's Department Merit System	1018110	4	0		4	0		0	0
Property Assessor	1018310	47	1		45	1		-2	0
Equalization Board	1018320	0	8		0	10		0	2
Digitized Mapping	1018330	0	0		0	0		0	0
Public Defender	1018510	27	2		26	2		-1	0
Register of Deeds - Data Processing	1018720	0	0		0	0		0	0
Court Officers	1018900	0	0		0	0		0	0
Sheriff's Administration	1018903	0	0		0	0		0	0
Records & Communication	1018906	0	0		0	0		0	0
School Security	1018909	0	0		0	0		0	0
Training	1018912	0	0		0	0		0	0

COUNTY BUDGETED POSITION COUNT

DEPARTMENT (or account name)		ADOPTED FY 2017 Full Time	ADOPTED FY 2017 Part Time	PROPOSED FY 2018 Full Time	PROPOSED FY 2018 Part Time	Change from 2017-2018 Full Time	Change from 2017-2018 Part Time
GENERAL FUND (Continued):							
Planning & Development	1018915	0	0	0	0	0	0
Stop Violence Against Women	1018918	0	0	0	0	0	0
Patrol	1018921	1,030	3	1,008	3	-22	0
Warrants	1018924	0	0	0	0	0	0
Detective	1018927	0	0	0	0	0	0
DUI Litter Pick Up Crew	1018928	0	0	0	0	0	0
Forensics	1018930	0	0	0	0	0	0
Juvenile Division	1018933	0	0	0	0	0	0
Batterer's Treatment	1018939	0	0	0	0	0	0
Narcotics	1018942	0	0	0	0	0	0
Internal Affairs	1018945	0	0	0	0	0	0
Special Services	1018948	0	0	0	0	0	0
Auxiliary Services	1018957	2	3	2	3	0	0
Correctional Facilities	1018960	0	0	0	0	0	0
Temporary Detention Facilities	1018963	0	0	0	0	0	0
Jail Commissary	1018969	8	0	8	0	0	0
Medical Examiner	1018973	29	0	29	0	0	0
Sheriff - Animal Control	1018993	0	0	0	0	0	0
Sheriff - Juvenile Court Officers	1018995	0	0	0	0	0	0
Total General Fund		**1755**	**49**	**1716**	**57**	**-39**	**8**
GOVERNMENTAL LAW LIBRARY FUND:							
	1140010	1	0	1	0	0	0
PUBLIC LIBRARY FUND:							
Public Library Operations	1150010	137	70	136	69	-1	-1
Public Library Maintenance	1150011	4	0	4	0	0	0
Total Public Library Fund		**141**	**70**	**140**	**69**	**-1**	**-1**
SOLID WASTE FUND:							
Solid Waste Administration	1160110	3	1	3	1	0	0
Convenience Centers	1160120	18	1	18	0	0	-1
Litter Grant - County	1160320	1	0	1	0	0	0
Recycling Program	1160330	5	0	5	0	0	0
Total Solid Waste Fund		**27**	**2**	**27**	**1**	**0**	**-1**

KNOX COUNTY, TENNESSEE
2017-2018 PROPOSED BUDGET

COUNTY BUDGETED POSITION COUNT

DEPARTMENT (or account name)		ADOPTED FY 2017 Full Time	ADOPTED FY 2017 Part Time	PROPOSED FY 2018 Full Time	PROPOSED FY 2018 Part Time		Change from 2017-2018 Full Time	Change from 2017-2018 Part Time
AIR QUALITY FUND:	128	14	0	15	0		1	0
ENGINEERING AND PUBLIC WORKS FUND:								
Administration	1310110	5	0	5	0		0	0
Construction Services	1310120	9	1	12	1		3	0
Stormwater Management	1310130	16	1	14	1		-2	0
Highway & Bridge	1310210	77	1	78	2		1	1
Traffic Control	1310220	7	0	7	0		0	0
Engineering	1310410	2	1	2	1		0	0
Total Engineering and Public Works Fund		**116**	**4**	**118**	**5**		**2**	**1**
CENTRAL CAFETERIA FUND:		0	0	0	0	****	0	0
GENERAL PURPOSE SCHOOL FUND	141	0	0	0	0	****	0	0
VEHICLE SERVICE CENTER FUND	2610030	21	0	18	0		-3	0
RISK MANAGEMENT FUND	2660010	6	0	6	0		0	0
MAILROOM SERVICE FUND	2680010	2	0	1	0		-1	0
EMPLOYEE BENEFITS FUND	2700050	7	2	8	2		1	0
TECHNICAL SUPPORT SERVICES FUND	2760010	5	0	5	0		0	0

