# *Knox County Commission*

Gina Oster, 3rd District, *Madam Chair*
Kim Frazier, At-Large Seat 11, *Vice-Chair*

Damon Rawls, 1st District
Courtney Durrett, 2nd District
Shane Jackson, 4th District
Angela Russell, 5th District
Terry Hill, 6th District
Rhonda F. Lee, Esq., 7th District
Adam Thompson, 8th District
W. Andy Fox, Esq., 9th District
Larsen Jay, At-Large Seat 11

400 West Main Street
Suite 603, City-County Bldg.
Knoxville, TN 37902

tel (865) 215-2534
fax (865) 215-2038
commission@knoxcounty.org

## NOTICE

TO: MEMBERS OF THE KNOX COUNTY COMMISSION
ALL DEPARTMENTS AND AGENCIES
NEWS MEDIA

FROM: COMMISSIONER GINA OSTER, MADAM CHAIR

**MADAM CHAIR OF THE KNOX COUNTY COMMISSION SHALL CONFIRM RECEIPT OF ITEMS AND SET THE FINAL APRIL AGENDA OF THE KNOX COUNTY COMMISSION AT 1:30 P.M. ON WEDNESDAY, APRIL 8, 2026 VIA EMAIL AND TELEPHONE CONFERENCE WITH THE COMMISSION OFFICE.**

**PLEASE SUBMIT ANY REQUESTED AGENDA CHANGES, ADDITIONS, QUESTIONS OR COMMENTS TO THE COMMISSION OFFICE.**

## AGENDA

### A. Honorary Resolutions

1. Consideration of a Resolution of the Commission of Knox County, Tennessee, recognizing Internal Audit Awareness Month in Knox County.
   *(County Mayor and Commissioner Jay)*

2. Consideration of a Resolution of the Commission of Knox County, Tennessee, honoring the life and legacy of Charlie Severance.
   *(Commissioner Frazier)*

3. Consideration of a Resolution of the Commission of Knox County, Tennessee, honoring the life and legacy of Matt Hinkin.
   *(Commissioner Thompson)*

### B. Presentations

4. Presentation: Bridge to Safety by Mike Hammond, Criminal Court Clerk. **(DEFERRED FROM FEBRUARY AT REQUEST OF CRIMINAL COURT CLERK, MIKE HAMMOND)**
*(Commissioners Lee and Oster)*

**C. Drives and Roads**

5. Consideration of the Acceptance of New County Roads:
A) Carolina Cherry Lane located in The Reserve at Penrose Farm, District 4.
B) Penrose FarmLane located in The Reserve at Penrose Farm, District 4.
C) Berry Basket Drive located in Strawberry Hills Phase 1, District 8.
D) Spring Berry Lane located in Strawberry Hills Phase 1, District 8.
E) Orchard Harvest Lane located in Strawberry Hills Phase 1, District 8.
*(Engineering and Public Works)*

6. Consideration of the closure of a portion of the Wye Way Lane terminus located north of River Oak Drive, Commission District 9. **(DEFERRED FROM JANUARY BY MAJORITY VOTE OF COMMISSION)**
*(Commissioner Fox)*

**D. Line Item Transfers**

7. Line Item Transfers.
*(Finance)*

**E. Budget Amendments**

8. Budget Amendments.
*(Finance)*

**F. Spread of Record**

9. Spread of Record the Grant Application to the State of Tennessee, Department of Health, for funding Ryan White Part B Program Services, submitted by the Knox County Health Department.
*(Health Department)*

10. Spread of Record the grant application to the United States Department of Labor (DOL), Employment and Training Administration (ETA) for funding submitted by Knox County Grants and Community Development.
*(Community Development)*

11. Spread of Record the election of Marcie Thomas to represent the Circuit Court Clerk's Office and Kasey Stone to represent the Criminal Court Clerk's Office on the Employee Insurance Benefits Committee to complete unfulfilled terms effective immediately through December 31, 2029.
*(Benefits)*

## G. Education Resolutions

12. Consideration of a Resolution of the Commission of Knox County, Tennessee, approving a Grant Agreement with Morgan Wallen Foundation for receipt of grant funding in the amount of $1,200,000.00 for Gibbs High School to upgrade the current Gibbs High School baseball field into a versatile, state-of-the-art multi-use athletic field; and in conjunction with the multi-use field project, approval of Gibbs High School constructing a softball hitting and pitching facility on the school's campus.
*(Schools)*

## H. General Government Resolutions

13. Consideration of a Resolution of the Commission of Knox County, Tennessee, appointing/reappointing _____, _____ and _____ as members and appointing _____, _____, _____ and _____ as alternates on the Knox County Board of Equalization. (Terms expire April 30, 2028) *(Candidate interviews will be conducted at the Optional Agenda Review Meeting on Monday, April 20, 2026 at 3:00 p.m. in the Main Assembly room)*
*(Commissioner Oster)*

14. Consideration of a Resolution of the Commission of Knox County, Tennessee, approving a contract with TN Gas, LLC for the provision of cylinder collection services to collect discarded cylinders from Knox County Convenience Centers.
*(Engineering and Public Works)*

15. Consideration of a Resolution of the Commission of Knox County, Tennessee, approving Supplement No. 4 to the Tennessee Department of Transportation (TDOT) Railroad Agreement No. 0989 between CSXT, TDOT, Knox County, and the City of Knoxville for road work associated with Alcoa Highway and Topside Road, at no cost to Knox County.
*(Engineering and Public Works)*

16. Consideration of a Resolution of the Commission of Knox County, Tennessee, approving Amendment No. 2 of the Construction Agreement between Knox County and CSXT in the amount of $194,907.00 for additional work related to the Coward Mill Road Phase 2 Roadway Improvement Project.
*(Engineering and Public Works)*

17. Consideration of a Resolution of the Commission of Knox County, Tennessee, approving the acquisition of remaining necessary right-of-way, temporary construction easements, and slope easements on four (4) tracts required to complete the Bakertown Road Widening and Realignment project.
(*Engineering and Public Works*)

18. Consideration of a Resolution of the Commission of Knox County, Tennessee, approving the acquisition of right-of-way on one tract for the construction of a left-turn lane on SB Old Callahan Drive at Clinton Hwy.
*(Engineering and Public Works)*

19. Consideration of a Resolution of the Commission of Knox County, Tennessee, approving a design contract with Ardurra in the amount of $103,100.00 for the Cedar Bluff/Dutchtown Sinkholes Excavation project.
*(Engineering and Public Works)*

20. Consideration of a Resolution of the Commission of Knox County, Tennessee, approving the acquisition of necessary right-of-way on four (4) tracts for the E Beaver Creek Turn Lane and Traffic Signal project.
(*Engineering and Public Works*)

21. Consideration of a Resolution of the Commission of Knox County, Tennessee, approving a construction contract with Whaley Construction, LLC in the amount of $1,644,433.00 for construction of the E Beaver Creek Turn Lane and Traffic Signal project.
(*Engineering and Public Works*)

22. Consideration of a Resolution of the Commission of Knox County, Tennessee, approving an Agreement for the Opioid Settlement Program abatement funds for remediation strategies addressing opioid substance misuse with Helen Ross McNabb Center, Inc. in the amount of $250,000.00. (No Local Match Required)
*(Community Development)*

23. Consideration of a Resolution of the Commission of Knox County, Tennessee, 1) authorizing the acceptance of federal funds in the estimated amount of $1,102,177.00 for the Community Development Block Grant (CDBG) program and $477,177.00 for the Home Investment Partnerships (HOME) program for the period beginning July 1, 2026 and ending June 30, 2027 and 2) approving Knox County's 2026 Annual Action Plan to identify activities Knox County will undertake during the program year beginning July 1, 2026 and ending June 30, 2027 using federal funds granted to Knox County by the U.S. Department of Housing and Urban Development (HUD) to address priority needs in housing and community services in furtherance of the CDBG and HOME Programs. (No Local Match Required)
*(Community Development)*

24. Consideration of a Resolution of the Commission of Knox County, Tennessee, approving an Addendum to Contract No. 21-743 with Fifth Asset, Inc. D/B/A Debtbook for an additional Contract Management Module, which Addendum provides for the term of the agreement to be through June 30, 2028.
*(Finance)*

25. Consideration of a Resolution of the Commission of Knox County, Tennessee, approving the Specific Performance Real Estate Sales Contracts for delinquent tax surplus properties sold via online and live auctions.
*(Procurement)*

26. Consideration of a Resolution of the Commission of Knox County, Tennessee, approving an Agreement of Sale in the amount of $1,000.00 with Aaron Wise for delinquent tax surplus property at 1321 Craig Road.
*(Procurement)*

27. Consideration of a Resolution of the Commission of Knox County, Tennessee, approving an Agreement of Sale in the amount of $1,000.00 with Nancy Cochran for delinquent tax surplus property at 10457 Bruner Hill Way.
*(Procurement)*

28. Consideration of a Resolution of the Commission of Knox County, Tennessee, approving Amendment Three to contract #77160 between the State of Tennessee Department of Children's Services and Knox County Juvenile Court in the amount of $733,568.00. Related to The McNabb Center's subcontract for the "Innerchange" program that provides prevention services to the youth and families of Knox County Juvenile Court. Grant term is for July 1, 2026 and ending June 30, 2027. (No local match required)
*(Juvenile Court)*

29. Consideration of a Resolution of the Commission of Knox County, Tennessee, approving a Governmental Grant Contract with the Tennessee Department of Mental Health and Substance Abuse Services for the Tennessee Certified Mental Health Court Program for Fiscal Year 26/27 in the amount of $236,000.00. The Grant Contract runs (1) calendar year beginning July 1, 2026 to expire June 30, 2027.
*(General Sessions and Criminal Court Judges)*

30. Consideration of a Resolution of the Commission of Knox County, Tennessee, amending the Knox County Commission Rules, Rule I, Section N, “Agenda,” to include a draft language submission deadline for agenda items sponsored by a Commissioner.
*(Rules Committee)*

31. Consideration of a Resolution of the Commission of Knox County, Tennessee, designating the Knox County Sheriff's Victims Assistance Fund to receive the Victims Assistance Assessment monies to support the Knox County Bridge To Safety Program. **(DEFERRED FROM FEBRUARY AT REQUEST OF SPONSOR)**
*(Commissioner Oster)*

32. Consideration of a Resolution of the Commission of Knox County, Tennessee, affirming local discretion consistent with proposed state law and responding to School Board Legislative Priority #6. **(DEFERRED FROM JANUARY AT REQUEST OF SPONSOR)**
*(Commissioner Lee)*

## I. Ordinances on First Reading

33. Consideration of an Ordinance of the Commission of Knox County, Tennessee, amending the Knox County Code, Chapter 2, Article VIII, Division 4, regarding Receipt and Disbursement of County Funds and Budget Procedures for Defined Service Contracts. (Establishing Section 2-558, previously reserved) **(FIRST READING) (DEFERRED FROM OCTOBER 2025 BY MAJORITY VOTE OF COMMISSION)**
*(Commissioners Fox and Russell)*

34. Consideration of an Ordinance of the Commission of Knox County, Tennessee, amending the Knox County Code, Chapter 58, Article III, Section 58-92 regarding Disbursement of County Funds levied through the Hotel Occupancy Tax. (Ord. No. O-91-11-101, adopted 1-27-92 and Ord. No. O-02-6-102, adopted 7-22-02) **(FIRST READING) (DEFERRED FROM OCTOBER 2025 BY MAJORITY VOTE OF COMMISSION)**
*(Commissioners Fox and Russell)*

35. Consideration of an Ordinance of the Commission of Knox County, Tennessee, creating Section 2-885 of Article XI of Chapter 2 of the Knox County Code, entitled "Recognition of Right to Self-Defense on Knox County-Owned Property". (Establishing Section 2-885 of the Knox County Code, previously reserved) **(FIRST READING) (DEFERRED FROM FEBRUARY BY MAJORITY VOTE OF COMMISSION)**
*(Commissioner Fox)*

36. Consideration of an Ordinance of the Commission of Knox County, Tennessee, creating Art. III of Chapter 26 of the Knox County Code, entitled "Data Centers," to define, add specific requirements, and provide limitations for Data Centers and Data Center Accessory Uses. **(FIRST READING)**
*(Commissioner Fox)*

## J. Ordinances on Second Reading

## K. Other Business

37. Discussion: March Madness.
*(Commissioner Fox)*

**RLA-18307** **1.**

**AGENDA COMMITTEE**

| | | | |
|---|---|---|---|
| Meeting Date: | 04/08/2026 | | |
| Requested By: | Marsha Pryse, COUNTY MAYOR | | |
| Department: | COUNTY MAYOR | | |
| Requires Expenditure of Funds: | NO | Funded in Current Budget: | NO |
| Appropriation Required: | NO | | |

CAPTION

Consideration of a Resolution of the Commission of Knox County, Tennessee, recognizing Internal Audit Awareness Month in Knox County.
*(County Mayor and Commissioner Jay)*

Attachments

# A PROCLAMATION

## On Behalf Of The People Of

# KNOX COUNTY

## By His Honor The Mayor

# Glenn Jacobs

## To Publicly Recognize

# *Internal Audit Awareness*

**Whereas;** **Internal auditing is an independent, objective assurance and consulting activity designed to add value and improve an organization's operations and protect stakeholders of both the public and private sectors; and**

**Whereas;** **Internal auditing is an established profession, with an internationally recognized code of ethics and a professional framework known as the Global Internal Audit Standards; and**

**Whereas;** **Established in 1941, the Institute of Internal Auditors (IIA) has been the internal audit profession's global voice, chief advocate, and principal educator; and**

**Whereas;** **Internal auditors add value to their respective organizations as independent professionals who identify and manage risks; provide assurance for compliance with laws, regulations and policies; ensure controls are in place and working appropriately; and address instances of organizational fraud, waste, and abuse; and**

**Whereas;** **Based in Knoxville, the IIA East Tennessee Chapter has more than 200 members and has served the region for over 60 years by promoting awareness of internal audit's value and the contribution of internal auditors to the success of organizations and the local economy at large; and**

**Whereas;** **Internal Audit Awareness Month presents an opportunity to recognize, acknowledge, and commend the efforts and contributions of internal auditors in corporations, not-for-profit organizations, and in state and local governments; and**

**NOW, THEREFORE, I, GLENN JACOBS, KNOX COUNTY MAYOR**
**do hereby proclaim May 2026, as**

# *Internal Audit Awareness Month*

**in Knox County, and urge all citizens to join me in this observance.**

**Given under my hand and affixed with the**
**Seal of the Knox County, Tennessee**

_____

**Mayor Glenn Jacobs**

**RLA-18316** **2.**

**AGENDA COMMITTEE**

| | |
|---|---|
| Meeting Date: | 04/08/2026 |
| Requested By: | Jill Rosberg, LAW DEPARTMENT |
| Department: | LAW DEPARTMENT |
| Requires Expenditure of Funds: | NO |
| Funded in Current Budget: | YES |
| Appropriation Required: | NO |

CAPTION

Consideration of a Resolution of the Commission of Knox County, Tennessee, honoring the life and legacy of Charlie Severance.
*(Commissioner Frazier)*

Attachments

*No file(s) attached.*

**RLA-18328** **3.**

**AGENDA COMMITTEE**

| | |
|---|---|
| Meeting Date: | 04/08/2026 |
| Requested By: | Drucilla Stills, COUNTY COMMISSION |
| Department: | COUNTY COMMISSION |
| Requires Expenditure of Funds: | Funded in Current Budget: |
| Appropriation Required: | |

CAPTION

Consideration of a Resolution of the Commission of Knox County, Tennessee, honoring the life and legacy of Matt Hinkin.
*(Commissioner Thompson)*

Attachments

*No file(s) attached.*

**RLA-18047** **4.**

**AGENDA COMMITTEE**

Meeting Date: 04/08/2026

Requested By: Drucilla Stills, COUNTY COMMISSION

Department: COUNTY COMMISSION

Requires Expenditure of Funds: Funded in Current Budget:

Appropriation Required:

---

CAPTION

Presentation: Bridge to Safety by Mike Hammond, Criminal Court Clerk. **(DEFERRED FROM FEBRUARY AT REQUEST OF CRIMINAL COURT CLERK, MIKE HAMMOND)**

*(Commissioners Lee and Oster)*

---

Attachments

*No file(s) attached.*

---

**RLA-18273** **5.**

**AGENDA COMMITTEE**

| | |
|---|---|
| Meeting Date: | 04/08/2026 |
| Requested By: | Sandi Prichard, ENGINEERING AND PUBLIC WORKS |
| Department: | ENGINEERING AND PUBLIC WORKS |
| Requires Expenditure of Funds: | NO Funded in Current Budget: NO |
| Appropriation Required: | NO |

CAPTION

Consideration of the Acceptance of New County Roads:
A) Carolina Cherry Lane located in The Reserve at Penrose Farm, District 4.
B) Penrose FarmLane located in The Reserve at Penrose Farm, District 4.
C) Berry Basket Drive located in Strawberry Hills Phase 1, District 8.
D) Spring Berry Lane located in Strawberry Hills Phase 1, District 8.
E) Orchard Harvest Lane located in Strawberry Hills Phase 1, District 8.
*(Engineering and Public Works)*

Attachments

The Reserve at Penrose Farm
Stawberry Hills Phase 1

ENGINEERING & PUBLIC WORKS

Codes Enforcement · Fleet Services · Operations · Development Services · Solid Waste · Strategic Planning

# Knox County Tennessee Road Acceptance

Name of Subdivision: The Reserve @ Penrose Farm
Developer: William David Wilkinson
Commission District: 4
Inspector: Cody Parker
Date: December 30, 2025

| Name of Road | Length of Road | Resurfacing w/Profile Mill Included in Cost |
|---|---|---|
| Carolina Cherry Lane | 463 LF | $ 17,883.84 |
| Penrose Farm Lane | 518 LF | $ 20,008.27 |
| | | |
| | | |
| | | |
| | | |
| | Total Miles 0.19 | Total $37,892.11 |

***Knox County Engineering is recommending the acceptance of the right-of-way along the above streets as shown on the recorded plat instrument number 202205020083250, and any ROW that may have been dedicated along Nubbin Ridge Road.***

# New Road Checklist:

Name of Subdivision: The Reserve @ Penrose Forest
Inspector: Jason Horner
Date Surfaced: April 28, 2022

- Curbs are backfilled
- Correct signs have been installed per the MUTCD manual
  - Street signs
  - Stop signs
  - Speed limits signs
  - Children at play signs
  - No Outlet signs if applicable
  - Street is free of standing water
- Sidewalks are located within the ROW
- Bridge(s) spanning 20' or more located within this road section

If yes, provide a brief description:

_____

_____

EPW file # 121-031
Recommended for road acceptance: Yes

_____ 12/31/2025
Land Development Construction Inspector — Date

_____ 12/31/2025
Construction Services Supervisor — Date

**NOTES:**

1. THE LOCATION OF UNDERGROUND UTILITIES WAS NOT VERIFIED BY EXCAVATION AND SHOULD BE VERIFIED BY THE PROPER UTILITY AUTHORITY AS NECESSARY.

2. UTILITY AND DRAINAGE EASEMENTS OF 10 FT. IN WIDTH (REAR LOT, EXTERIOR LOT LINES ADJOINING STREETS, AND INTERIOR LOT LINES ADJOINING PERIMETER EASEMENTS) EASEMENTS OF FIVE (5) FT. IN WIDTH ALONG BOTH SIDES OF ALL INTERIOR LOT LINES AND ON THE INSIDE OF ALL OTHER EXTERIOR LOT LINES.

3. THIS PROPERTY IS NOT LOCATED WITHIN THE FLOOD PLAIN.

4. THIS PROPERTY IS ZONED PR, PLANNED RESIDENTIAL
FOR SINGLE FAMILY DETACHED
FRONT SETBACK: 20 FT.
SIDE YARD: 5 FT.
REAR YARD: 15 FT. UNLESS CONTROLLED BY PERIPHERAL SETBACK OR USE-ON-REVIEW APPROVAL (SEE NOTE 7)
PERIPHERAL SETBACK: (AS SHOWN, SEE NOTE 7)

5. ALL LOTS WILL HAVE ACCESS TO THE INTERIOR STREET SYSTEM, ONLY.

6. 15 FT PERMANENT UTILITY EASEMENT 7.5 FT EACH SIDE OF ALL WATER AND SANITARY SEWER LINES AS INSTALLED

7. A REDUCTION OF THE PERIPHERAL SETBACK FROM 35 FT TO 25 FT ALONG ALL BOUNDARY LOTS EXCEPT THE SOUTHERN BOUNDARY A REDUCTION TO 15 FT ALONG THE SOUTHERN BOUNDARY OF LOT 19 WHERE A REDUCTION TO 15 FT WAS APPROVED AT THE CONCEPT/USE-ON-REVIEW MEETING DATED FEB 11, 2021.

8. FOR APPROVED SUBDIVISION VARIANCES AND CONDITIONS OF THE APPROVAL OF THE CONCEPT PLAN AND USE-ON-REVIEW, REFER TO THE METROPOLITAN PLANNING COMMISSION'S FILES: 1-SB-21-C & 1-C-21-UR, APPROVED AT THE FEBRUARY 11, 2021 PLANNING COMMISSION MEETING

Variances Approved at the February 11, 2021 Planning Commission Meeting:

1) Reduce the minimum lot depth for lot no. 1 from 150 ft to 145.04 ft.

2) Reduce the right-of-way cul-de-sac transition radius on the west side of Road 'A' from 75-ft to 0-ft.

3) Reduce the minimum intersection spacing between road 'A' and Dowry Lane from 300-ft to 40-ft.

Alternative Design Standards Approved by Knox County Engineering and Public Works with the Approval of the Concept Plan at the February 11, 2021 Planning Commission Meeting:

1) Increase the maximum road grade at intersections from 1% to 3%.

9. HOMEOWNERS ASSOCIATION COVENANTS RECORDED: INST #20220427003270

10. SIGHT DISTANCE AT INTERSECTING ENTRANCE ROAD MEETS THE MINIMUM SUBDIVISION REGULATIONS.

11. PROPERTY OWNERS ARE RESPONSIBLE FOR MAINTENANCE OF STORMWATER FACILITIES IN ACCORDANCE WITH THE AGREEMENT FOR MAINTENANCE OF STORMWATER FACILITIES RECORDED AS:
INSTRUMENT 20220428006367

(19) LOTS: 4.84 ACRES (INCLUDES 0.24 AC COMMON AREA)
PUBLIC RIGHT-OF-WAY: 1.31 ACRES
TOTAL: 5.85 ACRES

**Knox County Department of Engineering and Public Works:**

The Knox County Department of Engineering and Public Works hereby approves this plat on this the 27 day of April A.D. 20 22

Engineering Director

**Guarantee of Completion of Streets and Related Improvements:**

I, the undersigned, hereby certify that a bond or other security has been posted with the appropriate agency to insure completion of all streets and related improvements including individual permanent reference markers and monumentation, benchmarks and property markers, and that such improvements are functional in accordance with required standards and specifications.

Signed: _____ Date: 4/29/22

Dept: EPW Title: Engineer

**Guarantee of Completion of Stormwater Facilities:**

I, the undersigned, hereby certify that a bond or other security has been posted with the appropriate agency to insure completion and stabilization of all stormwater facilities as shown on the stormwater plans which were approved this

_____ day of _____, 20__.

Signed: _____ Date: 4/29/22

Dept: EPW Title: Engineer

**SURVEY & DATUM NOTES:**

1. BASE CONTROL FOR THIS SURVEY WAS PERFORMED ON/BETWEEN 2-02-21 & 2-02-21 WITH STATIONARY TOPCON HIPER SR RTKVER BY SINGLE VECTOR RTK REFERENCING THE TDOT CORS NETWORK. BASE LOCATED AT:

LATITUDE: 35°49'46.1982811" N
LONGITUDE: 084°00'17.5363338" W
ELIPSOID HEIGHT: 922.846 FT

THE COMPUTED AVERAGE POSITIONAL DEVIATION DOES NOT EXCEED H: 0.026FT, V: 0.1FT

2. COORDINATES ARE STATE PLANE COORDINATE SYSTEM VALUES. DISTANCE LISTINGS AND LONGITUDE BEARINGS WERE VERIFIED THROUGH A CONVENTIONAL GEODETIC SURVEY USING THE NORTH AMERICAN DATUM OF 1983(2011).

PLANE ADJUSTMENTS CENTRALIZED AT:

LATITUDE: 35°54'09.785308"N
LONGITUDE: 084°03'29.1422146"W

AVERAGE SCALE FACTOR: 0.9999981151
SITE SCALE FACTOR: 0.9999981151 (D. 980 NAVD88 ECCN18)
SITE CORRECTION FACTOR: 0.999998115803
DATUM ADJUSTMENT: 1.000937195

3. CONVENTIONAL TRAVERSE METHODS WERE EMPLOYED USING A NIKON DTM-352 DIGITAL AUTOMATIC TOTAL STATION. DIRECT AND REVERSE OBSERVATIONS WERE COLLECTED ON ALL CONTROL POINTS.

4. THE RAW ERROR OF CLOSURE PRECISION WAS 1:43,851. THE ANGULAR ERROR WAS 00-00-04 PER ANGLE. THE ERROR OF CLOSURE AFTER ANGLE BALANCE WAS 1:38,189. THE TRAVERSE WAS ADJUSTED USING THE COMPASS RULE ADJUSTMENT.

5. COORDINATES SHOWN ARE UNADJUSTED STATE PLANE VALUES.

6. DISTANCES SHOWN ARE NOT CORRECTED FOR STATE PLANE.

**CERTIFICATION OF FINAL PLAT –**
**ALL INDICATED MARKERS, MONUMENTS AND BENCHMARKS TO BE SET WHEN CONSTRUCTION IS COMPLETE:**

I hereby certify that I am a registered land surveyor licensed to practice surveying under the laws of the State of Tennessee; further certify that this plat and accompanying drawings, to the best of my knowledge and belief, conform to all requirements of the Subdivision Regulations of the Knoxville-Knox County Subdivision Regulations except as may have been specifically waived by the Planning Commission, or for variances and waivers which have been approved as identified on the final plat. The bond or other security for the completion of the subdivision improvements, if required, and improvements shall also guarantee the installation of the indicated permanent reference markers and monuments, and benchmarks and property monuments upon completion of the subdivision.

RICHARD A. BAILEY, RLS TENN. REG. NO. 1789 DATE 4/22/22

**Planning Staff Certification of Approval for Recording – Final Plat:**

This is to certify that the subdivision and street names have been found to comply with the Subdivision Regulations of Knoxville and Knox County and that the bond or other security for the completion of the subdivision as noted on the plat, and that the record plat is ready approved for recording in the office of the Knox County Register of Deeds. Pursuant to Section 13-3-405 of Tennessee Code Annotated, the approval of the plat by the Planning Commission shall not be deemed to constitute or effect an acceptance by the City of Knoxville or Knox County of the dedication of any street or other ground upon the plat.

Signed: _____ 5/2/2022
EK Fn MP

**Certification of Approval of Public Sanitary Sewer System – Major Subdivisions**

This is to certify that the public sanitary sewer system installed, or proposed for installation, is in accordance with State and local regulations.

First UD of Knox Co.
Utility Provider

Authorized Signature for Utility Date 02/25/22

**Certification of Approval of Public Water System – Major Subdivisions**

This is to certify that the public water system installed, or proposed for installation, is in accordance with State and local regulations.

First UD of Knox Co.
Utility Provider

Authorized Signature for Utility Date 02/25/22

**ZONING:**

ZONING SHOWN ON OFFICIAL MAP: PR < 4 DU/AC

DATE: 5/9/22 BY: _____

**ADDRESSING DEPARTMENT CERTIFICATION:**

I, THE UNDERSIGNED, HEREBY CERTIFY THAT THE SUBDIVISION NAME AND ALL STREET NAMES CONFORM TO THE KNOXVILLE/KNOX COUNTY STREET NAMING AND ADDRESSING ORDINANCE, THE ADMINISTRATIVE RULES OF THE PLANNING COMMISSION, AND THESE REGULATIONS.

SIGNED: _____ DATE: 5/8/2022

**ROAD CENTERLINE DATA**

| | | CHORD BEARING | CHORD | RADIUS | ARC |
|---|---|---|---|---|---|
| PENROSE FARM LN | | | | | |
| 0+00 | | CL1 | S28°51'03"E | 227.30' | |
| PC 2+27.35 | | CLC1 | S28°22'39"E | 43.08' | 500.00' | 43.08' |
| PT 2+70.42 | | CL2 | S22°54'53"E | 157.14' | |
| PC 4+27.56 | | CLC2 | S21°16'39"E | 18.41' | 200.00' | 18.41' |
| PT 4+45.98 | | CL3 | S18°38'23"E | 45.17' | |
| 4+91.15 | | END | | | |
| PENROSE FARM LN 2+06.30= | | | | | |
| CAROLINA CHERRY LN | | | | | |
| 0+00 | | CL4 | N48°34'00"E | 345.14' | |
| PC 3+45.14 | | CLC3 | N57°52'00"E | 57.74' | 200.00' | 57.94' |
| PT 4+03.08 | | CL5 | N66°10'00"E | 34.32' | |
| 4+37.40 | | END | | | |

**DEDICATED RIGHT-OF-WAY**
**NUBBIN RIDGE DR**
**3285.0 SQ FT / 0.08 ACRES**

| | DISTANCE | BEARING |
|---|---|---|
| L1 | 11.10' | N22°49'21"W |
| L2 | 51.76' | N48°10'38"E |
| L3 | 165.19' | N50°06'41"E |
| L4 | 131.59' | N48°18'02"E |
| L5 | 131.58' | N48°00'27"E |
| L6 | 95.08' | N47°02'10"E |
| L7 | 5.05' | S38°34'17"E |

**LEGEND:**

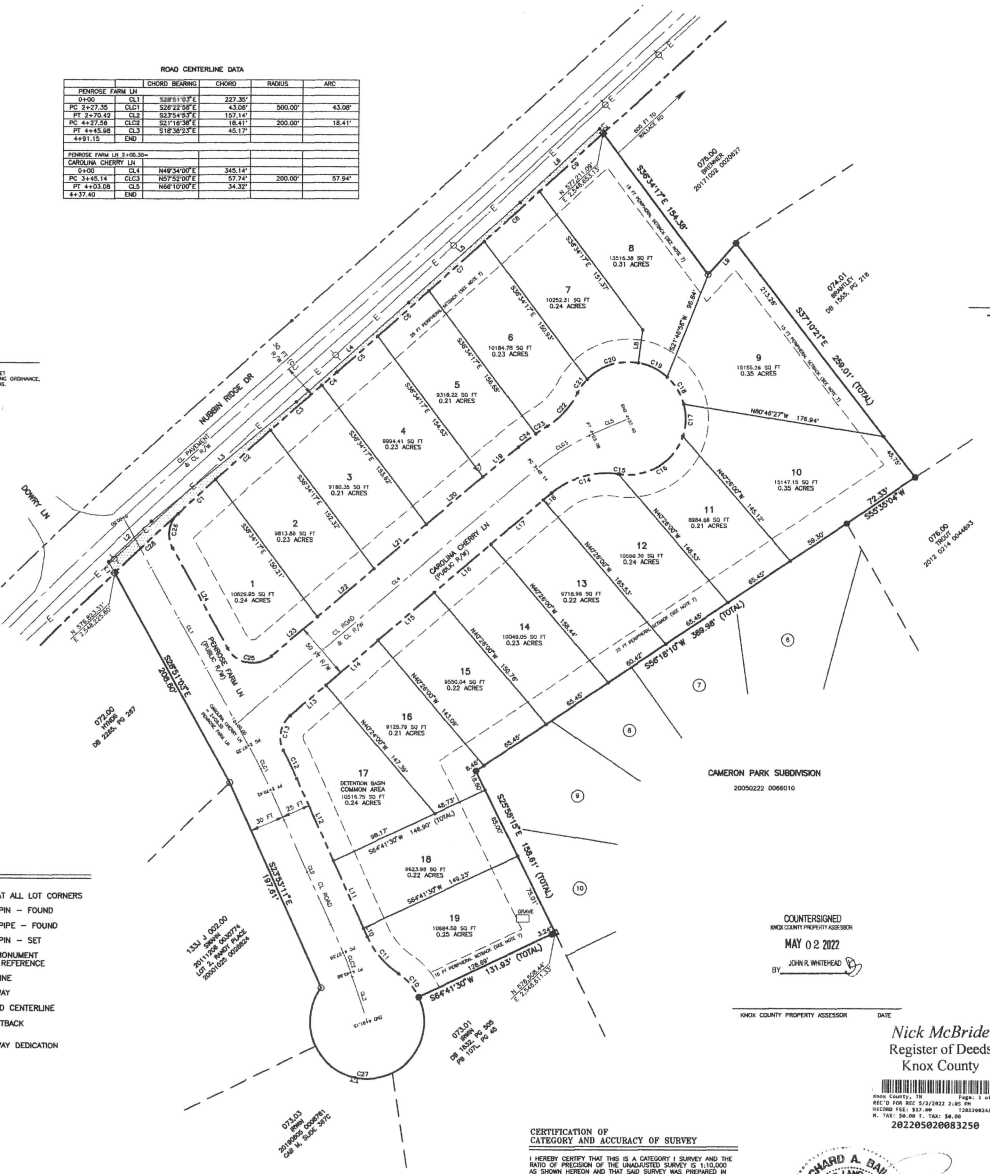
- IRON PINS AT ALL LOT CORNERS
- 1/2" IRON PIN – FOUND
- 3/4" IRON PIPE – FOUND
- 1/2" IRON PIN – SET
- CONCRETE MONUMENT PERMANENT REFERENCE
- PROPERTY LINE
- RIGHT-OF-WAY
- R/W & ROAD CENTERLINE
- BUILDING SETBACK
- RIGHT-OF-WAY DEDICATION
- HYDRANT

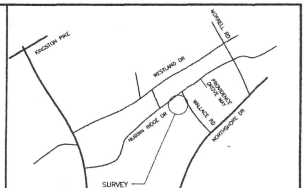
SCALE: 1" = 50'

**TAXES AND ASSESSMENTS:**

THIS IS TO CERTIFY THAT ALL PROPERTY TAXES AND ASSESSMENTS DUE ON THIS PROPERTY HAVE BEEN PAID.

SIGNED: _____ DATE: 4/29/2022
KNOX COUNTY TRUSTEE




VICINITY MAP

| | CHORD BEARING | CHORD | RADIUS | ARC |
|---|---|---|---|---|
| C1 | N47°11'09"E | 44.23' | 5893.70' | 44.23' |
| C2 | N47°43'03"E | 65.18' | 5893.70' | 65.18' |
| C3 | N48°19'35"E | 60.10' | 5893.70' | 60.10' |
| C4 | N48°42'19"E | 17.78' | 5893.70' | 17.78' |
| C5 | N48°40'29"E | 47.30' | 11409.81' | 47.30' |
| C6 | N48°24'10"E | 60.23' | 11409.81' | 60.23' |
| C7 | N48°05'15"E | 65.28' | 11409.81' | 65.28' |
| C8 | N47°47'30"E | 65.32' | 11409.81' | 65.32' |
| C9 | N47°24'23"E | 75.42' | 11409.81' | 75.42' |
| L8 | S07°40'08"W | 29.11' | | |
| L9 | S41°53'43"E | 36.75' | | |
| C10 | N41°05'56"W | 27.02' | 50.00' | 27.36' |
| C11 | N40°20'41"W | 42.43' | 75.00' | 43.01' |
| L10 | N23°54'53"W | 8.03' | | |
| L11 | N23°54'53"W | 65.02' | | |
| L12 | N23°54'53"W | 79.64' | | |
| C12 | N25°24'01"W | 27.22' | 525.00' | 27.22' |
| C13 | N11°20'28"E | 30.84' | 25.00' | 33.30' |
| L13 | N49°34'00"E | 40.85' | | |
| L14 | N49°34'00"E | 60.00' | | |
| L15 | N49°34'00"E | 65.00' | | |
| L16 | N49°34'00"E | 65.00' | | |
| L17 | N49°34'00"E | 60.00' | | |
| L18 | N49°34'00"E | 9.39' | | |
| C14 | N73°39'39"E | 60.84' | 75.00' | 62.64' |
| C15 | S81°57'39"E | 1.62' | 75.00' | 1.62' |
| C16 | N58°21'04"E | 64.69' | 50.00' | 70.35' |
| C17 | N01°41'13"E | 28.16' | 50.00' | 28.55' |
| C18 | N31°01'46"E | 28.16' | 50.00' | 28.55' |
| C19 | N63°44'48"W | 28.16' | 50.00' | 28.55' |
| C20 | S71°48'01"W | 47.08' | 50.00' | 49.04' |
| C21 | S35°14'28"W | 14.72' | 50.00' | 14.77' |
| C22 | S42°09'36"W | 39.79' | 75.00' | 40.27' |
| C23 | S56°00'37"W | 12.01' | 225.00' | 12.01' |
| C24 | S52°01'26"W | 19.29' | 225.00' | 19.30' |
| L19 | S49°34'00"W | 40.81' | | |
| L20 | S49°34'00"W | 65.00' | | |
| L21 | S49°34'00"W | 80.00' | | |
| L22 | S49°34'00"W | 65.00' | | |
| L23 | S49°34'00"W | 53.04' | | |
| C25 | N79°38'20"W | 38.74' | 25.00' | 44.32' |
| L24 | N28°51'03"W | 100.09' | | |
| C26 | N03°03'36"E | 30.72' | 25.00' | 33.08' |
| C27 | N84°43'40"W | 85.99' | 50.00' | 210.85' |
| C28 | N46°35'58"E | 76.30' | 5893.70' | 76.31' |

**COUNTERSIGNED**
KNOX COUNTY PROPERTY ASSESSOR
MAY 02 2022
JOHN R. WHITEHEAD
BY _____

KNOX COUNTY PROPERTY ASSESSOR DATE

Nick McBride
Register of Deeds
Knox County

Knox County, TN Pages: 1 of 1
RECD FOR REC 5/3/2022 2:50 PM
RECORD FEE: $17.00 T20220042368
M. TAX: $0.00 T. TAX: $0.00
202205020083250

**CERTIFICATION OF CATEGORY AND ACCURACY OF SURVEY**

I HEREBY CERTIFY THAT THIS IS A CATEGORY I SURVEY AND THE RATIO OF PRECISION OF THE UNADJUSTED SURVEY IS 1:10,000 AS SHOWN HEREON AND THAT SAID SURVEY WAS PREPARED IN COMPLIANCE WITH THE CURRENT EDITION OF THE RULES OF TENNESSEE STATE BOARD OF EXAMINERS FOR LAND SURVEYING – STANDARDS OF PRACTICE

RICHARD A. BAILEY, PLS 1789 TN 2/22/22

REFERENCE DEED INST #20210311 0073951; #19940209 0000050

RICHARD A. BAILEY REGISTERED LAND SURVEYOR STATE OF TENNESSEE NO. 1789 2/22/22

**CERTIFICATE OF OWNERSHIP AND GENERAL DEDICATION**

I, (We), the undersigned owner(s) of the property shown hereon, hereby adopt this as (my, our) plan of subdivision and dedicate the streets as shown to the public use forever and grant any utility (or, utilities) not presently in the streets of the property, and as property owner(s) hereby do consentment right to dedicate right-of-way and/or grant easement as shown on this plat.

WILLIAM DAVID WILKINSON
OWNER

SIGNATURE DATE 2-23-22

OWNER:
**WILLIAM DAVID WILKINSON**
1209 HWY 85 CONNECTOR
BROOKS, GA 30205
(678)249-8599

PLANNING SERVICES FILE: 1-00-22

CLT REF: MAP 133, PARCELS 073.00, 074.02, 074.03, 074.04.

**RBailey.US**
224 ILLINOIS AVENUE
OAK RIDGE, TENNESSEE 37830-4963
(865) 482-0280

| | | | |
|---|---|---|---|
| FILE: 2752PLAT | FINAL PLAT | | |
| REVISION: 1 | THE RESERVE @ PENROSE FARM | | |
| DRAWN BY: R. A. BAILEY | LOCATED AT NUBBIN RIDGE DRIVE | | |
| DATE: 09 FEB 22 | KNOXVILLE, KNOX COUNTY, DISTRICT 6, TENNESSEE | | |
| | SCALE: 1" = 50' | SHT: 1 OF: 1 | 2752 |

# Knox County Tennessee Road Acceptance

Name of Subdivision: Strawberry Hills SD Phase 1
Developer: Maverick Development Group INC. & RP Homes LLC
Commission District: 8
Inspector: Cody Parker
Date: March 26, 2026

| Name of Road | Length of Road | Resurfacing w/Profile Mill Included in Cost |
|---|---|---|
| Berry Basket Dr. | 1577 LF | $60,913.20 |
| Spring Berry Ln. | 1214 LF | $46,891.96 |
| Orchard Harvest Ln. | 411 LF | $15,875.29 |
| | | |
| | Total Miles 0.60 | Total $123,680.45 |

***Knox County Engineering is recommending the acceptance of the right-of-way along the above streets as shown on the recorded plat instrument number 202209210018496 and any ROW that may have been dedicated along Brakebill Rd.***

ENGINEERING & PUBLIC WORKS

Codes Enforcement · Fleet Services · Operations · Development Services · Solid Waste · Strategic Planning

# New Road Checklist:

Name of Subdivision: Strawberry Hills SD Phase 1
Inspector: Duane Nielsen
Date Surfaced: August 17, 2023

- ✓ Curbs are backfilled
- ✓ Correct signs have been installed per the MUTCD manual
- ✓ Street signs
- ✓ Stop signs
- ✓ Speed limits signs
- ✓ Children at play signs
- ✓ No Outlet signs if applicable
- ✓ Street is free of standing water
- ✓ Sidewalks are located within the ROW

N/A Bridge(s) spanning 20' or more located within this road section
N/A If yes, provide a brief description:

_____

_____

EPW file # 121-039
Recommended for road acceptance: Yes

Land Development Construction Inspector — Date: 3-31-2026

Construction Services Supervisor — Date: 3-31-2026

# FINAL PLAT of the STRAWBERRY HILLS SUBDIVISION, PHASE I

BEING LOCATED ON CLT MAP 72 AND BEING REPRESENTED AS PARCELS 267, 267.01 & 267.02
SITUATED WITHIN THE EIGHTH CIVIL DISTRICT OF KNOX COUNTY, TENNESSEE
WITHOUT THE LIMITS OF THE CITY OF KNOXVILLE, TENNESSEE

*Stormwater Maintenance Agreement: Instrument Number 202209150017112*
*Declaration of Covenants and Restrictions for Strawberry Hills: Instrument Number 202205310090362*

**OWNERS:**

MAVERICK DEVELOPMENT GROUP INC.
3200 N HAWTHORNE STREET
CHATTANOOGA, TN 37406
(423) 991-9853

RP HOMES, LLC
3200 N HAWTHORNE STREET
CHATTANOOGA, TN 37406
(423) 991-9853

TENNESSEE STATE PLANE NORTH

LOCATION MAP
N.T.S.

## CERTIFICATE OF OWNERSHIP AND GENERAL DEDICATION

I, (We), the undersigned owner(s) of the property shown hereon, hereby adopt this (as they, our) plan of subdivision and dedicate the streets as shown to the public use forever and hereby certify that (I am, we are) the owner(s) in fee simple of the property, and as property owner(s) in fee simple of the property, and as property owner(s) have an unrestricted right to dedicate right-of-way and/or grant easement as shown on this plat.

Owner(s) Printed Name: Maverick Development Group, Inc.
Signature(s): _____ Date: 8/3/22

Owner(s) Printed Name: RP Homes, LLC
Signature(s): _____ Date: 8/3/22

## CERTIFICATION OF FINAL PLAT - ALL INDICATED MARKERS, MONUMENTS AND BENCHMARKS TO BE SET WHEN CONSTRUCTION IS COMPLETED

I hereby certify that I am a registered land surveyor licensed to practice surveying under the laws of the State of Tennessee; I further certify that this plat and accompanying drawings, documents, and statements conform, to the best of my knowledge, to an applicable provisions of the Knoxville-Knox County Subdivision Regulations except as has been itemized, described, and requested for variance by the Planning Commission; and that all monuments, markers, and benchmarks which have been or are to be identified on the final plat. The bond or other security that is posted to guarantee the completion of streets and related improvements shall also guarantee the installation of the indicated permanent reference markers and monuments, and benchmarks and property monuments upon completion of the subdivision.

Registered Land Surveyor: Benjamin A. Mooney
Tennessee License No. 1501 Date: 8th August 2022

## CERTIFICATION OF CATEGORY AND ACCURACY OF SURVEY

I hereby certify that this is a category _____ unadjusted survey as defined by the Minimum Standards of Practice adopted by the Tennessee Board of Examiners for Land Surveyors. The accuracy of this survey is _____ as required by the Minimum Standards of Practice adopted by the Tennessee Board of Examiners for Land Surveyors-Standards of Practice, Chapter 0820-3.

Registered Land Surveyor: Benjamin A. Mooney
Tennessee License No. 1501 Date: 8th August 2022

## CERTIFICATION OF NO RECORDED EASEMENTS

This is to certify that there are no known recorded drainage or utility easements on lot line(s) being eliminated on this subdivision plat.

Registered Land Surveyor: Benjamin A. Mooney
Tennessee License No. 1501 Date: 8th August 2022

## CERTIFICATION OF APPROVAL OF PUBLIC SANITARY SEWER SYSTEM - MAJOR SUBDIVISIONS

This is to certify that this public sanitary sewer system installed, or proposed for installation, is in accordance with State and local regulations.

KUB 08/04/2022
Utility Provider Authorized Signature Date

## CERTIFICATION OF APPROVAL OF PUBLIC WATER SYSTEM - MAJOR SUBDIVISIONS

This is to certify that the public water system installed, or proposed for installation, is in accordance with State and local regulations.

KUB 08/04/2022
Utility Provider Authorized Signature Date

## TAXES AND ASSESSMENTS

This is to certify that all property taxes and assessments due on this property have been paid.

Knox County Trustee 09/21/2022
Signed: _____ Date: _____

## ZONING

Zoning district(s) in which the land being subdivided is located shall be indicated as shown on the zoning map by the Planning Commission as follows:

Zoning Shown on Official Map: PR up to 9 du/ac

Date: 9/21/22 By: [signature]

## KNOX COUNTY DEPARTMENT OF ENGINEERING AND PUBLIC WORKS

The Knox County Department of Engineering and Public Works hereby approves this plat on this the 21st day of September, 2022.

Engineering Director: Tim Snowden
Signature: Simple Pooley for Tim Snowden

## GUARANTEE OF COMPLETION OF STREETS AND RELATED IMPROVEMENTS

I, the undersigned, hereby certify that a bond or other security has been posted with the appropriate agency to insure completion of all streets and related improvements including dedicated permanent reference markers and monuments, and benchmarks and property monuments in this subdivision in accordance with required standards and specifications.

Signed: Simple Pooley Date: 9/21/2022
Dept. EPW Title: Engineer

## GUARANTEE OF COMPLETION OF STORMWATER FACILITIES

I, the undersigned, hereby certify that a bond or other security has been posted with the appropriate agency to insure completion of all stormwater facilities as shown on the stormwater plans which were approved the ____ day of _____, 2022.

Signed: Simple Pooley Date: 9/21/2022
Dept. EPW Title: Engineer

## ADDRESSING DEPARTMENT VERIFICATION

I, the undersigned, hereby certify that the subdivision name and all street names conform to the Knoxville-Knox County Street Naming and Addressing Ordinance and the Rules of the Planning Commission and were approved.

Signed: [signature] Date: 9/21/2022

## PLANNING STAFF CERTIFICATION OF APPROVAL FOR RECORDING - FINAL PLAT

This is to certify that the subdivision plat shown hereon has been found to comply with the Subdivision Regulations of Knoxville and Knox County and with zoning certified plans, with the exception of any variances and waivers noted on this plat is hereby approved for recording in the office of the Knox County Register of Deeds. Pursuant to Section 13-3-405 of Tennessee Code Annotated, the approval of this plat by the Planning Commission shall not be deemed to constitute of effect an acceptance by the City of Knoxville of Knox County of the dedication of any street or other ground upon the plat.

Signature: [signature] 9/21/2022

COUNTERSIGNED
KNOX COUNTY REGISTER OF DEEDS
SEP 21 2022
TIME
BY _____

| REVISION | DATE | DESCRIPTION |
|---|---|---|
| 1 | 08/02/2022 | ADDRESS NEW OWNER & PARCEL INFORMATION |

HAMMER ROAD RIGHT-OF-WAY LIMITS DETAIL
N.T.S.

BRAKEBILL ROAD RIGHT-OF-WAY LIMITS DETAIL
N.T.S.

SHEET 1

SHEET 2

SHEET 3

SHEET 4

FUTURE DEVELOPMENT
REMAINING AREA TO BE DEVELOPED
70± ACRES

CLT MAP 072, PARCEL 267
LAURIE BOWLES BOZEMAN & NANCY BOWLES ALMY
DEED BOOK 2311, PAGE 953
CALCULATED AREA: 82.586± ACRES
EXCLUDES PARCEL 267.01 & AREA WITHIN RIGHTS-OF-WAY AS REPRESENTED HEREON
100.66± ACRES
(INCLUDES PARCEL 267.01)

KNOXVILLE UTILITY BOARD UTILITY EASEMENT
INSTRUMENT #200712030028894
12,698± SQ. FT.

KNOXVILLE UTILITY BOARD UTILITY EASEMENT
INSTRUMENT #200712030028894
12,698± SQ. FT.

LIMITS OF R.O.W. PER PRESCRIPTIVE USE & MAINTENANCE BY KNOX CO. ENGINEERING PUBLIC WORKS

POTENTIAL RIGHT-OF-WAY DEDICATION
2.801± SQ. FT.

POTENTIAL RIGHT-OF-WAY DEDICATION
2.901± ACRES

10' GAS LINE EASEMENT
DEED BOOK 2174, PAGE 947
REFERENCE
KUB FIELD BOOK 445, PAGES 60-64

15' SANITARY SEWER LINE EASEMENT
DEED BOOK 1700, PAGE 1006

NORTHEAST KNOX UTILITY DISTRICT
15' SANITARY SEWER LINE EASEMENT
DEED BOOK 1700, PAGE 1006

10' GAS LINE EASEMENT
DEED BOOK 2174, PAGE 947
REFERENCE
KUB FIELD BOOK 445, PAGES 61

RIGHT-OF-WAY DEDICATION
126,378± SQ. FT.

POTENTIAL PERPETUAL EASEMENT

CLT MAP 072, PARCEL 270
ROBERT & BRENDA C. CALLOWAY
INSTRUMENT #200504280076101

CLT MAP 072, PARCEL 272.01
ROBERT & BRENDA C. CALLOWAY
INSTRUMENT #200101300568613

CLT MAP 072, PARCEL 271
AGNES Q. & TIM J. MUNDY
INSTRUMENT #200901300211181

CLT MAP 072, PARCEL 197
TERRACE MOTEL OPERATING
PARCEL NO. 4 OF
SKAITES CHAPEL ESTATES
DEED BOOK 2166, PAGE 1587

CLT MAP 072, PARCEL 198
EARP ALAN JENKINS
INSTRUMENT #200307240005383

CLT MAP 072, PARCEL 155
EARP ALAN JENKINS
INSTRUMENT #200307240005382

CLT MAP 072, PARCEL 267
LAURIE BOWLES BOZEMAN & NANCY BOWLES ALMY
DEED BOOK 2311, PAGE 953

CLT MAP 072, PARCEL 267.01
THE HELEN ROSS McNABB CENTER, INC.
INSTRUMENT #201711220019931

CLT MAP 072, PARCEL 267.02
THE HELEN ROSS McNABB CENTER, INC.
INSTRUMENT #201711220019931

CLT MAP 072, PARCEL 267.02
THE HELEN ROSS McNABB CENTER, INC.
INSTRUMENT #201711220019931

NORTHEAST KNOX UTILITY DISTRICT
DEED BOOK 1700, PAGE 1006

HAMMER ROAD

BRAKEBILL ROAD

BERRY BASKET DRIVE

ORCHARD GRASS LANE

SPRING BERRY LANE

FLAGGED POST

SET STONE

IRON ROD

CEDAR TREE

GRAVEL DRIVEWAY

CONCRETE DRIVEWAY

14' RIGHT-OF-WAY EASEMENT (FORMALLY IN FAVOR OF L.A. DRUMMONDTTI)
INSTRUMENT #199508290005226
(PARTIALLY RELEASED IN BOOK 1166, PAGE 205)

20' KNOXVILLE UTILITY BOARD UTILITY EASEMENT
INSTRUMENT #200712030028894
12,698± SQ. FT.

20' KNOXVILLE UTILITY BOARD UTILITY EASEMENT
INSTRUMENT #200712030028894
12,698± SQ. FT.

LEGEND

GRAPHIC SCALE
150 0 75 150 300 600
( IN FEET )
1 inch = 150ft.

Knox County, TN
REC'D FOR REC 9/21/2022 12:46 PM
RECORD 101.00 - PG 1 OF 6
FEE 6.00 - TAX 0.00 - TOTAL: $6.00
202209210018496

*Nick McBride*
Register of Deeds
Knox County

PLANNING SERVICES FILE #5-AA-22

NOTES

1. PROPERTIES LIE IN THE NAMES OF MAVERICK DEVELOPMENT GROUP, INC. RECORDED AS INSTRUMENT #200712030028894 AND RP HOMES, LLC RECORDED AS INSTRUMENT #200302020088678. ALL OF RECORD IN THE REGISTER'S OFFICE OF KNOX COUNTY, TENNESSEE.
2. THE PURPOSE OF THIS PLAT IS TO RESUBDIVIDE A PORTION OF ONE LARGE PARCEL AND ALL OF TWO SMALLER PARCELS TOTALING 100.66± ACRES INTO 88 BUILDABLE LOTS, 2 OPEN SPACE LOTS AND FUTURE DEVELOPMENT AREA.
3. "TENNESSEE STATE PLANE" NORTH BASED ON KNOX REFERENCE STATION 7810, (NAAT1996) COORDINATES OF N 360512.585, E 2135865.143. DISTANCES HAVE NOT BEEN REDUCED TO STATE PLANE BEARINGS.
4. GPS EQUIPMENT WAS USED TO DETERMINE THE POSITION OF CONTROL POINTS ON THE SURVEYED PROPERTY IN ORDER TO ESTABLISH THE BEARING BASE FOR THIS SURVEY. THE POSITIONAL DATA WAS OBTAINED USING A TRIMBLE R8 GNSS SYSTEM. THE FIELD PROCEDURE FOR THE POINTS WAS CONDUCTED ACCORDING TO A LOCAL (CITY, STATE, MULTI-PURPOSE) REGIONAL, NORTH BASED (OR GRID) REFERENCE STATION "TRPT" WITH A COMBINED SCALED FACTOR OF 0.9999 (USE) REFERENCED TO HARN (NAD83 (FBASIN 2010), GRAND MODEL SOUTH 02). POSITIONAL QUALITY OF OBSERVED DATA DOES NOT EXCEED (+ (0.07) AND V (0.07)).
5. SURVEY WAS PREPARED UTILIZING THE MOST RECENT DEEDING DOCUMENTS FOR THE SUBJECT AND SURROUNDING PROPERTIES. SURVEY IS SUBJECT TO ANY FINDINGS REVEALED BY AN ACCURATE TITLE SEARCH. NO TITLE SEARCH WAS PROVIDED TO THIS SURVEYOR FOR THE COMPLIANCE OF THIS SURVEY.
6. THE SURVEYOR IS NOT RESPONSIBLE FOR ANY DETERMINATION OR LOCATION OF ANY UNDERGROUND UTILITIES OR STRUCTURES. THE CONTRACTOR SHALL VERIFY THE EXACT GEOLOGICAL CONDITIONS, PHYSICAL STRUCTURES AND PIPELINES OR DUCTS (SIZES AND TYPES), AND SHALL NOT BE RESPONSIBLE FOR ANY LIABILITY THAT MAY ARISE OUT OF THE MAKING OF OR FAILURE TO MAKE SUCH DETERMINATIONS. CONTRACTOR SHALL VERIFY SUBSURFACE CONDITION FOR UNDERGROUND UTILITY LOCATION CALL 811 (TN ONE CALL).
7. IRON PIN CORNER MARKERS AT ALL LOT CORNERS, UNLESS DESIGNATED OTHERWISE.
8. SUBJECT PROPERTY IS LOCATED IN FLOOD ZONE "X", BEING OUTSIDE THE AREA DESIGNATED AS HAVING A 0.2% ANNUAL CHANCE OF FLOODING, FOR THE NATIONAL FLOOD INSURANCE PROGRAM FLOOD INSURANCE RATE MAP COMMUNITY PANEL NO. 47093C0159F AND PANEL NO. 47093C0170F, LAST REVISED ON 09 AUGUST 2013.
9. PROPERTY IS ZONED "PR/1-9DU/ACRE" (PLANNED RESIDENTIAL) REQUIRING THE FOLLOWING SETBACKS:
FRONT- INDUSTRY (35) FEET
SIDE- FIVE (5) FEET, UNLESS BETWEEN ATTACHED DWELLINGS, IN WHICH CASE THE SETBACK IS ZERO (0) FEET
REAR- FIFTEEN (15) FEET
PERIPHERY- THIRTY-FIVE (35) FEET.
10. A STANDARD UTILITY AND DRAINAGE EASEMENT INITIATED ALONG LOT LINES IN A SUBDIVISION, SHALL BE EXTENDED TO THE PERIMETER AND TO ANY APPROPRIATE UTILITY AGENCIES AS FOLLOWS: THESE HEREBY ESTABLISHED EASEMENTS SHALL BE TEN (10) FEET IN WIDTH INSIDE ALL EXTERIOR LOT LINES ADJACENT TO PUBLIC RIGHTS-OF-WAY (EXCLUDING JOINT PERIMETER EASEMENTS).
11. FOR APPROVED SUBDIVISION VARIANCES AND WAIVERS/TERMS OF APPROVAL OF THE CONCEPT PLAN AND USE-ON-REVIEW, REFER TO THE KNOXVILLE-KNOX COUNTY PLANNING'S FILES 5-AA-22-C & 5-B-22-UR MINUTES. IT SHOULD BE NOTED THAT KNOX COUNTY ENGINEERING AND PUBLIC WORKS HAS APPROVED A VARIANCE TO ALLOW A REVERSE CURVE WITHOUT A TANGENT PROPERTY TO STRAWBERRY PLAINS PIKE AS STATED WITHIN SAID PLANNING FILES.
12. A 40' RIGHT-OF-WAY EASEMENT IN FAVOR OF PARCEL 267 (FORMALLY IN FAVOR OF L. A. DRUMMEY) RECORDED AS INSTRUMENT #199508290005226 (PARTIALLY RELEASED IN BOOK 1166, PAGE 205) WITHIN THE REGISTER'S OFFICE OF KNOX COUNTY, TENNESSEE. SAID EASEMENT LIES NEARLY ON THE ADJOINING PROPERTY.
13. THE BARBED WIRE FENCE THAT RUNS ALONG THE WESTERLY LINE OF THE SUBJECT PROPERTY AND TAYLOR H., JANE L., KARA A. AND ALICE L. THOMPSON MEANDERS WITHIN 1.0' OF SAID LINE OVER A DISTANCE OF 598.5'.
14. A UTILITY EASEMENT IN FAVOR OF KNOXVILLE UTILITY BOARD IS RECORDED AS INSTRUMENT #200712030028894 WITHIN THE REGISTER'S OFFICE OF KNOX COUNTY, TENNESSEE AND REPRESENTED HEREON.
15. A UTILITY EASEMENT IN FAVOR OF KNOXVILLE UTILITY BOARD IS RECORDED IN DEED BOOK 1700, PAGE 1006 WITHIN THE REGISTER'S OFFICE OF KNOX COUNTY, TENNESSEE AND REPRESENTED HEREON.
16. A 10' PERMANENT UTILITY EASEMENT IN FAVOR OF KNOXVILLE UTILITY BOARD IS RECORDED AS DEED BOOK 2174, PAGE 947 THAT REFERS TO A 10' GAS EASEMENT AS SHOWN IN FIELD BOOK 445, PAGE 61 WITHIN THE REGISTER'S OFFICE OF KNOX COUNTY, TENNESSEE.
17. A 10' PERMANENT UTILITY GAS EASEMENT IN FAVOR OF KNOXVILLE UTILITY BOARD IS RECORDED AS DEED BOOK 2174, PAGE 947 THAT REFERS TO A 10' GAS EASEMENT AS SHOWN IN FIELD BOOK 445, PAGES 60-64 WITHIN THE REGISTER'S OFFICE OF KNOX COUNTY, TENNESSEE.
18. A 15' PERMANENT SANITARY SEWER EASEMENT WITH 7.5' ON EITHER SIDE OF CENTERLINE IS RECORDED AS DEED BOOK 1700, PAGE 1006 WITHIN THE REGISTER'S OFFICE OF KNOX COUNTY, TENNESSEE.
19. THE MAINTENANCE OF ROADS ON PARCEL 267 REPRESENTS THAT THE SUBJECT PROPERTY CATEGORY TO BEAR RISKS WITH THE CENTERLINE OF BRAKEBILL ROAD AND HAMMER ROAD. HOWEVER, THE RIGHTS-OF-WAY LIMITS FOR SAID ROADS ARE SHOWN ALONG THE EXTENTS OF CURRENT MAINTENANCE (CLEARING AND/OR DITCH LINES) AS PERFORMED ROUTINELY BY KNOX COUNTY GRADING AND PAVING WORKS. SAID LIMITS OF RIGHTS-OF-WAY HAVE BEEN ESTABLISHED BY PRESCRIPTIVE USE AND MAINTENANCE BY KNOX COUNTY AS REPRESENTED ON THIS PLAT AS SEE THE RIGHTS-OF-WAY ON THOSE ROADS.
20. THIS PLAT INDICATES A PROPERTY BOUNDARY ENCROACHMENT IF IT HAS NOT BEEN ADDRESSED BY PLAT REVISIONS AND/OR ADDENDA, OWNERS ARE RESPONSIBLE FOR RESOLVING PROPERTY BOUNDARY CONFLICTS.
21. ALL LOTS TO HAVE ACCESS TO INTERIOR STREET SYSTEM ONLY.
22. SIGHT DISTANCE FOR BERRY BASKET LANE MEETS THE SUBDIVISION REGULATIONS (PER SECTION 3.04.E5)
23. PROPERTY OWNERS ARE RESPONSIBLE FOR MAINTENANCE OF STORMWATER FACILITIES. THE RESPONSIBILITY FOR MAINTENANCE OF STORMWATER FACILITIES IS REQUIRED AS INSTRUMENT # 202209150017112
24. PROPERTY OWNERS ARE RESPONSIBLE FOR MAINTAINING COMMON AREAS. THE RESPONSIBILITY ASSOCIATION IS ESTABLISHED AND RECORDED AS INSTRUMENT # 202205310090362
25. TRANSFERABLE ACCESS TO STORMWATER DETENTION FACILITIES REPRESENTED HEREON IS GRANTED TO KNOX COUNTY, TENNESSEE ALONG ANY AREA OF THE OPEN SPACE LOTS, AS SHOWN HEREON.

© 2022 BENCHMARK ASSOCIATES, INC. THIS DOCUMENT SHALL NOT BE LOANED, COPIED, REPRODUCED, TRANSFERRED TO MAGNETIC MEDIA OR SOLD AND IS MAINTAINED AS AN INSTRUMENT OF SERVICE AND SHALL REMAIN ALL COMMON LAW, STATUTORY AND OTHER RESERVED RIGHTS, INCLUDING THE COPYRIGHT.

BENCHMARK ASSOCIATES, INC.
Land Planners ◆ Land Surveyors
10639 Hardin Valley Road
Knoxville, Tennessee 37932
Phone (865) 692-4090
Facsimile (865) 692-4091

FINAL PLAT OF
STRAWBERRY HILLS SUBDIVISION, PHASE 1
BRAKEBILL ROAD
KNOXVILLE, TENNESSEE
37924

DATE: 17 JUNE 2022
SCALE: 1" = 150'
DRAWN BY: LGAS
FILE NAME: 21267-RESUB-REV
BM PROJECT NO.: 21267

FINAL PLAT

SHEET
1 OF 4

# FINAL PLAT of the STRAWBERRY HILLS SUBDIVISION, PHASE 1

BEING LOCATED ON CLT MAP 72 AND BEING REPRESENTED AS PARCELS 267, 267.01 & 267.02
SITUATED WITHIN THE EIGHTH CIVIL DISTRICT OF KNOX COUNTY, TENNESSEE
WITHOUT THE LIMITS OF THE CITY OF KNOXVILLE, TENNESSEE

## CERTIFICATE OF OWNERSHIP AND GENERAL DEDICATION

I, We), the undersigned owner(s) of the property shown hereon, hereby adopt this as (my, our) plan of subdivision and dedicate the streets as shown to the public use forever and hereby certify that I) am, we are) the owner(s) in fee simple of the property, and as property owner(s) in fee simple of the property, and as property owner(s) have an unrestricted right to dedicate right-of-way and/or grant easement as shown on this plat.

Owner(s) Printed Name: Maverick Development Group, Inc. Date: 8/3/22
Signature(s):

Owner(s) Printed Name: RP Homes, LLC Date: 8/3/22
Signature(s):

## CERTIFICATION OF FINAL PLAT. ALL INDICATED MARKERS, MONUMENTS AND BENCHMARKS TO BE SET WHEN CONSTRUCTION IS COMPLETED

I hereby certify that I am a registered land surveyor licensed to practice surveying under the laws of the State of Tennessee; I further certify that this part and accompanying drawings, documents, and statements conform, to the best of my knowledge, to all applicable provisions of the Knoxville-Knox County Subdivision Regulations except as has been itemized, described and justified in a variance letter to the Knoxville-Knox County Planning Commission which has been approved as identified on the final plat. I'm bond or other security that is posted to guarantee the completion of streets and related improvements shall also guarantee the installation of the indicated permanent reference markers and monuments, and benchmarks and property monuments upon completion of the subdivision.

Registered Land Surveyor: George A. Mooney
Tennessee License No. 1501 Date: 02 August 2022

## CERTIFICATION OF ACCURACY AND ACCURACY OF SURVEY

I hereby certify that this is a category [illegible] survey and that the unadjusted survey is not less precise than 1:10,000 and that the plat was prepared in accordance with the current Minimum Standard of Practice for Land Surveyors-Standards of Practice.

Registered Land Surveyor: George A. Mooney
Tennessee License No. 1501 Date: 02 August 2022

## CERTIFICATION OF NO RECORDED EASEMENTS

This is to certify that there are no known recorded drainage or utility easements on lot line(s) being eliminated on this subdivision plat.

Registered Land Surveyor: George A. Mooney
Tennessee License No. 1501 Date: 02 August 2022

## CERTIFICATION OF APPROVAL OF PUBLIC SANITARY SEWER SYSTEM – MAJOR SUBDIVISIONS

This is to certify that the public sanitary sewer system installed, or proposed for installation, is in accordance with State and local regulations.

KUB 08/04/2022
Utility Provider Authorized Signature Date

## CERTIFICATION OF APPROVAL OF PUBLIC WATER SYSTEM – MAJOR SUBDIVISIONS

This is to certify that the public water system installed, or proposed for installation, is in accordance with State and local regulations.

KUB 08/04/2022
Utility Provider Authorized Signature Date

## TAXES AND ASSESSMENTS

This is to certify that all property taxes and assessments due on this property have been paid.

Knox County Trustee 09/21/2022
Signed: Date:

## ZONING

Zoning district(s) in which the land being subdivided is located shall be indicated as shown on the zoning map by the Planning Commission as follows:

Zoning Shown on Official Map: PR up to 9 du/ac
Date: 9/21/22 By:

## KNOX COUNTY DEPARTMENT OF ENGINEERING AND PUBLIC WORKS

The Knox County Department of Engineering and Public works hereby approves this plat on this the 21st day of September 2022

Engineering Director: Jim Snowden
Signature: Chanda Pinkley for Jim Snowden

## GUARANTEE OF COMPLETION OF STREETS AND RELATED IMPROVEMENTS

I, the undersigned, hereby certify that a bond or other security has been posted with the appropriate agency to insure completion of all streets and related improvements including monuments, permanent reference markers, benchmarks and property monuments in the subdivision in accordance with required standards and specifications.

Signed: Chanda Pinkley Date: 9/21/2022
Dept: KPW Title: Engineer

## GUARANTY OF COMPLETION OF STORMWATER FACILITIES

I, the undersigned, hereby certify that a bond or other security has been posted with the appropriate agency to insure completion of all stormwater facilities as indicated shown on the stormwater plans which were approved the ____ day of ____, 2022.

Signed: Chanda Pinkley Date: 9/21/2022
Dept: KPW Title: Engineer

## ADDRESSING DEPARTMENT CERTIFICATION

I, the undersigned, hereby certify that the subdivision name and all street names conform to the Knoxville/Knox County Metro Addressing Ordinance, the Administrative Rules of the Planning Commission, and Emergency Agencies.

Signed: Date: 9/21/2022

## PLANNING STAFF CERTIFICATION OF APPROVAL FOR RECORDING – FINAL PLAT

This is to certify that the subdivision plat shown hereon has been found to comply with the Subdivision Regulations of Knoxville and Knox County and with existing official plans; with the exception of any variances noted in the minutes; and has been hereby approved for recording in the office of the Knox County Register of Deeds. Pursuant to Section 13-3-402 of Tennessee Code Annotated, the approval of this plat by the Planning Commission shall not be deemed to constitute or effect an acceptance by the City of Knoxville or Knox County of the dedication of any street or other ground upon the plat.

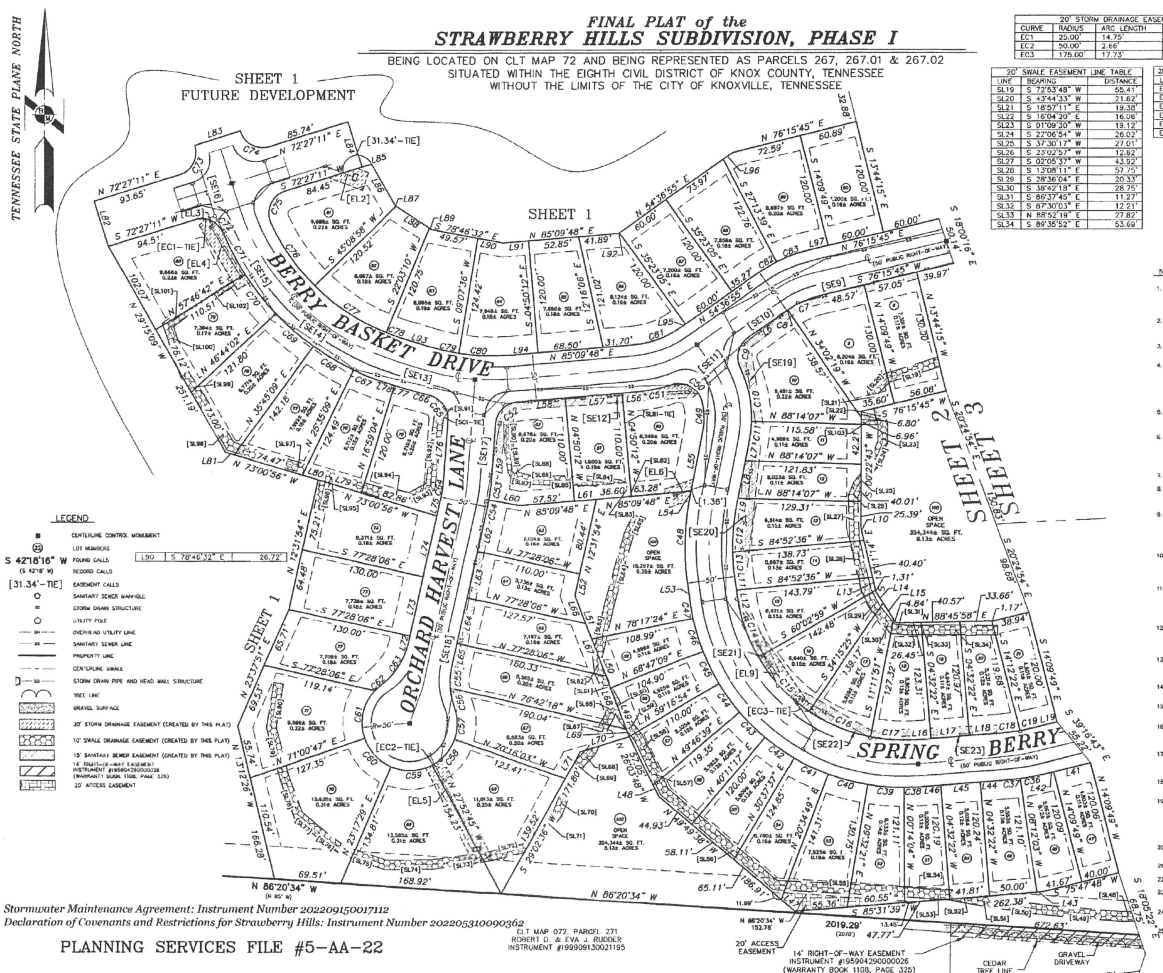
Signature: 9/21/2022

COUNTERSIGNED
KNOX COUNTY REGISTER OF DEEDS
SEP 21 2022
BY:

| REVISION | DATE | DESCRIPTION |
|---|---|---|
| 1 | 08/02/2022 | ADDRESS NEW OWNER & PARCEL INFORMATION |

TENNESSEE STATE PLANE NORTH

SHEET 1
FUTURE DEVELOPMENT




LEGEND

- CENTERLINE CONTROL MONUMENT
- LOT MARKERS
- YOUNG CALLS
- RECORD CALLS
- EASEMENT CALLS
- SANITARY SEWER MANHOLE
- STORM DRAIN STRUCTURE
- UTILITY POLE
- OVERHEAD UTILITY LINE
- SANITARY SEWER LINE
- PROPERTY LINE
- CENTERLINE SWALE
- STORM DRAIN PIPE AND HEAD WALL STRUCTURE
- TREE LINE
- GRAVEL SURFACE
- 20' STORM DRAINAGE EASEMENT (CREATED BY THIS PLAT)
- 10' SWALE DRAINAGE EASEMENT (CREATED BY THIS PLAT)
- 15' SANITARY SEWER EASEMENT (CREATED BY THIS PLAT)
- 14' RIGHT-OF-WAY EASEMENT INSTRUMENT #199904290000026 (WARRANTY BOOK 1108, PAGE 325)
- 20' ACCESS EASEMENT

*Stormwater Maintenance Agreement: Instrument Number 202209150017112*
*Declaration of Covenants and Restrictions for Strawberry Hills: Instrument Number 202205310090362*

CLT MAP 072, PARCEL 271
ROBERT D. & EVA J. RUEDIGER
INSTRUMENT #199909130021195

## PLANNING SERVICES FILE #5-AA-22

| 20' STORM DRAINAGE EASEMENT TIE CURVE TABLE | | | | |
|---|---|---|---|---|
| CURVE | RADIUS | ARC LENGTH | CHORD LENGTH | CHORD BEARING |
| EC1 | 25.00' | 14.75' | 14.53' | N 38°47'14" W |
| EC2 | 50.00' | 2.66' | 2.66' | N 60°35'43" E |
| EC3 | 175.00' | 17.73' | 17.72' | N 52°50'28" W |

| 20' SWALE EASEMENT LINE TABLE | | |
|---|---|---|
| LINE | BEARING | DISTANCE |
| SL19 | S 72°53'48" W | 55.41' |
| SL20 | S 43°44'33" W | 21.62' |
| SL21 | S 18°57'11" E | 19.38' |
| SL22 | S 16°04'29" E | 16.06' |
| SL23 | S 01°09'20" W | 19.12' |
| SL24 | S 27°06'54" W | 26.02' |
| SL25 | S 37°30'17" W | 27.01' |
| SL26 | S 23°02'57" W | 12.82' |
| SL27 | S 02°05'37" W | 43.92' |
| SL28 | S 13°08'11" E | 57.75' |
| SL29 | S 28°36'04" E | 20.33' |
| SL30 | S 38°42'18" E | 28.75' |
| SL31 | S 86°37'45" E | 11.27' |
| SL32 | S 87°30'03" E | 12.21' |
| SL33 | N 88°52'19" E | 27.82' |
| SL34 | S 89°36'52" E | 53.69' |

| 20' STORM DRAINAGE EASEMENT LINE TABLE | | |
|---|---|---|
| LINE | BEARING | DISTANCE |
| EL2 | S 80°05'17" E | 11.42' |
| EL3 | S 43°49'41" W | 6.10' |
| EL4 | S 30°17'57" E | 62.34' |
| EL5 | S 29°21'20" E | 98.60' |
| EL6 | N 72°32'21" W | 16.55' |
| EL9 | S 33°54'28" E | 98.68' |

OWNERS:

MAVERICK DEVELOPMENT GROUP INC.
3200 N HAWTHORNE STREET
CHATTANOOGA, TN 37406
(423) 991-9853

RP HOMES, LLC
3200 N HAWTHORNE STREET
CHATTANOOGA, TN 37406
(423) 991-9853

LOCATION MAP
N.T.S.