* Does not include Knox County's 11 Commissioners

** Positions shown as reductions in the Mailroom and IT functions for FY 2017 are now budgeted in Internal Service Funds

*** Does not include the Parks Temporary/Seasonal Employees

**** FY 2018 employees to be determined by the School Board within approved budget

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

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

COUNTY BUDGETED POSITION COUNT

DEPARTMENT (or account name)	ADOPTED FY 2017 Full Time	ADOPTED FY 2017 Part Time	PROPOSED FY 2018 Full Time	PROPOSED FY 2018 Part Time	Change from 2017-2018 Full Time	Change from 2017-2018 Part Time
GRANTS						
CDBG & Housing	2	0	2	0	0	0
Health Department	115	9	109	7	-6	-2
Judges - Drug Court	8	0	9	0	1	0
Juvenile Services	3	0	1	0	-2	0
Attorney General	0	0	1	0	1	0
Sheriff	13	2	14	2	1	0
Solid Waste	3	0	3	0	0	0
Total Grant Funds	**144**	**11**	**139**	**9**	**-5**	**-2**

KNOX COUNTY, TENNESSEE
2017-2018 PROPOSED BUDGET

CAPITAL OUTLAY DETAIL

	Proposed FY 2018	Funded By
Codes Administration		
Vehicles (3) Requested (2) Proposed	$ 57,000	Debt Proceeds
Fire Prevention		
Vehicles (2) Requested (1) Proposed	28,000	Debt Proceeds
Juvenile Court		
Courtroom Upgrades	24,000	Debt Proceeds
JCIS Application Server	25,000	Debt Proceeds
Oracle Licensing	40,000	Debt Proceeds
Juvenile Service Center		
Security System Upgrade	34,000	Debt Proceeds
Health Department		
Ford Fusion (5) Requested (3) Proposed	59,250	Debt Proceeds
County Clerk		
Vehicle (1) Requested (1) Proposed	25,000	Debt Proceeds
Sheriff's Department		
Vehicles - Marked - (30) Requested (30) Proposed	1,080,000	Debt Proceeds
Vehicles - Unmarked - (10) Requested (5) Proposed	150,000	Debt Proceeds
Transportation Vans - (4) Requested (1) Proposed	46,000	Debt Proceeds
Animal Control Trucks - (1) Requested (1) Proposed	35,000	Debt Proceeds
Motorcycles - (5) Requested (3) Proposed	81,000	Debt Proceeds
Explorers - (10) Requested (5) Proposed	185,000	Debt Proceeds
Body Cameras	294,690	Debt Proceeds
Portable Digital Radios*	2,204,437	Debt Proceeds
Black Creek Update	64,000	Debt Proceeds
Engineering & Public Works		
Vehicle SUV's - (2) Requested (1) Proposed	30,000	Debt Proceeds
Vehicle SUV - (1) Requested (1) Proposed	34,000	Debt Proceeds
Pavement Management System	300,000	Debt Proceeds
Mowing Tractors (3) Requested (3) Proposed	155,000	Debt Proceeds
Tracked Skid Steer	65,000	Debt Proceeds
IT Department		
AppAssure Upgrade	55,000	Debt Proceeds
Citrix Virtual Desktop	25,000	Debt Proceeds
VMWare Offsite Environment	50,000	Debt Proceeds
Managed Switches	10,000	Debt Proceeds
Oracle NAS Backup Device	50,000	Debt Proceeds
Server Racks	20,000	Debt Proceeds
VMWare SAN Upgrade	40,000	Debt Proceeds
Criminal Court		
Division Court Holding Cells	253,000	Debt Proceeds
Circuit Court		
Tyler Technology Financial Program	56,044	Debt Proceeds
Solid Waste Recycling		
Waste & Recycling Equipment	145,800	Debt Proceeds
Parks & Recreation Department		
Truck w/Utility Bed (1) Requested (1) Proposed	47,500	Debt Proceeds
Pick up Truck (1) Requested (1) Proposed	28,000	Debt Proceeds
Utility Vehicle (1) Requested (1) Proposed	17,000	Debt Proceeds
ZTR side discharge (2) Requested (2) Proposed	25,000	Debt Proceeds
Brush Chipper	30,000	Debt Proceeds
Riding sprayer/seeder	11,000	Debt Proceeds
Scoreboards	20,000	Debt Proceeds
Hybrid Vehicle (1) Requested (1) Proposed	25,000	Debt Proceeds
Three Ridges Golf Course		
Reel Grinder	45,000	Debt Proceeds
Medical Examiner		
RCF Vehicle (1) Requested (1) Proposed	36,000	Debt Proceeds
Public Library		
Storefront Replacement	13,479	Debt Proceeds
Parking Lot Resurface	39,400	Debt Proceeds
Automatic Door	48,996	Debt Proceeds
Shelving Project	49,772	Debt Proceeds
TOTAL CAPITAL OUTLAY	$ 6,157,368	Funded by Debt Proceeds

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

*Once approved, a line item transfer will be done moving the money back to Schaad Road project. This will make both projects whole from the transfer done in Fiscal Year 2017.

KNOX COUNTY, TENNESSEE
2017-2018 PROPOSED BUDGET

DEFINED SERVICE CONTRACTS

AGENCY	Program	Proposed FY 2018
GENERAL FUND:		
Big Brothers & Big Sisters of East Tennessee	One to One Mentoring	$ 8,976
Blount Partnership	Economic Development	30,000
Boys & Girls Club of the Tennessee Valley	Project Learn	5,250
CASA *	Advocates	7,500
Catholic Charities	Columbus Home Group Home	4,500
Catholic Charities*	Children's Emergency Shelter	44,500
Cerebral Palsy Center	Day Services	7,980
Cerebral Palsy Housing Corp.	Supported Living for Adults	4,000
Childhelp Tennessee	Advocacy Center	36,300
Community Mediation Center	Mediation Project	10,900
Disabled American Veterans	Hospital Service Officer	10,000
East Tennessee Community Design Center	DesignWorks	12,339
EM Jellineck Center	Treatment Center	18,750
Emerald Youth Foundation	JustLead Learning Lab	8,500
Epilepsy Foundation of East TN	Client Services Program	2,000
Epilepsy Foundation of East TN	Epilepsy Education & Awareness	2,000
Free Medical Clinic	Free Medical Clinic	22,500
Friends of Literacy	Adult Education	8,500
Friends of Literacy	Detention Facility	7,625
Girl Scouts	Girl Scouts Leadership Experience	5,000
Goodwill	Transitional Employment	5,000
Helen Ross McNabb	Shelter Services	95,000
Helen Ross McNabb	Victim Services	23,333
Innovation Valley	Economic Development	350,000
Interfaith Health Clinic	Healthcare for the Working Uninsured	55,537
Joy of Music	Free Music Lessons	5,000
Keep Knoxville Beautiful	Community Beautification	10,500
Knox Area Rescue Ministries	Community Feeding Program	5,000
Knoxville Area Chamber Partnership	Economic Development	120,000
Knoxville Leadership Foundation	Amachi Knoxville	11,540
Mental Health Association	Mental Health 101	5,595
Mental Health Association of East Tennessee	Peer Recovery Center	8,750

KNOX COUNTY, TENNESSEE
2017-2018 PROPOSED BUDGET

DEFINED SERVICE CONTRACTS

AGENCY	Program	Proposed FY 2018
Metropolitan Drug Commission	Drug Free Community	5,000
Salvation Army	Joy T. Baker Center	4,158
Salvation Army	Operation Bootstrap	4,620
Samaritan Ministry	HCV Initiative	5,000
Second Harvest Food Bank	Food Sourcing	15,833
Senior Citizens Home Assistance Service	Sliding Scale Fee	5,000
Sertoma Center	Medical & Wellness Program	5,000
The Development Corp.	Economic Development	700,000
Volunteer Ministry Center	Resource Center	18,569
WC Two	The First Tee Learning Center	9,000
Wesley House	Children's Afterschool	6,750
YWCA	Women's Health Program	5,040
Total -- General Fund		**$ 1,736,345**

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

KNOX COUNTY, TENNESSEE
2017-2018 PROPOSED BUDGET

DEFINED SERVICE CONTRACTS

AGENCY		Proposed FY 2018
HOTEL / MOTEL TAX FUND:		
Arts & Culture Alliance of Greater Knoxville	$	375,000
Beck Cultural Exchange Center		50,000
Knox Heritage		10,000
Knoxville Zoo		129,000
Legacy Parks		100,000
The Muse Knoxville		5,000
Visit Knoxville		3,200,000
Women's Basketball Hall of Fame		150,000
Total -- Hotel/Motel Tax Fund		**4,019,000**
TOTAL CONTRACTUAL AGENCIES	**$**	**5,755,345**

GENERAL COUNTY APPROPRIATIONS FROM UNRESTRICTED FUND BALANCE *

Fund	Purpose	Adopted FY 2016	Adopted FY 2017	Proposed FY 2018
General	Planned Use of Fund Balance	$ 5,000,000	$ 2,920,000	$ 1,400,000
Public Library	Planned Use of Fund Balance	-	86,787	105,217
Solid Waste	Planned Use of Fund Balance	60,000	98,880	112,209
Engineering & Public Works	Planned Use of Fund Balance	-	100,000	169,945
Hotel/Motel Tax	Planned Use of Fund Balance	110,000	-	-
Debt Service **	Planned Use of Fund Balance	8,416,473	6,120,164	4,929,118
TOTAL		**$ 13,586,473**	**$ 9,325,831**	**$ 6,716,489**

General Fund Actual Undesignated/Unassigned Fund Balances:
for fiscal years ended 2006 - 2018

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 - 55,853,075
2016 - 60,783,057
2017 - 57,863,057(estimated)
2018 - 56,463,057(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
2017-2018 PROPOSED BUDGET

SCHOOLS APPROPRIATIONS FROM AVAILABLE FUND BALANCE *

Fund	Purpose	Adopted FY 2016	Adopted FY 2017	Proposed FY 2018
General Purpose Schools	Planned Use of Fund Balance	$ -	$ -	$ -
TOTAL		**$ -**	**$ -**	**$ -**

General Purpose Schools Proposed Budget	$	471,146,000
Required 3% Fund Balance		3%
Minimum Required Fund Balance FY 2018		14,134,380
06/30/17 Estimated Available Fund Balance		20,000,000
Excess of Estimated FY 2017 Available Fund Balance over FY 2018 Required Balance	$	5,865,620

* 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 Tax Revenue History
Budget vs. Actual 2006-2016