NOTES

1. PROPERTIES LIE IN THE NAMES OF PARCELS 267 & 267.01–MAVERICK DEVELOPMENT GROUP, INC. RECORDED AS INSTRUMENT #202206290106198 PARCEL 267.02–RP HOMES, LLC RECORDED AS INSTRUMENT #202205090085070 ALL OF RECORD IN THE REGISTER'S OFFICE OF KNOX COUNTY, TENNESSEE.
2. THE PURPOSE OF THIS PLAT IS TO RESUBDIVIDE A PORTION OF ONE LARGE PARCEL AND ALL OF TWO SMALLER PARCELS TOTALING 100.66 ACRES INTO 98 BUILDABLE LOTS, 3 OPEN SPACE LOTS AND FUTURE DEVELOPMENT AREA.
3. "TENNESSEE STATE PLANE" NORTH BASED ON CORS REFERENCE STATION TN15, MAINTAINING COORDINATES OF N 360972.065, E 913265.142. DISTANCES HAVE NOT BEEN REDUCED TO STATE PLANE DISTANCES.
4. GPS EQUIPMENT WAS USED TO DETERMINE THE POSITION OF CONTROL POINTS ON THIS SURVEYED PROPERTY IN ORDER TO ESTABLISH THE BEARING BASE FOR THIS SURVEY. RTK POSITIONAL DATA WAS OBSERVED ON THE DATES 2-26-20, 3-26-20, 3-26-20, 3-27-20, 4-2-20, 4-3-20, 4-6-20 UTILIZING A LEICA MODEL GS16, MULTI-FREQUENCY RECEIVER. NORTH BASED ON TDOT REFERENCE STATION TN15. WITH A COMBINED SCALED FACTOR OF 0.99988015. REFERENCED TO NAD83 (2011) EPOCH 2010.0. GEOID MODEL USED IS GEOID12B. POSITIONAL UNLAITY OF OBSERVED DATA DOES NOT EXCEED H (0.05') AND V (0.02').
5. SURVEY WAS PREPARED UTILIZING THE MOST RECENT RECORD DOCUMENTS FOR THE SUBJECT AND SURROUNDING PROPERTIES. SURVEY IS SUBJECT TO ANY FINDINGS REVEALED BY AN ACCURATE TITLE SEARCH. NO TITLE SEARCH WAS PROVIDED TO THIS SURVEYOR FOR THE COMPLIANCE OF THIS SURVEY.
6. THE SURVEYOR IS NOT RESPONSIBLE FOR ANY DETERMINATION OR LOCATION OF ANY UNDERGROUND CONDITIONS SUCH AS PIPES AND, INCLUDING BUT NOT LIMITED TO, SOILS, GEOLOGICAL CONDITIONS, PHYSICAL DEVICES AND PIPELINES OR BURIED CABLES AND SHALL NOT BE RESPONSIBLE FOR ANY LIABILITY THAT MAY ARISE OUT OF THE MARKING OF OR FAILURE TO MAKE SUCH DETERMINATION OR LOCATION OF ANY SUBSURFACE CONDITION. FOR UNDERGROUND UTILITY LOCATION CALL 811 (TN ONE CALL).
7. IRON PIN CORNER MARKERS AT ALL LOT CORNERS, UNLESS DESIGNATED OTHERWISE.
8. SUBJECT PROPERTY IS LOCATED IN FLOOD ZONE "X", BEING OUTSIDE THE AREA DESIGNATED AS HAVING A 1% ANNUAL CHANCE OF FLOODING, PER THE NATIONAL FLOOD INSURANCE PROGRAM FLOOD INSURANCE RATE MAP COMMUNITY PANEL NO. 47093C0310F AND PANEL NO. 47093C0301F, DATED REVISED ON 09 AUGUST 2013.
9. PROPERTY IS ZONED "PR/9DU/ACRES" (PLANNED RESIDENTIAL) REQUIRING THE FOLLOWING SETBACKS: FRONT–TWENTY (20) FEET SIDE–FIVE (5) FEET, UNLESS BETWEEN ATTACHED DWELLINGS, IN WHICH CASE THE SETBACK IS ZERO (0) FEET REAR–FIFTEEN (15) FEET MINIMUM SEPARATION–THIRTY–FIVE (35) FEET.
10. A STANDARD UTILITY AND DRAINAGE EASEMENT SITUATED ALONG LOT LINES IN A SUBDIVISION, SHALL BE DEDICATED TO THE PUBLIC AND TO THE APPROPRIATE UTILITY AGENCIES AS FOLLOWS: THESE REQUIRED EASEMENTS SHALL BE TEN (10) FEET IN WIDTH INSIDE ALL EXTERIOR LOT LINES ADJOINING STREETS AND PRIVATE RIGHTS–OF–WAY (INCLUDING JOINT PERMANENT EASEMENTS).
11. FOR APPROVED SUBDIVISION VARIANCES AND CONDITIONS OF APPROVAL OF THE CONCEPT PLAN AND USE–ON–REVIEW, REFER TO THE KNOXVILLE–KNOX COUNTY PLANNING'S FILES 9–SE–20–C & 9–D–20–UR. HOMEOWER, IT SHOULD BE NOTED THAT KNOX COUNTY ENGINEERING AND PUBLIC WORKS HAS WAIVED THE REQUIREMENT OF CONSTRUCTING A SIDEWALK FROM THE SUBJECT PROPERTY TO STRAWBERRY PLAINS PIKE AS STATED WITHIN SAID PLANNING FILES.
12. A 14' RIGHT–OF–WAY EASEMENT IN FAVOR OF PARCEL 267 (FORMALLY IN FAVOR OF C. A. BRUMMER) RECORDED AS INSTRUMENT #199904290000026 (WARRANTY BOOK 1108, PAGE 325) WITHIN THE REGISTER'S OFFICE OF KNOX COUNTY, TENNESSEE. THE GRAVEL DRIVE EXTENDING THROUGH THIS EASEMENT LIES WHOLLY ON THE ADJOINING PROPERTY.
13. THE BARBED WIRE FENCE THAT RUNS ALONG THE WESTERLY LINE OF THE SUBJECT PROPERTY AND TAYLOR M., JAMIE L., KATIE A. AND JESSIE L. THOMPSON MEANDERS WITHIN 1.6' OF SAID LINE OVER A DISTANCE OF 619.5'.
14. A UTILITY EASEMENT IN FAVOR OF KNOXVILLE UTILITY BOARD IS RECORDED AS INSTRUMENT #200710030028694 WITHIN THE REGISTER'S OFFICE OF KNOX COUNTY, TENNESSEE AND REPRESENTED HEREON.
15. A UTILITY EASEMENT IN FAVOR OF KNOXVILLE UTILITY BOARD IS RECORDED IN DEED BOOK 1700, PAGE 996 WITHIN THE REGISTER'S OFFICE OF KNOX COUNTY, TENNESSEE AND REPRESENTED HEREON.
16. A 10' PERMANENT UTILITY EASEMENT IN FAVOR OF KNOXVILLE UTILITY BOARD IS RECORDED AS DEED BOOK 2174, PAGE 847 THAT REFERS TO A 10' GAS EASEMENT AS SHOWN IN FIELD BOOK 445, PAGE 61 WITHIN THE REGISTER'S OFFICE OF KNOX COUNTY, TENNESSEE.
17. A 10' PERMANENT UTILITY GAS EASEMENT IN FAVOR OF KNOXVILLE UTILITY BOARD IS RECORDED AS DEED BOOK 2174, PAGE 844 THAT REFERS TO A 10' GAS EASEMENT AS SHOWN IN FIELD BOOK 445, PAGES 60–64 WITHIN THE REGISTER'S OFFICE OF KNOX COUNTY, TENNESSEE.
18. A 15' PERMANENT SANITARY SEWER EASEMENT BEING 7.5' ON EITHER SIDE OF CENTERLINE IS RECORDED AS DEED BOOK 1700, PAGE 1006 WITHIN THE REGISTER'S OFFICE OF KNOX COUNTY, TENNESSEE.
19. THE INSTRUMENT OF RECORD FOR PARCEL 267 REPRESENTS THAT THE SUBJECT PROPERTY EXTENDS TO AND RUNS WITH THE CENTERLINE OF BRAKEBILL ROAD AND HARNER ROAD. HOWEVER, THE RIGHT–OF–WAY LIMITS FOR SAID ROADS ARE SHOWN ALONG THE EXTENTS OF CURRENT MAINTENANCE (CLEARING AND/OR DITCH LINES) AS PERFORMED BY KNOX COUNTY ENGINEERING AND PUBLIC WORKS. SAID LIMITS OF RIGHTS–OF–WAY HAVE BEEN ESTABLISHED BY PRESCRIPTIVE USE. RIGHT–OF–WAY DEDICATIONS AS REPRESENTED ON THIS PLAT MEET THE EXTENTS OF RIGHT–OF–WAY IN BRIDGE AREAS.
20. THIS PLAT INDICATES A PROPERTY BOUNDARY ENCROACHMENT. IT HAS NOT BEEN ADDRESSED BY PLAT REVIEWING AGENCIES. ENCROACHMENT GUIDELINES FOR RESOLVING PROPERTY BOUNDARY CONFLICTS.
21. ALL LOTS TO HAVE ACCESS TO INTERIOR STREET SYSTEM ONLY.
22. SIGHT DISTANCE FOR BERRY BASKET DRIVE MEETS THE SUBDIVISION REGULATIONS (PER SECTION 3.04.J.5).
23. PROPERTY OWNERS ARE RESPONSIBLE FOR MAINTENANCE OF STORMWATER FACILITIES. THE COVENANT FOR MAINTENANCE OF STORMWATER FACILITIES IS RECORDED AS INSTRUMENT # [illegible].
24. PROPERTY OWNERS ARE RESPONSIBLE FOR MAINTAINING COMMON AREAS. THE HOMEOWNER'S ASSOCIATION IS ESTABLISHED AND RECORDED AS INSTRUMENT # [illegible].
25. TRANSFERABLE ACCESS TO STORMWATER DETENTION FACILITIES REPRESENTED HEREON IS GRANTED TO KNOX COUNTY, TENNESSEE ALONG ANY AREA OF THE OPEN SPACE LOTS, AS SHOWN HEREON.

| PROPERTY LINE CURVE TABLE | | | | |
|---|---|---|---|---|
| CURVE | RADIUS | ARC LENGTH | CHORD LENGTH | CHORD BEARING |
| C7 | 100.00' | 35.61' | 35.41' | S 65°46'26" W |
| C8 | 100.00' | 1.17' | 1.17' | S 54°57'01" W |
| C9 | 25.00' | 34.90' | 32.13' | S 14°37'34" W |
| C10 | 125.00' | 59.18' | 58.63' | S 06°23'24" W |
| C11 | 125.00' | 20.18' | 20.16' | S 06°23'24" W |
| C12 | 225.00' | 49.30' | 49.21' | S 04°44'16" W |
| C13 | 225.00' | 25.74' | 25.73' | S 04°49'03" E |
| C14 | 175.00' | 66.75' | 66.35' | S 19°01'22" E |
| C15 | 175.00' | 78.78' | 78.12' | S 42°50'48" E |
| C16 | 175.00' | 70.43' | 69.96' | S 67°18'22" E |
| C17 | 175.00' | 48.07' | 47.91' | S 86°40'16" E |
| C18 | 225.00' | 21.68' | 21.67' | N 87°47'07" E |
| C19 | 225.00' | 16.12' | 16.11' | N 77°53'18" E |
| C36 | 275.00' | 28.62' | 28.61' | S 78°49'24" W |
| C37 | 275.00' | 17.57' | 17.57' | S 83°37'47" W |
| C38 | 225.00' | 16.91' | 16.90' | N 87°36'47" W |
| C39 | 225.00' | 38.38' | 38.33' | N 85°20'51" W |
| C40 | 225.00' | 43.05' | 42.99' | N 74°06'45" W |
| C41 | 225.00' | 39.76' | 39.71' | N 64°26'07" W |
| C42 | 225.00' | 37.55' | 37.50' | N 54°35'33" W |
| C43 | 225.00' | 37.66' | 37.61' | N 44°10'10" W |
| C44 | 225.00' | 37.32' | 37.28' | N 35°28'14" W |
| C45 | 225.00' | 37.32' | 37.28' | N 25°57'59" W |
| C46 | 225.00' | 37.32' | 37.28' | N 16°27'44" W |
| C47 | 225.00' | 14.19' | 14.19' | N 09°54'10" W |
| C48 | 275.00' | 91.73' | 91.30' | W 01°27'36" E |
| C49 | 75.00' | 31.57' | 31.34' | N 01°02'40" W |
| C50 | 25.00' | 41.02' | 37.11' | N 61°01'46" W |
| C51 | 150.00' | 36.96' | 36.87' | S 76°06'15" W |
| C52 | 25.00' | 35.28' | 32.42' | S 44°44'16" W |
| C53 | 150.00' | 16.04' | 16.04' | S 07°22'35" W |

| PROPERTY LINE CURVE TABLE | | | | |
|---|---|---|---|---|
| CURVE | RADIUS | ARC LENGTH | CHORD LENGTH | CHORD BEARING |
| C54 | 150.00' | 5.47' | 5.47' | S 11°29'16" W |
| C55 | 75.00' | 21.46' | 21.41' | S 04°19'35" W |
| C56 | 75.00' | 20.82' | 20.75' | S 11°49'49" E |
| C57 | 50.00' | 34.48' | 33.80' | S 00°01'29" E |
| C58 | 50.00' | 36.99' | 36.15' | S 40°55'36" W |
| C59 | 50.00' | 44.65' | 43.18' | S 87°43'23" W |
| C60 | 50.00' | 41.84' | 40.45' | N 42°50'52" W |
| C61 | 50.00' | 54.53' | 51.87' | N 17°15'51" E |
| C62 | 50.00' | 8.74' | 8.73' | N 48°30'40" E |
| C63 | 75.00' | 53.65' | 52.51' | N 33°01'29" E |
| C64 | 100.00' | 14.34' | 14.33' | N 08°26'19" E |
| C65 | 25.00' | 35.00' | 32.27' | N 30°53'26" W |
| C66 | 275.00' | 14.77' | 14.77' | N 74°33'16" W |
| C67 | 275.00' | 41.28' | 41.24' | N 68°42'53" W |
| C68 | 275.00' | 48.80' | 48.73' | N 59°05'51" W |
| C69 | 275.00' | 52.71' | 52.63' | N 48°45'24" W |
| C70 | 275.00' | 53.01' | 52.93' | N 37°44'37" W |
| C71 | 275.00' | 49.59' | 49.53' | N 27°03'18" W |
| C72 | 25.00' | 37.36' | 33.99' | N 64°43'04" W |
| C73 | 25.00' | 39.27' | 35.35' | N 27°27'11" E |
| C74 | 25.00' | 39.27' | 35.35' | S 62°32'49" E |
| C75 | 25.00' | 42.11' | 37.31' | S 24°11'34" W |
| C76 | 225.00' | 51.62' | 51.51' | S 34°27'32" E |
| C77 | 225.00' | 90.70' | 90.08' | S 56°23'56" E |
| C78 | 225.00' | 19.90' | 19.90' | S 70°23'13" E |
| C79 | 225.00' | 30.85' | 30.83' | S 76°56'49" E |
| C80 | 225.00' | 54.61' | 54.70' | S 87°51'18" E |
| C81 | 100.00' | 53.32' | 52.69' | N 89°53'21" E |
| C82 | 150.00' | 21.35' | 21.34' | N 58°41'58" E |
| C83 | 150.00' | 35.32' | 35.24' | N 69°31'03" E |

| PROPERTY LINE TABLE | | |
|---|---|---|
| LINE | BEARING | DISTANCE |
| L6 | S 54°36'55" W | 50.20' |
| L7 | S 11°00'58" W | 22.40' |
| L8 | S 11°00'58" W | 40.53' |
| L9 | S 11°00'56" W | 7.90' |
| L10 | S 13°11'14" E | 15.43' |
| L11 | S 08°05'44" E | 14.29' |
| L12 | S 08°05'44" E | 9.09' |
| L13 | S 13°11'14" E | 13.79' |
| L14 | S 32°28'01" E | 14.35' |
| L15 | S 32°28'01" E | 20.33' |
| L16 | N 85°27'38" E | 15.74' |
| L17 | N 85°27'38" E | 40.50' |
| L18 | N 85°27'38" E | 32.05' |
| L19 | N 75°50'11" E | 23.89' |
| L41 | S 75°50'11" W | 40.00' |
| L42 | S 75°50'11" W | 7.33' |
| L43 | S 85°31'39" W | 6.90' |
| L44 | S 85°27'38" W | 24.70' |
| L45 | S 85°27'38" W | 41.81' |
| L46 | S 85°27'38" W | 21.79' |
| L47 | N 49°49'38" W | 18.76' |
| L48 | N 28°03'49" W | 13.58' |
| L49 | N 20°41'48" W | 55.32' |
| L50 | N 20°41'48" W | 55.15' |
| L51 | N 20°41'48" W | 49.79' |
| L52 | N 12°31'54" E | 23.17' |
| L53 | N 08°05'44" W | 23.37' |
| L54 | N 11°00'56" E | 5.73' |
| L55 | N 11°00'56" E | 65.08' |
| L56 | S 85°09'48" W | 15.70' |
| L57 | S 85°09'48" W | 60.09' |
| L58 | S 85°09'48" W | 50.76' |

| PROPERTY LINE TABLE | | |
|---|---|---|
| LINE | BEARING | DISTANCE |
| L59 | S 04°18'44" W | 65.47' |
| L60 | S 79°33'34" E | 32.89' |
| L61 | N 85°09'48" E | 23.46' |
| L62 | S 12°31'54" W | 48.61' |
| L63 | S 12°31'54" W | 50.00' |
| L64 | S 12°31'54" W | 50.00' |
| L65 | S 12°31'54" W | 26.28' |
| L66 | S 12°31'54" W | 32.07' |
| L67 | S 20°41'48" E | 58.77' |
| L68 | S 20°41'48" E | 58.77' |
| L69 | S 20°41'48" E | 8.04' |
| L70 | S 73°05'43" W | 54.24' |
| L71 | S 29°02'36" W | 32.26' |
| L72 | N 12°31'54" E | 8.23' |
| L73 | N 12°31'54" E | 64.48' |
| L74 | N 12°31'54" E | 65.08' |
| L75 | N 12°31'54" E | 22.93' |
| L76 | N 04°18'44" E | 65.48' |
| L77 | N 73°00'56" W | 24.08' |
| L78 | N 73°00'56" W | 4.90' |
| L79 | N 73°00'56" W | 47.54' |
| L80 | N 73°00'56" W | 17.12' |
| L81 | N 73°00'56" W | 9.95' |
| L82 | N 17°32'49" W | 50.00' |
| L83 | N 72°27'11" E | 50.00' |
| L84 | S 17°32'49" E | 50.00' |
| L85 | N 72°27'11" E | 10.22' |
| L86 | S 29°32'54" E | 50.46' |
| L87 | S 56°42'42" E | 1.11' |
| L88 | S 56°42'42" E | 41.79' |

| 20' SANITARY SEWER EASEMENT LINE TABLE | | |
|---|---|---|
| LINE | BEARING | DISTANCE |
| SE9 | S 75°17'49" W | 189.46' |
| SE10 | S 52°21'21" W | 72.31' |
| SE11 | S 48°50'53" W | 74.17' |
| SE12 | S 85°57'14" W | 196.94' |
| SE13 | N 76°59'31" W | 160.30' |
| SE14 | N 54°51'17" W | 101.70' |
| SE15 | N 31°23'03" W | 122.43' |
| SE16 | N 16°42'50" W | 41.59' |
| SE17 | S 09°57'58" W | 153.71' |
| SE18 | S 09°57'58" W | 228.51' |
| SE19 | S 08°47'50" E | 83.35' |
| SE20 | S 06°09'12" W | 184.77' |
| SE21 | S 24°53'18" E | 101.70' |
| SE22 | S 60°14'24" E | 112.03' |
| SE23 | N 87°28'17" E | 157.95' |

| PROPERTY LINE TABLE | | |
|---|---|---|
| LINE | BEARING | DISTANCE |
| L89 | S 56°42'42" E | 2.74' |
| L90 | S 78°46'32" E | 26.72' |
| L91 | N 85°09'48" E | 27.19' |
| L92 | N 54°36'55" E | 1.41' |
| L93 | S 73°00'56" E | 28.98' |
| L94 | N 85°09'48" E | 28.60' |
| L95 | N 54°36'55" E | 6.89' |
| L96 | N 54°36'55" E | 12.02' |
| L97 | N 76°15'45" E | 21.86' |

| 10' SWALE EASEMENT CURVE TABLE | | | | |
|---|---|---|---|---|
| CURVE | RADIUS | ARC LENGTH | CHORD LENGTH | CHORD BEARING |
| SC1 | 25.00' | 1.87' | 1.87' | S 02°12'41" W |

| 10' SWALE EASEMENT LINE TABLE | | |
|---|---|---|
| LINE | BEARING | DISTANCE |
| SL40 | S 89°29'35" W | 22.63' |
| SL49 | N 85°09'48" E | 83.48' |
| SL50 | N 82°10'00" W | 40.50' |
| SL51 | N 81°21'39" W | 33.72' |
| SL52 | S 29°45'34" W | 23.25' |
| SL53 | N 86°53'26" W | 28.85' |
| SL54 | S 89°13'51" W | 19.79' |
| SL55 | N 89°07'45" W | 6.39' |
| SL56 | N 54°51'17" W | 149.54' |
| SL57 | N 48°49'38" W | 152.11' |
| SL58 | N 49°54'50" W | 41.59' |
| SL59 | N 23°56'31" W | 21.72' |
| SL60 | N 37°33'21" W | 28.85' |
| SL61 | N 37°21'24" W | 19.79' |
| SL62 | N 06°58'17" W | 16.29' |
| SL63 | N 12°33'09" E | 57.09' |
| SL64 | N 10°23'20" E | 79.13' |
| SL65 | N 27°40'45" E | 14.12' |
| SL66 | S 18°50'27" W | 16.11' |
| SL67 | S 27°17'45" W | 42.32' |

| 10' SWALE EASEMENT LINE TABLE | | | |
|---|---|---|---|
| LINE | BEARING | DISTANCE | |
| SL68 | S 46°02'20" W | 15.63' | |
| SL69 | S 25°46'00" W | 36.23' | |
| SL70 | S 21°19'34" W | 24.38' | |
| SL71 | S 42°15'02" W | 47.17' | |
| SL72 | S 75°45'34" W | 38.03' | |
| SL73 | S 81°40'14" W | 63.29' | |
| SL74 | S 89°13'51" W | 49.30' | |
| SL75 | N 70°49'29" W | 47.42' | |
| SL76 | N 52°38'07" W | 37.21' | |
| SL77 | N 49°22'13" W | 22.40' | |
| SL78 | N 20°18'34" W | 39.05' | |
| SL79 | N 14°24'28" W | 57.84' | |
| SL80 | N 09°42'26" E | 42.29' | |
| SL81 | S 04°50'12" E | 104.64' | |
| SL82 | S 60°13'15" E | 2.30' | |
| SL83 | N 60°13'15" W | 14.71' | |
| SL84 | N 83°01'35" W | 34.51' | |
| SL85 | N 89°54'12" W | 35.84' | |
| SL86 | N 89°10'00" W | 24.04' | |
| SL87 | N 76°21'57" W | 15.77' | |

GRAPHIC SCALE
60 0 30 60 120 240
( IN FEET )
1 inch = 60 ft.

© 2022 BENCHMARK ASSOCIATES, INC. THIS DOCUMENT SHALL NOT BE LOANED, COPIED, REPRODUCED, TRANSFERRED TO MAGNETIC MEDIA OR DISK AND IS THE PROPERTY OF BENCHMARK ASSOCIATES, INC. AS AN INSTRUMENT OF SERVICE AND SHALL NOT BE USED ON ANY PROJECT OTHER THAN THE ONE FOR WHICH IT WAS PREPARED AND IS SUBJECT TO COPYRIGHT AND OTHER RESERVED RIGHTS, INCLUDING THE COPYRIGHT.

BENCHMARK ASSOCIATES, INC.
Land Planners ◆ Land Surveyors
10908 Franklin Valley Road
Knoxville, Tennessee 37932
Phone (865) 692-4090
Facsimile (865) 692-4091

FINAL PLAT OF
STRAWBERRY HILLS SUBDIVISION, PHASE 1
BRAKEBILL ROAD
KNOXVILLE, TENNESSEE 37924

DATE: 17 JUNE 2022
SCALE: 1" = 60'
DRAWN BY: LGAS
FILE NAME: 21267-RESUB-REV
BM PROJECT NO.: 21267

FINAL PLAT

SHEET 2 of 4

# FINAL PLAT of the STRAWBERRY HILLS SUBDIVISION, PHASE I

BEING LOCATED ON CLT MAP 72 AND BEING REPRESENTED AS PARCELS 267, 267.01 & 267.02
SITUATED WITHIN THE EIGHTH CIVIL DISTRICT OF KNOX COUNTY, TENNESSEE
WITHOUT THE LIMITS OF THE CITY OF KNOXVILLE, TENNESSEE

*Stormwater Maintenance Agreement: Instrument Number 202209150017112*
*Declaration of Covenants and Restrictions for Strawberry Hills: Instrument Number 202205310090362*

**OWNERS:**

MAVERICK DEVELOPMENT GROUP INC.
3200 N HAWTHORNE STREET
CHATTANOOGA, TN 37406
(423) 991-9853

RP HOMES, LLC
3200 N HAWTHORNE STREET
CHATTANOOGA, TN 37406
(423) 991-9853

**CERTIFICATE OF OWNERSHIP AND GENERAL DEDICATION:**

(I, We), the undersigned owner(s) of the property shown hereon, hereby adopt this as (my, our) plan of subdivision and dedicate the streets as shown to the public use forever and hereby certify that I (am, we are) the owner(s) in fee simple of the property, and as property owner(s) in fee simple of the property, and as property owner(s) have an unrestricted right to dedicate right-of-way and/or grant easement as shown on this plat.

Owner(s) Printed Name: Maverick Development Group, Inc.
Signature(s): _____ Date: 8/5/22

Owner(s) Printed Name: RP Homes, LLC
Signature(s): _____ Date: 8/5/22

**CERTIFICATION OF FINAL PLAT - ALL INDICATED MARKERS, MONUMENTS AND BENCHMARKS TO BE SET WHEN CONSTRUCTION IS COMPLETED:**

I hereby certify that I am a registered land surveyor licensed to practice surveying under the laws of the State of Tennessee and that I certify that this plat and accompanying drawings, documents, and statements conform, to the best of my knowledge, to all applicable provisions of the Knoxville-Knox County Subdivision Regulations except as has been itemized, described and justified in a report filed with the Planning Commission, or for variances and waivers which have been approved as identified on the final plat. The bond or other security that is posted to guarantee the installation of the required permanent reference markers and monuments, and benchmarks and property monuments upon completion of the subdivision.

Registered Land Surveyor: _____
Tennessee License No. _____ Date: _____

**CERTIFICATION OF ACCURACY AND ACCURACY OF SURVEY:**

I hereby certify that this is a category _____ survey and that the ratio of precision of the unadjusted survey is not less than 1: 10,000 and that the accuracy of this survey was prepared in compliance with the current edition of the Tennessee Minimum Standards of Practice for Land Surveyors-Standards of Practice.

Registered Land Surveyor: _____
Tennessee License No. _____ Date: _____

**CERTIFICATION OF NO RECORDED EASEMENTS:**

This is to certify that, there are no known recorded drainage or utility easements on lot line(s) being eliminated on this subdivision plat.

Registered Land Surveyor: _____
Tennessee License No. _____ Date: _____

**CERTIFICATION OF APPROVAL OF PUBLIC SANITARY SEWER SYSTEM – MAJOR SUBDIVISIONS:**

This is to certify that the public sanitary sewer system installed, or proposed for installation, is in accordance with State and local regulations.

KUB 08/04/2022
Utility Provider Authorized Signature Date

**CERTIFICATION OF APPROVAL OF PUBLIC WATER SYSTEM – MAJOR SUBDIVISIONS:**

This is to certify that, the public water system installed, or proposed for installation, is in accordance with State and local regulations.

KUB 08/04/2022
Utility Provider Authorized Signature Date

**TAXES AND ASSESSMENTS:**

This is to certify that all property taxes and assessments due on this property have been paid.

Knox County Trustee
Signed: _____ Date 08/21/2022

**ZONING:**

Zoning district(s) in which the land being subdivided is located shall be indicated as shown on the zoning map by the Planning Commission as follows:

Zoning Shown on Official Map: PR up to 9 du/ac

Date: 9/21/22 By: _____

**KNOX COUNTY DEPARTMENT OF ENGINEERING AND PUBLIC WORKS:**

The Knox County Department of Engineering and Public Works hereby approves this plat on this the 21st day of September, 2022.

Engineering Director: Jim Snowden

Signature: _____

**GUARANTEE OF COMPLETION OF STREETS AND RELATED IMPROVEMENTS:**

I, the undersigned, hereby certify that a bond or other security has been posted with the appropriate agency to insure completion of all streets and related improvements including indicated permanent reference markers and monuments, benchmarks and property monuments in this subdivision in accordance with required standards and specifications.

Signed: _____ Date: 9/21/2022
Dept: EPW Title: Engineer

**GUARANTEE OF COMPLETION OF STORMWATER FACILITIES:**

I, the undersigned, hereby certify that a bond or other security has been posted with the appropriate agency to insure completion of stormwater facilities as shown on the stormwater plans which were approved the _____ day of _____, 2022.

Signed: _____ Date 9/21/2022
Dept: EPW Title: Engineer

**ADDRESSING DEPARTMENT CERTIFICATION:**

I, the undersigned, hereby certify that the subdivision name and all street names conform to the Knoxville/Knox County Street Naming and Addressing Ordinance, the Administrative Rules of the Planning Commission, and all applicable regulations.

Signed: _____ Date: 9/21/2022

**PLANNING STAFF CERTIFICATION OF APPROVAL FOR RECORDING – FINAL PLAT**

I certify that the subdivision plat shown hereon has been found to comply with the Subdivision Regulations of Knoxville and Knox County and with existing actions taken with the exception of those items listed as conditions of approval, and that it is approved for recording in the office of the Knox County Register of Deeds. Pursuant to Section 13-3-402 of Tennessee Code, Annotated, the approval of this plat by the Planning Commission shall not be deemed to constitute or effect an acceptance by the City of Knoxville or Knox County of the dedication of any street or other ground shown on the plat.

Signature: _____ Date 9/21/2022

COUNTERSIGNED
KNOX COUNTY PROPERTY ASSESSOR
SEP 21 2022
BY: _____

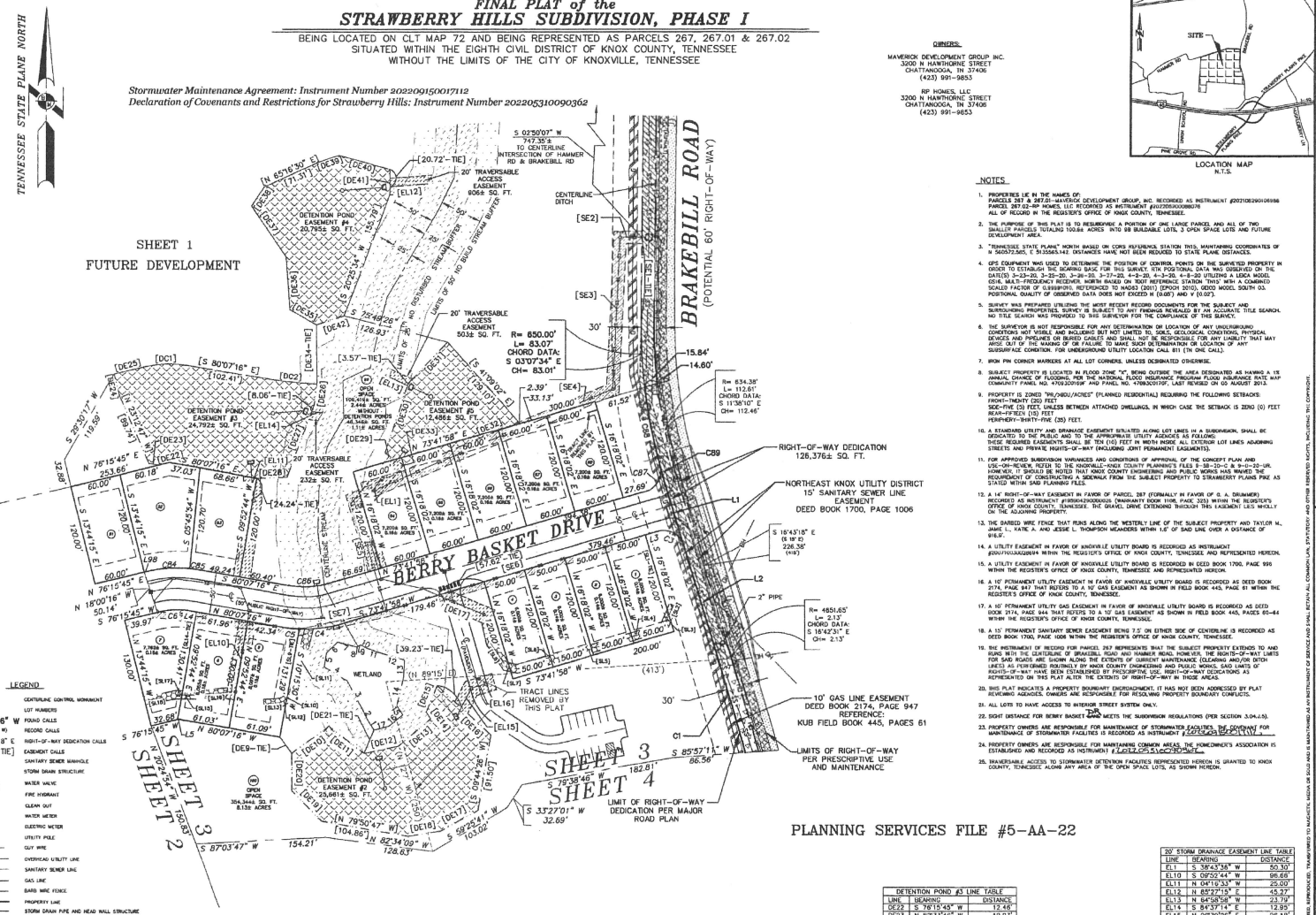
| REVISION | DATE | DESCRIPTION |
|---|---|---|
| 1 | 08/02/2022 | ADDRESS NEW OWNER & PARCEL INFORMATION |

SHEET 1
FUTURE DEVELOPMENT

SHEET 2

SHEET 3

SHEET 4




LOCATION MAP
N.T.S.

**NOTES**

1. PROPERTIES LIE IN THE NAMES OF:
PARCELS 267 & 267.01–MAVERICK DEVELOPMENT GROUP, INC. RECORDED AS INSTRUMENT #207120E290106186
PARCEL 267.02–RP HOMES, LLC RECORDED AS INSTRUMENT #207205K000080178
ALL OF RECORD IN THE REGISTER'S OFFICE OF KNOX COUNTY, TENNESSEE.
2. THE PURPOSE OF THIS PLAT IS TO RESUBDIVIDE A PORTION OF ONE LARGE PARCEL AND ALL OF TWO SMALLER PARCELS TOTALING 100.84 ACRES INTO 98 BUILDABLE LOTS, 3 OPEN SPACE LOTS AND FUTURE DEVELOPMENT AREA.
3. "TENNESSEE STATE PLANE" NORTH BASED ON CORS REFERENCE STATION TN13, MAINTAINING COORDINATES OF N 560572.505, E 1935563.142 (DISTANCES HAVE NOT BEEN REDUCED TO STATE PLANE DISTANCES).
4. GPS EQUIPMENT WAS USED TO DETERMINE THE POSITION OF CONTROL POINTS ON THE SURVEYED PROPERTY IN ORDER TO ESTABLISH THE BOUNDING BASIS FOR THIS SURVEY. NTA POSITIONAL DATA WAS OBSERVED ON THE DATE(S) 3-23-20, 3-25-20, 3-26-20, 3-27-20, 4-2-20, 4-3-20, 4-8-20 UTILIZING A LEICA MODEL GS16, MULTI-FREQUENCY RECEIVER, KBRTN BASED ON RGXT REFERENCE STATION "TNTS" WITH A COMBINED SCALED FACTOR OF 0.9999810910, REFERENCED TO NAD83 (2011) (EPOCH 2010), GEOID MODEL SOUTH 03. POSITIONAL QUALITY OF OBSERVED DATA DOES NOT EXCEED H (0.05') AND V (0.07').
5. SURVEY WAS PREPARED UTILIZING THE MOST RECENT RECORD DOCUMENTS FOR THE SUBJECT AND SURROUNDING PROPERTIES. SURVEY IS SUBJECT TO ANY FINDINGS REVEALED BY AN ACCURATE TITLE SEARCH. NO TITLE SEARCH WAS PROVIDED TO THIS SURVEYOR FOR THE COMPLIANCE OF THIS SURVEY.
6. THE SURVEYOR IS NOT RESPONSIBLE FOR ANY DETERMINATION OR LOCATION OF ANY UNDERGROUND CONDITIONS NOT VISIBLE AND INCLUDING BUT NOT LIMITED TO, SOILS, GEOLOGICAL CONDITIONS, PHYSICAL DEVICES AND PIPELINES OR BURIED CABLES AND SHALL NOT BE RESPONSIBLE FOR ANY LIABILITY THAT MAY ARISE OUT OF THE MARKING OF OR FAILURE TO MARK SUCH DETERMINATION OR LOCATION OF ANY SUBSURFACE CONDITION. FOR UNDERGROUND UTILITY LOCATION CALL 811 (TN ONE CALL).
7. IRON PIN CORNER MARKERS AT ALL LOT CORNERS, UNLESS DESIGNATED OTHERWISE.
8. SUBJECT PROPERTY IS LOCATED IN FLOOD ZONE "X", BEING OUTSIDE THE AREA DESIGNATED AS HAVING A 1% ANNUAL CHANCE OF FLOODING, PER THE NATIONAL FLOOD INSURANCE PROGRAM FLOOD INSURANCE RATE MAP COMMUNITY PANEL NO. 47093C0193F AND PANEL NO. 47093C0170F, LAST REVISED ON 02 AUGUST 2013.
9. PROPERTY IS ZONED "PR/HDO/ACRES" (PLANNED RESIDENTIAL) REQUIRING THE FOLLOWING SETBACKS:
FRONT–TWENTY (20) FEET
SIDE–FIVE (5) FEET, UNLESS BETWEEN ATTACHED DWELLINGS, IN WHICH CASE THE SETBACK IS ZERO (0) FEET
REAR–FIFTEEN (15) FEET
PERIPHERY–THIRTY–FIVE (35) FEET.
10. A STANDARD UTILITY AND DRAINAGE EASEMENT SITUATED ALONG LOT LINES IN A SUBDIVISION, SHALL BE DEDICATED TO THE PUBLIC AND TO THE APPROPRIATE UTILITY AGENCIES AS FOLLOWS:
THESE REQUIRED EASEMENTS SHALL BE TEN (10) FEET IN WIDTH INSIDE ALL EXTERIOR LOT LINES ADJOINING STREETS AND PRIVATE RIGHTS–OF–WAY (INCLUDING JOINT PERMANENT EASEMENTS).
11. FOR APPROVED SUBDIVISION VARIANCES AND CONDITIONS OF APPROVAL OF THE CONCEPT PLAN AND USE–ON–REVIEW, REFER TO THE KNOXVILLE–KNOX COUNTY PLANNING'S FILES 3–SB–20–C & 9–A–20–UR. HOWEVER, IT SHOULD BE NOTED THAT KNOX COUNTY ENGINEERING AND PUBLIC WORKS HAS WAIVED THE REQUIREMENT OF CONSTRUCTING A SIDEWALK FROM THE SUBJECT PROPERTY TO STRAWBERRY PLAINS PIKE AS STATED WITHIN SAID PLANNING FILES.
12. A 14' RIGHT–OF–WAY EASEMENT IN FAVOR OF PARCEL 267 (FORMALLY IN FAVOR OF G. A. DRUMMER) RECORDED AS INSTRUMENT #199108310008626 (MAINLAWN DOOR 1108, PAGE 320) WITHIN THE REGISTER'S OFFICE OF KNOX COUNTY, TENNESSEE. THE GRAVEL DRIVE EXTENDING THROUGH THIS EASEMENT LIES WHOLLY ON THE ADJOINING PROPERTY.
13. THE BARBED WIRE FENCE THAT RUNS ALONG THE WESTERLY LINE OF THE SUBJECT PROPERTY AND TAYLOR M., JAMIE L., KATIE A. AND JESSE L. THOMPSON MEANDERS WITHIN 1.0' OF SAID LINE OVER A DISTANCE OF 916.9'.
14. A UTILITY EASEMENT IN FAVOR OF KNOXVILLE UTILITY BOARD IS RECORDED AS INSTRUMENT #200711230028694 WITHIN THE REGISTER'S OFFICE OF KNOX COUNTY, TENNESSEE AND REPRESENTED HEREON.
15. A UTILITY EASEMENT IN FAVOR OF KNOXVILLE UTILITY BOARD IS RECORDED IN DEED BOOK 1700, PAGE 996 WITHIN THE REGISTER'S OFFICE OF KNOX COUNTY, TENNESSEE AND REPRESENTED HEREON.
16. A 10' PERMANENT UTILITY EASEMENT IN FAVOR OF KNOXVILLE UTILITY BOARD IS RECORDED AS DEED BOOK 2174, PAGE 947 THAT REFERS TO A 10' GAS EASEMENT AS SHOWN IN FIELD BOOK 445, PAGE 61 WITHIN THE REGISTER'S OFFICE OF KNOX COUNTY, TENNESSEE.
17. A 10' PERMANENT UTILITY GAS EASEMENT IN FAVOR OF KNOXVILLE UTILITY BOARD IS RECORDED AS DEED BOOK 2174, PAGE 944 THAT REFERS TO A 10' GAS EASEMENT AS SHOWN IN FIELD BOOK 445, PAGES 60–64 WITHIN THE REGISTER'S OFFICE OF KNOX COUNTY, TENNESSEE.
18. A 15' PERMANENT SANITARY SEWER EASEMENT BEING 7.5' ON EITHER SIDE OF CENTERLINE IS RECORDED AS DEED BOOK 1700, PAGE 1006 WITHIN THE REGISTER'S OFFICE OF KNOX COUNTY, TENNESSEE.
19. THE INSTRUMENT OF RECORD FOR PARCEL 267 REPRESENTS THAT THE SUBJECT PROPERTY EXTENDS TO AND RUNS WITH THE CENTERLINE OF BRAKEBILL ROAD AND HAMMER ROAD, HOWEVER, THE RIGHTS–OF–WAY LIMITS FOR SAID ROADS ARE SHOWN ALONG THE EXTENTS OF AN EASEMENT DEDICATION AND/OR DITCH LINE(S) AS PERFORMED ROUTINELY BY KNOX COUNTY ENGINEERING AND PUBLIC WORKS. SAID LIMITS OF RIGHTS–OF–WAY HAVE BEEN ESTABLISHED BY PRESCRIPTIVE USE, MAINTENANCE AND DEDICATIONS AS REPRESENTED ON THIS PLAT. ALTER THE EXTENTS OF RIGHT–OF–WAY IN THOSE AREAS.
20. THIS PLAT INDICATES A PROPERTY BOUNDARY ENCROACHMENT. IT HAS NOT BEEN ADDRESSED BY PLAT REVIEWING AGENCIES. OWNERS ARE RESPONSIBLE FOR RESOLVING PROPERTY BOUNDARY CONFLICTS.
21. ALL LOTS TO HAVE ACCESS TO INTERIOR STREET SYSTEM ONLY.
22. SIGHT DISTANCE FOR BERRY BASKET LANE MEETS THE SUBDIVISION REGULATIONS (PER SECTION 3.04.4.5).
23. PROPERTY OWNERS ARE RESPONSIBLE FOR MAINTENANCE OF STORMWATER FACILITIES. SEE COVENANT FOR MAINTENANCE OF STORMWATER FACILITIES IS RECORDED AS INSTRUMENT # 202205310090362.
24. PROPERTY OWNERS ARE RESPONSIBLE FOR MAINTAINING COMMON AREAS. THE HOMEOWNER'S ASSOCIATION IS ESTABLISHED AND RECORDED AS INSTRUMENT # 202212290151020.
25. TRAVERSABLE ACCESS TO STORMWATER DETENTION FACILITIES REPRESENTED HEREON IS GRANTED TO KNOX COUNTY, TENNESSEE ALONG ANY AREA OF THE OPEN SPACE LOTS, AS SHOWN HEREON.

**10' SWALE EASEMENT LINE TABLE**

| LINE | BEARING | DISTANCE |
|---|---|---|
| SL1 | S 16°18'02" E | 99.47' |
| SL2 | N 23°09'29" E | 7.90' |
| SL3 | S 23°09'29" W | 15.98' |
| SL4 | S 73°13'37" W | 59.98' |
| SL5 | S 74°41'14" W | 50.32' |
| SL6 | S 75°01'27" W | 61.61' |
| SL7 | N 77°10'28" W | 13.09' |
| SL8 | N 34°04'55" W | 33.18' |
| SL9 | S 10°15'30" W | 84.61' |
| SL10 | N 55°37'33" E | 9.82' |
| SL11 | N 13°23'48" E | 51.25' |
| SL12 | S 55°37'33" W | 7.74' |
| SL13 | S 86°15'33" W | 15.74' |
| SL14 | S 09°57'44" W | 100.13' |
| SL15 | S 89°24'18" E | 13.89' |
| SL16 | N 85°00'15" E | 46.83' |
| SL17 | N 89°24'18" W | 7.08' |
| SL18 | S 79°18'27" W | 39.80' |

**DETENTION POND #3 CURVE TABLE**

| CURVE | RADIUS | ARC LENGTH | CHORD LENGTH | CHORD BEARING |
|---|---|---|---|---|
| DC1 | 125.00' | 50.48' | 50.14' | N 87°49'34" E |
| DC2 | 350.87' | 54.30' | 54.26' | S 84°09'19" E |

**DETENTION POND #5 LINE TABLE**

| LINE | BEARING | DISTANCE |
|---|---|---|
| DE34 | N 00°33'16" W | 71.96' |
| DE35 | N 60°31'50" W | 38.30' |
| DE36 | N 04°14'15" W | 63.75' |
| DE37 | N 33°57'04" W | 73.81' |
| DE38 | N 00°00'00" E | 27.71' |
| DE39 | N 70°17'27" E | 25.02' |
| DE40 | S 73°59'10" E | 53.31' |
| DE41 | S 00°00'00" E | 29.63' |
| DE42 | S 71°48'32" W | 34.51' |

**DETENTION POND #4 LINE TABLE**

| LINE | BEARING | DISTANCE |
|---|---|---|
| DE28 | N 56°37'58" W | 27.18' |
| DE30 | N 18°20'27" E | 89.28' |
| DE31 | N 42°40'50" E | 98.19' |
| DE32 | S 66°50'32" W | 101.92' |
| DE33 | S 73°41'58" W | 44.68' |

**DETENTION POND #2 LINE TABLE**

| LINE | BEARING | DISTANCE |
|---|---|---|
| DE9 | S 36°51'31" E | 23.80' |
| DE10 | N 54°13'38" E | 54.51' |
| DE11 | S 02°20'58" E | 52.50' |
| DE12 | N 78°21'47" E | 41.54' |
| DE13 | N 49°57'38" E | 50.51' |
| DE14 | N 33°09'31" W | 9.58' |
| DE15 | N 21°54'09" E | 35.08' |
| DE16 | S 46°57'31" E | 87.34' |
| DE17 | S 61°03'20" W | 51.32' |
| DE18 | S 82°24'07" W | 38.96' |
| DE19 | N 44°14'25" W | 50.29' |
| DE20 | N 00°14'27" E | 46.37' |
| DE21 | N 23°03'39" E | 30.41' |

**DETENTION POND #3 LINE TABLE**

| LINE | BEARING | DISTANCE |
|---|---|---|
| DE22 | S 76°15'45" W | 12.46' |
| DE23 | N 82°33'46" W | 12.03' |
| DE24 | N 13°16'09" W | 27.14' |
| DE25 | N 76°15'45" E | 37.20' |
| DE26 | S 07°26'35" W | 25.48' |
| DE27 | S 20°16'45" W | 92.35' |
| DE28 | S 87°50'41" W | 38.06' |

**WETLAND LINE TABLE**

| LINE | BEARING | DISTANCE |
|---|---|---|
| 1 | N 32°14'28" W | 13.93' |
| 2 | N 26°38'22" W | 14.10' |
| 3 | N 27°19'44" W | 39.41' |
| 4 | N 58°25'23" W | 31.86' |
| 5 | N 10°12'33" E | 16.77' |
| 6 | N 44°30'13" E | 18.47' |
| 7 | S 75°26'49" E | 23.45' |
| 8 | N 66°38'54" E | 1.83' |
| 9 | N 66°38'54" E | 4.06' |
| 10 | S 66°28'23" E | 8.35' |
| 11 | S 71°08'05" E | 19.41' |
| 12 | S 13°07'21" W | 35.30' |
| 13 | S 03°33'14" W | 20.49' |
| 14 | S 13°07'21" W | 35.30' |
| 15 | S 32°09'31" E | 13.09' |
| 16 | S 49°57'38" W | 22.02' |
| 17 | S 78°21'47" W | 17.91' |

**20' STORM DRAINAGE EASEMENT LINE TABLE**

| LINE | BEARING | DISTANCE |
|---|---|---|
| EL1 | S 38°43'38" W | 50.30' |
| EL10 | S 09°50'44" W | 98.66' |
| EL11 | N 04°19'33" W | 25.00' |
| EL12 | N 85°27'15" E | 45.27' |
| EL13 | N 64°58'58" W | 23.79' |
| EL14 | S 84°37'14" E | 12.95' |
| EL15 | N 26°39'26" E | 26.18' |
| EL16 | N 73°41'58" E | 10.54' |
| EL17 | S 67°45'19" E | 59.92' |

**20' SANITARY SEWER EASEMENT LINE TABLE**

| LINE | BEARING | DISTANCE |
|---|---|---|
| SE1 | N 00°32'05" E | 98.22' |
| SE2 | N 89°55'20" W | 25.98' |
| SE3 | S 02°38'36" W | 183.20' |
| SE4 | S 66°50'24" W | 335.67' |
| SE5 | S 18°17'58" E | 138.79' |
| SE6 | N 73°41'58" E | 271.55' |
| SE7 | S 77°58'59" W | 31.51' |
| SE8 | N 83°03'14" W | 169.84' |

**PROPERTY LINE TABLE**

| LINE | BEARING | DISTANCE |
|---|---|---|
| L1 | S 16°43'18" E | 82.61' |
| L2 | S 16°43'18" E | 143.77' |
| L3 | S 73°41'58" W | 15.44' |
| L4 | N 80°07'16" W | 5.34' |
| L5 | S 76°15'45" W | 3.73' |
| L96 | N 76°15'45" E | 3.73' |

**PROPERTY LINE CURVE TABLE**

| CURVE | RADIUS | ARC LENGTH | CHORD LENGTH | CHORD BEARING |
|---|---|---|---|---|
| C1 | 4636.03' | 286.86' | 286.84' | S 14°56'56" E |
| C3 | 25.00' | 39.09' | 35.22' | N 61°30'49" W |
| C4 | 150.00' | 48.65' | 48.64' | S 83°01'48" W |
| C5 | 150.00' | 19.68' | 19.67' | N 83°52'49" W |
| C6 | 100.00' | 41.22' | 40.93' | S 88°04'14" W |
| C84 | 150.00' | 51.06' | 50.81' | N 86°00'50" E |
| C85 | 150.00' | 10.77' | 10.77' | S 82°10'41" E |
| C86 | 100.00' | 45.69' | 45.29' | N 86°47'21" E |
| C87 | 25.00' | 38.81' | 35.03' | N 29°13'33" E |
| C88 | 650.00' | 95.95' | 95.87' | S 11°00'56" E |
| C89 | 650.00' | 16.75' | 16.75' | S 15°59'01" E |

BENCHMARK ASSOCIATES, INC.
Land Planners ◆ Land Surveyors
10208 Hardin Valley Road
Knoxville, Tennessee 37932
Phone (865) 692-4090
Facsimile (865) 692-4091

FINAL PLAT OF
STRAWBERRY HILLS SUBDIVISION, PHASE I
BRAKEBILL ROAD
KNOXVILLE, TENNESSEE 37924

DATE: 17 JUNE 2022
SCALE: 1" = 60'
DRAWN BY: LGAS
FILE NAME: 21267-RESUB-REV
BM PROJECT NO.: 21267

FINAL PLAT

SHEET 3 of 4

© 2022 BENCHMARK ASSOCIATES, INC. THIS DOCUMENT SHALL NOT BE LOANED TO, COPIED, REPRODUCED, TRANSFERRED TO MAGNETIC MEDIA OR SOLD AND IS MAINTAINED AS AN INSTRUMENT OF SERVICE AND SHALL REMAIN ALL COMMON LAW, STATUTORY AND OTHER RESERVED RIGHTS, INCLUDING THE COPYRIGHT.

# FINAL PLAT of the STRAWBERRY HILLS SUBDIVISION, PHASE I

BEING LOCATED ON CLT MAP 72 AND BEING REPRESENTED AS PARCELS 267, 267.01 & 267.02
SITUATED WITHIN THE EIGHTH CIVIL DISTRICT OF KNOX COUNTY, TENNESSEE
WITHOUT THE LIMITS OF THE CITY OF KNOXVILLE, TENNESSEE

*Stormwater Maintenance Agreement: Instrument Number 202209150017112*
*Declaration of Covenants and Restrictions for Strawberry Hills: Instrument Number 202205310090362*

**OWNERS:**

MAVERICK DEVELOPMENT GROUP INC.
3200 N HAWTHORNE STREET
CHATTANOOGA, TN 37406
(423) 991-9853

RP HOMES, LLC
3200 N HAWTHORNE STREET
CHATTANOOGA, TN 37406
(423) 991-9853

**CERTIFICATE OF OWNERSHIP AND GENERAL DEDICATION:**

I, (We), the undersigned owner(s) of the property shown hereon, hereby adopt this as (my, our) plan of subdivision and dedicate the streets as shown to the public use forever and hereby certify that I, (we), are (is) the owner(s) in fee simple of the property, and as property owner(s) in fee simple of the property, and as property owner(s) have an unrestricted right to dedicate right-of-way and/or grant easement as shown on this plat.

Owner(s) Printed Name: Maverick Development Group, Inc.
Signature(s): _____ Date: 8/3/22

Owner(s) Printed Name: RP Homes, LLC
Signature(s): _____ Date: 8/3/22

**CERTIFICATION OF FINAL PLAT - ALL REQUIRED MARKERS, MONUMENTS AND BENCHMARKS TO BE SET WHEN CONSTRUCTION IS COMPLETED:**

I hereby certify that I am a registered land surveyor licensed to practice surveying under the laws of the State of Tennessee. I further certify that this plat and accompanying drawings, documents, and statements conform to the best of my knowledge, to all applicable provisions of the Knoxville-Knox County Subdivision Regulations except as has been itemized, described and justified in a report filed with the Planning Commission. The survey data shown hereon has been approved as sufficient on the basis of information that I have provided to the Engineering Department, and related improvements shall also guarantee the installation of the subdivided permanent reference markers and monuments, and benchmarks and property monuments upon completion of the subdivision.

Registered Land Surveyor: Benjamin A. Mooneyham
Tennessee License No. 1501 Date: 07 August 2022

**CERTIFICATION OF CATEGORY AND ACCURACY OF SURVEY:**

I hereby certify that this is a category _____ survey and that the precision of the unadjusted survey is not less than 1:_____ and that the accuracy of this survey was prepared in compliance with the current minimum standards of practice adopted by the Board of Examiners for Land Surveyors-Standards of Practice.

Registered Land Surveyor: Benjamin A. Mooneyham
Tennessee License No. 1501 Date: 07 August 2022

**CERTIFICATION OF NO RECORDED EASEMENTS:**

This is to certify that there are no known recorded drainage or utility easements on lot line(s) being eliminated on this subdivision plat.

Registered Land Surveyor: Benjamin A. Mooneyham
Tennessee License No. 1501 Date: 07 August 2022

**CERTIFICATION OF APPROVAL OF PUBLIC SANITARY SEWER SYSTEM - MAJOR SUBDIVISIONS:**

This is to certify that the public sanitary sewer system installed, or proposed for installation, is in accordance with State and local regulations.

KUB 08/04/2022
Utility Provider Authorized Signature Date

**CERTIFICATION OF APPROVAL OF PUBLIC WATER SYSTEM - MAJOR SUBDIVISIONS:**

This is to certify that the public water system installed, or proposed for installation, is in accordance with State and local regulations.

KUB 08/04/2022
Utility Provider Authorized Signature Date

**TAXES AND ASSESSMENTS:**

This is to certify that all property taxes and assessments due on this property have been paid.

Knox County Trustee
Signed: _____ Date: 09/21/2022

**ZONING:**

Zoning district(s) in which the land being subdivided is located shall be indicated as shown on the zoning map by the Planning Commission as follows:

Zoning Shown on Official Map: PR up to 9 du/ac

Date: 9/21/22 By: _____

**KNOX COUNTY DEPARTMENT OF ENGINEERING AND PUBLIC WORKS:**

The Knox County Department of Engineering and Public Works hereby approves this plat on this the 21st day of September, 2022.

Engineering Director: Jim Snowden
Signature: _____

**GUARANTEE OF COMPLETION OF STREETS AND RELATED IMPROVEMENTS:**

I, the undersigned, hereby certify that a bond or other security has been posted with the appropriate agency to insure completion of all streets and related improvements including individual permanent reference markers and monuments, transmission and property monuments in this subdivision in accordance with required standards and specifications.

Signed: _____ Date: 9/21/2022
Dept: EPW Title: Engineer

**GUARANTEE OF COMPLETION OF STORMWATER FACILITIES:**

I, the undersigned, hereby certify that a bond or other security has been posted with the appropriate agency to insure completion and stabilization of all stormwater facilities as shown on the stormwater plans which were approved the _____ day of _____, 2022.

Signed: _____ Date: 9/21/2022
Dept: EPW Title: Engineer

**ADDRESSING DEPARTMENT CERTIFICATION:**

I, the undersigned, hereby certify that the subdivision name and all street names conform to the Knoxville/Knox County Street Naming and Addressing Ordinance, the Administrative Rules of the Planning Commission and regulations.

Signed: _____ Date: 9/21/2022

**PLANNING STAFF CERTIFICATION OF APPROVAL FOR RECORDING - FINAL PLAT:**

This is to certify that the subdivision plat shown hereon has been found to comply with the Subdivision Regulation of Knoxville and Knox County and with existing official plans, with the exception of any variances and waivers noted on this plat, is hereby approved for recording in the office of the Knox County Register of Deeds. Pursuant to Section 13-3-402 of Tennessee Code, Annotated, the approval of this plat by the Planning Commission shall not be deemed to constitute or effect an acceptance by the City of Knoxville or Knox County of the dedication of any street or other ground upon the plat.

Signature: _____ 9/21/2022

COUNTERSIGNED
KNOX COUNTY PROPERTY ASSESSOR
SEP 21 2022
BY: _____

| REVISION | DATE | DESCRIPTION |
|---|---|---|
| 1 | 08/02/2022 | ADDRESS NEW OWNER & PARCEL INFORMATION |

TENNESSEE STATE PLANE NORTH

LOCATION MAP
N.T.S.

**NOTES**

1. PROPERTIES LIE IN THE NAMES OF:
PARCELS 267 & 267.01–MAVERICK DEVELOPMENT GROUP, INC. RECORDED AS INSTRUMENT #202108290106586
PARCEL 267.02–RP HOMES, LLC RECORDED AS INSTRUMENT #202210280068078
ALL OF RECORD IN THE REGISTER'S OFFICE OF KNOX COUNTY, TENNESSEE.
2. THE PURPOSE OF THIS PLAT IS TO RESUBDIVIDE A PORTION OF ONE LARGE PARCEL AND ALL OF TWO SMALLER PARCELS TOTALING 100.66 ACRES INTO 88 BUILDABLE LOTS, 3 OPEN SPACE LOTS AND FUTURE DEVELOPMENT AREA.
3. "TENNESSEE STATE PLANE" NORTH IS BASED ON CORS REFERENCE STATION TN15, MAINTAINING COORDINATES OF N 350572.283, E 913065.142. DISTANCES HAVE NOT BEEN REDUCED TO STATE PLANE DISTANCES.
4. GPS EQUIPMENT WAS USED TO DETERMINE THE POSITION OF CONTROL POINTS ON THE SURVEYED PROPERTY IN ORDER TO ESTABLISH THE BEARING BASE FOR THIS SURVEY. RTK POSITIONAL DATA WAS OBSERVED ON THE DATE(S) 3-23-20, 3-25-20, 3-26-20, 3-27-20, 4-2-20, 4-3-20, 4-8-20 UTILIZING A LEICA MODEL GS16, MULTI-FREQUENCY RECEIVER. NORTH BASED ON TDOT REFERENCE STATION TN15 WITH A COMBINED SCALED FACTOR OF 0.999910210, REFERENCED TO NAD83 (2011) (EPOCH 2010), GEOID MODEL GEOID 18. POSITIONAL QUALITY OF OBSERVED DATA DOES NOT EXCEED H (0.05) AND V (0.05).
5. SURVEY WAS PREPARED UTILIZING THE MOST RECENT RECORD DOCUMENTS FOR THE SUBJECT AND SURROUNDING PROPERTIES. SURVEY IS SUBJECT TO ANY FINDINGS REVEALED BY AN ACCURATE TITLE SEARCH. NO TITLE SEARCH WAS PROVIDED TO THIS SURVEYOR FOR THE COMPLIANCE OF THIS SURVEY.
6. THE SURVEYOR IS NOT RESPONSIBLE FOR ANY DETERMINATION OR LOCATION OF ANY UNDERGROUND CONDITIONS NOT VISIBLE AND INCLUDING BUT NOT LIMITED TO, SOILS, GEOLOGICAL CONDITIONS, PHYSICAL ADVISE AND OPINIONS ON BUILDABILITIES AND SHALL NOT BE RESPONSIBLE FOR ANY LIABILITY THAT MAY ARISE OUT OF THE MAKING OF OR FAILURE TO MAKE SUCH DETERMINATION OR LOCATION OF ANY SUBSURFACE CONDITION. FOR UNDERGROUND UTILITY LOCATION CALL 811 (TN ONE CALL).
7. IRON PIN CORNER MARKERS AT ALL LOT CORNERS, UNLESS DESIGNATED OTHERWISE.
8. SUBJECT PROPERTY IS LOCATED IN FLOOD ZONE "X", BEING OUTSIDE THE AREA DESIGNATED AS HAVING A 1% ANNUAL CHANCE OF FLOODING, PER THE NATIONAL FLOOD INSURANCE PROGRAM FLOOD INSURANCE RATE MAP COMMUNITY PANEL NO. 47093C0168F AND PANEL NO. 47093C0176F, LAST REVISED ON 08 AUGUST 2013.
9. PROPERTY IS ZONED "PR/SHOU/ACRES" (PLANNED RESIDENTIAL) REQUIRING THE FOLLOWING SETBACKS:
FRONT–TWENTY (20) FEET
SIDE–FIVE (5) FEET, UNLESS BETWEEN ATTACHED DWELLINGS, IN WHICH CASE THE SETBACK IS ZERO (0) FEET
REAR–FIFTEEN (15) FEET
PERIPHERY–THIRTY–FIVE (35) FEET.
10. A STANDARD UTILITY AND DRAINAGE EASEMENT SITUATED ALONG LOT LINES IN A SUBDIVISION, SHALL BE DEDICATED TO THE PUBLIC AND SHALL BE THE APPROPRIATE UTILITY AGENCIES AS FOLLOWS:
THESE REQUIRED EASEMENTS SHALL BE TEN (10) FEET IN WIDTH INSIDE ALL EXTERIOR LOT LINES ADJOINING STREETS AND PRIVATE RIGHTS–OF–WAY (INCLUDING JOINT PERMANENT EASEMENTS).
11. FOR APPROVED SUBDIVISION VARIANCES AND CONDITIONS OF APPROVAL OF THE CONCEPT PLAN AND USE–ON–REVIEW, REFER TO THE KNOXVILLE–KNOX COUNTY PLANNING'S FILES 3–SB–20–C & 3–D–20–UR. HOWEVER, IT SHOULD BE NOTED THAT KNOX COUNTY ENGINEERING AND PUBLIC WORKS HAS WAIVED THE REQUIREMENT OF CONSTRUCTING A SIDEWALK FROM THE SUBJECT PROPERTY TO STRAWBERRY PLAINS PIKE AS STATED WITHIN SAID PLANNING FILES.
12. A 14' RIGHT–OF–WAY EASEMENT IN FAVOR OF PARCEL 267 (FORMALLY IN FAVOR OF G. A. DRUMMER) RECORDED AS INSTRUMENT #199904290000026 (WARRANTY BOOK 1108, PAGE 325) WITHIN THE REGISTER'S OFFICE OF KNOX COUNTY, TENNESSEE. THE GRAVEL DRIVE EXTENDING THROUGH THIS EASEMENT LIES WHOLLY ON THE ADJOINING PROPERTY.
13. THE BARBED WIRE FENCE THAT RUNS ALONG THE WESTERLY LINE OF THE SUBJECT PROPERTY AND TAYLOR M., JAMIE L., KATIE A. AND JESSIE L. THOMPSON MEANDERS WITHIN 1.6' OF SAID LINE OVER A DISTANCE OF 916.9'.
14. A UTILITY EASEMENT IN FAVOR OF KNOXVILLE UTILITY BOARD IS RECORDED AS INSTRUMENT #200705200094 WITHIN THE REGISTER'S OFFICE OF KNOX COUNTY, TENNESSEE AND RUNS/WILL BE RUN/BUILT ALONG HEREON.
15. A UTILITY EASEMENT IN FAVOR OF KNOXVILLE UTILITY BOARD IS RECORDED IN DEED BOOK 1700, PAGE 896 WITHIN THE REGISTER'S OFFICE OF KNOX COUNTY, TENNESSEE AND REPRESENTED HEREON.
16. A 10' PERMANENT UTILITY EASEMENT IN FAVOR OF KNOXVILLE UTILITY BOARD IS RECORDED AS DEED BOOK 2174, PAGE 941 THAT REFERS TO A 10' GAS EASEMENT AS SHOWN IN FIELD BOOK 445, PAGE 81 WITHIN THE REGISTER'S OFFICE OF KNOX COUNTY, TENNESSEE.
17. A 10' PERMANENT UTILITY GAS EASEMENT IN FAVOR OF KNOXVILLE UTILITY BOARD IS RECORDED AS DEED BOOK 2174, PAGE 944 THAT REFERS TO A 10' GAS EASEMENT AS SHOWN IN FIELD BOOK 445, PAGES 80–84 WITHIN THE REGISTER'S OFFICE OF KNOX COUNTY, TENNESSEE.
18. A 15' PERMANENT SANITARY SEWER EASEMENT BEING 7.5' ON EITHER SIDE OF CENTERLINE IS RECORDED AS DEED BOOK 1700, PAGE 1006 WITHIN THE REGISTER'S OFFICE OF KNOX COUNTY, TENNESSEE.
19. THE INSTRUMENT OF RECORD FOR PARCEL 267 REPRESENTS THAT THE SUBJECT PROPERTY EXTENDS TO AND RUNS WITH THE CENTERLINE OF BRAKEBILL ROAD AND HAMMER ROAD, HOWEVER, THE RIGHTS–OF–WAY LIMITS FOR SAID ROADS ARE DRAWN ALONG THE EXTENTS OF CURRENT MAINTENANCE (GRADING AND/OR DITCH LINES) AS PERFORMED ROUTINELY BY KNOX COUNTY ENGINEERING AND PUBLIC WORKS. SAID LIMITS OF MAINTENANCE ARE CONSIDERED TO BE REASONABLY CONSISTENT WITH THE RIGHT–OF–WAY LOCATIONS AS REPRESENTED ON THIS PLAT. ALTER THE EXTENTS OF RIGHT–OF–WAY IN THOSE AREAS.
20. THIS PLAT INDICATES A PROPERTY BOUNDARY ENCROACHMENT. IT HAS NOT BEEN ADDRESSED BY PLAT REVIEWING AGENCIES. OWNERS ARE RESPONSIBLE FOR RESOLVING PROPERTY BOUNDARY CONFLICTS.
21. ALL LOTS TO HAVE ACCESS TO INTERIOR STREET SYSTEM ONLY.
22. SIGHT DISTANCE FOR BERRY BASKET BEND MEETS THE STOPPING REGULATIONS (PER SECTION 3.04.15).
23. PROPERTY OWNERS ARE RESPONSIBLE FOR MAINTENANCE OF STORMWATER FACILITIES, THE COVENANT FOR MAINTENANCE OF STORMWATER FACILITIES IS RECORDED AS INSTRUMENT #202209150017112.
24. PROPERTY OWNERS ARE RESPONSIBLE FOR MAINTAINING COMMON AREAS. THE HOMEOWNER'S ASSOCIATION IS ESTABLISHED AND RECORDED AS INSTRUMENT #202209150020342.
25. TRAVERSABLE ACCESS TO STORMWATER DETENTION FACILITIES REPRESENTED HEREON IS GRANTED TO KNOX COUNTY, TENNESSEE ALONG ANY AREA OF THE OPEN SPACE LOTS, AS SHOWN HEREON.

**LEGEND**

- CENTERLINE CONTROL MONUMENT
- (##) LOT NUMBERS
- S 42°16'16" W (S 42°W) FOUND CALLS
- RECORD CALLS
- S 16°43'18" E [31.34'–TIE] RIGHT–OF–WAY DEDICATION CALLS
- EASEMENT CALLS
- SANITARY SEWER MANHOLE
- STORM DRAIN STRUCTURE
- WATER VALVE
- FIRE HYDRANT
- CLEAN OUT
- WATER METER
- ELECTRIC METER
- UTILITY POLE
- GUY WIRE
- OHW — OVERHEAD UTILITY LINE
- SS — SANITARY SEWER LINE
- G — GAS LINE
- x — BARB WIRE FENCE
- PROPERTY LINE
- SD — STORM DRAIN PIPE AND HEAD WALL STRUCTURE
- SOUND IN ASPHALT
- CENTERLINE DITCH/STREAM
- CENTERLINE SWALE
- GRAVEL SURFACE
- ASPHALT SURFACE
- LIMITS OF R.O.W. PER PRESCRIPTIVE USE & MAINTENANCE BY KNOX CO. ENGINEERING & PUBLIC WORKS
- KNOXVILLE UTILITY BOARD UTILITY EASEMENT INSTRUMENT #200705200094
- LIMITS OF R.O.W. DEDICATION PER MAJOR ROAD PLANS AS CREATED BY KNOXVILLE/KNOX CO. PLANNING COMMISSION
- 10' GAS LINE EASEMENT (DEED BOOK 2174, PAGE 947 REFERENCE: KUB FIELD BOOK 445, PAGES 81
- 20' STORM DRAINAGE EASEMENT (CREATED BY THIS PLAT)
- 10' SWALE DRAINAGE EASEMENT (CREATED BY THIS PLAT)
- 15' SANITARY SEWER EASEMENT (CREATED BY THIS PLAT)
- DETENTION POND EASEMENT (CREATED BY THIS PLAT)
- 14' RIGHT–OF–WAY EASEMENT (INSTRUMENT #199904290000026 (WARRANTY BOOK 1108, PAGE 325)

| PROPERTY LINE CURVE TABLE | | | | |
|---|---|---|---|---|
| CURVE | RADIUS | ARC LENGTH | CHORD LENGTH | CHORD BEARING |
| C1 | 4636.03' | 286.88' | 286.84' | S. 14°56'58" E. |
| C2 | 527.67' | 142.74' | 142.30' | S. 06°33'20" E. |
| C20 | 275.00' | 31.81' | 31.79' | N. 79°09'01" E. |
| C21 | 275.00' | 32.88' | 32.86' | N. 85°53'21" E. |
| C22 | 75.00' | 17.49' | 17.45' | N. 82°38'01" E. |
| C23 | 75.00' | 30.77' | 30.56' | N. 64°11'56" E. |
| C24 | 50.00' | 15.18' | 15.12' | N. 61°08'27" E. |
| C25 | 50.00' | 35.76' | 35.00' | S. 89°40'20" E. |
| C26 | 50.00' | 30.94' | 30.45' | S. 51°27'33" E. |
| C27 | 50.00' | 30.36' | 29.90' | S. 16°19'59" E. |
| C28 | 50.00' | 31.61' | 31.09' | S. 19°10'33" W. |
| C29 | 50.00' | 33.22' | 32.62' | S. 56°19'21" W. |
| C30 | 50.00' | 43.32' | 41.97' | N. 79°49'23" W. |
| C31 | 50.00' | 1.04' | 1.04' | N. 54°24'37" W. |
| C32 | 75.00' | 42.72' | 42.15' | N. 70°08'09" W. |
| C33 | 75.00' | 5.54' | 5.54' | N. 88°34'14" W. |
| C34 | 225.00' | 19.56' | 19.56' | S. 86°49'21" W. |
| C35 | 225.00' | 33.36' | 33.33' | S. 80°05'03" W. |

| 20' SANITARY SEWER EASEMENT TIE CURVE TABLE | | | | |
|---|---|---|---|---|
| CURVE | RADIUS | ARC LENGTH | CHORD LENGTH | CHORD BEARING |
| SC1 | 527.67' | 38.38' | 38.37' | N. 00°53'24" W. |

| PROPERTY LINE TABLE | | |
|---|---|---|
| LINE | BEARING | DISTANCE |
| L20 | N. 75°50'11" E. | 40.00' |
| L21 | N. 75°50'11" E. | 40.00' |
| L22 | N. 75°50'11" E. | 40.00' |
| L23 | N. 75°50'11" E. | 40.00' |
| L24 | N. 75°50'11" E. | 40.00' |
| L25 | N. 75°50'11" E. | 8.19' |
| L26 | N. 75°50'11" E. | 19.02' |
| L27 | N. 88°18'49" E. | 7.20' |
| L28 | N. 88°18'49" E. | 40.00' |
| L29 | N. 88°18'49" E. | 40.00' |
| L30 | N. 88°18'49" E. | 15.48' |
| L31 | S. 12°53'44" E. | 18.64' |
| L32 | S. 88°18'49" W. | 34.47' |
| L33 | S. 88°18'49" W. | 40.00' |
| L34 | S. 88°18'49" W. | 28.22' |
| L35 | S. 88°52'49" W. | 8.24' |
| L36 | S. 75°50'11" W. | 23.64' |
| L37 | S. 75°50'11" W. | 41.12' |
| L38 | S. 75°50'11" W. | 40.00' |
| L39 | S. 75°50'11" W. | 40.00' |
| L40 | S. 75°50'11" W. | 40.00' |

| 20' STORM DRAINAGE EASEMENT LINE TABLE | | |
|---|---|---|
| LINE | BEARING | DISTANCE |
| EL7 | S. 28°24'25" W. | 66.12' |
| EL8 | S. 28°24'25" W. | 9.27' |
| EL9 | S. 28°24'25" W. | 29.66' |

| DETENTION POND EASEMENT LINE TABLE | | |
|---|---|---|
| LINE | BEARING | DISTANCE |
| DE1 | N. 86°20'34" W. | 77.83' |
| DE2 | N. 02°43'36" E. | 37.43' |
| DE3 | N. 88°06'58" E. | 60.24' |
| DE4 | N. 60°48'48" E. | 78.17' |
| DE5 | S. 03°50'55" E. | 67.86' |
| DE6 | S. 18°26'22" W. | 50.09' |
| DE7 | S. 81°32'13" E. | 105.11' |
| DE8 | S. 08°51'59" W. | 19.44' |

| 20' SANITARY SEWER EASEMENT LINE TABLE | | |
|---|---|---|
| LINE | BEARING | DISTANCE |
| SE24 | S. 75°43'51" W. | 27.01' |
| SE25 | N. 39°07'59" W. | 210.35' |
| SE26 | N. 52°42'48" W. | 199.56' |
| SE27 | S. 86°57'56" W. | 219.80' |
| SE28 | S. 75°50'11" W. | 160.09' |

| 10' SWALE EASEMENT LINE TABLE | | |
|---|---|---|
| LINE | BEARING | DISTANCE |
| SL35 | S. 00°41'11" E. | 17.14' |
| SL36 | S. 83°48'19" W. | 24.18' |
| SL37 | S. 61°27'51" E. | 52.08' |
| SL38 | S. 63°46'03" E. | 46.32' |
| SL39 | S. 54°29'52" E. | 56.98' |
| SL40 | S. 22°31'01" E. | 41.81' |
| SL41 | S. 14°44'04" E. | 56.69' |
| SL42 | S. 01°30'31" W. | 40.82' |
| SL43 | N. 88°48'53" W. | 11.20' |
| SL44 | S. 84°55'56" W. | 27.99' |
| SL45 | S. 84°34'35" W. | 28.90' |
| SL46 | S. 84°29'57" W. | 28.78' |
| SL47 | S. 85°36'15" W. | 20.45' |
| SL48 | S. 88°29'35" W. | 22.63' |

PLANNING SERVICES FILE #5–AA–22

GRAPHIC SCALE
60 0 30 60 120 240
( IN FEET )
1 inch = 60 ft.

BENCHMARK ASSOCIATES, INC.
Land Planners Land Surveyors
10208 Hardin Valley Road
Knoxville, Tennessee 37932
Phone (865) 692-2600
Facsimile (865) 692-4091

FINAL PLAT OF
STRAWBERRY HILLS SUBDIVISION, PHASE 1
BRAKEBILL ROAD
KNOXVILLE, TENNESSEE 37924

DATE: 17 JUNE 2022
SCALE: 1" = 60'
DRAWN BY: LGAS
FILE NAME: 21267-RESUB-REV
BM PROJECT NO.: 21267

FINAL PLAT
SHEET
4 of 4

© 2022 BENCHMARK ASSOCIATES, INC. THIS DOCUMENT SHALL NOT BE COPIED, CONTROL RETRACED, TRANSFERRED TO MAGNETIC MEDIA OR USED AS A SUBSTITUTE FOR MEDIAS AND SHALL REMAIN ALL COMMON LAW, STATUTORY AND OTHER RESERVED RIGHTS, INCLUDING THE COPYRIGHT.

**RLA-17994** **6.**

**AGENDA COMMITTEE**

| | |
|---|---|
| Meeting Date: | 04/08/2026 |
| Requested By: | Erin Kelbly, ENGINEERING AND PUBLIC WORKS |
| Department: | ENGINEERING AND PUBLIC WORKS |
| Requires Expenditure of Funds: | NO Funded in Current Budget: YES |
| Appropriation Required: | NO |

---

CAPTION

Consideration of the closure of a portion of the Wye Way Lane terminus located north of River Oak Drive, Commission District 9. **(DEFERRED FROM JANUARY BY MAJORITY VOTE OF COMMISSION)**

*(Commissioner Fox)*

---

Attachments

Agenda Packet

---

# ENGINEERING & PUBLIC WORKS

Development Services • Fleet Management • Environment and Planning • Operations

## Notice of Request to Close Road/Right-of-Way

| | |
|---|---|
| **Date:** | Wednesday, November 12, 2025 |
| **Name of Road:** | Terminus Portion of Wye Way Ln |
| **Location of Road:** | North of River Oak Drive, south of the area altered by the TDOT S.R. 115 (US-129, Alcoa Highway) From Woodson Drive to Cherokee Trail Interchange Project Commission District 9 |
| **Length of Road:** | Approximately 115' |
| **Reason for Request:** | Property owners request to obtain enough additional property to rebuild a house |
| **Closure Representative:** | Larry M. and Emily C. Gray<br>4604 Wye Way Lane<br>Knoxville, TN 37920 |

The closure of this road will be discussed in the Main Assembly Room of the City-County Building during the Optional Agenda Review meeting on **Monday, December 8, 2025, at 3:00 p.m**. We would encourage the closure representative to attend this meeting, in the event questions are posed. A public hearing will be held later in the same assembly room as part of the County Commission Meeting. The date is **Monday, December 15, 2025 at 5:00 p.m.** The closure representative should be present at this meeting and be prepared to speak in the event questions are posed.

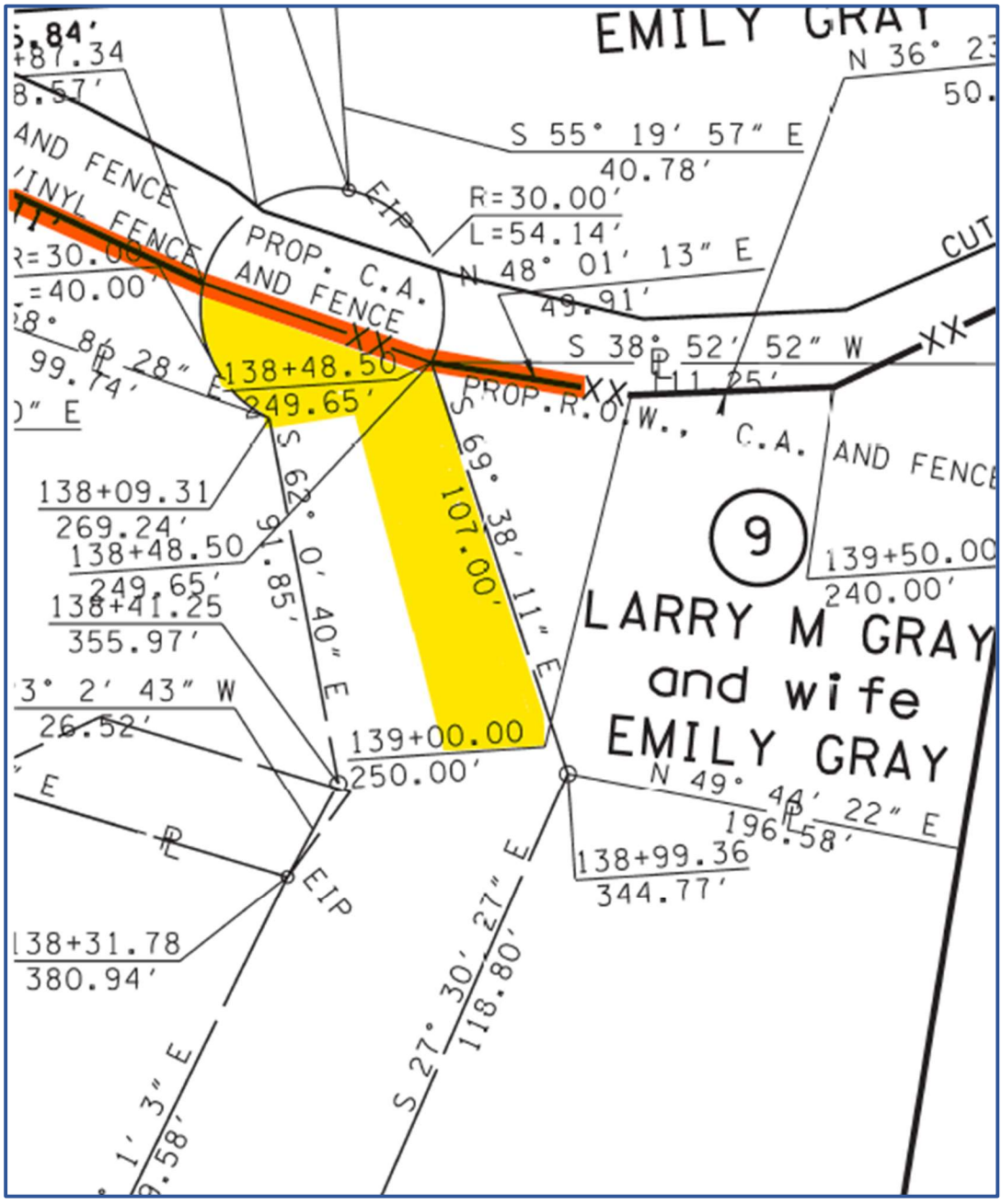
The property owners are required to furnish a survey to Knox County Engineering and Public Works showing the boundaries of the right of way to be abandoned and the boundaries of the lots of the person to whom the right of way is to be transferred as they will exist after the right of way is closed as requested. A metes and bounds paragraph description of the area being closed is also required. These documents can be submitted before or after the Commission Meetings. They must be submitted prior to preparation of the Quit Claim Deed.

Sincerely,

Jim Snowden, P.E.
Senior Director

Approximate Area requesting closure in Yellow

Orange Line represents TDOT Right-of-Way boundary




Disclaimer: For general reference purposes only.

November 1, 2025

Knox County Engineering and Public Works
Attention: Senior Director Snowden
205 West Baxter Avenue
Knoxville, TN 37917

Subject: Request for Closure of a Portion of Wye Way Lane

The portion of Wye Way Lane, in Knox County, Tennessee, for which closure is being requested, is at the dead end of the road as depicted on the attached diagram. Beginning on the north side of the dead end, we currently own approximately 31 feet on both sides of Wye Way (4601 and 4604). Knox County has a right of way of approximately 50 feet between our properties. We are requesting to close this property. We are also requesting the closure of the next approximately 80 feet by 20 feet wide of Wye Way that parallels our 4604 property.

Our reason for this request is to obtain enough additional property to rebuild a house to replace one of the two homes taken from our family for the Alcoa Highway widening project. My Dad built our home at 4602 Wye Way with lumber off my grandfather's farm in Karns after returning from serving in the Army in WWII. He later was reactivated and served in the Korean War. After returning, we almost lost our home during the Recession and lived in the basement apartment while renting our house. I am a disabled Vietnam Army veteran that has basically lived my entire 76 years on this family property.

Wye Way Lane intersects with Woodson Drive just off Alcoa Highway and with River Oak Drive that provides access to Woodson Drive.

We, Larry M. and Emily C. Gray, are requesting the closure and will act as the representatives at the Work Session. Our address is 4604 Way Wye Lane, Knoxville, TN 37920 and our phone numbers are 865-603-2422 (Larry) and 865-803-9250 (Emily).

There are currently no adjoining property owners so the Canvass Form is not included in this request.

The proposed closure area is to be transferred to Larry M. and Emily C. Gray.

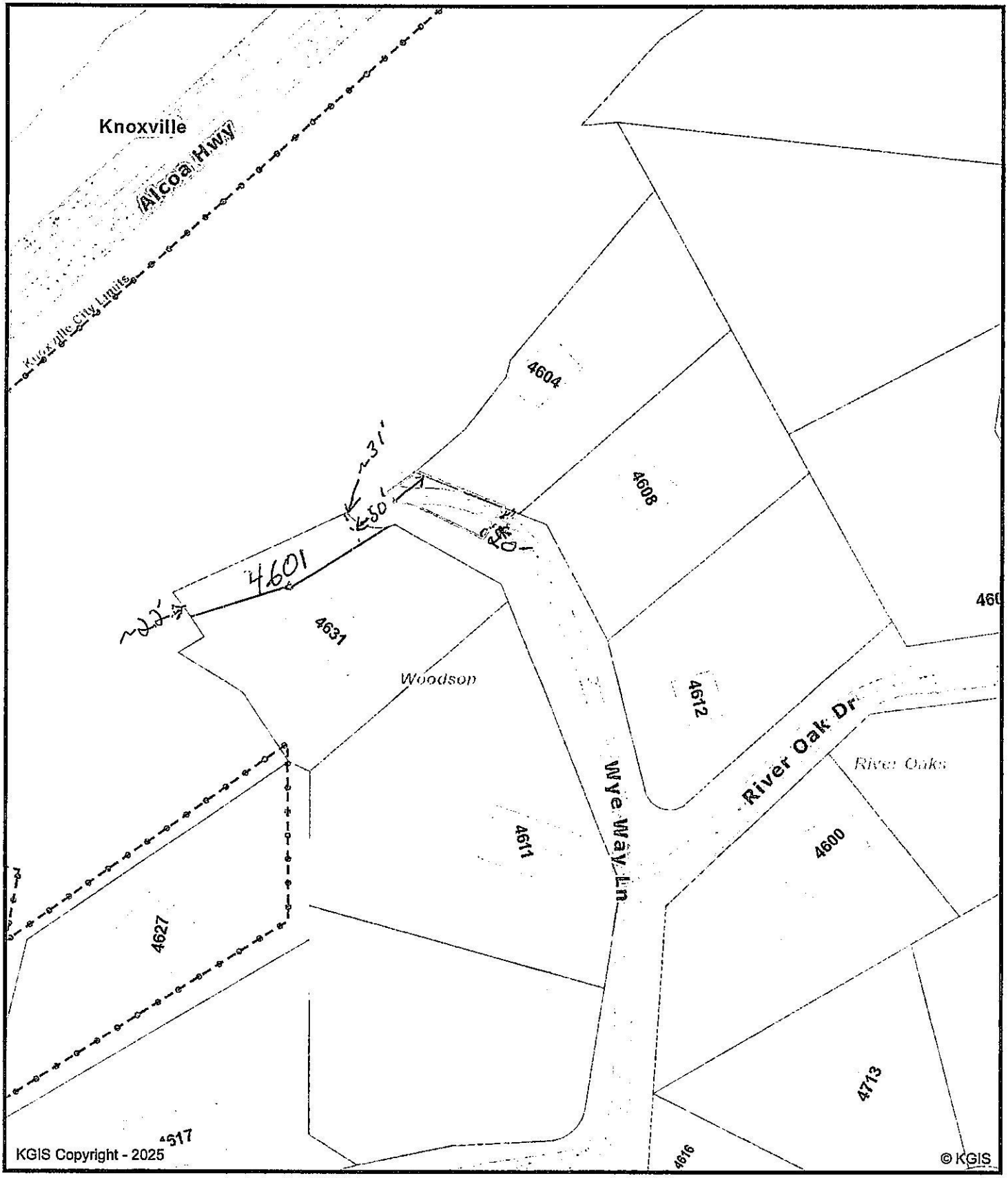
Thank you for your consideration of this request.

Respectfully,

Larry M. Gray

Emily C. Gray

Attachment




# Wye Way Ln

Proposal to Close the Road/Right of Way Terminus

**Knoxville - Knox County - KUB Geographic Information System**

Printed: 9/2/2025 at 2:35:02 PM

0 50 100 200

ft

KGIS makes no representation or warranty as to the accuracy of his map and its information nor to its fitness for use. Any user of this map product accepts the same AS IS ,WITH ALL FAULTS, and assumes all responsibility for the use thereof, and futher covenants and agrees to hold KGIS harmless from any and all damage, loss, or liability arising from any use of this map product.

**RLA-18329** **7.**

**AGENDA COMMITTEE**

Meeting Date: 04/08/2026

Requested By: Drucilla Stills, COUNTY COMMISSION

Department: FINANCE DEPARTMENT

Requires Expenditure of Funds: Funded in Current Budget:

Appropriation Required:

---

CAPTION

Line Item Transfers.
*(Finance)*

---

Attachments

*No file(s) attached.*

---

**RLA-18330** **8.**

**AGENDA COMMITTEE**

Meeting Date: 04/08/2026

Requested By: Drucilla Stills, COUNTY COMMISSION

Department: COUNTY COMMISSION

Requires Expenditure of Funds: Funded in Current Budget:

Appropriation Required:

---

CAPTION

Budget Amendments.
*(Finance)*

---

Attachments

*No file(s) attached.*

---

**RLA-18275** **9.**

**AGENDA COMMITTEE**

| | |
|---|---|
| Meeting Date: | 04/08/2026 |
| Requested By: | Melinda Goodman, HEALTH DEPARTMENT |
| Department: | HEALTH DEPARTMENT |
| Requires Expenditure of Funds: | YES Funded in Current Budget: NO |
| Appropriation Required: | NO |

CAPTION

Spread of Record the Grant Application to the State of Tennessee, Department of Health, for funding Ryan White Part B Program Services, submitted by the Knox County Health Department.
*(Health Department)*

Attachments

Spread of Record RWPB Grant Application
Spread of Record RWPB KCHD Proposal
Spread of Record RWPB Budget Document

# STATE OF TENNESSEE
# DEPARTMENT OF HEALTH

## REQUEST FOR GRANT PROPOSALS

**FOR**

## RYAN WHITE PART B PROGRAM SERVICES

**RFGP Number: 34349-52726**

I. STATEMENT OF INTENT AND DESCRIPTION OF SERVICES REQUESTED: ..... 3
A. Detailed Description of Services Requested: ..... 3
II. GENERAL INSTRUCTIONS AND REQUIREMENTS: ..... 4
A. Schedule of Events: ..... 4
B. Notice of Intent to Propose: ..... 6
C. Questions and Answers: ..... 6
D. Submission of Proposals: ..... 6
E. Proposal Amendment and Rules for Withdrawal: ..... 7
F. Acceptance of Proposals: ..... 7
G. Right to Further Negotiate: ..... 8
H. Assignment and Subcontracting: ..... 8
I. Incurring Costs: ..... 8
J. Disclosure of Proposal Contents: ..... 8
III. PROPOSER ASSURANCES AND REQUIREMENTS: ..... 8
IV. PROPOSAL FORMAT AND CONTENT: ..... 8
A. Organizational Capacity: Organization, Experience and Staff: ..... 9
B. Technical Proposal for Scope of Services: ..... 9
C. Grant Budget: ..... 11
V. PROPOSAL EVALUATION: ..... 11
VI. GENERAL PROPOSER INFORMATION REGARDING GRANT CONTRACT: ..... 12
A. Sample Grant Contract: ..... 12
B. Additional Services: ..... 12
C. Proposer Exceptions to the Sample Grant Contract and/or RFGP: ..... 12

# REQUEST FOR GRANT PROPOSAL

# STATE OF TENNESSEE

# DEPARTMENT OF HEALTH

## I. STATEMENT OF INTENT AND DESCRIPTION OF SERVICES REQUESTED:

The Tennessee Department of Health hereinafter referred to as "State" or "Department" is soliciting grant proposals for Ryan White Part B Service Delivery as further described below. The purpose of this Request for Grant Proposal (RFGP) is to define the State's minimum requirements, solicit grant proposals and gain adequate information from which the State can evaluate the services you propose to provide.

The State intends to award up to sixteen (16) grants for a period of twelve (12) months with an expected effective period from April 1, 2026, to March 31, 2027, and with a maximum grant amount of three million eighty-two thousand four hundred and five dollars ($3,082,405.00). The intent is to have a one (1)-year contract with the possibility of up to four (4) one (1)-year renewal options.

A. Detailed Description of Services Requested:

The State utilizes federal funds to provide Human Immunodeficiency Virus (HIV)-related care and support services to Tennesseans living with HIV and Acquired Immunodeficiency Syndrome (AIDS) through the Ryan White HIV/AIDS Program Part B (RWHAPPB). The Program's mission is to protect, promote, and foster sexual health through HIV/STD/Viral Hepatitis prevention, identification, treatment, and education among people in Tennessee. The State is seeking service providers to administer HIV-related care and support services under the terms outlined below and in the Sample Grant Contract.