	Actual 2006	Actual 2007	Actual 2008	Actual 2009	Actual 2010	Actual 2011	Actual 2012	Actual 2013	Actual 2014	Actual 2015	Actual 2016	Adopted 2017	Proposed 2018
General	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	102,762,655	105,768,065	107,088,000	109,804,000
Debt	16,535,850	16,886,612	26,574,461	29,905,856	29,759,550	30,331,177	30,842,831	31,611,121	32,102,801	51,381,452	51,248,324	51,888,000	53,204,000
Schools	92,450,855	94,302,577	99,050,869	102,178,321	103,678,352	105,669,824	107,452,359	110,128,981	111,841,930	94,199,038	95,954,319	97,152,000	99,616,000
Other	211,347	204,845	159,611	175,506	-	-	-	-	-	-	-	-	-
Total	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	248,343,145	252,970,708	256,128,000	262,624,000
Budget	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	248,240,000	251,024,000		
Favorable (Unfavorable)	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	103,145	1,946,708		
% Increase (Decrease)		2.09%	5.00%	3.16%	1.30%	1.92%	1.69%	2.49%	1.56%	1.62%	1.86%		

Knox County, Tennessee
Sales Tax Revenue History
Budget vs. Actual 2006-2016

	Actual 2006	Actual 2007	Actual 2008	Actual 2009	Actual 2010	Actual 2011	Actual 2012	Actual 2013	Actual 2014	Actual 2015	Actual 2016	Adopted 2017	Proposed 2018
General	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	4,912,938	4,414,514	4,980,000	4,900,000
Public Library	-	-	-	-	-	1,000,000	-	-	-	-	-	-	-
Solid Waste	-	-	-	-	-	3,000,000	2,400,000	2,400,000	2,400,000	2,400,000	2,500,000	2,500,000	2,500,000
Engineering	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	5,295,576	5,007,062	5,200,000	5,200,000
Schools	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	136,377,686	144,235,468	144,548,000	148,370,000
School Const.	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	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	148,986,200	156,157,044	157,228,000	160,970,000
Budget	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	142,018,000	150,670,000		
Favorable (Unfavorable)	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)	6,968,200	5,487,044		
% Increase (Decrease)		5.28%	0.28%	-7.52%	-0.64%	4.72%	7.08%	-0.49%	0.44%	6.79%	4.81%		

Knox County, Tennessee
Wheel Tax Revenue History
Budget vs. Actual 2006-2016

	Actual 2006	Actual 2007	Actual 2008	Actual 2009	Actual 2010	Actual 2011	Actual 2012	Actual 2013	Actual 2014	Actual 2015	Actual 2016	Adopted 2017	Proposed 2018
General	7,089,682	7,303,505	9,407,958	9,349,584	9,371,844	1,565,310	499,643	504,302	519,752	534,818	532,699	525,000	530,000
Library	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	10,886,910	11,019,627	11,000,000	11,040,000
Schools	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	1,607,094	1,600,726	1,575,000	1,600,000
Debt Service	1,800,000	1,848,825	-	-	-	-	-	-	-	-	-	-	-
Total	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	13,028,822	13,153,052	13,100,000	13,170,000
Budget	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	12,650,000	13,075,000		
Favorable (Unfavorable)	(3,381,890)	(529,702)	(18,672)	(393,973)	(488,872)	1,262,605	6,867	(76,280)	434,924	378,822	78,052		
% Increase (Decrease)		1.63%	2.79%	-0.62%	-0.79%	12.51%	-8.36%	0.93%	4.48%	0.15%	0.95%		

Knox County, Tennessee
Spendable Fund Balance Totals Fiscal Years 2012-2017

Fiscal Year Ended June 30:	Actual 2012	Actual 2013	Actual 2014	Actual 2015	Actual 2016	Estimated 2017
General Fund:						
Spendable Fund Balance	53,108,087	59,015,916	59,328,389	63,815,373	66,319,937	63,399,937
Debt Service Fund:						
Spendable Fund Balance	16,548,747	18,876,896	21,748,971	23,711,404	24,270,960	18,150,796
Governmental Library Fund:						
Spendable Fund Balance	54,586	44,430	46,706	47,770	48,896	48,896
Public Library Fund:						
Spendable Fund Balance	690,593	936,122	1,145,865	1,332,482	1,676,141	1,589,354
Solid Waste Fund:						
Spendable Fund Balance	1,232,991	1,257,366	1,257,922	1,342,971	1,284,362	1,185,482
Hotel-Motel Tax Fund:						
Spendable Fund Balance	552,039	633,586	619,066	1,165,480	1,975,004	1,975,004
Engineering & Public Works Fund:						
Spendable Fund Balance	3,737,590	4,197,936	4,205,772	4,275,906	3,888,391	3,788,391
General Purpose School Fund:						
Spendable Fund Balance	47,579,341	30,563,930	16,207,087	13,605,374	18,721,527	18,721,527

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 1, 2017

SUBJECT: Proposed Capital Plan for FY 2018 to FY 2022

Enclosed you will find the Mayor's proposed Capital Plan for FY 2018 - FY 2022. Proposed funding for new projects has been included for projects deemed to be needed for the citizens of Knox County, primarily in the areas of education and County highway projects.