RWHAPPB funds are intended to support only the HIV-related needs of eligible individuals. All efforts must be made to make an explicit connection between any service supported with RWHAPPB funds and the intended client's HIV status, or care-giving person with HIV. RWHAPPB funds are payer of last resort, and all recipients must vigorously pursue alternate sources of payments. Charges that are billable to third party payers (e.g., private insurance, prepaid health plans, Medicaid, Medicare, Department of Housing Development (HUD), other RWHAPPB funding including AIDS Drug Assistance Program (ADAP) are unallowable. All Service recipients are expected to certify eligibility every twelve (12) months.

RWHAPPB Funds are to be used for HIV related care and treatment of Part B clients only.

The State will evaluate Grantee performance measures and the equitable distribution of resources across regions.

RWHAPPB funds **cannot** be used for:

(1) International travel;
(2) Purchase, construction, or permanent improvement of any building or other facility;
(3) PrEP or Post-Exposure Prophylaxis (nPEP);
(4) Syringe Services Programs;
(5) Cash payments to intended recipients of RWHAPPB services (this prohibition includes Cash incentive and cash intended as payment for core medical and support services),
(6) To develop materials designed to promote or encourage, directly, intravenous drug use or sexual activity, whether homosexual or heterosexual,
(7) Clothing purchases,
(8) Employment and Employment-Readiness Services,
(9) Funeral and Burial Expenses, or
(10) Property Taxes
(11) Purchase of improvement to land

## II. GENERAL INSTRUCTIONS AND REQUIREMENTS:

This Request for Grant Proposal (RFGP) is issued by the State of Tennessee, Department of Health. The Competitive Procurement Assistant shall be the sole point of contact for this RFGP. All correspondence **must** be sent to:

Jessica L. Taylor
Competitive Procurement Assistant
Service Procurement Program
Division of Administrative Services
Andrew Johnson Tower, 6th Floor
710 James Robertson Parkway
Nashville, TN 37243
Phone: (615) 532-7560
Fax: (615) 741-3840
Email: Competitive.Health@tn.gov

A. Schedule of Events:

The following is an anticipated timetable for the procurement process. The State reserves the right to adjust the schedule as it deems necessary.

| EVENT | TIME (central time zone) | DATE (all dates are state business days) |
|---|---|---|
| 1. RFGP Issued | | February 4, 2026 |
| 2. Pre-Proposal Tele-Conference | 2:00 p.m. | February 6, 2026 |

| | | |
|---|---|---|
| 3. Notice of Intent to Propose Deadline | 2:00 p.m. | February 9, 2026 |
| 4. Written "Questions & Comments" Deadline | 2:00 p.m. | February 11, 2026 |
| 5. State Response to Written "Questions & Comments" | | February 17, 2026 |
| 6. Proposal Deadline | 2:00 p.m. | February 23, 2026 |
| 7. State Completion of Organizational & Technical Grant Proposal Evaluations | 2:00 p.m. | February 27, 2026 |
| 8. State Scoring of Grant Budgets | 3:00 pm. | February 27, 2026 |
| 9. Evaluation Notice Released | | February 27, 2026 |
| 10. Contractor Contract Signature Deadline | | March 11, 2026 |
| 11. Effective Start Date of Contract | | April 1, 2026 |

A Pre-Proposal Tele-Conference will be held at the time and date detailed in the Schedule of Events. Any proposer desiring to submit a proposal as a prime grantee contractor in response to this RFGP is encouraged to have at least one (1) representative at the tele-conference, however attendance is not mandatory. The tele-conference information is as follows:

Meeting Name: RFGP #34349-52726 Teleconference
Meeting number (access code): 2305 302 7956
Meeting password: j9nCAmX3nG7
Meeting Link:
https://tn.webex.com/tn/j.php?MTID=m066a352a9a9cdde53fb3a3835519bbff
Join by phone: +1-415-655-0001

The purpose of the proposers' tele-conference is to discuss the RFGP scope of services. The State shall entertain questions, however potential proposers must understand the State's response to any question at the Pre-Proposal Tele-conference shall be tentative and non-binding. Potential proposers should submit questions concerning the RFGP in writing pursuant to Part II, Section C.

Potential proposers with a disability may receive accommodation relating to the communication of this RFGP and participating in the RFGP process. Potential proposers may contact the Competitive Procurement Assistant in Section II to request such reasonable accommodation.

B. Notice of Intent to Propose:

Before the Notice of Intent to Propose Deadline detailed in the RFGP Section II, Part A, Schedule of Events, potential proposers should submit to the Competitive Procurement Assistant a Notice of Intent to Propose (in the form of a simple e-mail. Such notice should include the following information:

- the business or individual's name (as appropriate)
- a contact person's name and title
- the contact person's mailing address, telephone number, facsimile number, and e-mail address

**A Notice of Intent to Propose creates no obligation and is not a prerequisite for making a proposal, however, it is necessary to ensure receipt of any RFGP amendments or other notices and communications relating to this RFGP.**

C. Questions and Answers:

Questions concerning the RFGP must be presented to the Competitive Procurement Assistant, in writing, on or before the Deadline for Written Questions and Comments as detailed in Section II, Part A Schedule of Events. Each question should specify the RFGP sections to which questions pertain. Questions should be emailed to the Competitive Procurement Assistant at the address shown in Section II of this RFGP.

The State's written responses to written questions shall be considered official. Written responses shall be emailed to potential proposers as indicated in Section II, Part B and on the date indicated in Section II, Part A Schedule of Events. Responses shall also be available at the following website http://tn.gov/health/article/funding-opportunities. The responses shall be included in the RFGP thereby as an amendment.

D. Submission of Proposals:

The proposer must submit a proposal by online submission via the following link no later than the deadline specified in Section II, Part A Schedule of Events in the form and detail specified in this RFGP. Please contact the Competitive Procurement Assistant at the address as specified in Section II with any issues or concerns with online submission.

Web Link: https://www.tn.gov/health/funding-opportunities.html

It is the sole responsibility of the proposer to ensure that its proposal is delivered at the date and time specified in this RFGP in Section II, Part A Schedule of Events. A late proposal shall not be accepted for review and evaluation by the State.

The proposal filing deadline is important. If proposals are submitted late, they are deemed to be late. The clock-in time shall be determined by the time of the online submission. No other clock or watch shall have any bearing on the time of proposal submission. Proposers are advised to avoid waiting until the last minute to submit proposals.

**Each Proposer shall assume the risk of the method of dispatching any communication or proposal to the State. The State assumes no responsibility for delays or delivery failures resulting from the method of dispatch.**

E. Proposal Amendment and Rules for Withdrawal:

A proposal may be withdrawn prior to the proposal due date by submitting a written request for its withdrawal to the State, signed by the proposer and mailed to the Competitive Procurement Assistant shown in Section II.

The State shall not accept any amendments, revisions, or alterations to proposals after the proposal due date, unless formally requested in writing by the State prior to that time.

Any submitted proposal shall remain a valid proposal for six 6 months after the proposal due date.

F. Acceptance of Proposals:

All proposals properly submitted shall be accepted for evaluation. However, the State reserves the right to request clarifications or corrections to proposals, reject any or all proposals received, cancel or withdraw this RFGP, according to the best interests of the State.

Requests for clarifications or corrections by the State may be in writing or may be oral. Requests for clarifications or corrections by the State shall not allow the proposer to alter its technical proposal or price contained in the grant budget, if any. Proposers' responses to State requests for clarifications or corrections shall be in writing and signed by an individual authorized to commit the proposer. Written responses to the State shall be received by the Competitive Procurement Assistant shown in Section II, pursuant to time frames set forth in the State's request for clarification of corrections.

The State reserves the right to waive variances in proposals provided such action is in the best interest of the State.

Where the State may waive variances, such waiver shall not modify other RFGP requirements or excuse the proposer from full compliance with the remainder of RFGP specifications and other grant requirements if the proposer is awarded a grant.

G. Right to Further Negotiate:

The Department can, at its sole discretion, further clarify or negotiate with the best evaluated proposer**(s)** subsequent to Notice of Intent to Award.

H. Assignment and Subcontracting:

The proposer must clearly identify in the proposal any intended subcontracts, the scope of work to be subcontracted, and the name(s) of potential subcontractor(s). All subcontracts must be approved by the State. The proposer (prime grantee), however, shall be responsible for all work performed.

I. Incurring Costs:

All costs incurred by the proposer in preparing its proposal shall be borne by the proposer.

J. Disclosure of Proposal Contents:

All proposals and other materials submitted in response to this RFGP become the property of the State of Tennessee. Selection or rejection of a proposal does not affect this right. All proposal information, including detailed budget information, shall be held in confidence during the evaluation process. Only upon the completion of the evaluation of proposals, indicated by public release of a Notice of Intent to Award, shall the proposals and associated materials be open for review. By submitting a proposal, the Proposer acknowledges and accepts that the full contents of the proposal and associated documents shall become open to public inspection.

## III. PROPOSER ASSURANCES AND REQUIREMENTS:

All proposers must submit the Letter of Transmittal and Competitive Requirements for the Request for Grant Proposal, which are signed by an individual legally authorized to bind the proposer regarding compliance with the assurances and submission requirements. If a proposer fails to submit a Letter of Transmittal and Competitive Requirements or to comply with any of the requirements contained in the Letter of Transmittal and Competitive Requirements, the State may consider the proposal to be non-responsive and reject the proposal. All proposers must also submit the Exhibit 1 document with their proposal.

## IV. PROPOSAL FORMAT AND CONTENT:

Your proposal shall address at least Sections IV.A, B, and C as follows. These sections shall be evaluated by the State and awarded points based upon the appropriateness, completeness and quality of the proposal.

Proposer must provide a detailed description of organizational capacity and experience, program scope and approach to service delivery, and program evaluation process to describe how they shall achieve the requirements of the grant. Proposer must address each segment of the project separately for the relevant section of your proposal.

A. Organizational Capacity: Organization, Experience and Staff: **(25 *TOTAL POINTS*)**

This section shall contain pertinent information relating to your organization, staffing and experience that would substantiate your credentials to perform the services requested by the State. The following information should be included, at a minimum:

Describe your organization's experience as it relates to this proposal

a. Describe your organization's demonstrated capacity with similar projects and populations. If your organization is requesting "continuation" of previously funded activities, these should be described and indicators of program success should be included.

b. If your organization is, or has been, in a contractual relationship with the State of Tennessee, please provide the following information:

- State agency name
- Time period of the contract
- Services provided
- Name of main contact at state agency

3. Describe staff qualifications for the proposal. Include job descriptions, resumes, staffing pattern and other resources for implementing the project.

B. Technical Proposal for Scope of Services: **(60 *TOTAL POINTS*)**

This section should describe your plans and approach for providing the services requested. The information should be in sufficient detail to enable the State to ascertain your understanding of the services to be accomplished. The following information must be included, at a minimum:

1. Project Description/Understanding **(20 SUB-POINTS)**

You must provide a comprehensive narrative captioned, "Project Description/Understanding" that illustrates your organization's understanding of the State's requirements. The section must include the following information:

- Describe how Proposer's understanding of the State's requirements.
- Describe how the Proposer will complete the scope of services of the Sample Grant Contract and accomplish required objectives.
- Describe how the Proposer will manage the project, ensure completion of the scope of services of the Sample Grant Contract, and will accomplish required objectives within the State's project schedule.
- Describe the target population and the geographic areas to be served.
- Describe the minimum numbers to be served, and an estimate of other persons to be impacted by your proposal.

- Describe how the program shall focus on and meet the identified needs of the target population.
- Describe any gaps in services to be addressed by the project.
- Describe when, where and how often services shall be delivered.

2. Project Approach **(<u>20 SUB-POINTS</u>)**

You must provide a comprehensive narrative captioned "Project Approach" that illustrates how your organization shall provide the scope of services and meet the state's service needs. The section must include the following information:

- Describe the overall services and specific activities to be provided by the project.
- Describe how the target population shall be identified, recruited and retained.
- Describe innovative approaches to provision of services. Explain the benefits of those approaches and how they shall maintain local autonomy and the voices of consumers and providers in each region of the state
- Describe partnerships and involvement with other community agencies for the project.
- Describe the use of volunteers, if any.
- Describe any special program issues such as confidentiality, client safety, transportation, etc.

3. Project Management and Evaluation **(<u>20 SUB-POINTS</u>)**

The "Project Management and Evaluation" section must provide a description of the goals and objectives to be established to measure the project's success, as well as how your organization shall determine it has accomplished its goals in terms of impact upon project participants. The "Project Management and Evaluation" section must include the following:

- Provide a narrative that illustrates the project approach to managing viral suppression rates among clients receiving various forms of assistance, including medical case management, non-medical case management, insurance assistance, and HIV drug assistance.
- Provide a narrative that illustrates the project approach to tracking and improving the respective State performance measures.
- Identify the goals and objectives for the project to establish how the project shall impact the target population.
- Identify the performance indicators to be used to measure the project's success.
- Identify the data sources to be used to capture both benchmark and periodic outcome measures.
- Identify any potential barriers to the project's success and describe how your agency shall address each anticipated barrier.

C. Grant Budget: **(15 TOTAL POINTS)**

This section shall contain all information relating to cost, based on a line-item budget. Complete the Grant Budget form and attached line-item details found in the Sample Grant Contract as attachment 2. A position description should be provided with the expected qualifications for each position listed on the attached Salaries Detail. Indicate the percentage (%) of time a person's salary is to be charged to the proposed contract. A description of how dollars shall be used must be provided for each line item completed on the budget with a superscript 2 on the end.

Note: Each expense object line-item is defined by the *U.S. OMB's Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, Subpart E Cost Principles* (posted on the Internet at: https://www.ecfr.gov/current/title-2/subtitle-A/chapter-II/part-200/subpart-E) and CPO Policy 2013-007 (posted online at https://www.tn.gov/generalservices/procurement/central-procurement-office--cpo-/library-.html).

## V. PROPOSAL EVALUATION:

An evaluation committee made up of at least three (3) representatives of the Department of Health will be established to judge the merit of eligible proposals. Proposals are not judged solely on consideration of price or solely on consideration of technical factors.

A. Any proposal or Grant Budget that is incomplete or contains significant inconsistencies or inaccuracies shall be rejected. The State reserves the right to waive minor variances or reject any or all proposals. The State reserves the right to request clarifications from all proposers.

B. The committee shall analyze Organizational and Technical proposals on the basis of factors pertinent to the services requested in this RFGP. The specifications within this RFGP represent the minimum performance necessary for response.

C. The Competitive Procurement Assistant shown in Section II, shall meet with the evaluation committee to summarize and record their point awards on the Organizational and Technical sections of the proposal.

D. The Competitive Procurement Assistant shown in Section II shall open and review Grant Budgets in the presence of the evaluation committee. The Competitive Procurement Assistant, in conjunction with the evaluation committee, shall review the costs and determine if they have any significant impact on the Organizational and Technical scores. Adjustments may be made accordingly.

E. Once total scores for Organizational and Technical sections and Grant Budgets are finalized, the Competitive Procurement Assistant shall recommend to the Commissioner of the Department of Health the best evaluated proposal(s). Once

approved by the Commissioner of the Department of Health, the Competitive Procurement Assistant shall send out the Notice of Intent to Award.

## VI. GENERAL PROPOSER INFORMATION REGARDING GRANT CONTRACT:

A. Sample Grant Contract:

Please see the Sample Grant Contract which delineates the scope of services and/or options for the scope of services which the State expects the Grantee to provide (see Section A. of Sample Grant Contract). Additionally, the Sample Grant Contract includes the terms and conditions considered standard by the State. Do not complete the blanks in the Sample Grant Contract; the State shall complete the blanks upon award of the Grant Contract.

B. Additional Services:

If a proposer indicates that services shall be provided beyond those described in the Sample Grant Contract, these additional services should be listed in the proposal and, if accepted by the State, shall be included in the grant document.

C. Proposer Exceptions to the Sample Grant Contract and/or RFGP:

If a proposer has an exception or objects to any of the terms and conditions listed in the Sample Grant Contract, the exception(s) must be listed in the proposal. Similarly, if a proposer is unable to provide any information requested in the RFGP for evaluation, that information is to be listed along with an explanation as to why the proposer cannot comply with the RFGP. Exceptions may result in disqualification of the proposer's proposal.

Table of Contents

Proposal
A. Organizational Capacity.....2
B. Technical Proposal for Scope of Services.....4
C. Project Management and Evaluation.....9

Appendices
A. Disease Intervention Specialist—Early Intervention Specialist Job Description
B. Disease Intervention Specialist—Outreach Nurse [DRAFT]
C. KCHD Policy for General Field Safety

A. Organizational Capacity: Organization, Experience, and Staff

The Knox County Health Department (KCHD) is a locally governed, metropolitan health department located in Knoxville, TN, which operates under the jurisdiction of the Office of the Knox County Mayor. KCHD operates several clinics, offering a range of services for community members including the communicable disease clinic (STI services), Centers of Excellence (HIV care), tuberculosis testing and treatment, women's health, and immunization services. Additionally, the Communicable and Environmental Disease and Emergency Preparedness (CEDEP) department houses the Division of Epidemiology, Disease Intervention Specialists (DIS), and Overdose Prevention Program. Epidemiology is responsible for monitoring, statistical analysis, and response related to all reportable conditions in the county. DIS is responsible for case investigation, partner notification, and linkage to care and retention in care activities for patients with an STI or HIV. Finally, the Overdose Prevention Program conducts outreach and care coordination for people experiencing homelessness and/or involved with the criminal justice system with a substance use disorder.

The mission of KCHD is to encourage, promote, and support the development of an active, healthy community through innovative public health practices. To that end, KCHD recognizes the ongoing impact of HIV on the lives of the people in our community and is committed to reducing HIV-related morbidity and mortality. In 2024, the Centers of Excellent (COE) clinic conducted 5,086 patient visits and the communicable disease clinic completed 9,754 patient visits screening for STI/HIV. We believe that every person diagnosed with HIV deserves to live a long, healthy life that is free from stigma and unnecessary barriers to care. Guided by this belief, KCHD is dedicated to working with HIV patients to achieve viral suppression.

Knox County has operated its COE clinic for over 20 years and throughout that time has been committed to providing comprehensive, evidence-based HIV care to people living with HIV throughout East Tennessee. KCHD has built strong relationships with community-based organizations, hospitals, correctional facilities, and other public health partners to support a coordinated response for HIV treatment. The COE clinic offers HIV medical care, including medication management, laboratory services, and clinical follow-up in a traditional clinical setting. The clinic also provides medical case management, which supports enrollment in Ryan White, medication adherence, and provides referrals to community partners for behavioral, medical, and social services. The COE clinic works closely with members of KCHD's Community Health division to provide nutrition education and the Overdose Prevention Program who conduct outreach with people experiencing homelessness with a substance use disorder. The CEDEP Mobile Medical Unit (MMU) currently provides wound care, STI and HIV testing, and HIV treatment and medical case management.

The Government of Knox County doing business as Knox County Health Department has a contractual relationship with the Tennessee Department of Health for multiple programs, including:

- Adolescent Pregnancy Prevention
- Breast and Cervical Cancer
- Child Health and Development
- Children's Special Services
- Built Environment
- Dental Servies
- CoverKids enrollment
- Family Planning Services
- Health Promotion
- CHANT
  Evidence Based Home Visiting
- STD Services
- TB Services
- WIC

Knox County Health Department's Senior Director, Kevin Parton, has had these contracts since 2019. The contact person varies by program and can be provided on request.

Corinne Tandy, PhD, MS is the Division Director of Epidemiology at Knox County Health Department. She provides leadership and programmatic oversight for the Epidemiology and Disease Intervention Specialists (DIS) Programs, overseeing public health response to all reportable diseases excluding tuberculosis in Knox County. KCHD and DIS receive reports of all new HIV infections in the county as well as reports of people living with HIV who are out of care.

Jonathan Johnson, MPH, MA is the Overdose Prevention Program Manager and directs the Overdose Prevention Program as well as the CEDEP Mobile Medical Unit. The programs under his purview include peer-supported overdose prevention case management as well as HIV care and case management in mobile settings.

Dr. Tandy and Mr. Johnson, in conjunction with their staff, including a dedicated Early Intervention Services (EIS) DIS, outreach nurse, and mobile medical case manager, will coordinate the implementation of additional HIV-related services.

Job descriptions for the Early Intervention Services DIS as well as for an Outreach/DIS Nurse are attached to this proposal.

B. Technical Proposal for Scope of Services

1. Description and Understanding

Our organization fully understands that the Tennessee Department of Health is seeking qualified organizations and providers to deliver comprehensive Ryan White Part B Program services in alignment with federal and State requirements. These services are designed to provide HIV-related care and support, target populations living with HIV/AIDS, ensure eligibility documentation, and operate within the Ryan White HIV/AIDS Program Part B funding policies.

We recognize that funded activities must explicitly connect the service to the intended client's HIV status, adhere to payer of last resort principles, and comply with all programmatic, fiscal, and reporting requirements as outlined in the RFGP and Sample Grant Contract.

We recognize that Early Intervention Services are intended to identify individuals living with HIV who are unaware of their status, link newly diagnosed individuals to care, and re-engage those who have fallen out of care. EIS must include HIV testing, referral services, linkage to care, health literacy, and coordination to ensure rapid entry into medical treatment.

To complete the EIS scope of services, we will conduct routine and targeted HIV screening in community-based settings serving high-risk populations and collaborate with community partners to expand testing reach. We will ensure that individuals who test positive are linked to HIV medical care within 30 days and provide immediate referral to HIV care to the appropriate care provider, including the ambulatory services within this program, using a client-driven approach. Knox County DIS will conduct outreach to assess patient needs and support the removal of barriers into treatment and coordinate with case management, behavioral health, and support services to address social determinants impacting retention in care. Finally, the DIS will conduct routine and targeted testing, culturally responsive education regarding HIV disease progression, treatment adherence, and prevention strategies.

We further understand that Outpatient/Ambulatory Health Services must provide HIV-related medical care delivered by qualified healthcare professionals in outpatient settings. We intend to provide ambulatory health services in our CEDEP mobile medical unit and provide only allowable activities as outlined in the Sample Grant Proposal.

To complete the scope of services for those included in our proposal, we will implement evidence-based service delivery models, develop detailed operational procedures that ensure clients are served effectively, establish measurable objectives tied to performance outcomes (e.g. retention in care and viral suppression) and continuously monitor progress toward these outcomes. Finally, we will use robust data tracking and reporting systems, including our EHR and internal REDCap databases, to meet all reporting requirements.

We will manage this project using a structured approach that includes dedicated monitoring of service performance outcomes and review by project managers and

stakeholders. Quality assurance and continuous improvement will involve regular performance and outcome review that will help ensure the program is meeting goals and will allow for real-time adjustment of services should they be indicated.

Disease surveillance consistently identifies people who inject drugs as a high-priority population for HIV services due to the number of new infections by this risk type per year coupled with poor retention in case and viral suppression rates. Within this subpopulation, HIV cluster analyses conducted by the KCHD Epidemiology Program show a significant association with people living with HIV/AIDS who inject drugs and the following conditions: homelessness within the 12 months preceding diagnosis, a recent history of incarceration, and coinfection with Hepatitis C.

The same cluster analysis shows geographic patterns in new infections and out-of-care individuals as well as the co-occurring conditions, so program efforts will begin by focusing on developing outreach zones to the identified priority zip codes as well as with community partners who serve populations with high occurrence of HIV/AIDS.

As of 2023, the most recent year for which HIV data is available from Tennessee Department of Health, Knox County has an estimated 1, 234 people living with HIV/AIDS (PLWH) with an average of 65 new cases reported annually over 5 years. Of our total cases, only 65% are virally suppressed and the trend has been flat with no improvement between 2018-2022. In Knox County's recent HIV cluster, 42% of new diagnoses were experiencing homelessness at the time of diagnosis and over 90% of new cases were acquired through injection drug use. These populations face unique challenges when accessing and staying engaged in care, which was seen during the 2021 cluster response where only 40% of new diagnoses were engaged in care. A consistent barrier to linkage to care was the inability to provide mobile services for this population. Knox County Health Department has since developed mobile medical services, including HIV treatment, and specifically is working to grow mobile HIV service delivery. This program proposed services that will provide Early Intervention Services to newly diagnosed individuals, with an estimate annual direct impact of 60 individuals per year. Additionally, the ambulatory health services proposed in this program will carry a consistent caseload of individuals who need to be connected and retained in care, with an estimated annual impact of 40 unique individuals per year which is based on the provider carrying a 20-client caseload over 6-month case management periods.

Presently, the Knox County Health Department currently provides medical care and case management services to Ryan White-enrolled and eligible individuals through its Center of Excellence (COE) Clinic. While this traditional outpatient clinic provides services to several hundred patients each year, it is well understood that traditional care models do not always meet the needs of patients experiencing homelessness or with otherwise high unmet social needs. Unlike other areas in Tennessee, Knox County has a high proportion of people living with HIV/AIDS that are injection drug users and are experiencing homelessness. Knox County also has a persistent percentage of the population who is not in care and who has not achieved viral suppression. HIV care models that incorporate outreach and street medical practices have shown effective engagement in retention in

care as well as increased rates of viral suppression. Paired with the offering of early intervention services, Knox County plans to implement additional clinical support to engage this population intentionally.

The full-time attention of two staff will be dedicated to the services proposed: a disease intervention specialist (DIS) will provide early intervention services, and an outreach nurse will be providing HIV and HIV-related treatment and case management to a caseload of people living with HIV experiencing homelessness or have other high unmet needs.

Previous geographic analysis of geographic patterns in new infections and out-of-care individuals as well as cooccurring conditions such as homelessness will guide the development of outreach zones to the identified priority zip codes as well as with community partners who serve populations with high occurrence of HIV/AIDS. Knox County will leverage the experience of the Overdose Prevention Program and Mobile Medical Unit, whose staff includes people with lived experience, to best identify sites for effective outreach.

The outreach areas identified at program implementation will include sites for monthly HIV testing and education opportunities as well as services provided by the CEDEP Mobile Medical Unit, which provides HIV and STI treatment.

Another staff member, an outreach nurse, will carry a caseload of patients with HIV and provide case management to their patients with high-touch follow-ups and client-driven care planning. This provider will provide HIV and HIV-related services and treatment in non-traditional outpatient settings such as mobile medical units.

2. Project Approach

The proposed program will provide early intervention services, re-engagement services, and field medical services to vulnerable populations related to HIV. Specifically, this project proposes to provide services “Early Intervention Services” (A.2.a) and “Outpatient/Ambulatory Health Services” (A.2.f) outlined in the sample grant contract.

Early Intervention Services will be provided by a dedicated Disease Intervention Specialist, who will provide community-based testing and education and client-driven linkage to care support, focusing on getting new diagnoses connected to their HIV care provider as quickly as possible, working with traditional clinical providers in Knox County or with HIV services provided by the mobile unit. By working closely with the mobile medical unit manager at Knox County, clients may be enrolled and seen by a case manager rapidly, reducing the time until they have an appointment for their HIV care and treatment.

Knox County Health Department is the public health authority that serves Knox County and is the entity to which all reportable conditions are reported. Knox County Epidemiology and DIS Programs receive reports of reportable diseases, including HIV. This reporting includes both new cases of HIV as well as reporting of labs for individuals who may be out of care.

For Early Intervention Services, the target population includes all newly diagnosed cases of HIV. These cases will be easily identified through reportable disease investigation processes. Additionally, Knox County Health Department Epidemiology, DIS, and Overdose Prevention Programs have excellent relationships with hospital infectious disease providers in the region and can receive immediate reports for vulnerable patients from hospital providers and case managers to reduce the time to follow up for individuals with high unmet social needs.

The proposed Outpatient/Ambulatory Health Services will provide intensive case management for individuals with HIV experiencing homelessness, substance use disorder, or other circumstances that increase their risk of not being retained in HIV care. The intensive case management provided by a dedicated outreach nurse will work with the patient as well as their other case manager and care team members to proactively reduce barriers to care for that individual to reduce loss to follow up and falling out of care.

This program additionally includes financial incentives for achieving and maintaining viral suppression. Financial incentives have been demonstrated as highly effective at engaging and retaining people in care and can substantially increase undetectable viral loads in people living with HIV[1][2][3] .This program proposes the provision of pre-paid $10 VISA gift card at 4 benchmarks in HIV care, at: 1) initiation of care; 2) when viral suppression is achieved; 3) maintenance of viral suppression after 6 months; 4) maintenance of viral suppression after 12 months. Individuals will be eligible for financial incentive programming if they are on the caseload of the outreach nurse or if they are engaged by the EIS DIS and are people experiencing homelessness or have a substance use disorder.

Innovative practices proposed include the provision of financial incentives for engagement and retention in HIV care as well as provision of HIV care in non-traditional outpatient settings.

As part of the continuous improvement and performance assessment of the program, consumer and provider feedback will be collected through satisfaction surveys of patients seen at our mobile medical unit for HIV care. Additionally, this program is using a differentiated service delivery model, a client-centered approach that adapts HIV care depending on the needs and preference of the patient.

The proposed project will leverage existing relationships that the Knox County Health Department has with community partners, including the Knox Area Rescue Ministries (KARM) and Volunteer Ministry Center (VMC), the county's primary providers of shelter and support services for people experiencing homelessness, as well as other partners that

---

[1] Silverman et al. 2019. Incentive for Viral Suppression in People Living with HIV: A Randomized Clinical Trial. *AIDS Behav*. 23(9): 2337-2346.

[2] Njau et al. 2024. Impact of financial incentive on viral suppression among adults initiating HIV treatment in Tanzania: a hybrid effectiveness-implementation trial. *The Lancet HIV* 11(9):E586-597.

[3] National Center for HIV/AIDS, Viral Hepatitis, STD, and TB Prevention (US). Division of HIV/AIDS Prevention. 2021. Financial Incentives for Viral Suppression. In: Compendium of Evidence-Based Interventions and Best Practices for HIV Prevention. URL: https://stacks.cdc.gov/view/cdc/149600.

provide harm reduction, syringe services, housing support, and food access services. These partnerships are well established as Knox County Health Department works with many of them daily through provision of Overdose Prevention, Community Health, and CHANT services.

The proposed project will not make use of any volunteers.

Knox County Health Department has robust internal policies related to ensuring confidentiality, as well as patient and provider safety during field work and while providing or receiving care on the mobile medical unit. Field safety trainings are provided to all employees who engage in field services. Please find examples of policies related to these issues in the appendix of this proposal.

3. Project Management and Evaluation

Knox County Health Department will develop and implement an evaluation framework to ensure effective delivery and measurable impact of the proposed Ryan White Part B services, with focus on improving connection to care and viral suppression rates among clients receiving EIS and ambulatory health services outlined in this proposal.

The combination of dedicated early intervention services to new HIV cases and providing community education about HIV with dedicated case management and treatment support for vulnerable populations constitute an intentional effort to increase viral suppression rates in our county. Persistently difficult to engage populations are a priority for Knox County to reduce transmission as well as HIV-related morbidity and mortality, and this program specifically addresses meeting the needs and engaging those populations.

Regular data reporting and quarterly reviews will identify trends, service gaps, and disparities while client satisfaction surveys and provider feedback will inform improvements in accessibility and care quality.

Key performance indicators will include linkage to care, retention in care, and viral suppression metrics which will be tracked using electronic health records and case management databases.

The goals and objectives for this program include:

Goal 1: Improve Timely Linkage to HIV Medical Care

A primary goal of the proposed program is to ensure that individuals newly diagnosed with HIV through routine and targeted screening efforts are rapidly linked to outpatient/ambulatory HIV medical care to support early initiation of treatment and improved health outcomes. In 2023, 52% of new diagnoses in Knox County and 63% of new cases in all of Tennessee were linked to care within 30 days.

Objective 1. Linkage within 30 Days

- At least 70% of individuals newly diagnosed with HIV will attend an initial HIV medical appointment within 30 days of diagnosis.

Objective 2. Rapid Referral Initiation

- 100% of individuals who test positive with EIS will receive same-day referral and support from Knox County DIS staff.

Evaluation Measures:

- Date of HIV diagnosis vs. date of first attended medical visit
- Number and percentage of clients successfully linked within 30 days

Data Sources: KKR EHR, REDCap, NBS

Goal 2: Increase Retention in HIV Medical Care

The second goal of the proposed program is to improve sustained engagement in HIV medical care and supporting retention in care using EIS and mobile health services to support long-term treatment.

Objective 1. Retention in HIV Medical Care

- At least 50% of clients engaged by the outreach nurse and mobile medical services will attend 2 HIV medical visits at least 90 days apart within a 12-month period

Objective 2. Re-Engagement of Out of Care Clients

- At least 50% of clients identified as out of care will be successfully re-engaged in medical services within 90 days of outreach.

Objective 3. Barrier Reduction

- 100% of clients identified with social determinants impacting care access (e.g. transportation, housing, behavioral health) will have documented referral and coordination of care with case management and support services.

Evaluation Measures:

- Visit frequency and spacing
- Re-engagement rates among previously lost-to-care clients
- Documentation of referrals and service coordination activities

Data Sources: KKR EHR, REDCap, NBS

Goal 3: Achieve and Sustain Viral Suppression

Finally, a goal of the proposed program is to increase the proportion of clients receiving ambulatory HIV medical care who achieve and maintain viral suppression (<200 copies/mL) through coordinated clinical care, treatment adherence support, and barrier reduction.

Objective 1. Overall Viral Suppression Rate

- At least 50% of clients engaged in care will achieve viral suppression (<200 copies/mL) within one year

Objective 2. Newly Diagnosed Viral Suppression

- At least 60% of newly diagnosed clients will achieve viral suppression within 6 months of diagnosis.

Evaluation Measures:

- Time from diagnosis to viral suppression
- Trends in viral load suppression rates over time

Data Sources: KKR EHR, REDCap, NBS

Knox County Health Department is not able to access HIV-related data as used in the TDH HIV Data Dashboard from the Tennessee Department of Health due to TDH's data sharing policies. Because of this, Knox County will utilize surveillance data in conjunction with internal electronic health records to measure the objectives listed above and will be able to utilize the data that are available in order to meet their goals.

Appendix A

# DISEASE INTERVENTION SPEICALIST
## Early Intervention Services
## Job Description

| | | | |
|---|---|---|---|
| **Position** | Disease Intervention Specialist | **Reports to** | Patient Services Manager |
| **Department** | Health Department | **Job Code** | JC-1805 |
| **Pay Grade** | PG-9 | **EEO Category** | |
| **FLSA Classification** | Exempt | **Hours per Pay Period** | 75 |
| **Last Revised** | January 01, 2021 | | |

**Purpose of Job**

The purpose of the position is to provide counseling, testing, referrals, and support to newly diagnosed cases of HIV or those lost to follow-up

**Essential Functions**

The Disease Intervention Specialist-Early Intervention Services Representative is responsible for the following essential functions:

- Targeted HIV testing to help the unaware learn their HIV status
- Referral of newly diagnosed HIV clients to care and treatment services as appropriate
- Appropriate referrals to improve HIV care and treatment services along the continuum of care at key points of entry (outpatient HIV care, Medical Case Management, Substance Use Disorder treatment, mental health services, and other supportive services)
- Assist medical case managers and COE clinicians in maintaining rapport and a committed relationship with clients/patients

**Essential Functions (cont.)**

- Assist in locating and reengaging clients/patients that have fallen out of care (have not had a provider visit in more than 11 months)
- Participate in outreach events with our community partners focusing on the most vulnerable (those at highest risk for HIV infection)
- Participate in outreach events that focus on harm reduction activities for highest risk populations
- Relationship building with community services providers to ensure strong bidirectional communication
- Assist community services provider's in locating and re-engaging their patients/clients back into care
- Thorough and concise documentation of all client/patient/outreach activities
- Develop and implement a core curriculum for clients/patients to provide education on "navigating the healthcare system"

**Additional Job Functions**

Additional functions the incumbent shall be accountable for include:

- Strict adherence to professional and confidentiality standards
- Work in a collaborative team environment
- Work effectively in a culture of continuous quality improvement
- Ensure regular, punctual attendance during scheduled work hours
- Respond to and report immediately if called upon by local regional or central office supervisors as part of a coordinated emergency response by the Knox County Health Department
- Perform other duties as required

**Minimum Training & Qualifications**

Training and qualifications for the position include the following:

- Bachelor's Degree in Health Sciences, Public Health, or related field
- Minimum of two years of social counseling or related
- Any equivalent combination of education, training, and experience which provides the requisite knowledge, skills, and abilities may be considered for employment into the position
- Possess and maintain a valid Tennessee Driver's License
- Bilingual in Spanish and English is a strong plus, but not required
- Regular and proficient use of Social Media in all its forms

**Specialized Knowledge**

The incumbent will possess the following specialized knowledge/training

- Center for Disease Control and Prevention (CDC) Partner Services training
- HIV Core Curriculum: Screening/Diagnosis, HIV Prevention, Key Populations
- Tennessee Department of Health Training: PrEP 101, Pre/Post Test Counseling, Rapid Tests

| | |
|---|---|
| C**ompetencies** | The incumbent is required to possess the following competencies:<br>• Knowledge of Public Health Core Competencies and Public Health 3.0<br>• Solve somewhat difficult problems<br>• Perform moderately complex job duties<br>• Communicate moderately complex information<br>• Ability to occasionally direct the work of others and/or communicate to persuade or instruct others<br>• Use typical office machines such as multi-line phone, photocopier, fax machine, calculator<br>• Use a desktop computer, laptop computer, printer, PC projector, and computer scanner<br>• Use the Intergy electronic medical record system and surveillance reporting system<br>• Use the Microsoft Office suite of programs: TEAMS, Word, Excel, Access, and PowerPoint<br>• Ability to work independently with minimal direct supervision<br>• Ability to work cooperatively as a member of a team |
| **Competencies (cont.)** | |
| **Physical Requirements** | This position requires the following physical abilities:<br>• Occasional moderate physical effort, periods of frequent light physical activity, and occasional heavy activity<br>• Regularly use body members to work |
| **Occupational Hazards** | The following occupational hazard exists:<br>• Possible exposure to infectious blood or body fluids and exposure to infectious substances related to public health responses to outbreaks which could lead to personal infection |

*Knox County Government is an Equal Opportunity Employer. In compliance with the Americans with Disabilities Act, Knox County Government may provide reasonable accommodations to qualified individuals with disabilities and encourages both prospective and current employees to discuss potential accommodations with the employer. Signatures below indicate the receipt and review of this job description by the employee assigned to the job and the immediate supervisor.*

| | |
|---|---|
| Employee Signature | Supervisor Signature |

| | |
|---|---|
| Date | Date |

*Knox County Government is an Equal Opportunity Employer*
*and a Drug Free Workplace*

Appendix B

**DIS Outreach Nurse**
**Job Description**

| | | | |
|---|---|---|---|
| **Position:** | DIS Nurse | **Job Code:** | JC-1048 |
| **Department:** | Health Department | **EEO Category:** | EEO-2 |
| **Pay Grade:** | PG-13 | **Hours/Pay Period:** | 75 |
| **FLSA Classification:** | Non-Exempt | **Last Revision Date:** | Click or tap to enter a date. |
| **Funding Source** | Grant | | |

| | |
|---|---|
| **Purpose of Job** | The purpose of this classification is to provide care and care coordination to people living with HIV, particularly those with high unmet social needs including those experiencing homelessness, and services related to HIV and STI treatment, prevention, and surveillance. |
| **Position Reports to:** | Division Direction of Epidemiology |
| **Direct Reports:** | None |
| **Essential Functions:** | • Maintains an overall caseload of people with HIV who are experiencing homelessness or other social and medical cooccurring conditions; Assesses barriers to care for each patient, facilitates enrollment in Ryan White Part B, coordinates other service needs; collaborates with other case managers.<br>• Provide direct nursing care to people in community settings, including encampments<br>• Conducts physical and psychosocial assessments, provides HIV and STI testing and treatment, vaccinations, wound care, and other testing and services as needed<br>• Provide occasional coverage for CEDEP mobile medical unit |

| | |
|---|---|
| **Required Qualifications:** | • Interviews patients regarding health behaviors and risk factors, contacts, and other information for epidemiologic investigation and partner services<br>• Conducts phlebotomy<br>• **Education**: Associate's Degree in Nursing<br>• **Certifications (Required By Hire):** Current Registered Nurse licensure in Tennessee<br>• **Certifications (Required After Hire)**:<br>• **Experience**: Non<br>• **Preferences**: Bachelor's in Nursing preferred, experience in nontraditional clinical settings<br>• **Other Requirements**: Must possess and maintain a valid TN State Driver's License; must have reliable transportation and maintain automobile liability insurance that meets Tennessee's financial responsibility law on personal automobile; must be able to enter the homes of clients. |
| **Substitutes for Requirements:** | Any equivalent combination of education, training and experience which provides the requisite knowledge, skills, and abilities may be considered for employment into the position |
| **Pre-Hire Requirements:** | Background check will be conducted prior to hire. Motor Vehicle Record (MVR) review will be conducted prior to being authorized to drive for county business. |
| **Key Knowledge:** | None |
| **Key Skills:** | • Proficient in Windows OS and Microsoft Office.<br>• Strong attention to detail and problem-solving skills.<br>• Team-oriented with excellent interpersonal and customer service skills.<br>• Capable of handling moderately complex tasks.<br>• Effective verbal and written communicator.<br>• Culturally sensitive and respectful to clients from diverse backgrounds.<br>• Self-motivated and able to work independently.<br>• Quick to learn new public health software. |
| **Abilities:** | • This position requires the ability to engage in occasional light physical activity. |
| **Additional Job Functions:** | • Local and occasional overnight are required.<br>• Occasional after hours/evening work may be necessary.<br>• Respond to medical emergencies per KCHD protocol.<br>• Respond to and report immediately if called upon by local, regional, or central office supervisors, as part of a |

| | |
|---|---|
| | coordinated emergency response by the Knox County Mayor's Office.<br>• Ensure regular, punctual attendance during scheduled work hours.<br>• Perform other duties as required. |
| **Occupational Hazards:** | Provides services in varied environments, including residences that may be unsanitary, in poor repair and in neighborhoods with elevated safety risks; adheres to agency safety protocols and exercises sound judgment to minimize personal risk. |
| **Working Conditions:** | Click or tap here to enter text. |
| **Position in the Career Ladder:** | |

The Knox County Health Department was the first health department in Tennessee to achieve national voluntary accreditation and is dedicated to ensuring the conditions in which every resident can be healthy. We offer a competitive benefit package and actively foster a healthy, supportive workplace culture where our team members can develop, advance, and make meaningful impact in the community.
*Knox County Government is an Equal Opportunity Employer. In compliance with the Americans with Disabilities Act, Knox County Government may provide reasonable accommodations to qualified individuals with disabilities and encourages both prospective and current employees to discuss potential accommodations with the employer.*
*Signatures below indicate the receipt and review of this job description by the employee assigned to the job and the immediate supervisor.*

X _____
Employee Signature

Date: Click or tap to enter a date.

X _____
Supervisor Signature

Date: Click or tap to enter a date.

*Knox County Government is an Equal Opportunity Employer*
*and a Drug Free Workplace*

Appendix C.

| ADMINISTRATIVE USE ONLY | | | |
|---|---|---|---|
| TITLE | **General Practice for Conducting Community Outreach** | NUMBER | EFFECTIVE DATE |
| DEPARTMENT | **CEDEP** | **1.1** | |
| APPROVED BY KCHD DIRECTOR/DEPARTMENT DIRECTOR | | | REVIEW / REVISION DATE |
| | | | |

**I. Policy:** The Harm Reduction Program recognizes the need to address the safety of clinical, case management, and street outreach staff, who deliver services to clients outside of the organization setting and to provide resources to facilitate safe practice.

**II. Procedure**

A. A wide range of service activities are undertaken outside of the office by clinical, case management, and street outreach staff affiliated with KCHD. Community-based work with clients includes, but is not limited to:
   1. Services within other organizations and agencies (e.g., residential facilities, primary care clinics, drop-in centers).
   2. Services in public settings (e.g., grocery stores, coin-operated laundry facilities, libraries).
   3. Offsite groups or community outings.
   4. Home visits.
   5. Walks with clients.
   6. Street-level outreach (e.g., city green, under bridges).
   7. Outreach to shelters, soup kitchens, etc.
   8. Crisis intervention to known and unknown individuals.
   9. Transporting clients.

B. The safety of any plan to provide service to a client in the community must be carefully assessed before undertaking the planned service. The number of workers and other resources needed to facilitate safety will be based upon consideration of the following:
   1. The extent to which staff members are familiar with the client, the client's environment, and other people likely to be present in that environment.
   2. The extent to which staff persons are familiar with the community or particular section of the community in which the service will be provided.
   3. The extent to which staff persons are aware of client, environmental, or other risk factors that might contribute to unpredictability.
   4. The time of day, season, and so forth during which service is to be provided.
   5. The nature of the service to be provided and the client's likely response to the service or task to be accomplished (e.g., transporting or accompanying a client to a

medical or dental procedure or an appointment that may elicit distress or other unpredictable response from the client – such as a court or probation).

C. Under no circumstances will any staff member enter any situation that is felt to be unsafe:
    1. Any questions regarding the safety of an intervention or activity will be reviewed and cleared by the Harm Reduction Program Manager or his/her designee prior to undertaking the activity or intervention in question.
    2. Planned law enforcement or armed security involvement requires prior approval of the Harm Reduction Program Manager and will only be considered in instances where a clinical intervention (e.g. DOT, HIV treatment, etc.) is required for a patient whose behavior is unpredictable.
    3. When there is a disagreement among the staff regarding the safety of a particular situation, the planned activity will be suspended until consultation with the Harm Reduction Program Manager or his/her designee takes place.
    4. The circumstances listed below will trigger particular attention to safety concerns and will result in the abbreviation or suspension of direct contact in the community, pending consultation with the Harm Reduction Program Manager or his/her designee. Such consultation will address concerns about the safety of the staff and of the client and/or others in the client's environment or network. If further intervention is indicated, develop a plan to ensure the safety of involved staff members, including consideration of bolstered staff or agency resources:
        a. Outreach to a client who is suspected of being under the influence of nonprescribed substances at the time of contact or whose environment includes other individuals who are using substances.
        b. Outreach to a client who is suspected of or known to be carrying a weapon at the time of contact or whose environment includes individuals suspected of or known to be carrying weapons.
        c. Outreach to a client who becomes volatile or threatening during contact or in settings in which volatile or threatening behavior is observed or anticipated.
        d. Outreach to a client who has a known history of physical violence.
D. All community visits for the purpose of client contact require that workers bring a cell phone.
E. Established sign-out procedures will be used to facilitate awareness of staff whereabouts and attention to the safety of staff persons working outside the office setting.
F. Sign-out information will include:
    1. Name(s) of all staff members to be involved in outreach activity.
    2. Destination.
    3. Time of departure.
    4. Anticipated time of return.
    5. License plate number of vehicle being used.
    6. Cell phone number.
G. If, in the course of providing community outreach, the staff begins to suspect or observe that the behavior of a client is exposing a child, elderly person, or individual served by the Tennessee Department of Intellectual and Developmental Disabilities to abuse or neglect – including exposure to illicit activity or to circumstances that might imminently

compromise the safety of these individuals – reports must be filed with the appropriate protective services agency according to established procedures for such reporting.

H. All incidents that trigger safety concerns and/or require police/ambulance intervention will be reported to the Harm Reduction Program Manager or his/her designee immediately following the incident. Also:
    1. Following interventions triggering safety concerns and/or the assistance of the police or an ambulance, staff will complete the Outreach Incident Report and an emergency response form documenting the circumstances of the need for emergency services. A review will be scheduled.
    2. Team- and project-based reviews will be held as quickly as possible following all such incidents to facilitate discussion of issues related to staff safety, client treatment planning, and the interface between the project and the local police, as well as other emergency personnel.

**III. Forms** (if applicable)**:** Incident Log

**IV. Applicability:** This procedure is applicable to all employees of the Harm Reduction program, who conduct street or community-based outreach. Any staff conducting outreach with the Harm Reduction program must also follow these procedures.

**V. References** (if applicable)**:** SAMHSA Treatment Improvement Protocol 55 – Behavioral Health Services for People Who Are Homeless

**VI. Author(s):** Jonathan Johnson, Harm Reduction Program Manager

Appendix D

## KNOX COUNTY FLEET SAFETY PROGRAM
## PASSENGER LIABILITY WAIVER FORM

In consideration of being permitted to be a passenger in a vehicle owned/leased by Knox County and operated by a Knox County agent or employee, I hereby knowingly and intelligently and without reservation assume all risk of personal injury or death and property damage or loss from whatever causes arising while I am a passenger in such vehicle. This includes personal injuries, death, or other damage arising while I am on the property of Knox County in preparation for or anticipation of riding in said vehicle as well as causes arising while I am approaching, entering, riding in, disembarking from, leaving, or being about any Knox County vehicle. I knowingly and intelligently and without reservation release Knox County, its officers, employees, agents, and servants from any liability resulting from the aforementioned activities in any way.

As further consideration of being permitted to be a passenger in a vehicle owned/leased by Knox County and operated by a Knox County agent or employee, I will indemnify and hold harmless Knox County, its officers, employees, agents, and servants for personal injury or death and property damage or loss to others for which my actions were a proximate cause while I am a passenger in said vehicle. I knowingly and intelligently assume all responsibility and liability for my own actions while I am a passenger in a vehicle owned/leased by Knox County and operated by a Knox County agent or employee.

Print Name of Passenger

Signature of Passenger Date

Signature of County Driver Date

Department

**ATTACHMENT #3**

**GRANT BUDGET ROLL-UP**

**(BUDGET PAGE 1)**

**Insert Contract Name/Agency/Program and Funding Information Here (Roll-up)**

**APPLICABLE PERIOD: The grant budget line-item amounts below shall be applicable only to expense incurred during the period beginning April 1, 2026 and ending March 31, 2027**

| | EXPENSE OBJECT LINE-ITEM CATEGORY [1] (detail schedule(s) attached as applicable) | GRANT CONTRACT | GRANTEE PARTICIPATION | TOTAL PROJECT |
|---|---|---|---|---|
| 1 | Salaries [2] | $102,700.00 | $0.00 | $102,700.00 |
| 2 | Benefits & Taxes | $14,017.55 | $0.00 | $14,017.55 |
| 4, 15 | Professional Fee/ Grant & Award [2] | $0.00 | $0.00 | $0.00 |
| 5 | Supplies | $4,000.00 | $0.00 | $4,000.00 |
| 6 | Telephone | $930.00 | $0.00 | $930.00 |
| 7 | Postage & Shipping | $0.00 | $0.00 | $0.00 |
| 8 | Occupancy | $0.00 | $0.00 | $0.00 |
| 9 | Equipment Rental & Maintenance | $0.00 | $0.00 | $0.00 |
| 10 | Printing & Publications | $0.00 | $0.00 | $0.00 |
| 11, 12 | Travel/ Conferences & Meetings [2] | $2,000.00 | $0.00 | $2,000.00 |
| 13 | Interest [2] | $0.00 | $0.00 | $0.00 |
| 14 | Insurance | $0.00 | $0.00 | $0.00 |
| 16 | Specific Assistance To Individuals [2] | $400.00 | $0.00 | $400.00 |
| 17 | Depreciation [2] | $0.00 | $0.00 | $0.00 |
| 18 | Other Non-Personnel [2] | $1,950.00 | $0.00 | $1,950.00 |
| 20 | Capital Purchase [2] | $0.00 | $0.00 | $0.00 |
| 22 | Indirect Cost (10% and salary+budget) | $11,670.76 | $0.00 | $11,670.76 |
| 24 | In-Kind Expense | $0.00 | $0.00 | $0.00 |
| 25 | **GRAND TOTAL** | $137,668.31 | $0.00 | $137,668.31 |

**1** Each expense object line-item shall be defined by U.S. OMB's Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards, Subpart E Cost Principles (posted on the internet at: https://www.ecfr.gov/current/title-2/subtitle-A/chapter-II/part-200/subpart-E) and CPO Policy 2013-007(posted online at https://www.tn.gov/generalservices/procurement/central-procurement-office--cpo-/library-.html).

**2** Applicable detail follows this page if line-item is funded.

**ATTACHMENT #3**

**GRANT BUDGET ROLL-UP**

**(BUDGET PAGE 2)**

**Insert Contract Name/Agency/Program and Funding Information Here**

**APPLICABLE PERIOD: The grant budget line-item amounts below shall be applicable only to expense incurred during the period beginning April 1, 2026 and ending June 30, 2026.**

| | EXPENSE OBJECT LINE-ITEM CATEGORY [1] (detail schedule(s) attached as applicable) | GRANT CONTRACT | GRANTEE PARTICIPATION | TOTAL PROJECT |
|---|---|---|---|---|
| 1 | Salaries [2] | $25,700.00 | $0.00 | $25,700.00 |
| 2 | Benefits & Taxes | $3,504.39 | $0.00 | $3,504.39 |
| 4, 15 | Professional Fee/ Grant & Award [2] | $0.00 | $0.00 | $0.00 |
| 5 | Supplies | $1,000.00 | $0.00 | $1,000.00 |
| 6 | Telephone | $250.00 | $0.00 | $250.00 |
| 7 | Postage & Shipping | $0.00 | $0.00 | $0.00 |
| 8 | Occupancy | $0.00 | $0.00 | $0.00 |
| 9 | Equipment Rental & Maintenance | $0.00 | $0.00 | $0.00 |
| 10 | Printing & Publications | $0.00 | $0.00 | $0.00 |
| 11, 12 | Travel/ Conferences & Meetings [2] | $0.00 | $0.00 | $0.00 |
| 13 | Interest [2] | $0.00 | $0.00 | $0.00 |
| 14 | Insurance | $0.00 | $0.00 | $0.00 |
| 16 | Specific Assistance To Individuals [2] | $400.00 | $0.00 | $400.00 |
| 17 | Depreciation [2] | $0.00 | $0.00 | $0.00 |
| 18 | Other Non-Personnel [2] | $487.50 | $0.00 | $487.50 |
| 20 | Capital Purchase [2] | $0.00 | $0.00 | $0.00 |
| 22 | Indirect Cost (10% and Method: Salary and Benfits) | $2,917.50 | $0.00 | $2,917.50 |
| 24 | In-Kind Expense | $0.00 | $0.00 | $0.00 |
| 25 | **GRAND TOTAL** | $34,259.39 | $0.00 | $34,259.39 |

**1** Each expense object line-item shall be defined by U.S. OMB's Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards, Subpart E Cost Principles (posted on the internet at: https://www.ecfr.gov/current/title-2/subtitle-A/chapter-II/part-200/subpart-E) and CPO Policy 2013-007(posted online at https://www.tn.gov/generalservices/procurement/central-procurement-office--cpo-/library-.html).

**2** Applicable detail follows this page if line-item is funded.

**ATTACHMENT # 3 (continued)**

**GRANT BUDGET LINE-ITEM DETAIL**

**(BUDGET PAGE 3)**

| SALARIES | Rate | | # of Months | | Pct | | (Longetivity, if applicable) | | AMOUNT |
|---|---|---|---|---|---|---|---|---|---|
| Early Intervention Services DIS; The purpose of the position is to provide counseling, testing, referrals, and support to newly diagnosed cases of HIV; Minimum education requirements include Bachelor's degree | 3422.27 | x | 3 | x | 100 | + | | | $10,266.81 |
| DIS/Outreach Nurse; The purpose of this classification is to provide care and care coordination to people living with HIV, particularly those with high unmet social needs including those experiencing homelessness, and services related to HIV and STI treatment, prevention, and surveillance; Educational requirements are an associates in nursing with bachelor's preferred and valid registered nurse license | 5135.45 | x | 3 | x | 100 | + | | | $15,406.35 |
| ROUNDED TOTAL | | | | | | | | | $25,700.00 |

| PROFESSIONAL FEE/ GRANT & AWARD | AMOUNT |
|---|---|
| SPECIFIC, DESCRIPTIVE, DETAIL (REPEAT ROW AS NECESSARY) | $0.00 |
| ROUNDED TOTAL | $0.00 |

| TRAVEL/ CONFERENCES & MEETINGS | AMOUNT |
|---|---|
| SPECIFIC, DESCRIPTIVE, DETAIL (REPEAT ROW AS NECESSARY) | $0.00 |
| ROUNDED TOTAL | $0.00 |

| INTEREST | AMOUNT |
|---|---|
| SPECIFIC, DESCRIPTIVE, DETAIL (REPEAT ROW AS NECESSARY) | $0.00 |
| ROUNDED TOTAL | $0.00 |

| SPECIFIC ASSISTANCE TO INDIVIDUALS | AMOUNT |
|---|---|
| Incentive--Pre-Paid Visa Gift Card $10 (Up to 4 per person, planning for 100 individuals) | $400.00 |
| ROUNDED TOTAL | $0.00 |

| DEPRECIATION | AMOUNT |
|---|---|
| SPECIFIC, DESCRIPTIVE, DETAIL (REPEAT ROW AS NECESSARY) | $0.00 |
| ROUNDED TOTAL | $0.00 |

| OTHER NON-PERSONNEL | AMOUNT |
|---|---|
| Knox County IT Licensing Fee; All devices purchased through and maintained by Knox County IT are subject to annual maintenance costs, as outlined below. In total 2 KCHD personnel have devices and the fee includes: Microsoft Office (Email, Teams, OneDrive, etc.) $288, Tunneling System and Remote Access solution $12, Security Awareness Training $12, Virtual Private Network $104, Support Cost $200, Firewall $50, Endpoint protection antivirus & malware $74, email security $33, Patch/assement management and remote support $15, Enterprise Content Filter $20, Replacement and upgrades $75. | $487.50 |
| ROUNDED TOTAL | $0.00 |

| CAPITAL PURCHASE | AMOUNT |
|---|---|
| SPECIFIC, DESCRIPTIVE, DETAIL (REPEAT ROW AS NECESSARY) | $0.00 |
| ROUNDED TOTAL | $0.00 |

**ATTACHMENT #3**

**GRANT BUDGET ROLL-UP**

**(BUDGET PAGE 4)**

**Insert Contract Name/Agency/Program and Funding Information Here**

**APPLICABLE PERIOD: The grant budget line-item amounts below shall be applicable only to expense incurred during the period beginning July 1, 2026 and ending March 31, 2027.**

| | EXPENSE OBJECT LINE-ITEM CATEGORY [1] (detail schedule(s) attached as applicable) | GRANT CONTRACT | GRANTEE PARTICIPATION | TOTAL PROJECT |
|---|---|---|---|---|
| 1 | Salaries [2] | $77,000.00 | $0.00 | $77,000.00 |
| 2 | Benefits & Taxes | $10,513.16 | $0.00 | $10,513.16 |
| 4, 15 | Professional Fee/ Grant & Award [2] | $0.00 | $0.00 | $0.00 |
| 5 | Supplies | $3,000.00 | $0.00 | $3,000.00 |
| 6 | Telephone | $680.00 | $0.00 | $680.00 |
| 7 | Postage & Shipping | $0.00 | $0.00 | $0.00 |
| 8 | Occupancy | $0.00 | $0.00 | $0.00 |
| 9 | Equipment Rental & Maintenance | $0.00 | $0.00 | $0.00 |
| 10 | Printing & Publications | $0.00 | $0.00 | $0.00 |
| 11, 12 | Travel/ Conferences & Meetings [2] | $2,000.00 | $0.00 | $2,000.00 |
| 13 | Interest [2] | $0.00 | $0.00 | $0.00 |
| 14 | Insurance | $0.00 | $0.00 | $0.00 |
| 16 | Specific Assistance To Individuals [2] | $0.00 | $0.00 | $0.00 |
| 17 | Depreciation [2] | $0.00 | $0.00 | $0.00 |
| 18 | Other Non-Personnel [2] | $1,462.50 | $0.00 | $1,462.50 |
| 20 | Capital Purchase [2] | $0.00 | $0.00 | $0.00 |
| 22 | Indirect Cost (10% and salary+benefits) | 8753.26 | $0.00 | $8,753.26 |
| 24 | In-Kind Expense | $0.00 | $0.00 | $0.00 |
| 25 | **GRAND TOTAL** | $103,408.92 | $0.00 | $103,408.92 |

**1** Each expense object line-item shall be defined by U.S. OMB's Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards, Subpart E Cost Principles (posted on the internet at: https://www.ecfr.gov/current/title-2/subtitle-A/chapter-II/part-200/subpart-E) and CPO Policy 2013-007(posted online at https://www.tn.gov/generalservices/procurement/central-procurement-office--cpo-/library-.html).

**2** Applicable detail follows this page if line-item is funded.

**ATTACHMENT # 3 (continued)**

**GRANT BUDGET LINE-ITEM DETAIL**

**(BUDGET PAGE 5)**

| SALARIES | Rate | | # of Months | | Pct | | (Longetivity, if applicable) | | AMOUNT |
|---|---|---|---|---|---|---|---|---|---|
| Early Intervention Services DIS; The purpose of the position is to provide counseling, testing, referrals, and support to newly diagnosed cases of HIV; Minimum education requirements include Bachelor's degree | 3422.27 | x | 9 | x | 100 | + | | | $30,800.43 |
| DIS/Outreach Nurse; The purpose of this classification is to provide care and care coordination to people living with HIV, particularly those with high unmet social needs including those experiencing homelessness, and services related to HIV and STI treatment, prevention, and surveillance; Educational requirements are an associates in nursing with bachelor's preferred and valid registered nurse license | 5135.45 | x | 9 | x | 100 | + | | | $46,219.05 |
| | | | | | | | | | |
| ROUNDED TOTAL | | | | | | | | | $77,000.00 |

| PROFESSIONAL FEE/ GRANT & AWARD | AMOUNT |
|---|---|
| SPECIFIC, DESCRIPTIVE, DETAIL (REPEAT ROW AS NECESSARY) | $0.00 |
| ROUNDED TOTAL | $0.00 |

| TRAVEL/ CONFERENCES & MEETINGS | AMOUNT |
|---|---|
| Association of Nurses in AIDS Care Annual Conferece for Outreach Nurse; November 2026, includes registration, flight, CONUS lodging and ME&I) | $2,000.00 |
| | |
| ROUNDED TOTAL | $2,000.00 |

| INTEREST | AMOUNT |
|---|---|
| SPECIFIC, DESCRIPTIVE, DETAIL (REPEAT ROW AS NECESSARY) | $0.00 |
| ROUNDED TOTAL | $0.00 |

| SPECIFIC ASSISTANCE TO INDIVIDUALS | AMOUNT |
|---|---|
| | |
| ROUNDED TOTAL | $0.00 |

| DEPRECIATION | AMOUNT |
|---|---|
| SPECIFIC, DESCRIPTIVE, DETAIL (REPEAT ROW AS NECESSARY) | $0.00 |
| ROUNDED TOTAL | $0.00 |

| OTHER NON-PERSONNEL | AMOUNT |
|---|---|
| Knox County IT Licensing Fee; All devices purchased through and maintained by Knox County IT are subject to annual maintenance costs, as outlined below. In total 2 KCHD personnel have devices and the fee includes: Microsoft Office (Email, Teams, OneDrive, etc.) $288, Tanium System and Remote Access solution $12, Security Awareness Training $12, Virtual Private Network $104, Support Cost $200, Firewall $50, Endpoint protection antivirus & malware $74, email security $33, Patch/assement management and remote support $15, Enterprise Content Filter $20, Replacement and upgrades $75. | $1,462.50 |
| ROUNDED TOTAL | $0.00 |

| CAPITAL PURCHASE | AMOUNT |
|---|---|
| SPECIFIC, DESCRIPTIVE, DETAIL (REPEAT ROW AS NECESSARY) | $0.00 |
| ROUNDED TOTAL | $0.00 |

**RLA-18303** **10.**

**AGENDA COMMITTEE**

| | |
|---|---|
| Meeting Date: | 04/08/2026 |
| Requested By: | Hannah Hinkle, COMMUNITY DEVELOPMENT |
| Department: | COMMUNITY DEVELOPMENT |
| Requires Expenditure of Funds: | NO |
| Funded in Current Budget: | NO |
| Appropriation Required: | NO |

CAPTION

Spread of Record the grant application to the United States Department of Labor (DOL), Employment and Training Administration (ETA) for funding submitted by Knox County Grants and Community Development.
*(Community Development)*

Attachments

Grant Application

# START TO SUCCESS

## *KNOX COUNTY'S HOMELESS VETERANS' REINTEGRATION PROGRAM*

**U.S. DEPARTMENT OF LABOR**
**VETERANS' EMPLOYMENT AND TRAINING SERVICES**
**PROGRAM YEAR 2026 HOMELESS VETERAN'S REINTEGRATION PROGRAM**
**FOA-VETS-26-01**
SUBMITTED BY: KNOX COUNTY, TENNESSEE

## STATEMENT OF NEED

The Statement of Need is detailed in the Abstract (Attachment A).

## EXPECTED OUTCOMES AND OUTPUTS

Outcomes are detailed in the Planned Goals Chart (tab 4 in Attachment A).

- Cost per Enrollment: $6,079.00
- Placement Rate: 60%
- Cost per Placement: $10,131.63
- Number of participants enrolled: 45 veterans annually / 135 veterans during the PoP
- Number of participants exited: 135
- Average Hourly Wage at Placement: $20.97
- Percentage of Enrollments with Completed Training: 55%

## PROJECT DESIGN

Located in East Tennessee, Knox County boasts a population of 27,249 veterans[1], equating to 6.8% of the county's population. Despite a low unemployment rate, 2.9%,[2] and stable economy, too many veterans grapple with the challenges of low wages, housing instability, unmet basic needs, and barriers that limit their ability to fully reintegrate into the workforce.

In 2025, 555 veterans accessed housing and homelessness services in Knox County. Of those veterans, 99 were at risk of homelessness, 372 were veterans experiencing homelessness, and 102 of which were considered chronically homeless.[3] Those who have given so much in

[1] U.S. Census Bureau (2024). American Community Survey 1-year estimates
[2] U.S. Bureau of Labor Statistics. "Knoxville, TN Economy at a Glance."
[3] KnoxHMIS. (2025). *Unpublished data provided to Knox County Grants and Community Development*. Knoxville Homeless Management Information System.

defense of our country deserve stable housing, meaningful work, and the opportunity to rebuild their lives with dignity. In 2024, Knox County committed to achieving functional zero for veteran homelessness by 2028. The U.S. Department of Labor (DOL) Homeless Veterans' Reintegration Program (HVRP) will support Knox County in reaching that goal.

Our proposed HVRP project, START to Success, will be spearheaded by the Knox County Grants and Community Development Department (KCGCD). START to Success will provide veterans experiencing homelessness, at risk of homelessness, participating in the HUD-VASH program, or exiting the Knox County Detention Facility with a pathway to employment and stability. The program will be operated out of Knox County's Skilled Trades Academy Regional Training (START) Center, an initiative of KCGCD's Community Service Division. The programs will operate on a hybrid model that combines direct services with a robust referral system to provide veterans with client-centered case management, support services, education, and employment training, all aimed at achieving meaningful employment. KCGCD is applying under Category 1 of HVRP, and the service delivery area (SDA) will be Knox County, TN, a community that is currently not served by HVRP funding.

The START Center is a public-private partnership between Knox County, the Associated Builders and Contractors of Greater Tennessee (ABC), and education leaders that are dedicated to building better economic opportunities through trade-based education, innovative teaching, industry experiences and foundational development. Now in its third year of operation, HVRP funding will help the START Center advance the goal of functional zero and expand its reach to vulnerable veterans.

## Outreach, Recruitment, and Engagement

According to KnoxHMIS, the homeless management information system for our SDA, in 2024, 11% of veterans experiencing homelessness listed lack or loss of employment as their main reason for homelessness, up from 7% in 2023. About 4% of veterans listed incarceration as their cause of homelessness. KCGCD will leverage its strong network of community, veteran-serving, and governmental partners to identify and engage veterans who would benefit from START to Success.

KCGCD will conduct targeted outreach to sheltered and unsheltered veterans by working closely with the Knoxville-Knox County Continuum of Care (CoC), led by the Office of Housing Stability (OHS), a joint office of Knox County and the City of Knoxville. The CoC's Coordinated Housing Assessment and Match Plan (CHAMP) serves as the SDA's coordinated entry system, with three primary access points: the Knoxville-Knox County Community Action Committee (CAC), Volunteers of America, and the Volunteer Ministry Center. Through these access points, veterans experiencing homelessness, including those in shelters, encampments, and tent communities, are assessed and connected to appropriate services. Once enrolled in CHAMP, eligible veterans can be directly referred to START for Success. KCGCD will maintain an active presence on the CoC Board of Directors and the Knoxville-Knox County Homeless Coalition to streamline communication, strengthen referral pathways, and ensure consistent engagement with veterans across all living situations.

The START to Success team will participate in the Knoxville Veterans Affairs (VA) Homeless Program's annual Surge Event. Additionally, the team will participate in events with similar purposes hosted by OHS and the Homeless Coalition members. Vulnerable veterans will

be provided with information about START to Success and how to connect with the program at these events.

HVRP funding will play a critical role in the successful reentry of justice-involved veterans. The Knox County Detention Facility will serve as the pipeline for veterans leaving incarceration. KCGCD has a Reentry Grants Program Manager embedded in the detention facility, working with individuals to prepare for reintegrating into society. Individuals receive classes focused on emotional regulation, mental wellness, and training to prepare for future employment. Job-readiness services currently offered at the facility include interview preparation, effective communication, and resume assistance. Additionally, individuals can complete the National Center for Construction Education and Research (NCCER) Core: Introduction to Basic Construction Skills. Completing the NCCER Core prepares individuals for entry-level positions on project sites and can be utilized as a pre-apprenticeship program. Veterans exiting incarceration will be able to continue their reentry path through START to Success. There are currently 22 veterans housed at the Knox County Detention Facility.

Knox County has two public housing developments participating in the HUD-VASH program: Liberty Place and Hero's Hill (opening August 2026). Veterans residing at these properties may be referred to START to Success by VA social workers. Additionally, any veteran who meets the eligibility requirements for at-risk of homelessness may enroll in the program. This population may contact the program directly or be referred by partners, including the VA, Knoxville-Knox County CAC, or other partner agencies. KCGCD will promote the program at community events and on the START Center website.

While KCGCD will manage START to Success and operate out of the START Center, HVRP services will be enhanced by the strong partnerships we have in place. The Tennessee American

Job Center (AJC) will serve as a key partner by providing veterans with direct access to job search resources, career counseling, job readiness training, and employer connections, ensuring a seamless pathway from program enrollment to competitive employment. The AJC will also serve as a referral source for program participants.

### Intake and Assessment

START to Success will have an HVRP Navigator at the START Center that will provide intake, assessment, and case management. Upon a veteran's connection with the program, the navigator will complete the intake and assessment process. The process will begin with eligibility screening. Veterans will complete an initial intake form that will provide the navigator with key contact information, as well as information on eligibility criteria met. Participant eligibility will be determined in alignment with VPL 06-24. Intake will include verifying veteran status and homelessness status. Participants will be required to provide a DD-214, VA Summary of Benefits, military orders, or NGB Form 22. Homelessness status verification requirements will be dependent on the veteran's current housing situation. Veterans considered literally homeless by the U.S. Department of Housing and Urban Development (HUD) definitions will be provided with a self-attestation of homelessness. Veterans at risk of homelessness will be asked to provide documentation of impending loss of housing and income documentation showing their household is considered extremely low-income in accordance with HUD's income guidelines. Participants eligible under qualifying partner programs will come from direct referrals from Liberty Place and Hero's Hill. Veterans transitioning from the Knox County Detention Facility will be required to provide exit documentation. Once proper documentation is provided to the navigator, the veteran will be formally enrolled in START to Success.

Upon enrolling, each veteran will complete a comprehensive Needs, Skills, and Interest Assessment with the navigator. This assessment identifies housing stability, supportive service needs, education and employment history, strengths, barriers to employment, and career interests. Supportive service needs such as mental or physical health care, transportation, or food insecurity will be addressed through referrals to reputable community partners, including the Knoxville-Knox County CAC, Second Harvest Food Bank, Knox County Veterans Services, and the McNabb Center. Employment-related barriers such as limited skills, lack of training, or low job readiness will also be documented to inform service planning and coordination.

Following the assessment, the navigator and veteran will jointly develop an Individual Employment Plan (IEP). Assessment results will guide decisions related to housing stabilization needs, supportive services, potential employment sectors, required training or education, apprenticeship opportunities, and job search strategies. The IEP establishes a clear pathway toward stability and meaningful employment.

IEPs will outline the veteran's pre-employment transition stages and goals using a framework informed by the Workforce Innovation and Opportunity Act (WIOA). Components may include career exploration counseling, postsecondary education guidance, self-advocacy skill-building, and job-readiness training. All goals and benchmarks will be written in a Specific, Measurable, Achievable, Relevant, and Time-bound (SMART) format to ensure clarity and accountability. Job readiness training will be provided in partnership with the AJC. Incorporating these elements into the IEP ensures that each veteran develops the competencies, stability, and confidence needed to be fully prepared for successful entry into employment.

The IEP is a living document. It will be reviewed and adjusted throughout the veteran's participation to reflect progress, emerging needs, or changes in employment goals. Ongoing case

management provided by the navigator will support the veteran in meeting each milestone and ensuring they are fully prepared to enter and retain employment upon completion of services and training. The cadence of meetings will be outlined in the participant's IEP and determined based on the veteran's level of need.

The navigator will offer flexible service options to ensure every eligible veteran can participate, regardless of location, transportation access, or personal circumstances. All core services, including intake, case management, employment counseling, and follow-up, will be provided in-person at the START Center, virtually, or a combination of in-person and virtual to fit the veteran's individual circumstances.

## Employment and Job Training

Job Training

Knox County is uniquely positioned for HVRP success through the START Center, which serves as a regional hub for job-driven training, apprenticeship development, and direct-hire pathways. The START Center was designed in partnership with local employers to address workforce shortages in construction, electrical, manufacturing, and emerging technology fields.

With START to Success housed within the Center, veterans seeking skilled trades careers can complete hands-on training, earn industry-recognized credentials, and participate in apprenticeships without leaving the facility. Under a memorandum of understanding with Knox County, the ABC delivers on-site training in HVAC, electrical, plumbing, and carpentry. ABC offers its Construction Trades Academy, a DOL-accredited NCCER curriculum for trades and a registered apprenticeship program. The Academy operates an apprenticeship model, combining on-the-job training (OJT) and classroom instruction. Upon completing any required pre-

requisites and achieving necessary benchmarks for stabilization within their IEP, participants in the HVRP program may enroll in the Construction Trades Academy at the START Center in their chosen path. The program is four years long, combining 2,000 hours of OJT and 144 hours of related classroom instruction each year. The Academy is GI Bill eligible. ABC programs provide veterans with job-driven, employer-validated instruction that leads to stackable credentials and direct entry employment.

Pre-requisite training and additional training pathways, including welding, machining, industrial maintenance, truck driving, cybersecurity, and healthcare, will be available through the Tennessee College of Applied Technology (TCAT) Knoxville. Classes are offered as a day program or night program at all Knoxville TCAT locations.

The START Center is a fully collaborative initiative built through partnerships among Knox County, TCAT, the ABC, and the regional business community, ensuring that training and services reflect real workforce needs. The Knoxville Chamber plays a key role in this collaboration by providing labor market data, convening employer roundtables, and sharing insights on hiring trends, skill shortages, and growth sectors. This ongoing employer input directly shapes the Center's training pathways, apprenticeship offerings, and credentialing options, ensuring that START to Success prepares veterans with the job-driven skills local industries demand.

Registered Apprenticeships

ABC offers START Center learners an apprenticeship model of instruction, combining OJT and related classroom instruction under the supervision of a journey-level craftsperson or trade professional. Workers learn the practical and theoretical aspects of a highly skilled occupation. All apprenticeships are registered and validated by the DOL through Apprenticeship

TN. Upon enrollment in the Construction Trades Academy, participants will be placed with an employer in their chosen field of instruction. They will be required to complete 2,000 hours of OJT each year for four years. The START Center currently has 50 learners participating in a registered apprenticeship.

The Knoxville Associated General Contractors of Tennessee (AGC) will offer additional registered apprenticeship job sites. Learners will be paired with mentors from the AGC to work on current jobs and gain hands-on experience. This partnership stemmed from KCGCD's current project to construct Hero's Hill, a HUD-VASH participating property. START Center learners assisted in fully constructing three of the tiny homes that will make up Hero's Hill, while AGC members provided mentorship to builders on the remaining 17 homes. The property is slated to open in late summer 2026.

TCAT plays a major role in Registered Apprenticeship programs, not just in our SDA but across the state. TCAT serves not only as a sponsor of Registered Apprenticeships but also as an employer. HVR participants learning at TCAT will have access to Registered Apprenticeships through TCAT's collaboration with Apprenticeship TN, offering a blend of OJT and related technical instruction. Apprenticeships are offered in Heavy Equipment Operator (HEO), Truck Driver, and Construction Laborer.

Regional business and education partners will be engaged to create a broad set of apprenticeship pathways that draw directly from the occupations recognized through Apprenticeship.TN. Through these partnerships, participants will have access to registered apprenticeship opportunities in fields such as community health worker, diesel mechanic, Certified Peer Recovery Specialist, cybersecurity, telecommunication, landscaping, welding, and other high-demand areas.

START to Success will set annual targets for Registered Apprenticeship placements by reviewing current apprenticeship capacity, employer demand, and projected openings from partners. Navigators will introduce apprenticeship pathways during the initial assessment and IEP development, actively recruit interested veterans, and provide individualized coaching to help participants meet entry requirements.

Employment

In addition to job-driven training, participants will have access to general workforce preparation through the Knoxville AJC, including Career Readiness Certificates based on ACT WorkKeys. This curriculum strengthens foundational workplace skills, including teamwork, problem-solving, financial literacy, business writing, and applied technology. The AJC will offer on-site office hours at the START Center and a dedicated employment specialist, ensuring seamless access to training and employment services.

Upon enrollment into START for Success, each veteran will complete a Needs, Skills, and Interest Assessment that the navigator will use to assist in developing a formal IEP tailored to the participant's goals, barriers, and long-term self-sufficiency. These plans will incorporate career-readiness training through the AJC, education needs, job-driven training, and other qualifications, along with supportive services to strengthen stability and employability. The Navigator will manage and document each participant's progress through regular case management meetings, IEP updates, and detailed tracking of milestones, including training completion, credential attainment, job placement, and retention. All referrals to education partners and supportive services will be documented in the participant's case file, ensuring coordinated service delivery and clear accountability.

For veterans pursuing postsecondary education, we will coordinate with the University of Tennessee Veterans Upward Bound program, Pellissippi State Community College, and TCAT advisors. These partners assist veterans in accessing GI Bill and Vocational Rehabilitation benefits, navigating admissions, and preparing for academic success. TCAT also provides free adult education and testing for veterans needing a High School Equivalency Diploma.

Employment adjustment planning will begin before the participant enters the workforce, with navigators introducing these components toward the end of training to ensure a smooth transition into employment. As part of the living IEP, the navigator and participant will start outlining expected workplace responsibilities, likely stressors, and strategies for managing them while the participant is still in training, then refine and finalize these plans once a job offer is secured. This proactive approach ensures veterans enter employment with clear expectations, practical coping strategies, and a support structure already in place, reducing the risk of early job loss and strengthening long-term retention. The navigator will maintain regular check-ins with participants to monitor adjustment, document progress, and intervene early if issues arise. Successes, such as positive feedback, meeting retention milestones, or skill gains, will be acknowledged to reinforce confidence and long-term stability. Participants will be provided with opportunities for life-skill training, such as financial literacy and budgeting, to support stability. Follow-up services will be provided to participants for one year following job placement.

### Linkages and Supportive Services

START to Success will leverage Knox County's extensive network of partnerships to ensure veterans have access to the full range of supportive services needed to overcome barriers to employment and stability. KCGCD administers funding in support of housing stability and homelessness services as the lead for the county's HUD Community Development Block Grant

(CDBG) funding. Through this work, KCGCD maintains strong relationships with local service providers and the CoC, positioning the HVRP project to integrate quickly and effectively into existing systems of care.

We are requesting $146,250 in HVRP funds each year to provide direct participant support. This support may include assistance with rent, rental deposits, transportation costs, training costs, and other work-related materials to promote stabilization. Veterans experiencing homelessness or reentering the community require more intensive, individualized support to achieve and sustain employment. Investments in assistance directly address the barriers that prevent veterans from entering the workforce. While these supports increase the Cost Per Enrollment (CPE), they are essential to improving job readiness, placement quality, and long-term retention. This approach ensures that veterans are not only placed into employment but are positioned for success.

Knox County faces significant housing affordability challenges for both renters and homeowners. A striking 26.29% of residents, including both renters and owners, are cost-burdened, spending 30% or more of their income on housing costs[4]. Since 2020, rental prices in Knoxville have surged by 56%, while median incomes have only risen by 3.4%[5]. From April 2020 through May 2025, KCGCD administered a U.S. Department of the Treasury Emergency Rental Assistance Program, assisting 14,943 residents at risk of eviction with rental and utility assistance, totaling $87,417,257. Housing challenges for homeless veterans are further exacerbated by the shortage of affordable units, long waitlists for subsidized housing, and barriers such as mental health challenges, past evictions, lack of employment, or justice-system

[4]THDA Housing Indicators 2025 “ArcGIS Dashboards.”
[5] Shelby Wright, Editor-in-Chief, “Knoxville Housing Crisis: Raising Awareness for Record-High Eviction Rates, How They Affect Students, Community.”

involvement that make securing stable housing even more difficult. The average market rent for all property types in Knox County as of March 2026 is $1,800 a month. To avoid being cost-burdened, a renter must make at least $72,000 annually or $34.60 per hour, a stark contrast to Tennessee's minimum wage of $7.25 per hour.

Our HVRP project will leverage established partnerships with the CoC to assist veterans in need of transitional housing, permanent supportive housing, and rapid rehousing resources. As veterans enter the CoC's coordinated entry system, those who need employment assistance may be referred directly to START to Success, while HVRP participants who need housing stabilization will be connected back to CoC partners for immediate support. KCGCD has a strong relationship with the Knoxville Community Development Corporation (KCDC), the county's public housing authority. START to Success participants may be connected to the program from KCDC properties, including its two HUD-VASH participating properties. Additionally, eligible HVRP participants will be connected to KCDC for housing. Participants in need of recovery housing will be connected with recovery housing providers that have been vetted through the Knox County Health Department's Recovery Housing List. KCGCD established relationships with many of these housing providers during its administration of a CDBG-Recovery Housing Program that provided rental assistance for qualifying persons in need of recovery support. Direct support funding requested through HVRP may help veterans regain housing.

Local service providers such as the Knoxville-Knox County CAC, the VA, and the McNabb Center will provide invaluable support with transportation, childcare, mental health, health care, and other services. During the initial assessment, navigators will work with each participant to identify housing needs and gaps in supportive services. This information will be

incorporated into the participant's IEP. During participation and the post-exit period, referrals to service providers will be tracked and documented.

START to Success is a direct product of strong partnerships across multiple sectors in Knox County. The Tennessee AJC will serve as a core workforce partner, providing access to WIOA and job readiness certificates, job fairs, and employer connections. Workforce services for the AJC in Knoxville are provided and coordinated by the East Tennessee Human Resources Agency (ETHRA). The AJC will have an ETHRA employment specialist available to participants during office hours at the START Center. START to Success will also continue to strengthen employer partnerships, particularly in high-demand sectors such as construction, manufacturing, and logistics. A strong example of this collaborative approach is the partnership with ABC and AGC on Operation Hero's Hill. This project demonstrates the County's ability to align workforce training, employer engagement, and community development to create meaningful opportunities for veterans.

AJC Letter of Support

Included as Attachment F, ETHRA has provided a letter of support on behalf of the AJC and East Tennessee Local Workforce Development Board (ELWDB).

COC Letter of Support

Included as Attachment E.

## Employer Engagement Strategies

Employer engagement will be driven by KCGCD's Community Service Division Workforce Coordinator and Reentry Grants Program Manager. Using labor-market and sector data from the Knoxville Chamber, the Workforce Coordinator will prioritize outreach to

employers in Knox County's high-growth industries while also fostering existing employer partnerships.

Employers will be engaged in work-experience and career-exploration activities through structured opportunities such as job shadowing, facility tours, informational interviews, OJT, and short-term paid work experiences. KCGCD will coordinate experiences in partnership with the Tennessee AJC, ABC, TCAT, and other employer partners. These opportunities will allow veterans to gain hands-on exposure to in-demand occupations while employers assess skills and support workforce reintegration. Additionally, the coordinator will collaborate with ABC and TCAT to establish new apprenticeship programs and encourage other partners to do the same.

KCGCD will continue to foster relationships with industry leaders through collaboration with the AJC, ABC, AGC, and TCAT to continue placing veterans in apprenticeships that lead to secure employment and livable wages in stable occupations. Collaboration with the ELWDB will further expand employer access by leveraging board members' industry connections and integrating HVRP participants into existing WIOA-supported training and hiring pipelines. The Workforce Coordinator will attend the quarterly ELWDB meetings.

KCGCD's Reentry Grants Program Manager will prioritize fostering and developing partnerships with employers that will hire justice-involved individuals to provide ample resources for veterans exiting incarceration.

Ongoing communication with employers will be supported through employer touchpoints, coordinated progress updates, and a formal feedback process that gathers input through post-placement evaluations and employer satisfaction surveys. START to Success will also convene a workforce working group to capture real-time insights from industry partners,

ensuring the program's engagement strategy remains aligned with employer needs, regional workforce trends, and long-term retention goals.

## ORGANIZATIONAL, ADMINISTRATIVE, AND FISCAL CAPACITY

### Staffing Strategy

Our proposed HVRP project will be managed by Knox County's Grants and Community Development Department (KCGCD). The department is responsible for administering and overseeing programs funded by local, state, and federal grants to support initiatives such as affordable housing, public services, workforce development, infrastructure improvements, and public safety. The Senior Director oversees four divisions: Administrative, Community Development, Community Service, and Public Safety. KCGCD's Community Service Division will oversee the daily operations of the proposed HVRP project through the START Center.