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

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 $110 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 81% of the funding for projects included in this plan is for education and for engineering and public works, functions necessary for the benefit and safety of Knox County citizens.

- This Plan provides for a reduction of overall debt levels over the next 5 years. We intend to reduce overall debt by more than $118 million over the 11-year period that began in FY 2012. The Plan shows a reduction of $89.4 million over the years from FY 2018 through 2022; this amount is in addition to the actual reduction already achieved since FY 2011 of more than $28.7 million.

- The plan includes $59 million for engineering and public works projects, primarily for road and highway construction and improvements and upgrades to existing roads. This funding will provide funds for needed safety improvements as well as for new and upgraded roads that will be needed for economic growth.

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

county.mayor@knoxcounty.org • phone 865.215.2005 • fax 865.215.2002

CAPITAL IMPROVEMENT PLAN
FY 2018 THROUGH FY 2022
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.

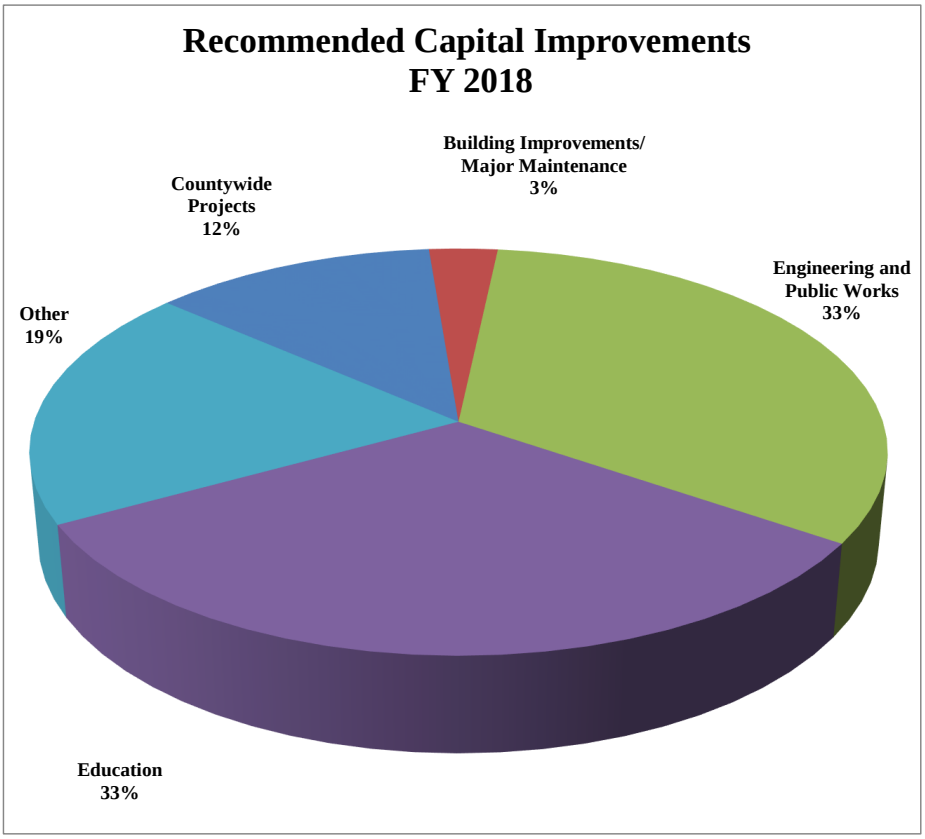
D. The Knox County Finance Department and County Mayor will review the project requests and make recommendations to the County Commission. The final plan recommended by the County Mayor includes the financing of the projects recommended. Financing for the capital budget will come from General Obligation 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 2018 THROUGH FY 2022
RECOMMENDED PROJECTS SUMMARY

Recommended

	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	Total
Countywide Projects	$ 6,550,000	$ 200,000	$ 300,000	$ 300,000	$ 300,000	$ 7,650,000
Public Libraries	192,632	-	-	-	-	192,632
Parks and Recreation	800,000	350,000	-	-	-	1,150,000
Building Improvements/Major Maintenance	1,100,000	1,200,000	1,200,000	1,200,000	1,200,000	5,900,000
Engineering and Public Works						
Highways	11,150,000	11,250,000	10,700,000	10,950,000	11,450,000	55,500,000
Stormwater Management	750,000	625,000	585,000	585,000	585,000	3,130,000
Facility Improvements	200,000	105,000	50,000	150,000	25,000	530,000
Total Engineering and Public Works	12,100,000	11,980,000	11,335,000	11,685,000	12,060,000	59,160,000
Knox County Schools	10,000,000	12,400,000	7,400,000	-	-	29,800,000
Total Projects	**30,742,632**	**26,130,000**	**20,235,000**	**13,185,000**	**13,560,000**	**103,852,632**
Major Equipment	6,157,368	-	-	-	-	6,157,368
Total Recommended Capital Improvements	**$ 36,900,000**	**$ 26,130,000**	**$ 20,235,000**	**$ 13,185,000**	**$ 13,560,000**	**$ 110,010,000**



CAPITAL IMPROVEMENT PLAN
FY 2018 THROUGH FY 2022
SOURCES AND USES OF FUNDS

Uses of Funds

	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	Total
Total Recommended Uses of Funds	**$ 36,900,000**	**$ 26,130,000**	**$ 20,235,000**	**$ 13,185,000**	**$ 13,560,000**	**$ 110,010,000**

Sources of Funds

	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	Total
General Obligation Bonds-Issued for:						
County Projects	$ 26,900,000	$ 13,730,000	$ 12,835,000	$ 13,185,000	$ 13,560,000	$ 80,210,000
Schools Projects	10,000,000	12,400,000	7,400,000	-	-	29,800,000
Total Issued for New Projects	36,900,000	26,130,000	20,235,000	13,185,000	13,560,000	110,010,000
Total Sources of Funds	**$ 36,900,000**	**$ 26,130,000**	**$ 20,235,000**	**$ 13,185,000**	**$ 13,560,000**	**$ 110,010,000**

Expected Effect on Bonded Debt

Planned Principal Payments on Bonds	$ 42,219,281	$ 43,239,281	$ 41,299,281	$ 39,254,281	$ 33,434,281	$ 199,446,405
Planned Bond Issuance	(36,900,000)	(26,130,000)	(20,235,000)	(13,185,000)	(13,560,000)	(110,010,000)
Net Reduction in (Addition to) Bond Principal Balance	**$ 5,319,281**	**$ 17,109,281**	**$ 21,064,281**	**$ 26,069,281**	**$ 19,874,281**	**$ 89,436,405**

CAPITAL IMPROVEMENT PLAN
FY 2018 THROUGH FY 2022
COUNTYWIDE PROJECTS

Recommended

Description	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	Total
General Project Management	$ -	$ 200,000	$ 300,000	$ 300,000	$ 300,000	$ 1,100,000
ADA Projects	500,000	-	-	-	-	500,000
Debt Issuance Costs (See Note Below)	250,000	-	-	-	-	250,000
New Gibbs Middle School (See Note Below)	2,000,000	-	-	-	-	2,000,000
New Roads/Drives-Gibbs Middle School	1,850,000	-	-	-	-	1,850,000
New Roads/Drives-Hardin Valley Middle School	1,950,000	-	-	-	-	1,950,000
Total Countywide Projects	**$ 6,550,000**	**$ 200,000**	**$ 300,000**	**$ 300,000**	**$ 300,000**	**$ 7,650,000**

The costs of debt issuance are included only for FY 2018, as only FY 2018 will be appropriated based on this capital plan.

Total cost of the recommended new Gibbs Middle School is $30,000,000. Knox County Schools will incur $21,000,000 (70%) of the cost, and Knox County will incur the remaining $9,000,000 (30%) of the total cost.

CAPITAL IMPROVEMENT PLAN
FY 2018 THROUGH FY 2022
PUBLIC LIBRARIES

Recommended

Description	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	Total
Lawson McGhee Library	$ 192,632	$ -	$ -	$ -	$ -	$ 192,632
Total Public Libraries	**$ 192,632**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 192,632**

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 2018 THROUGH FY 2022
PARKS AND RECREATION

Recommended

Description	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	Total
South Doyle Middle School BMX /Campus Improvements	$ 750,000	$ -	$ -	$ -	$ -	$ 750,000
Carter Park Renovations	-	200,000	-	-	-	200,000
East Knox Park Renovations	-	150,000	-	-	-	150,000
McBee Ferry Park	50,000	-	-	-	-	50,000
Total Parks and Recreation	**$ 800,000**	**$ 350,000**	**$ -**	**$ -**	**$ -**	**$ 1,150,000**

CAPITAL IMPROVEMENT PLAN
FY 2018 THROUGH FY 2022
BUILDING IMPROVEMENTS/MAJOR MAINTENANCE

Recommended

Description	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	Total
City / County Building (CCB) (County Portion)	$ 713,000	$ 700,000	$ 700,000	$ 700,000	$ 700,000	$ 3,513,000
Telecom Upgrades (VoIP)	150,000	-	-	-	-	150,000
Jail Improvements	50,000	-	-	-	-	50,000
Fairview Technology Center	17,000	-	-	-	-	17,000
Juvenile Justice	150,000	-	-	-	-	150,000
Senior Centers	20,000	-	-	-	-	20,000
Various Building Improvements	-	500,000	500,000	500,000	500,000	2,000,000
Total Building Improvements/ Major Maintenance	**$ 1,100,000**	**$ 1,200,000**	**$ 1,200,000**	**$ 1,200,000**	**$ 1,200,000**	**$ 5,900,000**