HVRP Project Team – Budgeted

*100% FTE, Vacant, HVRP Navigator* -Will use a client-centered approach to guide veterans through assessment, planning, and connection to services that support employment and long-term stability. They conduct assessments, develop individualized IEPs, and coordinate regularly with community partners to align resources. The navigator will provide essential linkages to supportive services while creating individualized plans to address barriers that impact employment. They maintain ongoing engagement with participants and employers to support job retention and walk alongside veterans as they work to overcome social and economic obstacles to securing and sustaining meaningful employment.

- **Qualifications:** Experience in case management, workforce development, or veteran-focused services, supported by strong communication and relationship-building skills. Comfort working with vulnerable populations, understanding employment barriers,

and navigating supportive-service networks are essential. Experience serving veterans or working within federally funded programs will be considered an advantage.

*30% FTE, Sam Ford, Reentry Grants Program Manager* – Supports individuals in the Knox County Detention Facility by providing classes on emotional regulation, mental wellness, and job readiness, including interview skills, communication, and résumé development. The role oversees NCCER Core training to prepare participants for entry-level construction jobs and pre-apprenticeship pathways. As veterans exit incarceration, Ford will refer them to START to Success. Additionally, he will build employer partnerships willing to hire justice-involved individuals, ensuring veterans have access to meaningful employment opportunities upon release.

- **21 years of relevant experience**

*10% FTE, Jody Van Horn, Senior Grants Program Manager* – Oversees program reporting, compliance, and performance for all grant-funded initiatives of KCGCD's Community Service Division, ensuring adherence to federal, state, and local requirements. Van Horn monitors progress toward grant outcomes, prepares required reports, and collaborates with the Navigator to ensure the program operates effectively and in alignment with funding expectations.

- **5 years of relevant experience**

*10% FTE, Crystal Widener, Budget Manager* – Oversees financial reporting, reimbursement submissions, and compliance with federal grant regulations. Widener tracks and manages program expenditures in MUNIS, ensuring accuracy, transparency, and compliance with allowable-cost requirements. She will review and reconcile all HVRP transactions, support the development of financial projections, and prepare monthly reports to guide program operations.

- **18 years of relevant experience**

Supportive Staff to the HVRP Project– Non-budgeted

*Vacant, Workforce Coordinator* - Will build and maintain strong employer partnerships to expand partners for the START Center and START to Success. This role will lead outreach to public and private employers, apprenticeship sponsors, and training providers, ensuring that job placements align with regional labor market demand. The coordinator will organize career exploration and work experience activities, collaborate with the ELWDB and community partners to leverage existing networks. Through consistent employer engagement and coordination with HVRP Project staff, the Workforce Coordinator will strengthen pathways to meaningful, long-term career opportunities for participants.

*Sharon Shanks, Community Service Division Director* - Responsible for planning, implementing, and managing the operations of the START Center. Shanks provides development and support of personnel working within its program.

- **16 years of relevant experience**

Knox County will attract and retain qualified staff by offering a supportive work environment, competitive compensation, and clear opportunities for professional growth. The County employs over 2,500 individuals. The Human Resources Department is dedicated to developing, empowering, and supporting staff and provides resources that promote physical, mental, and financial well-being.

KCGCD manages grants across different funding sources, and staff allocate their time across these programs based on the work they perform. Key personnel supporting the HVRP program who only dedicate a portion of their time to it will record the specific hours worked on their timesheets. The Finance Department then uses these time allocations to distribute personnel costs appropriately across the relevant funding sources.

## Financial Capacity and Stability

KCGCD follows Knox County Internal Audit policies on fraud, waste, and abuse and ensures all grant funds are used only for allowable, approved purposes. The County complies with all grantor requirements and 2 CFR Part 200, maintaining complete documentation for every expenditure. KCGCD utilizes local tax dollars to cover costs pending reimbursements. Expenditure of funding is tracked by the County's internal financial management system (MUNIS). The system manages multiple funding streams, broken out by account and expense type. MUNIS tracks all payments and authorization by funding source.

Any noncompliance identified through reviews or audits will be corrected promptly. All required reports will be submitted on time, and all special award conditions will be followed, with clarification sought from the funding agency when needed.

KCGCD conducts quarterly financial and programmatic monitoring to track spending, reimbursements, and progress toward deliverables, requesting budget or timeline adjustments when appropriate. Accurate time and effort records are maintained for all personnel.
If approved for HVRP funding, we will not only be able to increase the number of homeless veterans served in Knox County, but also increase the capacity of the START Center and the Community Service Division to serve the needs of our community. KCGCD will leverage the HVRP award to secure additional funds, extending this enhanced reach beyond the grant period.

## Program Implementation

KCGCD will utilize its existing grant management platform, Neighborly, as its case management system for HVRP participants. Neighborly allows managing beneficiary data, safely uploading and storing documents, managing tasks, and documenting interactions. Each participant will have their own ID within Neighborly.

Post-program placement and follow-up planning will be at the forefront of the program to ensure participant success, beginning well before exit and continuing for up to 12 months to support retention and stability. A retention plan will be documented within each participant's IEP, detailing preferred communication methods, anticipated challenges, and the supportive services required to maintain stability and continuity of care after program completion. Throughout the follow-up period, navigators will maintain communication through scheduled employer touchpoints, coordinated progress updates, and a formal feedback process that includes employer satisfaction surveys and post-placement evaluations.

### PAST PERFORMANCE – PROGRAMMATIC CAPABILITY

KCGCD is responsible for administering and overseeing programs funded by local, state, and federal grants, including HUD Community Development Block Grant (CDBG) and HOME Investment Partnerships, and the Federal Emergency Management Agency (FEMA) Regional Catastrophic Preparedness Grant to support initiatives such as affordable housing, public services, economic development, infrastructure improvements, and public safety. The PY26 Chart of Past Performance is included in Attachment C of this application.

# US Department of Labor | Veterans' Employment & Training Service
# PY26 VETS-704 Abstract (tab 1 of 3)

**OMB Approval 1293-0014 | Expires 1/31/2027**

**Open in Excel App Only – Browser View Not Supported**

| Applicant Name | EIN (9-digits; no hyphen) | UEI (12 characters) | Grant Type |
|---|---|---|---|
| Knox County | 626007979 | HLNTP7H1UCM7 | HVRP |

## Funding Request

**Enter the funding request for Year 1 and estimated funding requests for Year 2 and Year 3.**

The Request Year 1 amount MUST match the SF-424, SF-424A, and budget narrative. Funding requests for Year 2 & Year 3 must not exceed the amounts below, but may be less if there are unexpended Year 1 funds at the end of the first program year.
Once awarded, funds are available for the entire period of performance (PoP). Applicants may reduce or waive funding requests for Year 2 and/or Year 3 if unexpended funds remain at the end of each year.

| Request Year 1 | Estimate Year 2 | Estimate Year 3 | PoP Total | |
|---|---|---|---|---|
| $273,554 | $273,554 | $273,554 | $820,662 | Minimum of $150,000 per year<br>Maximum of $500,000 per year |

## Service Address & Phone Number

**Provide the physical address (Street, City, State, and ZIP Code) of all locations where Case Managers or Employment Specialists or equivalent positions will provide services to participants in the Service Delivery Area (SDA) identified in the Abstract-2 tab. The address(es) must be within 50 continuous driving miles of each county/county equivalent in the proposed SDA, as described in FOA Section IV.C.1.a.**

| Street Address (P.O. Boxes Not Accepted) | City | State/ Territory | ZIP Code (5 digit) | Phone Number (###-###-####) |
|---|---|---|---|---|
| 1801 North Central Street | Knoxville | TN | 37917 | 865-215-3980 |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |

## United States Department of Labor | Veterans' Employment & Training Service | PY26 VETS-704 Abstract (tab 2 of 3)

**OMB Approval 1293-0014 | Expires 1/31/2027**

**Open in Excel App Only–Browser View Not Supported**

| # of States/ Territories Served | # of Counties/County Equivalents Served | # of Service Address Cities | # of HUD Continuums of Care (CoCs) Served | SDA Avg Market Wage |
|---|---|---|---|---|
| 1 | 1 | 1 | 1 | $23.30 |

**SDA Saturation Level - Scoring Criteria & Points Awarded (Up to 10 points)**

| Total # of Annual Enrollments | | | Total Points Awarded |
|---|---|---|---|
| | ▪ 0 points for saturation ≥ 120.0% | ▪ 6 points for saturation between 25.1% & 50.0% | |
| | ▪ 1 point for saturation between 80.1% & 119.9% | ▪ 11 points for saturation ≤ 25.0% | |
| | ▪ 4 points for saturation between 50.1% & 80.0% | *IVTP applications are exempt and will receive 11 points* | |
| **45** | Points are weighted by the indiv. CoC's saturation score as a percentage of the CoC's annual enrollments in the SDA | | **4** |

## Service Delivery Area (SDA)

**1. Starting with Row 15, select the State or Territory to be served from the drop down; do not key in entries.**
**2. Select the County/County Equivalent to be served. For counties with multiple CoCs, select the CoC served.**
**3. Type in the Service Address City and State (two-letter abbreviation) that will serve the county.**

| State/ Territory Select first | County/County Equivalent For counties that contain more than one CoC, select the option that aligns to the proposed service area. | Service City Select the primary Service Address state/city that will serve this county. The city must be within 50 continuous driving miles of the SDA county's population center. | CoC Number & Name | County Market Wage |
|---|---|---|---|---|
| **TN** | **Knox County** | **TN: Knoxvlle,** | TN-502 Knoxville/Knox County CoC | $23.30 |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |

## Planned Enrollments by CoC

**4. Enter the expected number of enrollments for each program year (July 1 to June 30) for all of the CoCs identified below.**
**You must enter at least one (1) enrollment for each unduplicated CoC.**
**DOL-VETS will add 1 enrollment for any blank (yellow highlighted) entriesassociated with a CoC identified below.**

| # of SDA Annual Enrollments in this CoC | Percentage of SDA's Annual Enrollments in this CoC | Unduplicated List of CoC Number(s) & Name(s) This is an unduplicated list of the SDA's CoCs based on the county(ies) selected at left. More than one county may be assigned to a single COC. | PIT Count Vets | Current Planned Enroll-ments | Current Saturation Level | Available Enroll-ments | Applicant Saturation Level Scored Value | Applicant Saturation Level Points | Applicant Weighted Points (% of SDA Annual Enroll x App Sat Level Points, rounded to the nearest whole #) |
|---|---|---|---|---|---|---|---|---|---|
| **45** | 100.0% | TN-502 Knoxville/Knox County CoC | 86 | 0 | **0.0%** | 86 | **52.3%** | **4** | 4 |
| | | | | | | | | | |
| | | | | | | | | | |
| | | | | | | | | | |
| | | | | | | | | | |
| | | | | | | | | | |
| | | | | | | | | | |
| | | | | | | | | | |
| | | | | | | | | | |
| | | | | | | | | | |
| | | | | | | | | | |
| | | | | | | | | | |
| | | | | | | | | | |
| | | | | | | | | | |
| | | | | | | | | | |
| | | | | | | | | | |
| | | | | | | | | | |
| | | | | | | | | | |
| | | | | | | | | | |

| **State/ Territory** Select first | **County/County Equivalent** For counties that contain more than one CoC, select the option that aligns to the proposed service area. | **Service City** Select the primary Service Address state/city that will serve this county. The city must be within 50 continuous driving miles of the SDA county's population center. | **CoC Number & Name** | **County Market Wage** | **# of SDA Annual Enrollments in this CoC** | **Percentage of SDA's Annual Enrollments in this CoC** | **Unduplicated List of CoC Number(s) & Name(s)** This is an unduplicated list of the SDA's CoCs based on the county(ies) selected at left. More than one county may be assigned to a single COC. | **PIT Count Vets** | **Current Planned Enroll-ments** | **Current Saturation Level** | **Available Enroll-ments** | **Applicant Saturation Level Scored Value** | **Applicant Saturation Level Points** | **Applicant Weighted Points** (% of SDA Annual Enroll x App Sat Level Points, rounded to the nearest whole #) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | |

| **State/ Territory** Select first | **County/County Equivalent** For counties that contain more than one CoC, select the option that aligns to the proposed service area. | **Service City** Select the primary Service Address state/city that will serve this county. The city must be within 50 continuous driving miles of the SDA county's population center. | **CoC Number & Name** | **County Market Wage** | **# of SDA Annual Enrollments in this CoC** | **Percentage of SDA's Annual Enrollments in this CoC** | **Unduplicated List of CoC Number(s) & Name(s)** This is an unduplicated list of the SDA's CoCs based on the county(ies) selected at left. More than one county may be assigned to a single COC. | **PIT Count Vets** | **Current Planned Enroll-ments** | **Current Saturation Level** | **Available Enroll-ments** | **Applicant Saturation Level Scored Value** | **Applicant Saturation Level Points** | **Applicant Weighted Points** (% of SDA Annual Enroll x App Sat Level Points, rounded to the nearest whole #) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | |

| State/ Territory Select first | County/County Equivalent For counties that contain more than one CoC, select the option that aligns to the proposed service area. | Service City Select the primary Service Address state/city that will serve this county. The city must be within 50 continuous driving miles of the SDA county's population center. | CoC Number & Name | County Market Wage | # of SDA Annual Enrollments in this CoC | Percentage of SDA's Annual Enrollments in this CoC | Unduplicated List of CoC Number(s) & Name(s) This is an unduplicated list of the SDA's CoCs based on the county(ies) selected at left. More than one county may be assigned to a single COC. | PIT Count Vets | Current Planned Enroll-ments | Current Saturation Level | Available Enroll-ments | Applicant Saturation Level Scored Value | Applicant Saturation Level Points | Applicant Weighted Points (% of SDA Annual Enroll x App Sat Level Points, rounded to the nearest whole #) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | |

**US Department of Labor | Veterans' Employment & Training Service | PY26 VETS-704 Abstract (tab 3 of 3)**

**OMB Approval 1293-0014 | Expires 1/31/2027**

**Open in Excel App Only – Browser View Not Supported**

**Enter responses in all yellow boxes below; input "N/A" if not applicable. You may type directly in the field or you may paste copied text from another source. The fields will automatically adjust to display all entered text.**
**1) Double click the yellow cell; 2) paste or enter text; 3) hit "Enter"; 4) field will expand to the full length of text entry.**

**Justification for planned enrollments in CoCs with saturation levels of 120.0% or more, if applicable.**

Failure to provide justification for CoCs with a saturation level greater than or equal to 120% for the CoCs where at least 50% of combined annual planned enrollments are allocated will result in scoring zero points for the Expected Outcomes & Outputs criteria.

N/A

**Justification for more than one application serving the exact same SDA, if applicable.**

Undersaturated urban CoCs may allow for multiple applications from the same organization to provide services in different parts of the same SDA. Example: if the SDA is comprised solely of San Diego County, CA, one application may propose to serve only the northern region while a second application serves only the southern portion of the county.

Failure to provide justification will result in one or more of the applications being considered a duplicate; therefore, only the most recently received application that meets the submission deadline will be considered.

N/A

**Justification for the application's SDA overlap (less than 25%) with a current HVRP grant's SDA, if applicable. Applies to current HVRP grant recipients with period of performance end dates of June 30, 2027 or June 30, 2028.**

Example: if the current grant's SDA has 4 counties (Counties Alpha, Bravo, Charlie, and Delta) and the application's SDA proposes to serve Counties Charlie, Delta, and Echo, the application's SDA contains 50% (2 of the 4 counties) that are in the current grant's SDA. The following counties/CoCs are exempt from the 25% SDA calculation: Los Angeles County, CA (CA-600); King County, WA (WA-500); and San Diego County, CA (CA-601).

Failure to provide justification for SDA counties that overlap at more than 0% and less than 25% of your current grant's SDA will result in scoring zero points for the Expected Outcomes and Outputs criteria. Applications with a proposed SDA must not include more than 25% of the counties in your current grant's SDA; if it exceeds this limit, the application will be disqualified.

N/A

**List the specific name of each Comprehensive American Job Center (AJC) within 50 miles of the service address city(ies)/state(s) as shown in Abstract-1 tab.**

Enter all Comprehensive AJCs within 50 miles of the city/state. If there are no Comprehensive AJCs in any of the service address city(ies)/state(s), enter the nearest Affiliate AJC within 50 miles.

**Click to find AJCs by City, State or Zip Code**

American Job Center of Tennessee - Knoxville

**List any American Indian and Alaska Native (AIAN) Tribal Areas served, if applicable.**

**Click to open the HUD FY 2025 CoC Geographic Code Report for a list of AIAN Tribal Areas by state and county (PDF)**

N/A

**List the Bureau of Federal Prisons, penal institutions, and/or long-term care facilities served, if applicable.**

**Click to view Federal Bureau of Prisons locations**

Knox County Jail - Roger D. Wilson Detention Facility

| **Purpose of the project (limit 800 characters with spaces)** | **Count** |
|---|---|

## US Department of Labor | Veterans' Employment & Training Service | PY26 VETS-704 Abstract (tab 3 of 3)

**OMB Approval 1293-0014 | Expires 1/31/2027**

| | |
|---|---|
| START to Success will reduce veteran homelessness in Knox County by creating a clear, coordinated pathway to stable employment, housing, and long term self sufficiency. Although Knox County is home to more than 27,000 veterans, many continue to face low wages, housing instability, and barriers that limit their ability to fully reintegrate into the workforce. With more than 550 veterans accessing homelessness related services in 2025, ncluding a significant number experiencing chronic homelessness. START to Success will delivering client centered case management, supportive services, and employment training through the START Center, a public private partnership dedicated to expanding economic opportunity through skilled trades education. | 748 |

| **Activities to be funded by the grant (limit 800 characters with spaces)** | **Count** |
|---|---|
| Funded activities will include case management, assessment, and the development of plans tailored to each veteran's goals and barriers. The project will provide job readiness training, career exploration, and placement services through the START Center's skilled trades programs and employer partnerships. Funding will also support coordination with community partners to connect veterans to housing, mental health care, transportation, and other supportive services essential for long term stability. Additional activities will include employer engagement, work based learning opportunities, follow up and retention services, and data tracking and reporting to ensure accountability and continuous improvement. | 713 |

| **Intended beneficiaries of the project (limit 800 characters with spaces)** | **Count** |
|---|---|
| Category 1 - eligible homeless veterans, at-risk of homeless veterans, and veterans leaving incarcertation or recently left from the Knox County Dention Facility. | 163 |

| **Expected outcomes of the project (limit 800 characters with spaces)** | **Count** |
|---|---|
| 45 veterans will be enrolled annually into HVRP. At least 60% of enrolled veterans will obtain employment in in demand occupations, including placements through Registered Apprenticeships. Veterans served by HVRP will have increased stability through connections to housing resources and service providers. | 307 |

| **Describe subrecipient activities, if applicable (limit 500 characters with spaces)** | **Count** |
|---|---|
| N/A | 3 |

| **Key partnerships (limit 800 characters with spaces)**<br>Partnerships with other federal, state, or local programs.<br>Example: Partnerships with a CoC, Supportive Service for Veteran Families (SSVF) program, Grants and Per Diem (GPD), HUD-VASH, Veterans Affairs Community Employment Coordinator (CEC), Faith-based organizations, or any other external community resources. | **Count** |
|---|---|
| Knoxville-Knox County CoC/Office of Housing Stability, Tennessee American Job Center - Knoxville, East Tennessee Human Resource Agency/ East Local Workforce Development Board, Associated Builders and Contractor of Greater Tennessee, Associated General Contractors of Tennssee, Tennssee College of Applied Techonolgy, Knox County Detention Center, Knoxville-Knox County CAC | 372 |

| **Provide all other non-HVRP funding that would support this prospective grant, if applicable (limit 500 characters with spaces)** | **Count** |
|---|---|
| N/A | 3 |

## United States Department of Labor | Veterans' Employment & Training Service | PY26 VETS-700 Planned Goals Chart

OMB Approval 1293-0014 | Expires 1/31/2027

**Open in Excel App Only – Browser View Not Supported**

**Input data in the yellow highlighted cells below. Rows not highlighted in yellow are locked and cannot be edited.**

| Applicant Name | Annual # of Enrollments in PY | Total # of Enrollments in PoP | Funding Request Year 1 | Funding Estimate Year 2 | Funding Estimate Year 3 | PoP Total Funding Amount | Cost per Enrollment (CPE) | # of States Served | # of Counties Served | # of Service Address Cities | # of CoCs Served | SDA Average Market Wage |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Knox County | 45 | 135 | $273,554 | $273,554 | $273,554 | $820,662 | $6,079 | 1 | 1 | 1 | 1 | $23.30 |

**Planned Goals**

| Click to view the "HVRP Quarterly Performance Report Desk Guide" on the DOL HVRP website for measure formulas | Program Year (PY) 1 | | | | Program Year (PY) 2 | | | | Program Year (PY) 3 | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Q1 Jul-Sep | Q2 Oct-Dec | Q3 Jan-Mar | Q4 Apr-Jun | Q5 Jul-Sep | Q6 Oct-Dec | Q7 Jan-Mar | Q8 Apr-Jun | Q9 Jul-Sep | Q10 Oct-Dec | Q11 Jan-Mar | Q12 Apr-Jun |
| Maximum Number of Enrollments in Each Quarter | 45 | 45 | 31 | 17 | 45 | 34 | 23 | 12 | 45 | 31 | 17 | 3 |
| **Number of Enrollments - Quarterly Goal** | **0** | **14** | **14** | **17** | **11** | **11** | **11** | **12** | **14** | **14** | **14** | **3** |
| Number of Participants Enrolled - Cumulative Goal | 0 | 14 | 28 | 45 | 56 | 67 | 78 | 90 | 104 | 118 | 132 | 135 |
| Maximum Number of Exiters in Each Quarter | 0 | 14 | 24 | 36 | 32 | 28 | 24 | 21 | 20 | 19 | 18 | 6 |
| **Number of Exiters - Quarterly Goal** | **0** | **4** | **5** | **15** | **15** | **15** | **15** | **15** | **15** | **15** | **15** | **6** |
| Number of Participants Exited - Cumulative Goal *(cannot exceed cumulative enrollments)* | 0 | 4 | 9 | 24 | 39 | 54 | 69 | 84 | 99 | 114 | 129 | 135 |
| **Percentage of exiters placed into employment (Min 60%; Max 90%)** | **60%** | | | | | | | | | | | |
| # of Exiters Placed into Employment - Quarterly Goal *-The # of Exiters - Quarterly Goal multiplied by the % of exiters placed into employment and rounded to the nearest whole person* | 0 | 2 | 3 | 9 | 9 | 9 | 9 | 9 | 9 | 9 | 9 | 4 |
| # of Exiters Placed into Employment - Cumulative Goal | 0 | 2 | 5 | 14 | 23 | 32 | 41 | 50 | 59 | 68 | 77 | 81 |
| Placement Rate - Quarterly Goal | 0.0% | 50.0% | 60.0% | 60.0% | 60.0% | 60.0% | 60.0% | 60.0% | 60.0% | 60.0% | 60.0% | 66.7% |
| Placement Rate - Cumulative Goal | 0.0% | 50.0% | 55.6% | 58.3% | 59.0% | 59.3% | 59.4% | 59.5% | 59.6% | 59.6% | 59.7% | 60.0% |

| Planned Goals Continued | Program Year (PY) 1 | | | | Program Year (PY) 2 | | | | Program Year (PY) 3 | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Q1 Jul-Sep | Q2 Oct-Dec | Q3 Jan-Mar | Q4 Apr-Jun | Q5 Jul-Sep | Q6 Oct-Dec | Q7 Jan-Mar | Q8 Apr-Jun | Q9 Jul-Sep | Q10 Oct-Dec | Q11 Jan-Mar | Q12 Apr-Jun |
| **Percentage of SDA average market wage for exiters placed into employment (Min 90%; Max 110%)** | **90%** | | | | | | | | | | | |
| Average Hourly Wage at Placement - Quarterly Goal *-PY2 and PY3 are adjusted for inflation at 2.5% of the previous PY's goal* | $0.00 | $20.97 | $20.97 | $20.97 | $21.49 | $21.49 | $21.49 | $21.49 | $22.03 | $22.03 | $22.03 | $22.03 |
| Average Hourly Wage at Placement - Cumulative Goal | $0.00 | $20.97 | $20.97 | $20.97 | $21.17 | $21.26 | $21.31 | $21.34 | $21.45 | $17.21 | $17.77 | $17.98 |
| Cost Per Placement (CPP) - Quarterly Goal | $0.00 | $34,194.25 | $22,796.17 | $7,598.72 | $7,598.72 | $7,598.72 | $7,598.72 | $7,598.72 | $7,598.72 | $7,598.72 | $7,598.72 | $17,097.13 |
| Cost Per Placement (CPP) - Cumulative Goal | $0.00 | $68,388.50 | $41,033.10 | $19,539.57 | $14,867.07 | $12,822.84 | $11,676.09 | $10,942.16 | $10,432.14 | $10,057.13 | $9,769.79 | $10,131.63 |
| **Percentage of enrollments completing at least one training (Min 55%; Max 95%)** | **55%** | | | | | | | | | | | |
| # of Enrollments with Completed Training - Cumulative Goal | 0 | 8 | 15 | 25 | 31 | 37 | 43 | 50 | 57 | 65 | 73 | 74 |
| Percentage of Enrollments with Completed Training - Cumulative Goal | 0% | 55% | 55% | 55% | 55% | 55% | 55% | 55% | 55% | 55% | 55% | 55% |
| **Percentage of exiters earning wages in the 2nd qtr after exit (Min 50%; Max 70%)** | **50%** | | | | | | | | | | | |
| # Exiters Earned Wages in the 2nd Qtr After Exit - Quarterly Goal *-The # of Exiters - Quarterly Goal multiplied by the % of exiters earning wages in the 2nd qtr after exit and rounded to the nearest whole person* | N/A | N/A | 0 | 2 | 3 | 8 | 8 | 8 | 8 | 8 | 8 | 8 |
| # Earned Wages in the 2nd Qtr After Exit - Cumulative Goal | N/A | N/A | 0 | 2 | 5 | 13 | 21 | 29 | 37 | 45 | 53 | 61 |
| Employment Rate 2nd Quarter After Exit - Quarterly Goal | N/A | N/A | 0.0% | 50.0% | 60.0% | 53.3% | 53.3% | 53.3% | 53.3% | 53.3% | 53.3% | 53.3% |
| Employment Rate 2nd Quarter After Exit - Cumulative Goal | N/A | N/A | 0.0% | 50.0% | 55.6% | 54.2% | 53.8% | 53.7% | 53.6% | 53.6% | 53.5% | 53.5% |

| Planned Goals Continued | Program Year (PY) 1 | | | | Program Year (PY) 2 | | | | Program Year (PY) 3 | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Q1 Jul-Sep | Q2 Oct-Dec | Q3 Jan-Mar | Q4 Apr-Jun | Q5 Jul-Sep | Q6 Oct-Dec | Q7 Jan-Mar | Q8 Apr-Jun | Q9 Jul-Sep | Q10 Oct-Dec | Q11 Jan-Mar | Q12 Apr-Jun |
| **Average # of hours worked per week for exiters earning wages in the 2nd Qtr after exit (Min 20 hours; Max 40 hours)** | **20** | | | | | | | | | | | |
| Median Earnings in the 2nd Qtr After Exit - Quarterly Goal<br>*-The Average Hourly Wage at Placement - Quarterly Goal multiplied by avg # of hours per week for 13 weeks, rounded to the nearest whole dollar* | N/A | N/A | $0 | $5,452 | $5,452 | $5,452 | $5,587 | $5,587 | $5,587 | $5,587 | $5,728 | $5,728 |
| Median Earnings 2nd Quarter After Exit - Cumulative Goal | N/A | N/A | $0.00 | $5,452.20 | $5,452.20 | $5,452.20 | $5,503.70 | $5,526.79 | $5,539.90 | $5,548.34 | $5,575.43 | $5,595.41 |
| **Percentage of exiters earning wages in the 4th qtr after exit (Min 30%; Max 50%)** | **30%** | | | | | | | | | | | |
| # Earned Wages in the 4th Qtr After Exit - Quarterly Goal<br>*-The # of Exiters - Quarterly Goal multiplied by the % of exiters earning wages in the 4th qtr after exit and rounded to the nearest whole person* | N/A | N/A | N/A | N/A | 0 | 1 | 2 | 5 | 5 | 5 | 5 | 5 |
| # Earned Wages in the 4th Qtr After Exit - Cumulative Goal | N/A | N/A | N/A | N/A | 0 | 1 | 3 | 8 | 13 | 18 | 23 | 28 |
| Employment Rate 4th Quarter After Exit - Quarterly Goal | N/A | N/A | N/A | N/A | 0.0% | 25.0% | 40.0% | 33.3% | 33.3% | 33.3% | 33.3% | 33.3% |
| Employment Rate 4th Quarter After Exit - Cumulative Goal | N/A | N/A | N/A | N/A | 0.0% | 25.0% | 33.3% | 33.3% | 33.3% | 33.3% | 33.3% | 33.3% |

| Expected Outcomes & Outputs - Scoring Criteria and Points Awarded | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| **Scored Outcomes & Outputs** | **Scored Value** | **Points Awarded** | **Below Minimum Goal** | **Below Min Goal Points Awarded** | **Minimum Goal** | **Maximum Goal** | **W/in Min/Max Goal Points Awarded** | **Above Maximum Goal** | **Above Max Goal Points Awarded** |
| Cost per Enrollment (CPE) | **$6,079** | **0** | <$1,000 | 0 | ≥$1,000 | ≤ $4,000 | 9 | >$4,000 | 0 |
| Placement Rate | **60.0%** | **2** | <60.0% | 0 | ≥ 60.0% | ≤ 80.0% | 2 | >80.0% | 0 |
| Cost per Placement (CPP) | **$10,131.63** | **6** | <$4,500.00 | 0 | ≥$4,500.00 | ≤ $13,000.00 | 6 | >$13,000.00 | 0 |
| Employment Rate 2nd Quarter After Exit (Percentage of exiters earning wages in the 4th qtr after exit) | **50%** | **1** | <50.0% | 0 | ≥ 50.0% | ≤70.0% | 1 | >70.0% | 0 |
| Median Earnings 2nd Quarter After Exit (Average # of hours worked per week for exiters earning wages in the 2nd Qtr after exit) | **20** | **1** | <20 hours | 0 | ≥ 20 hours | ≤40 hours | 1 | >40 hours | 0 |
| Employment Rate 4th Quarter After Exit (Percentage of exiters earning wages in the 4th qtr after exit) | **30%** | **1** | <30.0% | 0 | ≥ 30.0% | ≤ 50.0% | 1 | >50.0% | 0 |
| **Total Points Awarded** | | **11** | | 0 | | | 20 | | 0 |

**Public Burden Statement** - According to the Paperwork Reduction Act of 1995, no persons are required to respond to a collection of information unless such collection displays a valid OMB control number. The valid OMB control number for this information collection is 1293-0014. The time required to complete this information collection (Planned Goals Chart) is 1 hour per response, including the time to review instructions, search existing data sources, gather the data needed, and complete and review the information collection. The obligation to respond is required to obtain or retain a benefit (38 U.S.C. 2021 and 2023). If you have any comments concerning the accuracy of the time estimate(s) or suggestions for improving this form, please write to: U.S. Department of Labor, Veterans' Employment and Training Service, 200 Constitution Avenue, N.W., Washington, D.C. 20210.

# HVRP Budget Narrative Template version 2.2

Applicants/grant recipients must demonstrate that their proposed costs are allowable (2 C.F.R. § 200.403). In other words, costs must be necessary and reasonable for the performance of the federal award and must be allocable under the cost principles in 2 C.F.R. Part 200, Subpart E. A cost is "necessary" if it meets a program objective and is necessary and reasonable for the performance of the Homeless Veterans' Reintegration Program (HVRP). A cost is "reasonable" if it does not exceed an amount that a prudent person would incur under the circumstances prevailing when the decision was made to incur the cost (2 C.F.R. § 200.404). Shared costs among multiple programs or projects must be proportionate (e.g., If a Program Manager works HVRP 20 percent of the time, the amount charged to HVRP for items such as the Program Manager's cell phone or laptop would be cost-shared among the other programs).

If charging indirect costs in Section B 6.j of the SF-424A, Indirect Charges, ensure costs are not duplicated under any of the direct costs categories. Costs must not be duplicated or inconsistently charged; costs must be charged as either indirect or direct costs, but not both.

The Budget Narrative must include a justification for all proposed costs and align with the SF-424A and the estimated federal funding amount in Section 18.a of the SF-424. The Budget Narrative must be consistent with and support the activities, resources, staff, and other items described in the project narrative.

The total one-year budget must not exceed the total one-year budget specified in the VETS-704 Form – Abstract and Planned Goals Chart, nor the annual maximum outlined in the award information section of the original Funding Opportunity Announcement applied under.

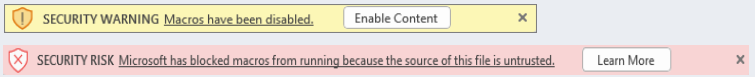
To add more rows or space to any budget line-item, select the "Add" button to the right of the field.

Do not copy and paste from one Spreadsheet to another in this workbook as this may alter pre-set formulas.

If your Justification text exceeds the character limit in a category, please utilize the Add Space to Justification button. If further space is needed, then use Additional Space for Narrative Justification section located at the bottom of this form.

**Ensure that all text is visible in the Excel File. GrantSolutions creates a PDF of this form, and all justification text must be visible.**

**If you encounter either of these warnings, please click the image for support:**




Budget Year 1

| Enter Organization name below: | Enter VETS-704 Form Abstract and Planned Chart Request Year 1 Amount |
|---|---|
| Knox County Grants and Community Development | $ 273,554 |

## Budget Year 1

**Personnel:**
**List all staff positions by title (both current and proposed) and provide the hourly wage, the percentage of time charged to the project (100% is 2,080 hours) and the annual salary for each position funded by the grant. Do not list positions that will be covered under Indirect Costs. Grant recipients that charge Personnel positions among multiple HVRP grants cannot exceed 100 percent FTE collectively among potential and active grants.**

**In the Justification of Costs section, include the corresponding roles and responsibilities for each position.**

See the HVRP Glossary of Terms for Personnel position/staff definitions and examples.

| Job or Position Title | Hourly Wage | % of FTE | Actual Annual Salary |
|---|---|---|---|
| HVRP Navigator | $ 25.79 | 100.0% | $ 53,643.20 |
| Reentry Program Manager | $ 34.29 | 30.0% | $ 21,396.96 |
| Senior Program Manager | $ 36.99 | 10.0% | $ 7,693.92 |
| Budget Manager | $ 38.49 | 10.0% | $ 8,005.92 |
| | | | $ - |
| | | | $ - |
| | | | $ - |
| | | | $ - |
| | | | $ - |
| **Total Personnel** | | | **$ 90,740.00** |
| **Total Personnel - Rounded to the Nearest Whole Dollar** | | **(must match SF-424A)** | **$ 90,740** |

**Justification of Costs (max 3,225 characters including spaces)**

HVRP Navigator – 100% FTE
Funds will support a full time Navigator who provides client centered services to veterans experiencing or at risk of homelessness. A full time role is essential to manage caseloads, ensure consistent contact, and meet HVRP performance requirements.

Reentry Grants Program Manager – 30% FTE
A 30% allocation will support connecting justice involved veterans preparing for release to START for Success and developing employer relations.

Senior Grants Program Manager – 10% FTE
Will oversee HVRP reporting, compliance, and performance monitoring.

Budget Manager – 10% FTE
The Budget Manager will manage all fiscal components of the HVRP grant, including financial reporting, reimbursement submissions, and compliance with federal financial regulations.

**Fringe Benefits:**
**Provide information on the rate of all fringe benefits used and the basis for the calculation. If not using a fringe benefits rate, itemize how the fringe benefits amount is computed in the Justification of Costs section.**

**Fringe benefits may be in the form of employer contributions or expenses for FICA (Social Security and Medicare tax), employee life, health, unemployment, and/or worker's compensation insurance, paid absences, and other similar reasonable and allowable benefits as required by law, organization – employee agreement, or established written policies of the applicant/recipient organization per 2 C.F.R. § 200.431. Fringe benefits are for the personnel listed in budget category (a) and are only for the percentage of time devoted to the project.**

**An example of calculating fringe benefits based on base wages: The federal unemployment tax rate is 6% on the first $7,000 of wages, according to IRS Publication 15: Employers Tax Guide. This means $7,000 × 0.06 = $420 per full-time employee (FTE). The state unemployment tax rate is 5.4% on a $10,000 base wage, according to State Unemployment Compensation Law. This means $10,000 × 0.054 = $540 per FTE.**

| Description | Base | Rate | Cost |
|---|---|---|---|
| Peer Navigator | $ 53,643.20 | 23.00% | $ 12,337.94 |
| Reentry Program Manager | $ 21,396.30 | 23.00% | $ 4,921.15 |
| Budget Manager | $ 8,005.92 | 23.00% | $ 1,841.36 |
| Senior Program Manager | $ 7,693.92 | 23.00% | $ 1,769.60 |
| | | | $ - |
| | | | $ - |
| | | | $ - |
| **Total Fringe Benefits** | **Total Rate:** | **92.00%** | **$ 20,870.05** |
| **Total Fringe Benefits - Rounded to the Nearest Whole Dollar** | | **(must match SF-424A)** | **$ 20,870** |

**Justification of Costs (max 3,225 characters including spaces)**

Fringe benefits are calculated at a 23% rate for all personnel assigned to the HVRP project, including the HVRP Navigator (100% FTE), Reentry Grants Program Manager (30% FTE), Senior Grants Program Manager (10% FTE), and Budget Manager (10% FTE). This rate reflects Knox County's standard fringe package and covers employer provided health insurance, retirement contributions, FICA, workers' compensation, and other mandatory benefits.

**Travel (for grant recipient staff only ):**
**This section is for grant recipient staff only. Per 2 C.F.R. § 200.475(a), applicants/grant recipients must have policies in place related to travel costs.**

**In the absence of an established written policy regarding travel costs, the rates and amounts established under 5 U.S.C. §§ 5701–11 ("Travel and Subsistence Expenses; Mileage Allowances"), by the Administrator of General Services, or by the President (or their designee) pursuant to any provisions of such subchapter must apply to travel under federal awards (48 C.F.R. § 31.205–46(a)).**

**For reimbursement on a mileage basis, the HVRP grant program cannot be charged more than the maximum allowable mileage reimbursement rates authorized for federal employees. Mileage rates must be checked annually at the U.S. General Services Administration (GSA)GSA's Privately Owned Vehicle (POV) Mileage Reimbursement Rates webpage to ensure compliance.**

**Local Travel – It is not necessary to specify the exact locations of each trip, as it will be fluid based on participants, employers, and outreach opportunities.**

**Out-of-State or In-State Overnight Travel – Requires specific start date/time and destination locations so DOL/VETS can determine whether the per diem and/or lodging costs are reasonable. This travel could also include allowable expenses to cover travel to DOL-sponsored training events such as the region or state annual post-award conferences, professional conferences, and/or any other offered training. The National Post Award Conference is virtual, so do not include travel costs for that event. Identify the name and location of the conference that staff will attend. Staff should not claim full day per diem rates for the first and last day of travel. Lodging and per diem expenditures must not exceed the rates established by GSA for the location of your trip. Find your per diem and lodging rates on the GSA Per Diem Rates webpage.**

**Travel for participants (e.g., travel stipends for program participants) should be specifically itemized and placed in the Other category.**

**Include the basis of computation (e.g., six people to three-day training at $X airfare, $X lodging, $X subsistence) for each travel expense. Specify the purpose, location (e.g., location or whether in-state or out-of-state), type of expense (select from dropdown), basis (e.g., round-trip, day/night, mileage, etc.), cost or cost and quantity (e.g., number of nights or miles), number of staff traveling, and number of trips for each type of travel. Some cells may automatically turn gray based on the choice you make in the dropdown menu.**

**Applicants/grant recipients must provide a justification for travel expenditures that exceed 10 percent of this one-year budget.**

click here to look up the most current FY GSA per diem rates: https://www.gsa.gov/travel/plan-book/per-diem-rates

| Purpose | Location | Type of Expense | Basis | Cost | Quantity | # of Staff | # of Trips | % Charged to HVRP | Total Cost |
|---|---|---|---|---|---|---|---|---|---|
| Local Travel | County Wide | Mileage | Mile | $ 500.00 | 1.00 | 1 | 1 | 100.00% | $ 500.00 |
| Local Travel | County Wide | Mileage | Mile | $ 300.00 | 1.00 | 1 | 1 | 100.00% | $ 300.00 |
| | | | | | | | | | $ - |
| | | | | | | | | | $ - |
| | | | | | | | | | $ - |
| | | | | | | | | | $ - |
| | | | | | | | | | $ - |
| | | | | | | | | | $ - |
| | | | | | | | | | $ - |
| | | | | | | | | | $ - |
| | | | | | | | | | $ - |
| **Total Travel** | | | | | | | | | **$ 800.00** |
| **Total Travel - Rounded to the Nearest Whole Dollar** | | | | | | | **(must match SF-424A)** | | **$ 800** |

**Justification of Costs (max 3,225 characters including spaces)**

Local travel funds are necessary for staff to carry out core HVRP activities. Travel will include trips to meet veterans at partner agencies, shelters, and community locations; visits to employer sites for job development and retention support; and coordination with other key partners.

**Equipment :**
**Per 2 C.F.R. § 200.1, "equipment" means tangible personal property (including information technology systems) having a useful life of more than one year and a per-unit acquisition cost that equals or exceeds the lesser of the capitalization level established by the recipient or subrecipient for financial statement purposes or $10,000. Items with a unit cost of less than $10,000 are supplies, not "equipment." DOL/VETS does not allow the purchase of motor vehicles, buildings, or land.**

**Applicants/grant recipients must list the item, quantity, and unit cost per item. In the Justification of Costs section, describe the need for the equipment, i.e., explain how the use of each item of equipment is related to the implementation of the required/approved activities to achieve the specific project objectives. List expendable items or materials in Supplies. DOL/VETS does not permit the purchase of equipment during the last funded year of the award.**

| Item | Quantity | Cost Per Unit | % Charged to HVRP | Total |
|---|---|---|---|---|

| | | | | |
|---|---|---|---|---|
| | | | | $ - |
| | | | | $ - |
| | | | | $ - |
| | | | | $ - |
| | | | | $ - |
| | | | | $ - |
| | | | | $ - |
| | | | | $ - |
| | | | | $ - |
| | | | | $ - |
| | | | | $ - |
| | | | | $ - |
| **Total Equipment** | | | | **$ -** |
| **Total Equipment - Rounded to the Nearest Whole Dollar** | | **(must match SF-424A)** | | **$ -** |
| **Justification of Costs (max 3,225 characters including spaces)** | | | | |

**Supplies :**
**Per 2 C.F.R. § 200.1, "supplies" means all tangible personal property other than those described in the equipment definition. A computing device is a supply if the acquisition cost is below the lesser of the capitalization level established by the recipient or subrecipient for financial statement purposes or $10,000, regardless of the length of its useful life.**

**Applicants/grant recipients must list the items by type of supply (e.g., training materials, desktop computer, laptop, projector, etc.), cost per unit, quantity, or cost per month if rented or leased.**

**Note: 1) Software subscription services, such as cellular phone service or internet service, and advertising costs are not tangible and must be listed in Other. Cost allocations for supplies that are not broken down by individual item in the narrative must document the methodology used in determining the amount allocated for this line item, per 2 C.F.R. § 200.405(d); and 2) Supplies for participants should be placed in the "Other" line item.**

**For each item or cost, include an adequate reason in the Justification of Costs section.**

| Item | Cost Per Unit | Quantity | Cost Per Month | % Charged to HVRP | Total |
|---|---|---|---|---|---|
| Tablet | | 2.0 | | 100.00% | $ 800.00 |
| Computer | | 1.0 | | 100.00% | $ 1,500.00 |
| | | | | | $ - |
| | | | | | $ - |
| | | | | | $ - |
| | | | | | $ - |
| | | | | | $ - |
| | | | | | $ - |
| | | | | | $ - |
| | | | | | $ - |
| | | | | | $ - |
| | | | | | $ - |
| | | | | | $ - |
| **Total Supplies** | | | | | **$ 2,300.00** |
| **Total Supplies - Rounded to the Nearest Whole Dollar** | | | **(must match SF-424A)** | | **$ 2,300** |
| **Justification of Costs (max 3,225 characters including spaces)** | | | | | |

Computer for full time staff. Tablets are for the participants to use for research, applications and accessing available resources.

**Contractual :**
**Describe contracts and subawards separately. The term "contracts" is defined in 2 C.F.R. § 200.1 and means, for the purpose of federal financial assistance, a legal instrument by which a recipient or subrecipient conducts procurement transactions under a federal award. Contractor means an entity that receives a contract. Subaward means an award provided by a pass-through entity to a subrecipient for the subrecipient to contribute to the goals and objectives of the project by carrying out part of the federal award received by the pass-through entity. It does not include payments to a contractor or payments to an individual that is a beneficiary of a federal program. A subaward may be provided through any form of legal agreement, including an agreement that the pass-through entity considers a contract.**

**For each contract or subaward, list the purpose, goods and/or services to be provided, amount, and percent charged to HVRP. In the Justification of Costs section, describe the goods and/or services to be provided by each contractor or sub-awardee and how the goods and/or services relate to the accomplishment of specific project objectives. Phone and copier contracts, agreements, or leases should not be included in this section.**

**All procurement transactions for the acquisition of goods and/or services required under an award must be conducted in a manner providing full and open competition consistent with the federal procurement standards in 2 C.F.R. § 200.319 (Competition) and 2 C.F.R. § 200.320 (Methods of procurement to be followed). Applicants/grant recipients must follow their documented procurement procedures that reflect applicable state, local, and tribal laws and regulations. These procedures must also conform to applicable federal laws, regulations, and the standards identified in 2 C.F.R. § 200.318. Applicants/grant recipients must maintain oversight to ensure that contractors and sub-awardees perform in accordance with the terms, conditions, and specifications of their legal agreement. For additional guidance, refer to 2 C.F.R. § 200.318 through 2 C.F.R. § 200.327 on Procurement Standards.**

| Contract/Subaward | Purpose | Activities to be provided | Amount | % Charged to HVRP | Total |
|---|---|---|---|---|---|
| | | | | | $ - |
| | | | | | $ - |
| | | | | | $ - |
| | | | | | $ - |
| | | | | | $ - |
| | | | | | $ - |
| **Total Contractual** | | | | | **$ -** |
| **Total Contractual - Rounded to the Nearest Whole Dollar** | | | **(must match SF-424A)** | | **$ -** |
| **Justification of Costs (max 3,225 characters including spaces)** | | | | | |

**Construction :**
**Construction costs are unallowable under the HVRP grant program; therefore, this budget line item must be zero. Minor alterations to modernize, improve, and/or reconfigure existing space for grant activities (such as a classroom alteration) may be allowable, as this is not considered construction. Applicants/grant recipients must include the costs for minor alterations in the Contractual budget line item.**

$ -

**Other :**
**Participant Support Costs:**

**Per 2 C.F.R. § 200.1, participant support costs mean direct costs that support participants and their involvement in a federal award, such as stipends, subsistence allowances, travel allowances, registration fees, temporary dependent care, and per diem paid directly to or on behalf of participants.**

**A participant support cost is allowed only when incurred to enable the eligible veteran's participation in HVRP services and must be tied to a specific HVRP service. It is not meant to cover all the participants' needs. A participant support cost must be reasonable and necessary to help the participant engage in services and activities related to the employment plan. A participant support cost should not duplicate a service a participant receives from another program (i.e., federal, state, local programs). For specific guidance on Participant Support Costs, please see VPL 06-24 HVRP Requirements and Functions or the most current guidance on this topic.**

**List participant support costs (e.g., training, clothing, work-related materials, etc.) and provide clear and specific details, including costs and quantity, for each item so that VETS can review factors affecting the allowability of costs as cited in 2 C.F.R. § 200.403. You may also list the support cost per month, if applicable. Note: identify the percentage of the cost that will be charged to the grant.**

| Item | Cost Per Unit | Quantity | Cost Per Month | % Charged to HVRP | Total |
|---|---|---|---|---|---|
| Direct Partcipant Support | $ 3,250.00 | 45.0 | | 100.00% | $ 146,250.00 |
| | | | | | $ - |
| | | | | | $ - |
| | | | | | $ - |
| | | | | | $ - |
| | | | | | $ - |
| | | | | | $ - |
| | | | | | $ - |
| | | | | | $ - |
| | | | | | $ - |
| | | | | | $ - |
| | | | | | $ - |
| | | | | | $ - |
| | | | | | $ - |
| **Total Participant Support Services** | | | | | **$ 146,250.00** |

**Justification of Costs (max 3,225 characters including spaces)**

Direct participant support funds are essential for addressing the employment and housing barriers faced by veterans experiencing or at risk of homelessness. These costs will be used to provide individualized assistance directly tied to each veteran's IEP and employment goals. While these supports increase the CPE, they are essential for particpant success.

Funds may be used for transportation assistance such as bus passes or transportation service. Support will also cover work related items including uniforms, tools, safety gear, licensing fees, and other job specific materials required for hiring and retention.

Funds may also cover training related financial assistance, such as tuition, certification fees, testing costs, and required materials for approved training programs. These supports ensure veterans can access and complete skill building opportunities that increase employability and lead to higher wage jobs.

Additionally, housing related financial assistance may be provided to stabilize participants during job search and early employment. This may include short term support such as application fees, deposits, or other essential costs that directly support housing stability and enable veterans to maintain employment.

**Other Costs :**
**List items or expenses not covered in other budget line items and provide specific details including the costs and quantity for each item. Show the basis for the calculations—break down costs into the cost per unit or rate (e.g., cost per square foot, cost per participant, etc.). You may also estimate the cost per month, if applicable, and the percentage that will be charged to the grant.**

**Incentives may be provided to active HVRP participants for recognition and achievement directly tied to participation in the program and employment goals. If you plan to use incentive funds, your Budget Narrative must include the planned amount and type of incentives (e.g., gift cards, vouchers, etc.), and the justification must state the criteria for participant issuance, in accordance with VPL 06-24. Planned costs for incentives must be categorized under the "Other" cost category and not as a Participant Support Cost.**

| Item | Cost Per Unit | Quantity | Cost Per Month | % Charged to HVRP | Total |
|---|---|---|---|---|---|
| | | | | | $ - |
| | | | | | $ - |
| | | | | | $ - |
| | | | | | $ - |
| | | | | | $ - |
| | | | | | $ - |
| | | | | | $ - |
| | | | | | $ - |
| | | | | | $ - |

| | | | | | |
|---|---|---|---|---|---|
| | | | | | $ - |
| | | | | | $ - |
| | | | | | $ - |
| | | | | | $ - |
| | | | | | $ - |
| | | | | | $ - |
| **Total Other Costs** | | | | | $ - |
| **Justification of Costs (max 3,225 characters including spaces)** | | | | | |
| | | | | | |
| **Other Total (Participant Support Services + Other)** | | | | | $ 146,250.00 |
| **Other Total - Rounded to the Nearest Whole Dollar** | | | | **(must match SF-424A)** | $ 146,250 |
| **Justification of Costs Not Explained Above (max 3,225 characters including spaces)** | | | | | |

**Indirect Costs :**
**Per 2 C.F.R. § 200.1, indirect cost means those costs incurred for a common or joint purpose benefitting more than one cost objective and not readily assignable to the cost objectives specifically benefited, without effort disproportionate to the results achieved. It may be necessary to establish multiple pools of indirect costs to facilitate equitable distribution of indirect expenses to the cost objectives served. Indirect cost pools must be distributed to benefitted cost objectives on a basis that will produce an equitable result in consideration of the relative benefits derived.**

**Include the type of rate or agreement (e.g., Negotiated Indirect Costs Rate Agreement [NICRA], Cost Allocation Plan [CAP], or the de minimis rate of 15 percent of modified total direct costs [MTDC]), the total approved base (if applicable), and the approved rate (if applicable).**

**If using a NICRA, in the Justification of Costs section, provide an explanation of how the indirect costs are calculated and the authorized from/to date of approval. This explanation should include which portion of each line item, along with the associated costs, is included in your allocation base.**

**Regarding the de minimis rate, applicants/grant recipients and subrecipients that do not have a current federal negotiated indirect cost rate (including provisional rate) may elect to charge a de minimis rate of up to 15 percent of MTDC. The recipient or subrecipient is authorized to determine the appropriate rate up to this limit, in accordance with 2 C.F.R. § 200.414(f). Additionally, applicants/grant recipients and subrecipients are not required to use the de minimis rate. If using the de minimis rate of 15 percent of MTDC, in the Justification of Costs section, provide an explanation of which portion of each line item, along with the associated costs, is included in your allocation base. Note that there are various items not included in the calculation of MTDC.**

**Per 2 C.F.R. § 100, MTDC means all direct salaries and wages, applicable fringe benefits, materials and supplies, services, travel, and up to the first $50,000 of each subaward (regardless of the period of performance of the subawards under the award). MTDC excludes equipment, capital expenditures, charges for patient care, rental costs, tuition remission, scholarships and fellowships, participant support costs, and the portion of each subaward more than $50,000. Other items may only be excluded when necessary to avoid serious inequity in the distribution of indirect costs and with the approval of the cognizant agency for indirect costs.**

**You must exclude Participant Support Costs from your MTDC. For more information on rental costs, see 2 C.F.R. § 200.465 rental costs of real property and equipment.**

**If using a CAP, in the Justification of Costs section, provide the estimated indirect costs based on your approved allocation methodology.**

| Type of Rate Agreement | Base | Rate | Total Indirect Costs |
|---|---|---|---|
| De Minimus | $ 125,939.00 | 10.00% | $ 12,593.90 |
| | | | $ - |
| | | | $ - |
| | | | $ - |
| | | | $ - |
| | | | $ - |
| | | | $ - |
| **Total Indirect Costs** | | | **$ 12,593.90** |
| **Total Indirect Costs - Rounded to the Nearest Whole Dollar** | | **(must match SF-424A)** | **$ 12,594** |

**Justification of Costs (max 3,225 characters including spaces)**

A 10% MTDC de minimis rate is requested to support essential grant administration functions for the HVRP program.

| Total Costs | Totals |
|---|---|
| **Total Direct Costs** | **$ 260,960** |
| **Total Indirect Costs** | **$ 12,594** |
| **Total Costs funded by Grant (must match the total on the SF-424 and SF-424A, as well as the specific year this budget is for on the VETS-704 Abstract)** | **$ 273,554** |

**Leveraged Resources :**
**The HVRP grant program does not require cost sharing or matching funds. Applicants/grant recipients that are not using federal grant funds to support grant activities must provide a description of leveraged resources. DOL/VETS considers any resources contributed to the project, beyond the funds provided by the agency, as leveraged resources. Applicants/grant recipients are encouraged to leverage resources to increase stakeholder investment in the project and broaden and sustain the impact of the project itself. The Budget Narrative should provide a description of the leveraged resources provided to support grant activities, the specific activities they will cover, the way they will support HVRP goals, and the funding source. Valuation of leveraged resources follows the same requirements as cost sharing.**

**Description of Leveraged Resources (max 3,225 characters including spaces)**

KCGCD leverages a strong network of non federal resources that significantly expand the capacity of the HVRP program without increasing the cost to the grant. The Administrative Division provides substantial support through county funded administrative staffing, fiscal oversight, and access to county data and financial systems. These resources ensure that HVRP benefits from reliable internal controls, efficient financial management, and high quality administrative infrastructure, all of which are essential to program operations.The American Job Center contributes additional non federal leveraged support by offering in kind staff time and dedicated office hours for veterans enrolled in HVRP. AJC career specialists provide on site assistance with job search activities, résumé development, interview preparation, and connections to employment opportunities. Knox County's investment in reentry services further enhances the program's capacity.70% of the Reentry Grants Program Manager's position is funded through the County's opioid abatement dollars, enabling this role to support HVRP participants with reentry navigation, service coordination, and barrier reduction activities while minimizing personnel costs charged to the grant. Local dollars also support the facility operations of the START Center, providing a stable, accessible, and centrally located environment for program delivery.

**Additional space for narrative justification not described above**

**DOL/VETS does not allow the purchase of construction, motor vehicles, buildings, or land.

OMB Control #: 1293-0014
Expires: 01/31/2027

U.S. Department of Labor
Veterans' Employment and Training Service
# VETS-705 Chart of Past Performance

| Applicant Name |
| --- |
| County of, Knox |

## Grant or Cooperative Agreement Award History

**Select the response that best describes the organization's grant or cooperative agreement award history. Applicants that have received a Homeless Veterans' Reintegration Program (HVRP) grant must only select option #2.**

| Category 1. No Federal Grant or Cooperative Agreement History | Category 2. Homeless Veterans' Reintegration Program (HVRP) Award History | Category 3. Other Entity Award History |
| --- | --- | --- |
| ○ The organization has ***never* been awarded a grant or cooperative agreement, regardless of the Service Delivery Area (SDA)**. | ○ The organization **has been awarded an HVRP**, Homeless Women Veterans and Homeless Veterans with Children (**HWVHVWC**), or Incarcerated Veterans' Transition Program **(IVTP) (collectively known as "HVRP") grant**. | ◉ The organization **has never received an HVRP award** but **has been awarded a grant or cooperative agreement**. |
| *Form complete; no further information is required.*<br>*The application will receive zero points for past performance.* | *Continue to Section I. HVRP Award History* | *Skip to Section II. Other Award or Cooperative Agreement History* |

## I. Homeless Veterans' Reintegration Program (HVRP) Award History

**Select one response from the options below based on the grant's period of performance (PoP) start date noted on line 26 of the Department of Labor (DOL) Notice of Award (NoA).** DOL reserves the right to award zero points for responses that misrepresent the organization's HVRP award history.

| Category 2A. HVRP Grant Award PY25 + No Other Award or Cooperative Agreement | Category 2B. HVRP Grant Award PY25/pre-PY21 + Other Award or Cooperative Agreement | Category 2C. HVRP Grant Award in PY22-PY24 |
|---|---|---|
| ◯ The organization has only been awarded **one HVRP grant with a PoP start date of July 1, 2025,** regardless of the SDA they are requesting, and has **never** been awarded another grant or cooperative agreement.<br>--OR--<br>The organization's **most recently awarded HVRP grant had a PoP start date on or before July 1, 2021** and **has not been awarded** another grant or cooperative agreement. | ◯ The organization has only been awarded **one HVRP grant with a PoP start date of July 1, 2025,** and **has been awarded** another grant or cooperative agreement.<br>--OR--<br>The organization's **most recently awarded HVRP grant had a PoP start date on or before July 1, 2021** and **has been awarded** another grant or cooperative agreement. | ◯ The organization was awarded **at least one HVRP grant with a PoP start date of July 1, 2022, 2023, or 2024**.<br><br>**Applicants that meet the criteria for Category C must select it.* |
| *Form complete; no further information is required.*<br><br>*The application will receive zero points for past performance.* | *Skip to Section II. Other Award or Cooperative Agreement History* and complete the remainder of the form. | *Continue to Category 2C. HVRP Grant Award in PY22–PY24* |

## Category 2C. HVRP Grant Award in PY22–PY24

**Enter the Employer Identification Number (EIN) and Unique Entity Identifier (UEI) for the organization. These numbers must match the information listed on your SF-424.**

| | | |
|---|---|---|
| **EIN**<br>**9-digits; no hyphen** | *Example:*<br>*123456789* | |
| **UEI**<br>**12-character alphanumeric** | *Example:*<br>*FDTWYERDSD42* | |

**Category 2C applicants stop here; no further information is required. Points for past performance will be awarded as described in Section IV. Scoring Criteria.**

# II. Other Award or Cooperative Agreement History

**Select either a Yes or No response based on one grant or cooperative agreement awarded by another entity other than VETS.**

- It must be a grant or cooperative agreement, but not a contract.
- All three questions must have a "Yes" response for the grant or cooperative agreement to meet the minimum requirements for earning past performance points. For any question with a "No" response, DOL reserves the right to assign zero points for past performance.

| Award or Cooperative Agreement Past Performance Requirements | Yes | No |
|---|---|---|
| The grant or cooperative agreement was similar in size, scope, funding, and relevance to the application grant type. | ◉ | ○ |
| The period of performance (PoP) end date is within three years of the applicable Funding Opportunity Announcement's (FOA) posted date.<br><br>*Example: if the FOA's posted date is January 16, 2026, the grant or cooperative agreement's PoP end date must be no earlier than January 16, 2023.* | ◉ | ○ |
| The grant or cooperative agreement was in operation for at least 12 consecutive months of the HVRP FOA posted date. | ◉ | ○ |

**1. Previous grantor information**

| **Grantor's Name** | |
|---|---|
| U.S. Department of Housing and Urban Development | |
| **Grantor's E-mail Address** | **Grantor's Telephone** |
| | |

**2. Grant recipient information**

| **Name of Organization** (if different from name in current application) | **EIN** (9 digits, no hyphen) | **UEI** (12-character alphanumeric) |
|---|---|---|
| County of Knox | 626007979 | HLNTP7HIUCM7 |
| **Grant/Cooperative Agreement Number or FAIN**[1] | **PoP Start Date** (MM/DD/YYYY) | **PoP End Date** (MM/DD/YYYY) |
| B-24-UC-47-0001 | 07/01/2024 | |
| **Annual Funding Amount (Funding)** | **Annual # of Participants Served/Enrolled (Size)** | **Cost Per Enrollment (CPE)** (auto-calculated) |
| $1,143,385 | 6,157 | $186 |
| **Type of Population Served (Relevance)** | | |
| Low-to-moderate income and homeless residents of Knox County. | | |

[1] Federal Award Identification Number (FAIN): a unique ID within the federal agency for each financial assistance award.

**Project Description (Scope)**

The purpose of the programs is to provide decent housing, a suitable living environment, and economic opportunities for low-moderate income residents. The County strives to accomplish these goals by maximizing and effectively utilizing all available funding resources to conduct housing and community development activities. With the resources made available to the County in PY 2024, the following goals were identified and addressed:

- Increase Affordable Homeownership Opportunities
- Improve the Quality of Existing Housing Stock
- Provide Infrastructure to Create Affordable Housing
- Provide a Wide Variety of Public Services
- Provide Homeless Housing and Services
- Provide facilities and services in support of the pandemic response and recovery efforts

**3. Notice of Award (NoA) PDF**
To validate the previous grantor's information, you must also upload the grant or cooperative agreement's Notice of Award (NoA) cover page**.** Please refer to the FOA for more detailed instructions and a sample NoA cover page you can reference. Additionally, a supplemental microlearning video on how to create this requirement is available on the Prospective HVRP Applicant Resources – National Veterans' Technical Assistance Center website. It should include the following:

- EIN,
- UEI,
- Award or Cooperative Agreement number/FAIN,
- Award or Cooperative Agreement PoP start and end date,
- Total amount of funds obligated, and
- Awarding agency/organization's contact information including email and phone number.

Submit the required NoA attachment in Grants.gov under "Other Attachments." The naming convention for the attachment must be "CoPP_NoA.pdf."

Note: If a Category 2B or Category 3 applicant does not provide their NoA, they will receive zero points for the Past Performance section.

**Continue to Section III. Past Performance Indicators.**

## III. Past Performance Indicators

**Select either Yes or No in response to the questions below for each indicator for the applicable past performance grant/cooperative agreement identified on page 3.**

| Question | Indicator | Yes | No | Definition |
|---|---|---|---|---|
| **1 High Risk Designation or Drawdown Restriction** | Has your organization ever been designated as high risk by a grantor, or met the grantor's criteria for a performance-based high risk designation?<br>--AND--<br>Has your organization ever been placed on a drawdown restriction by a grantor? | ○ | ◉ | A grant recipient may be considered "high risk" if they fail or are unable to comply with statutes/laws, regulations, or the terms and conditions of the award. Grantors establish performance-based risk in policy, the FOA, and/or the terms and conditions of award.<br><br>A drawdown restriction requires payments to the grant recipient on a reimbursement basis, rather than advance payments. |
| **2 Unexpended Funds (>10%)** | Did your grant/ cooperative agreement have unexpended funds balance exceeding 10% of the award received for their period of performance? | ○ | ◉ | Unexpended funds exceeding 10% of planned expenditures for the PoP (if completed) or for the most recent operating year/program year (PY) (operating for at least 12 consecutive months).<br><br>*Example: The organization has a PoP consisting of three PYs/funding years (FY). It received $500,000 in FY1 and $400,000 in FY2 for a total of $900,000. If, at the end of FY2, the organization has more than $90,000 of unexpended or "carryover" funds, the answer to this question is "Yes." (10% of $900,000 is $90,000)* |
| **3 Timeliness of Performance Reports** | Did your organization fail to submit required performance documents on time for this grant/cooperative agreement? | ○ | ◉ | "On time" for performance documents means it was submitted to the grantor by the reporting deadline.<br><br>*Example: Performance reports are due no later than 30 days after the end of the quarter. If Quarter 4 ends on June 30; the report must be submitted to the grantor no later than July 30. If the organization submitted the report on July 31, the answer to this question is "Yes."* |

| Question | Indicator | Yes | No | Definition |
|---|---|---|---|---|
| **4 Timeliness of Financial Reports** | Did your organization fail to submit required financial documents on time for this grant/ cooperative agreement? Required financials include closeout documentation, if applicable.[2] | ○ | ◉ | "On time" for financial documents is defined as submitted to the grantor in the financial system of record by the reporting deadline.<br><br>*Example: SF-425 Federal Financial Reports (FFRs) are due no later than 30 days after the end of the quarter. If Quarter 1 ends on September 30, the report must be submitted to the grantor no later than October 30. If the organization submitted the report in the system of record on October 31, the answer to this question is "Yes."* |
| **5 Number of Participants Enrolled** | Did your grant/cooperative agreement fail to meet your goal for number of participants enrolled/served? | ○ | ◉ | An enrollment is an eligible individual that receives a service funded by the program. Under certain conditions, an individual participant may have more than one enrollment. The goal and result must reflect at least 12 consecutive months of operation or up to the grant/cooperative agreement's full period of performance. |
| **6 Placement Rate** | Did your grant/ cooperative agreement fail to meet your goal for placement rate or similar employment-based measure? | ○ | ◉ | The placement rate is the number of program exiters that were placed into unsubsidized employment divided by the total number of exiters from the program. The goal and result must reflect at least 12 consecutive months of operation or up to the grant/cooperative agreement's full period of performance. |
| **7 Cost per Placement (CPP) or Cost per Enrollment (CPE)** | Did your grant/cooperative agreement fail to meet your goal for CPP, or CPE, or similar cost-based measure? | ○ | ◉ | The Cost per Placement is the total amount expended by the program divided by the total number of program participants that were placed into employment.<br><br>The Cost per Enrollment is the total amount expended by the program divided by the total number of participants enrolled/served in the program.<br><br>The goal and result must reflect at least 12 consecutive months of operation or up to the grant/cooperative agreement's full period of performance. |

[2] Closeout requirements are defined in 2 C.F.R. § 200.344 -- Closeout.

## IV. Scoring Criteria

DOL reserves the right to assign zero points if responses are incomplete and/or if the grant or cooperative agreement awarded is not sufficiently similar in size, scope, funding, and relevance to the application grant type, has a PoP end date that is not within three years of the FOA posted date, or has not been in operation for at least 12 consecutive months. DOL will only award a maximum of 20 points to a grant or cooperative agreement with no HVRP grant experience.

DOL will examine GrantSolutions[3] grant history and notes, quarterly performance reports, the Payment Management System,[4] and other grants management repositories to score Category 2C applicants. All other applicants will receive points based on their responses in Sections II and III and potential discussions with cited federal grantors to validate performance indicators.

| Question | Indicator | Response Point Value: Yes | Response Point Value: Category 2B: No | Response Point Value: Category 3: No |
|---|---|---|---|---|
| 1 | High Risk Designation or Drawdown Restriction | 0 | 5 | 4 |
| 2 | Unexpended Funds (>10%) | 0 | 5 | 3 |
| 3 | Timeliness of Performance Reports | 0 | 5 | 3 |
| 4 | Timeliness of Financial Reports | 0 | 5 | 3 |
| 5 | Number of Participants Enrolled | 0 | 4 | 3 |
| 6 | Placement Rate | 0 | 1 | 1 |
| 7 | Cost per Placement/Cost per Enrollment | 0 | 5 | 3 |
| | **Score Minimum/Maximum** | **0** | **30** | **20** |

Clear Form

**Public Burden Statement** – According to the Paperwork Reduction Act of 1995, no persons are required to respond to a collection of information unless such collection displays a valid OMB control number. The valid OMB control number for this information collection is 1293-0014. The time required to complete this information collection is 30 minutes per response, including the time to review instructions, search existing data sources, gather the data needed, and complete and review the information collection. The obligation to respond is required to obtain or retain a benefit (38 U.S.C. 2021 and 2023). If you have any comments concerning the accuracy of the time estimate(s) or suggestions for improving this form, please write to: U.S. Department of Labor, Veterans' Employment and Training Service, 200 Constitution Avenue, N.W., Washington, D.C. 20210.

[3] GrantSolutions is DOL's system for managing grant awards, amendments (award modifications), and award closeouts.

[4] The Payment Management System (PMS) is a system that DOL utilizes for financial reporting, as well as grant recipient cash and payment management services.

U.S. DEPARTMENT OF LABOR -EMPLOYMENT AND TRAINING ADMINISTRATION (ETA)

# FUNDING OPPORTUNITY ANNOUNCEMENT: FINANCIAL SYSTEM RISK ASSESSMENT

## SECTION A: PURPOSE

The financial responsibility of grantees must be such that the grantee can properly discharge the public trust which accompanies the authority to expend public funds. Adequate administrative and financial systems including the accounting systems should meet the following criteria as contained in 2 CFR 200 and 2 CFR 2900.

(1) Accounting records should provide information needed to adequately identify the receipt of funds under each grant awarded and the expenditure of funds for each grant.

(2) Entries in accounting records should refer to subsidiary records and/or documentation which support the entry and which can be readily located.

(3) The accounting system should provide accurate and current financial reporting information.

(4) The accounting system should be integrated with an adequate system of internal controls to safeguard the funds and assets covered, check the accuracy and reliability of accounting data, promote operational efficiency, and encourage adherence to prescribed management policies.

## SECTION B: GENERAL

1. Applicant Legal Name (as it appears in SAM.gov):

Knox, County of

a. When was the organization founded/incorporated *(month, day, year):*

June 11, 1792

c. Employer Identification Number:

62-6007979

d. Number of Employees

Full Time: 2,225 Part Time: 218

b. Principal Officers Names, Title, Email Address

President/Chair Board of Directors:
Chief Executive Officer: Glenn Jacobs
Chief Financial Officer: Chris Caldwell
Accounting/Budget Officer: Jennifer Bodie

2. Is the organization or institution affiliated with any other organization: Yes No

If yes, please provide details as to the nature of the company (for profit, nonprofit, LLC, etc) and if it provides services or products to the organization in relation to this grant.

3. Total Sales/Revenues in most recent accounting period. *(12 months)*

$ 399,414,567

## SECTION C: ACCOUNTING SYSTEM

*NOTE: Provide a detailed response (on a separate page on your organization's letterhead and signed/dated by a Principal Officer) for any items 2-9 of Section C that have "No" or "Not Sure" answer(s), providing enough information to clearly reflect the expertise of the organization in these areas.*

1. Has any Government Agency rendered an official written opinion concerning the adequacy of the accounting system for the collection, identification, and allocation of costs under Federal contracts/grants? Yes ☑ No ☐

a. If yes, provide name, and address of Agency performing review:

U.S. Department of Homeland Security

b. Attach a copy of the latest review and any subsequent correspondence, clearance documents, etc.

2. Which of the following best describes the accounting system: State administered ☐ Internally developed ☐ Web-based ☑

3. Does the accounting system identify the receipt and expenditure of program funds separately for each contract/grant? Yes ☑ No ☐ Not Sure ☐

4. Does the accounting system provide for the recording of expenditures for each grant/contract by the component project and budget cost categories shown in the approved budget? Yes ☑ No ☐ Not Sure ☐

5. Are time distribution records maintained for an employee when his/her effort can be specifically identified to a particular cost objective? Yes ☑ No ☐ Not Sure ☐

6. If the organization proposes an overhead rate, does the accounting system provide for the segregation of direct and indirect expenses? Yes ☑ No ☐ Not Sure ☐

7. Does the organization have an approved indirect cost rate or cost allocation plan? Yes ☑ No ☐ Not Sure ☐

If so, who approved it (Federal Cognizant Agency or a Pass-through Entity)? What are the effective dates? The plan doesn't meet the threshold for Federal Approval

8. Does the accounting/financial system include budgetary controls to preclude incurring obligations in excess of:

a. Total funds available for a grant? Yes ☑ No ☐ Not Sure ☐

b. Total funds available for a budget cost category (e.g., Personnel, Travel, etc.)? Yes ☑ No ☐ Not Sure ☐

9. Does the organization or institution have an internal control structure that would provide reasonable assurance that the grant funds, assets, and systems are safeguarded? Yes ☑ No ☐ Not Sure ☐

## SECTION D: FINANCIAL STABILITY

1. Is there any legal matter or an ongoing financial concern that may impact the organization's ability to manage and administer the grant? Yes ☐ No ☑

If yes, please explain briefly.

## SECTION E: FINANCIAL STATEMENTS

1. Did an independent certified public accountant (CPA) ever examine the financial statements? Yes ☑ No ☐

2. If an independent CPA review was performed, please attach a copy of their latest report and any management letters issued.
Enclosed ☑ N / A ☐

3. If an independent CPA was engaged to perform a review and no report was issued, please provide details and an explanation below:

## SECTION F: PAYMENT MANAGEMENT SYSTEM ACCOUNT

1. ETA uses the Department of Health and Human Services Payment Management System (PMS). If your organization has an ETA PMS account, provide the PMS EIN and the PMS account (e.g., 89X7X) where grant funding should be placed if selected for award.

## SECTION G: ADDITIONAL INFORMATION

1. Use this space for any additional information *(indicate section and item numbers if a continuation)*

FEMA

September 28, 2020

Jenny Holden
County of Knox
400 West Main St.
Suite 630
Knoxville, TN 37902

Dear Ms. Holden

The purpose of this letter is to provide the results of the desk review conducted by the Federal Emergency Management Agency (FEMA), Grant Programs Directorate (GPD), Headquarter/Award Administration Branch on July 30, 2020. As you are aware, a member from our team of financial staff reviewed the County of Knox's documentation from the following grant:

| Grant Number | Program Name | Award Amount |
|---|---|---|
| EMW-2016-GR-00186 | Preparing for Emerging Threat and Hazard | $536,250.00 |

The purpose of the review is to provide guidance and recommendations to enhance your efforts in managing Federal funding. The following is a summarized list of findings and associated corrective actions resulting from our visit to your office:

| Finding | Recommended Corrective Action(s) | Award(s) Affected | Target Due Date |
|---|---|---|---|
| None | | | |

We would like to take this opportunity to thank you and the County of Knox staff for being very helpful and cooperative in providing Award Administration-Mitigation with the information requested for conducting this desk review.

The Award Administration-Mitigation Branch is available to respond to any questions you may have regarding the desk review. Tawana Mack can be reached at Tawana.mack@fema.dhs.gov or by calling 202-768-9863.

Sincerely,

Deborah Scott
Branch Chief, Award Administration Division
Office of Grant Administration (OGA)

# Department of Homeland Security
# Federal Emergency Management Agency
# Level One Desk Review Monitoring Protocol Revised

**Instructions:** The following serves as revised guidance for conducting a level one desk reviews for all FEMA award recipients in line with the Enhanced Monitoring Addendum dated March 31,2020. This includes State, Local, Indian Tribal Governments, Institutions of Higher Education, Hospitals, For-Profit Agencies and Non-Profit Organizations. The requirements listed below apply to **all** non-Federal entities.

Please note: The Protocol was developed as a reporting tool and is not a listing of 2 CFR Part 200 requirements; rather it contains references to primary administrative requirements and historical areas of concern related to recipient compliance.

The document is intended for **internal** FEMA use and all appropriate sections should be completed in order to document and report on the results of the review.

*** Self certification qualifications: No changes to internal controls, policies and procedures, and systems as they relate to grants administration and reporting***

## Recipient Information

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| **Recipient Name:** | **County of Knox** | | | | | | |
| **Type of Organization:** | **Non-Government** | | | | | | |
| **Recipient Contact:** | **Jennifer Holden** | | | **Title:** | **Senior Program Manager** | | |
| **Telephone:** | **865-215-3998** | | | **Fax:** | **n/a** | | |
| **Email:** | **Jenny.Holden@knoxcounty.org** | | | | | | |
| **Address:** | **400 West Main Street, Suite 630** | | | | | | |
| **City:** | **Knoxville** | **State:** | **TN** | **Zip:** | **37902** | **Country:** | USA |
| **Other Individuals Involved:** | **Logan Farr; Dwight Van de Vate** | | | | | | |

## Review Information

| | | | |
|---|---|---|---|
| **Desk Review or Site Visit:** | Desk Review | **Regional Tracking Number (Optional):** | |
| **Desk Review Final Contact Date/ Site Visit Completion Date:** | 7/30/2020 | | |
| **Region:** | R4 | | |
| **FEMA Reviewer(s):** | Tawana Mack | | |

## Grant Information

| Grant Number | Program | Grant Amount | Funds Remaining | Start Date | End Date |
|---|---|---|---|---|---|
| EMW-2016-GR-00186 | Program to Prepare Communities for Complex Coordinated Terrorist Attacks (CCTA) | $536,250.00 | $309,293.14 | 9-1-17 | 5-31-21 |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |

| Monitoring History | Yes | No |
|---|---|---|
| **Are any of the monitored grants closed or expired?** | | X |
| *If yes, please list here.* | | |
| **Were any significant problems identified during quarterly reviews of the FFR/SF-425s that require follow-up during the financial monitoring review?** | | X |
| *There a concern about the amount of time it takes to distribute the grant funds to the Local Review Boards.* | | |
| **Has the Recipient received prior financial monitoring reviews?** | | X |
| *If yes, please list here.* | | |
| **Has the Recipient received prior programmatic monitoring visits?** | | X |
| *The recipient was monitored in 2017 with a follow up in 2019* | | |
| **Do any prior monitoring reports have actions that still need to be resolved?** | | X |
| *If yes, please list here.* | | |
| **Was a pre-monitoring meeting conducted with the Programmatic Staff and/or GMS?** | X | |
| *If yes, please provide any relevant information here.* Spoke with Grants Admin to get clarity with some of the documents. | | |

| Summary of Findings and Recommended Corrective Actions | | | | |
|---|---|---|---|---|
| **Finding** | **Recommended Corrective Action(s)** | **Award(s) Affected** | **Category** | **Sub-Category** |
| | | | Choose a Category | Choose a Subcategory |
| | | | Choose a Category | Choose a Subcategory |
| | | | Choose a Category | Choose a Subcategory |
| | | | Choose a Category | Choose a Subcategory |
| | | | Choose a Category | Choose a Subcategory |
| | | | Choose a Category | Choose a Subcategory |
| **Response due to FEMA by:** | | | | |

## Executive Summary/Additional Review Notes/Comments

*Insert appropriate review notes and general comments to document information associated with the review. Please use as much space as needed.*

***The grantee provided an extensive list of documentation. The information was precise and complete, requiring no explanations nor further follow up information. Copy of documentation is included in the appendix.***

FEMA

| Summary of Findings and Recommended Corrective Actions for 44 CFR Part 13 | | | | |
|---|---|---|---|---|
| **Finding** | **Recommended Corrective Action(s)** | **Award(s) Affected** | **Category** | **Sub-Category** |
| | | | Choose a Category | Choose a Subcategory |
| | | | Choose a Category | Choose a Subcategory |
| | | | Choose a Category | Choose a Subcategory |
| | | | Choose a Category | Choose a Subcategory |
| | | | Choose a Category | Choose a Subcategory |
| | | | Choose a Category | Choose a Subcategory |
| **Response due to FEMA by:** | | | | |

| Executive Summary/Additional Review Notes/Comments 44 CFR Part 13 |
|---|
| *Insert appropriate review notes and general comments to document issues identified under the 44 CFR Part 13 references. Please use as much space as needed.* |

# Section I: Level One Desk Review

**Instructions:** The following serves as guidance and reference for conducting a Level One Financial Desk Review. Please provide additional context in the "Comments/Findings" column to support your answers to the Level One Desk Review prompts. Although much of the information below can be obtained externally, via various system confirmations a brief discussion with the recipient needs to occur to document concurrence.

| Level One Financial Desk Review | | | |
|---|---|---|---|
| **Category** | **Questions** | **Answer** | **Comments/Findings** |
| **Audit Findings** | 7. Is the recipient in "good" standing as a result of any audits conducted (e.g., GAO, OIG, A-133)? | Yes | Audits current - no findings. |
| | 8. Is the recipient monitoring subrecipients to ensure they are receiving A-133 audits as appropriate? | N/A | No subrecipients. |
| | 9. Does the recipient have adequate policies and controls in place to monitor subrecipients? | N/A | No subrecipients. |
| **Change in Recipient Staff** | 10. Has the recipient experienced changes or turnover in grants management staff since the last monitoring activity? | No | The staff appears to be stable with no major changes. |
| | 11. Has the recipient received or managed at least one FEMA grant within the past three fiscal years? | Yes | The Current Grant |
| **Recipient Responsiveness** | 12. Does the recipient sufficiently respond to corrective actions and FEMA inquiries in a timely and complete manner? | N/A | No Corrective assigned. |
| **Prior Indication of Problems** | 13. Have there been any changes to the period of performance or scope of work since the last monitoring activity? | N/A | There have been no changes noted. |
| | 14. Have there been any instances of additional monitoring as a result of other activities (e.g., audits or cash analysis)? | N/A | There have been no reasons for added monitoring. |
| **Reporting Challenges** | 15. Does the recipient submit reports and required documentation on-time? | Yes | Financial and Programmatic filed timely |
| | 16. Does the recipient submit reports and required documentation in a complete and error-free manner? | Yes | No errors noted. |
| **Spending Patterns** | 17. Does the recipient exhibit unusual spending patterns? | No | Spending is timely. |
| | 18. Does the recipient have excess or insufficient cash on hand? | No | No cash on hand for more than 30 day. |
| | 19. Was the recipient awarded funds six or more months ago that have not yet been drawn down? | No | Funds are drawn down timely. |

# Section II: Expenditure Review

**Instructions:** Expenditures for the current fiscal quarter may be reviewed through invoices or the accounting ledger sent to the Region by the recipient.

Only questioned costs not resolved during the review should be recorded in the chart below. These costs should be sent back to the recipient requesting additional information and justification in the post-monitoring letter.

| Recipient Questioned or Disallowed Costs | | | | |
|---|---|---|---|---|
| | **Cost Description** | **Amount** | **General Ledger Identification (Document/warrant number, etc.)** | **Reason Questioned** |
| 1. | **N/A** | | | |
| 2. | | | | |
| | *Add more rows as necessary.* | | | |

# Appendices

**Instructions:** If appropriate, please include any additional information which supports the report in the Appendix section. This section maybe deleted if not applicable for a particular review.

DeskReviewInfo_KnoxCo.pdf
SingleAudit_19_KnoxCo.pdf
SingleAudit_18_KnoxCo.pdf
SingleAudit_17_KnoxCo.pdf
ProcurementRegs_KnoxCo.pdf
OrgChart_Position_Time_KnoxCo.pdf
InternalControlManual_KnoxCo.pdf
HomelandSecurityGrantProcedures_KnoxC
GeneralLedger_KnoxCo.pdf
FFRs_KnoxCo.pdf
ChartofAccounts_on 5.4.20_KnoxCo.pdf
CCTAProgram_KnoxCo.xlsx
CAFR_19_KnoxCo.pdf

# ANNUAL COMPREHENSIVE FINANCIAL REPORT

For The Year Ended June 30, 2025

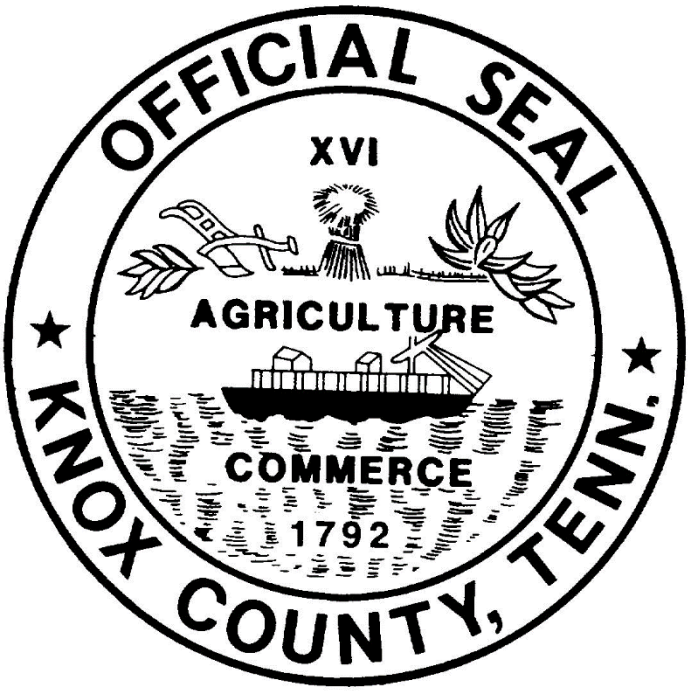
**Glenn Jacobs - County Mayor**

KNOX COUNTY
TENNESSEE

# Annual Comprehensive Financial Report

## For the Fiscal Year Ended June 30, 2025

## Knox County, Tennessee




Prepared by Knox County Government's Finance Department

# KNOX COUNTY, TENNESSEE
# Annual Comprehensive Financial Report
# For the Fiscal Year Ended June 30, 2025
## *Table of Contents*


| | | |
|---|---|---|
| **INTRODUCTORY** | i-x | Letter of Transmittal |
| **SECTION** | xi | GFOA Certificate of Achievement |
| | xii-xiii | Roster of Publicly Elected Officials/Organization Chart |
| **FINANCIAL** | xiv-xvi | Independent Auditor's Report |
| **SECTION** | xvii-xxxiv | Management's Discussion and Analysis (Unaudited) |
| | | Basic Financial Statements: |
| | | Government-wide Financial Statements: |
| | 1 | Statement of Net Position |
| | 2 | Statement of Activities |
| | | Fund Financial Statements |
| | 3 | Balance Sheet - Governmental Funds |
| | 4 | Reconciliation of the Balance Sheet of Governmental Funds to the Statement of Net Position |
| | 5 | Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds |
| | 6 | Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of Governmental Funds to the Statement of Activities |
| | 7 | Statement of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual - General Fund |
| | 8 | Statement of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual - Federal, State and Other Grants Fund |
| | 9 | Statement of Net Position - Proprietary Funds |
| | 10 | Statement of Revenues, Expenses and Changes in Net Position - Proprietary Funds |
| | 11 | Statement of Cash Flows - Proprietary Funds |
| | 12 | Statement of Fiduciary Net Position - Fiduciary Funds |
| | 13 | Statement of Changes in Fiduciary Net Position |
| | 14-141 | Notes to the Financial Statements |
| REQUIRED SUPPLEMENTAL | | Required Supplementary Information: |
| INFORMATION SECTION | 142 | Schedule of Changes in County's Closed Defined Benefit Plan Net Position Liability and Related Ratios |
| | 143 | Schedule of Changes in County's UOPP Plan Net Position Liability and Related Ratios |
| | 144 | Schedule of Changes in County's Teacher's Plan Net Position Liability and Related Ratios |
| | 145 | Schedule of County's Closed Defined Benefit Plan Employer Pension Contributions |
| | 146 | Schedule of County's UOPP Employer Pension Contributions |

# KNOX COUNTY, TENNESSEE
# Annual Comprehensive Financial Report
# For the Fiscal Year Ended June 30, 2025
## *Table of Contents (Continued)*


| | | |
|---|---|---|
| REQUIRED SUPPLEMENTAL INFORMATION SECTION (Continued) | 147 | Schedule of Board's Employer Pension Contributions |
| | 148 | Pension Funds Schedules of Investment Returns |
| | 149 | Schedule of Changes in Knox County Executive and Official's Net Pension Liability (Asset) and Related Ratios Based on Participation in the Knox County Executives and Official's Public Pension Plan of TCRS |
| | 150 | Schedule of Knox County Executive and Official's Employer Contributions Based on Participation in the Public Employee Pension Plan of TCRS Knox County Executive and Official's |
| | 151 | Schedule of Changes in Knox County - BOE Hybrid with Cost Controls Net Pension Liability (Asset) and Related Ratios Based on Participation in the Public Employee Pension Plan of TCRS |
| | 152 | Schedule of Knox County - BOE Hybrid with Cost Controls Employer Contributions Based on Participation in the Public Employee Pension Plan of TCRS |
| | 153 | Schedule of Knox County Schools' Proportionate Share of the Net Pension Liability (Asset) Teacher Legacy Pension Plan of TCRS |
| | 154 | Schedule of Knox County Schools' Employer Contributions Teacher Legacy Pension Plan of TCRS |
| | 155 | Schedule of Knox County Schools' Proportionate Share of the Net Pension Liability (Asset) Teacher Retirement Plan of TCRS |
| | 156 | Schedule of Knox County Schools' Employer Contributions Teacher Retirement Plan of TCRS |
| | 157 | OPEB - Retiree Healthcare Plan - Schedule of Changes in the County's Net OPEB Liability and Related Ratios |
| | 158 | OPEB - Retiree Healthcare Plan - Schedule of County's OPEB Contributions |
| | 159 | OPEB - Retiree Healthcare Plan - Schedule of Annual Money-Weighted Rate of Return |
| | 160 | OPEB - Disability Plan - Schedule of Changes in the County's Net OPEB Liability and Related Ratios |
| | 161 | OPEB - Disability Plan - Schedule of County's OPEB Contributions |
| | 162 | OPEB - Disability Plan - Schedule of Annual Money-Weighted Rate of Return |
| | 163 | OPEB - Closed Teacher Group Insurance Plan - Schedule of Changes in the Board's Proportionate Share of Collective OPEB Liability and Related Ratios |
| | 164 | OPEB - Closed Tennessee Plan - Schedule of Changes in the Board's Proportionate Share of Collective OPEB Liability and Related Ratios |
| SUPPLEMENTAL SECTION | | Combining and Individual Fund Statements and Schedules: |
| | 165 | Comparative Balance Sheets - General Fund |
| | 166 | Comparative Statements of Revenues, Expenditures and Changes in Fund Balances - General Fund |
| | 167 | Comparative Balance Sheets - Public Improvement Capital Projects Fund (Major) |

# KNOX COUNTY, TENNESSEE
# Annual Comprehensive Financial Report
# For the Fiscal Year Ended June 30, 2025
## *Table of Contents (Continued)*


| | | |
|---|---|---|
| SUPPLEMENTAL SECTION (Continued) | 168 | Comparative Statements of Revenues, Expenditures and Changes in Fund Balances - Public Improvement Capital Projects Fund (Major) |
| | 169-170 | Schedule of Construction Project Expenditures - Budget and Actual - Public Improvement Capital Projects Fund (Major) |
| | 171 | Comparative Balance Sheets - Debt Service Fund (Major) |
| | 172 | Comparative Statements of Revenues, Expenditures and Changes in Fund Balances - Debt Service Fund (Major) |
| | 173 | Comparative Schedules of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual - Debt Service Fund (Major) |
| | 174 | Comparative Balance Sheets - Federal, State and Other Grants Fund (Major) |
| | 175 | Comparative Statements of Revenues, Expenditures and Changes in Fund Balances - Federal, State and Other Grants Fund (Major) |
| | 176 | Combining Balance Sheets - Nonmajor Governmental Funds |
| | 177 | Combining Statement of Revenues, Expenditures and Changes in Fund Balances - Nonmajor Governmental Funds |
| | 178 | Combining Balance Sheets - Nonmajor Special Revenue Funds |
| | 179 | Combining Statement of Revenues, Expenditures and Changes in Fund Balances - Nonmajor Special Revenue Funds |
| | 180 | Combining Balance Sheets - Constitutional Officers' Special Revenue Fund |
| | 181 | Combining Schedule of Revenues, Expenditures and Changes in Fund Balances - Constitutional Officers' Special Revenue Fund |
| | 182 | Comparative Balance Sheets - Governmental Library Fund |
| | 183 | Comparative Statements of Revenues, Expenditures and Changes in Fund Balances - Governmental Library Fund |
| | 184 | Comparative Schedules of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual - Governmental Library Fund |
| | 185 | Comparative Balance Sheets - Public Library Fund |
| | 186 | Comparative Statements of Revenues, Expenditures and Changes in Fund Balances - Public Library Fund |
| | 187 | Comparative Schedules of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual - Public Library Fund |
| | 188 | Comparative Balance Sheets - Solid Waste Fund |
| | 189 | Comparative Statements of Revenues, Expenditures and Changes in Fund Balances - Solid Waste Fund |

# KNOX COUNTY, TENNESSEE
# Annual Comprehensive Financial Report
# For the Fiscal Year Ended June 30, 2025
## *Table of Contents (Continued)*


| | | |
|---|---|---|
| SUPPLEMENTAL SECTION (Continued) | 190 | Comparative Schedules of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual - Solid Waste Fund |
| | 191 | Comparative Balance Sheets - Hotel/Motel Tax Fund |
| | 192 | Comparative Statements of Revenues, Expenditures and Changes in Fund Balances - Hotel/Motel Tax Fund |
| | 193 | Comparative Schedules of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual - Hotel/Motel Tax Fund |
| | 194 | Comparative Balance Sheets - Drug Control Fund |
| | 195 | Comparative Statements of Revenues, Expenditures and Changes in Fund Balances - Drug Control Fund |
| | 196 | Comparative Schedules of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual - Drug Control Fund |
| | 197 | Comparative Balance Sheets - Engineering & Public Works Fund |
| | 198 | Comparative Statements of Revenues, Expenditures and Changes in Fund Balances - Engineering & Public Works Fund |
| | 199 | Comparative Schedules of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual - Engineering & Public Works Fund |
| | 200 | Comparative Balance Sheets - ADA Construction Capital Projects Fund |
| | 201 | Comparative Statements of Revenues, Expenditures and Changes in Fund Balances - ADA Construction Capital Projects Fund |
| | 202 | Comparative Statements of Net Position - Three Ridges Golf Course Fund |
| | 203 | Comparative Statements of Revenues, Expenses and Changes in Net Position - Three Ridges Golf Course Fund |
| | 204 | Comparative Statements of Cash Flows - Three Ridges Golf Course Fund |
| | 205 | Combining Statement of Net Position - Internal Service Funds |
| | 206 | Combining Statement of Revenues, Expenses and Changes in Net Position - Internal Service Funds |
| | 207 | Combining Statement of Cash Flows - Internal Service Funds |
| | 208 | Comparative Statements of Net Position - Vehicle Service Center Fund |
| | 209 | Comparative Statements of Revenues, Expenses and Changes in Net Position - Vehicle Service Center Fund |
| | 210 | Comparative Statements of Net Position - Mailroom Fund |
| | 211 | Comparative Statements of Revenues, Expenses and Changes in Net Position - Mailroom Fund |
| | 212 | Comparative Statements of Net Position - Employee Benefits Fund |
| | 213 | Comparative Statements of Revenues, Expenses and Changes in Net Position - Employee Benefits Fund |
| | 214 | Comparative Statements of Net Position - Self Insurance Fund |
| | 215 | Comparative Statements of Revenues, Expenses and Changes in Net Position - Self Insurance Fund |

# KNOX COUNTY, TENNESSEE
# Annual Comprehensive Financial Report
# For the Fiscal Year Ended June 30, 2025
## *Table of Contents (Continued)*


| | | |
|---|---|---|
| SUPPLEMENTAL SECTION (Continued) | 216 | Comparative Statements of Net Position - Building Operations Fund |
| | 217 | Comparative Statements of Revenues, Expenses and Changes in Net Position - Building Operations Fund |
| | 218 | Comparative Statements of Net Position - Technical Support Service Fund |
| | 219 | Comparative Statements of Revenues, Expenses and Changes in Net Position - Technical Support Service Fund |
| | 220 | Comparative Statements of Net Position - Capital Leasing Fund |
| | 221 | Comparative Statements of Revenues, Expenses and Changes in Net Position - Capital Leasing Fund |
| | 222 | Comparative Statements of Net Position - Self Insurance Healthcare Fund |
| | 223 | Comparative Statements of Revenues, Expenses and Changes in Net Position - Self Insurance Healthcare Fund |
| | 224 | Combining Statement of Fiduciary Net Position - Pension, Retirement and Other Post-Employment Benefit Trust Funds |
| | 225 | Combining Statement of Changes in Fiduciary Net Position - Pension, Retirement and Other Post-Employment Benefit Trust Funds |
| | 226 | Comparative Statements of Fiduciary Net Position - Pension Trust Fund - Closed Defined Benefit Plan |
| | 227 | Comparative Statements of Changes in Fiduciary Net Position - Pension Trust Fund - Closed Defined Benefit Plan |
| | 228 | Comparative Statements of Fiduciary Net Position - Pension Trust Fund - Uniformed Officers Pension Plan |
| | 229 | Comparative Statements of Changes in Fiduciary Net Position - Pension Trust Fund - Uniformed Officers Plan |
| | 230 | Comparative Statements of Fiduciary Net Position - Pension Trust Fund - Asset Accumulation Plan |
| | 231 | Comparative Statements of Changes in Fiduciary Net Position - Pension Trust Fund - Asset Accumulation Plan |
| | 232 | Comparative Statements of Fiduciary Net Position - Pension Trust Fund - Sheriff's Total Accumulation Retirement Plan |
| | 233 | Comparative Statements of Changes in Fiduciary Net Position - Pension Trust Fund - Sheriff's Total Accumulation Retirement Plan |
| | 234 | Comparative Statements of Fiduciary Net Position - Pension Trust Fund - Voluntary 457 Plan |
| | 235 | Comparative Statements of Changes in Fiduciary Net Position - Pension Trust Fund - Voluntary 457 Plan |
| | 236 | Comparative Statements of Fiduciary Net Position - Other Employee Benefit Trust Fund - Employee Disability Plan |
| | 237 | Comparative Statements of Changes in Fiduciary Net Position - Other Employee Benefit Trust Fund - Employee Disability Plan |

# KNOX COUNTY, TENNESSEE
# Annual Comprehensive Financial Report
# For the Fiscal Year Ended June 30, 2025
## *Table of Contents (Continued)*


| | | |
|---|---|---|
| SUPPLEMENTAL SECTION (Continued) | 238 | Comparative Statements of Fiduciary Net Position - Other Employee Benefit Trust Fund - Retiree Healthcare Plan |
| | 239 | Comparative Statements of Changes in Fiduciary Net Position - Other Employee Benefit Trust Fund - Retiree Healthcare Plan |
| | 240 | Comparative Statements of Fiduciary Net Position - Pension Trust Fund - Medical Expense Retirement Plan |
| | 241 | Comparative Statements of Changes in Fiduciary Net Position - Pension Trust Fund - Medical Expense Retirement Plan |
| | 242 | Combining Statement of Fiduciary Net Position - Custodial Funds |
| | 243 | Combining Statement of Changes in Fiduciary Net Position - Custodial Funds |
| | 244 | Combining Statement of Net Position - Nonmajor Component Units |
| | 245 | Combining Statement of Activities - Nonmajor Component Units |
| | 246 | Schedule of Changes in Long-Term Debt by Individual Issue |
| | 247-248 | Schedule of Debt Service Requirements - Primary Government and Board |
| | 249-250 | Schedule of Debt Service Requirements - General Bonded Debt - Primary Government |
| | 251-252 | Schedule of Debt Service Requirements - General Bonded Debt - Discretely Presented Component Unit - Knox County Board of Education |
| | 253 | Schedule of Debt Service Requirements |
| | 254-256 | Schedule of Changes in Lease Obligations |
| | 257 | Schedule of Salaries and Insurance Coverage of Principal Elected Officials |
| | 258 | Schedule of Internal Receivables and Payables |
| COMPONENT UNIT - BOARD OF EDUCATION SECTION | | Discretely Presented Governmental Component Unit - Knox County Board of Education: |
| | 259 | Statement of Net Position |
| | 260 | Statement of Activities |
| | 261 | Balance Sheet - Governmental Funds |
| | 262 | Reconciliation of the Balance Sheet of Governmental Funds to the Statement of Net Position |
| | 263 | Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds |
| | 264 | Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of Governmental Funds to the Statement of Activities |
| | 265 | Comparative Balance Sheets - General Fund - General Purpose School |
| | 266 | Comparative Statements of Revenues, Expenditures and Changes in Fund Balances - General Fund - General Purpose School |

# KNOX COUNTY, TENNESSEE
# Annual Comprehensive Financial Report
# For the Fiscal Year Ended June 30, 2025
## *Table of Contents (Continued)*


| | | |
|---|---|---|
| COMPONENT UNIT - BOARD OF EDUCATION SECTION (Continued) | 267 | Comparative Schedules of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual - General Fund - General Purpose School |
| | 268 | Comparative Balance Sheets - School Construction Capital Projects Fund |
| | 269 | Comparative Statements of Revenues, Expenditures and Changes in Fund Balances - School Construction Capital Projects Fund |
| | 270 | Schedule of Construction Project Expenditures - Budget and Actual - School Construction Capital Projects Fund |
| | 271 | Comparative Balance Sheets - School Federal Projects Fund |
| | 272 | Comparative Statements of Revenues, Expenditures and Changes in Fund Balances - School Federal Projects Fund |
| | 273 | Comparative Schedules of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual - School Federal Projects Fund |
| | 274 | Combining Balance Sheet - Nonmajor Governmental Funds |
| | 275 | Combining Statement of Revenues, Expenditures and Changes in Fund Balances - Nonmajor Governmental Funds |
| | 276 | Comparative Balance Sheets - School General Projects Fund |
| | 277 | Comparative Statements of Revenues, Expenditures and Changes in Fund Balances - School General Projects Fund |
| | 278 | Comparative Schedules of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual - School General Projects Fund |
| | 279 | Comparative Balance Sheets - Central Cafeteria Fund |
| | 280 | Comparative Statements of Revenues, Expenditures and Changes in Fund Balances - Central Cafeteria Fund |
| | 281 | Comparative Schedules of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual - Central Cafeteria Fund |
| | 282 | Comparative Balance Sheets - Internal School Funds |
| | 283 | Comparative Statements of Revenues, Expenditures and Changes in Fund Balances - Internal School Funds |
| | 284 | Comparative Statements of Fiduciary Net Position - Pension Trust Fund - Teacher's Plan (Defined Benefit Plan) |
| | 285 | Comparative Statements of Changes in Fiduciary Net Position - Pension Trust Fund - Teacher's Plan (Defined Benefit Plan) |

# KNOX COUNTY, TENNESSEE
# Annual Comprehensive Financial Report
# For the Fiscal Year Ended June 30, 2025
***Table of Contents (Continued)***


**STATISTICAL SECTION**
**(UNAUDITED)**

Financial Trends Information:
286 Net Position and Changes in Net Position
287-288 Changes in Net Position
289 Primary Government Activities Tax Revenues by Source
290 Component Units Activities Tax Revenues by Source
291 Reporting Unit Activities Tax Revenues by Source
292 Fund Balances of Governmental Funds
293 Changes in Fund Balances of Governmental Funds

Revenue Capacity Information:
294 Assessed Value and Estimated Actual Value of Taxable Property
295 Property Tax Rates
296 Principal Property Taxpayers
297 Property Tax Levies and Collections

Debt Capacity Information:
298 Ratios of Outstanding Debt by Type
299 Ratios of General Bonded Debt Outstanding
300 Direct and Overlapping Governmental Activities Debt

Demographic and Economic Information:
301 Demographic and Economic Statistics
302 Principal Employers

Operating Information:
303 Full-time Equivalent County Government Employees by Function
304 Operating Indicators by Function
305 Capital Asset Statistics by Function

OFFICE OF COUNTY MAYOR GLENN JACOBS

Department of Finance ● 400 Main Street, Suite 630, Knoxville, TN 37902

January 9, 2026

To the Board of Knox County Commissioners and the Citizens of Knox County, Tennessee:

The Annual Comprehensive Financial Report (ACFR) of Knox County, Tennessee (the County) for the fiscal year ended June 30, 2025, is hereby submitted. Responsibility for both the accuracy of the data, and the completeness and fairness of the presentations, including all disclosures, rests with the County. County management assumes full responsibility for the completeness and reliability of the information contained in this report, based on a comprehensive framework of internal control that has been established for that purpose. Because the cost of internal control should not exceed anticipated benefits, the objective is to provide reasonable, rather than absolute, assurance that the financial statements are free of any material misstatements. To the best of our knowledge and belief, the enclosed information is accurate in all material respects and is reported in a manner designed to present fairly the financial position and changes in financial position of the various funds of the County and its component units. All disclosures necessary to enable the reader to gain an understanding of the County's activities have been included.

The introductory section includes this transmittal letter, the County's organization chart, and a list of principal officials. The financial section includes Management's Discussion & Analysis (MD&A), the basic government-wide and fund financial statements, and notes to the financial statements. The financial section also includes Required Supplementary Information and other supplemental information. The statistical section includes selected financial and demographic information, generally presented on a multi-year basis. The reader is directed to the MD&A for a narrative introduction, overview and analysis of the financial statements. This letter of transmittal is designed to complement the MD&A and should be read in conjunction with it. Knox County's MD&A can be found immediately following the report of the independent auditors.

State law requires that the County obtain an annual audit of its books and records. The independent audit performed by Pugh & Company, P. C., Certified Public Accountants, has been obtained to fulfill that requirement. The auditors have issued an unmodified ("clean") opinion on the County's financial statements for the year ended June 30, 2025. The independent auditor's report is located at the front of the financial section of this report. The County is also required to undergo an annual single audit in conformity with the provisions of Title 2 U.S. *Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Information related to this single audit, including schedules of federal financial assistance, findings and recommendations, and auditor's reports on the internal control structure and compliance with applicable laws and regulations, is included in a separately issued report.

The financial reporting entity (the government) includes all the funds of the primary government (i.e., the County) as well as its component units. Component units are legally separate entities for which the primary government is financially accountable. Component units are discretely presented in separate columns in the government-wide financial statements to emphasize they are legally separate from the primary government and to differentiate their financial position, results of operations, and cash flows from those of the primary government. The Knox County Board of Education (the Board), Knox County Emergency Communications District (the District), the Knox County Railroad Authority (KCRA), and the Knox Education Foundation (KEF) are reported as discretely presented component units. The County and its component units provide a full range of services including, but not limited to, the construction and maintenance of highways, streets and infrastructure, public health and welfare, police protection, emergency telephone services, elementary and secondary education, community services, sanitation services, and recreational and cultural events. Because of the close relationship between the County and the Board and the fact that the Board does not issue financial statements separate from those of the County, several of the supplemental schedules and other financial information have been consolidated to more properly reflect the joint activities of the County and the Board.

## *GOVERNMENTAL STRUCTURE*

The County has operated under a County Mayor/County Commission form of government since September 1, 1980, and has been under a Home Rule Charter (Charter) since September 1, 1990. Policymaking and legislative authority are vested in the County Mayor (the executive branch of the County) and the County Commission (the legislative branch of the County). The County Commission is responsible for, among other things, passing ordinances, adopting the budget, and appointing committees. The County Mayor, elected at-large for a four-year term, is responsible for carrying out the policies and ordinances of the County Commission, overseeing the day-to-day operations of the government and appointing the heads of many of the County's departments.

## *OFFICE OF THE COUNTY MAYOR*

Knox County Mayor Glenn Jacobs took office in September 2018, shortly after the start of the 2018-2019 fiscal year, and won re-election in 2022. Since his first term, Mayor Jacobs has focused on providing low taxes, yet high-quality and efficient services to our residents. He is committed to creating opportunities for everyone to thrive in an engaged and vibrant community with an emphasis on jobs, education, and recreation.

Some of Mayor Jacobs' achievements to date include:

- Hosts constituent meetings and community lunches in all nine county districts
- Established and opened the Knox County Skilled Trades Academy and Regional Training Center (START) that serves both adults who are continuing education in HVAC, masonry, electrical, and carpentry fields and Knox County high school students who do not currently have access to CTE classes
- Launched the All4Knox program to create a community-wide strategic plan to combat substance abuse

- Started Read City USA—a collaborative reading initiative designed to help all children, regardless of socioeconomic background, to learn to read early and well
- Renovated and improved the athletic fields at South Doyle Middle School
- Opened three new elementary schools
- Helped the Knox County Public Library provide more than 4,000 library cards to community school students
- Created School Mania, which provides school supplies to Knox County students
- Relocated Knox County Schools' administrative teams to TVA Towers, putting the Andrew Johnson Building back on the tax roll
- Improved safety at dangerous intersections and added walking connectivity throughout the county
- Established the annual "Night of Champions," to pay tribute to all Knox County TSSAA State Championship winning teams.
- Worked with Knox County Criminal Court Clerk to open one of the only mental health courts in the state.
- Kicked off the Plumb Creek Park Stream Enhancement Project, a strategic effort aimed at revitalizing the water quality and ecosystem of Plumb Creek, a tributary of Beaver Creek, supported by federal funding.
- Extended the county's maternity leave policy
- Committed to working with the state and federal governments on the responsible placement of refugees
- Built Phase IV of the Schaad Road Project
- Entered into Phase II of the Beaver Creek Water Trail, a first-of-its-kind 44-mile water trail that connects five Knox County communities
- Replaced the Powell Boardwalk, extended the county's greenway system, and opened several new parks, dog parks and a senior center
- Opened several new parks including one that recognizes and honor veterans
- Updated the county's comprehensive land-use plan (AdvanceKnox), which hasn't been done in 20 years
- Began work on a 5-year Parks Master Plan
- Established a weekly video series to promote local businesses and community members
- Established the Knox County Mayor's TCAT Scholarship that supports the children of Knox County employees taking classes at Tennessee College of Applied Technology Knoxville
- Worked with Grateful Nation Project to create Hero Cards honoring local fallen veterans.
- Established the annual "camporee" at Melton Hill Park, an April camping event that features interactive nature programming for kids and adults, a sunset movie and local band campfire jam session, water sport rentals, and an information command center.
- Reopened the Concord Park Par 3 Golf Course.
- Built a new splash pad at French Memorial Park in South Knox County.
- Has not raised property taxes.

### *Legislative Initiatives*

*Impact of State Funding:* Knox County, like the other 94 county governments in Tennessee, receives significant support from state-shared revenues, mainly in the form of education and highway dollars. Because of this dependence, the legislative activities of the Tennessee General Assembly are carefully monitored. Thanks to the continuing leadership of our Governor, the State again passed a responsible, balanced budget. We at the local level are thankful for the fiscal responsibility demonstrated by the state budget. A healthy state budget means more stable and predictable revenues for all cities and counties.

### *Capital Improvement Initiatives*

As evidence of the County's commitment to build the facilities necessary to serve the citizens of Knox County and promote economic development within the County and region, the County Commission adopted the Knox County Capital Improvement Plan on June 1, 2024. At the recommendation of the County Mayor, the five-year capital plan represents a road map of anticipated major capital projects. It does not represent appropriations and is subject to annual revisions or modifications. These individual projects will be primarily funded through general obligation bonded debt.

During the year, the County and the Board expended significant resources in the following major construction/renovation projects in accordance with the County's Capital Plan:

*General Construction/Renovation:*
- TVA East Tower
- Maintenance Facility
- TVA Summerplace
- Energy Mgmt Phase IIIC

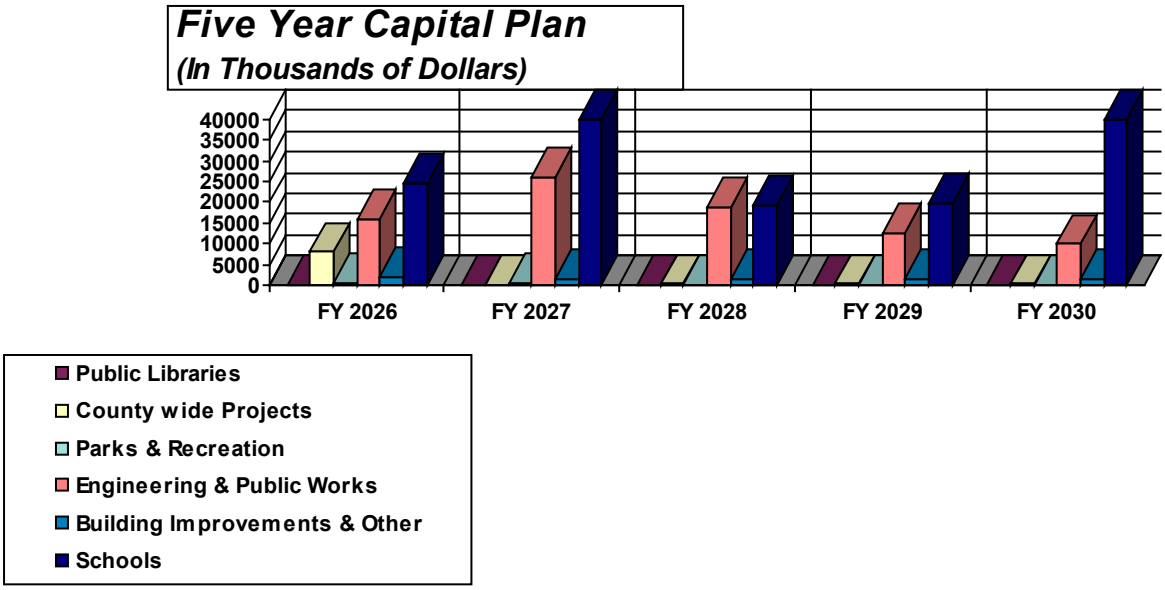
*School Construction/Renovations:*
- Physical Plant Upgrades
- Farragut Elementary
- Drive Parking Upgrades
- Halls Middle Gym Replacement

*Road Construction/Improvements:*
- General Road Improvements
- Schaad Road Phase II
- Coward Mill Project
- State Road Projects

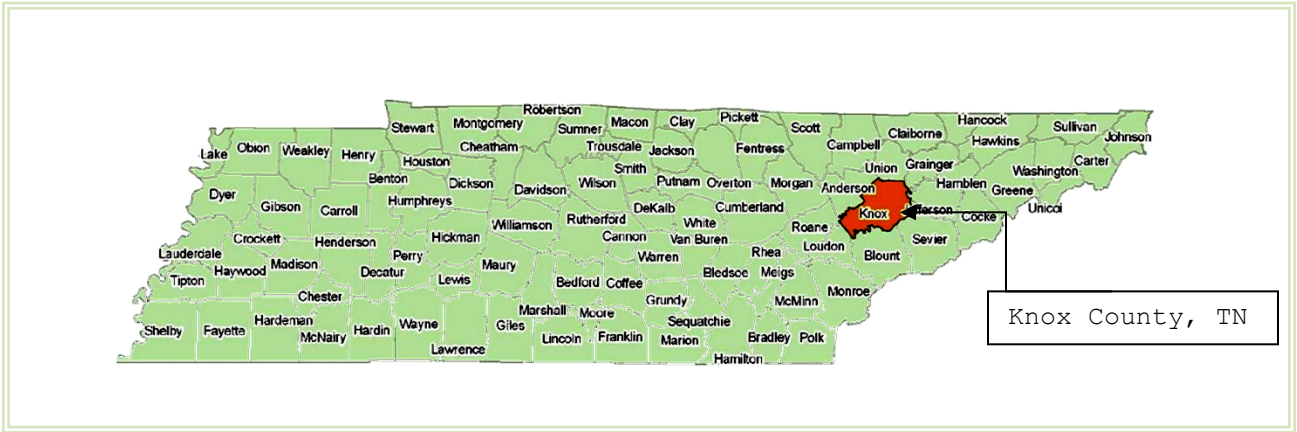
*School Construction/Renovations:*
- HVAC Upgrades
- Title IX Solutions
- Security Upgrades
- Hardin Valley Academy additions

The following summarizes the projected capital improvement plan for the next five years net of estimated allocations for project schedule variances (amounts expressed in thousands):

| | FY 2026 | FY 2027 | FY 2028 | FY 2029 | FY 2030 | TOTAL |
|---|---|---|---|---|---|---|
| Public Libraries | $ - | $ 100 | $ 100 | $ 100 | $ 100 | $ 400 |
| Countywide Projects | 8,000 | 200 | 300 | 300 | 300 | 9,100 |
| Parks & Recreation | 600 | 440 | - | - | - | 1.040 |
| Engineering & Public Works | 15,890 | 25,890 | 18,700 | 12,700 | 9,950 | 83,130 |
| Building Improvements & Other | 1,830 | 1,650 | 1,650 | 1,650 | 1,650 | 8,430 |
| Schools | 24,400 | 81,100 | 19,300 | 19,600 | 72,000 | 216,400 |
| | | | | | | |
| **Total – Approved Projects** | $ 50,720 | $ 109,380 | $ 40,050 | $ 34,350 | $ 84,000 | $ 318,500 |




## ABOUT KNOX COUNTY




The County is the third most populous county in the State of Tennessee. Located in Eastern Tennessee at the headwaters of the Tennessee River, it is the hub of the areas of East Tennessee, Southeast Kentucky, Southwest Virginia, and Western North Carolina. This area encompasses over two million people. The U.S. Census Bureau's 2024 census demographic population data reported that 506,764 citizens reside within the total land area of approximately 526 square miles that make up Knox County. (See Knoxville-Knox County Planning Commission for additional information regarding population information, demographics, and other information about Knox County.) Knoxville, the County seat, is about 50 miles west of the North Carolina state line.

The City of Knoxville's 2024 population was reported at 198,722. It is the largest incorporated municipality in the County. Farragut, the only other municipality in the County, has an estimated

population of 25,660. Knoxville has a land area of approximately 104 square miles within its corporate limits and is located on the Tennessee River near the geographic center of East Tennessee.

### *Manufacturing and Commerce*

Located in the northeastern portion of the State, Knox County, along with Anderson, Blount, Campbell, Grainger, Loudon, Morgan, Roane and Union counties, is part of the Knoxville Metropolitan Statistical Area (MSA). Because of its central location in the eastern United States, the County metropolitan area serves thousands of industrial and commercial customers in a concentrated eight-state area. Nearly half of the nation's population is within a day's drive of Knoxville. For many years the County has been known as one of the South's leading wholesale markets. Based on 2024 estimates, there were approximately 1,212 wholesale establishments, 1,933 retail establishments, and 11,786 service industries located in the County.

The area is the trade center for a 42-county region, located in East Tennessee, Kentucky, Virginia, and North Carolina, which serves over two million people. It also is the cultural, tourist, and professional center for this region. The MSA includes more than 909 manufacturing firms, which produce a large variety of items including medical devices, electronic components, chemicals, manufactured housing, apparel, and automobile parts.

### *Business Climate*

The County has a history of being a regional leader in economic activity. The County offers premier location opportunities for high-technology and precision manufacturing firms. The University of Tennessee, Tennessee Valley Authority, and the Oak Ridge National Laboratory help to provide a stable, secure employment base. The Knoxville area is home to many medium-sized manufacturing and distribution operations as well as customer service centers. The Knoxville area boasts a strong and reliable workforce, and low union membership rates. These assets, combined with an excellent location at the intersections of Interstates 40, 75, and 81, make Knox County a great location for any business. The County is also well served by 250 trucking companies, four railroads, six airlines, and three local river terminals that provide direct links to the Great Lakes and to the Gulf of Mexico. The Knoxville area continually receives recognition for high quality of life, combining an attractive natural setting with a moderate four-season climate. In addition, the Knoxville area ranks among the nation's top markets for low cost of living. The Knoxville MSA ranks as one of the top southeastern urban areas with an index of 86.4 compared to the average of all participating cities of 100. The County has over 6,477 acres of park and recreation space, with approximately 227 miles of greenways and walking trails. The arts and culture are well served, with the Knoxville Symphony, Knoxville Opera Company, Knoxville Museum of Art, and several performing arts organizations, including the Clarence Brown Theater, providing numerous cultural opportunities. Live entertainment includes touring Broadway productions and many concerts at numerous venues throughout the area, including the historic, beautifully renovated Tennessee and Bijou theaters. The County is committed to enhancing the development and improvement of its local business environment and economy. The County has established a program using economic incentives based on tax abatement tools to attract and retain businesses that provide the types of employment, capital investment, community involvement, and financial impact expected to benefit the County long-term.

## *Industrial Investment*

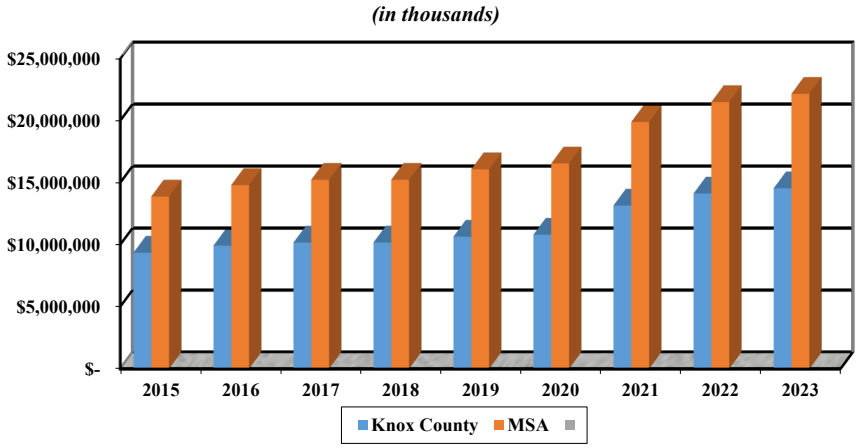
The Knoxville MSA has been recognized nationally as a leading location to live and do business. The Milken Institute is a nonprofit, nonpartisan think tank focused on accelerating measurable progress. Their Best-Performing Cities report uses 13 metrics that fall into three categories, labor market performance, high-tech impact, and access to economic opportunities, to benchmark cities' economic advancement. In 2025, the Knoxville MSA ranked 69th nationally based upon these metrics. Commerce and industry vary from the media success of Discovery, Inc. formerly Scripps Television Networks (HGTV, DIY, Food, Cooking, GAC, and Travel), to Sysco Corporation's (largest food service marketer and distributor in North America) regional warehouse and distribution center. In addition, many other local companies are recognized as national and global leaders, including Clayton Homes, Brunswick Corporation, Keurig Green Mountain, Bush Brothers, Pilot/Flying J Travel Centers, and Denso Manufacturing.

The area is also gaining a reputation as a prime location for corporate headquarters. High profile companies headquartered here in the MSA include the Tennessee Valley Authority, Jewelry Television, AC Entertainment, DeRoyal Industries, PetSafe/Radio Systems Corporation, and Regal Entertainment. Knox County has 8 business parks and a Technology Corridor to meet a wide range of corporate facility needs.

## *Commercial Development*

Four regional shopping malls and over 200 shopping centers and factory outlets meet the retail needs of Knox County citizens and visitors. Knox County has traditionally been the regional hub of the MSA. The 2024 retail sales in the MSA grossed over $22.2 billion, with approximately 66% of that total generated in Knox County.

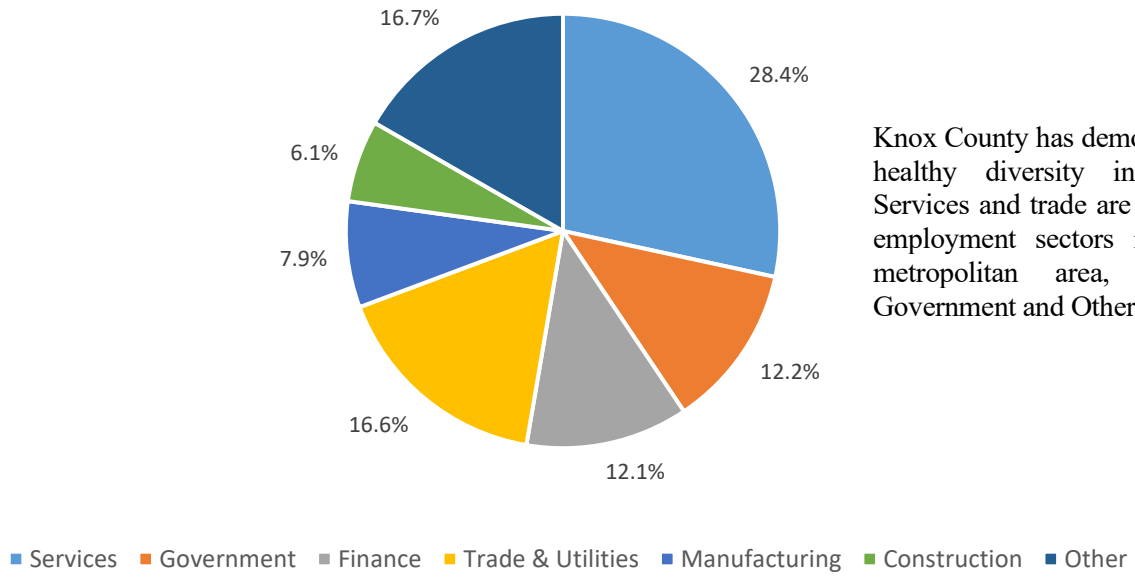
***RETAIL SALES***



### *Tourism*

Although industry frequently is considered the core of an economic base, secondary and tertiary activities also make important contributions to economic development. The convention and tourism business contribute to the County's economic base by drawing income into the region, resulting in employment opportunities as well as investment opportunities in tourist-related facilities. The area draws thousands of enthusiasts every year for University of Tennessee sporting events, and minor league hockey and baseball are also available for sports fans. Opportunities for outdoor recreation are plentiful, with parks and recreation activities throughout the County and in the nearby Great Smoky Mountains National Park, which had over 12.2 million guests in 2024.

### *Non-Agricultural Employment*



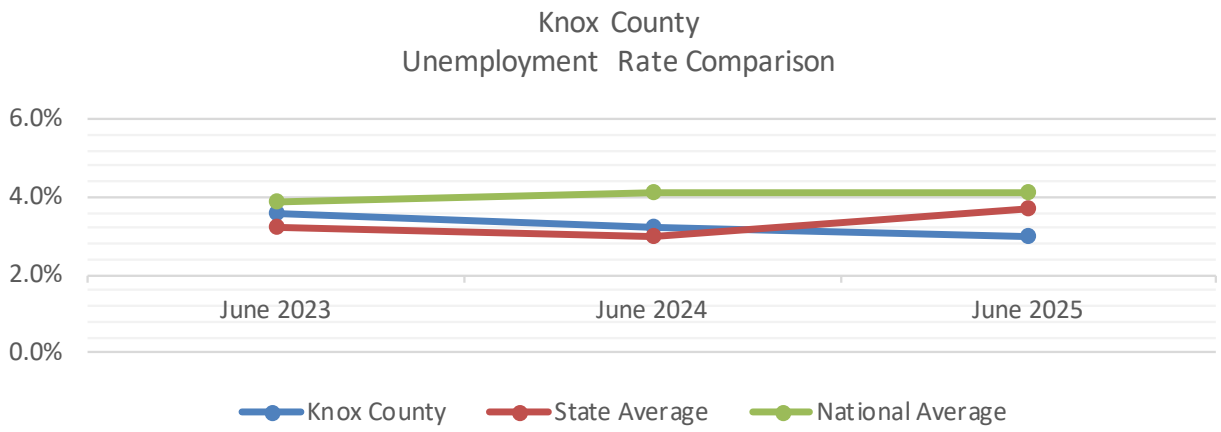

Knox County has demonstrated a very healthy diversity in employment. Services and trade are the two largest employment sectors in the County metropolitan area, followed by Government and Other.

### *Per Capita Income*

In 2024, Knox County's per capita income was $67,323.

### *Unemployment*

Historically, Knox County's unemployment rate has been low relative to the state and national rates. For the month of June 2025, the seasonally adjusted unemployment rates for the County, state and nation stood at 3.0%, 3.7% and 4.1%, respectively, a much-improved average over the prior year pandemic rates. The County's rate remained lower than the National average.




## *FINANCIAL INFORMATION*

The County has faced the challenge of maintaining essential services, while reducing the levels of debt. The approach taken has been based on careful budgeting and management of revenues and expenditures in both the annual budgets and the long-term budget for capital planning. For the annual budget process, the FY 2025 adopted budget provided for a moderate increase of 3.91% in General Fund expenditures. The adopted budget for education funding provided for in the General Purpose School Fund (the general fund for the Board of Education component unit) has increased by 2.3%. The increases in budgeted funds for public safety and education reflect the Mayor's commitment to ensure that adequate funding is provided for these essential functions. By careful budgeting of expenditures in the overall budget, other essential services to Knox County citizens (road maintenance, parks and recreation, library services, etc.) have been maintained at appropriate levels. Revenues have been estimated conservatively, and actual results exceeded the budget. Much of this was due to local taxes, other local revenues, and funding from the State that exceeded originally budgeted estimates.

The planned reduction in the County's bonded debt levels is dependent on both the levels of debt service payments and the amounts of new debt added. Debt service expenditures are provided for in the County's annual budgets, and the amounts of debt retirement have been provided for based on the required upcoming debt service. The amount of new debt to be added is dependent on the amount needed for projects approved in the County's adopted Capital Improvement Plan, which covers the upcoming five-year period. This funding mechanism provides for a matching of debt service expenditures with the useful lives of the assets acquired with the bond proceeds. In order to reduce the overall levels of bonded debt, it has been necessary to reduce the approved projects to be funded from debt proceeds. This reduction is being accomplished.

The total bonded debt as of June 30, 2025, is $727,050,114.

## *OTHER INFORMATION*

### *Awards*

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Knox County Government for its annual comprehensive financial report for the fiscal year ended June 30, 2024. This was the twenty-nineth consecutive year that the government has achieved this prestigious award. In order to be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized annual comprehensive financial report. This report must satisfy both generally accepted accounting principles and applicable legal requirements.

A Certificate of Achievement is valid for a period of one year only. We believe that our present report continues to meet the program's requirements and we are submitting it to the GFOA to determine eligibility for another certificate.

The County has also received, for the thirtieth consecutive time, the GFOA Award for Distinguished Budget Presentation for its 2025 Annual Operating Budget. In qualifying for the award, the County's budget document was judged to be proficient in several categories including policy documentation, financial planning, and organization.

The County received, for the sixth consecutive year, the GFOA's Award for Outstanding Achievement in Popular Annual Financial Reporting (PAFR award) for the fiscal year ended June 30, 2024. The award represents a significant achievement by the County. Each eligible report is reviewed by judges who evaluate the report based on the following categories: reader appeal, understandability, distribution methods, creativity, and other elements. Having now received all three of GFOA's financial awards the County achieved Triple Crown status.

### *Acknowledgments*

The preparation of the ACFR was made possible by the dedicated service of the Department of Finance. Those involved have our sincere appreciation for the individual and collective contributions made in the preparation of the report. Perry Benshoof, Jennifer Bodie, Jeff Clark, Susan Johnson, Amber Knight, Cody Taylor, Nicholas Wilson, and Melanie Wilck all went above and beyond the call of duty to design and generate this report. Thank you very much for your professional dedication in this effort. Thank you to the entire Department of Finance for your efforts to "get the job done well" every day. You serve the citizens of Knox County very well.

Recognition and appreciation are also extended to the County Commission and the Board of Education for their continued dedication in planning and conducting the operations of the County and the Board in a financially responsible and progressive manner.

Sincerely,

Chris Caldwell
Chief Financial Officer

Government Finance Officers Association

# Certificate of Achievement for Excellence in Financial Reporting

Presented to

**Knox County**
**Tennessee**

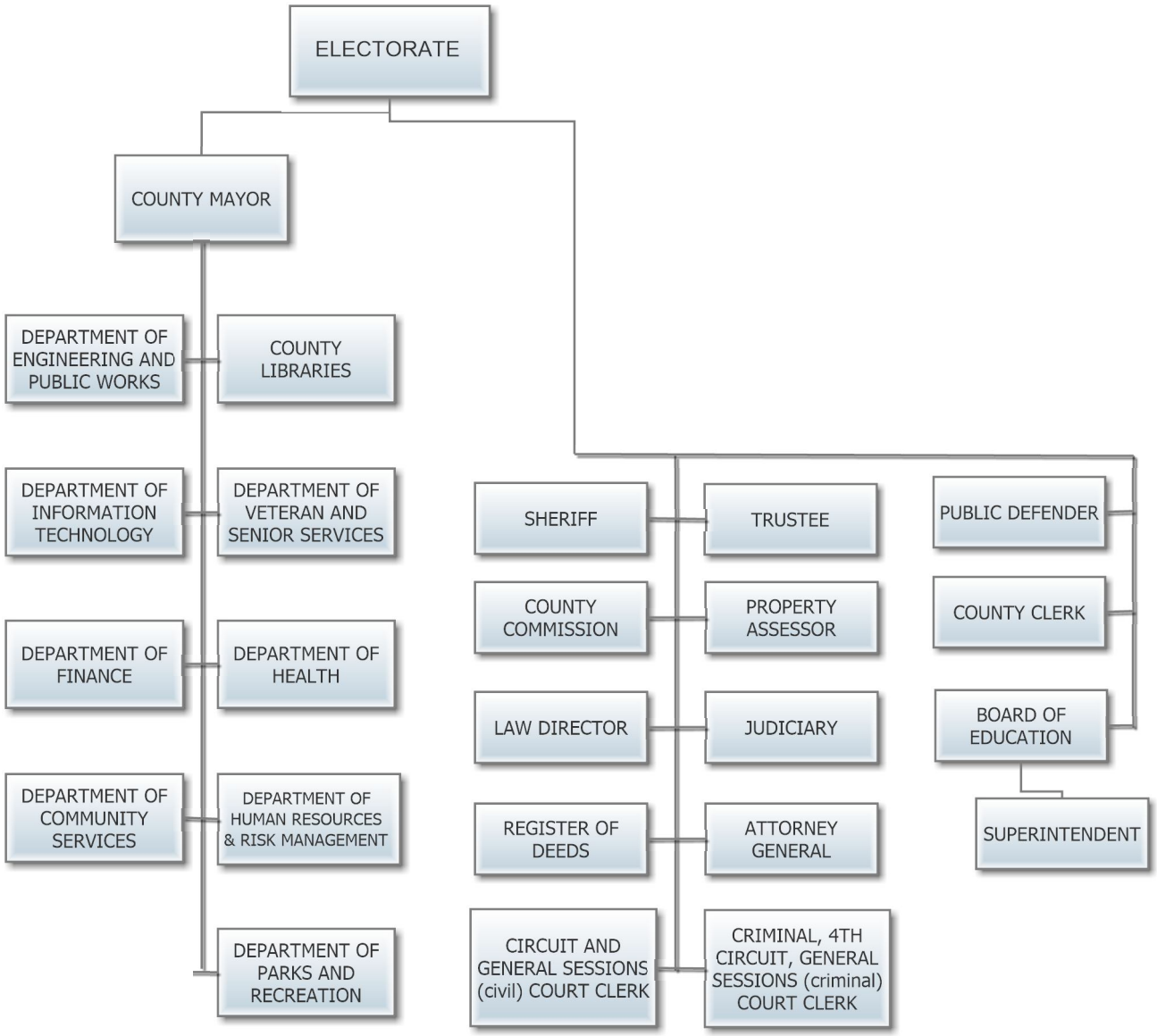
For its Annual Comprehensive
Financial Report
For the Fiscal Year Ended

June 30, 2024

Christopher P. Morrill

Executive Director/CEO

**KNOX COUNTY, TENNESSEE**
COUNTY ORGANIZATIONAL STRUCTURE
As of June 30, 2025



**KNOX COUNTY, TENNESSEE**
ROSTER OF ELECTED OFFICIALS AND OTHERS
As of June 30, 2025

### Elected Officials:

Assessor of Property - Phil Ballard
Attorney General - Charme P. Allen
Circuit/General Sessions (civil) & Juvenile Clerk - Charlie Susano
County Clerk - Sherry Witt
County Mayor - Glenn Jacobs
Criminal/Fourth Circuit/Sessions (criminal) Clerk - Mike Hammond
Law Director - David L. Buuck
Public Defender - Eric Lutton
Register of Deeds - Nick McBride
Sheriff - Tom Spangler
Trustee - Justin Biggs

### Board of Commissioners:

Gina Oster, Madam Chair
Kim Frazier, Vice Chair
Terry Hill
Damon Rawls
Rhonda F. Lee
Courtney Durrett
Larsen Jay
Angela Russell
Adam Thompson
Shane Jackson
Andy Fox

### Board of Education:

John Butler
Katherine Bike
Betsy Henderson, Chair
Anne Templeton
Patricia Fontenot-Ridley
Kristi Kristy
Travis Wright
Lauren Morgan
Steve Triplett, Vice Chair

### Superintendent of Schools:

Dr. Jon Rysewyk

### Audit Committee:

Matt Warren, CPA, Chairman
Jim Morrison, CPA
Larsen Jay
Angela Russell
Shane Jackson

### Finance Director:

Chris Caldwell, MBA, CCFO

### Pension Board:

Chris Caldwell (Proxy for Glenn Jacobs, Chairman)
Zac Fullerton, Secretary
Larsen Jay, Vice Chairman
Terry Hill
Damon Rawls
Chris Simons
Matthew Schlosshan
James Snowden
Shane Jackson

### Retirement Office:

Jennifer Schroeder, Executive Director

PUGH & COMPANY, P.C.
315 NORTH CEDAR BLUFF ROAD, SUITE 200
KNOXVILLE, TENNESSEE 37923
Telephone: 865-769-0660
Fax: 865-769-1660

# INDEPENDENT AUDITOR'S REPORT

Honorable Mayor, County Commissioners
and Audit Committee of
Knox County, Tennessee
Knoxville, Tennessee

## Report on the Audit of the Financial Statements

### Opinions

We have audited the financial statements of the governmental activities; the business-type activities; the aggregate discretely presented component units; each major fund; budgetary comparison statements of the general fund and the federal, state and other grants fund; and the aggregate remaining fund information of Knox County, Tennessee (the "County"), as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

In our opinion, based on our audit and the report of the other auditor, the accompanying financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the County, as of June 30, 2025, and the respective changes in financial position, and, where applicable, cash flows thereof, and the respective budgetary comparison statements for the general fund and the federal, state and other grants fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

We did not audit the financial statements of the Knox Education Foundation ("KEF"), a discretely presented component unit reported in the financial statements of the County. The KEF represents 0.3% of total assets and deferred outflows, 0.8% of net position, and 0.2% of the revenues of the County as of June 30, 2025. Those statements were audited by another auditor whose report has been furnished to us, and our opinion, insofar as it relates to the amounts included for KEF, is based solely on the report of the other auditor.

### Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the County and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

**Responsibilities of Management for the Financial Statements**

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

**Auditor's Responsibilities for the Audit of the Financial Statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

**Required Supplementary Information**

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages xvii through xxxiv and the schedules of changes in net pension and other post-employment benefit ("OPEB") plans liabilities (assets), investment returns, employer contributions, and proportionate share of collective net pension and OPEB plan liabilities (assets) of the various pension and OPEB plans on pages 142 through 164 be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with GAAS, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

**Supplementary Information**

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The supplemental section and Component Unit - Board of Education section, as listed in the table of contents, are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financials statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplemental section and the Component Unit - Board of Education section are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

**Other Information**

Management is responsible for the other information included in the annual report. The other information comprises the introductory section and the statistical section, as listed in the table of contents, but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

**Other Reporting Required by *Government Auditing Standards* and *Uniform Guidance***

In accordance with *Government Auditing Standards*, we have also issued, in a separately bound document, our report dated January 5, 2026, on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is solely to describe the scope of the testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance. In addition, we have also issued, in the same separately bound document, our report dated January 5, 2026, on the County's compliance for each major federal program, internal control over compliance and the schedules of expenditures of federal awards and state financial assistance as required by Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance)* and the Tennessee Comptroller of the Treasury.

*Pugh & Company, P.C.*

Certified Public Accountants
Knoxville, Tennessee
January 5, 2026

As management of the Knox County Government, we offer readers of the County's financial statements this narrative overview and analysis of the financial activities of the County for the fiscal years ended June 30, 2025 and 2024. We encourage readers to consider the information presented here in conjunction with additional information that we have furnished in our letter of transmittal, which can be found on pages i-x of this report. All amounts, unless otherwise indicated, are expressed in dollars.

## FINANCIAL HIGHLIGHTS

- The assets and deferred outflows of resources of the governmental activities of the Knox County Primary Government were exceeded by its liabilities and deferred inflows at the close of the most recent fiscal year by $4,712,539 (net position). This amount includes a negative $359,868,295 of unrestricted net position. The negative unrestricted net position and total net position amounts resulted primarily from the process by which the Primary Government issues debt on behalf of the Board of Education component unit. See footnote on page 1.

- The Primary Government's change in net position for its governmental activities was an increase of $31,762,884. Total net position for the Primary Government (governmental and business-type activities) increased by $31,615,803.

- The Primary Government's governmental funds reported total fund balances of $176,897,375, a decrease of $54,873,381 for the fiscal year.

- The Knox County Government's total bonded debt at the end of the year totaled $727,050,114, a decrease of 6.4% compared to the prior year total of $776,669,395. Of the current year total, $368,733,073 pertains to County general government activities and $358,317,041 pertains to the Knox County Board of Education component unit. Bond principal paid in the current year totaled $49,619,281. There was no debt issued during FY 2025.

- The County Property Tax Rate was $1.554 for the fiscal year. The rate remained unchanged from the prior year.

## OVERVIEW OF THE FINANCIAL STATEMENTS

This discussion and analysis is intended to serve as an introduction to the Knox County Government's basic financial statements. The Knox County Government's basic financial statements are composed of three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains required supplemental information and other supplementary information in addition to the basic financial statements themselves.

**Government-wide financial statements.** The government-wide financial statements are designed to provide readers with a broad overview of the Knox County Government's finances, in a manner similar to a private-sector business.

The statement of net position presents information on all the Knox County Government's assets, liabilities, and deferred inflows/outflows of resources with the difference reported as *net position*. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the Knox County Government is either improving or deteriorating. The *statement of activities* presents information showing how the government's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., uncollected taxes and earned but unused vacation leave).

Both government-wide financial statements distinguish functions of the Knox County Government that are principally supported by taxes and intergovernmental revenues (governmental activities) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (business-type activities). The governmental activities of the Knox County Government include general government, public safety, highways and streets, sanitation, economic development, and culture and recreation. Knox County Government reports business-type activities for the operations of the Three Ridges Golf Course enterprise fund.

The government-wide financial statements include the Knox County Government itself (known as the primary government), and legally separate entities for which Knox County Government is financially accountable (component units): the school district – the Board of Education (The Board), a legally separate Emergency Communications District (The District), The Knox Education Foundation (The Foundation) and the Knox County Railroad Authority (The Authority). Financial information for these component units is reported separately from the financial information presented for the primary government itself. The District and Foundation issue separate financial statements. The Board and the Authority do not issue separate financial statements. The government-wide financial statements can be found on pages 1 and 2 of this report.

**Fund financial statements**. A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The Knox County Government, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All the funds of the Knox County Government can be divided into three categories: governmental funds, proprietary funds, and fiduciary funds.

**Governmental funds**. Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of the governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for *governmental funds* with similar information presented for governmental activities in the government-wide financial

statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide reconciliations to facilitate this comparison between governmental funds and governmental activities.

The Knox County Government maintains twelve individual governmental funds. Information is presented separately in the governmental fund balance sheets and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the General Fund, Capital Projects Public Improvement Fund, Debt Service Fund, and the Federal, State, and Other Grants Fund, all of which are considered to be major funds. Data from the other eight governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these non-major governmental funds is provided in the form of combining statements elsewhere in this report.

The Knox County Government adopts an annual appropriated budget for its General Fund. A budgetary comparison statement has been provided for the General Fund for information in the Basic Financial Statements section of the report. For a more detailed demonstration of budgetary compliance, the County also issues a separate Budget Report to Citizenry, which is available online at https://www.knoxcounty.org/finance/budget.php.

The basic governmental fund financial statements can be found on pages 3-8 of this report.

**Proprietary funds**. There are two different types of proprietary funds. Enterprise funds are used to report the same functions presented as business-type activities in the government-wide financial statements. The Knox County Government established an enterprise fund to account for the operations of the Three Ridges Golf Course alone with Beverly and Concord golf courses. Internal service funds are an accounting device used to accumulate and allocate costs internally among the Knox County Government's various functions. Knox County Government uses internal service funds to account for its fleet service operations, mailroom operations, employee benefits activities (including retirement), self-insurance activities, building operations, technical support operations, capital leasing activities, and self-insurance healthcare activities. Because these services benefit governmental rather than business-type functions, they have been included within *governmental activities* in the government-wide financial statements.

Proprietary funds provide the same type of information as the government-wide financial statements, only in more detail. The eight internal service funds are combined into a single, aggregated presentation in the basic proprietary fund financial statements, along with the presentation of the Three Ridges Golf Course enterprise fund. Individual fund data for the internal service funds is provided in the form of combining statements elsewhere in this report.

The basic proprietary fund financial statements can be found on pages 9-11 of this report.

**Fiduciary funds**. Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support the Knox County

Government's own programs. The accounting used for fiduciary funds is much like that used for proprietary funds. The basic fiduciary fund financial statements can be found on pages 12-13 of this report.

**Notes to the financial statements**. The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 14-141 of this report.

**Other information.** In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information concerning the Knox County Government's progress in funding its obligation to provide pension and other post-employment benefits to its employees and retirees. Required supplementary information can be found on pages 142-164 of this report. The combining statements referred to earlier in connection with nonmajor governmental funds and the individual fund statements are presented on pages 165-201. Combining and individual fund statements for proprietary funds can be found on pages 202-223 of this report.

## GOVERNMENT-WIDE FINANCIAL ANALYSIS

**Knox County Primary Government**
**Condensed Statement of Net Position - Governmental Activities**
**June 30,**

| | 2025 | as Restated 2024 | Variance |
|---|---|---|---|
| Current and Other Assets | $ 553,138,562 | $ 613,116,264 | $ (59,977,702) |
| Capital Assets | 752,537,974 | 694,221,341 | 58,316,633 |
| Total Assets | 1,305,676,536 | 1,307,337,605 | (1,661,069) |
| Deferred Outflows of Resources | 33,626,191 | 54,425,518 | (20,799,327) |
| Other Liabilities | 95,645,160 | 107,659,847 | (12,014,687) |
| Long-term Liabilities Outstanding | 1,000,354,854 | 1,056,709,780 | (56,354,926) |
| Total Liabilities | 1,096,000,014 | 1,164,369,627 | (68,369,613) |
| Deferred Inflows of Resources | 238,590,174 | 224,443,841 | 14,146,333 |
| Net Position: | | | |
| Net Investment in Capital Assets | 325,230,669 | 293,528,497 | 31,702,172 |
| Restricted | 39,350,165 | 32,384,392 | 6,965,773 |
| Unrestricted (Deficit) | (359,868,295) | (352,963,234) | (6,905,061) |
| Total Net Position (Deficit) | $ 4,712,539 | $ (27,050,345) | $ 31,762,884 |

**Governmental net position.** Current and other assets consist primarily of receivables, mostly taxes, and cash and investments. By far the largest portion of the Knox County Government's net

position reflects its investment in capital assets (e.g., land, buildings, machinery, and equipment), less any outstanding related debt used to acquire those assets. The Knox County Government uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the Knox County Government's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities. The reasons for changes in capital assets are discussed later.

An additional portion of the Knox County Government's governmental activities net position represents resources that are subject to external restriction on how they may be used. As shown below, these restrictions include Debt Service, Public Health and Welfare, Public Safety, Social and Cultural Services, Pensions and Other Purposes. The remaining balance of unrestricted net position deficit of $359,868,295 reflects a negative change of ($6,905,061) compared to the prior year unrestricted net position deficit of $352,963,234.

**Knox County Primary Government**
**Governmental Activities Net Position Comparison**
**June 30,**

| | 2025 | as Restated 2024 | Variance |
|---|---|---|---|
| Net Investment in Capital Assets | $ 325,230,669 | $ 293,528,497 | $ 31,702,172 |
| Restricted: | | | |
| Debt Service | 18,780,668 | 10,809,438 | 7,971,230 |
| Public Health and Welfare | 2,336,925 | 2,772,430 | (435,505) |
| Public Safety | 6,311,339 | 6,304,455 | 6,884 |
| Social and Cultural Services | 7,678,452 | 7,140,666 | 537,786 |
| Pensions | 467,598 | 231,048 | 236,550 |
| Other Post-Employment Benefits | 1,381,903 | 1,157,310 | 224,593 |
| Other Purposes | 2,393,280 | 3,969,045 | (1,575,765) |
| Total Restricted Net Position | 39,350,165 | 32,384,392 | 6,965,773 |
| Unrestricted (Deficit) | (359,868,295) | (352,963,234) | (6,905,061) |
| Total Net Position (Deficit) | $ 4,712,539 | $ (27,050,345) | $ 31,762,884 |

The unrestricted net position balance represents funds that would normally be available to be used to meet the government's ongoing obligations to citizens and creditors. The primary reason for the deficit balance as of June 30, 2025 results from the County's recognition of long-term debt issued on behalf of the Knox County Board of Education. Because the Board cannot by law issue its own debt, the County issues debt on behalf of the Board, and pays the proceeds to the Board. The Board then uses these proceeds for its capital purposes and records the capital assets on its own Statement of Net Position. Therefore, the assets are shown on the Board's Component Unit financial

statements, whereas the related debt is shown in the County's Primary Government financial statements.

At June 30, 2025, the amount of bonds, leases and loans issued by the County on behalf of the Board still outstanding was $364,994,396, compared to the prior year amount of $387,637,972. If these liabilities were shown with the Board's amounts to match the capital assets, the County would have had a reduced deficit unrestricted net position of its governmental activities of 5,126,101 in 2025 and a positive unrestricted net position of $34,674,738 in 2024.

At the end of the current fiscal year, positive balances in total net position are reported for the total reporting unit and for each of the separate component units. The total reporting unit's net position increase is primarily attributable to primary government's increase in property tax collections and operating and grant revenues and the underlying negative change in net position of the activities of the Board which consisted mainly of an increase in total expenses. The Board also did not receive a payment from the primary government since no bonds were issued during the current year.

**Governmental activities**. Governmental activities increased the Knox County Primary Government's net position by $31,762,884 in 2025. This increase is mainly attributed to decreases in some of the functional areas of expenses as well as increased program revenues. Total expenses decreased over the previous year. This was mainly due to a decrease in payments to component units which is mainly to the Board related to no new bond issuance.

The following table shows the changes in the Statement of Activities for the Primary Government-Governmental Activities for the fiscal years ended June 30, 2025 and 2024.

**Knox County Primary Government**
**Governmental Activities**
**Year Ended June 30,**

| | 2025 | as Restated 2024 | Variance |
|---|---|---|---|
| Program Revenues: | | | |
| Charges for Services | $ 60,664,716 | $ 64,732,694 | $ (4,067,978) |
| Operating Grants and Contributions | 88,358,331 | 71,077,354 | 17,280,977 |
| Capital Grants and Contributions | 27,052,991 | 18,775,958 | 8,277,033 |
| General Revenues | | | |
| Local Taxes | 298,088,959 | 285,359,293 | 12,729,666 |
| Payments from Component Units | 1,855,825 | 9,071,724 | (7,215,899) |
| Intergovernmental Revenues | 15,552,205 | 14,851,616 | 700,589 |
| Other General Revenues | 23,617,862 | 18,954,237 | 4,663,625 |
| Total Revenues | 515,190,889 | 482,822,876 | 32,368,013 |
| Expenses: | | | |
| Finance and Administration | 81,014,556 | 67,408,161 | 13,606,395 |
| Administration of Justice | 37,429,392 | 36,858,298 | 571,094 |
| Public Safety | 135,660,627 | 144,309,823 | (8,649,196) |
| Public Health and Welfare | 46,928,087 | 42,515,261 | 4,412,826 |
| Social and Cultural Services | 26,684,306 | 26,724,180 | (39,874) |
| Agricultural and Natural Resources | 586,081 | 555,225 | 30,856 |
| Other General Government | 79,478,578 | 64,973,661 | 14,504,917 |
| Engineering & Public Works | 42,327,029 | 42,129,178 | 197,851 |
| Debt Service | 29,221,118 | 26,148,560 | 3,072,558 |
| Payments to Component Units | 3,733,231 | 55,302,431 | (51,569,200) |
| Total Expenses | 483,063,005 | 506,924,778 | (23,861,773) |
| Excess (Deficiency) of Revenues over (under) Expenses before Transfers | 32,127,884 | (24,101,902) | 56,229,786 |
| Transfers to Other Funds | (365,000) | (315,000) | (50,000) |
| Change in Net Position | 31,762,884 | (24,416,902) | 56,179,786 |
| Net Position, July 1 (Deficit) | (27,050,345) | (2,633,443) | (24,416,902) |
| Net Position, June 30 (Deficit) | $ 4,712,539 | $ (27,050,345) | $ 31,762,884 |

**Program revenues** include charges for services, which consist of various items such as fees for services, licenses, and fines. Charges for services relate to numerous and various government functions. These items represent an aggregation of numerous transactions, and there is not a concentration of revenues in any area. These tend, therefore, to be relatively stable from year to year. Program revenues include operating grants, which consist largely of grants received from the

federal and state governments. The increase in operating grants and contributions is due mainly to State of Tennessee grants from THDA related to housing stability. Program revenues also include capital grants and contributions. Capital contributions experienced an increase due to the County's continued demand for housing projects. During the current year the County received $23,136,636 in contributions from developers related to road projects compared to $13,735,951 in the prior year.

**General revenues** include local taxes, payments from component units, intergovernmental revenues, and other general revenues. The change in local taxes is mostly related to property and sales taxes and a relatively stable growing overall tax base. Payments from component units primarily consist of the amounts received for the Board's portion of debt service related to the debt obligations that the Primary Government incurred on behalf of the Board. The decrease in this area during the current year is due to shifting pennies on the property tax rate to the debt service fund allowing the Board to reduce its payment to the County. Intergovernmental revenues consist of state shared revenues from various tax collections at the state level. Other general revenues consist primarily of investment revenue and other miscellaneous. In 2025, combined property and sales tax revenue was $246,629,110. The 2024 corresponding total was $235,729,973, for a net increase of $10,899,137. The property tax line item includes current and delinquent taxes. Property tax collections improved in the current year due to growth in the property tax base. Sales tax collections improved over the prior year due to a better than expected growth in retail sales.

**Expenses** for the Primary Government are categorized into functional areas. The change in the current year was largely attributable to the increase in the amounts expended on projects related to the ARPA program, mainly in the finance and administration category. Another increase was in the other general government category which includes grants and expenses related to the internal service funds. As previously noted, the County issues debt on behalf of the Board for capital purposes because the Board may not incur its own debt obligations. Therefore, the net proceeds of such debt issues are paid to the Board, thus resulting in an expense to the Primary Government. The Primary Government did not issue any new debt during the year, therefore, this significantly decreased total expenses.

**Proprietary Net Position and Business-type Activities**. Proprietary activities included as business-type activities in the government-wide statements consist solely of the operations of the County's Three Ridges Golf Course and related courses, an enterprise fund. The following tables describe the results and changes in the current and prior years. The golf courses are supported by user fees: greens fees, cart fees, pro shop sales and snack bar sales. The County's general fund made a transfer of $365,000 in the current year to the golf course fund for additional support. The change in net position of (147,081) for the golf course fund includes the effects of depreciation and amortization, a noncash expense, totaling $226,527. Of the ending net position, $484,577 was invested in capital assets, with the remaining deficit amount of $276,147 unrestricted. These amounts reflect the results of ordinary business operations and the implementation of GASB 101 on compensated absences.

### Condensed Statement of Net Position-Primary Government-Business-type Activities

| | June 30, | | |
|---|---|---|---|
| | 2025 | as Restated 2024 | Variance |
| Current and Other Assets | $ 150,538 | $ 133,755 | $ 16,783 |
| Capital Assets | 1,104,436 | 514,922 | 589,514 |
| Total Assets | 1,254,974 | 648,677 | 606,297 |
| Other Liabilities | 151,550 | 82,042 | 69,508 |
| Long-Term Liabilities Outstanding | 894,994 | 211,124 | 683,870 |
| Total Liabilities | 1,046,544 | 293,166 | 753,378 |
| Net Position: | | | |
| Invested in Capital Assets | 484,577 | 513,121 | (28,544) |
| Unrestricted (Deficit) | (276,147) | (157,610) | (118,537) |
| Total Net Position | $ 208,430 | $ 355,511 | $ (147,081) |

### Condensed Statement of Primary Government-Business-type Activities

| | Year Ended June 30, | | |
|---|---|---|---|
| | 2025 | as Restated 2024 | Variance |
| Program Revenues: | | | |
| Charges for Services | $ 1,839,081 | $ 1,760,896 | $ 78,185 |
| Expenses: | | | |
| Operating Expenses | 2,365,730 | 2,294,052 | 71,678 |
| Operating Income (Loss) | (526,649) | (533,156) | 6,507 |
| Nonoperating Income (Loss) | (20,038) | (39) | (19,999) |
| Capital Contributions and Transfers: | | | |
| Capital Contributions | 34,606 | 98,871 | (64,265) |
| Transfer from Other Funds | 365,000 | 315,000 | 50,000 |
| Total Capital Contributions and Transfers | 399,606 | 413,871 | (14,265) |
| Change in Net Position | (147,081) | (119,324) | (27,757) |
| Net Position, July 1 | 355,511 | 474,835 | (119,324) |
| Net Position, June 30 | $ 208,430 | $ 355,511 | $ (147,081) |

## FINANCIAL ANALYSIS OF THE FUNDS

As noted earlier, the Knox County Government uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

**Governmental funds.** The focus of the Knox County Government's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the Knox County Government's financing requirements. Unassigned fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year and to help ensure future stability of governmental operations.

The categories of fund balance are:
**Nonspendable** fund balance relates to amounts that cannot be spent because they are in a form that is not expected to be converted to cash (e.g., inventories and prepaid items), as well as the County's investment in joint venture.
**Restricted** fund balance includes amounts restricted for specific purposes by parties outside of the County (e.g., grantors, other governments) or imposed by law through constitutional provisions or enabling legislation.
**Committed** fund balance includes amounts that can be used only for specific purposes pursuant to constraints imposed by formal action of the County Commission.
**Assigned** fund balance consists of amounts constrained by the County's intent to be used for specific purposes but are not restricted or committed.
**Unassigned** fund balance is the residual balance in the General Fund.

The following table shows the changes in the fund balance categories:

**Primary Government-Governmental Fund Balances**

| | June 30, 2025 | June 30, as Restated 2024 | Variance |
|---|---|---|---|
| Nonspendable | $ 11,996,465 | $ 11,215,081 | $ 781,384 |
| Restricted | 37,500,664 | 74,107,753 | (36,607,089) |
| Committed | 35,426,956 | 47,553,101 | (12,126,145) |
| Assigned | 6,926,592 | 9,897,580 | (2,970,988) |
| Unassigned | 85,046,698 | 88,997,241 | (3,950,543) |
| Total Fund Balances | $ 176,897,375 | $ 231,770,756 | $ (54,873,381) |

As of the end of the current fiscal year, the Knox County Government's governmental funds reported combined ending fund balances of $176,897,375, a decrease of $54,873,381 in comparison with the prior year total of $231,770,756. Much of the overall decrease resulted from operations of the County's Public Improvement Capital Projects fund. Factors that affected the results of operations of the major Governmental Funds are discussed further in the following sections.

The General Fund is the chief operating fund of the Knox County Government. The results of the fund balances in the General Fund are indicated in the table below. Unassigned fund balance represents 40.1% of actual expenditures compared to 40.3% last year. The decrease in fund balance is primarily attributed to decreased property tax revenues of $2.3M. Tax collections were slower during the year which relates to the increase in tax receivables. The County has adopted a formal fund balance policy calling for the maintenance of a minimum level of unassigned fund balance equivalent to three months (25%) of regular operating expenditures plus transfers out. The County strives to maintain levels exceeding that minimum level in order to provide for unanticipated needs. The actual results reflect the achievement of this goal.

**General Fund - Fund Balances**

| | June 30, 2025 | June 30, as Restated 2024 | Variance |
|---|---|---|---|
| Nonspendable | $ 11,839,958 | $ 11,044,724 | $ 795,234 |
| Restricted | 4,268,498 | 4,676,183 | (407,685) |
| Committed | 485,000 | 7,658,000 | (7,173,000) |
| Assigned | 991,882 | 1,385,575 | (393,693) |
| Unassigned | 93,864,976 | 88,997,241 | 4,867,735 |
| Total Fund Balances | $ 111,450,314 | $ 113,761,723 | $ (2,311,409) |

The Debt Service Fund is used to account for the accumulation of resources for, and related payments of, principal and interest on general long-term debt. The results of the fund balances in the Debt Service Fund are indicated in the table below. The fund balance consists of amounts restricted and committed for debt service purposes by County Commission. During the current year, the fund had an increase in fund balance of $3,622,851, compared to the prior year increase of $9,753,663. The difference is primarily attributable to a decrease in bond payments from the Board. The County reallocated pennies on the tax rate to account for the bond payments.

**Debt Service Fund - Fund Balances**

| | June 30, 2025 | 2024 | Variance |
|---|---|---|---|
| Nonspendable | $ - | $ 36,406 | $ (36,406) |
| Restricted | 18,780,668 | 10,809,438 | 7,971,230 |
| Committed | 15,298,926 | 19,610,899 | (4,311,973) |
| Total Fund Balances | $ 34,079,594 | $ 30,456,743 | $ 3,622,851 |

The Public Improvement Capital Projects Fund experienced a net decrease in fund balance in 2025, as seen on the following table. This change results from the timing of the issuance of bonds for capital purposes compared to the expenditures made therefrom. The County did not issue bonds in the current year as compared to the prior year bond issue of $95,250,000. This was a planned effort to utilize current bond funds for construction projects that had experienced delays. The County expects to issue bonds in FY 2026. The fund also received $19.7M (a $1M increase over the prior year) in federal grants for local utility district projects. The County's practice is to issue debt for capital purposes generally on an annual basis, with the intent that debt proceeds be received as close as practicable to the timing of the planned expenditures. This is being done to help keep interest charges as low as practicable.

**Public Improvement Capital Projects Fund - Fund Balances**

| | June 30, 2025 | 2024 | Variance |
|---|---|---|---|
| Restricted | $ - | $ 43,111,719 | $ (43,111,719) |
| Committed | 25,000 | 50,000 | (25,000) |
| Unassigned (Deficit) | (8,818,278) | - | (8,818,278) |
| Total Fund Balance | $ (8,793,278) | $ 43,161,719 | $ (51,954,997) |

The Federal, State and Other Grants Fund accounts for various federal, state and local programs to further benefit the citizens of the County. During FY 2025, the fund received a significant amount of Federal funds. The most significant was related to the U.S. Treasury's American Rescue Plan in the amount of $24.7M. The funds were received prior to incurring significant expenditures; therefore, they are reported as unearned revenue, which had little effect on ending fund balance in the current year. The results of fund balance are shown in the following table:

**Federal, State and Other Grants Fund - Fund Balances**

**June 30,**

| | 2025 | 2024 | Variance |
|---|---|---|---|
| Nonspendable | $ 155,563 | $ 133,005 | $ 22,558 |
| Restricted | 1,910,010 | 3,733,723 | (1,823,713) |
| Total Fund Balances | $ 2,065,573 | $ 3,866,728 | $ (1,801,155) |

**Proprietary funds-Internal Service Funds**. The Knox County Government's proprietary fund statements provide underlying detailed information included in the government-wide financial statements.

Net position of all the internal service funds at year-end 2025 is shown in the table below. Most of the variance was due primarily to increased retirement contributions and an increase in workers' compensation and other claims. The Internal Service Funds are used to accumulate and distribute costs as a planning tool and are expected to break even over the long run. As the intent of these funds is to "break even," these results are in line with expectations, and reflect the variability and uncertainty in predicting the activity for the year. The total net position at year-end reflects a modest accumulated net position for these funds over time, in line with expectations.

**Net Position-Proprietary Funds-Internal Service Funds**

**June 30,**

| | 2025 | as Restated 2024 | Variance |
|---|---|---|---|
| Net Position - All ISF | $ 31,416,712 | $ 37,019,499 | $ (5,602,787) |
| Charges for Services | $ 97,732,691 | $ 94,886,491 | $ 2,846,200 |
| Net Position as a % of | | | |

## GENERAL FUND BUDGETARY HIGHLIGHTS

The total fund balance of the County's General Fund decreased by $2,311,409 during 2025, compared to last year's $3,509,341 increase. The General Fund's original budget planned for a net use of fund balance for the year of $6,332,010. Therefore, the actual results were a $4,020,601 positive variance than originally planned. Key elements in the comparison of the final budget to actual results for the General Fund, excluding transfers, are shown in the following table:

## General Fund - Budget vs. Actual

| | Year Ended June 30, 2025 | | |
|---|---|---|---|
| | Final Budget | Actual | Variance |
| Local Taxes | $ 172,713,709 | $ 171,871,311 | $ (842,398) |
| State of Tennessee | 12,659,356 | 14,979,393 | 2,320,037 |
| Federal Government | 2,081,500 | 2,832,969 | 751,469 |
| Other Local Revenues | 22,970,833 | 25,688,770 | 2,717,937 |
| Equity Interest in Joint Venture | - | 819,174 | 819,174 |
| Total Revenues | $ 210,425,398 | $ 216,191,617 | $ 5,766,219 |
| | | | |
| Finance and Administration | $ 39,037,127 | $ 37,934,537 | $ 1,102,590 |
| Administration of Justice | 25,755,107 | 25,231,349 | 523,758 |
| Public Safety | 111,491,371 | 110,566,956 | 924,415 |
| Public Health and Welfare | 24,771,801 | 23,952,298 | 819,503 |
| Social and Cultural Services | 8,319,562 | 7,880,635 | 438,927 |
| Agricultural and Natural Resources | 634,485 | 586,081 | 48,404 |
| Other General Government | 28,563,016 | 28,049,038 | 513,978 |
| Total Expenditures | $ 238,572,469 | $ 234,200,894 | $ 4,371,575 |

Local taxes include property taxes which made up most of the decrease shown in the table above. Property taxes had a decrease over budget of $4,498,380 due to slower collections during the year. The increase in the State of Tennessee is related to various state shared revenues which were close to prior year amounts. The increase in the Federal Government included an $800K increase from the prisoner board at the federal level. Other local revenues were a combination of several items, but mainly indirect costs revenue related to grants, jail concessions, and other revenues. While the County can raise tax rates, the government has chosen to keep tax rates steady (adjusted only for the effects of reappraisal) to not further burden County taxpayers. Therefore, revenues were budgeted conservatively and in line with the previous year. The General Fund budget was adopted in amounts intended to provide funds for essential services. Actual expenditures were less than the budget in most categories. The expenditure variances were mostly in salaries and benefits.

Differences in expenditures between the original budget and the final amended budget were within the normal course of County business and totaled a net $9,583,414 increase in the total budget. Included in the increase were normal adjustments to appropriations for category changes in most departments. Most of the increase was $5.5M related to salary and benefits for patrol officers due to unfilled positions. Key elements in the comparison of the original budget to final budget for the General Fund are shown in the following table:

**General Fund - Original Budget vs. Final Amended Budget**

| | Year Ended June 30, 2025 | | |
|---|---|---|---|
| | Original | Final | Variance |
| Local Taxes | $ 172,649,900 | $ 172,713,709 | $ 63,809 |
| State of Tennessee | 12,475,964 | 12,659,356 | 183,392 |
| Federal Government | 2,081,500 | 2,081,500 | - |
| Other Local Revenues | 22,245,181 | 22,970,833 | 725,652 |
| Total Revenues | $ 209,452,545 | $ 210,425,398 | $ 972,853 |
| | | | |
| Finance and Administration | $ 37,983,067 | $ 39,037,127 | $ (1,054,060) |
| Administration of Justice | 25,713,536 | 25,755,107 | (41,571) |
| Public Safety | 116,226,434 | 111,491,371 | 4,735,063 |
| Public Health and Welfare | 26,481,116 | 24,771,801 | 1,709,315 |
| Social and Cultural Services | 7,648,846 | 8,319,562 | (670,716) |
| Agricultural and Natural Resources | 563,385 | 634,485 | (71,100) |
| Other General Government | 14,372,671 | 28,563,016 | (14,190,345) |
| Total Expenditures | $ 228,989,055 | $ 238,572,469 | $ (9,583,414) |

## CAPITAL ASSET AND DEBT ADMINISTRATION

**Capital assets**. The Knox County Government Total Reporting Unit reported a total balance of capital assets (net of accumulated depreciation) as of June 30, 2025, of $1,338,014,071, which compares to the prior year total of $1,249,247,742. This investment in capital assets includes land, buildings and system improvements, machinery and equipment, park facilities, roads, highways, bridges, leases and SBITAs. The net increase in the investment in capital assets for the current fiscal year was $88,766,329 or 7.11%, which is due to the amount spent on capital additions being greater than depreciation expense for the year.

Spending for major capital asset additions during the current fiscal year included the following: Farragut Elementary School, Harden Valley Academy additions, and HVAC and roofing upgrades (Board); the County focused mainly on the Schaad Road phase II, the energy management phase IIIC project, general road improvements along with other various additions/renovations.

The County reported capital assets for its governmental activities as of June 30, 2025 as described in the table below. The County's investment in capital assets includes land and land improvements, buildings, equipment, infrastructure, and construction in progress. Infrastructure assets are items that are normally immovable and of value only to the County, such as roads and streets, bridges, sidewalks, lighting systems, and similar items. The increase in the current year's capital asset additions can be found mainly in new construction projects in process and in the equipment and

infrastructure categories. The County maintains a commitment to reduce borrowing for capital purposes. Although a certain level of long-term borrowing for capital purposes is necessary to service the needs of County citizens, the County is committed to carefully managing its debt level to minimize the burden on County taxpayers resulting from additional debt issuances.

**Knox County Primary Government**
**Governmental Activities Capital Assets**

| | 2025 | 2024 | Variance |
|---|---|---|---|
| Beginning Balance, July 1 | $ 1,330,276,877 | $ 1,265,131,314 | $ 65,145,563 |
| Current Year Change | 89,874,095 | 65,145,563 | 24,728,532 |
| Capital Assets | 1,420,150,972 | 1,330,276,877 | 89,874,095 |
| Less: Accumulated Depreciation and Amortization | 667,612,998 | 636,055,536 | 31,557,462 |
| Ending Balance, June 30 | $ 752,537,974 | $ 694,221,341 | $ 58,316,633 |

Additional information on the Knox County Government's capital assets can be found in Note III.C of this report. Significant construction commitments in progress at year-end can be found in Note IV.E of this report.

**Long-term debt.** At the end of the current fiscal year, the Knox County Government had total bonded debt outstanding of $727,050,114, compared to $776,669,395 at the end of 2024. All the bonded debt was backed by the full faith and credit of the County government. In the current year $358,317,041 of the total is outstanding debt which the government issued on behalf of the Board for school purposes. The remaining $368,733,073 of the Knox County Government's debt represents bonds issued for general government purposes. The following schedule shows the changes in bonded debt allocated to the entity responsible for payment thereof.