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

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

CAPITAL IMPROVEMENT PLAN
FY 2018 THROUGH FY 2022
ENGINEERING AND PUBLIC WORKS

Recommended

Description	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	Total
Highways						
Schaad Road Phase 3	$ 7,000,000	$ 5,000,000	$ -	$ -	$ -	$ 12,000,000
Schaad Road Phase 4	-	1,000,000	3,000,000	5,000,000	-	9,000,000
Brickyard Road and West Beaver Creek Improvements	100,000	450,000	-	-	-	550,000
Canton Hollow Road Improvements	500,000	2,000,000	4,000,000	-	-	6,500,000
Andersonville Pike and Hill Road/McClous Road Improvements	100,000	250,000	-	-	-	350,000
Brown Gap Road Improvements	-	-	550,000	2,000,000	5,500,000	8,050,000
Joe Hinton Road Improvements	-	-	450,000	1,500,000	3,500,000	5,450,000
Hardin Valley Transportation Improvements	100,000	100,000	250,000	-	-	450,000
Westland Drive and Emory Church Road Improvements	100,000	-	-	-	-	100,000
Culvert and Drainage Improvements	150,000	150,000	150,000	150,000	150,000	750,000
Bridge Replacement-Various	500,000	400,000	400,000	400,000	400,000	2,100,000
Sidewalk Construction	500,000	500,000	500,000	500,000	500,000	2,500,000
TDOT Partnerships	1,100,000	1,000,000	1,000,000	1,000,000	1,000,000	5,100,000
Interagency Partnerships	150,000	150,000	150,000	150,000	150,000	750,000
IC King Park Turn Lane	300,000	-	-	-	-	300,000
Campbell Station Road Improvements	300,000	-	-	-	-	300,000
CMAQ	50,000	50,000	50,000	50,000	50,000	250,000
Geometric Improvements	200,000	200,000	200,000	200,000	200,000	1,000,000
Total Highways	**11,150,000**	**11,250,000**	**10,700,000**	**10,950,000**	**11,450,000**	**55,500,000**
Stormwater	**750,000**	**625,000**	**585,000**	**585,000**	**585,000**	**3,130,000**
Facility Improvements						
Baxter Avenue	200,000	105,000	50,000	50,000	25,000	430,000
Main Building Replacement-Preliminary Engineering	-	-	-	100,000	-	100,000
Total Facility Improvements	**200,000**	**105,000**	**50,000**	**150,000**	**25,000**	**530,000**
Total Engineering and Public Works	**$ 12,100,000**	**$ 11,980,000**	**$ 11,335,000**	**$ 11,685,000**	**$ 12,060,000**	**$ 59,160,000**

CAPITAL IMPROVEMENT PLAN
FY 2018 THROUGH FY 2022
KNOX COUNTY SCHOOLS

Recommended

Description	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	Total
Physical Plant Upgrades	$ 1,750,000	$ 2,500,000	$ 2,000,000	$ -	$ -	$ 6,250,000
Roof/HVAC Upgrades	1,600,000	2,500,000	2,000,000	-	-	6,100,000
Foundation Stabilization	-	500,000	-	-	-	500,000
BEP Growth (Modular Classroom Relocation)	250,000	500,000	250,000	-	-	1,000,000
Security Upgrades	1,000,000	1,100,000	2,000,000	-	-	4,100,000
School Accessibility	-	200,000	-	-	-	200,000
Environmental Testing and Remediation	200,000	300,000	200,000	-	-	700,000
Technology Upgrades	200,000	300,000	450,000	-	-	950,000
Systemwide Drives, Parking and Paving	-	-	500,000	-	-	500,000
Powell High School Cafeteria Upgrades	-	3,000,000	-	-	-	3,000,000
Powell Middle School Cafeteria/Kitchen Completion	-	1,500,000	-	-	-	1,500,000
New Hardin Valley Middle School	2,000,000	-	-	-	-	2,000,000
New Gibbs Middle School (See Note Below)	1,500,000	-	-	-	-	1,500,000
Pond Gap Elementary Additions/Renovations	500,000	-	-	-	-	500,000
Inskip Elementary Additions/Renovations	1,000,000	-	-	-	-	1,000,000
Total School Projects	**$ 10,000,000**	**$ 12,400,000**	**$ 7,400,000**	**$ -**	**$ -**	**$ 29,800,000**

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

Total cost of the recommended new Gibbs Middle School is $30,000,000. Knox County Schools will incur $21,000,000 (70%) of the cost, and Knox County will incur the remaining $9,000,000 (30%) of the total cost.

CAPITAL IMPROVEMENT PLAN
FY 2018 THROUGH FY 2022
MAJOR EQUIPMENT

Recommended

Description	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	Total
Engineering and Public Works	$ 584,000	$ -	$ -	$ -	$ -	$ 584,000
Information Technology Equipment	250,000	-	-	-	-	250,000
Sheriff's Office	4,140,127	-	-	-	-	4,140,127
Parks and Recreation	203,500	-	-	-	-	203,500
Three Ridges Golf Course	45,000	-	-	-	-	45,000
Fire Prevention Bureau	28,000	-	-	-	-	28,000
Public Library	151,647	-	-	-	-	151,647
Codes Administration	57,000	-	-	-	-	57,000
County Clerk	25,000	-	-	-	-	25,000
Solid Waste Recycling	145,800	-	-	-	-	145,800
Circuit Court	56,044	-	-	-	-	56,044
Juvenile Court	89,000	-	-	-	-	89,000
Juvenile Service Center	34,000	-	-	-	-	34,000
Criminal Court	253,000	-	-	-	-	253,000
Health Department	59,250	-	-	-	-	59,250
Medical Examiner	36,000	-	-	-	-	36,000
Total Major Equipment	**$ 6,157,368**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 6,157,368**