## Knox County Government's Bonded Debt Changes

| FY 2025: Rollforward of Debt: | Primary Government | Board | Total |
|---|---|---|---|
| Beginning Balance | $ 396,122,971 | $ 380,546,424 | $ 776,669,395 |
| Principal Paid | (27,389,898) | (22,229,383) | (49,619,281) |
| Proceeds From Debt Issuances | - | - | - |
| Ending Balance - Bonds | $ 368,733,073 | $ 358,317,041 | $ 727,050,114 |

| FY 2024: Rollforward of Debt: | Primary Government | Board | Total |
|---|---|---|---|
| Beginning Balance | $ 377,889,904 | $ 349,498,772 | $ 727,388,676 |
| Principal Paid | (25,666,933) | (20,302,348) | (45,969,281) |
| Proceeds From Debt Issuances | 43,900,000 | 51,350,000 | 95,250,000 |
| Ending Balance - Bonds | $ 396,122,971 | $ 380,546,424 | $ 776,669,395 |

Knox County's total bonded debt decreased by $49,619,281 or 6.4% during the current fiscal year. This was due to no debt issuances in the current year and $49.6M in principal payments as shown in the table above. The County plans to issue bonds in FY 2026 as prior bond proceeds are spent down.

## Other Debt Changes During

| FY 2025: Rollforward of Debt: | Primary Government | Board | Total |
|---|---|---|---|
| Beginning Balance | $ 56,941,718 | $ 6,385,738 | $ 63,327,456 |
| Additions | 5,883,462 | 2,403,825 | 8,287,287 |
| Deductions | (8,728,083) | (2,549,713) | (11,277,796) |
| Ending Balance | $ 54,097,097 | $ 6,239,850 | $ 60,336,947 |

| FY 2024: Rollforward of Debt: | Primary Government | Board | Total |
|---|---|---|---|
| Beginning Balance | $ 58,218,403 | $ 7,386,721 | $ 65,605,124 |
| Additions | 7,350,211 | 975,706 | 8,325,917 |
| Deductions | (8,626,896) | (1,976,689) | (10,603,585) |
| Ending Balance | $ 56,941,718 | $ 6,385,738 | $ 63,327,456 |

Knox County's other debt, including the Board described in the table above, consists of unamortized bond premium, lease and SBITA obligations, and loans payable.

Knox County's debt is rated "AA+" by Standard & Poor's. In addition, the County's debt is rated "Aa1" by Moody's. These ratings remained unchanged during the fiscal year ended June 30, 2025.

State statutes set no limit for the amount of general obligation debt a county may issue. Current bonded debt outstanding for the County Government is $727,050,114. This translates to approximately $1,435 per capita. This compares to the FY 2024 per capita amount of $1,551.

Additional information on Knox County's long-term debt can be found in Note III.J to the Financial Statements of this report and on pages 246-256.

## ECONOMIC FACTORS AND NEXT YEAR'S BUDGET AND RATES

- The unemployment rate for Knox County for June 2025 was 3.0%, compared to the unemployment rate of 3.2% for June 2024. For comparison, the state's average rate was 3.7% for June 2025, and 3.0% for June 2024. The national unemployment averages were 4.1% for June 2025 and 4.1% for June 2024.

- The General Fund budget adopted for 2026 reflects a budget totaling $239,524,189. The budget anticipates using $4.8 million from fund balance.

- The property tax rate for FY 2026 is $1.554. The allocation of the rate is $0.6724 to the general fund, $0.4864 to the general purpose school fund and $0.3952 to the debt service fund.

- Additional information regarding the County's budget may be found at https://www.knoxcounty.org/finance/budget.php

## REQUESTS FOR INFORMATION

This financial report is designed to provide a general overview of the Knox County Government's finances for all those with an interest in the government's finances. The County's ACFR and additional information regarding the County may be located online at http://www.knoxcounty.org/finance/annual_reports.php. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to:

Knox County Government
Department of Finance
Suite 630
City/County Building
400 Main Street
Knoxville, TN 37902

**KNOX COUNTY, TENNESSEE**

**Statement of Net Position**
June 30, 2025

| | Primary Government | | | Component Units | | |
|---|---|---|---|---|---|---|
| | Governmental Activities | Business-type Activities | Total | Knox County Board of Education | Nonmajor Component Units | Total Reporting Unit |
| **Assets** | | | | | | |
| Cash and Cash Equivalents | $ 183,989,148 | $ 25,117 | $ 184,014,265 | $ 62,850,683 | $ 38,716,769 | $ 285,581,717 |
| Investments, at Fair Value | 80,451,559 | - | 80,451,559 | 139,597,859 | 546,535 | 220,595,953 |
| Accounts Receivable | 34,795,293 | 12,998 | 34,808,291 | 49,535,812 | 379 | 84,344,482 |
| Local Taxes Receivable, net | 230,132,134 | - | 230,132,134 | 145,525,801 | - | 375,657,935 |
| Lease Receivable | 5,171,848 | - | 5,171,848 | 12,736 | - | 5,184,584 |
| Loans Receivable | 599,338 | - | 599,338 | - | - | 599,338 |
| Accrued Interest Receivable | - | - | - | - | 4,187 | 4,187 |
| Contributions Receivable | - | - | - | - | 155,241 | 155,241 |
| Due from Component Units | 1,855,825 | - | 1,855,825 | - | - | 1,855,825 |
| Note Receivable | 2,049,237 | - | 2,049,237 | - | - | 2,049,237 |
| Inventories | 459,584 | 111,866 | 571,450 | 2,162,623 | - | 2,734,073 |
| Prepaid Items | 525,799 | 557 | 526,356 | 2,522,665 | 347,893 | 3,396,914 |
| Net Pension Asset | 467,598 | - | 467,598 | 108,522,690 | - | 108,990,288 |
| Other Post-Employment Benefits Asset | 1,381,903 | - | 1,381,903 | - | - | 1,381,903 |
| Equity Interest in Joint Venture | 11,259,296 | - | 11,259,296 | - | - | 11,259,296 |
| Capital Assets: | | | | | | |
| Land and Construction in Process | 295,846,580 | 880 | 295,847,460 | 84,442,252 | 783,573 | 381,073,285 |
| Other Capital Assets, Net of Accumulated Depreciation | 456,691,394 | 1,103,556 | 457,794,950 | 483,078,569 | 16,067,267 | 956,940,786 |
| **Total Assets** | 1,305,676,536 | 1,254,974 | 1,306,931,510 | 1,078,251,690 | 56,621,844 | 2,441,805,044 |
| **Deferred Outflows of Resources** | | | | | | |
| Deferred Outflows Related to Pensions | 31,365,637 | - | 31,365,637 | 52,621,643 | 1,550,934 | 85,538,214 |
| Deferred Outflows Related to Other Post-Employment Benefits | 1,213,950 | - | 1,213,950 | 15,458,992 | - | 16,672,942 |
| Deferred Outflows of Unamortized Amount on Refundings | 1,046,604 | - | 1,046,604 | - | - | 1,046,604 |
| **Total Deferred Outflows of Resources** | 33,626,191 | - | 33,626,191 | 68,080,635 | 1,550,934 | 103,257,760 |
| **Liabilities** | | | | | | |
| Accounts Payable and Accrued Liabilities | 41,397,139 | 149,980 | 41,547,119 | 78,966,719 | 880,608 | 121,394,446 |
| Due to Primary Government | - | - | - | 1,855,825 | - | 1,855,825 |
| Unearned Revenue | 51,644,195 | - | 51,644,195 | 479,749 | - | 52,123,944 |
| Accrued Interest | 2,603,826 | 1,570 | 2,605,396 | 13,936 | - | 2,619,332 |
| Noncurrent Liabilities: | | | | | | |
| Portion Due in Less than One Year: | | | | | | |
| Self-insurance Liability | 5,772,440 | - | 5,772,440 | 70,000 | - | 5,842,440 |
| Other Long-term Obligations | 87,808,559 | 372,038 | 88,180,597 | 8,629,237 | 626,279 | 97,436,113 |
| Portion Due in More Than One Year: | | | | | | |
| Net Pension Liability | 161,966,185 | - | 161,966,185 | 16,553,815 | 661,163 | 179,181,163 |
| Net Other Post-Employment Benefits Liability | 1,313,985 | - | 1,313,985 | - | - | 1,313,985 |
| Total Other Post-Employment Benefits Liability | - | - | - | 48,908,835 | - | 48,908,835 |
| Self-insurance Liability | 13,917,761 | - | 13,917,761 | 2,212,902 | - | 16,130,663 |
| Other Long-term Obligations | 729,575,924 | 522,956 | 730,098,880 | 41,112,541 | 1,538,584 | 772,750,005 |
| **Total Liabilities** | 1,096,000,014 | 1,046,544 | 1,097,046,558 | 198,803,559 | 3,706,634 | 1,299,556,751 |
| **Deferred Inflows of Resources** | | | | | | |
| Deferred Inflows Related to Pensions | 9,694,038 | - | 9,694,038 | 23,784,730 | 91,642 | 33,570,410 |
| Deferred Inflows Related to Other Post-Employment Benefits | 4,021,884 | - | 4,021,884 | 10,306,751 | - | 14,328,635 |
| Deferred Inflows of Unamortized Amount on Refundings | 306,333 | - | 306,333 | - | - | 306,333 |
| Deferred Inflows of Property Taxes and Other Receivables | 224,567,919 | - | 224,567,919 | 100,106,992 | - | 324,674,911 |
| **Total Deferred Inflows of Resources** | 238,590,174 | - | 238,590,174 | 134,198,473 | 91,642 | 372,880,289 |
| **Net Position** | | | | | | |
| Investment in Capital Assets (see note below) | - | - | - | 560,601,074 | - | - |
| Net Investment in Capital Assets (see note below) | 325,230,669 | 484,577 | 325,715,246 | 679,897 | 15,775,910 | 537,777,731 |
| Restricted for: | | | | | | |
| Debt Service | 18,780,668 | - | 18,780,668 | - | - | 18,780,668 |
| Public Health and Welfare Purposes | 2,336,925 | - | 2,336,925 | - | - | 2,336,925 |
| Public Safety Purposes | 6,311,339 | - | 6,311,339 | - | - | 6,311,339 |
| Education Purposes | - | - | - | 33,214,362 | 1,577,419 | 34,791,781 |
| Capital Purposes-Education | - | - | - | 46,499,828 | - | 46,499,828 |
| Social and Cultural Purposes | 7,678,452 | - | 7,678,452 | - | - | 7,678,452 |
| Pensions | 467,598 | - | 467,598 | 124,133,465 | - | 124,601,063 |
| Other Post-Employment Benefits | 1,381,903 | - | 1,381,903 | - | - | 1,381,903 |
| Other Purposes | 2,393,280 | - | 2,393,280 | - | - | 2,393,280 |
| Unrestricted (see note below) | (359,868,295) | (276,147) | (360,144,442) | 48,201,667 | 37,021,173 | 90,072,794 |
| **Total Net Position** | $ 4,712,539 | $ 208,430 | $ 4,920,969 | $ 813,330,293 | $ 54,374,502 | $ 872,625,764 |

The sum of the rows that report the net position categories for Investment in Capital Assets, Net Investment in Capital Assets, and Unrestricted Net Position applicable to the primary government and the component units do not equal the related amounts shown in the Total Reporting Unit column. These differences result because the debt incurred by the Primary Government on behalf of the Board of Education Component Unit reduces the unrestricted net position of the Primary Government, whereas the related assets are reported in the Board Component Unit totals. The Board's capital assets acquired with funds provided by the primary government are included in the Investment in Capital Assets category, as the Board incurred no related capital debt. For the Total Reporting Unit, $364,994,396 is deducted from the amount shown for Investment in Capital Assets to show the matching of the total assets with the total debt.



*The Notes to the Financial Statements are an integral part of this statement.*

**KNOX COUNTY, TENNESSEE**

**Statement of Activities**

For the Year Ended June 30, 2025

| Functions/Programs | Expenses | Program Revenues: Charges for Services | Program Revenues: Operating Grants and Contributions | Program Revenues: Capital Grants and Contributions | Net (Expense) Revenue and Changes in Net Position: Primary Government: Governmental Activities | Primary Government: Business-type Activities | Primary Government: Total | Component Units: The Board | Component Units: Nonmajor Component Units | Total Reporting Unit |
|---|---|---|---|---|---|---|---|---|---|---|
| **Primary government:** | | | | | | | | | | |
| Governmental activities: | | | | | | | | | | |
| Finance and Administration | $ 81,014,556 | $ 25,717,065 | $ 30,008,542 | $ 3,233,335 | $ (22,055,614) | | $ (22,055,614) | | | $ (22,055,614) |
| Finance and Administration-Payment to Component Unit | 2,400,000 | - | - | - | (2,400,000) | | (2,400,000) | | | (2,400,000) |
| Administration of Justice | 37,429,392 | 14,390,991 | 1,186,701 | - | (21,851,700) | | (21,851,700) | | | (21,851,700) |
| Public Safety | 135,660,627 | 8,146,477 | 7,430,982 | 467,885 | (119,615,283) | | (119,615,283) | | | (119,615,283) |
| Public Safety-Payment to Component Unit | 1,166,603 | - | - | - | (1,166,603) | | (1,166,603) | | | (1,166,603) |
| Public Health and Welfare | 46,928,087 | 5,869,547 | 16,376,135 | - | (24,682,405) | | (24,682,405) | | | (24,682,405) |
| Public Health and Welfare-Payment to Component Unit | 166,628 | - | - | - | (166,628) | | (166,628) | | | (166,628) |
| Social and Cultural Services | 26,684,306 | 720,481 | 940,805 | 215,135 | (24,807,885) | | (24,807,885) | | | (24,807,885) |
| Agricultural and Natural Resources | 586,081 | - | - | - | (586,081) | | (586,081) | | | (586,081) |
| Other General Government | 79,478,578 | 1,234,218 | 5,149,778 | - | (73,094,582) | | (73,094,582) | | | (73,094,582) |
| Engineering and Public Works | 42,327,029 | 4,585,937 | 27,265,388 | 23,136,636 | 12,660,932 | | 12,660,932 | | | 12,660,932 |
| Debt Service - Interest and Fees | 29,221,118 | - | - | - | (29,221,118) | | (29,221,118) | | | (29,221,118) |
| **Total governmental activities** | 483,063,005 | 60,664,716 | 88,358,331 | 27,052,991 | (306,986,967) | | (306,986,967) | | | (306,986,967) |
| Business-type activities: | | | | | | | | | | |
| Three Ridges Golf Course | 2,385,768 | 1,839,081 | - | 34,606 | - | $ (512,081) | (512,081) | | | (512,081) |
| **Total primary government** | $ 485,448,773 | $ 62,503,797 | $ 88,358,331 | $ 27,087,597 | (306,986,967) | (512,081) | (307,499,048) | | | (307,499,048) |
| **Component units:** | | | | | | | | | | |
| Board of Education | $ 884,108,851 | $ 38,428,237 | $ 124,562,859 | $ 24,577,457 | | | | $ (696,540,298) | $ - | (696,540,298) |
| Nonmajor Component Units | 16,622,974 | 10,421,724 | 2,108,698 | - | | | | - | (4,092,552) | (4,092,552) |
| **Total component units** | $ 900,731,825 | $ 48,849,961 | $ 126,671,557 | $ 24,577,457 | | | | (696,540,298) | (4,092,552) | (700,632,850) |
| **General Revenues:** | | | | | | | | | | |
| Property Taxes | | | | | 220,231,328 | - | 220,231,328 | 99,875,698 | - | 320,107,026 |
| Sales Taxes | | | | | 26,397,782 | - | 26,397,782 | 250,623,194 | - | 277,020,976 |
| Lodging Taxes | | | | | 14,717,595 | - | 14,717,595 | - | - | 14,717,595 |
| Business Taxes | | | | | 17,455,912 | - | 17,455,912 | - | - | 17,455,912 |
| Wheel Taxes | | | | | 14,673,133 | - | 14,673,133 | 949,879 | - | 15,623,012 |
| Other Local Taxes | | | | | 4,613,209 | - | 4,613,209 | 928,459 | - | 5,541,668 |
| Investment Revenue | | | | | 16,103,658 | - | 16,103,658 | 7,054,971 | 1,616,570 | 24,775,199 |
| Payments from Component Units | | | | | 1,855,825 | - | 1,855,825 | - | - | 1,855,825 |
| Payments from Primary Government | | | | | - | - | - | - | 3,033,231 | 3,033,231 |
| Intergovernmental Revenues | | | | | 15,552,205 | - | 15,552,205 | 4,462,216 | - | 20,014,421 |
| Other Revenues | | | | | 4,962,046 | - | 4,962,046 | - | 131 | 4,962,177 |
| Other Governments and Citizens Groups | | | | | 304,871 | - | 304,871 | - | - | 304,871 |
| Miscellaneous | | | | | 2,247,287 | - | 2,247,287 | 84,845 | 109 | 2,332,241 |
| Grants and Contributions Not Restricted for Specific Programs | | | | | - | - | - | - | 2,447,966 | 2,447,966 |
| State of Tennessee Investment in Student Achievement | | | | | - | - | - | 325,023,538 | - | 325,023,538 |
| **Transfers** | | | | | (365,000) | 365,000 | - | - | - | - |
| **Total General Revenues, Special Item, and Transfers** | | | | | 338,749,851 | 365,000 | 339,114,851 | 689,002,800 | 7,098,007 | 1,035,215,658 |
| Change in Net Position | | | | | 31,762,884 | (147,081) | 31,615,803 | (7,537,498) | 3,005,455 | 27,083,760 |
| Net Position (Deficit), July 1, as restated (See Note IV.H) | | | | | (27,050,345) | 355,511 | (26,694,834) | 820,867,791 | 51,369,047 | 845,542,004 |
| Net Position, June 30 | | | | | $ 4,712,539 | $ 208,430 | $ 4,920,969 | $ 813,330,293 | $ 54,374,502 | $ 872,625,764 |

*The Notes to the Financial Statements are an integral part of this financial statement.*

**KNOX COUNTY, TENNESSEE**

**Balance Sheet**
**Governmental Funds**
June 30, 2025

| | General | Capital Projects Public Improvement | Debt Service | Federal, State and Other Grants | Nonmajor Governmental Funds | Total Governmental Funds |
|---|---|---|---|---|---|---|
| **ASSETS** | | | | | | |
| Cash and Cash Equivalents | $ 5,688,015 | $ 2,570,462 | $ 30,716,857 | $ 55,036,951 | $ 38,530,874 | $ 132,543,159 |
| Investments, at Fair Value | 80,451,559 | - | - | - | - | 80,451,559 |
| Receivables, (Net): | | | | | | |
| Accounts | 7,988,968 | 7,646,010 | 2,245,760 | 9,216,693 | 5,779,276 | 32,876,707 |
| Local Taxes | 144,705,432 | - | 83,567,633 | - | 1,859,069 | 230,132,134 |
| Leases | 1,446,615 | - | - | - | - | 1,446,615 |
| Notes and Loans | - | 25,000 | - | 574,338 | - | 599,338 |
| Due from Other Funds | 11,356,165 | 4,952,439 | - | 79,649 | 810 | 16,389,063 |
| Due from Component Units | - | 1,855,825 | - | - | - | 1,855,825 |
| Note Receivables | - | - | 2,049,237 | - | - | 2,049,237 |
| Inventories | 244,570 | - | - | 85,399 | - | 329,969 |
| Prepaid Items | 336,092 | - | - | 70,164 | 944 | 407,200 |
| Investments in Joint Venture | 11,259,296 | - | - | - | - | 11,259,296 |
| TOTAL ASSETS | $ 263,476,712 | $ 17,049,736 | $ 118,579,487 | $ 65,063,194 | $ 46,170,973 | $ 510,340,102 |
| **LIABILITIES** | | | | | | |
| Accounts Payable | $ 4,905,233 | $ 18,881,865 | $ 1,389,092 | $ 6,115,599 | $ 2,663,370 | $ 33,955,159 |
| Accrued Liabilities | 3,947,419 | - | - | 687,916 | 1,017,715 | 5,653,050 |
| Due to Other Funds | 80,459 | 6,961,149 | - | 4,952,739 | 4,394,716 | 16,389,063 |
| Unearned Revenue | 402,828 | - | - | 51,241,367 | - | 51,644,195 |
| TOTAL LIABILITIES | 9,335,939 | 25,843,014 | 1,389,092 | 62,997,621 | 8,075,801 | 107,641,467 |
| **DEFERRED INFLOWS OF RESOURCES** | | | | | | |
| Deferred Property Taxes and Other Receivables | 142,690,459 | - | 83,110,801 | - | - | 225,801,260 |
| **FUND BALANCES** | | | | | | |
| Nonspendable | 11,839,958 | - | - | 155,563 | 944 | 11,996,465 |
| Restricted | 4,268,498 | - | 18,780,668 | 1,910,010 | 12,541,488 | 37,500,664 |
| Committed | 485,000 | 25,000 | 15,298,926 | - | 19,618,030 | 35,426,956 |
| Assigned | 991,882 | - | - | - | 5,934,710 | 6,926,592 |
| Unassigned | 93,864,976 | (8,818,278) | - | - | - | 85,046,698 |
| TOTAL FUND BALANCES | 111,450,314 | (8,793,278) | 34,079,594 | 2,065,573 | 38,095,172 | 176,897,375 |
| TOTAL LIABILITIES, DEFERRED INFLOWS AND FUND BALANCES | $ 263,476,712 | $ 17,049,736 | $ 118,579,487 | $ 65,063,194 | $ 46,170,973 | $ 510,340,102 |

*The Notes to the Financial Statements are an integral part of this statement.*

## KNOX COUNTY, TENNESSEE

### Reconciliation of the Balance Sheet of Governmental Funds to the Statement of Net Position

June 30, 2025

Amounts reported for governmental activities in the statement of net position are different because:

| | | |
|---|---|---|
| Ending Fund Balance - Governmental Funds | | $ 176,897,375 |
| Capital assets, net of accumulated depreciation, used in governmental activities are not financial resources and, therefore, are not reported in the funds. | | 744,800,497 |
| The net pension asset and the other post-employment benefits assets are not available to pay for current-period expenditures and, therefore, are not reported as an asset in the fund financial statements. | | 1,849,501 |
| Internal service funds are used by management to charge certain costs (e.g., certain employee benefits, insurance, maintenance, and use of equipment) to individual funds. The assets and liabilities of the internal service funds are included in governmental activities in the statement of net position. | | 31,416,712 |
| Long-term liabilities, including bonds payable and related unamortized premium, loans payable, lease obligations, other post-employment benefit liability, compensated absences, net pension liability, and accrued interest are not due and payable in the current period and therefore are not reported in the funds. | | |
| Bonds Payable | $ 727,050,114 | |
| Unamortized Bond Premium | 30,140,314 | |
| Accrued Interest | 2,578,362 | |
| Financed Purchases | 8,947,282 | |
| Lease Obligations | 4,898,520 | |
| Subscription Obligations | 1,375,350 | |
| Net Pension Liability | 161,966,185 | |
| Net Other Post-Employment Benefits Liability | 1,313,985 | |
| Compensated Absences | 36,315,852 | (974,585,964) |
| Certain revenues will be collected after year-end but not within the period considered available to pay current period expenditures. Therefore, these amounts are recorded as deferred inflows of resources in the fund financial statements but have been recognized as revenues under the accrual basis in the statement of net position. | | 4,730,482 |
| Deferred outflows increase the amount of net position reported in the statement of net position, but are not reported as assets in the funds. Similarly, deferred inflows decrease the amount of net position reported in the statement of net position, but are not reported as liabilities in the funds. | | |
| Deferred Outflows Related to Pensions | 31,365,637 | |
| Deferred Outflows Related to Other Post-employment Benefits | 1,213,950 | |
| Deferred Outflows Related to Unamortized Amount on Refundings | 1,046,604 | |
| Deferred Inflows Related to Pensions | (9,694,038) | |
| Deferred Inflows Related to Other Post-employment Benefits | (4,021,884) | |
| Deferred Inflows Related to Unamortized Amount on Refundings | (306,333) | 19,603,936 |
| Net Position of Governmental Activities | | $ 4,712,539 |

*The Notes to the Financial Statements are an integral part of this statement.*

**KNOX COUNTY, TENNESSEE**

**Statement of Revenues, Expenditures and Changes in Fund Balances**
**Governmental Funds**
For the Year Ended June 30, 2025

| | General | Capital Projects Public Improvement | Debt Service | Federal, State and Other Grants | Nonmajor Governmental Funds | Total Governmental Funds |
|---|---|---|---|---|---|---|
| **Revenues** | | | | | | |
| County Property Taxes | $ 138,337,020 | $ - | $ 77,163,826 | $ - | $ - | $ 215,500,846 |
| Local Option Sales Taxes | 13,008,970 | - | - | - | 13,388,812 | 26,397,782 |
| Lodging Taxes | - | - | - | - | 14,717,595 | 14,717,595 |
| Business Taxes | 17,455,912 | - | - | - | - | 17,455,912 |
| Wheel Taxes | 632,732 | - | - | - | 14,040,401 | 14,673,133 |
| Other Local Taxes | 2,436,677 | - | - | - | 2,176,532 | 4,613,209 |
| Licenses and Permits | 2,166,369 | - | - | - | - | 2,166,369 |
| Fines, Forfeitures and Penalties | 1,838,053 | - | - | 77,591 | 466,721 | 2,382,365 |
| Charges for Current Services | 10,996,073 | - | - | 486,499 | 38,154,381 | 49,636,953 |
| Other Local Revenues | 4,579,695 | 4,789,355 | 1,636,536 | 681,020 | 1,333,569 | 13,020,175 |
| Investment Revenue | 5,600,782 | - | 8,259,522 | - | 595,603 | 14,455,907 |
| State of Tennessee | 14,979,393 | 2,586,582 | - | 11,889,648 | 9,068,617 | 38,524,240 |
| Federal Government | 2,832,969 | 19,688,997 | - | 45,030,681 | 250,273 | 67,802,920 |
| Other Governments and Citizen Groups | 507,798 | 2,455,985 | - | 272,453 | 65,130 | 3,301,366 |
| Payments from Component Units | - | 1,855,825 | - | - | - | 1,855,825 |
| Increase in Equity Interest in Joint Venture | 819,174 | - | - | - | - | 819,174 |
| Total Revenues | 216,191,617 | 31,376,744 | 87,059,884 | 58,437,892 | 94,257,634 | 487,323,771 |
| **Expenditures** | | | | | | |
| Current: | | | | | | |
| Finance and Administration | 35,534,537 | - | - | 31,846,334 | 10,622,096 | 78,002,967 |
| Finance and Administration - Payments to Component Unit | 2,400,000 | - | - | - | - | 2,400,000 |
| Administration of Justice | 25,231,349 | - | - | 1,136,604 | 10,230,058 | 36,598,011 |
| Public Safety | 109,400,353 | - | - | 5,023,571 | 523,505 | 114,947,429 |
| Public Safety - Payments to Component Unit | 1,166,603 | - | - | - | - | 1,166,603 |
| Public Health and Welfare | 23,785,670 | - | - | 17,154,470 | 4,964,611 | 45,904,751 |
| Public Health and Welfare - Payments to Component Unit | 166,628 | - | - | - | - | 166,628 |
| Social and Cultural Services | 7,880,635 | - | - | 455,300 | 15,436,657 | 23,772,592 |
| Agricultural and Natural Resources | 586,081 | - | - | - | - | 586,081 |
| Other General Government | 26,113,099 | 18,804 | - | 4,841,914 | 12,308,652 | 43,282,469 |
| Engineering and Public Works | - | - | - | 27,550 | 23,695,359 | 23,722,909 |
| Capital Projects | - | 65,522,192 | - | - | 1,379,585 | 66,901,777 |
| Grant Expenditures - Public Health and Welfare | - | 19,041,880 | - | - | - | 19,041,880 |
| Debt Service | | | | | | |
| Trustee's Commission | - | - | 1,860,922 | - | - | 1,860,922 |
| Principal | 1,838,515 | - | 50,161,908 | 26,159 | 327,443 | 52,354,025 |
| Interest | 97,424 | - | 28,813,203 | 2,706 | 15,703 | 28,929,036 |
| Other Debt Service | - | - | 2,601,000 | - | - | 2,601,000 |
| Total Expenditures | 234,200,894 | 84,582,876 | 83,437,033 | 60,514,608 | 79,503,669 | 542,239,080 |
| **Excess (Deficiency) of Revenues Over (Under) Expenditures** | (18,009,277) | (53,206,132) | 3,622,851 | (2,076,716) | 14,753,965 | (54,915,309) |
| **Other financing sources (uses)** | | | | | | |
| Transfers from Other Funds | 16,631,499 | 1,251,135 | - | 275,561 | 2,850,000 | 21,008,195 |
| Transfers to Other Funds | (5,210,559) | - | - | - | (20,032,636) | (25,243,195) |
| Leases and Subscription Financing | 4,276,928 | - | - | - | - | 4,276,928 |
| Total Other Financing Sources (Uses) | 15,697,868 | 1,251,135 | - | 275,561 | (17,182,636) | 41,928 |
| **Net Change in Fund Balances** | (2,311,409) | (51,954,997) | 3,622,851 | (1,801,155) | (2,428,671) | (54,873,381) |
| **Fund Balances, July 1, as restated (See Note IV. H.)** | 113,761,723 | 43,161,719 | 30,456,743 | 3,866,728 | 40,523,843 | 231,770,756 |
| **Fund Balances, June 30** | $ 111,450,314 | $ (8,793,278) | $ 34,079,594 | $ 2,065,573 | $ 38,095,172 | $ 176,897,375 |

*The Notes to the Financial Statements are an integral part of this statement.*

## KNOX COUNTY, TENNESSEE

### Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Statement of Activities

For the Year Ended June 30, 2025

| | | |
|---|---|---|
| Amounts reported for governmental activities in the statement of activities are different because: | | |
| Net Change in Fund Balances - Total Governmental Funds | | $ (54,873,381) |
| Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation or amortization expense. This is the amount by which capital outlays ($70,058,902) exceeded depreciation and amortization ($34,491,446) and loss on disposal ($18,079) in the current period. | | 35,549,377 |
| Capital assets contributed by developers and others are not recognized as revenues in the fund financial statements, but are recognized as revenues in the statement of activities. | | 23,136,636 |
| Certain revenues will be collected after year-end but not within the period considered available to pay current period expenditures. Therefore, these amounts were recognized as revenues in the statement of activities but were not reported as revenues in the fund financial statements. | | 4,730,482 |
| Amounts reported as fund revenues that met the criteria for revenue recognition under the full accrual method of accounting in the preceding fiscal year have been excluded from the current year statement of activities. | | (3,447,128) |
| Debt proceeds for bonds, loans and financed pourchases provide current financial resources to governmental funds, but issuing debt increases long-term liabilities in the statement of net position. Repayment of debt principal is reflected as an expenditure in the governmental funds, whereas the repayment reduces long-term liabilities in the statement of net position. There were no debt proceeds in the current year. Debt principal payments ($50,161,908) reduced long-term liabilities. | | 50,161,908 |
| Governmental funds report other financing sources and capital expenditures regarding the commencement of lease and subscription financing arrangements, and report the payments on those arrangements as expenditures. However, the inception of lease and subscription financing arrangements increases long-term liabilities for governmental activities, and payments reduce the related long-term liabilities for governmental activities. | | (2,082,306) |
| Expenses reported in the statement of activities include a reduction in expenses applicable to the amortization of bond premium. This amount does not provide current financial resources and, therefore, is not reported as expenditures in governmental funds. | | 4,329,167 |
| Internal service funds are used by management to charge certain costs (e.g., certain employee benefits, insurance, maintenance, and use of equipment) to individual funds. The net revenue (expense) amounts of the internal service funds are reported with governmental activities. | | (5,602,787) |
| Certain assets, liabilities, deferred inflows, and deferred outflows accounted for using the economic resources focus and accrual basis of accounting are reported in the Statement of Net Position but are not reported in the fund financial statements, which include only items that are accounted for using current financial resources measurement focus and modified accrual basis of accounting. These amounts do not provide or require the use of current financial resources and, therefore, are not reflected in the revenues or expenditures of governmental funds: | | |
| Increase (decrease) in assets and deferred outflows: | | |
| Net Pension Asset | $ 236,550 | |
| Other Post-Employment Benefit Asset | 224,593 | |
| Deferred Outflows Related to Deferred Amount on Refundings | (551,438) | |
| Deferred Outflows Related to Pensions | (20,262,519) | |
| Deferred Outflows Related to Other Post-employment Benefits | 14,630 | (20,338,184) |
| (Increase) decrease in liabilities and deferred inflows: | | |
| Accrued Interest | 192,254 | |
| Net Pension Liability | 12,726,633 | |
| Deferred Inflows Related to Pensions | (5,954,672) | |
| Deferred Inflows Related to Deferred Amount on Refundings | 68,467 | |
| Net Other Post-Employment Benefit Liability | (310,777) | |
| Deferred Inflows Related to Other Post-employment Benefits | 1,047,151 | |
| Compensated Absences Liability | (7,569,956) | 199,100 |
| Change in Net Position of Governmental Activities | | $ 31,762,884 |

*The Notes to the Financial Statements are an integral part of this statement.*

**KNOX COUNTY, TENNESSEE**

**Statement of Revenues, Expenditures and Changes in Fund Balances**
**Budget and Actual - General Fund**
For the Year Ended June 30, 2025

| | Original Budget | Final Budget | Actual | Variance With Final Budget Positive (Negative) |
|---|---|---|---|---|
| **Revenues** | | | | |
| County Property Taxes | $ 142,835,400 | $ 142,835,400 | $ 138,337,020 | $ (4,498,380) |
| Local Option Sales Taxes | 11,769,000 | 11,769,000 | 13,008,970 | 1,239,970 |
| Business Taxes | 15,500,000 | 15,500,000 | 17,455,912 | 1,955,912 |
| Wheel Taxes | 610,000 | 610,000 | 632,732 | 22,732 |
| Other Local Taxes | 1,935,500 | 1,999,309 | 2,436,677 | 437,368 |
| Licenses and Permits | 2,945,500 | 2,945,500 | 2,166,369 | (779,131) |
| Fines, Forfeitures and Penalties | 945,150 | 1,285,766 | 1,838,053 | 552,287 |
| Charges for Current Services | 9,565,495 | 9,767,013 | 10,996,073 | 1,229,060 |
| Other Local Revenues | 3,729,036 | 3,740,251 | 4,579,695 | 839,444 |
| Investment Revenue | 4,750,000 | 4,750,000 | 5,600,782 | 850,782 |
| State of Tennessee | 12,475,964 | 12,659,356 | 14,979,393 | 2,320,037 |
| Federal Government | 2,081,500 | 2,081,500 | 2,832,969 | 751,469 |
| Other Governments and Citizen Groups | 310,000 | 482,303 | 507,798 | 25,495 |
| Increase in Equity Interest in Joint Venture | - | - | 819,174 | 819,174 |
| Total Revenues | 209,452,545 | 210,425,398 | 216,191,617 | 5,766,219 |
| **Expenditures** | | | | |
| Current: | | | | |
| Finance and Administration | 35,583,067 | 36,537,127 | 35,534,537 | 1,002,590 |
| Finance and Administration - Payments to Component Unit | 2,400,000 | 2,500,000 | 2,400,000 | 100,000 |
| Administration of Justice | 25,713,536 | 25,755,107 | 25,231,349 | 523,758 |
| Public Safety | 115,034,839 | 110,299,776 | 109,400,353 | 899,423 |
| Public Safety - Payments to Component Unit | 1,191,595 | 1,191,595 | 1,166,603 | 24,992 |
| Public Health and Welfare | 26,314,488 | 24,605,173 | 23,785,670 | 819,503 |
| Public Health and Welfare - Payments to Component Unit | 166,628 | 166,628 | 166,628 | - |
| Social and Cultural Services | 7,648,846 | 8,319,562 | 7,880,635 | 438,927 |
| Agricultural and Natural Resources | 563,385 | 634,485 | 586,081 | 48,404 |
| Other General Government | 14,372,671 | 28,563,016 | 28,049,038 | 513,978 |
| Total Expenditures | 228,989,055 | 238,572,469 | 234,200,894 | 4,371,575 |
| **Excess (Deficiency) of Revenues Over (Under) Expenditures** | (19,536,510) | (28,147,071) | (18,009,277) | 10,137,794 |
| **Other Financing Sources (Uses)** | | | | |
| Transfers from Other Funds | 15,330,000 | 15,330,000 | 16,631,499 | 1,301,499 |
| Transfers to Other Funds | (2,125,500) | (5,315,225) | (5,210,559) | 104,666 |
| Lease and Subscription Financing | - | 4,276,928 | 4,276,928 | - |
| Total Other Financing Sources | 13,204,500 | 14,291,703 | 15,697,868 | 1,406,165 |
| **Net Change in Fund Balances** | $ (6,332,010) | $ (13,855,368) | (2,311,409) | $ 11,543,959 |
| Fund Balances, July 1, as restated (See Note IV. H.) | | | 113,761,723 | |
| Fund Balances, June 30 | | | $ 111,450,314 | |

*The Notes to the Financial Statements are an integral part of this statement.*

## KNOX COUNTY, TENNESSEE

### Statement of Revenues, Expenditures
### And Changes in Fund Balances - Budget And Actual
### Federal, State and Other Grants Fund
For the Year Ended June 30, 2025

| | Original Budget | Final Budget | Actual | Variance With Final Budget Positive (Negative) |
|---|---|---|---|---|
| **Revenues** | | | | |
| Charges for Current Services | $ 160,000 | $ 453,806 | $ 488,156 | $ 34,350 |
| Other Local Revenues | - | 68,498 | 68,498 | - |
| Federal Government | - | 432,673 | 677,699 | 245,026 |
| Total Revenues | 160,000 | 954,977 | 1,234,353 | 279,376 |
| **Expenditures** | | | | |
| General Government: | | | | |
| Personal Services | - | 744,504 | 729,525 | 14,979 |
| Employee Benefits | - | 231,983 | 213,896 | 18,087 |
| Contracted Services | 145,334 | 176,424 | 111,952 | 64,472 |
| Supplies and Materials | - | 53,113 | 27,731 | 25,382 |
| Other Charges | 14,666 | 108,834 | 108,834 | - |
| Total Expenditures | 160,000 | 1,314,858 | 1,191,938 | 122,920 |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | - | (359,881) | 42,415 | 402,296 |
| Net Change in Fund Balances | - | (359,881) | 42,415 | 402,296 |
| Fund Balances, July 1 | 237,624 | 237,624 | 237,624 | - |
| Fund Balances, June 30 | $ 237,624 | $ (122,257) | $ 280,039 | $ 402,296 |

**Reconciliation of Fund Balances (Budget Basis) to Fund Balances (GAAP Basis):**

| | |
|---|---|
| Fund Balances (Budget Basis) | $ 280,039 |
| Entity Difference: | |
| Unbudgeted Funds | 1,785,534 |
| Fund Balances (GAAP Basis) | $ 2,065,573 |

*The Notes to the Financial Statements are an integral part of this statement.*

**KNOX COUNTY, TENNESSEE**

**Statement of Net Position**
**Proprietary Funds**
June 30, 2025

| | Enterprise Fund | Internal Service Funds |
|---|---|---|
| **ASSETS** | | |
| **Current Assets:** | | |
| Cash and Cash Equivalents | $ 25,117 | $ 51,445,989 |
| Receivables: | | |
| Accounts | 12,998 | 1,918,586 |
| Leases | - | 349,121 |
| Inventories | 111,866 | 129,615 |
| Prepaid Items | 557 | 118,599 |
| TOTAL CURRENT ASSETS | 150,538 | 53,961,910 |
| **Noncurrent Assets:** | | |
| Lease Receivable | - | 3,376,112 |
| **Capital Assets:** | | |
| Land | 880 | - |
| Buildings | 803,446 | - |
| Machinery and Equipment | 794,202 | 417,915 |
| Computer Software | 25,448 | - |
| Land Improvements | 66,463 | - |
| Leases | 781,435 | 9,046,480 |
| Subscriptions | - | 2,480,763 |
| Accumulated Depreciation & Amortization | (1,367,438) | (4,207,681) |
| Capital Assets (Net of Accumulated Depreciation & Amortization) | 1,104,436 | 7,737,477 |
| TOTAL NONCURRENT ASSETS | 1,104,436 | 11,113,589 |
| TOTAL ASSETS | 1,254,974 | 65,075,499 |
| **LIABILITIES** | | |
| **Current Liabilities:** | | |
| Accounts Payable | 115,824 | 1,606,112 |
| Accrued Liabilities | 34,156 | 182,818 |
| Accrued Interest | 1,570 | 25,464 |
| Claims Liability | - | 5,772,440 |
| Compensated Absences Payable | 200,854 | 493,739 |
| Lease Liability | 171,184 | 967,745 |
| Subscription Liability | - | 649,017 |
| TOTAL CURRENT LIABILITIES | 523,588 | 9,697,335 |
| **Noncurrent Liabilities:** | | |
| Compensated Absences Payable | 74,281 | 47,540 |
| Claims Liability | - | 13,917,761 |
| Leases Liability | 448,675 | 6,499,010 |
| TOTAL NONCURRENT LIABILITIES | 522,956 | 20,464,311 |
| TOTAL LIABILITIES | 1,046,544 | 30,161,646 |
| DEFERRED INFLOW OF RESOURCES | | |
| Leases | - | 3,497,141 |
| **NET POSITION** | | |
| Net Investment in Capital Assets | 484,577 | (378,295) |
| Unrestricted | (276,147) | 31,795,007 |
| TOTAL NET POSITION | $ 208,430 | $ 31,416,712 |

*The Notes to the Financial Statements are an integral part of this statement.*

**KNOX COUNTY, TENNESSEE**

**Statement of Revenues, Expenses and Changes in Net Position**
**Proprietary Funds**
For the Year Ended June 30, 2025

| | Enterprise Fund | Internal Service Funds |
|---|---|---|
| **Operating Revenues** | | |
| Charges for Services | $ 1,839,081 | $ 97,732,691 |
| **Operating Expenses** | | |
| Cost of Services | 2,009,634 | 29,895,614 |
| Depreciation and Amortization | 226,527 | 1,600,406 |
| Medical Claims | - | 35,535,896 |
| Retirement Contributions | - | 34,296,019 |
| Other Employee Benefits | - | 1,487,467 |
| Worker's Compensation & Other Claims | - | 4,029,784 |
| Other Expenses | 129,569 | 238,764 |
| Total Operating Expenses | 2,365,730 | 107,083,950 |
| **Operating Income (Loss)** | (526,649) | (9,351,259) |
| **Nonoperating Revenue (Expenses)** | | |
| Interest Income | - | 91,272 |
| Interest Expense | (20,038) | (212,800) |
| Total Nonoperating Revenue (Expenses) | (20,038) | (121,528) |
| **Income (Loss) before Contributions and Transfers** | (546,687) | (9,472,787) |
| **Capital Contributions and Transfers** | | |
| Capital Contributions | 34,606 | - |
| Transfers from Other Funds | 365,000 | 3,870,000 |
| Total Capital Contributions and Transfers | 399,606 | 3,870,000 |
| **Change in Net Position** | (147,081) | (5,602,787) |
| **Total Net Position, July 1, as restated (See Note IV. H.)** | 355,511 | 37,019,499 |
| **Total Net Position, June 30** | $ 208,430 | $ 31,416,712 |

*The Notes to the Financial Statements are an integral part of this statement.*

**KNOX COUNTY, TENNESSEE**
**Statement of Cash Flows**
**Proprietary Funds**
For the Year Ended June 30, 2025

| | Enterprise Fund | Internal Service Funds |
|---|---|---|
| **Cash Flows From Operating Activities** | | |
| Cash Received from Customers | $ 1,850,898 | $ - |
| Cash Received from Interfund Services Provided | - | 97,888,261 |
| Cash Paid to Employees | (792,212) | (2,773,820) |
| Cash Paid for Goods and Services | (1,064,553) | (29,913,652) |
| Cash Paid on Behalf of Employees | (166,644) | (71,221,549) |
| **Net Cash Provided by (Used in) Operating Activities** | (172,511) | (6,020,760) |
| **Cash Flows From Noncapital Financing Activities** | | |
| Transfers from Other Funds | 365,000 | 3,870,000 |
| **Net Cash Provided by Noncapital Financing Activities** | 365,000 | 3,870,000 |
| **Cash Flows From Capital and Related Financing Activities** | | |
| Capital Contributions | 34,606 | - |
| Acquisition and Construction of Capital Assets | (34,606) | - |
| Principal Paid on Liabilities | (163,377) | (1,501,817) |
| Interest Paid on Liabilities | (20,038) | (212,800) |
| **Net Cash Provided by (Used in) Capital and Related Financing Activities** | (183,415) | (1,714,617) |
| **Cash Flows From Investing Activities** | | |
| Investment Earnings | - | 91,272 |
| **Net Cash Provided (Used) in Investing Activities** | - | 91,272 |
| **Net Increase (Decrease) in Cash and Cash Equivalents** | 9,074 | (3,774,105) |
| **Cash and Cash Equivalents Beginning of Year** | 16,043 | 55,220,094 |
| **End of Year** | $ 25,117 | $ 51,445,989 |
| **Reconciliation of Operating Income (Loss) to Net Cash Provided by (Used in) Operating Activities** | | |
| Operating Income (Loss) | $ (526,649) | $ (9,351,259) |
| Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided by (Used in) Operating Activities: | | |
| Depreciation and Amortization | 226,527 | 1,600,407 |
| Change in Assets and Liabilities: | | |
| (Increase) Decrease in Accounts Receivable | 11,817 | 197,780 |
| (Increase) Decrease in Other Receivables | - | 356,625 |
| (Increase) Decrease in Inventories | (18,969) | (729) |
| (Increase) Decrease in Prepaid Items | (557) | (6,696) |
| Increase (Decrease) in Accounts Payable and Accrued Liabilities | 69,508 | 273,129 |
| Increase (Decrease) in Compensated Absences | 65,812 | 119,532 |
| Increase (Decrease) in Claims Liabilities | - | 1,189,286 |
| Increase (Decrease) in Unearned Revenue | - | (398,835) |
| Total Adjustments | 354,138 | 3,330,499 |
| **Net Cash Provided by (Used in) Operating Activities** | $ (172,511) | $ (6,020,760) |
| **Noncash Capital and Related Financing Activities:** | | |
| Acquisition of Lease & SBITA Assets | $ (781,235) | $ (825,299) |

*The Notes to the Financial Statements are an integral part of this statement.*

## KNOX COUNTY, TENNESSEE

### Statement of Fiduciary Net Position
### Fiduciary Funds
June 30, 2025

| | Pension and Other Employee Benefit Trust Funds | Custodial Funds |
|---|---|---|
| **ASSETS** | | |
| Cash and Cash Equivalents | $ 1,240,255 | $ 77,797,347 |
| Investments, at Fair Value: | | |
| Money Market Funds | 134,308 | - |
| Mutual Funds | 693,974,526 | - |
| Investments, at Contract Value: | | |
| Guaranteed Investment Contracts | 141,591,613 | - |
| Total Investments | 835,700,447 | - |
| Receivables: | | |
| Accounts | - | 14,183,968 |
| Notes Receivable from Participants | 3,567,259 | - |
| Total Receivables | 3,567,259 | 14,183,968 |
| Accrued Interest and Dividends | 34,887 | - |
| Total Assets | 840,542,848 | 91,981,315 |
| **LIABILITIES** | | |
| Accounts Payable - Administrative Expenses | 338,824 | 587 |
| Due to Other Governments | - | 19,818,163 |
| Total Liabilities | 338,824 | 19,818,750 |
| **NET POSITION - RESTRICTED FOR PENSION BENEFITS** | 280,817,069 | - |
| **NET POSITION - RESTRICTED FOR OPEB BENEFITS** | 18,731,554 | - |
| **NET POSITION - RESTRICTED FOR RETIREMENT BENEFITS** | 540,655,401 | - |
| **NET POSITION - RESTRICTED FOR INDIVIDUALS, ORGANIZATIONS, AND OTHER GOVERNMENTS** | - | 72,162,565 |
| **TOTAL NET POSITION** | $ 840,204,024 | $ 72,162,565 |

*The Notes to the Financial Statements are an integral part of this statement.*

**KNOX COUNTY, TENNESSEE**

**Statement of Changes in Fiduciary Net Position**
**Pension, Retirement, Other Post-Employment Benefit Trust Funds**
**and Custodial Funds**
For the Year Ended June 30, 2025

| | Pension, Retirement, and Other Employee Benefit Trust Funds | Custodial Funds |
|---|---|---|
| **ADDITIONS** | | |
| Employer Contributions | $ 29,425,715 | $ - |
| Employee Contributions | 20,188,251 | - |
| Rollover Contributions | 776,766 | - |
| Collected for Other Offices/Governments | - | 211,917,148 |
| Litigants, Heirs, & Others | - | 60,080,019 |
| Charges for Goods/Services | - | 3,314,935 |
| Bonds for New Developments | - | 1,282,991 |
| Interest Income | - | 701,129 |
| Grant Proceeds/Match | - | 45,144,567 |
| Community Contributions/Sponsorships | - | 1,438,805 |
| Jail Commissary | - | 1,628,467 |
| Commission Receivable | - | 4,585,092 |
| Other | - | 11,616,624 |
| Sub-total | 50,390,732 | 341,709,777 |
| Investment Income: | | |
| Interest and Dividend Income | 32,813,767 | - |
| Interest on Notes Receivable from Participants | 215,373 | - |
| Net Appreciation (Depreciation) in Fair Value of Investments | 46,450,500 | - |
| Total Investment Income | 79,479,640 | - |
| Other: | | |
| Transfers from Other Plans | 16,649,302 | - |
| Total Additions | 146,519,674 | 341,709,777 |
| **DEDUCTIONS** | | |
| Benefits and Refunds | 63,676,860 | - |
| Administrative Expenses | 2,914,557 | - |
| Distributed to Other Offices/Governments | - | 207,337,039 |
| Trustee's Commission | - | 3,287,139 |
| Release of Funds upon Completion of New Developments | - | 1,689,498 |
| Salary & Fringe Benefits | - | 37,009,513 |
| Purchase Capital Assets | - | 1,437,007 |
| Operating Expenditures | - | 20,100,307 |
| Indirect Costs | - | 59,579 |
| Jail Commissary Expenditures | - | 1,765,545 |
| Litigants, Heirs, and Others | - | 49,293,304 |
| Other | - | 1,106,749 |
| Total Deductions | 66,591,417 | 323,085,680 |
| **CHANGE IN NET POSITION** | 79,928,258 | 18,624,097 |
| **NET POSITION - RESTRICTED, BEGINNING OF YEAR** | 760,275,766 | 53,538,468 |
| **NET POSITION - RESTRICTED, END OF YEAR** | $ 840,204,024 | $ 72,162,565 |

*The Notes to Financial Statements are an integral part of this statement.*

KNOX COUNTY, TENNESSEE

# Notes to Financial Statements

*June 30, 2025*

Index


**Note I - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

| | | |
|---|---|---|
| A. | Reporting Entity | 14-15 |
| B. | Government-wide and Fund Financial Statements | 16 |
| C. | Measurement Focus, Basis of Accounting, and Financial Statement Presentation | 17-20 |
| D. | Assets, Deferred Outflows, Liabilities, Deferred Inflows, and Equity | 20-27 |
| E. | Additional Information | 27 |

**Note II - STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY**

| | | |
|---|---|---|
| A. | Budgetary Data | 28-31 |

**Note III - DETAILED NOTES ON ALL FUNDS**

| | | |
|---|---|---|
| A. | Deposits and Investments | 32-43 |
| B. | Receivables | 44-45 |
| C. | Capital Assets | 46-48 |
| D. | Interfund and Component Unit Receivables and Payables | 49 |
| E. | Transfers and Similar Transactions | 50-52 |
| F. | Unearned Revenue | 52 |
| G. | Deferred Inflows | 53 |
| H. | Subscriptions | 54 |
| I. | Leases | 55-56 |
| J. | Long-Term Liabilities | 57-61 |
| K. | Termination Benefits | 61 |
| L. | Fund Balance | 62-64 |
| M. | Property Taxes | 65 |
| N | Tax Abatements | 66-67 |

**Note IV - OTHER INFORMATION**

| | | |
|---|---|---|
| A. | Joint Ventures | 67-70 |
| B. | Related Organizations | 71 |
| C. | Risk Management | 71-72 |
| D. | On-Behalf Payments | 73 |
| E. | Commitments and Contingencies | 73-74 |
| F. | Constitutional Officers | 74-75 |
| G. | Accounting Pronouncements | 75 |
| H. | Change in Accounting Principle - Implementation of New Pronouncement | 76 |

**Note V - OTHER POSTEMPLOYMENT BENEFIT PLANS**

| | | |
|---|---|---|
| A. | Single-Employer Defined Benefit OPEB Plans | 76-97 |
| B. | Single-Employer Defined Contribution OPEB Plan | 98 |

**Note VI - EMPLOYEE RETIREMENT PLANS**

| | | |
|---|---|---|
| A. | General Information | 99-100 |
| B. | Single-Employer Defined Benefit Plans | 100-110 |
| C. | Agent Multiple-Employer Defined Benefit Plan | 111-123 |
| D. | Cost Sharing Multiple-Employer Defined Benefit Plans | 123-136 |
| E. | Aggregate Pension Plans Note Disclosure | 137 |
| F. | Single-Employer Defined Contribution Plans | 138-140 |
| G. | Multiple-Employer Defined Contribution Plans | 141 |

## NOTE I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

### A. Reporting Entity

Knox County (the County), founded in 1792, is a political subdivision of the State of Tennessee. The County operates under a County Mayor – County Commission form of government pursuant to the Knox County Home Rule Charter (the Charter) established under Tennessee Code Annotated, Section 5-1-208, effective September 1, 1990. The County Mayor serves an elected term of four years. The eleven County Commissioners serve four-year terms and are elected by voters within the County. As required by accounting principles generally accepted in the United States of America, these financial statements present the County and its Component Units. The County is considered to be the primary government. Component Units are legally separate entities for which the County is considered to be financially accountable. These Component Units are discretely presented in separate columns in the government-wide financial statements to emphasize they are legally separate from the County.

***Discretely Presented Component Units***

The **Knox County Board of Education** (the Board) consists of nine members elected by voters of the County and one superintendent appointed by members of the Board. The Board is fiscally dependent on the County because the County levies taxes for the Board, issues debt on behalf of the Board and approves the Board's Budget. The Board is responsible for elementary and secondary education within the County's jurisdiction. The Board operates a total of 91 vocational and handicapped centers, primary, intermediate, middle and high schools. The full-time equivalent average daily membership during the 2024 – 2025 school year was 57,860 with a full time equivalent average daily attendance of 54,305. During the previous year, the full time equivalent average daily membership was 58,463 with a full time equivalent average daily attendance of 54,522.

The **Knox County Emergency Communications District** (the District) is an emergency response agency operating a consolidated public safety answering point service and emergency radio dispatch service for the residents of the County. The District is governed by an eleven-member Board of Directors, of whom the majority are appointed by the County. Debt issuances or lease agreements exceeding five years require County approval. All fees are collected and remitted to the District through the State of Tennessee Emergency Communications Board (TECB). Revenues are recognized by the District in the period allocated by the TECB. Complete financial statements for the District may be obtained at the entity's administrative offices:

Knox County Emergency Communications District
605 Bernard Avenue
Knoxville, TN 37921

## NOTE I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

### A. Reporting Entity (Continued)

***Discretely Presented Component Units (Continued)***

The **Knox County Railroad Authority** (KCRA) was established by Knox County in April 1999, to provide for the continuation of rail service within the County. KCRA is governed by a two-member Board consisting of the County Mayor and a member selected by the County Commission. KCRA is fiscally dependent on the County for approval of all debt issuances.

The **Knox Education Foundation** (KEF), formerly Project Grad Knoxville, Inc., is a private nonprofit corporation, incorporated to help ensure a quality public school education for Heart of Knoxville students, that equips and encourages youth to graduate from high school and to succeed in college or post-secondary vocational education. KEF was a supporting organization of Great Schools Partnership. During FY 2021 the governing bodies of the supported organization and KEF approved a plan to end the IRS Supporting Organization relationship and create the Knox Education Foundation. The supported organization merged into KEF effective July 1, 2020. On July 1, 2020, KEF assumed a singular 501(c)(3) status, fundraising and fiduciary oversight of Project GRAD Knoxville, Community Schools, and Research and Development for both former organizations. There shall be at least ten (10) Directors of the Foundation and no more than twenty-five (25). The incumbent Mayor of the City of Knoxville, Mayor of Knox County, Chair of the Knox County Commission, Chair of the Knox County Board of Education, and Superintendent of Knox County Schools shall serve as voting, ex officio members of the Board of Directors. Each elected Director shall hold office for a term of three (3) years. Complete financial statements for KEF may be obtained at their administrative office:

Knox Education Foundation
400 W. Summit Hill Drive, UTT Suite 385
Knoxville, TN 37902

The Board and KCRA do not issue separate financial statements from those of the County. Fund financial statements for the Board are, therefore, included in these financial statements. The activities of KCRA are accounted for in a single fund, and the information presented in the government-wide financial statements also constitutes the fund financial statements.

## NOTE I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

### B. Government-wide and Fund Financial Statements

The accompanying financial statements of the County have been prepared in conformity with accounting principles generally accepted in the United States of America as prescribed by the Governmental Accounting Standards Board (GASB).

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the nonfiduciary activities of the primary government and its component units. For the most part, the effect of interfund activity has been removed from these statements. *Governmental activities*, which normally are supported by taxes and intergovernmental revenues, are reported separately from *business-type activities*, which rely to a significant extent on fees and charges for support. Likewise, the *primary government* is reported separately from certain legally separate *component units* for which the primary government is financially accountable.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. *Direct expenses* are those that are clearly identifiable with a specific function or segment. *Program revenues* include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as *general revenues*.

Generally, the effect of interfund activity has been removed from the government-wide financial statements. Net interfund activity and balances between governmental activities and business-type activities are shown in the government-wide financial statements.

Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds, even though the fiduciary funds are excluded from the government-wide financial statements. Major individual governmental funds are reported as separate columns in the fund financial statements.

## NOTE I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

### C. Measurement Focus, Basis of Accounting, and Financial Statement Presentation

***The government-wide financial statements*** are reported using the *economic resources measurement focus* and the *accrual basis of accounting*, as are the proprietary fund, pension trust fiduciary fund, and custodial fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

***Governmental fund financial statements*** are reported using the flow of current financial resources measurement focus and employ the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when they are "measurable and available". "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to pay liabilities of the current period. The County considers property tax revenues available if they are collected within 60 days after the fiscal year end. All other revenues are considered available if collected within one year after the fiscal year end. Expenditures are recorded when the related fund liability is incurred, as under accrual accounting, except for debt and certain compensated absences which are recognized when the obligations are expected to be liquidated with expendable available financial resources.

Property taxes, franchise taxes, licenses, and interest associated with the current fiscal period are considered susceptible to accrual. Sales taxes collected and held by the state at year-end on behalf of the County are also recognized as revenue. Other receipts and taxes become measurable and available when cash is received by the County and are recognized as revenue at that time.

Entitlements and shared revenues are recorded at the time of receipt or earlier if the susceptible-to-accrual criteria are met. Expenditure driven grants are recognized as revenue when the qualifying expenditures have been incurred and all other grant requirements have been met.

***Fund Accounting:*** The accounts of the County are organized, operated, and presented on the basis of funds. Funds are independent fiscal and accounting entities with self-balancing sets of accounts. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance-related legal and contractual provisions. The minimum number of funds is maintained consistent with legal and managerial requirements.

## NOTE I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

### C. Measurement Focus, Basis of Accounting and Financial Statement Presentation (Continued)

***Governmental funds*** are used to account for the County's general government activities. The County reports the following major governmental funds:

The *General Fund* is the County's primary operating fund. It accounts for all financial resources of the general government except those that are required to be accounted for in another fund. The major revenue sources are property taxes and local option sales tax.

The *Public Improvement Fund* accounts for the acquisition of capital assets or construction of major capital projects not being financed by proprietary funds, exclusive of construction activity related to the Americans with Disabilities Act. The major revenue source is proceeds from debt issuances.

The *Debt Service Fund* accounts for the servicing of general long-term debt not being financed by proprietary funds. The major revenue source is property tax collections.

The *Federal, State and Other Grants Fund* accounts for the management of grant programs. The major revenue source are grants from the federal and state governments.

***Proprietary funds*** are used to account for governmental activities that are similar to activities that may be performed by a commercial enterprise.

*Enterprise funds* account for operations that provide services primarily to the general public on a user charge basis. The Three Ridges Golf Course operations are accounted for as an enterprise fund.

*Internal service funds* account for operations of the County that provide services to other departments, agencies, other governments, component units, and joint ventures on a cost reimbursement basis.

Activities accounted for in the internal service funds include: (1) provision of gasoline and maintenance services for County vehicles, (2) operation of a central mailroom, (3) payment of retiree medical premiums, employee retirement, life insurance and other payroll related expenses, and unemployment claims, (4) accounting for the payment of workers' compensation and general liability claims, (5) provision of central maintenance for County buildings, (6) providing technical support for electronic data processing functions, (7) accounting for the payment of employee health insurance claims and renovations to the County's fitness center, and (8) accounting for the vehicle leasing program.

## NOTE I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

### C. Measurement Focus, Basis of Accounting and Financial Statement Presentation (Continued)

***Fiduciary funds*** account for assets held by the County in a trustee capacity or as an agent on behalf of others. Trust funds account for assets held by the government under the terms of a formal trust agreement. Fiduciary funds include the following:

The *pension trust and other post-employment employee benefit trust funds* are accounted for in essentially the same manner as the proprietary funds, using the same measurement focus and basis of accounting. The pension and other post-employment benefit (OPEB) trust funds account for the County's defined benefit pension plan, defined contribution pension plan, defined benefit OPEB and defined contribution OPEB plans. Plan member contributions are recognized in the period when contributions are due and payable in accordance with the terms of the plan. Employer contributions are recognized when due and the County makes a formal commitment to provide the contributions. Benefits and refunds are recognized when due and payable in accordance with the terms of the plan.

*Pensions* - For purposes of measuring the net pension liability (asset), deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the Teacher Legacy Pension Plan, the Teacher Retirement Plan and the Knox County Executive and Officials participation in the Tennessee Consolidated Retirement System (TCRS) and additions to/deductions from these plans' fiduciary net position have been determined on the same basis as they are reported by the TCRS. For this purpose, benefits (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms of the Plans.

Fiduciary funds also include custodial funds used to account for the receipt and disbursement of funds held for various third parties. Custodial funds include transactions related to (1) local sales taxes collected by the State of Tennessee and remitted to the County for distribution to other municipalities, (2) funds held on behalf of subdivision developers pending completion of road and hydrology requirements, (3) cash held by the County on behalf of several external agencies and County joint ventures, and (4) funds held by various elected officials on behalf of state agencies and/or other funds. Amounts reported as *program revenues* include (1) charges to customers or applicants for goods, services, or privileges provided, (2) operating grants and contributions, and (3) capital grants and contributions, including special assessments. Internally dedicated resources are reported as *general revenues* rather than as program revenues. Likewise, general revenues include all taxes.

*Proprietary funds* distinguish *operating* revenues and expenses from *nonoperating* items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. Operating expenses for internal service funds include the cost of sales and services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses. When both restricted and unrestricted resources are available for use, it is generally the government's policy to use restricted resources first and then, unrestricted resources as they are needed.

## NOTE I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

### C. Measurement Focus, Basis of Accounting and Financial Statement Presentation (Continued)

***Component Units***

The Board of Education uses three major governmental funds (general purpose school fund, federal projects fund, and school construction capital projects), three nonmajor governmental (special revenue) funds, and one fiduciary fund (pension trust fund). These fund types use the same measurement focus and basis of accounting as those of the County. KCRA follows the County's governmental funds measurement focus and basis of accounting. The District follows the County's proprietary funds measurement focus and basis of accounting. The KEF's separately issued financial statements are prepared in accordance with the requirements of the Financial Accounting Standards Board (FASB). The financial data included for the KEF in this Annual Comprehensive Financial Report has been formatted to comply with the classification and reporting requirements of the Governmental Accounting Standards Board (GASB).

### D. Assets, Deferred Outflows, Liabilities, Deferred Inflows, and Equity

***Deposits and Investments***

The cash and cash equivalents of the County and its component units are considered to be cash on hand, demand deposits and short-term investments with original maturities of three months or less from the date of acquisition.

The County maintains a pooled cash system through the Knox County Trustee. The fair value of purchased investments and investment income at fiscal year-end is allocated to major funds based on the total cash position of that fund at fiscal year-end. In accordance with County directive, the County and Board record investment income where approved and allocated in the annual budget, primarily to the County's General Fund, Debt Service Fund, Public Improvement Fund, General Purpose School Fund, and School Construction Fund.

State statutes and local ordinances authorize the County and the Board to invest in certificates of deposit, the State Local Government Investment Pool, U.S. Treasury obligations, U.S. agency issues, corporate bonds, equity funds, short-term bond funds, and guaranteed investment contracts.

Investments are reported at fair value. Realized gains and (losses) from the sale of investments are calculated separately from the change in the fair value. Realized gains or (losses) in the current period include unrealized amounts from prior periods. Purchases and sales of securities are recorded on the trade-date basis. Interest income is recorded on the accrual basis.

## NOTE I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

### D. Assets, Deferred Outflows, Liabilities, Deferred Inflows, and Equity (Continued)

***Deposits and Investments (Continued)***

Investments - Fiduciary Fund - The pension trust fund's investments, except for guaranteed investment contracts (GIC), are stated at fair value. Guaranteed investment contracts are valued at contract value. Investment income includes realized gains (losses) from the sale of investments, unrealized gains (losses) in the change in fair values, and interest and dividend income earned during the year, net of investment related expenses. Purchases and sales of securities are recorded on a trade-date basis. Interest income is recorded on the accrual basis and dividends are recorded on the ex-dividend date.

***Receivables, Payables, and Unearned Revenue***

In the County's and Board's fund financial reporting, transactions between County funds and Board funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as either "interfund receivables/payables" (i.e., the current portion of interfund loans) or "advances to/from other funds" (i.e., the non-current portion of interfund loans). All other outstanding balances between funds are reported as "due to/from other funds." Transactions between the County and its component units that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as "advances to/from Component Units." All other outstanding balances between the County and its component units are reported as "due to/from Component Units/Primary Government."

In the fund financial statements, governmental funds report unearned revenue in connection with receivables for revenues that are not considered available to liquidate liabilities of the current accounting period. Governmental funds also defer recognition of revenues in connection with resources that have been received, but not yet earned. The County accrues additional assets (receivables) for certain nonexchange revenues in governmental funds. As governmental funds are subject to the modified accrual basis of accounting, any additional revenues recognized as receivable before the resources are available have been reported as deferred inflows of resources with no resulting effect on fund equity. Unearned revenue in the government-wide financial statements consists of resources received that have not yet been earned.

All trade receivables are shown net of an allowance for doubtful accounts. Property taxes receivable are recognized as of the date an enforceable legal claim to the taxable property arises. In Tennessee, this date is January 1st, and is referred to as the lien date. Revenues from property taxes, however, are recognized in the period for which the taxes are levied, which for the County is October 1st of the ensuing fiscal year. Property tax payments are due by February 28 of the following year. Since the receivable for property taxes is recognized before the period of revenue recognition, the entire amount of the receivable, less an estimated amount for uncollectible taxes, is reported as deferred inflows in the fund financial statements and in the government-wide financial statements as of June 30th.

## NOTE I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

### D. Assets, Deferred Outflows, Liabilities, Deferred Inflows, and Equity (Continued)

***Receivables, Payables, and Unearned Revenue (Continued)***

Property taxes receivable are also reported as of June 30th for the taxes that are levied and uncollected during the current fiscal year as well as the previous eight fiscal years. These property taxes receivable are presented on the fund balance sheet with offsetting deferred inflows to reflect amounts not available as of June 30th. Property taxes collected within 60 days of year-end are considered available and are accrued as revenue. Property taxes collected later than 60 days after year-end are not considered available and are accrued and reported as deferred inflows. An allowance for uncollectible taxes is also recorded representing the estimated amount of delinquent taxes receivable that will be filed with the court for collection. Delinquent taxes filed with the court for collection are considered uncollectible and are written off.

***Inventories and Prepaid Assets***

The County and Board maintain balances of supplies and materials inventories in their proprietary and governmental funds. Inventories in the proprietary funds are stated at the lower of cost or market. Inventories in the governmental funds are stated at cost. Inventories are accounted for under the consumption method. Supplies for resale and the cost of oil and gasoline in the internal service funds use the first-in, first-out (FIFO) flow assumption in determining cost.

The Board values school supplies inventories using the specific identification method. The Board's Central Cafeteria Fund inventories are composed of food supplies. These inventories are stated at cost.

The County's general fund inventory consists of land held for resale. The land is recorded at cost excluding the cost of infrastructure (roads, utilities, etc.).

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid assets. The amount of the prepayment is recognized as an expenditure in the period the payment is made (purchase method).

## NOTE I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

### D. Assets, Deferred Outflows, Liabilities, Deferred Inflows, and Equity (Continued)

***Capital Assets***

Capital assets, which include property, plant, equipment, and infrastructure assets (e.g., roads, bridges, sidewalks, and similar items), are reported in the governmental activities column in the government-wide financial statements. The County and Board define capital assets as assets with an initial, individual cost of more than $10,000 and an estimated useful life in excess of two years. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at acquisition value at the date of donation.

The costs of normal maintenance and repairs that do not add to the value of an asset or materially extend asset lives are not capitalized.

All reported capital assets are depreciated, except for land and construction in progress. Improvements are depreciated over the remaining useful lives of the related capital assets. Useful lives for infrastructure were estimated based on the County's and Board's historical records of necessary improvements and replacement. Public domain infrastructure includes long-lived assets, primarily roads; system infrastructure includes street lighting and other assets with shorter expected useful lives.

Depreciation is computed using the straight-line method generally over the following useful lives:

| Assets | Years |
|---|---|
| Buildings | 45 |
| Land Improvements | 10 - 20 |
| Public Domain Infrastructure | 40 |
| System Infrastructure | 25 |
| Vehicles | 5 |
| Machinery and Equipment | 5 - 20 |
| Intangibles | 5 - 10 |

It is the County's, Board's, and the District's policy to capitalize the cost of the rights to externally acquired software as an intangible asset.

## NOTE I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

### D. Assets, Deferred Outflows, Liabilities, Deferred Inflows, and Equity (Continued)

***Compensated Absences***

It is the policy of the County and its component units to permit employees to accumulate, in varying amounts, earned but unused vacation, compensatory time and sick pay benefits. The County's and Board's policy for retiring employees is that they may be paid for unused sick leave in varying amounts up to a maximum of $10,000 for the County and one year's salary for the Board. Vacation, compensatory, and sick leave benefit liabilities from the County's and the Board's governmental funds are not reported in their respective fund financial statements because it is not expected that such amounts would be liquidated with expendable available financial resources. For the County and Component Unit governmental activities, compensated absences liabilities are generally liquidated by the respective general fund. The compensated absences liability and the related change in liability are reported in the government-wide and proprietary fund financial statements of the County and its component units.

***Risk Financing Activities***

Knox County and its component units are exposed to various risks of loss associated with general liability claims. The County and Board are self-insured for such risks. The majority of general liability and worker's compensation claims are accounted for in the Self Insurance Fund, an internal service fund. The County and Board's policy is to utilize the Self Insurance Fund to account for claims that meet certain criteria. Claims that meet these criteria include (1) those that are reasonably expected to occur from time to time as the result of normal recurring activities, (2) claims that do not appear to result from gross negligence or intent, (3) claims that are expected to be settled within a reasonable period of time and that are not expected to be in unusual amounts, and (4) claims that have not resulted in death or catastrophic injury. On occasion, events occur giving rise to claims that do not meet the County's criteria for recording in the Self Insurance Fund. Such claims are accounted for in the appropriate governmental fund.

## NOTE I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

### D. Assets, Deferred Outflows, Liabilities, Deferred Inflows, and Equity (Continued)

#### *Long-Term Obligations*

The County and the Board record long-term debt in the government-wide financial statements. Similarly, long-term debt and other obligations financed by the County's proprietary funds and the District are recorded as liabilities in the appropriate funds.

Bond premiums and discounts, as well as deferred amounts on refundings, are deferred and amortized over the life of the bonds using the effective interest method. Bonds payable are reported net of the applicable unamortized bond premium or discount.

Governmental fund types recognize bond premiums and discounts during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures in the period incurred.

#### *Fund Equity*

In the governmental fund financial statements of the County and the Board component unit, fund balance is reported in classifications that comprise a hierarchy based primarily on the extent to which the County and Board are bound to honor constraints related to the specific purposes for which amounts in the funds can be spent. The classifications are as follows:

Nonspendable fund balance includes amounts that cannot be spent because they are (a) not in spendable form, or (b) legally or contractually required to be maintained intact (e.g., endowments). Fund balance not in spendable form includes items not expected to be converted to cash (e.g., inventories and prepaid items), as well as the County’s investment in joint venture. The County does not have any nonspendable fund balance that is legally or contractually required to be maintained intact.

Restricted fund balance includes amounts that are restricted for specific purposes. These amounts result from constraints placed on the use of resources (a) externally imposed by creditors, grantors, contributors, or laws or regulations of other governments, or (b) imposed by law through constitutional provisions or enabling legislation.

## NOTE I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

### D. Assets, Deferred Outflows, Liabilities, Deferred Inflows, and Equity (Continued)

***Fund Equity (Continued)***

Committed fund balance includes amounts that can be used only for specific purposes pursuant to constraints imposed by formal action of the government's highest level of decision-making authority, which for the County is the County Commission. Amounts are reported as committed pursuant to resolutions passed by Commission (legislative branch), which have also been approved by the County Mayor (executive branch.)

Assigned fund balance consists of amounts constrained by the County's intent to be used for specific purposes, but are neither restricted nor committed. The County Mayor is the head of the County executive branch, and the Mayor is the County's chief fiscal officer as set forth in the Knox County Charter. Therefore, assignments may be made upon the authority of the County Mayor or designee.

Unassigned fund balance is the residual balance in the general fund (i.e., fund balance that is not nonspendable, restricted, committed, or assigned). The general fund is the only fund that reports a positive unassigned fund balance amount. In other governmental funds, if expenditures incurred for specific purposes exceed the amounts restricted, committed, or assigned to those purposes, it may be necessary to report a negative unassigned fund balance.

The County has adopted a policy requiring that a minimum level of unassigned fund balance in the General Fund equal to three months (25%) of regular, ongoing operating expenditures be maintained. Generally, when expenditures are incurred for purposes for which both restricted and unrestricted fund balance is available, restricted amounts are expended first, and then unrestricted funds are used. Generally, when expenditures are incurred utilizing unrestricted funds, unassigned amounts are expended first, then assigned amounts, then committed amounts. Net position in government-wide and proprietary fund financial statements are classified as investment in capital assets, restricted, and unrestricted. Restricted net position represents constraints on resources that are externally imposed by creditors, grantors, contributors, or laws or regulations of other governments, or imposed by County law.

## NOTE I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

### D. Assets, Deferred Outflows, Liabilities, Deferred Inflows, and Equity (Continued)

***Deferred Outflows/Inflows of Resources***

In addition to assets, the Statement of Net Position reports a separate section for deferred outflows of resources. This separate financial statement element represents a consumption of net assets that applies to future period(s) and therefore, will not be recognized as an outflow of resources (expense/expenditure) until then. In addition to liabilities, the Statement of Net Position reports a separate section for deferred inflows of resources. This separate financial statement element represents an acquisition of net assets that applies to a future period(s) and will not be recognized as an inflow of resources (revenue) until that time. GASB No. 87 establishes a deferred inflow of resources representing the present value of long-term lease payments expected to be received during a lease payment term net of any prepayments received from lessees and lease incentives paid to lessees.

### E. Additional Information

***Comparative Data/Reclassifications***

Comparative total data for the prior year has been presented in selected sections of the accompanying financial statements to provide an understanding of the changes in the financial position and operations of the County and the Board. Comparative totals have not been included on statements where their inclusion would not provide enhanced understanding of the reporting entity's financial position and operations or would cause the statements to be unduly complex and difficult to understand. Certain items have been reclassified from the prior year to conform to current year presentation that have no effect upon prior year results.

***Estimates***

The preparation of financial statements in accordance with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results may differ from these estimates.

## NOTE II. STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

### A. Budgetary Data

***Budget Basis/Authority***

Annual budgets, as required by the County Charter and applicable County ordinances, are adopted on a basis consistent with accounting principles generally accepted in the United States of America for all governmental funds, except as noted below.

The Constitutional Officers Special Revenue Fund is used to account for the transactions of the fee and commission accounts of the County Trustee, Register of Deeds, County Clerk, Criminal and Fourth Circuit Court Clerk, Circuit and General Sessions Court Clerk, and Clerk and Master. These separately elected officials pay salaries and related expenditures from fees and commissions earned by their offices. This fund does not adopt an annual budget.

Excess fees and commissions are transferred to other funds. In some instances, all fees and commissions earned are transferred to other funds. Transactions related to the Constitutional Officers Special Revenue Fund are not subject to the budgetary control of the County Commission. Therefore, this fund is presented as an unbudgeted special revenue fund.

The Drug Control Special Revenue Fund is established pursuant to Tennessee Code Annotated Section 39-17-420, stipulating drug control activities to be reported in a special revenue fund. The budget for this fund is a separately adopted budget proposed by the Sheriff and approved by the County Commission. Budgetary control is at the total fund level.

The County's Public Improvement and ADA Construction Capital Projects Funds, and the Board's School Construction Capital Projects Fund each adopt project-length budgets for major construction projects rather than annual budgets for these projects.

Budgets for the County's State, Federal and Other Grants Fund (excluding a single program noted below) and the Board's School Federal Projects and General School Projects Funds are generally adopted at the time the grant or program has been approved by the grantor, so that the Commission can fulfill any requirement to appropriate local matching funds at the time of adoption.

The County's State, Federal, and Other Grants fund does include one program, an Air Quality grant program, for which the County adopts an annual budget. This grant constitutes a minor portion of the fund, with 2025 revenues comprising 2.0% of the fund totals. As only a certain small portion of the County's State, Federal, and Other Grants Fund is subject to a legally adopted budget, the fund's "Comparative Schedule of Revenues, Expenditures, and Changes in Fund Balances-Budget and Actual" includes only that portion as both budget and actual information (budget basis), with a reconciliation to the corresponding totals for the entire fund (GAAP basis).

With the exception of project length budgets and grants, all appropriations lapse at fiscal year-end.

## NOTE II. STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY (Continued)

### A. Budgetary Data (Continued)

***Budgetary Process***

On or before April 15, heads of all County departments and agencies submit requests for appropriations to the County Department of Finance. The Board prepares a comprehensive budgetary request that is also sent to the Department of Finance. This budget has been approved by the members of the Board of Education and is sent to the County for adoption.

The Department of Finance in conjunction with the Office of the County Mayor compiles the requests, negotiates with the various departments, and submits a comprehensive budget to the County Commission. By July 1, the final County and Board budget is adopted by County Commissioners.

The appropriated County budget is prepared at the fund, department, and major category level. For the County, the legal level of budgetary control, that is, the level at which management cannot overspend funds without a budget amendment approved by the County Commission, is the major category level within departments. The major categories are Personal Services, Employee Benefits, Contracted Services, Supplies and Materials, Other Charges, Debt Service and Capital Outlay.

The budget adopted by the County for the Board is recommended by the County Mayor and adopted in total. The County does not exercise control over the Board at the department or major category level. After the budget for the Board is approved, the Board of Education may modify it within the total appropriation granted by the County Commission.

The budget and actual schedules included herein are not intended to demonstrate compliance at the legal level of budgetary control. Such statements and schedules are included in the County's separately issued *Budget Report to Citizenry.* Copies of the report may be obtained from the Knox County Department of Finance or online at: https://knoxcounty.org/finance/adopted_budget_reports.php.

Knox County Department of Finance
Room 630
City County Building
400 Main Avenue
Knoxville, TN 37902

## NOTE II. STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY (Continued)

### A. Budgetary Data (Continued)

Encumbrance accounting, under which purchase orders, contracts, and other commitments for the expenditure of resources are recorded to reserve a portion of the applicable appropriation, is utilized for budgetary control purposes in the governmental funds. Encumbrances represent commitments related to unperformed contracts for goods or services. Encumbrances outstanding at year-end are included in the balances of assigned, committed, or restricted fund balance based on the purposes for which the resources that will be used to liquidate the encumbrances have been classified. Encumbrances are not treated as expenditures for financial reporting purposes. Outstanding encumbrances are reappropriated in the subsequent year. Significant encumbrances at June 30, 2025 include $991,882 for the County's General Fund and $5,346,942 for the Board's General Purpose School Fund. Significant commitments related to the County's Public Improvement Fund and the Board's School Construction Fund are described in Note IV-E.

***Supplemental Appropriations***

The following schedule shows the annual budget originally adopted expenditures and transfers out for the County and the Board, and the revisions to that budget as authorized by the County Commission, for the year ended June 30, 2025:

| Fund | Original Budget | Revisions | Final Budget |
|---|---|---|---|
| Governmental Funds: | | | |
| General Fund | $ 231,114,555 | $ 12,773,139 | $ 243,887,694 |
| Special Revenue Funds: | | | |
| Federal, State and Other Grants | 160,000 | 1,154,858 | 1,314,858 |
| Governmental Library | 80,100 | - | 80,100 |
| Public Library | 15,552,789 | 190,198 | 15,742,987 |
| Solid Waste | 4,806,453 | 193,902 | 5,000,355 |
| Hotel/Motel Tax | 11,500,000 | 2,812,100 | 14,312,100 |
| Drug Control | 603,000 | 9,601 | 612,601 |
| Engineering & Public Works | 25,259,250 | 2,367,979 | 27,627,229 |
| Total Special Revenue Funds | 57,961,592 | 6,728,638 | 64,690,230 |
| Debt Service Fund | 85,000,000 | - | 85,000,000 |
| Total - Governmental Funds | $ 374,076,147 | $ 19,501,777 | $ 393,577,924 |

## NOTE II. STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY (Continued)

### A. Budgetary Data (Continued)

| Fund | Original Budget | Revisions | Revised Budget |
|---|---|---|---|
| Component Unit - the Board: | | | |
| General Fund: | | | |
| General Purpose School | $ 675,860,000 | $ 42,846,739 | $ 718,706,739 |
| Special Revenue Fund: | | | |
| Central Cafeteria | 32,865,000 | 1,868,100 | 34,733,100 |
| Total - the Board | $ 708,725,000 | $ 44,714,839 | $ 753,439,839 |

Remaining supplemental appropriations primarily represent funds designated during the previous fiscal year, encumbrances outstanding at June 30, 2024, reappropriated during fiscal year 2025, and grant awards appropriated at the time the award is received.

A local ordinance requires a two-thirds approval of the County Commission before reducing any County fund balance below an amount equal to five percent of the total amount budgeted in the fund. State law stipulates that the Board's General Purpose School fund balance shall be maintained at a minimum level of three percent of the budgeted annual operating expenses for the current fiscal year. A school fund balance that exceeds three percent can be used for any educational purpose.

## NOTE III. DETAILED NOTES ON ALL FUNDS

### A. Deposits and Investments

The County, the Board and the District maintain a cash and investment pool through the County Trustee's office. The County Trustee is the treasurer of the County and in this capacity is responsible for receiving, disbursing, depositing, and investing most funds.

The Trustee of Knox County utilizes a negotiated sweep agreement for a portion of funds held by the Trustee. These funds are invested each night in various instruments, but under the County's policy these funds are classified as Cash and Cash Equivalents.

Other investments are held in the State of Tennessee's Local Government Investment Pool (LGIP) and are not subject to categorization. LGIP investments are reported at amortized cost using a stable net asset value. State statutes require the state treasurer to administer the Pool under the same terms and conditions, including collateral requirements, as prescribed for other funds invested by the state treasurer. All other investments are reported at fair value. No investments required to be reported at fair value were held in the Pool at the balance sheet date. There are no minimum or maximum dollar limits on the size of withdrawal transactions. In most cases, a withdrawal will be honored the same day it is requested. However, withdrawals of $5,000,000 or more will be honored the next working day after request.

#### *Interest Rate Risk*

Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. As a means of limiting its exposure to fair value losses arising from rising interest rates, the County's governmental activities investments follow their adopted investment policy and are monitored and managed by an Investment Committee, whose objectives are to maximize earnings while reducing the exposure to interest rate risks to a low level by utilizing a mixture of short and long-term maturity investments so that the changing interest rates will cause only minimal deviations in the net asset value. Investment maturities shall not exceed three years without the approval of the Investment Committee or greater than five years without the approval from the Director of State and Local Finance or as otherwise provided by State Statute. Investments of bond proceeds shall not exceed two years without the approval of the Investment Committee.

## NOTE III. DETAILED NOTES ON ALL FUNDS (Continued)

### A. Deposits and Investments (Continued)

***Interest Rate Risk (Continued)***

The County's investments are primarily in U.S. Government Securities and securities issued by agencies of the U.S. Government. The County's and Board's Pension Trust fund activities are managed by the Knox County Retirement Board (see separately issued Pension Trust Fund Statements), whose objectives are to maximize earnings while reducing the exposure to interest rate risks to an appropriate level by using a mixture of long-term and short-term investments in various debt and equity securities. The following represents the County's and the Board's governmental activities investments and the activities of the County's and the Board's Pension Trust funds:

| | County and Board Governmental Activities | | County and Board Fiduciary Activities | |
|---|---|---|---|---|
| | Fair Value or Carrying Amount | Weighted Average Maturity (Years) | Fair Value or Carrying Amount | Weighted Average Maturity (Years) |
| Cash Equivalents Classified as Investments | $ 202,137 | | $ - | |
| Certificates of Deposit held greater than 90 days | 250,000 | | - | |
| Money Market Funds | - | | 134,308 | |
| Mutual Funds | - | | 733,622,561 | |
| Fixed Income Securities | | | | |
| U.S. Treasuries | 138,631,671 | 0.524 | - | |
| Federal Agency Mortgage Backed Securities | 2,969,790 | 0.023 | - | |
| Federal Agency Debt Securities | 30,023,361 | 0.854 | - | |
| Municipal Bonds | 32,536,039 | 1.210 | - | |
| Total Fixed Income Securities | 204,160,861 | | - | |
| Investments, at Contract Value | | | | |
| Guaranteed Investment Contracts | - | | 141,591,613 | |
| Total Investments | $ 204,612,998 | | $ 875,348,482 | |

The Fiduciary Activities investments are allocated to the County's and Board's pension trust funds of $835,700,447 and $39,648,035, respectively. The Fiduciary Activities investments include the Post-Retirement Incentive Medical Trust (Retiree Healthcare Plan) as described in Note V-A. The Pension Board does not manage the Retirement Incentive Medical Trust. It is managed by the Knox County Finance Department with the direction of USI Consulting Group.

## NOTE III. DETAILED NOTES ON ALL FUNDS (Continued)

### A. Deposits and Investments (Continued)

***Custodial credit risk***

The County's policies limit deposits and investments to those instruments allowed by applicable state laws. Tennessee State Law requires financial institutions to secure a local government's deposits by pledging governmental securities as collateral. The fair value of pledged securities must equal at least 105% of the average daily balance of deposits. Alternatively, financial institutions that hold public deposits may participate in the State's collateral pool.

A portion of the County's, the Board's and the District's deposits at June 30, 2025, were covered by the bank collateral pool administered by the Treasurer of the State of Tennessee (the State). Banks participating in the pool report the aggregate balance of their public fund accounts to the State. Collateral to secure these deposits must equal between 90 – 115 percent of the average daily balance of public deposits held and must be pledged to the State Treasurer on behalf of the bank collateral pool. The securities pledged to protect these accounts are pledged in aggregate rather than against each individual account. The members of the pool may be required to pay an assessment to cover any deficiency. At June 30, 2025, no deposits were exposed to custodial credit risk.

***Credit risk***

Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. The County's adopted investment policy is designed with the objective of attaining a market rate of return, taking into account investment risk constraints and liquidity needs. Return on investment is of least importance compared to the safety and preservation of principal and liquidity. The County will limit credit risk, the risk of loss due to the failure of the security issuer or backer, by limiting investments to the types of securities listed in the investment policy and as allowed under Title 5, Chapter 8 of the Tennessee Code Annotated and by diversifying the investment portfolio so that potential losses from any type of security or from any individual securities will be minimized and by limiting investments to specified credit ratings.

The County's and Board's Pension Trust funds are managed with long-term objectives that include maximizing total investment earnings. State statutes and County policies allow the Pension Trust funds a broader range of investments than those available to the governmental activities. The credit risk of the investments of the County's and Board's governmental activities and investments in fixed-income securities is as follows:

## NOTE III. DETAILED NOTES ON ALL FUNDS (Continued)

### A. Deposits and Investments (Continued)

#### *Credit Risk (Continued)*

| | Primary Government and Board Governmental Activities Fair Value | Standard & Poor's and Moody's Credit Ratings | |
|---|---|---|---|
| U.S. Treasuries | $ 89,503,630 | Aa1 | Moody's |
| U.S. Treasuries | 49,128,041 | NR | |
| Federal Agency Mortgage Backed Securities | 2,969,790 | Aa1 | Moody's |
| Federal Agency Debt Securities | 30,023,361 | AA+ | S&P |
| Municipal Bonds | 1,440,405 | A+ | S&P |
| Municipal Bonds | 8,250,844 | AA | S&P |
| Municipal Bonds | 1,800,271 | AA- | S&P |
| Municipal Bonds | 11,753,021 | AA+ | S&P |
| Municipal Bonds | 2,044,240 | Aa1 | Moody's |
| Municipal Bonds | 2,769,516 | Aa2 | Moody's |
| Municipal Bonds | 2,041,260 | Aa3 | Moody's |
| Municipal Bonds | 2,436,482 | AAA | S&P |
| Total Fixed Income Securities | $ 204,160,861 | | |

#### *Concentration of Credit Risk*

The County's governmental investment activities will diversify the overall portfolio to eliminate the risk of loss from an over concentration of assets in a specific class of security, a specific maturity, and/or a specific issuer. According to the County's investment policies, the maximum percentage of the portfolio (book value at the date of acquisition) permitted in each eligible security is as follows:

| | |
|---|---|
| U.S. Treasury | 100% maximum |
| Federal Agency/Instrumentalities | 100% maximum |
| Tennessee LGIP | 50% maximum |
| Repurchase Agreements | 20% maximum |
| Commercial Paper | 30% maximum |
| Bankers' Acceptances | 10% maximum |
| Insured/Collateralized Certificates of Deposit | 100% maximum |
| State, County, and Municipal Obligations | 100% maximum |

The combined amount of bankers' acceptances and commercial paper shall not exceed forty percent (40%) of the total book value of the portfolio at the date of acquisition.

The County's and Board's Portfolio will be further diversified to limit the exposure to any one issuer. No more than five (5%) or five million dollars, whichever is less, of the County's portfolio will be invested in the securities of any single issuer.

## NOTE III. DETAILED NOTES ON ALL FUNDS (Continued)

### A. Deposits and Investments (Continued)

***Investments Measured at Fair Value***

GASB Statement No. 72 generally requires that investments be measured at fair value and establishes a hierarchy of inputs to valuation techniques used to measure fair value. This hierarchy requires entities to maximize the use of observable inputs and minimize the use of unobservable inputs. The three levels of inputs used to measure fair value are as follows:

Level 1 - Quoted prices in active markets for identical assets or liabilities.
Level 2 - Observable inputs other than quoted prices included in Level 1, such as quoted prices for similar assets and liabilities in active markets, quoted prices for identical or similar assets and liabilities in markets that are not active, or other inputs that are observable or can be corroborated by observable market data.
Level 3 - Unobservable inputs that are supported by little or no market activity and that are significant to the fair value of the assets or liabilities. This includes certain pricing models, discounted cash flow methodologies and similar techniques that use significant unobservable inputs.

Investments whose values are based on quoted market prices in active markets, and are therefore classified within Level 1, primarily include certain U.S. Government obligations, common stock, and preferred stock equities. These investments are traded daily in public markets in the United States and other foreign countries. The fair value of these investments is based on the last reported sales price on the last day of the fiscal year.

Investments that trade in markets that are not considered to be actively traded on a daily basis, but are valued based on quoted market prices, dealer and broker quotations, bid prices, or alternative pricing sources using observable inputs, are classified within Level 2. These include certain U.S. Government and foreign obligations, interest-earning investment contracts – certificates of deposit (participating), investment grade corporate bonds and bank loans, certain mortgage and asset backed securities, less-liquid listed securities, certain government agency securities, and foreign currency exchange purchase and sales contracts.

Investments classified within Level 3 have significant unobservable inputs, as they trade infrequently or not at all. Level 3 investments include private equity funds, real estate investment, limited partnerships, certain mortgage and asset backed, and common and collective trust funds that are primarily invested in real estate. The fair value of these investments is determined by estimates provided by independent pricing sources in asset classes, non-binding bid prices from industry vendors and managers, and the net asset value on the last day of plan year.

## NOTE III. DETAILED NOTES ON ALL FUNDS (Continued)

### A. Deposits and Investments (Continued)

#### *Investments Measured at Fair Value (Continued)*

The fair value measurements of the County and the Board's investments at June 30, 2025, are as follows:

| | | Fair Value Measurements Using | | |
|---|---|---|---|---|
| Primary Government - Governmental Activities | Total | Quoted Prices in Active Markets for Identical Assets (Level 1) | Significant Other Observable Inputs (Level 2) | Significant Unobservable Inputs (Level 3) |
| Investments by Fair Value Level | | | | |
| Debt Securities: | | | | |
| US Treasuries | $ 138,631,671 | $ 138,631,671 | $ - | $ - |
| Fixed Government Agency | 32,993,151 | - | 32,993,151 | - |
| Municipal Bonds | 32,536,039 | - | 32,536,039 | - |
| Total Debt Securities by Fair Value Level | 204,160,861 | 138,631,671 | 65,529,190 | - |
| Interest-earning Investment Contracts - Certificates of Deposit | 250,000 | - | 250,000 | - |
| Total Investment by Fair Value Level | $ 204,410,861 | $ 138,631,671 | $ 65,779,190 | $ - |

Debt securities classified in Level 1 of the fair value hierarchy are valued using prices quoted in active markets for those securities. Debt securities and certificates of deposit are classified in Level 2 of the fair value hierarchy and are valued using a matrix pricing technique. The certificates of deposit are participating as defined by GASB and meet the criteria for fair value reporting. Matrix pricing is used to value securities based on the securities' relationship to benchmark quoted prices.

| | | Fair Value Measurements Using | | |
|---|---|---|---|---|
| Fiduciary Activities - Primary Government and Board | Total | Quoted Prices in Active Markets for Identical Assets (Level 1) | Significant Other Observable Inputs (Level 2) | Significant Unobservable Inputs (Level 3) |
| Equity Investments: | | | | |
| Mutual Funds at Fair Value | $ 733,622,561 | $ 733,622,561 | $ - | $ - |
| Total Investments Measured at Fair Value | $ 733,622,561 | | | |

## NOTE III. DETAILED NOTES ON ALL FUNDS (Continued)

### A. Deposits and Investments (Continued)

***Investments Measured at Fair Value (Continued)***

The following is a description of the valuation techniques used to measure investments at fair value for the Fiduciary Activities:

*Interest-Bearing Deposits and Money Market Funds:* Valued at purchase price, which approximates fair value.

*Debt Securities:* Typically this category includes corporate bonds, U.S. Treasuries, Federal agency debt securities, Federal agency mortgage backed securities and municipal bonds. Values are based upon quotes obtained from national or international exchanges and other observable inputs from market data and are classified as level 1 or 2 of the fair value hierarchy.

*Mutual Funds:* Valued at quoted market prices which represent the net asset value of shares held by the plans at year end and are classified as level 1 of the fair value hierarchy.

The methods described above may produce a fair value calculation that may not be indicative of net realizable value or reflective of future fair values. Furthermore, while the plan administrator believes the valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different fair value measurement at the reporting date. There have been no changes in the valuation techniques used in the fair value measurements from the prior year.

## NOTE III. DETAILED NOTES ON ALL FUNDS (Continued)

### A. Deposits and Investments (Continued)

***Investments Measured at Contract Value***

The GICs are group annuity contracts that offer full guarantees on principal and interest by the insurance company (issuer). The contracts are fully benefit-responsive. GICs are recorded at their contract value and are a promise to pay interest at crediting rates which are announced in advance and guaranteed for a specified period of time as outlined in the group annuity contracts. Contract value represents deposits made to the contracts, plus earnings at guaranteed crediting rates, less withdrawals and fees.

***TCRS Stabilization Reserve Trust***

*Legal Provisions* - The Board is a member of the Tennessee Consolidated Retirement System (TCRS) Stabilization Reserve Trust. The Board has placed funds into the irrevocable trust as authorized by statute under Tennessee Code Annotated (TCA), Title 8, Chapters 34-37. The TCRS Board of Trustees is responsible for the proper operation and administration of the trust. Funds of trust members are held and invested in the name of the trust for the benefit of each member. Each member's funds are restricted for the payment of retirement benefits of that member's employees. Trust funds are not subject to the claims of general creditors of the Board. Trust funds are included in net position restricted for pensions, which is a State of Tennessee requirement.

The trust is authorized to make investments as directed by the TCRS Board of Trustees. The Board may not impose any restrictions on investments placed by the trust on their behalf.

*Investment Balances* - Assets of the TCRS, including the Stabilization Reserve Trust, are invested in the Tennessee Retiree Group Trust (TRGT). The TRGT is not registered with the Securities and Exchange Commission (SEC) as an investment company. The State of Tennessee has not obtained a credit quality rating for the TRGT from a nationally recognized credit ratings agency. The fair value of investment positions in the TRGT is determined daily based on the fair value of the pool's underlying portfolio.

## NOTE III. DETAILED NOTES ON ALL FUNDS (Continued)

### A. Deposits and Investments (Continued)

***TCRS Stabilization Reserve Trust (Continued)***

Furthermore, TCRS had not obtained or provided any legally binding guarantees to support the value of participant shares during the fiscal year. There are no restrictions on the sale or redemption of shares.

Investments are reported at fair value. Securities traded on a national exchange are valued at the last reported sales price. Investment income consists of realized and unrealized appreciation (depreciation) in the fair value of investments and interest and dividend income. Interest income is recognized when earned. Securities and securities transactions are recorded in the financial statements on a trade-date basis. The fair value of assets of the TRGT held at June 30, 2025, represents the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants. Assets held are categorized for fair value measurement within the fair value hierarchy established by GAAP. The hierarchy is based on the valuation inputs used to measure the fair value of the asset and give the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1 measurements) and the lowest priority to unobservable inputs (Level 3 measurements).

Level 1 - Unadjusted quoted prices for identical assets or liabilities in active markets that can be accessed at the measurement date.
Level 2 - Quoted prices for similar assets or liabilities in active markets; quoted prices for identical or similar assets or liabilities in markets that are not active; assets or liabilities that have a bid-ask spread price in an inactive dealer market, brokered market and principal-to-principal market; and Level 1 assets or liabilities that are adjusted.
Level 3 - Valuations derived from valuation techniques in which significant inputs are unobservable.

Investments where fair value is measured using the Net Asset Value (NAV) per share have no readily determinable fair value and have been determined to be calculated consistent with FASB principles for investment companies are excluded from the fair value hierarchy.

Where inputs used in the measurement of fair value fall into different levels of the hierarchy, fair value of the instrument in its entirety is categorized based on the lowest level input that is significant to the valuation. This assessment requires professional judgement and as such management of the TRGT developed a fair value committee that worked in conjunction with the plan's custodian and investment professionals to make these valuations. All assets held were valued individually and aggregated into classes to be represented in the table below.

Short-term securities generally include investments in money market-type securities reported at amortized cost plus accrued interest.

## NOTE III. DETAILED NOTES ON ALL FUNDS (Continued)

### A. Deposits and Investments (Continued)

***TCRS Stabilization Reserve Trust (Continued)***

Equity and equity derivative securities classified in Level 1 are valued using last reported sales prices quoted in active markets that can be accessed at the measurement date. Equity and equity derivative securities classified in Level 2 are securities whose values are derived daily from associated traded securities. Equity securities classified in Level 3 are valued with last trade data having limited trading volume.

U.S. Treasury Bills, Bonds, Notes, and Futures classified in Level 1 are valued using last reported sales prices quoted in active markets that can be accessed at the measurement date. Debt and debt derivative securities classified in Level 2 are valued using a bid-ask spread price from multiple independent brokers, dealers, or market principals, which are known to be actively involved in the market. Level 3 debt securities are valued using proprietary information, a single pricing source, or other unobservable inputs related to similar assets or liabilities.

Real estate investments classified in Level 3 are valued using the last valuations provided by external investment advisors or independent external appraisers. Generally, all direct real estate investments are appraised by a qualified independent appraiser(s) with the professional designation of Member of the Appraisal Institute (MAI), or its equivalent, every three (3) years beginning from the acquisition date of the property. The appraisals are performed using generally accepted valuation approaches applicable to the property type.

Investments in private mutual funds, traditional private equity funds, strategic lending funds, and real estate funds that report using GAAP, the fair value, as well as the unfunded commitments, were determined using the prior quarter's NAV, as reported by the fund managers, plus the current cash flows. These assets were then categorized by investment strategy. In instances where the fund investment reported using non-GAAP standards, the investment was valued using the same method, but was classified in Level 3.

## NOTE III. DETAILED NOTES ON ALL FUNDS (Continued)

### A. Deposits and Investments (Continued)

***TCRS Stabilization Reserve Trust (Continued)***

At June 30, 2025, the Board had the following investments held by the TCRS Stabilization Reserve Trust on its behalf.

| | | Fair Value Measurements Using | | |
|---|---|---|---|---|
| Investment by Fair Value Level | Fair Value 6-30-25 | Quoted Prices in Active Markets for Identical Assets (Level 1) | Significant Other Observable Inputs (Level 2) | Significant Unobservable Inputs (Level 3) |
| Equity Investments: | | | | |
| U.S. Equity | $ 4,839,340 | $ 4,839,340 | $ - | $ - |
| Developed Market International Equity | 2,185,509 | 2,185,509 | - | - |
| Emerging Market International Equity | 624,431 | 624,431 | - | - |
| U.S. Fixed Income | 3,122,155 | - | 3,122,155 | - |
| Real Estate | 1,561,078 | - | - | 1,561,078 |
| Short-term Securities | 156,106 | - | 156,106 | - |
| Total Investments by Fair Value Level | 12,488,619 | $ 7,649,280 | $ 3,278,261 | $ 1,561,078 |
| Investments Measured at NAV | 3,122,156 | | | |
| Total Investments Measured at Fair Value | $ 15,610,775 | | | |

## NOTE III. DETAILED NOTES ON ALL FUNDS (Continued)

### A. Deposits and Investments (Continued)

***TCRS Stabilization Reserve Trust (Continued)***

| Investments Measured at the Net Asset Value (NAV) | Total | Redemption Frequency | Redemption Notice Period |
|---|---|---|---|
| Private Equity and Strategic Lending | $3,122,156 | Daily | 12 Months |

***Risks and Uncertainties.*** The TCRS Stabilization Reserve Trust's investments include various types of investment funds, which in turn invest in any combination of stock, bonds, and other investments exposed to various risks, such as interest rate, credit, and market risk. Due to the level of risk associated with certain investment securities, it is at least reasonably possible that changes in the values of investment securities will occur in the near term and that such changes could materially affect the amounts reported for trust investments.

***Interest Rate Risk.*** Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. The Board does not have the ability to limit trust investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates.

***Credit Risk.*** Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. The Board does not have the ability to limit the credit ratings of individual investments made by the trust.

***Concentration of Credit Risk.*** Concentration of credit risk is the risk of loss attributed to the magnitude of the county's investment in a single issuer. The Board places no limit on the amount the Trust may invest in one issuer.

***Custodial Credit Risk.*** Custodial credit risk for investments is the risk that, in the event of a failure of the counterparty to a transaction, the Board will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. Pursuant to the trust agreement, investments are held in the name of the Trust for the benefit of the Board to pay retirement benefits of the Board's employees.

For further information concerning the Board's investments with the TCRS Stabilization Reserve Trust, audited financial statements of the Tennessee Consolidated Retirement System may be obtained at https://treasury.tn.gov/Retirement/Retire-Ready-Tennessee/Discover-RetireReadyTN.

## NOTE III. DETAILED NOTES ON ALL FUNDS (Continued)

### B. Receivables

Receivables for the County's individual major funds and nonmajor governmental, internal service, and fiduciary funds in the aggregate, as of year-end, including allowances for uncollectible accounts are:

**Primary Government**

| | Major Governmental Funds | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| | General | Debt Service | Capital Projects Public Improvement | Federal State and Other Grants Fund | Nonmajor Governmental Funds | Internal Service | Enterprise Fund | Total Primary Government | Trust and Custodial |
| Receivables: | | | | | | | | | |
| Taxes | $ 146,791,592 | $ 84,728,553 | $ - | $ - | $ 1,859,069 | $ - | $ - | $ 233,379,214 | $ - |
| Accounts and Other | 7,988,968 | 2,245,760 | 7,646,010 | 9,216,693 | 5,779,276 | 1,918,586 | 12,998 | 34,808,291 | 14,183,968 |
| Notes and Loans | - | 2,049,237 | 25,000 | 574,338 | - | - | - | 2,648,575 | 3,567,259 |
| Leases | 1,446,615 | - | - | - | - | 349,121 | - | 1,795,736 | - |
| Gross Receivables | 156,227,175 | 89,023,550 | 7,671,010 | 9,791,031 | 7,638,345 | 2,267,707 | 12,998 | 272,631,816 | 17,751,227 |
| Less: Allowances for Uncollectibles | (2,086,160) | (1,160,920) | - | - | - | - | - | (3,247,080) | - |
| Net Total Receivables | $ 154,141,015 | $ 87,862,630 | $ 7,671,010 | $ 9,791,031 | $ 7,638,345 | $ 2,267,707 | $ 12,998 | $ 269,384,736 | $ 17,751,227 |

Receivables for the County's component units as of year-end, including the allowances for uncollectible accounts are:

| **Component Units:** | Government-wide Totals | | |
|---|---|---|---|
| | The Board | KEF | The District |
| Receivables: | | | |
| Taxes | $ 147,208,526 | $ - | $ - |
| Accounts | 49,535,812 | 162,428 | 379 |
| Leases | 12,736 | - | - |
| Gross Receivables | 196,757,074 | 162,428 | 379 |
| Less: Allowances for Uncollectibles | (1,682,725) | (3,000) | - |
| Net Total Receivables | $ 195,074,349 | $ 159,428 | $ 379 |

## NOTE III. DETAILED NOTES ON ALL FUNDS (Continued)

### B. Receivables (Continued)

The County's Public Improvement Fund has the following loan receivable at June 30, 2025:

(1) Loan receivable from Helen Ross McNabb Center (McNabb) with an initial balance of $250,000 was originated during the fiscal year ended June 30, 2017. The non-interest bearing loan is for the purpose of providing funding for improvements to a facility that the County owns and McNabb occupies. The County and McNabb are splitting the cost of the improvements. Repayment of the loan will be made in 10 annual installments of $25,000 through 2026, contingent on McNabb continuing to occupy the space and continuing to provide certain services to the County. As of June 30, 2025, $25,000 remained outstanding.

The State, Federal, and Other Grants Special Revenue Fund had $574,338 of notes receivable at June 30, 2025. These note agreements are from eligible County citizens participating in various state and federal low-income housing projects. These notes are executed with a range of below market interest rates and varying repayment terms.

***Note Receivable***

During the fiscal year ended June 30, 2006, the County advanced $2,500,000 to the Knoxville-Knox County Community Action Committee (CAC). An additional advance during the fiscal year ended June 30, 2009, for $3,500,000 was made to CAC from Knox County. These advances were made to provide funding for operations related to the timing of grant receipts and are to be repaid as revenues are received by CAC. Due to CAC's cash flow needs the County reclassified the advance to a note receivable on June 1, 2023. The note ends on June 1, 2042, with an annual interest rate of 1%. The outstanding balance as of June 30, 2025, and 2024, was $2,049,237 and $2,159,323, respectively.

## NOTE III. DETAILED NOTES ON ALL FUNDS (Continued)

### C. Capital Assets

Activity in the County's and the Component Unit's capital assets for the fiscal year ended June 30, 2025 was the following:

| Primary Government | Beginning Balance | Increases | Decreases | Ending Balance |
|---|---|---|---|---|
| **Governmental Activities:** | | | | |
| Capital Assets, not being depreciated: | | | | |
| Land | $ 124,327,559 | $ 11,516,269 | $ - | $ 135,843,828 |
| Construction in Progress | 120,614,899 | 51,853,059 | 12,465,206 | 160,002,752 |
| Total Capital Assets, not being depreciated | 244,942,458 | 63,369,328 | 12,465,206 | 295,846,580 |
| Capital Assets being depreciated and amortized: | | | | |
| Buildings | 245,173,948 | 2,910,149 | - | 248,084,097 |
| Land Improvements | 33,175,515 | 2,378,849 | - | 35,554,364 |
| Machinery and Equipment | 102,478,981 | 7,904,169 | 2,917,954 | 107,465,196 |
| Intangible Assets | 16,842,803 | 10,995 | - | 16,853,798 |
| Infrastructure | 667,793,881 | 25,230,806 | - | 693,024,687 |
| Lease Assets | | | | |
| Buildings | 6,943,283 | 2,957,631 | - | 9,900,914 |
| Land | 405,013 | 10,339 | 30,989 | 384,363 |
| Equipment | 1,490,881 | - | 1,256 | 1,489,625 |
| Vehicles | 3,187,184 | 860,997 | 35,366 | 4,012,815 |
| Subscription Software Assets | 7,842,930 | 1,311,953 | 1,620,349 | 7,534,534 |
| Total Capital Assets being Depreciated and Amortized | 1,085,334,419 | 43,575,887 | 4,605,914 | 1,124,304,392 |
| Less Accumulated Depreciation and Amortization for: | | | | |
| Buildings | 148,219,056 | 4,945,176 | - | 153,164,232 |
| Land Improvements | 24,686,089 | 1,122,891 | - | 25,808,980 |
| Machinery and Equipment | 70,742,340 | 7,616,190 | 2,899,875 | 75,458,655 |
| Intangible Assets | 13,569,876 | 1,277,763 | - | 14,847,639 |
| Infrastructure | 371,982,338 | 17,201,112 | - | 389,183,450 |
| Lease Assets | | | | |
| Buildings | 1,057,968 | 561,405 | - | 1,619,373 |
| Land | 97,535 | 34,361 | 30,989 | 100,907 |
| Equipment | 745,876 | 249,032 | 1,256 | 993,652 |
| Vehicles | 556,538 | 739,479 | - | 1,296,017 |
| Subscription Software Assets | 4,397,920 | 2,362,522 | 1,620,349 | 5,140,093 |
| Total Accumulated Depreciation and Amortization | 636,055,536 | 36,109,931 | 4,552,469 | 667,612,998 |
| Total Capital Assets being depreciated and amortized, net | 449,278,883 | 7,465,956 | 53,445 | 456,691,394 |
| Governmental Activities Capital Assets, net | $ 694,221,341 | $ 70,835,284 | $ 12,518,651 | $ 752,537,974 |

## NOTE III. DETAILED NOTES ON ALL FUNDS (Continued)

### C. Capital Assets (Continued)

**Primary Government**

| | Beginning Balance | Increases | Decreases | Ending Balance |
|---|---|---|---|---|
| **Business-type Activities:** | | | | |
| **Three Ridges Golf Course:** | | | | |
| Capital Assets, not being depreciated: | | | | |
| Land | $ 880 | $ - | $ - | $ 880 |
| Total Capital Assets, not being depreciated | 880 | - | - | 880 |
| Capital Assets being depreciated and amortized: | | | | |
| Buildings | 803,446 | - | - | 803,446 |
| Land Improvements | 66,463 | - | - | 66,463 |
| Machinery and Equipment | 759,596 | 34,606 | - | 794,202 |
| Intangible Assets | 25,448 | - | - | 25,448 |
| Lease Assets - Equipment | 23,167 | 781,435 | (23,167) | 781,435 |
| Total Capital Assets being depreciated and amortized | 1,678,120 | 816,041 | (23,167) | 2,470,994 |
| Less Accumulated Depreciation and Amortization for: | | | | |
| Buildings | 579,118 | 17,275 | - | 596,393 |
| Land Improvements | 66,463 | - | - | 66,463 |
| Machinery and Equipment | 471,664 | 58,487 | - | 530,151 |
| Intangible Assets | 25,448 | - | - | 25,448 |
| Lease Assets - Equipment | 21,385 | 150,765 | 23,167 | 148,983 |
| Total Accumulated Depreciation and Amortization | 1,164,078 | 226,527 | 23,167 | 1,367,438 |
| Total Capital Assets being depreciated and amortized, net | 514,042 | 589,514 | - | 1,103,556 |
| Business-type Activities Capital Assets, net | $ 514,922 | $ 589,514 | $ - | $ 1,104,436 |

Depreciation and amortization expense was charged to primary government governmental activities functions as follows:

| | |
|---|---|
| Finance and Administration | $ 2,867,670 |
| Administration of Justice | 826,490 |
| Public Safety | 6,028,217 |
| Public Health and Welfare | 1,018,082 |
| Social and Cultural Services | 2,911,161 |
| Other General Government | 3,857,463 |
| Engineering & Public Works | 18,600,848 |
| Total Depreciation and Amortization Expense Governmental Activities | $ 36,109,931 |

## NOTE III. DETAILED NOTES ON ALL FUNDS (Continued)

### C. Capital Assets (Continued)

### Component Unit – the Board

| | Beginning Balance | Increases | Decreases | Ending Balance |
|---|---|---|---|---|
| **Governmental Activities:** | | | | |
| Capital Assets, not being depreciated: | | | | |
| Land | $ 30,888,750 | $ 828,556 | $ - | $ 31,717,306 |
| Construction in Progress | 33,558,389 | 38,463,664 | 19,297,107 | 52,724,946 |
| Total Capital Assets, not being depreciated | 64,447,139 | 39,292,220 | 19,297,107 | 84,442,252 |
| Capital Assets being depreciated and amortized: | | | | |
| Buildings | 731,088,250 | 7,346,921 | - | 738,435,171 |
| Land Improvements | 27,060,172 | 4,078,396 | - | 31,138,568 |
| Machinery and Equipment | 184,978,403 | 32,499,433 | 3,999,912 | 213,477,924 |
| Intangible Assets | 2,570,353 | 89,320 | 1,910,691 | 748,983 |
| Infrastructure | 6,954,376 | 99,830 | - | 7,054,206 |
| Lease Assets | | | | |
| Land | 323,652 | - | - | 323,652 |
| Equipment | 4,205,554 | 455,935 | - | 4,661,489 |
| Vehicles | 1,414,018 | 49,758 | 29,025 | 1,434,751 |
| Subscription Software Assets | 1,528,144 | 1,898,167 | - | 3,426,311 |
| Total Capital Assets being Depreciated and Amortized | 960,122,922 | 46,517,760 | 5,939,627 | 1,000,701,055 |
| Less Accumulated Depreciation and Amortization for: | | | | |
| Buildings | 343,157,663 | 17,435,248 | - | 360,592,911 |
| Land Improvements | 10,810,264 | 1,865,213 | - | 12,675,477 |
| Machinery and Equipment | 126,228,829 | 15,050,388 | 3,999,912 | 137,279,306 |
| Intangible Assets | 2,444,789 | 33,174 | 1,910,691 | 567,272 |
| Infrastructure | 1,016,573 | 185,633 | - | 1,202,206 |
| Lease Assets | | | | |
| Land | 157,453 | 52,484 | - | 209,937 |
| Equipment | 2,519,596 | 931,086 | - | 3,450,682 |
| Vehicles | 369,622 | 311,098 | 15,057 | 665,663 |
| Subscription Software Assets | 539,416 | 439,616 | - | 979,032 |
| Total Accumulated Depreciation and Amortization | 487,244,205 | 36,303,940 | 5,925,659 | 517,622,486 |
| Total Capital Assets being depreciated and amortized, net | 472,878,717 | 10,213,820 | 13,968 | 483,078,569 |
| Governmental Activities Capital Assets, net | $ 537,325,856 | $ 49,506,040 | $ 19,311,075 | $ 567,520,821 |

## NOTE III. DETAILED NOTES ON ALL FUNDS (Continued)

### D. Interfund and Component Unit Receivables and Payables

Interfund balances result from the time lag between the dates that (1) interfund goods and services are provided or reimbursable expenditures occur, (2) transactions are recorded in the accounting system, and (3) payments between funds are made. The composition of the County and component unit interfund receivables and payables as of June 30, 2025, is as follows:

***Due to/from Other Funds - Primary Government:***

| Receivable Fund | Payable Fund | Amount |
|---|---|---|
| Major Funds: | | |
| General | Constitutional Officers' Special Revenue Fund | $ 4,394,716 |
| | Public Improvement | 6,961,149 |
| | State, Federal and Other Grants | 300 |
| | | 11,356,165 |
| State, Federal and Other Grants | General | 79,649 |
| Public Improvement | General | 4,952,439 |
| Total Major Governmental Funds | | 16,388,253 |
| Nonmajor Special Revenue Funds: | | |
| Drug Control | General | 810 |
| Total Governmental Funds | | $ 16,389,063 |

***Due to/from Other Funds - The Board:***

| Receivable Fund | Payable Fund | Amount |
|---|---|---|
| Major Funds: | | |
| General Purpose Schools | Central Cafeteria | $ 310,752 |
| | School Federal Projects | 15,229,431 |
| | School General Projects | 4,819,326 |
| | | 20,359,509 |
| Nonmajor Special Revenue Funds: | | |
| School Federal Projects | General Purpose School | 68,447 |
| | School General Projects | 253,428 |
| Central Cafeteria | General Purpose School | 225,900 |
| Total Board of Education | | $ 20,907,284 |

## NOTE III. DETAILED NOTES ON ALL FUNDS (Continued)

### E. Transfers and Similar Transactions

Transfers are used to (1) move revenues from the fund that statute or budget requires to collect them to the fund that statute or budget requires to expend them, (2) move receipts restricted to debt service from the funds collecting the receipts to the debt service fund as debt service payments become due, and (3) use unrestricted revenues collected in the general fund to finance various programs accounted for in other funds in accordance with budgetary authorizations. The composition of primary government transfers for the year ended June 30, 2025, is as follows:

***Primary Government:***

| Transfers - In | Transfers - Out | Amount |
|---|---|---|
| Major Funds: | | |
| General | Constitutional Officers - Special Revenue | $ 16,631,499 |
| Federal, State and Other Grants | General | 275,561 |
| Public Improvement | General | 200,000 |
| | Engineering & Public Works | 1,051,135 |
| Total Public Improvement | | 1,251,135 |
| Total Major Governmental Funds | | 18,158,195 |
| Nonmajor Governmental Funds: | | |
| Special Revenue Funds: | | |
| Public Library | Hotel/Motel | 1,850,000 |
| Solid Waste | General | 500,000 |
| Solid Waste | Engineering & Public Works | 500,000 |
| | | 1,000,000 |
| Total Nonmajor Special Revenue Funds | | 2,850,000 |
| Total Governmental Funds | | $ 21,008,195 |

## NOTE III. DETAILED NOTES ON ALL FUNDS (Continued)

### E. Transfers and Similar Transactions (Continued)

| Transfers - In | Transfers - Out | Amount |
|---|---|---|
| Internal Service Funds: | | |
| Mailroom | General | $ 120,000 |
| Building Operations | General | 3,000,000 |
| Technical Support | General | 750,000 |
| Total Internal Service Funds | | $ 3,870,000 |
| Enterprise Fund: | | |
| Three Ridges Golf Course | General | $ 365,000 |

In addition, payments of $1,786,600 were made from the Pension Trust – Defined Benefit and Disability Plans to the General Fund for the County Retirement Board administrative expenses.

***Transfers Within Component Unit – the Board:***

| Transfers - In | Transfers - Out | Amount |
|---|---|---|
| Major Funds: | | |
| School Construction | General Purpose School | $ 18,140,000 |
| School Federal Projects | General Purpose School | 68,447 |
| Total Major Funds | | 18,208,447 |
| Special Revenue Funds (Nonmajor): | | |
| School General Projects | General Purpose School | 2,902,431 |
| | School Federal Projects | 2,644,711 |
| | School Construction | 49,996 |
| Total School General Projects | | 5,597,138 |
| Total Nonmajor Special Revenue Funds | | 5,597,138 |
| Total Board of Education | | $ 23,805,585 |

## NOTE III. DETAILED NOTES ON ALL FUNDS (Continued)

### E. Transfers and Similar Transactions (Continued)

***Transactions between Primary Government and Component Units:***

| Revenues and Other Sources | Expenses/Expenditures and Other Uses | Amount |
|---|---|---|
| Primary Government - Public Improvement | Component Unit - the Board, General Purpose Schools | $ 1,855,825 |
| Total Primary Government | | $ 1,855,825 |
| Component Unit - KEF | Primary Government - General | $ 1,700,000 |
| Component Unit - The District | Primary Government - General | 1,333,231 |
| Total Component Units | | $ 3,033,231 |

***Transactions between the Board and Other Component Units:***

| Revenues and Other Sources | Expenses/Expenditures and Other Uses | Amount |
|---|---|---|
| Component Unit - KEF | The Board - General Purpose School | $ 514,384 |

### F. Unearned Revenues

Amounts reported as unearned revenue in the fund financial statements consist of the following:

| | Fund Financial Statements |
|---|---|
| Primary Government - Major Funds: | |
| General Fund: | |
| Unearned revenue | $ 402,828 |
| Federal, State, and Other Grant Funds: | |
| Unexpended grant funds | 51,241,367 |
| Total - Primary Government | $ 51,644,195 |
| Component Unit - the Board - Nonmajor Funds: | |
| Central Cafeteria: | |
| Unearned revenue | 479,749 |
| Total Component Unit - the Board | $ 479,749 |

## NOTE III. DETAILED NOTES ON ALL FUNDS (Continued)

### G. Deferred Inflows (Other than Pension or OPEB)

Amounts reported as deferred inflows in the fund financial statements and the government-wide financial statements consist of the following:

| | Fund Financial Statements | Government-wide Financial Statements |
|---|---|---|
| Primary Government | | |
| General Fund - Major Fund | | |
| Taxes receivable, delinquent | $ 2,946,636 | $ - |
| Taxes receivable, applicable to subsequent fiscal year | 138,371,064 | 138,371,064 |
| Leases | 1,372,759 | 1,372,759 |
| | 142,690,459 | 139,743,823 |
| Debt Service Fund - Major Fund | | |
| Taxes receivable, delinquent | 1,783,846 | - |
| Taxes receivable, applicable to subsequent fiscal year | 81,326,955 | 81,326,955 |
| | 83,110,801 | 81,326,955 |
| Building Operations Fund - Nonmajor Fund | | |
| Leases | 3,497,141 | 3,497,141 |
| Total - Primary Government | $ 229,298,401 | $ 224,567,919 |
| Component Unit - the Board - Major Fund | | |
| General Purpose School: | | |
| Taxes receivable, delinquent | 2,288,330 | - |
| Taxes receivable, applicable to subsequent fiscal year | 100,094,713 | 100,094,713 |
| Leases | 12,279 | 12,279 |
| Total - Component Unit - the Board | $ 102,395,322 | $ 100,106,992 |

## NOTE III. DETAILED NOTES ON ALL FUNDS (Continued)

### H. Subscriptions

The County's financial statements include Subscription-Based Information Technology Arrangements (SBITA) in accordance with GASB Statement No. 96. Under this Statement, an organization is required to recognize a subscription liability and an intangible right-to-use subscription asset. A SBITA is defined as a contract that conveys control of the right to use another party's (a SBITA vendor's) information technology software. The value of the right to use assets as of June 30, 2025, of $10,960,845 with accumulated amortization of $6,119,125 is included with Subscription Software Assets on the capital asset schedules for the County and the Board. The County's SBITA liabilities have interest rates ranging from 1.71% to 3.238% due to the length of the terms. The maturity dates range from 2026 to 2033. The following schedule includes both the County and the Board.

The future SBITA payments for the County and Board are as follows:

**Principal and Interest Requirements to Maturity**

| | Total SBITA Activities | | |
|---|---|---|---|
| **Fiscal Year** | **Principal Payments** | **Interest Payments** | **Total Payments** |
| 2026 | $ 2,023,421 | $ 90,526 | $ 2,113,947 |
| 2027 | 1,196,152 | 47,913 | 1,244,065 |
| 2028 | 252,114 | 18,632 | 270,746 |
| 2029 | 130,938 | 14,185 | 145,123 |
| 2030 | 138,132 | 10,425 | 148,557 |
| 2031 - 2033 | 278,904 | 8,746 | 287,650 |
| **Total** | $ 4,019,661 | $ 190,427 | $ 4,210,088 |

## NOTE III. DETAILED NOTES ON ALL FUNDS (Continued)

### I. Leases

The County's financial statements include Leases in accordance with GASB statement No. 87. Under GASB No. 87, a lessee is required to recognize a lease liability and an intangible right-to-use lease asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources. The following lease schedules related to GASB No. 87 include both the County and the Board.

*County as Lessee*:
The County, as a lessee, has entered into various lease agreements involving office space, sports facilities, marinas, copier equipment, golf equipment, land, and vehicles. The total of the County's and Board's lease assets is recorded at a cost of $22,989,044, less accumulated amortization of $8,485,214.

The future lease payments under lease agreements for the County and Board are as follows:

**Principal and Interest Requirements to Maturity**

| | Total Lessee Activities | | |
|---|---|---|---|
| **Fiscal Year** | **Principal Payments** | **Interest Payments** | **Total Payments** |
| 2026 | $ 3,150,545 | $ 363,457 | $ 3,514,002 |
| 2027 | 2,250,910 | 300,664 | 2,551,574 |
| 2028 | 1,757,361 | 246,475 | 2,003,836 |
| 2029 | 1,208,316 | 203,056 | 1,411,372 |
| 2030 | 703,565 | 176,061 | 879,626 |
| 2031 - 2035 | 2,908,363 | 606,011 | 3,514,374 |
| 2036 - 2040 | 412,875 | 380,503 | 793,378 |
| 2041 - 2045 | 470,605 | 325,407 | 796,012 |
| 2046 - 2050 | 578,679 | 257,938 | 836,617 |
| 2051 - 2055 | 703,843 | 175,450 | 879,293 |
| 2056 - 2060 | 848,561 | 75,584 | 924,145 |
| 2061 | 140,931 | 1,521 | 142,452 |
| **Total** | $ 15,134,554 | $ 3,112,127 | $ 18,246,681 |

The County's leases related to the lease liability have interest rates ranging from 0.727% to 3.511%. The rates vary due to the length of the lease term. The maturity dates of the leases range from 2026 to 2061.

## NOTE III. DETAILED NOTES ON ALL FUNDS (Continued)

### I. Leases (Continued)

*County as Lessor*:
The County, as a lessor, has entered into various lease agreements involving sports facilities, office space, and buildings. The leases have receipts that range from $300 to $263,029 and interest rates that range from 1.059% to 2.736%. The total amount of inflows of resources, including lease revenue and interest revenue recognized during the fiscal year was $685,340.

The future lease receipts under lease agreements for the County and Board are as follows:

**Principal and Interest Expected to Maturity**

| | Total Lessor Activities | | |
|---|---|---|---|
| **Fiscal Year** | **Principal Payments** | **Interest Payments** | **Total Payments** |
| 2026 | $ 512,895 | $ 112,275 | $ 625,170 |
| 2027 | 317,173 | 106,013 | 423,186 |
| 2028 | 303,470 | 100,671 | 404,141 |
| 2029 | 282,984 | 95,450 | 378,434 |
| 2030 | 244,193 | 90,846 | 335,039 |
| 2031 - 2035 | 520,741 | 411,876 | 932,617 |
| 2036 - 2040 | 413,478 | 359,021 | 772,499 |
| 2041 - 2045 | 505,255 | 301,549 | 806,804 |
| 2046 - 2050 | 506,239 | 236,619 | 742,858 |
| 2051 - 2055 | 614,968 | 165,783 | 780,751 |
| 2056 - 2060 | 740,517 | 80,060 | 820,577 |
| 2061 | 164,815 | 4,257 | 169,072 |
| **Total** | $ 5,126,728 | $ 2,064,420 | $ 7,191,148 |

## NOTE III. DETAILED NOTES ON ALL FUNDS (Continued)

### J. Long-Term Liabilities

#### *Financed Purchases*

All financed purchases pertain to governmental activities.

The Primary Government and the Board financed various land, buildings and equipment through financed purchase arrangements. The Primary Government's financed purchases are direct borrowings with financial institutions. The financed purchase agreements contain provisions that, in the event of a default, the lenders may take action to collect the entire remaining principal amount and/or to repossess equipment financed. The Primary Government's and the Board's financed purchases are reflected as liabilities in the Statement of Net Position.

The future minimum financed purchases are as follows:

**Principal and Interest Requirements to Maturity - Primary Government**

| | Hannon Armstrong Solar Project (QECB Funding) | | |
|---|---|---|---|
| **Fiscal Year** | **Principal Payments** | **Interest Payments** | **Total Payments** |
| 2026 | $ 542,770 | $ 400,241 | $ 943,011 |
| 2027 | 581,097 | 375,173 | 956,270 |
| 2028 | 621,308 | 348,345 | 969,653 |
| 2029 | 663,489 | 319,669 | 983,158 |
| 2030 | 707,732 | 289,055 | 996,787 |
| 2031 - 2035 | 4,281,256 | 911,366 | 5,192,622 |
| 2036 - 2037 | 1,549,630 | 71,037 | 1,620,667 |
| **Total** | $ 8,947,282 | $ 2,714,886 | $ 11,662,168 |

**Principal and Interest Requirements to Maturity - Component Unit - The Board**

| | L&N Capital Lease STEM Academy | | |
|---|---|---|---|
| **Fiscal Year** | **Principal Payments** | **Interest Payments** | **Total Payments** |
| 2026 | $ 347,524 | $ 77,480 | $ 425,004 |
| 2027 | 361,683 | 63,321 | 425,004 |
| 2028 | 376,418 | 48,586 | 425,004 |
| 2029 | 391,754 | 33,250 | 425,004 |
| 2030 | 407,715 | 17,289 | 425,004 |
| 2031 | 210,043 | 2,459 | 212,502 |
| **Total** | $ 2,095,137 | $ 242,385 | $ 2,337,522 |

As of June 30, 2025, assets recorded under financed purchases totaled $18,307,010 ($879,609 land, and $17,427,401 buildings and improvements). Related accumulated depreciation totaled $8,980,838.

## NOTE III. DETAILED NOTES ON ALL FUNDS (Continued)

### J. Long-Term Liabilities (Continued)

***Loans Payable***

All loans payable pertain to governmental activities.

In November 2011, the County entered into a direct borrowing loan agreement with the State of Tennessee whereby the County borrowed funds for Knox County Board of Education capital purposes. The original proceeds of $5 million, plus $7,192 accrued interest added to principal, were payable in monthly payments including interest at 0.75% through July 1, 2024. The last principal payment of $36,384 was paid in FY 2025.

***General Obligation and Public Improvement Bonds***

The County issues general obligation and public improvement bonds to provide funds for the acquisition and construction of major capital facilities. Except for the existing debt issued pursuant to the establishment of the Uniformed Officers Pension Plan, all County bonded debt was issued for capital purposes. All bonded debt pertains to governmental activities.

For financial reporting purposes, the portion of those bond issues related to the Board are recorded as payments from the primary government in the Board's Capital Projects Fund. The County issues all the debt on behalf of the Board, in the County's name and with a full faith and credit pledge from the County. Therefore, from a legal perspective, the debt is County debt. In practice, the County's Five-Year Capital Plan, its Debt Service Fund, and its Operating Budget are all developed with the Board providing funds from its operations to make the debt payments related to County debt issued on behalf of the Board. However, as all bonded indebtedness is County debt, the entire balance is recorded as a liability of the primary government in the government-wide financial statements.

The portion issued on behalf of the Board is not considered capital-related debt in the primary government's statement of net position. However, the total amount of the County's bonded indebtedness is considered capital-related in the total reporting entity column of the statement of net position.

Bond indebtedness for the County is backed by the full faith and credit of the County.

Bonds payable to be repaid from resources of the County and the Board currently outstanding are as follows:

## NOTE III. DETAILED NOTES ON ALL FUNDS (Continued)

### J. Long-Term Liabilities (Continued)

| | Interest Rate | Last Maturity Date | Principal Balance |
|---|---|---|---|
| **Governmental Activities:** | | | |
| General Obligation - Series 2003 (C-1-A) | Variable Rate (2.15% at 6/30/25) | 6/1/2029 | $ 9,968,582 |
| General Obligation - Series 2004 (VI-A-1) | Variable Rate (2.15% at 6/30/25) | 6/1/2029 | 15,061,713 |
| General Obligation - Series 2005 (D-3-A) | Variable Rate (3.70% at 6/30/25) | 6/1/2034 | 30,373,378 |
| General Obligation - Series 2007 (VI-K-1) | Variable Rate (3.65% at 6/30/25) | 6/1/2034 | 50,450,000 |
| General Obligation - Series 2008 (C-3-A) | Variable Rate (2.15% at 6/30/25) | 6/1/2029 | 7,397,000 |
| General Obligation - Series 2016 | 1.0 - 5.0% | 6/1/2036 | 8,735,000 |
| General Obligation - Series 2017 | 3.0 - 5.0% | 6/1/2037 | 22,295,000 |
| General Obligation - Refunding Series 2017B | 2.0 - 5.0% | 6/1/2035 | 31,705,000 |
| General Obligation - Series 2018 | 4.0 - 5.0% | 6/1/2038 | 15,709,885 |
| General Obligation - Series 2019 | 2.75 - 5.0% | 4/1/2038 | 16,280,000 |
| General Obligation - Series 2019B | 2.375 - 5.0% | 6/1/2040 | 17,610,000 |
| General Obligation - Refunding Series 2020B | 1.875 - 5.0% | 6/1/2035 | 15,492,524 |
| General Obligation - Series 2020C | 3.0 - 5.0% | 6/1/2040 | 16,600,501 |
| General Obligation - Refunding Series 2020D | 0.35 - 1.0% | 6/1/2026 | 6,540,000 |
| General Obligation - Refunding Series 2020E | 1.5 - 2.1% | 6/1/2036 | 7,588,135 |
| General Obligation - Series 2022 | 3.0 - 5.0% | 6/1/2042 | 26,879,074 |
| General Obligation - Series 2023 | 4.0 - 5.0% | 6/1/2043 | 27,652,089 |
| General Obligation - Series 2024 | 4.0 - 5.0% | 6/1/2044 | 42,395,192 |
| Total Bonded Debt to be repaid by Governmental Activities | | | 368,733,073 |
| The Board: | | | |
| General Obligation - Series 2003 (C-1-A) | Variable Rate (2.15% at 6/30/25) | 6/1/2029 | 10,981,418 |
| General Obligation - Series 2004 (VI-A-1) | Variable Rate (2.15% at 6/30/25) | 6/1/2029 | 7,858,287 |
| General Obligation - Series 2005 (D-3-A) | Variable Rate (3.70% at 6/30/25) | 6/1/2034 | 16,401,622 |
| General Obligation - Series 2007 (VI-K-1) | Variable Rate (3.65% at 6/30/25) | 6/1/2034 | 18,550,000 |
| General Obligation - Series 2008 (C-3-A) | Variable Rate (2.15% at 6/30/25) | 6/1/2029 | 3,983,000 |
| General Obligation - Qualified School Construction Bonds - Series 2010 | 0% (1) | 7/1/2027 | 4,000,114 |
| General Obligation - Series 2016 | 1.0 - 5.0% | 6/1/2036 | 12,715,000 |
| General Obligation - Series 2017 | 3.0 - 5.0% | 6/1/2037 | 41,235,000 |
| General Obligation - Refunding Series 2017B | 2.0 - 5.0% | 6/1/2035 | 11,020,000 |
| General Obligation - Series 2018 | 4.0 - 5.0% | 6/1/2038 | 5,840,115 |
| General Obligation - Series 2019 | 2.75 - 5.0% | 4/1/2038 | 8,770,000 |
| General Obligation - Series 2019B | 2.375 - 5.0% | 6/1/2040 | 12,980,000 |
| General Obligation - Refunding Series 2020A | 1.5 - 5.0% | 8/1/2030 | 9,520,000 |
| General Obligation - Refunding Series 2020B | 1.875 - 5.0% | 6/1/2035 | 14,727,476 |
| General Obligation - Series 2020C | 3.0 - 5.0% | 6/1/2040 | 29,089,499 |
| General Obligation - Refunding Series 2020E | 1.5 - 2.1% | 6/1/2036 | 9,326,865 |
| General Obligation - Series 2022 | 3.0 - 5.0% | 6/1/2042 | 54,595,926 |
| General Obligation - Series 2023 | 4.0 - 5.0% | 6/1/2043 | 37,132,911 |
| General Obligation - Series 2024 | 4.0 - 5.0% | 6/1/2044 | 49,589,808 |
| Total Bonded Debt to be repaid by the Board | | | 358,317,041 |
| Total Bonded Debt | | | $ 727,050,114 |

(1) Stated interest rate is net of the interest rate subsidy to be received from the federal government pursuant to the federal Qualified School Construction Bonds program.

## NOTE III. DETAILED NOTES ON ALL FUNDS (Continued)

### J. Long-Term Liabilities (Continued)

Annual debt service requirements to maturity for bonds to be repaid by the County and the Board are as follows:

| Fiscal Year | Primary Government Debt | | | To be Repaid By: | | |
|---|---|---|---|---|---|---|
| Ending June 30, | Principal | Interest | Total | County | Board | Total |
| 2026 | $ 51,479,281 | $ 29,308,070 | $ 80,787,351 | $ 42,873,214 | $ 37,914,137 | $ 80,787,351 |
| 2027 | 53,823,856 | 27,293,332 | 81,117,188 | 41,187,079 | 39,930,109 | 81,117,188 |
| 2028 | 56,356,977 | 23,741,685 | 80,098,662 | 42,047,623 | 38,051,039 | 80,098,662 |
| 2029 | 56,325,000 | 21,173,082 | 77,498,082 | 41,357,000 | 36,141,082 | 77,498,082 |
| 2030 | 54,415,000 | 18,712,443 | 73,127,443 | 38,185,232 | 34,942,208 | 73,127,440 |
| 2031 - 2035 | 270,875,000 | 60,281,619 | 331,156,619 | 173,664,052 | 157,492,570 | 331,156,622 |
| 2036 - 2040 | 136,365,000 | 21,635,363 | 158,000,363 | 68,454,016 | 89,546,347 | 158,000,363 |
| 2041 - 2044 | 47,410,000 | 3,886,250 | 51,296,250 | 21,656,587 | 29,639,663 | 51,296,250 |
| Total | $ 727,050,114 | $ 206,031,844 | $ 933,081,958 | $ 469,424,803 | $ 463,657,155 | $ 933,081,958 |

The total bonded debt service requirements to be repaid by the County and the Board include interest of $100,691,730 and $105,340,114, respectively, for a total of $206,031,844.

## NOTE III. DETAILED NOTES ON ALL FUNDS (Continued)

### J. Long-Term Liabilities (Continued)

### *Changes in General Long-Term Liabilities*

The following represents the changes in long-term liabilities for the Primary Government (governmental and business-type activities), the Board, and the District for the year ended June 30, 2025:

| | Balance July 1 | Additions / Net Changes | Deductions | Balance June 30 | Current Portion |
|---|---|---|---|---|---|
| Governmental Activities | | | | | |
| Bonded Debt | $ 776,669,395 | $ - | $ (49,619,281) | $ 727,050,114 | $ 51,479,281 |
| Unamortized Bond Premium | 34,469,481 | - | (4,329,167) | 30,140,314 | 3,998,336 |
| Loans Payable | 36,384 | - | (36,384) | - | - |
| Financed Purchases | 9,453,525 | - | (506,243) | 8,947,282 | 542,770 |
| Lease Obligations | 10,010,061 | 3,790,274 | (1,435,060) | 12,365,275 | 1,673,821 |
| Subscription Obligations | 2,970,466 | 1,311,953 | (2,258,052) | 2,024,367 | 1,307,310 |
| Compensated Absences | 29,167,643 | 7,689,488 | - | 36,857,131 | 28,807,041 |
| Total - Governmental Activities | $ 862,776,955 | $ 12,791,715 | $ (58,184,187) | $ 817,384,483 | $ 87,808,559 |
| Business-type Activities | | | | | |
| Compensated Absences | $ 209,323 | $ 65,812 | $ - | $ 275,135 | $ 200,854 |
| Lease Obligations | 1,801 | 781,235 | (163,177) | 619,859 | 171,184 |
| Total - Business-type Activities | $ 211,124 | $ 847,047 | $ (163,177) | $ 894,994 | $ 372,038 |
| Component Unit - the Board | | | | | |
| Compensated Absences | $ 37,138,208 | $ 5,082,269 | $ - | $ 42,220,477 | $ 5,875,790 |
| Termination Benefits | 1,686,935 | - | (405,484) | 1,281,451 | 384,269 |
| Financed Purchases | 2,429,056 | - | (333,919) | 2,095,137 | 347,524 |
| Lease Obligations | 2,943,417 | 505,658 | (1,299,655) | 2,149,420 | 1,305,543 |
| Subscription Obligations | 1,013,265 | 1,898,167 | (916,139) | 1,995,293 | 716,111 |
| Total Component Unit - the Board | $ 45,210,881 | $ 7,486,094 | $ (2,955,197) | $ 49,741,778 | $ 8,629,237 |
| Component Unit - the District | | | | | |
| Compensated Absences | $ 1,006,038 | $ 83,895 | $ - | $ 1,089,933 | $ 608,632 |
| Lease Obligations | - | 1,126,226 | (51,296) | 1,074,930 | 17,647 |
| Subscription Obligations | 6,231 | - | (6,231) | - | - |
| Total - the District | $ 1,012,269 | $ 1,210,121 | $ (57,527) | $ 2,164,863 | $ 626,279 |

Note: The change in compensated absences above is a net change for the year.

### K. Termination Benefits

During the fiscal year ended June 30, 2019, the Board established the Certified Retirement Incentive Plan. The Plan provides benefits for eligible employees who meet certain criteria regarding employment status and length of service and who choose to participate in the Plan. Benefits for employees who elected to participate in the Plan and retired from active employment during the fiscal year ended June 30, 2019, consist of monthly stipends, which will be adjusted annually. The number of plan participants who will receive these stipends over various periods based on age and years of service, not to exceed 14 years, is 222. As of June 30, 2025, the Board recorded an estimated liability of $1,281,451 to be paid in varying annual amounts through 2033.

## NOTE III. DETAILED NOTES ON ALL FUNDS (Continued)

### L. Fund Balance

The amounts reported on the balance sheets as fund balances for the County are comprised of the following:

**Major Funds**

| | General | Capital Projects | Debt Service | Federal, State and Other Grants | Total |
|---|---|---|---|---|---|
| **Fund balances:** | | | | | |
| **Nonspendable:** | | | | | |
| Inventories | $ 244,570 | $ - | $ - | $ 85,399 | $ 329,969 |
| Prepaids | 336,092 | - | - | 70,164 | 406,256 |
| Investment in Joint Venture | 11,259,296 | - | - | - | 11,259,296 |
| | 11,839,958 | - | - | 155,563 | 11,995,521 |
| **Restricted for:** | | | | | |
| Finance and Administration | 300,612 | - | - | 858,316 | 1,158,928 |
| Administration of Justice | 914,892 | - | - | 45,836 | 960,728 |
| Public Safety | 1,177,572 | - | - | 133,418 | 1,310,990 |
| Public Health & Welfare | 1,755,362 | - | - | 581,563 | 2,336,925 |
| Social and Cultural | 120,060 | - | - | 17,253 | 137,313 |
| Other General Government | - | - | - | 264,515 | 264,515 |
| Engineering & Public Works | - | - | - | 9,109 | 9,109 |
| Debt Service | - | - | 18,780,668 | - | 18,780,668 |
| | 4,268,498 | - | 18,780,668 | 1,910,010 | 24,959,176 |
| **Committed to:** | | | | | |
| Other General Government | 485,000 | - | - | - | 485,000 |
| Debt Service | - | - | 15,298,926 | - | 15,298,926 |
| Capital Projects | - | 25,000 | - | - | 25,000 |
| | 485,000 | 25,000 | 15,298,926 | - | 15,808,926 |
| **Assigned to:** | | | | | |
| Finance and Administration | 404,794 | - | - | - | 404,794 |
| Administration of Justice | 20,027 | - | - | - | 20,027 |
| Public Safety | 50,203 | - | - | - | 50,203 |
| Public Health & Welfare | 150,798 | - | - | - | 150,798 |
| Social and Cultural | 295,918 | - | - | - | 295,918 |
| Other General Government | 70,142 | - | - | - | 70,142 |
| | 991,882 | - | - | - | 991,882 |
| **Unassigned:** | 93,864,976 | (8,818,278) | - | - | 85,046,698 |
| Total fund balances | $ 111,450,314 | $ (8,793,278) | $ 34,079,594 | $ 2,065,573 | $ 138,802,203 |

## NOTE III. DETAILED NOTES ON ALL FUNDS (Continued)

### L. Fund Balance (Continued)

**Nonmajor Governmental Funds**

| | Constitutional Officers | Governmental Library | Public Library | Solid Waste | Hotel/Motel Tax | Drug Control | Engineering & Public Works | ADA Construction | Total |
|---|---|---|---|---|---|---|---|---|---|
| **Fund balances:** | | | | | | | | | |
| **Nonspendable:** | | | | | | | | | |
| Prepaids | $ - | $ - | $ 944 | $ - | $ - | $ - | $ - | $ - | $ 944 |
| **Restricted for:** | | | | | | | | | |
| Public Safety | - | - | - | - | - | 5,000,349 | - | - | 5,000,349 |
| Social and Cultural | - | - | - | - | 7,541,139 | - | - | - | 7,541,139 |
| | - | - | - | - | 7,541,139 | 5,000,349 | - | - | 12,541,488 |
| **Committed to:** | | | | | | | | | |
| Public Health & Welfare | - | - | - | 1,242,874 | - | - | - | - | 1,242,874 |
| Social and Cultural | - | 65,659 | 2,811,706 | - | - | - | - | - | 2,877,365 |
| Engineering & Public Works | - | - | - | - | - | - | 13,287,329 | - | 13,287,329 |
| Capital Projects | - | - | - | - | - | - | - | 2,210,462 | 2,210,462 |
| | - | 65,659 | 2,811,706 | 1,242,874 | - | - | 13,287,329 | 2,210,462 | 19,618,030 |
| **Assigned to:** | | | | | | | | | |
| Administration of Justice | 5,934,710 | - | - | - | - | - | - | - | 5,934,710 |
| | 5,934,710 | - | - | - | - | - | - | - | 5,934,710 |
| Total fund balances | $ 5,934,710 | $ 65,659 | $ 2,812,650 | $ 1,242,874 | $ 7,541,139 | $ 5,000,349 | $ 13,287,329 | $ 2,210,462 | $ 38,095,172 |

## NOTE III. DETAILED NOTES ON ALL FUNDS (Continued)

### L. Fund Balance (Continued)

The amounts reported on the balance sheets as fund balances for the Board are comprised of the following:

| | Major Funds | | | Nonmajor Special Revenue Funds | | | |
|---|---|---|---|---|---|---|---|
| | General Purpose Schools | School Construction Capital Projects | School Federal Projects | School General Projects | Central Cafeteria | Internal School Funds | Total |
| **Fund balances:** | | | | | | | |
| **Nonspendable:** | | | | | | | |
| Inventories | $ 1,154,938 | $ - | $ - | $ 322,224 | $ 685,461 | $ - | $ 2,162,623 |
| Prepaids | 1,182,757 | - | 1,073,757 | 262,690 | 3,461 | - | 2,522,665 |
| | 2,337,695 | - | 1,073,757 | 584,914 | 688,922 | - | 4,685,288 |
| **Restricted for:** | | | | | | | |
| Education | 15,628,660 (a) | 46,499,828 (b) | - | - | 14,650,583 (e) | 18,565,667 (g) | 95,344,738 |
| **Committed to:** | | | | | | | |
| Education | 9,912,102 (c) | - | - | 2,773,952 (f) | - | - | 12,686,054 |
| **Assigned to:** | | | | | | | |
| Education | 5,346,942 (d) | - | - | - | - | - | 5,346,942 |
| **Unassigned:** | 101,623,753 | - | (1,243,897) | - | - | - | 100,379,856 |
| Total fund balances | $ 134,849,152 | $ 46,499,828 | $ (170,140) | $ 3,358,866 | $ 15,339,505 | $ 18,565,667 | $ 218,442,878 |

*(a) Investment in Stabilization Reserve Trust and Reserve for Career Ladder*
*(b) School Construction Projects*
*(c) Technology, textbooks, and maintenance Projects*
*(d) Assigned Encumbrance Reserve*
*(e) Restricted for grants from the USDA for school children feeding programs*
*(f) Committed from local revenues and various state grants*
*(g) Restricted for use at the individual school level*

## NOTE III. DETAILED NOTES ON ALL FUNDS (Continued)

### M. Property Taxes

Property taxes levied by the County Commission are the primary source of revenue for the County and the Board. Assessed values are established by the State of Tennessee at the following rates of assumed market value:

| | |
|---|---|
| Personal Property | 30 % |
| Railroads, Industrial and Commercial Property | 40 % |
| Public Utility | 55 % |
| Residential and Farm Real Property | 25 % |

Taxes were levied at a rate of $1.554 per $100 of assessed values. Tax collections of $299,741,328 for fiscal year 2025 were approximately 97.44 percent of the total tax levy.

The 2024 fiscal year property tax rate of 1.554 was divided between the County and the Board as follows:

| | Amount | Percent of Total |
|---|---|---|
| Primary Government: | | |
| General Fund | $ 0.6524 | 41.982% |
| Debt Service Fund | 0.3552 | 22.857% |
| Total - Primary Government | 1.0076 | 64.839% |
| Component Unit - the Board: | | |
| General Purpose School Fund | 0.5464 | 35.161% |
| Total Tax Levy | $ 1.5540 | 100.00% |

The 2025 fiscal year property tax rate of 1.554 was divided between the County and the Board as follows:

| | Amount | Percent of Total |
|---|---|---|
| Primary Government: | | |
| General Fund | $ 0.6524 | 41.982% |
| Debt Service Fund | 0.3952 | 25.431% |
| Total - Primary Government | 1.0476 | 67.413% |
| Component Unit - the Board: | | |
| General Purpose School Fund | 0.5064 | 32.587% |
| Total Tax Levy | $ 1.5540 | 100.00% |

## NOTE III. DETAILED NOTES ON ALL FUNDS (Continued)

### N. Tax Abatements

Knox County, Tennessee, is committed to enhancing the development and improvement of its local business environment and economy, especially in areas that will ultimately improve the quality of life enjoyed by its citizens. In furtherance of this objective, Knox County has established a program using economic incentives based on tax abatement tools to attract and retain, on a basis competitive with other local governments, businesses that provide the types of employment, capital investment, community involvement, and financial impact sought by Knox County and its citizens. Knox County established two incentive programs, the first being the Payment in Lieu of Taxes (PILOT). This program considers and evaluates on a case-by-case basis certain economic and business development opportunities. The PILOT's are administered for Knox County by The Industrial Development Board of the County of Knox (IDB), a nonprofit quasi-governmental corporation that was established in 1966 pursuant to the Tennessee Industrial Development Corporation Act (Act), Tenn. Code Ann. §§7-53-101. The IDB is authorized to negotiate and accept payments in lieu of ad valorem taxes in furtherance of the IDB's public purposes of economic welfare to maintain and increase employment opportunities and household income. As such, the IDB acts as a conduit organization for property tax abatements through PILOT agreements. Consideration is given on a case-by-case basis and includes analyses of job creation, economic impact, capital investment, and wage rates. Housing authorities are also permitted by state law to undertake payment in lieu of tax programs and tax increment financing programs. State law permits these types of financing by housing authorities only in designated redevelopment areas approved by the City and County. Applicants for tax increment financing for projects located in redevelopment areas are referred to the Knoxville Community Development Corporation (KCDC).

Many of the tax abatement agreements entered into by the County also involve the City of Knoxville if they are located within the city limits. All of the tax abatement agreements entered into by the City will involve a County portion. The abatements are determined by a base appraisal of the property when the agreement is made.

During the fiscal year ended June 30, 2025, there were 102 PILOT agreements in force with net tax abatements totaling $5,685,813. With the significant number of abatements in place the County chose to describe herein only those abatements that were greater than $500,000. During FY 2025, there were no abatements greater than $500,000. The agreements include a provision for the recapture of abated taxes in the event an abatement recipient does not fulfill the commitment it makes in return for the tax abatement.

The tax abatements at June 30, 2025, are all similar in nature incorporating requirements, which include renovating buildings for the betterment and welfare of the citizens of the communities where they are located and creating jobs.

## NOTE III. DETAILED NOTES ON ALL FUNDS (Continued)

### N. Tax Abatements (Continued)

The second incentive program is the Tax Increment Financing (TIF), which is an economic development tool used by the County to allocate all or a portion of the new, additional taxes generated by a project over a limited period of time to pay for public infrastructure and other improvements related to that project. Tax increment is the difference in tax revenues generated by the project in the plan area after the project has been completed, compared with the tax revenues generated in the plan area before the development plan was adopted. The difference in these tax revenues pays the costs of improvements to the public infrastructure serving the plan area.

In the County (typically for those areas outside qualified redevelopment and urban renewal project areas), the IDB has established policies and procedures for the facilitation of Tax Increment Financing. The County IDB's TIF Program is primarily for economic development projects that provide improvement to public infrastructure in blighted and under-utilized areas of Knox County and in other properties designated by Knox County Commission and Knoxville City Council. TIF notes are not included in the County's general debt obligations. The structure of these transactions allows the County, through agreements with private developers, to utilize the new incremental revenue streams to accelerate funding of improvements.

During the fiscal year ended June 30, 2025, there were 22 TIF agreements in force with net tax abatements totaling $2,639,728. These abatements are used to make payments on the TIF notes for the benefit of the developers.

## NOTE IV. OTHER INFORMATION

### A. Joint Ventures

The County is a participant in a joint venture with the City of Knoxville and the Knoxville Utilities Board in the operation of the Geographic Information Systems (GIS). GIS was established to create and maintain a digitized mapping system of Knox County. Each of the participants appoints one of the three board members who oversee the operations. In March 1987, the County issued public improvement bonds, which included $5,500,000 used to install the geographic information system. In accordance with the terms of the joint venture agreement, payments are shared between the County, the City of Knoxville, and the Knoxville Utilities Board. In the 2024 fiscal year, the joint venture received 91 percent of its operating revenues from the participants in the joint venture. GIS charged the County $487,540 for the year ended June 30, 2024. The County does not retain an equity interest in the joint venture. The financial results of GIS have maintained adequate equity levels. Since the support for GIS is shared with two other entities, the County considers its involvement to be of minimal risk. Complete separate financial statements for GIS may be obtained at 606 Main Street, Suite 150, Main Place, Knoxville, TN 37902.

## NOTE IV. OTHER INFORMATION (Continued)

### A. Joint Ventures (Continued)

The County is a participant in a joint venture with the City of Knoxville in the operation of the Public Building Authority of the County of Knox and the City of Knoxville, Tennessee (PBA). The Authority was created to purchase, construct, refurbish, maintain, and operate certain public building complexes to house the governments of the County and the City of Knoxville. The County appoints six of an eleven-member board of directors, which oversees the operations of PBA. The fact that the County appoints a majority of the board is negated by the participants' agreements calling for joint control of PBA. The County retains an equity interest in the joint venture. The County contributed $12,779,572 to the PBA for development, management, and maintenance of County projects during 2025. Complete separate financial statements for PBA may be obtained at Room M-22, City County Building, and 400 Main Street, Knoxville, TN 37902.

The County is a participant in a joint venture with the City of Knoxville in the operation of the Sports Authority of the County of Knox and the City of Knoxville, Tennessee (Sports Authority). The Sports Authority was created (i) to plan, promote, finance, construct, acquire, renovate, equip and enlarge, and operate sports complexes, stadiums, arenas, structures, and facilities for public participation and enjoyment of professional and amateur sports, fitness, health and recreational activities, and (ii) to do what is reasonable and necessary to attract professional sports franchises to the City of Knoxville and Knox County, thereby promoting economic development and prosperity. Permission to organize this Sports Authority has been granted by a resolution duly adopted by the Council of the City of Knoxville, Tennessee, on the 15th day of December 2020, and by a resolution duly adopted by the Commission of Knox County, Tennessee, on the 21st day of December 2020. The Sports Authority is governed by a board of directors, having seven (7) directors, all of whom are duly qualified voters and taxpayers in the City of Knoxville and/or Knox County, Tennessee. Each director is jointly appointed by the Commission of Knox County, Tennessee, and the Council of the City of Knoxville, Tennessee. The County does not retain an equity interest in the joint venture. Complete separate financial statements for the Sports Authority may be obtained at their principal office located at 900 South Gay Street, Suite 1700, Knoxville, Tennessee 37902.

The County is a participant in a joint venture with the City of Knoxville in the operation of the Knoxville-Knox County Office of Housing Stability (Housing). Housing serves as the official coordinating body and agency of homelessness prevention and homeless services for Knoxville and for all the unincorporated areas of Knox County. Housing evaluates existing funding and programs for homeless services and prevention in Knoxville and Knox County in order to identify gaps and future needs. Housing develops a strategic plan for addressing homelessness in Knoxville and Knox County every five years and annual action plans to guide implementation. Housing was formed September 1, 2023. Housing's Board of Directors consists of nine (9) members. Of those, the Mayor of the City of Knoxville appoints three (3) and the Mayor of Knox County appoints three (3). The Knoxville-Knox County Homeless Coalition appoints two (2) members, including at least one person with lived experience of homelessness within the five (5) years preceding their initial start date as a Board member.

## NOTE IV. OTHER INFORMATION (Continued)

### A. Joint Ventures (Continued)

The Executive Director of the Knoxville-Knox County Community Action Committee or their designee is an ex-officio member of the Board as the direct recipient of regional Community Service Block Grant funding. All members, including the ex-officio member, are voting members. Housing does not compensate board members for serving on the Board of Directors. Board members serve for a term of four (4) years. The County does not retain an equity interest in the joint venture. Complete separate financial statements for Housing may be obtained at their principal office located at 405 Dante Road, Knoxville, TN 37918.

The County is a participant in a joint venture with the City of Knoxville in the operation of the Knoxville - Knox County Planning Commission (the Planning Commission). The Planning Commission was formed in 1956, and it is a regional planning commission established by the Tennessee Department of Economic and Community Development pursuant to the provisions of the Tennessee Code Annotated, Section 13-3-102. The Planning Commission's Board is composed of fifteen members serving four-year terms, eight of whom are nominated by the Knox County Mayor, and the remaining seven are nominated by the Mayor of the City of Knoxville. The Local Government Planning Advisory Committee of the Tennessee Department of Economic and Community Development approves the nominations. The participating governments have an ongoing financial responsibility to the Planning Commission but do not have any equity interest in it. The County contributed $1,080,753 during 2025 to support the operations of the Planning Commission. Complete separate financial statements for the Planning Commission may be obtained at 400 Main Street, Suite 403, Knoxville, TN 37902.

Condensed financial information for GIS, PBA, the Sports Authority, Housing, and the Planning Commission as of June 30, 2025, and for the year then ended, is presented on the next page:

## NOTE IV. OTHER INFORMATION (Continued)

### A. Joint Ventures (Continued)

| ASSETS | GIS | PBA | Sports Authority | Housing | Planning Commission |
|---|---|---|---|---|---|
| Cash and Cash Equivalents | $ 1,656,915 | $ 14,271,031 | $ 103,173 | $ 27,028 | $ 3,681,092 |
| Receivables | 275 | 3,715,260 | 25,863,404 | 20,457 | 1,155,266 |
| Inventory | - | 12,806 | - | - | - |
| Prepaids | 5,601 | 281,905 | - | - | 21,517 |
| Capital Assets - Net | 1,469,873 | 7,873,859 | 113,689,404 | - | 319,800 |
| Total Assets | 3,132,664 | 26,154,861 | 139,655,981 | 47,485 | 5,177,675 |
| LIABILITIES AND NET POSITION | | | | | |
| Liabilities | | | | | |
| Accounts Payable and Accrued Liabilities | 76,490 | 5,065,910 | 310,192 | 13,559 | 428,033 |
| Due To Others | - | 3,184,197 | - | - | 350 |
| Customer Deposits | - | 30,609 | - | - | - |
| Compensated Absences | 230,447 | 1,257,902 | - | 33,654 | 609,617 |
| Lease Liabilities | 188,240 | - | - | - | 11,165 |
| Subscription Liability | 1,194,015 | - | - | - | 18,705 |
| Unearned Revenue | - | 387 | - | - | - |
| Long-Term Debt | - | - | 71,242,634 | - | - |
| Total Liabilities | 1,689,192 | 9,539,005 | 71,552,826 | 47,213 | 1,067,870 |
| Deferred Inflows of Resources-Leases | - | - | 15,340,686 | - | - |
| Net Position | | | | | |
| Net Investment in Capital Assets | 87,018 | 7,823,107 | 42,446,770 | - | 289,930 |
| Restricted | - | - | 103,173 | - | - |
| Unrestricted | 1,355,854 | 8,792,749 | 10,212,526 | 272 | 3,819,875 |
| Total Net Position | $ 1,442,872 | $ 16,615,856 | $ 52,762,469 | $ 272 | $ 4,109,805 |
| SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN NET POSITION | | | | | |
| Total Operating Revenues | $ 2,055,775 | $ 30,636,884 | $ 500,000 | $ 68,292 | $ 3,332,202 |
| Total Operating Expenses | (2,085,452) | (27,807,686) | (947,412) | (445,063) | (5,929,300) |
| Operating Income (Loss) | (29,677) | 2,829,198 | (447,412) | (376,771) | (2,597,098) |
| Non-Operating Revenues | 105,526 | 777,939 | 1,892,936 | 317,700 | 3,002,125 |
| Non-Operating Expenses | (39,204) | (4,346,429) | (3,403,334) | - | - |
| Capital Contributions | - | 2,150,000 | 24,960,574 | - | - |
| Increase (Decrease) in Net Position | 36,645 | 1,410,708 | 23,002,764 | (59,071) | 405,027 |
| Net Position, Beginning of Year | 1,406,227 | 15,205,148 | 29,759,705 | 59,343 | 3,704,778 |
| Net Position, End of Year | $ 1,442,872 | $ 16,615,856 | $ 52,762,469 | $ 272 | $ 4,109,805 |

## NOTE IV. OTHER INFORMATION (Continued)

### B. Related Organizations

The County is responsible for all of the board appointments of the Knox County Industrial Development Board. However, the County has no further accountability for the organization.

The County is responsible for a minority of the board appointments for the Knoxville-Knox County Community Action Committee. During the year ended June 30, 2025, the County appropriated operating subsidies of $2,455,100 to the Community Action Committee.

In 2025, the County and the Knoxville Convention & Visitors Bureau, Inc., dba "Visit Knoxville" were parties to a contract whereby Visit Knoxville performed tourism marketing services for Knox County. Visit Knoxville received a percentage of hotel-motel tax collections as compensation for these services. During the year ended June 30, 2025, the County appropriated operating subsidies of $5,828,167 to Visit Knoxville related to this contract. The County appoints certain board members of Visit Knoxville.

The County does not exercise significant influence over the operations of the Health, Educational and Housing Facility Board of the County of Knox or have accountability for the board. However, the Board was created to carry out functions for the County government, and the Knox County Commission appoints the Board members.

The County is responsible for a minority of the board appointments for the Metro Drug Coalition. However, the County has no further accountability for the organization.

### C. Risk Management

The County has established the Self Insurance Healthcare Fund for risks associated with employees' health plan and the Self Insurance Fund for the majority of risks associated with the general liability and workers' compensation claim settlements. In the Self Insurance Fund, each participating fund with eligible employees is charged a premium calculated using trends in actual claims experience. The Board and the District (component units), the Geographic Information Systems (joint venture between the County, the City of Knoxville and Knoxville Utilities Board), and the Knox County-City of Knoxville Metropolitan Planning Commission (a separate governmental organization) also participate in one or both of the plans. The Self Insurance Healthcare Fund and the Self Insurance Fund are accounted for as internal service funds where assets are set aside for claim settlements. The County retains the risk of loss to a limit of $450,000 for each employee in any plan year for health coverage and $750,000 for each employee (except the Sheriff's Department which is $1,250,000 per employee) in any plan year for worker's compensation coverage by obtaining stop/loss commercial insurance policies that cover claims beyond these limits.

## NOTE IV. OTHER INFORMATION (Continued)

### C. Risk Management (Continued)

At June 30, 2025, Blue Cross Blue Shield of Tennessee and Navitus are the third-party administrators of the County's self-insured healthcare plans. In the Self Insurance Healthcare Fund, a premium is charged to the participating fund, component unit, joint venture, or outside entity that accounts for eligible employees. The total charges for the funds are calculated using trends in actual claims experience. In instances where medical claims materially exceed premiums received, each participating entity is charged a pro-rata basis for any fund deficits incurred.

Liabilities of the funds are recorded when it is probable that a loss has occurred and the amount of the loss can be reasonably estimated. Liabilities include an amount for claims that have been incurred but not reported (IBNR). Claim liabilities are calculated considering the effects of inflation and recent claim settlements. The County has an independent actuary develop the estimates for claims liabilities including IBNR on an annual basis. Changes in the balances of claims during the past two fiscal years are as follows:

| | Self Insurance Healthcare Fund - Medical Claims | | Self Insurance Fund - General Liability, and Workers' Compensation | |
|---|---|---|---|---|
| | Fiscal Year 2025 | Fiscal Year 2024 | Fiscal Year 2025 | Fiscal Year 2024 |
| Unpaid Claims - Beginning Balance | $ 1,736,000 | $ 1,786,403 | $ 16,764,915 | $ 17,767,396 |
| Incurred Claims (Including IBNR's) | 35,376,429 | 30,159,034 | (593,020) | (2,440,893) |
| Claim Payments | (34,819,429) | (30,209,437) | 1,225,306 | 1,438,412 |
| Unpaid Claims - Ending Balance | $ 2,293,000 | $ 1,736,000 | $ 17,397,201 | $ 16,764,915 |

The County and the Board purchase insurance coverage for personal and real property. The District purchases insurance coverage for personal and real property, general liability, and workers' compensation coverage. The County and its component units have had no significant reduction in insurance coverage over the last three years. Settlements have not exceeded insurance coverage in the past three fiscal years.

Certain self insurance liabilities of the Board that are for unexpected and unusual claims are reported directly in the Board of Education's Statement of Net Position. As of June 30, 2025, the liabilities were $2,282,902.

## NOTE IV. OTHER INFORMATION (Continued)

### D. On-Behalf Payments

The State of Tennessee made the following on-behalf payments for the Board during the year ended June 30, 2025:

*The Tennessee Medicare Supplement Plan* – Since teachers are considered state employees per state statutes, the State of Tennessee makes a contribution (on-behalf payment) for Board employees to this Plan. The on-behalf payment for 2025 was $656,701 and has been recorded as a revenue and expenditure in the General Purpose School Fund.

*Teacher Group Insurance Plan* – The State of Tennessee makes a contribution (on-behalf payment) for Board employees who participate in the State administered Teacher Group Insurance Plan. The on-behalf payment for 2025 was $1,176,020 and has been recorded as a revenue and expenditure in the General Purpose School Fund.

### E. Commitments and Contingencies

The County and its component units are parties to various legal proceedings, a number of which normally occur in governmental operations. As discussed in Note IV-C., amounts have been accrued in the County's Self Insurance Fund for the estimated amounts of claims liabilities.

The County receives significant financial assistance from the Federal and State governments in the form of grants and entitlements. These programs are subject to various terms and conditions, compliance with which is the responsibility of the County. These programs are subject to financial and compliance audits by the grantor agencies. Any costs disallowed as a result of such audits could become a liability of the County. However, the County believes that any such amounts would not have a material adverse effect on the County's financial position.

The County and the Board have several outstanding construction projects as of June 30, 2025. The County also has a five-year Capital Improvement Plan which addresses major capital needs for the County and the Board. Although the Capital Improvement Plan does not represent legal appropriations or contractual commitments, it does represent priorities as determined by the County and the Board. Funding for the first year of the adopted Capital Improvement Plan has been appropriated by action of the County Commission.

## NOTE IV. OTHER INFORMATION (Continued)

### E. Commitments and Contingencies (Continued)

The following represents capital projects funds spent to date and current contractual obligations.

| | Spent to Date | Contractual Commitment Remaining at June 30, 2025 |
|---|---|---|
| Primary Government: | | |
| Coward Mill Project | $ 8,278,847 | $ 3,417,793 |
| Campbell Station Road Realignment | 915,019 | 1,297,064 |
| Interagency Partnerships | 2,090,461 | 29,818 |
| Schaad Road Phase II | 59,306,891 | 1,127,683 |
| ARPA Funding | 37,752,063 | 17,169,269 |
| Other Projects | 284,221,923 | 11,822,878 |
| Total - Primary Government | $ 392,565,204 | $ 34,864,505 |
| Component Unit - the Board: | | |
| Hardin Valley Academy Classroom Addition | $ 11,925,125 | $ 575,595 |
| Title IX Solutions | 12,387,878 | 5,927,553 |
| Farragut Elementary | 7,852,251 | 42,657,570 |
| Bearden Middle School Seating | 124,743 | 110,968 |
| Sterchi 250 Student Addition | 1,917,339 | 161,661 |
| Other Projects | 192,156,128 | 12,409,563 |
| Total - the Board | $ 226,363,464 | $ 61,842,910 |

Construction projects for both the County and the Board are primarily funded by general obligation bonds.

### F. Constitutional Officers

The Constitutional Officers' Special Revenue Fund includes the operations of the following elected officials:

*Trustee* - serves as the treasurer and primary investment manager of the County's funds and manages property tax collection efforts.

*Knox County Clerk* - serves as the Clerk of the County Commission. Principally engaged in the sale of motor vehicle licenses and acceptance of applications of motor vehicle registrations of the State of Tennessee.

*Circuit and General Sessions, Criminal and Fourth Circuit Courts Clerks and Clerk and Master* - serve as the clerical and support staff for the various courts for both civil and criminal proceedings.

## NOTE IV. OTHER INFORMATION (Continued)

### F. Constitutional Officers (Continued)

*Register of Deeds* - collects various fees for the recording of conveyances, trust deeds, chattels, charters, plats, and other legal instruments.

These officials, responsible for the collection and remittance of State, County, and other funds, earn fees and commissions for their services.

The operations of the Constitutional Officers are operated under the provisions of Section 8-22-104, Tennessee Code Annotated (TCA). Salaries and related benefits of the officials and staff are paid from fees and commissions earned. Fees earned in excess of these costs are remitted to the County's General Fund, less an allowance of three months of anticipated operating expenses retained in the respective fee account. Salaries for clerical assistance were supported by chancery court decrees that were obtained under provisions of Section 8-20-101, et seq., TCA. These activities are accounted for in the County's Constitutional Officers' Special Revenue Fund.

Collections and payments for litigants, heirs and others are accounted for in the County's Constitutional Officers' Custodial Fund.

Other operating costs of these offices (excluding salaries and benefits) are accounted for in the County's General Fund. These budgeted amounts are approved by the County Commission in accordance with the County Charter. Fees remitted by the officials in excess of salaries and benefits are used to offset the cost to the General Fund.