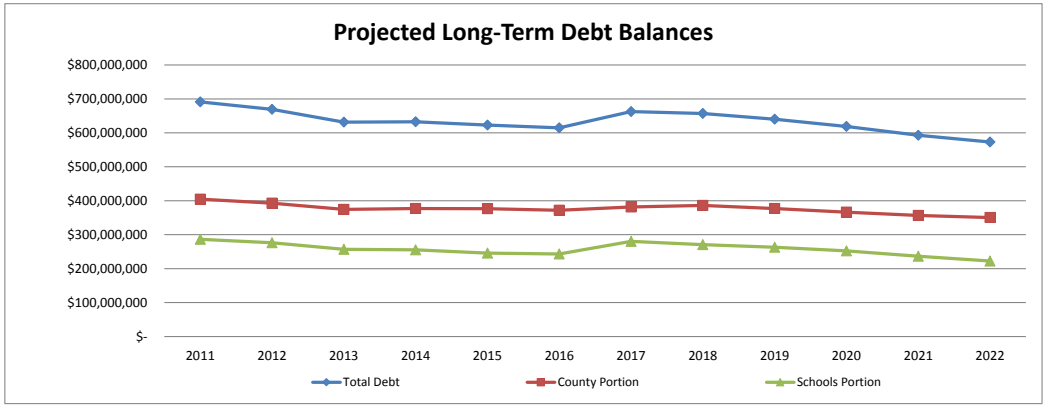
Major equipment includes the non-routine acquisition of long-lived capital equipment.

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

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

Knox County General Obligation Debt
Projected Changes in Bonded Debt Balances
Based on 2018-2022 Adopted 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)				$ 404,761,105				$ 286,425,363				$ 691,186,468
2012 (Audited)	$ 17,090,000	$ 28,916,145	$ (11,826,145)	$ 392,934,960	$ 18,815,000	$ 29,159,557	$ (10,344,557)	$ 276,080,806	$ 35,905,000	$ 58,075,702	$ (22,170,702)	$ 669,015,766
2013 (Audited)	-	18,470,460	(18,470,460)	374,464,500	-	18,928,821	(18,928,821)	257,151,985	-	37,399,281	(37,399,281)	631,616,485
2014 (Audited)	20,962,906	18,540,042	2,422,864	376,887,364	18,112,094	19,754,239	(1,642,145)	255,509,840	39,075,000	38,294,281	780,719	632,397,204
2015 (Audited)	74,476,292	74,547,695	(71,403)	376,815,961	28,423,708	37,936,586	(9,512,878)	245,996,962	102,900,000	112,484,281	(9,584,281)	622,812,923
2016 (Audited)	16,515,000	21,359,396	(4,844,396)	371,971,565	19,385,000	22,364,885	(2,979,885)	243,017,077	35,900,000	43,724,281	(7,824,281)	614,988,642
2017 (Projected)	31,680,000	21,782,280	9,897,720	381,869,285	58,585,000	20,992,001	37,592,999	280,610,076	90,265,000	42,774,281	47,490,719	662,479,361
2018	26,900,000	22,322,727	4,577,273	386,446,558	10,000,000	19,896,554	(9,896,554)	270,713,522	36,900,000	42,219,281	(5,319,281)	657,160,080
2019	13,730,000	23,283,360	(9,553,360)	376,893,198	12,400,000	19,955,921	(7,555,921)	263,157,601	26,130,000	43,239,281	(17,109,281)	640,050,799
2020	12,835,000	23,135,019	(10,300,019)	366,593,179	7,400,000	18,164,262	(10,764,262)	252,393,339	20,235,000	41,299,281	(21,064,281)	618,986,518
2021	13,185,000	23,253,740	(10,068,740)	356,524,439	-	16,000,541	(16,000,541)	236,392,798	13,185,000	39,254,281	(26,069,281)	592,917,237
2022	13,560,000	19,554,748	(5,994,748)	350,529,691	-	13,879,533	(13,879,533)	222,513,265	13,560,000	33,434,281	(19,874,281)	573,042,956
Total	**$ 240,934,198**	**$ 295,165,612**	**$ (54,231,414)**	**$ 350,529,691**	**$ 173,120,802**	**$ 237,032,900**	**$ (63,912,098)**	**$ 222,513,265**	**$ 414,055,000**	**$ 532,198,512**	**$ (118,143,512)**	**$ 573,042,956**

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.

Bonds issued in FY 2017 include $56,000,000 for the new Gibbs and Hardin Valley Middle Schools, plus approximately $10 million for energy management projects for various County facilities that will generate energy savings of approximately $6 million. As a result, total debt will increase at the end of FY 2017; however, future years are planned to include new debt issuance totals significantly less than debt repayments. This plan results in projected total debt at the end of FY 2022 of $573 million, a net reduction of $118.2 million compared to the FY 2011 balance of $691.2 million.