### G. Accounting Pronouncements

The County adopted GASB Statement No. 101, *Compensated Absences*, required for fiscal periods beginning after December 15, 2023, in fiscal year 2025. The objective of this Statement is to better meet the information needs of financial statement users by updating the recognition and measurement guidance for compensated absences. That objective is achieved by aligning the recognition and measurement guidance under a unified model and by amending certain previously required disclosures. This statement had a material effect on the County's financial statements. See Note IV-H.

The County adopted GASB Statement No. 102, *Certain Risk Disclosures*, required for fiscal periods beginning after June 15, 2024, in fiscal year 2025. The objective of this Statement is to provide users of government financial statements with essential information about risks related to a government's vulnerabilities due to certain concentrations or constraints. This Statement defines a *concentration* as a lack of diversity related to an aspect of a significant inflow of resources or outflow of resources. A *constraint* is a limitation imposed on a government by an external party or by formal action of the government's highest level of decision-making authority. Concentrations and constraints may limit a government's ability to acquire resources or control spending.

## NOTE IV. OTHER INFORMATION (Continued)

### H. Change in Accounting Principle – Implementation of New Pronouncement

Due to the implementation of Statement No. 101 of the Governmental Accounting Standards Board on Compensated Absences the County and the Board have adjusted the financial statements to account for this change in accounting principle. The effect on beginning net position is described below.

| | Reporting Units Affected by Restatements of Beginning Balances | | | |
|---|---|---|---|---|
| | Government-Wide | | Component Units | |
| | Governmental Activities | Business-Type Activities | Board of Education | Nonmajor |
| Net Position, June 30, 2024, as previously reported | $ (12,297,371) | $ 489,789 | $ 838,157,799 | $ 51,648,740 |
| Implementation of New Pronouncement | (14,752,974) | (134,278) | (17,290,008) | (279,693) |
| Net Position, July 1, 2024, as restated | $ (27,050,345) | $ 355,511 | $ 820,867,791 | $ 51,369,047 |

GASB 101 also effected the fund balance in the General Fund related to the Investment in Joint Venture. This effected the County's equity in the Public Building Authority. The Internal Service Funds net position reclassification is shown below. This is included in governmental activities above.

| | General Fund | Internal Service Funds |
|---|---|---|
| Fund Balance, June 30, 2024, as previously reported | $ 113,900,011 | $ 37,177,132 |
| Implementation of New Pronouncement | (138,288) | (157,633) |
| Fund Balance, July 1, 2024, as restated | $ 113,761,723 | $ 37,019,499 |

## NOTE V. OTHER POSTEMPLOYMENT BENEFIT PLANS

### A. Single-Employer Defined Benefit OPEB Plans

The County's two single-employer defined benefit other post-employment benefit (OPEB) plans as described in Section A are part of the County's financial reporting entity and are included in the accompanying financial statements. The Board participates in two single-employer defined benefit OPEB plans through the State of Tennessee.

### OPEB – Retiree Healthcare Plan

*Plan Description* – As authorized by County Commission Resolution, the County provides post-retirement health care benefits for County retirees and their dependents. This benefit is provided for employees and retirees who are participants in the UOPP, STAR, Closed Defined Benefit, or Asset Accumulation Retirement Plans. The County Retiree Benefit Healthcare Plan is a single-employer defined benefit OPEB plan. The Plan is administered by the Knox County Finance Department with assistance through USI Consulting Group. Benefits are established and amended by the County

## NOTE V. OTHER POSTEMPLOYMENT BENEFIT PLANS (Continued)

### A. Single-Employer Defined Benefit OPEB Plans (Continued)

### OPEB – Retiree Healthcare Plan (Continued)

Commission. A stand-alone financial report is not issued. The liability for this OPEB related debt is to be funded by a portion from the general fund and the self-insured healthcare fund.

*Benefits provided* – The retiree is responsible for paying 100% of the related premium. The retirees who have chosen to participate in the County's medical insurance plans have not been evaluated on a separate experience rating of those of existing County employees. Therefore, participating retirees contribute the same premium as existing employees, plus the amount the County contributes for existing employees. Under this arrangement, the retiree contributions are expected to be less than their expected health care cost, and a portion of the premiums the County pays on behalf of its active employees is deemed to subsidize the retiree's costs (implicit rate subsidy). Effective 10/1/2016 through 9/30/2023, and subsequently extended by the Knox County Commission until 9/30/2028, the County began subsidizing 35% of the premium (for individual coverage only) for a participant who retires at age 55 and older with at least 30 years of service, or who retires at age 57 or older with at least 25 years of service. The subsidy will continue until the participant becomes Medicare eligible. There are a few grandfathered retirees over the age of 65 who still have active medical coverage, but no one else over the age of 65 who is not currently covered will be eligible in the future. The plan provides for surviving spouse benefits. The retiree pays full cost of spouse benefits based on plan premium until age 65.

*Employees Covered* – As of July 1, 2023, the date of the most recent actuarial valuation, the following employees were covered by the benefit terms:

| | |
|---|---|
| Inactive employees or beneficiaries currently receiving benefit payments | 76 |
| Active employees | 2,153 |
| Total | 2,229 |

*Contributions* – The County has adopted a written funding policy, dated October 13, 2017, which requires an annual employer contribution to equal, or exceed, the actuarially determined contribution (ADC) as calculated by an actuary. The County's OPEB employer contribution to the Plan for fiscal year 2025 was $447,319, which was 0.41% of covered employee payroll.

## NOTE V. OTHER POSTEMPLOYMENT BENEFIT PLANS (Continued)

### A. Single-Employer Defined Benefit OPEB Plans (Continued)

### OPEB – Retiree Healthcare Plan (Continued)

*Net OPEB Liability* – The County's net OPEB liability (asset) was measured as of June 30, 2025, and the total OPEB liability (asset) used to calculate the net OPEB liability (asset) was determined by an actuarial valuation as of July 1, 2023. The components of the net OPEB liability (asset) at June 30, 2025, were as follows:

| | | |
|---|---|---|
| Total OPEB Liability | $ | 7,205,112 |
| Less: Fiduciary Net Position | | 8,587,015 |
| Net OPEB Liability (Asset) | $ | (1,381,903) |
| Fiduciary Net Position as a Percentage of Total OPEB Liability | | -119.18% |

*Actuarial Assumptions* – The total OPEB liability as of June 30, 2025, was determined by an actuarial valuation as of July 1, 2023, using the following actuarial assumptions, applied to all periods included in the measurement, unless otherwise specified:

| | |
|---|---|
| Actuarial Cost Method | Individual Entry Age Normal |
| Amortization Method | Level Percentage of Payroll |
| Remaining Amortization Period | 23 Years |
| Asset Valuation Method | Market Value |
| Inflation | 2.00% |
| Healthcare Trend Rates | 7.5% initially, decreasing to an ultimate rate of 4.5% in 2030 |
| Salary Increases | 3.50% |
| Payroll Growth | 2.50% |
| Investment Rate of Return | 6.50% |
| Average Assumed Retirement Age | 58 |
| Mortality Table | For healthy participant - The mortality rates are from the PUB-2010 headcount-weighted total dataset table with Scale MP-2021<br>For disabled participants - RR 96-7 Post 94 Mortality Table. |

*Expected Investment Rates of Return* – The long-term expected rate of return on OPEB plan investments was determined using a building block method in which best-estimate ranges of expected future real rates of return (expected returns, net of OPEB investment expense and inflation) are developed for each major investment type. These ranges are combined to produce the long-term expected rate of return by

## NOTE V. OTHER POSTEMPLOYMENT BENEFIT PLANS (Continued)

### A. Single-Employer Defined Benefit OPEB Plans (Continued)

### OPEB – Retiree Healthcare Plan (Continued)

weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation, which was 2.00% for fiscal year 2025. Best estimates of arithmetic real rates of return for each major investment classification included in the OPEB target asset allocation as of June 30, 2025, are as follows:

| Asset Class | Target Allocation | Long-Term Real Returns |
|---|---|---|
| US Equity - Large Cap | 20.00% | 5.24% |
| US Equity - Small/Mid Cap | 18.00% | 5.98% |
| Non-US Equity - Developed | 5.00% | 1.59% |
| US Corporate Bonds - Core | 45.00% | 1.24% |
| US Treasuries (Cash Equivalents) | 2.00% | 4.13% |
| Real Estate | 10.00% | 0.00% |

*Rate of Return* – The annual money-weighted rate of return on the plan's investments, net of related investment expenses, for the year ended June 30, 2025, was 8.02%.

*Discount Rate* – The discount rate used in fiscal year 2025 to measure the total OPEB liability was 6.50%. The projection of cash flows used to determine the discount rate assumed that County contributions will be made at rates equal to the actuarially determined contribution rates. Based on those assumptions, the OPEB plan's fiduciary net position was projected to be available to make all projected OPEB payments for current active and inactive employees. Therefore, the long-term expected rate of return on OPEB plan investments was applied to all periods of projected benefit payments to determine the total OPEB liability.

## NOTE V. OTHER POSTEMPLOYMENT BENEFIT PLANS (Continued)

### A. Single-Employer Defined Benefit OPEB Plans (Continued)

### OPEB – Retiree Healthcare Plan (Continued)

*Changes in the Net OPEB Liability (Asset):*

| | Total OPEB Liability (a) | Plan Fiduciary Net Position (b) | Non-Trust Activity (c) | Net OPEB Liability (Asset) (d) |
|---|---|---|---|---|
| Balances at 6/30/24 | $ 6,792,174 | $ 7,949,485 | $ - | $ (1,157,311) |
| Changes for the year: | | | | |
| Service Cost | 297,381 | - | - | 297,381 |
| Interest | 460,258 | - | - | 460,258 |
| Difference Between Expected and Actual Experience | - | 104,915 | - | (104,915) |
| Contributions | - | - | 447,319 | (447,319) |
| Investment Income | - | 532,615 | - | (532,615) |
| Changes in Benefit Terms | - | - | - | - |
| Changes in Assumptions | 102,618 | - | - | 102,618 |
| Benefit Payments | (447,319) | - | (447,319) | - |
| Administrative Expenses | - | - | - | - |
| Net Changes | 412,938 | 637,530 | - | (224,592) |
| Balances at 6/30/25 | $ 7,205,112 | $ 8,587,015 | $ - | $ (1,381,903) |

*Sensitivity of the Net OPEB Liability (Asset) to Changes in the Discount Rate* – The following presents the net OPEB liability, as well as what the net OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (5.50%) or 1-percentage-point higher (7.50%) than the current discount rate:

| | 1% Decrease (5.50%) | Current Discount Rate (6.50%) | 1% Increase (7.50%) |
|---|---|---|---|
| Net OPEB Liability (Asset) | $ (837,467) | $ (1,381,903) | $ (1,875,110) |

## NOTE V. OTHER POSTEMPLOYMENT BENEFIT PLANS (Continued)

### A. Single-Employer Defined Benefit OPEB Plans (Continued)

### OPEB – Retiree Healthcare Plan (Continued)

*Sensitivity of the Net OPEB Liability (Asset) to Changes in the Healthcare Cost Trend Rate* – The following presents the net OPEB liability, as well as what the net OPEB would be if it were calculated using a healthcare cost trend rate that is 1-percentage-point lower (6.50% decreased to 3.50%) or higher (8.50% decreasing to 5.50%) than the current healthcare cost trend rates:

| | 1% Decrease (6.50% decreasing to 3.50%) | Healthcare Cost Trend Rates (7.50% decreasing to 4.50%) | 1% Increase (8.50% decreasing to 5.50%) |
|---|---|---|---|
| Net OPEB Liability (asset) | $ (2,103,169) | $ (1,381,903) | $ (542,610) |

*OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB* – For the year ended June 30, 2025, the County recognized OPEB expense of ($704,810). At June 30, 2025, the County reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

| | Deferred Outflows of Resources | Deferred Inflows of Resources |
|---|---|---|
| Difference between expected and actual experience | $ - | $ 2,886,622 |
| Changes of assumptions | 628,536 | 762,113 |
| Net diference between projected and actual earnings on OPEB Plan investments | - | 194,958 |
| Total | $ 628,536 | $ 3,843,693 |

## NOTE V. OTHER POSTEMPLOYMENT BENEFIT PLANS (Continued)

### A. Single-Employer Defined Benefit OPEB Plans (Continued)

### OPEB – Retiree Healthcare Plan (Continued)

Accounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

| | |
|---|---|
| Year ended June 30, | |
| 2026 | (852,270) |
| 2027 | (857,248) |
| 2028 | (494,979) |
| 2029 | (457,195) |
| 2030 | (357,093) |
| Thereafter | (196,372) |

*Payable to the OPEB Plan* – At June 30, 2025, Knox County did not report a payable outstanding. Contributions were paid to the OPEB plan as required for the year ended June 30, 2025.

*Comparative Statements of Fiduciary Net Position:*

| | 2025 | 2024 |
|---|---|---|
| **ASSETS** | | |
| Cash and Cash Equivalents - | $ 10,000 | $ - |
| Investments, at Fair Value: | | |
| Money Market Funds | 134,308 | 672,411 |
| Mutual Funds | 8,427,001 | 7,268,605 |
| Total Investments | 8,571,309 | 7,941,016 |
| Accrued Income | 15,706 | 8,468 |
| Total Assets | 8,587,015 | 7,949,484 |
| **NET POSITION - RESTRICTED FOR OPEB BENEFITS** | $ 8,587,015 | $ 7,949,484 |

## NOTE V. OTHER POSTEMPLOYMENT BENEFIT PLANS (Continued)

### A. Single-Employer Defined Benefit OPEB Plans (Continued)

### OPEB – Retiree Healthcare Plan (Continued)

*Comparative Statements of Changes in Fiduciary Net Position:*

| | 2025 | 2024 |
|---|---|---|
| **ADDITIONS** | | |
| Contributions: | | |
| Employer | $ - | $ 609,350 |
| Investment Income: | | |
| Interest and Dividend Income | 208,810 | 161,030 |
| Net Appreciation in Fair Value of Investments | 489,102 | 626,858 |
| Total Investment Income | 697,912 | 787,888 |
| Total Additions | 697,912 | 1,397,238 |
| **DEDUCTIONS** | | |
| Administrative Expenses | 60,382 | 71,231 |
| **CHANGE IN NET POSITION** | 637,531 | 1,326,007 |
| **NET POSITION - RESTRICTED FOR OPEB BENEFITS, BEGINNING OF YEAR** | 7,949,484 | 6,623,477 |
| **NET POSITION - RESTRICTED FOR OPEB BENEFITS, END OF YEAR** | $ 8,587,015 | $ 7,949,484 |

## NOTE V. OTHER POSTEMPLOYMENT BENEFIT PLANS (Continued)

### A. Single-Employer Defined Benefit OPEB Plans (Continued)

### OPEB – Disability Plan

*Plan Description* – As authorized by County Commission Resolution, the County provides disability benefits for eligible employees of the County and the Board who are participants in the UOPP, STAR, Closed Defined Benefit, or Asset Accumulation Retirement Plans and who become disabled on or after January 1, 2014. The County Disability Plan is a single-employer OPEB plan and is administered by the Knox County Retirement and Pension Board. Benefits are established and amended by the Knox County Retirement and Pension Board (Pension Board). A stand-alone annual financial report may be obtained by contacting the Knox County Pension and Retirement Board at Suite 371, City County Building, 400 Main Street, Knoxville, TN 37902. The liability for this OPEB related debt is to be funded by the general fund and non-vested forfeitures from the Asset Accumulation and STAR defined contribution retirement plans as described in Note VI-F.

*Benefits Provided* – The employer pays 100% of the related premium. Participating employees become immediately eligible and for retiree disability benefits, employees become eligible after five years of credited service, unless the disability occurs as a result of an act required to perform duties in the course of employment, in which case there is no service requirement. No participant shall be simultaneously entitled to a disability benefit under this plan and either or both of the Closed DB and UOPP. In the event of disability, eligible employees receive monthly benefits equal to the greater of 60% of pre-disability compensation (monthly compensation of a participant averaged over the twelve months in which compensation was the highest) as of the date of the disability offset by participant's social security disability benefit, worker's compensation benefits, and earnings while disabled; or $1,800 per year. The normal form of benefit is a temporary life annuity. Benefits continue until the employee is no longer disabled, reaches social security normal retirement age, or begins receiving benefits from a County-funded retirement plan, whichever is earliest.

*Employees Covered* – At January 1, 2025, the date of the most recent actuarial valuation, the following employees were covered by the benefit terms:

| | |
|---|---|
| Disabled employees currently receiving benefit payments | 35 |
| Active employees | 3,803 |
| Total | 3,838 |

*Contributions* – The Pension Board has adopted a written funding policy which requires an annual employer contribution to equal, or exceed, the actuarially determined contribution (ADC) as calculated by an actuary. For the year ended June 30, 2025, the ADC was $1,340,667, which was 0.67% of covered employee payroll.

## NOTE V. OTHER POSTEMPLOYMENT BENEFIT PLANS (Continued)

### A. Single-Employer Defined Benefit OPEB Plans (Continued)

### OPEB – Disability Plan (Continued)

*Net OPEB Liability* – The County's net OPEB liability was measured as of June 30, 2025, and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of January 1, 2025. The components of the net OPEB liability at June 30, 2025, were as follows:

| | | |
|---|---|---|
| Total OPEB Liability | $ | 4,039,877 |
| Less: Fiduciary Net Position | | (2,725,892) |
| Net OPEB Liability | $ | 1,313,985 |
| Fiduciary Net Position as a Percentage of Total OPEB Liability | | 67.47% |

*Actuarial Assumptions* – Significant actuarial assumptions used in the valuation of the OPEB plan as of January 1, 2025, with a measurement date of June 30, 2025, are as follows:

| | |
|---|---|
| Actuarial Cost Method | Entry Age Normal |
| Amortization Method | Level Dollar, closed |
| Remaining Amortization Period | 20 years, as of January 1, 2014 |
| Asset Valuation Method | 5-year smoothed, subject to a 20% corridor around the fair value of assets |
| Inflation | 2.44% |
| Salary Increases | 4.00% for STAR and Closed DB active non-contributing, 2.50% for Closed DB active contributing. 3.00% for UOPP. |
| Investment Rate of Return | 6.50% |
| Age at Retirement | Closed DB - varies by age and service<br>Asset Accumulation - varies by age and service<br>UOPP - varies by age and service<br>STAR - Age 57 with 10 years of service |
| Disabled Mortality | Pub-2010 Amount-Weighted Non-Safety Mortality Table for Disabled Retirees (Males and Females), fully generational with Scale MP-2021 |
| Disability Type | Closed DB - Not in Line of Duty<br>Asset Accumulation - Not in Line of Duty<br>UOPP - In Line of Duty<br>STAR- In Line of Duty |
| Healthy Mortality | County & Asset Accumulation:<br>Pub-2010 Amount-Weighted General Below-Median Mortality Table, fully generational with Scale MP-2021<br>UOPP & STAR Pre-Retirement:<br>Pub-2010 Amount-Weighted Below-Median Mortality Table for Safety Employees, with rates multiplied by 1.5 at each age of Males and no adjustments for Females, fully generational with Scale MP-2021 |

## NOTE V. OTHER POSTEMPLOYMENT BENEFIT PLANS (Continued)

### A. Single-Employer Defined Benefit OPEB Plans (Continued)

### OPEB – Disability Plan (Continued)

*Expected Investment Rates of Return* – The long-term expected rate of return on OPEB plan investments in mutual funds was determined using a building block method in which best-estimate ranges of expected future real rates of return (expected returns, net of OPEB investment expense and inflation) are developed for each major investment type. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation which was 2.44% for fiscal year 2025. Best estimates of arithmetic real rates of return for each major investment classification included in the OPEB target asset allocation as of June 30, 2025, are as follows:

| Asset Class | Target Allocation | Long-Term Expected Real Arithmetic Return |
|---|---|---|
| US Equity - Large Cap | 22.00% | 5.67% |
| US Equity - Small / Mid Cap | 24.00% | 6.89% |
| Non-US Equity - Developed | 5.00% | 6.48% |
| US Corporate Bonds - Core | 25.00% | 2.54% |
| US Corporate Bonds - High Yield | 10.00% | 4.31% |
| US Treasuries (Cash Equivalent) | 6.00% | 0.98% |
| Real Estate | 8.00% | 4.82% |

*Rate of Return* – The annual money-weighted rate of return on the plan's investments, net of related investment expenses, for the year ended June 30, 2025, was 9.52%.

*Discount Rate* – The discount rate used in fiscal year 2025 to measure the total OPEB liability was 6.50%. The projection of cash flows used to determine the discount rate assumed that County contributions will be made at rates equal to the actuarially determined contribution rates. Based on those assumptions, the OPEB plan's fiduciary net position was projected to be available to make all projected OPEB payments for current plan participants. Therefore, the long-term expected rate of return on OPEB plan investments was applied to all periods of projected benefit payments to determine the total OPEB liability.

## NOTE V. OTHER POSTEMPLOYMENT BENEFIT PLANS (Continued)

### A. Single-Employer Defined Benefit OPEB Plans (Continued)

### OPEB – Disability Plan (Continued)

*Changes in the Net OPEB Liability:*

| | Total OPEB Liability (a) | Plan Fiduciary Net Position (b) | Net OPEB Liability (a) - (b) |
|---|---|---|---|
| Balances at 6/30/24 | $ 3,707,018 | $ 2,703,810 | $ 1,003,208 |
| Changes for the year: | | | |
| Service Cost | 254,459 | - | 254,459 |
| Interest | 236,129 | - | 236,129 |
| Difference between Expected and Actual Experience | 511,417 | - | 511,417 |
| Changes of Assumptions | (1,196) | - | (1,196) |
| Contributions Employer | - | 1,340,667 | (1,340,667) |
| Net Investment Income | - | 298,144 | (298,144) |
| Benefit Payments | (667,950) | (667,950) | - |
| Administrative Expenses | - | (932,536) | 932,536 |
| Other Changes | - | (16,243) | 16,243 |
| Net Changes | 332,859 | 22,082 | 310,777 |
| Balances at 6/30/25 | $ 4,039,877 | $ 2,725,892 | $ 1,313,985 |

*Sensitivity of the Net OPEB Liability to Changes in the Discount Rate* – The following presents the net OPEB liability, as well as what the net OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (5.50%) or 1-percentage-point higher (7.50%) than the current discount rate:

| | 1% Decrease (5.50%) | Current Discount Rate (6.50%) | 1% Increase (7.50%) |
|---|---|---|---|
| Net OPEB Liability (asset) | $ 1,459,558 | $ 1,313,985 | $ 1,174,108 |

## NOTE V. OTHER POSTEMPLOYMENT BENEFIT PLANS (Continued)

### A. Single-Employer Defined Benefit OPEB Plans (Continued)

### OPEB – Disability Plan (Continued)

*OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB* – For the year ended June 30, 2025, the County recognized OPEB expense of $1,517,200. At June 30, 2025, the County reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

| | Deferred Outflows of Resources | Deferred Inflows of Resources |
|---|---|---|
| Difference between expected and actual experience | $ 581,873 | $ - |
| Changes of assumptions | 3,541 | 77,150 |
| Net difference between projected and actual earnings on OPEB plan investments | - | 101,041 |
| Total | $ 585,414 | $ 178,191 |

Amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

| Year ended June 30, | |
|---|---|
| 2026 | 267,641 |
| 2027 | 146,442 |
| 2028 | 18,428 |
| 2029 | (25,288) |

*Payable to the OPEB Plan* – At June 30, 2025, Knox County did not report a payable outstanding. Contributions were paid to the OPEB plan as required for the year ended June 30, 2025.

## NOTE V. OTHER POSTEMPLOYMENT BENEFIT PLANS (Continued)

### A. Single-Employer Defined Benefit OPEB Plans (Continued)

### OPEB – Closed Teacher Group OPEB Plan

### General Information about the OPEB Plan

*Plan Description* – Employees of the Board, who were hired prior to July 1, 2015, are provided with pre-age 65 retiree health insurance benefits through the closed Teacher Group OPEB Plan (TGOP) administered by the Tennessee Department of Finance and Administration. This plan is considered to be a multiple-employer defined benefit plan that is used to provide postemployment benefits other than pensions (OPEB). However, for accounting purposes, this plan will be treated as a single-employer plan. All eligible pre-age 65 retired teachers, support staff, and disability participants of local education agencies, who choose coverage, participate in the TGOP. This plan is closed to the employees of all participating employers that were hired on or after July 1, 2015. The liability for this OPEB related debt is to be paid by the Board's general purpose school fund.

*Benefits Provided* – The Board offers the TGOP to provide health insurance coverage to eligible pre-age 65 retired teachers, administrators, support staff, and disabled participants of local education agencies. Insurance coverage is the only postemployment benefit provided to retirees. An insurance committee created in accordance with TCA Section 8-27-301 establishes and amends the benefit terms of the TGOP. All members have the option of choosing between the partnership promise preferred provider organization (PPO), no partnership promise PPO, standard PPO, or the wellness healthsavings consumer-driven health plan (CDHP) for healthcare benefits. Retired plan members, of the TGOP, receives the same plan benefits as active employees, at a blended premium rate that considers the cost of all participants. This creates an implicit subsidy for retirees. Participating employers determine their own policy related to direct subsidies provided for the retiree premiums. Knox County Schools does not provide a direct subsidy for pre-age 65 retiree insurance coverage and is only subject to the implicit rate subsidy. The state, as a governmental nonemployer contributing entity, provides a direct subsidy for eligible retirees' premiums, based on years of service. Therefore, retirees with 30 or more years of service will receive 45%; 20 but less than 30 years, 35%; and less than 20 years, 20% of the scheduled premium. No subsidy is provided for enrollees of the health savings CDHP. The TGOP is funded on a pay-as-you-go basis and there are no assets accumulating in a trust that meets the criteria of paragraph 4 of GASB Statement No. 75.

*Employees Covered by Benefit Terms* – At July 1, 2024, the following employees of the Board were covered by the benefit terms of the TGOP:

| | |
|---|---|
| Inactive employees currently receiving benefit payments | 255 |
| Inactive employees entitled to but not yet receiving benefit payments | 7 |
| Active employees | 3,996 |
| Total | 4,258 |

## NOTE V. OTHER POSTEMPLOYMENT BENEFIT PLANS (Continued)

### A. Single-Employer Defined Benefit OPEB Plans (Continued)

### OPEB – Closed Teacher Group OPEB Plan (Continued)

An insurance committee, created in accordance with TCA Section 8-27-301, establishes the required payments to the TGOP by member employers and employees through the blended premiums established for active and retired employees. Claims liabilities of the plan are periodically computed using actuarial and statistical techniques to establish premium rates. Administrative costs are allocated to plan participants. Employers contribute towards employee costs based on their own developed policies. During the current reporting period, the Board paid $1,710,172 in payments to the TGOP for OPEB benefits as they came due.

### Total OPEB Liability

*Actuarial Assumptions* – The collective total OPEB liability in the June 30, 2024, actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

| | |
|---|---|
| Actuarial Cost Method | Entry Age Normal |
| Inflation | 2.25% |
| Salary Increases | Graded salary ranges from 3.44% to 8.72% based on age, including inflation, averaging 4.00%. |
| Healthcare Cost Trend Rates | 10.68% for pre-65 in 2025, decreasing annually over over a 10 year period to an ultimate rate of 4.50%<br>13.44% for post-65 in 2025, decreasing annually over over an 6 year period to an ultimate rate of 4.50% |
| Retiree's Share of Benefit-Related Costs | Members are required to make monthly contributions in order to maintain their coverage. For the purpose of this valuation, a weighted average has been used with weights derived from the current distribution of members among plans offered. |

Unless noted otherwise, the actuarial demographic assumptions used in the June 30, 2024, valuations were the same as those employed in the July 1, 2020, Pension Actuarial Valuation of the Tennessee Consolidated Retirement System (TCRS). These assumptions were developed by TCRS based on the results of an actuarial experience study for the period July 1, 2016 – June 30, 2020. The demographic assumptions were adjusted to more closely reflect actual and expected future experience. Mortality tables are used to measure the probabilities of participants dying before and after retirement. The pre-retirement mortality rates employed in this valuation are taken from the PUB-2010 Headcount-weighted Employee mortality table for Teacher Employees projected generationally with MP-2021. Post-retirement tables are Headcount-weighted Teacher Below Median Healthy Annuitant and adjusted with a 19% load for males and an 18% load for females, projected generationally from 2010 with MP-2021. Mortality rates for impaired lives are the same as those used by TCRS and are taken from a gender

## NOTE V. OTHER POSTEMPLOYMENT BENEFIT PLANS (Continued)

### A. Single-Employer Defined Benefit OPEB Plans (Continued)

### OPEB – Closed Teacher Group OPEB Plan (Continued)

distinct table published in the IRS Ruling 96-7 for disabled lives with a 10% load, projected generationally from 2018 with MP-2021.

*Discount Rate* – The discount rate used to measure the total OPEB liability was 3.93%. This rate reflects the interest rate derived from yields on 20-year, tax-exempt general obligation municipal bonds, prevailing on the measurement date, with an average rating of AA/Aa as shown on the Bond Buyer 20-Year Municipal General Obligation Bonds AA index.

### Changes in Collective Total OPEB Liability

| | Total OPEB Liability |
|---|---|
| Balances at 6/30/24 | $ 74,996,784 |
| Changes for the year: | |
| Service Cost | 3,726,112 |
| Interest | 2,820,846 |
| Difference Between Expected and Actual Experience | (1,221,621) |
| Changes in Assumptions | 1,464,604 |
| Benefit Payments | (2,904,938) |
| Net Changes | 3,885,003 |
| Balances at 6/30/25 | $ 78,881,787 |
| Nonemployer contributing entities proportionate share of the collective total OPEB liability | $ 29,972,952 |
| Employer's proportionate share of the collective total OPEB liability | $ 48,908,835 |
| Employer's proportion of the collective total OPEB liability | 62.00% |

The Board has a special funding situation related to benefits paid by the State of Tennessee for its eligible retired employees participating in the TGOP. The Board's proportionate share of the collective total OPEB liability was based on a projection of the employers' long-term share of benefit payments to the OPEB plan relative to the projected share of benefit payments of all participating employers and nonemployer contributing entities, actuarially determined. The proportion changed 0.51% from the prior measurement date. The Board recognized $3,361,893 in revenue for subsidies provided by nonemployer contributing entities for benefits paid by the TGOP for Board retirees.

## NOTE V. OTHER POSTEMPLOYMENT BENEFIT PLANS (Continued)

### A. Single-Employer Defined Benefit OPEB Plans (Continued)

### OPEB – Closed Teacher Group OPEB Plan (Continued)

*Changes in Assumptions* – The discount rate was changed from 3.65% as of the beginning of the measurement period to 3.93% as of June 30, 2024. This change in assumption increased the total OPEB liability.

### Sensitivity of Total OPEB Liability and Other Relevant Information

*Sensitivity of Proportionate Share of the Collective total OPEB Liability to Changes in the Discount Rate* – The following presents the proportionate share of the collective total OPEB liability related to the TGRP, as well as what the proportionate share of the collective total OPEB liability would be if it were calculated using a discount rate that is 1-percent-point lower (2.93%) or 1-percent-point higher (4.93%) than the current discount rate:

| | 1% Decrease (2.93%) | Current Discount Rate (3.93%) | 1% Increase (4.93%) |
|---|---|---|---|
| Proportionate Share of Collective total OPEB Liability | $ 52,618,978 | $ 48,908,835 | $ 45,394,724 |

*Sensitivity of Total OPEB Liability (Employer's Share) to Changes in the Assumed Healthcare Cost Trend Rate* – Regarding the sensitivity of the total OPEB liability to changes in the healthcare cost trend rates, the following presents the plan's total OPEB liability, calculated using the assumed trend rates as well as what the plan's total OPEB liability would be if it were calculated using a trend rate that is 1-percent-point lower or 1-percent-point higher:

| | 1% Decrease (9.68%/12.44% decreasing to 3.50%) | Current Healthcare Cost Trend Rate Assumption (10.68%/13.44% decreasing to 4.50%) | 1% Increase (11.68%/14.44% decreasing to 5.50%) |
|---|---|---|---|
| OPEB Liability | $ 43,840,273 | $ 48,908,835 | $ 54,784,800 |

*OPEB Expense* – For the fiscal year ended June 30, 2025, the Board recognized OPEB expense of $8,044,305.

## NOTE V. OTHER POSTEMPLOYMENT BENEFIT PLANS (Continued)

### A. Single-Employer Defined Benefit OPEB Plans (Continued)

### OPEB – Closed Teacher Group OPEB Plan (Continued)

### OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

*Deferred Outflows of Resources and Deferred Inflows of Resources* – For the year ended June 30, 2025, the Board reported deferred outflows of resources and deferred inflows of resources related to OPEB benefits in the TGOP from the following sources:

| | Deferred Outflows of Resources | Deferred Inflows of Resources |
|---|---|---|
| Difference between expected and actual experience | $ 3,607,665 | $ 3,547,238 |
| Changes of assumptions | 9,429,532 | 4,280,274 |
| Changes in proportions | 711,623 | 2,479,239 |
| Employer payments subsequent to the measurement date | 1,710,172 | - |
| Total | $ 15,458,992 | $ 10,306,751 |

The amounts shown above for "Employer payments subsequent to the measurement date" will be included as a reduction to total OPEB liability in the following measurement period.

Amounts reported as deferred inflows of resources will be recognized in OPEB expense as follows:

| Year ended June 30, | |
|---|---|
| 2026 | 623,121 |
| 2027 | 623,121 |
| 2028 | 636,641 |
| 2029 | 771,066 |
| 2030 | 719,266 |
| Thereafter | 68,854 |

In the table above, positive amounts will increase OPEB expense, while negative amounts will decrease OPEB expense.

## NOTE V. OTHER POSTEMPLOYMENT BENEFIT PLANS (Continued)

### A. Single-Employer Defined Benefit OPEB Plans (Continued)

### OPEB - Closed Tennessee Plan

### General Information about the OPEB Plan

*Plan Description* – Employees of the Board, who were hired prior to July 1, 2015, are provided with post-age 65 retiree health insurance benefits through the closed Tennessee Plan (TNP), administered by the Tennessee Department of Finance and Administration. This plan is considered to be multiple-employer defined benefit plan that is used to provide postemployment benefits other than pensions (OPEB). However, for accounting purposes, this plan will be treated as a single-employer plan. All eligible post-age 65 retired teachers, administrators, support staff, and disability participants of local education agencies, who choose coverage, participate in the TNP. The TNP also includes eligible retirees of the state, certain component units of the state, and certain local governmental entities. This plan is closed to the employees of all participating employers that were hired on or after July 1, 2015.

*Benefits Provided* – The state offers the TNP to help fill most of the coverage gaps created by Medicare for eligible post-age 65 retired teachers, administrators, support staff, and disabled participants of local education agencies. Insurance coverage is the only post-employment benefit provided to retirees. The TN plan does not include pharmacy. In accordance with TCA Section 8-27-209, benefits of the TNP are established and amended by cooperation of insurance committees created by TCA Sections 8-27-201, 8-27-301 and 8-27-701. Retirees and disabled employees of the state, component units, local education agencies, and certain local governments who have reached the age of 65, are Medicare eligible and also receive a benefit from the Tennessee Consolidated Retirement System may participate in this plan. All plan members receive the same plan benefits at the same premium rates. Participating employers determine their own policy related to subsidizing the retiree premiums. The Board does not subsidize post-age 65 retiree insurance coverage. The state, as a governmental nonemployer contributing entity, contributes to the premiums of eligible retirees of local education agencies based on years of service. Therefore, retirees with 30 years of service receive $50 per month; 20 but less than 30 years, $37.50; and 15 but less than 20 years, $25. The TNP is funded on a pay-as-you-go basis and there are no assets accumulating in a trust that meets the criteria of paragraph 4 of GASB Statement No. 75.

*Employees Covered by Benefit Terms* – At July 1, 2024, the following employees of the Board were covered by the benefit terms of the TNP:

| | |
|---|---|
| Inactive employees currently receiving benefit payments | 1,258 |
| Inactive employees entitled to but not yet receiving benefit payments | 508 |
| Active employees | 3,191 |
| Total | 4,957 |

## NOTE V. OTHER POSTEMPLOYMENT BENEFIT PLANS (Continued)

### A. Single-Employer Defined Benefit OPEB Plans (Continued)

### OPEB - Closed Tennessee Plan (Continued)

In accordance with TCA Section 8-27-209, the state insurance committees established by TCA Sections 8-27-201, 8-27-301, and 8-27-701 determine the required payments to the plan by member employers and employees. Claims liabilities of the plan are periodically computed using actuarial and statistical techniques to establish premium rates. Administrative costs are allocated to plan participants. Employers contribute towards employee costs based on their own developed policies. During the current reporting period, the Board did not make any payments to the TNP for OPEB benefits as they came due.

### Total OPEB Liability

*Actuarial Assumptions* – The collective total OPEB liability in the June 30, 2024, actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

| | |
|---|---|
| Actuarial Cost Method | Entry Age Normal |
| Inflation | 2.25% |
| Salary Increases | Graded salary ranges from 3.44% to 8.72% based on age, including inflation, averaging 4.00%. |
| Healthcare Cost Trend Rates | The premium subsidies provided to retirees in the Tennessee Plan are assumed to remain unchanged for the entire projection, therefore trend rates are not applicable. |

Unless noted otherwise, the actuarial demographic assumptions used in the June 30, 2024, valuations were the same as those employed in the July 1, 2020, Pension Actuarial Valuation of the Tennessee Consolidated Retirement System (TCRS). These assumptions were developed by TCRS based on the results of an actuarial experience study for the period July 1, 2016 – June 30, 2020. The demographic assumptions were adjusted to more closely reflect actual and expected future experience. Mortality tables are used to measure the probabilities of participants dying before and after retirement. The mortality rates employed in this valuation are taken from the headcount-weighted below median teachers PUB-2010 Healthy Participant Mortality Table for Annuitants for non-disabled post-retirement mortality, with mortality improvement projected to all future years using Scale MP-2021. Post-retirement tables are adjusted with a 19% load for males and an 18% load for females. Mortality rates for impaired lives are the same as those used by TCRS and are taken from a gender distinct table published in the IRS Ruling 96-7 for disabled lives with a 10% load with mortality improvement projected to all future years using Scale MP-2021.

*Discount Rate* – The discount rate used to measure the total OPEB liability was 3.93%. This rate reflects the interest rate derived from yields on 20-year, tax-exempt general obligation municipal bonds,

## NOTE V. OTHER POSTEMPLOYMENT BENEFIT PLANS (Continued)

### A. Single-Employer Defined Benefit OPEB Plans (Continued)

### OPEB - Closed Tennessee Plan (Continued)

prevailing on the measurement date, with an average rating of AA/Aa as shown on the Bond Buyer 20-Year Municipal General Obligation Bonds AA index.

### Changes in Collective Total OPEB Liability

| | Total OPEB Liability |
|---|---|
| Balances at 6/30/24 | $ 12,014,990 |
| Changes for the year: | |
| Service Cost | 179,053 |
| Interest | 433,410 |
| Difference Between Expected and Actual Experience | 208,764 |
| Changes in Assumptions | (409,182) |
| Benefit Payments | (645,382) |
| Net Changes | (233,337) |
| Balances at 6/30/25 | $ 11,781,653 |
| | |
| Nonemployer contributing entities proportionate share of the collective total OPEB liability | $ 11,781,653 |
| | |
| Employer's proportionate share of the collective total OPEB liability | $ - |
| | |
| Employer's proportion of the collective total OPEB liability | 0.00% |

The Board has a special funding situation related to benefits paid by the State of Tennessee for its eligible retired employees participating in the TNP. The Board's proportionate share of the collective total OPEB liability was based on a projection of the employers' long-term share of benefits paid through the OPEB plan relative to the projected share of benefit payments of all participating employers and nonemployer contributing entities, actuarially determined. The Board's proportion of 0% did not change from the prior measurement date. The Board recognized $23,526 in revenue for support provided by nonemployer contributing entities for benefits paid to the TNP for Board retired employees.

*Changes in Assumptions* – The discount rate was changed from 3.65% as of the beginning of the measurement period to 3.93% as of June 30, 2024. This change in assumption increased the total OPEB liability.

## NOTE V. OTHER POSTEMPLOYMENT BENEFIT PLANS (Continued)

### A. Single-Employer Defined Benefit OPEB Plans (Continued)

### OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

*OPEB Expense* – For the fiscal year ended June 30, 2025, the Board recognized OPEB expense of $23,526. The County does not report any Deferred Outflows or Deferred Inflows related to the OPEB for the TNP.

### Aggregate OPEB Plans Note Disclosures

As of and for the year ended June 30, 2025, the aggregate OPEB plan note disclosures for all plans was as follows:

(dollar amounts in thousands)

| | Governmental Activities | | | |
|---|---|---|---|---|
| OPEB Plan | Net OPEB Liability (Asset) | Deferred Outflows | Deferred Inflows | OPEB Expense |
| Primary Government - The County: | | | | |
| Retiree Healthcare | $ (1,382) | $ 629 | $ 3,844 | $ (705) |
| Disability | 1,314 | 585 | 178 | 1,517 |
| | (68) | 1,214 | 4,022 | 812 |
| Component Unit - The Board: | | | | |
| Closed Teacher Group OPEB Plan | 48,909 | 15,459 | 10,307 | 8,044 |
| Closed Tennessee Plan | - | - | - | 24 |
| | 48,909 | 15,459 | 10,307 | 8,068 |
| Totals | $ 48,841 | $ 16,673 | $ 14,329 | $ 8,880 |

## NOTE V. OTHER POSTEMPLOYMENT BENEFIT PLANS (Continued)

### B. Single-Employer Defined Contribution OPEB Plan

### Medical Expense Retirement Plan

*Plan Description* – Plan provisions and contribution requirements for the Medical Expense Retirement Plan (MERP), a defined contribution OPEB plan was established and may be amended by the Knox County Retirement and Pension Board. The powers of the Knox County Retirement and Pension Board (Pension Board) are governed by the Knox County Charter, Article VII, as amended. The Pension Board can change, or modify, the plan's employer defined contribution rates as defined by the authority granted under the Knox County Charter, Section 7.01(b).

The Plan was established by the County under Section 401(a)(9) of the Internal Revenue Code. Plan benefits depend solely on amounts contributed to the plan plus investment earnings. Voluntary participation begins upon enrollment; eligible employees may begin participation on the first day of employment. The Plan was specifically created to assist employees in planning and investing for anticipated medical expenses upon retirement. Employees are 100% vested in the employer contributions upon enrollment; therefore there are no forfeitures.

Beginning in fiscal year 2022, the employer match for active employees is 50% of the employee's contribution up to a calendar year employer maximum of $416. This commitment for funding is until December 31, 2029.

At June 30, 2025, the MERP had 997 members and 774 of them contributed funds to the plan. During the year employer expense and member contributions amounted to $204,610 and $461,761 respectively.

At June 30, 2025, the County reported no payable outstanding.

## NOTE VI. EMPLOYEE RETIREMENT PLANS

### A. General Information

County and Board employees are covered by a variety of retirement plans. These plans fall into two categories – defined benefit and defined contribution plans. The majority of County and Board employees participate in *defined contribution plans*. Those not included in the defined contribution plans are certified teachers covered under the Board's Article IX Defined Benefit Plan for former Knoxville City School teachers, all certified County school teachers, certain non-certified employees who elected not to transfer to the primary defined contribution plan or sworn officers in the Sheriff's Department who elected to transfer to the Uniformed Officers Pension Plan (UOPP) effective July 1, 2007, or were hired as a sworn officer on or after June 1, 2007 through December 31, 2013. County certified school teachers and administrators participate in the State Retirement Plan for Teachers as administered by the Tennessee Consolidated Retirement System (TCRS). Certain County Officials also participate in TCRS.

The County participates in the Tennessee Consolidated Retirement System (TCRS), an agent multiple-employer retirement system (PERS). The County's plan in TCRS is titled the Knox County Executive (Mayor) And Officials Plan. A single actuarial evaluation is computed for the Knox County Executive and Officials plan by TCRS. TCRS prepares a separate financial report for the operations and activities of this plan, which are not included in the County's reporting entity and are not included in the accompanying financial statements.

The Board participates in the TCRS through three different plans, the Teacher Legacy Pension Plan, the Teacher Retirement Plan and the Knox County BOE Hybrid Plan. Two plans are cost sharing multiple-employer pension plans; the third plan is an agent multiple-employer pension plan. All plans are administered by TCRS. The Knox County Schools contribute to the State Employees, Teachers, and Higher Education Employees' Pension Plan (SETHEEPP). The Board also allows certified teachers and administrators to participate in one of two multiple-employer defined contribution plans as administered by the Tennessee Department of Treasury (see Note VI-F).

The pension-related liabilities are to be funded as follows:

| DB Plans | Funds |
|---|---|
| County DB Plan | County – General Fund |
| UOPP DB Plan | County – General Fund |
| Teacher's DB Plan | Board – General Purpose School Fund |
| TCRS Knox County Executive and Officials | County – General Fund |
| TCRS Teacher's Legacy | Board – General Purpose School Fund |
| TCRS Teacher Retirement | Board – General Purpose School Fund |
| TCRS Knox County BOE Hybrid w/ Cost Controls | Board – General Purpose School Fund |

## NOTE VI. EMPLOYEE RETIREMENT PLANS (Continued)

### A. General Information (Continued)

The three single-employer defined benefit and the three single-employer defined contribution plans are part of the County's financial reporting entity and are included in the accompanying financial statements. The operations of the Knox County Closed Defined Benefit Plan (County DB Plan), the County's Asset Accumulation Plan (County DC Plan), the Sheriff's Total Accumulation Retirement Plan (STAR DC Plan), the County's Uniformed Officers Pension Plan (UOPP DB Plan), and Voluntary 457 Plan (DC Plan) are recorded as County pension trust funds. The operations of the Board's Teacher's Defined Benefit Plan (Teacher's DB Plan) are recorded in the Board's pension trust fund. Complete separate financial statements for the three defined benefit plans and the three defined contribution plans may be obtained by contacting the Knox County Retirement and Pension Board at Suite 371, City County Building, and 400 Main Street, Knoxville, TN 37902.

Since the County's and Board's Plans are sponsored by a governmental entity, these Plans are not subject to the statutory provisions of the Employee Retirement Income Security Act of 1974 (ERISA). In addition, none of the accompanying defined benefit plans are insured by the U.S. Pension Benefit Guaranty Corporation.

### B. Single-Employer Defined Benefit Plans

#### Summary of Significant Accounting Policies

*Pensions* - For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of Knox County's (County) Plans (the County DB Plan, the Uniformed Officers Pension Plan (UOPP), and the Knox County Board of Education (Board) Plan (the Teacher's DB Plan) and additions to or deductions from the County, UOPP, and Teacher's DB Plan's fiduciary net position have been determined on the same basis as they are reported by Knox County, and the Knox County Board of Education for the Plans. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

#### General Information about the Defined Benefit Pension Plans

*Plan Descriptions* - The County's defined benefit pension plans, (County and UOPP DB Plans), and the Board's defined benefit pension plan (Teacher's DB Plan) provides pensions to plan members and their beneficiaries. The County DB Plan was established by the County Commission pursuant to House Bill Number 886 of Chapter 246 of the 1967 Private Acts of the State of Tennessee as amended and continued by the County's charter. The County DB Plan was closed to new participants effective September 30, 1991. The UOPP DB Plan was approved by the voters of Knox County during the November 2006

**NOTE VI. EMPLOYEE RETIREMENT PLANS (Continued)**

**B. Single-Employer Defined Benefit Plans (Continued)**

**General Information about the Defined Benefit Pension Plans (Continued)**

elections. The Plan was established July 1, 2007 with approximately 600 sworn Sheriff's Office employees electing to transfer their retirement balance from the County DC Plan to the UOPP DB Plan. During the November 2012 elections, voters approved to close the UOPP DB Plan to new hires or rehires effective January 1, 2014. The Teacher's DB Plan was established under Article IX of the Knox County Employee Benefit System. The Teacher's DB Plan is closed to new plan members. The County DB, UOPP, and the Teacher's DB Plans are single-employer defined benefit pension plans administered by the Knox County Retirement and Pension Board.

*Benefits Provided* - The County DB Plan provides pensions to any person who is an active employee hired before the close date of September 30, 1991. The plan also provides death and disability benefits to participants and their beneficiaries. Normal retirement monthly benefits for County DB Plan participants are equal to credited service multiplied by the greater of 1.75% of average monthly compensation or $30. The average monthly compensation is calculated using the employee's 60 consecutive months of highest compensation prior to retirement, or such lesser number of months of credited service actually completed. Credited service is equal to all contributions, uninterrupted service expressed in years and decimal fraction of a year based on completed calendar months. The normal retirement date for participants is the first day of the month coinciding with or next following attainment of age 65 or, if later, 5 years of credited service, or, if an elected official, the later of their 55$^{th}$ birthday and completion of 5 years of credited service. Employees may retire at age 55 after 5 years of service but accrued benefits are reduced by 5/12% for each month that the early retirement precedes normal retirement. All participants are eligible for non-duty disability benefits after 5 years of credited service and for duty-related disability benefits upon hire. Disability retirement benefits are payable immediately to age 65 and equal to 50% of average monthly compensation plus 10% of average monthly compensation if there is at least one dependent child minus the sum of monthly primary social security at time of disability, monthly workers' compensation benefits, and monthly disability pension reduction, but not less than $150. Pre-retirement death benefits (in the line of duty) are payable in the amount of 37.5% of the average monthly compensation at date of death minus 75% of all social security benefits payable. Pre-retirement death benefits (not in the line of duty) requires participants to have reached age 55 and have a minimum service of 5 years. Benefits are payable at 100% joint and survivor benefit accrued to date of death. If the participant completed 5 years of service, but had not yet attained age 55, the benefit payable to the beneficiary is equal to the participant's contributions plus a 100% match by the employer, both of which accumulate at 3% interest compounded annually. Post-retirement death benefits equal to $300 multiplied by years of service up to 30 years are paid in a lump sum. The County DB Plan includes a Cost of Living increase of 3% per annum of the participant's original benefit.

## NOTE VI. EMPLOYEE RETIREMENT PLANS (Continued)

### B. Single-Employer Defined Benefit Plans (Continued)

### General Information about the Defined Benefit Pension Plans (Continued)

The UOPP DB Plan provides pensions to officers employed by the Sheriff's Office on or after June 1, 2007, and most recently employed or re-hired before January 1, 2014. Normal monthly retirement benefits are equal to the greater of 2.5% of average monthly compensation multiplied by service up to a maximum of 30 years or $10 multiplied by service up to a maximum of 25 years. The normal retirement date is the first day of the month coinciding with or next following attainment of age 50 or, if later, the date the participant completes (or would have completed if the participant remained continuously employed until then) 25 years of service. A participant with 5 or more years of service who retires prior to their normal retirement date shall be entitled to the greater of 2% of average monthly compensation multiplied by the participant's projected service (maximum of 25 years), multiplied by the participant's actual service, and divided by the participant's projected service or $10 multiplied by service up to a maximum of 25 years. The average monthly compensation of a participant is averaged over any two 12 month periods, whether or not consecutive but which do not overlap, from date of employment, including periods prior to the effective date of the plan, which produce the highest monthly average. A participant, with 25 years of service, may receive early retirement benefits of the greater of the actuarial equivalent of 2% average monthly compensation multiplied by the participant's projected service (maximum of 25 years), multiplied by the participant's actual service, and divided by the participant's projected service or $10 multiplied by service up to a maximum of 25 years. Disability benefits are payable to participants (in the line of duty) equal to 50% of average monthly compensation. A participant (not in the line of duty) is eligible to receive the greater of 2% of average monthly compensation multiplied by the participant's service (maximum of 25 years) multiplied by the participant's actual service and divided by the participant's projected service or $10 multiplied by service up to a maximum of 25 years. All participants who become disabled prior to January 1, 2014 are eligible to receive this benefit. Pre-retirement death benefits (in the line of duty) for the participant's surviving spouse are payable monthly for life in the amount of the greater of 2% of average monthly compensation multiplied by the participant's service (maximum of 25 years) or $250. Pre-retirement death benefits (not in the line of duty) for the participant's surviving spouse are payable monthly for life in the amount of the greater of 1% of average monthly compensation multiplied by the participant's service (maximum of 25 years) or $10 multiplied by service up to a maximum of 25 years. Participants must have completed 5 years of service. Post-retirement death benefits are payable to the participant's surviving spouse in the greater of 50% of the participant's normal retirement benefit immediately prior to death or $10 multiplied by service up to a maximum of 25 years. The UOPP DB Plan includes a Cost of Living adjustment annually of 3% plus (if a participant is over 62 years old) one half of the amount by which the percentage increase in the Consumer Price Index for the 12 months ending September 30 preceding the year of adjustment exceeds 3%, not to exceed 1%.

## NOTE VI. EMPLOYEE RETIREMENT PLANS (Continued)

### B. Single-Employer Defined Benefit Plans (Continued)

### General Information about the Defined Benefit Pension Plans (Continued)

The Teacher's DB Plan provides pensions to any person who is a "teacher" as defined by the Court of Appeals in its opinion of December 30, 1987 in the case of Knox County v. the City of Knoxville, et al, and who is entitled to maintain membership in a local pension system as a result of their membership in any applicable plan of the City of Knoxville Pension System on June 30, 1987, and who thereafter is employed as a result of the City of Knoxville ceasing to operate a separate school system and is so regularly employed by the Knox County Board of Education. Each participant shall be eligible to retire at age 62, the normal retirement date or on the first day of any of the thirty-five months next following age 62. The normal retirement benefit, a monthly benefit payable for life, computed as of normal retirement date as $1/12^{th}$ of credited service multiplied by the sum of Benefit Rate A times average earnings and Benefit Rate B times average excess earnings. Benefit Rate A and Benefit Rate B shall vary according to the participant's last birthday at the time benefit payments are to commence, as follows:

| Age | Benefit Rate A | Benefit Rate B |
|---|---|---|
| 62 or earlier | 0.75% | 1.50% |
| 63 | 0.78% | 1.58% |
| 64 | 0.84% | 1.66% |
| 65 or later | 0.88% | 1.76% |

This amount is then reduced by the benefit accrued under the applicable City of Knoxville retirement plan as of June 30, 1987. The monthly benefit, including 50% of the primary Social Security benefit, shall not be less than $10 per year of credited service, with a maximum of $250. After completing 25 years of credited service, participants are eligible for early retirement benefits. Upon early retirement, a participant may elect to receive either a deferred monthly benefit equal to his accrued benefit commencing at normal retirement date or a reduced benefit equal to the actuarially equivalent benefit commencing immediately. Participants are eligible for Disability (not in the line of duty) after completing 15 years of credited service. Accrued benefits are based on credited service at time of disablement, payable immediately, plus a lump sum equal to six times the accrued monthly benefit. Participants who are disabled in the course of performance of duty are eligible for disability. The accrued benefit is based on credited service projected to age 62, payable immediately and reduced by any workers' compensation benefits paid. A participant must complete 15 years of credited service to be eligible for death benefits. Death benefits are payable as 50% of the monthly benefit that the participant would have been entitled to if he/she had elected the 50% joint and survivor form of payment, payable at the earliest time benefits could have commenced to the participant. The Teacher's DB Plan includes a Cost of Living adjustment of 2.5% per annum of the participant's original benefit.

## NOTE VI. EMPLOYEE RETIREMENT PLANS (Continued)

### B. Single-Employer Defined Benefit Plans (Continued)

### General Information about the Defined Benefit Pension Plans (Continued)

*Employees Covered by Benefit Terms* - At January 1, 2025, the valuation date, the following participants were covered by the benefit terms:

| | County DB Plan | UOPP DB Plan | Teacher's DB Plan |
|---|---|---|---|
| Inactive employees or beneficiaries currently receiving benefits | 454 | 313 | 332 |
| Inactive employees entitled to, but not yet receiving benefits | 5 | 56 | - |
| Active employees | 18 | 297 | - |
| Total | 477 | 666 | 332 |

*Contributions* - Provisions and contribution requirements in the County and the Teacher's DB Plans are established and may be amended by the Knox County Retirement and Pension Board in compliance with state law. For the UOPP DB Plan, some provisions and employee changes are limited based on wording in the Knox County Charter (Article VII, Section 7.05) while other provisions and employer contributions can be determined by the Knox County Retirement and Pension Board in compliance with state law. The Knox County Retirement and Pension Board establishes rates based on an actuarially determined rate recommended by an independent actuary. The actuarially determined rate is the estimated amount necessary to finance the costs of benefits earned by participants during the year, with an additional amount to finance net pension liabilities. County DB Plan participants contribute 5% of annual earnings. In the UOPP DB Plan, each participant shall contribute to the fund an amount equal to 6% of annual earnings. The employee accumulation will receive 4% simple interest. No participant contributions shall be required after a participant has completed 30 years of service. For FY 2025, the employer contributions for the County and UOPP DB Plans were approximately 349.97% and 61.13%, respectively, of annual covered payroll. There is no covered payroll for the teachers plan as there are no active employees.

### Net Pension Liability

The County, UOPP, and Teacher's DB Plans' net pension liabilities were measured as of June 30, 2025, and the total pension liabilities used to calculate the net pension liabilities were determined by actuarial valuations as of January 1, 2025.

## NOTE VI. EMPLOYEE RETIREMENT PLANS (Continued)

## B. Single-Employer Defined Benefit Plans (Continued)

### Net Pension Liability (Continued)

*Actuarial Assumptions* - The total pension liability in the June 30, 2025 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement for the County, UOPP, and Teacher's DB Plans.

| | County DB Plan | UOPP DB Plan | Teacher's DB Plan |
|---|---|---|---|
| Actuarial Cost Method | Individual Entry Age Normal Cost | Individual Entry Age Normal Cost | Individual Entry Age Normal Cost |
| Amortization Method | Level Dollar, Closed | Level Dollar, Closed | Level Dollar, Closed |
| Remaining Amortization Period | 8 Years | 26 Years | 8 Years |
| Asset Valuation Method for Actuarial Determined Contributions | 5-year smoothed subject to a 10% corridor around the fair value of assets | 5-year smoothed subject to a 20% corridor around the fair value of assets | 5-year smoothed subject to a 10% corridor around the fair value of assets |
| Discount and Investment Rate of Return | 5.50% | 7.00% | 5.50% |
| Salary Increases | Active Contributing: 2.50%, Active Not-Contributing: 3.00% | 3.00%, plus 5% added at retirement | N/A |
| Cost of Living Increase | 3.00% | 3.00% (3.15% over age 62) | 2.50% |
| Inflation | 2.44% | 2.44% | 2.44% |
| Age at Retirement | Probability weighted between age 60 & 75 | Participants hired after age 40 - age 50 and 25 years of service. Participants hired before age 40 - varies by age and service | N/A |
| Healthy Mortality Table | Pre-Retirement: Base Table: Pub-2010 Amount-Weighted Below-Median Mortality Table for retirees and contingent generatioinal with Scale MP-2021 | Pre-Retirement: Base Table: Pub-2010 Amount-Weighted Below-Median Mortality Table for Safety Employees, fully generatioinal with Scale MP-2021 | Pre-Retirement: N/A |
| | Post-Retirement: Base Table: Pub-2010 Amount-Weighted Below Median Mortality table for retirees and contingent annuitants, fully generational with Scale MP-2021 | Post-Retirement: Base Table: Pub-2010 Amount-Weighted Below Median Mortality table for safety retirees and annuitants, fully generational with Scale MP-2021 | Post-Retirement: Base Table: Pub-2010 Amount-Weighted Below Median Mortality table for retirees and contingent annuitants. Fully generational Scale MP-2021 |
| Disability Table | Pub-2010 Amount-weighted Disabled Mortality Table, Scale MP-2021 | Pub-2010 Amount-weighted Disabled Mortality Table, Scale MP-2021 | N/A |
| Experience Study | January 1, 2012 to December 31, 2021 | January 1, 2012 to December 31, 2021 | January 1, 2012 to December 31, 2021 |

## NOTE VI. EMPLOYEE RETIREMENT PLANS (Continued)

### B. Single-Employer Defined Benefit Plans (Continued)

### Net Pension Liability (Continued)

*Expected Investment Rate of Return and Asset Allocation* - The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target allocation and best estimates of arithmetic real rates of return for each major asset class are summarized in the following tables:

**County DB Plan:**

| Asset Class: | Target Allocation | Long-Term Expected Real Arithmetic Return |
|---|---|---|
| US Equity - Large Cap | 15.00% | 5.67% |
| US Corporate Bonds-Core | 64.00% | 2.54% |
| Non-US Debt - Developed | 10.00% | 1.52% |
| US Treasuries (Cash Equivalent) | 6.00% | 0.98% |
| Hedge Funds | 5.00% | 3.98% |

**UOPP DB Plan:**

| Asset Class: | Target Allocation | Long-Term Expected Real Arithmetic Return |
|---|---|---|
| US Equity - Large Cap | 21.00% | 5.67% |
| US Equity - Small / Mid Cap | 18.00% | 6.89% |
| Non-US Equity - Developed | 16.00% | 6.48% |
| US Corporate Bonds-Core | 20.00% | 2.54% |
| Non-US Debt - Developed | 4.00% | 1.52% |
| US Treasuries (Cash Equivalent) | 3.00% | 0.98% |
| Real Estate | 5.00% | 4.82% |
| Hedge Funds | 13.00% | 3.98% |

## NOTE VI. EMPLOYEE RETIREMENT PLANS (Continued)

### B. Single-Employer Defined Benefit Plans (Continued)

### Net Pension Liability (Continued)

**Teacher's DB Plan:**

| Asset Class: | Target Allocation | Long-Term Expected Real Arithmetic Return |
|---|---|---|
| US Equity - Large Cap | 15.00% | 5.67% |
| US Corporate Bonds-Core | 64.00% | 2.54% |
| Non-US Debt - Developed | 10.00% | 1.52% |
| US Treasuries (Cash Equivalent) | 6.00% | 0.98% |
| Hedge Funds | 5.00% | 3.98% |

The assumed inflation rate is 2.44% per annum.

*Rates of Return* - The annual money-weighted rates of returns on defined benefit pension plan investments, net of investment related expenses, for the year ended June 30, 2025 were as follows:

| Defined Benefit Plans: | 2025 |
|---|---|
| County DB Plan | 7.52% |
| UOPP DB Plan | 10.57% |
| Teacher's DB Plan | 7.68% |

*Discount Rate* - The discount rate used to measure the total pension liability for the County was 5.50%, Teacher's was 5.50%, and UOPP DB Plans was 7.00%. The projections of cash flows used to determine the discount rate assumed that employee contributions will be made at the current contribution rate and that the County, UOPP, and Teacher's DB Plans' contributions will be made at rates equal to the difference between actuarially determined contribution rates and the employee rate. Based on those assumptions, each pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current active and inactive employees. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

## NOTE VI. EMPLOYEE RETIREMENT PLANS (Continued)

### B. Single-Employer Defined Benefit Plans (Continued)

### Net Pension Liability (Continued)

*Tennessee State Law for Local Government Sponsored Defined Benefit Plans* - "The Public Employee Defined Benefit Financial Security Act of 2014", Tennessee Code Section 9-3-501, requires Knox County and the Knox County Board of Education to make annual employer contributions equal to 100% of its actuarially determined contributions (ADC), use the entry age normal cost method, limit future pension benefit improvements if the net pension plan funded ratio is less than 60% and other requirements. As of June 30, 2025, the County DB Plan's funded ratio was 59.95% and the UOPP funded ratio was 63.95%. State law provides for penalties in the event that the funding level is below 60%, if the entity additionally provides benefit enhancements and fails to make contributions equal to the ADC. As the County made the actuarially determined contributions (ADC) and did not enhance benefits, there were no penalties.

### Changes in the Net Pension Liability

The changes in the net pension liability for the plans for the fiscal year ended June 30, 2025 are as follows (dollar amounts in thousands):

| | County DB Plan Increase (Decrease) | | | UOPP DB Plan Increase (Decrease) | | | Teachers' DB Plan Increase (Decrease) | | |
|---|---|---|---|---|---|---|---|---|---|
| | Total Pension Liability (a) | Plan Fiduciary Net Position (b) | Net Position Liability (a) - (b) | Total Pension Liability (a) | Plan Fiduciary Net Position (b) | Net Position Liability (a) - (b) | Total Pension Liability (a) | Plan Fiduciary Net Position (b) | Net Position Liability (a) - (b) |
| Balance at June 30, 2024 | $ 61,740 | $ 34,795 | $ 26,945 | $ 374,216 | $ 226,468 | $ 147,748 | $ 59,366 | $ 41,275 | $ 18,091 |
| Changes for the Year: | | | | | | | | | |
| Service Cost | 167 | - | 167 | 2,978 | - | 2,978 | - | - | - |
| Interest | 3,251 | - | 3,251 | 25,832 | - | 25,832 | 3,095 | - | 3,095 |
| Difference between Expected and Actual Experience | (481) | - | (481) | (2,658) | - | (2,658) | 7 | - | 7 |
| Change of Assumptions | - | - | - | - | - | - | - | - | - |
| Contribution - Employer | - | 3,699 | (3,699) | - | 11,867 | (11,867) | - | 1,686 | (1,686) |
| Contribution - Employee | - | 52 | (52) | - | 927 | (927) | - | - | - |
| Net Investment Income (Loss) | - | 2,636 | (2,636) | - | 23,815 | (23,815) | - | 3,066 | (3,066) |
| Benefit Payments including Refunds of Employee Contributions | (5,662) | (5,669) | 7 | (16,600) | (16,600) | - | (6,280) | (6,280) | - |
| Administrative Expense | - | (134) | 134 | - | (1,039) | 1,039 | - | (113) | 113 |
| Net Changes | (2,725) | 584 | (3,309) | 9,552 | 18,970 | (9,418) | (3,178) | (1,641) | (1,537) |
| Balance at June 30, 2025 | $ 59,015 | $ 35,379 | $ 23,636 | $ 383,768 | $ 245,438 | $ 138,330 | $ 56,188 | $ 39,634 | $ 16,554 |

## NOTE VI. EMPLOYEE RETIREMENT PLANS (Continued)

### B. Single-Employer Defined Benefit Plans (Continued)

### Changes in the Net Pension Liability (Continued)

*Sensitivity of the Net Pension Liability to Changes in the Discount Rate* - The following presents the net pension liability of the County, UOPP, and Teacher's DB Plans, calculated using the discount rate, as well as what the net pension liability (asset) would be for each plan if it were calculated using a discount rate that is 1-percentage-point lower or 1-percentage-point higher than the current rate as of June 30, 2025:

| | 1% Decrease (4.50%) | Current Discount Rate (5.50%) | 1% Increase (6.50%) |
|---|---|---|---|
| County DB Plan Net Pension Liability | $ 28,878,251 | $ 23,636,067 | $ 19,137,261 |

| | 1% Decrease (6.00%) | Current Discount Rate (7.00%) | 1% Increase (8.00%) |
|---|---|---|---|
| UOPP DB Plan Net Pension Liability | $ 192,129,063 | $ 138,330,118 | $ 94,380,145 |

| | 1% Decrease (4.50%) | Current Discount Rate (5.50%) | 1% Increase (6.50%) |
|---|---|---|---|
| Teacher's DB Plan Net Pension Liability | $ 20,451,058 | $ 16,553,815 | $ 13,094,995 |

*Pension Plan Fiduciary Net Position* - Detailed information about the pension plan's fiduciary net position is available in the separately issued financial reports (or in the County, UOPP, and Teacher's DB Plans accompanying Pension Trust Fund financial statements).

### Pension Expense and Deferred Outflows and Deferred Inflows of Resources Related to Pensions

For the year ended June 30, 2025, the County and the Board recognized pension expense of $2,259,071, $26,551,524, and $404,724, for the County, UOPP, and Teacher's Plans, respectively. At June 30, 2025, the County, UOPP, and Teacher's Plans reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

| | County DB Plan | | UOPP DB Plan | | Teachers' DB Plan | |
|---|---|---|---|---|---|---|
| | Deferred Outflows of Resources | Deferred Inflows of Resources | Deferred Outflows of Resources | Deferred Inflows of Resources | Deferred Outflows of Resources | Deferred Inflows of Resources |
| Differences between expected and actual experience | $ - | $ 829,944 | $ 13,710,238 | $ 2,032,426 | $ - | $ - |
| Changes of assumptions | 1,766,790 | - | 15,819,433 | 227,364 | - | - |
| Net difference between projected and actual earnings on pension plan investments | - | 546,829 | - | 5,978,018 | - | 335,351 |
| Total | $ 1,766,790 | $ 1,376,773 | $ 29,529,671 | $ 8,237,808 | $ - | $ 335,351 |

## NOTE VI. EMPLOYEE RETIREMENT PLANS (Continued)

### B. Single-Employer Defined Benefit Plans (Continued)

### Pension Expense and Deferred Outflows and Deferred Inflows of Resources Related to Pensions (Continued)

Amounts reported as deferred outflows of resources and deferred inflows of resources to pensions will be recognized in pension expense as follows:

| Years ended June 30, | County DB Plan | UOPP DB Plan | Teachers' DB Plan |
|---|---|---|---|
| 2026 | 1,719,502 | 19,435,712 | 1,196,564 |
| 2027 | (603,944) | 5,005,080 | (772,151) |
| 2028 | (569,834) | (1,366,867) | (584,514) |
| 2029 | (155,707) | (1,782,062) | (175,250) |
| Total | $ 390,017 | $ 21,291,863 | $ (335,351) |

### Payable to Pension Plans

Neither the County nor the Board reported a payable for any outstanding amount of employer contributions to the Plans required for the year ended June 30, 2025.

### Trend Information

The schedules of changes in the County, UOPP, and Teacher's DB Plans' net pension liabilities and related ratios, the schedule of County and Board's employer contributions, and schedule of investment returns are presented in required supplementary information (RSI) following the notes to financial statements, and present multiyear trend information about whether each Plan's fiduciary net position is increasing or decreasing over time relative to the total pension liability and net pension liability and whether the County's and the Board's contributions are in accordance with the actuarially determined amounts.

## NOTE VI. EMPLOYEE RETIREMENT PLANS (Continued)

### C. Agent Multiple-Employer Defined Benefit Plan

### Knox County Executive and Officials Plan

### General Information about the Pension Plan

*Plan Description* - Certain elected officials (employees) of Knox County are provided a defined benefit pension plan through the Public Employee Retirement Plan, an agent multiple-employer pension plan administered by the TCRS. The TCRS was created by state statute under Tennessee Code Annotated Title 8, Chapters 34-37. The TCRS Board of Trustees is responsible for the proper operation and administration of the TCRS. The Tennessee Treasury Department, an agency in the legislative branch of state government, administers the plans of the TCRS. The TCRS issues a publicly available financial report that can be obtained at https://treasury.tn.gov/Retirement/Boards-and-Governance/Reporting-and-Investment-Policies.

*Benefits Provided* – Tennessee Code Annotated Title 8, Chapters 34-37 establishes the benefit terms and can be amended only by the Tennessee General Assembly. The chief legislative body may adopt the benefit terms permitted by statute. Members are eligible to retire with an unreduced benefit at age 60 with 5 years of service credit or after 30 years of service credit regardless of age. Benefits are determined by a formula using the member's highest five consecutive year average compensation and the member's years of service credit. Reduced benefits for early retirement are available at age 55 and vested. Members vest with five years of service credit. Service related disability benefits are provided regardless of length of service. Five years of service is required for non-service related disability eligibility. The service related and non-service related disability benefits are determined in the same manner as a service retirement benefit but are reduced 10% and include projected service credits. A variety of death benefits are available under various eligibility criteria.

## NOTE VI. EMPLOYEE RETIREMENT PLANS (Continued)

### C. Agent Multiple-Employer Defined Benefit Plan (Continued)

### Knox County Executive and Officials Plan (Continued)

### General Information about the Pension Plan (Continued)

Member and beneficiary annuitants are entitled to automatic cost of living adjustments (COLAs) after retirement. A COLA is granted each July for annuitants retired prior to the 2nd of July of the previous year. The COLA is based on the change in the consumer price index (CPI) during the prior calendar year, capped at 3%, and applied to the current benefit. No COLA is granted if the change in the CPI is less than 1/2%. A 1% COLA is granted if the CPI change is between 1/2% and 1%. Members who leave employment may withdraw their employee contributions, plus any accumulated interest.

*Employees Covered by Benefit Terms* - At the measurement date of June 30, 2024, the following employees were covered by the benefit terms:

| | |
|---|---|
| Inactive employees or beneficiaries currently receiving benefits | 5 |
| Inactive employees entitled to but not yet receiving benefits | 1 |
| Active employees | 6 |
| Total | 12 |

*Contributions* - Contributions for employees are established in the statutes governing the TCRS and may only be changed by the Tennessee General Assembly. Employees contribute 5% of salary and Knox County makes employer contributions at the rate set by the TCRS Board of Trustees as determined by an actuarial valuation. For the year ended June 30, 2025, employer contributions made by Knox County were $26,022 based on a rate of 2.42% of covered payroll. By law, employer contributions are required to be paid. The TCRS may intercept Knox County state shared taxes if required employer contributions are not remitted. The employer's actuarially determined contribution (ADC) and member contributions are expected to finance the costs of benefits earned by members during the year, the cost of administration, as well as an amortized portion of any unfunded liability.

## NOTE VI. EMPLOYEE RETIREMENT PLANS (Continued)

### C. Agent Multiple-Employer Defined Benefit Plan (Continued)

### Knox County Executive and Officials Plan (Continued)

### Net Pension Liability (Asset)

Knox County Executive and Officials' net pension liability (asset) was measured as of June 30, 2024, and the total pension liability used to calculate net pension liability (asset) was determined by an actuarial valuation as of that date.

*Actuarial Assumptions* - The total pension liability as of the June 30, 2024 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

| | |
|---|---|
| Reporting Date | June 30, 2025 |
| Measurement Date | June 30, 2024 |
| Actuarial Valuation Date | June 30, 2024 |
| Actuarial Cost Method | Entry Age Normal |
| Amortization Method | Level Dollar |
| Asset Valuation Method | Fair Value |
| Inflation | 2.25% |
| Salary Increases | Graded salary ranges from 8.72% to 3.44% based on age, including inflation, averaging 4.00%. |
| Investment Rate of Return | 6.75%, net of investment expense, including inflation |
| Cost of Living Adjustments | 2.125% |
| Retirement Age | Pattern of retirement determined by experience study. |
| Mortality | Customized table based on actual experience including a projection of mortality improvement using Scale MP-2021 (generational projection) |

The actuarial assumptions used in the June 30, 2024 actuarial valuation were based on the results of an actuarial experience study performed for the period July 1, 2016 through June 30, 2020. The demographic assumptions were adjusted to more closely reflect actual and expected future experience.

**NOTE VI. EMPLOYEE RETIREMENT PLANS (Continued)**

**C. Agent Multiple-Employer Defined Benefit Plan (Continued)**

**Knox County Executive and Officials Plan (Continued)**

**Net Pension Liability (Asset) (Continued)**

The long-term expected rate of return on pension plan investments was established by the TCRS Board of Trustees in conjunction with the June 30, 2020 actuarial experience study. A blend of future capital market projections and historical market returns was used in a building-block method in which a best-estimate of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) is developed for each major asset class. These best-estimates are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation of 2.25%. The best-estimates of geometric real rates of return and the TCRS investment policy target asset allocation for each major asset class are summarized in the following table:

| Asset Class | Long-Term Expected Real Rate of Return | Target Allocation |
|---|---|---|
| U.S. Equity | 4.88% | 31% |
| Developed Market International Equity | 5.37% | 14% |
| Emerging Market International Equity | 6.09% | 4% |
| Private Equity and Strategic Lending | 6.57% | 20% |
| U.S. Fixed Income | 1.20% | 20% |
| Real Estate | 4.38% | 10% |
| Short-term Securities | 0.00% | 1% |
| Total | | 100% |

The long-term expected rate of return on pension plan investments was established by the TCRS Board of Trustees as 6.75% based on a blending of the factors described above.

*Discount Rate* - The discount rate used to measure the total pension liability was 6.75%. The projection of cash flows used to determine the discount rate assumed that employee contributions will be made at the current rate and that contributions from Knox County will be made at the actuarially determined contribution rate pursuant to an actuarial valuation in accordance with the funding policy of the TCRS Board of Trustees and as required to be paid by state statute. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make projected future benefit payments of current active and inactive members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

## NOTE VI. EMPLOYEE RETIREMENT PLANS (Continued)

### C. Agent Multiple-Employer Defined Benefit Plan (Continued)

### Knox County Executive and Officials Plan (Continued)

### Net Pension Liability (Asset) (Continued)

### Changes in the Net Pension Liability (Asset)

| | Increase (Decrease) | | |
|---|---|---|---|
| | Total Pension Liability | Plan Fiduciary Net Position | Net Pension Liability (Asset) |
| Balance at June 30, 2023 | $ 4,042,669 | $ 4,273,717 | $ (231,048) |
| Changes for the Year: | | | |
| Service Cost | 44,444 | - | 44,444 |
| Interest | 270,667 | - | 270,667 |
| Differences between expected and actual experience | (50,614) | - | (50,614) |
| Contributions - Employer | - | 28,601 | (28,601) |
| Contributions - Employees | - | 59,338 | (59,338) |
| Net Investment Income | - | 413,928 | (413,928) |
| Benefit Payments, including refunds of employee contributions | (154,471) | (154,471) | - |
| Administrative Expense | - | (820) | 820 |
| Net Change | 110,026 | 346,576 | (236,550) |
| Balance at June 30, 2024 | $ 4,152,695 | $ 4,620,293 | $ (467,598) |

*Sensitivity of the Net Pension Liability (Asset) to Changes in the Discount Rate* - The following presents the net pension liability (asset) of Knox County Executive And Officials calculated using the discount rate of 6.75%, as well as what the net pension liability (asset) would be if it were calculated using a discount rate that is 1-percentage-point lower (5.75%) or 1-percentage point higher (7.75%) than the current rate:

| | 1% Decrease (5.75%) | Current Discount Rate (6.75%) | 1% Increase (7.75%) |
|---|---|---|---|
| Knox County Executive And Official's Net Pension Liability (Asset) | $ 9,721 | $ (467,598) | $ (873,021) |

**NOTE VI. EMPLOYEE RETIREMENT PLANS (Continued)**

**C. Agent Multiple-Employer Defined Benefit Plan (Continued)**

**Knox County Executive and Officials Plan (Continued)**

**Net Pension Liability (Asset) (Continued)**

**Pension Expense (Income) and Deferred Outflows of Resources and Deferred Inflows of Resources**

*Pension Expense* - For the year ended June 30, 2025, Knox County recognized pension expense of $34,919.

*Deferred Outflows of Resources and Deferred Inflows of Resources* - For the year ended June 30, 2025, Knox County Executive and Officials reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

| | Deferred Outflows of Resources | Deferred Inflows of Resources |
|---|---|---|
| Difference between Expected and Actual Experience | $ 43,154 | $ 33,743 |
| Net Difference between Projected and Actual Earnings on Pension Plan Investments | - | 45,714 |
| Contributions Subsequent to the Measurement date of June 30, 2024 | 26,022 | - |
| Total | $ 69,176 | $ 79,457 |

The amount shown above for "Contributions subsequent to the measurement date of June 30, 2024" will be recognized as a reduction (increase) to net pension liability (asset) in the following measurement period.

Amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

| Years Ended June 30: | Amounts |
|---|---|
| 2026 | (32,255) |
| 2027 | 46,814 |
| 2028 | (25,318) |
| 2029 | (25,545) |

In the table above, positive amounts will increase pension expense while negative amounts will decrease pension expense.

## NOTE VI. EMPLOYEE RETIREMENT PLANS (Continued)

### C. Agent Multiple-Employer Defined Benefit Plan (Continued)

### Knox County Executive and Officials Plan (Continued)

### Payable to the Pension Plan

At June 30, 2025, Knox County did not report a payable outstanding. Contributions were paid to the pension plan as required for the year ended June 30, 2025.

### Trend Information

The schedule of changes in the Knox County Executive And Officials Plan's net position liability and related ratios and the schedule of Knox County Executive And Officials Plan's contributions are presented in required supplementary information (RSI) following the notes to financial statements, and present multiyear trend information about whether the Plan's fiduciary net position is increasing or decreasing over time relative to the total pension liability and net pension liability and whether Knox County's contributions are in accordance with the actuarially determined amounts.

### Knox County BOE – Hybrid with Cost Controls

### General Information about the Pension Plan

*Plan description.* Employees of Knox County BOE - Hybrid with Cost Controls are provided a defined benefit pension plan through the Public Employee Retirement Plan, an agent multiple-employer pension plan administered by the TCRS. The TCRS was created by state statute under Tennessee Code Annotated, Title 8, Chapters 34-37. The TCRS Board of Trustees is responsible for the proper operation and administration of the TCRS. The Tennessee Treasury Department, an agency in the legislative branch of state government, administers the plans of the TCRS. The TCRS issues a publicly available financial report that can be obtained at https://treasury.tn.gov/Retirement/Boards-and-Governance/Reporting-and-Investment-Policies.

*Benefits provided.* Tennessee Code Annotated, Title 8, Chapters 34-37, establishes the benefit terms and can be amended only by the Tennessee General Assembly. The chief legislative body may adopt the benefit terms permitted by statute. Members are eligible to retire with an unreduced benefit at age 65 with 5 years of service credit or pursuant to the rule of 90 in which the member's age and service credit total 90. Benefits are determined by a formula using the member's highest five consecutive year average compensation and the member's years of service credit. Reduced benefits for early retirement are available at age 60 and vested or pursuant to the rule of 80 in which the member's age and service credit total 80. Members vest with five years of service credit. Service-related disability benefits are provided regardless of length of service. Five years of service is required for nonservice-related disability eligibility. The service-related and nonservice-related disability benefits are determined in the same manner as a service retirement benefit but are reduced 10 percent and include projected service credits. A variety of death benefits are available under various eligibility criteria.

## NOTE VI. EMPLOYEE RETIREMENT PLANS (Continued)

### C. Agent Multiple-Employer Defined Benefit Plan (Continued)

### Knox County BOE – Hybrid with Cost Controls (Continued)

### General Information about the Pension Plan (Continued)

Member and beneficiary annuitants are entitled to automatic cost of living adjustments (COLAs) after retirement. A COLA is granted each July for annuitants retired prior to the 2nd of July of the previous year. The COLA is based on the change in the consumer price index (CPI) during the prior calendar year, capped at 3%, and applied to the current benefit. No COLA is granted if the change in the CPI is less than 1/2%. A 1% per COLA is granted if the CPI change is between 1/2% and 1%. A member who leaves employment may withdraw their employee contributions, plus any accumulated interest. Moreover, there are defined cost controls and unfunded liability controls that provide for the adjustment of benefit terms and conditions on an automatic basis.

*Employees covered by benefit terms.* At the measurement date of June 30, 2024, the following employees were covered by the benefit terms:

| | |
|---|---|
| Inactive employees or beneficiaries currently receiving benefits | 1 |
| Inactive employees entitled to but not yet receiving benefits | 637 |
| Active employees | 1,099 |
| Total | 1,737 |

*Contributions* - Contributions for employees are established in the statutes governing the TCRS and may only be changed by the Tennessee General Assembly or by automatic cost controls set out in law. Employees contribute 5 percent of salary. Knox County BOE - Hybrid with Cost Controls makes employer contributions at the rate set by the Board of Trustees as determined by an actuarial valuation. Per the statutory provisions governing the TCRS, the employer contribution rate cannot be less than 4%, unless the maximum funded level, approved by the TCRS Board of Trustees, is reached. By law, employer contributions for Knox County BOE -Hybrid with Cost Controls are required to be paid. The TCRS may intercept the state shared taxes of the sponsoring governmental entity of the LEA if the required employer contributions are not remitted. Employer contributions for the year ended June 30, 2025 to the Knox County BOE-Hybrid with Cost Controls Plan were $1,168,807, which is 2.76% of covered payroll. The employer rate, when combined with member contributions, is expected to finance the costs of benefits earned by members during the year, the cost of administration, as well as an amortized portion of any unfunded liability.

TCRS established the Stabilization Reserve Trust (SRT) during FY 2019 for the Hybrid Pension Plans. The SRT is a legal trust separate and apart from the normal Hybrid Plan Trust. The SRT is designed to specifically accumulate assets which will not be used now but used as necessary to pay benefits in the future.

## NOTE VI. EMPLOYEE RETIREMENT PLANS (Continued)

### C. Agent Multiple-Employer Defined Benefit Plan (Continued)

### Knox County BOE – Hybrid with Cost Controls (Continued)

### General Information about the Pension Plan (Continued)

In FY 2025, employer contributions to the SRT were $464,283. The employer rate, when combined with member contributions, is expected to finance the costs of benefits earned by members during the year, the cost of administration, as well as an amortized portion of any unfunded liability.

### Net Pension Liability (Asset)

*Pension Liabilities (Assets)* - The net pension asset was measured as of June 30, 2024, and the total pension liability used to calculate the net pension asset was determined by an actuarial valuation as of that date.

*Actuarial Assumptions* - The total pension liability in the June 30, 2024, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

| | |
|---|---|
| Inflation | 2.25% |
| Salary Increases | Graded salary ranges from 8.72% to 3.44% based on age, including inflation, averaging 4.00%. |
| Investment Rate of Return | 6.75%, net of investment expense, including inflation |
| Cost of Living Adjustments | 2.125% |
| Retirement Age | Pattern of retirement determined by experience study. |
| Mortality | Customized table based on actual experience including an adjustment for some anticipated improvement. |

The actuarial assumptions used in the June 30, 2024 actuarial valuation were based on the results of an actuarial experience study performed for the period July 1, 2016 through June 30, 2020. The demographic assumptions were adjusted to more closely reflect actual and expected future experience

The long-term expected rate of return on pension plan investments was established by the TCRS Board of Trustees in conjunction with the June 30, 2020 actuarial experience study. A blend of future capital market projections and historical market returns was used in a building-block method in which a best-estimate of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) is developed for each major asset class. These best-estimates are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation of 2.25%. The best-estimates of geometric real rates of return and the TCRS investment policy target asset allocation for each major asset class are summarized in the following table:

**NOTE VI. EMPLOYEE RETIREMENT PLANS (Continued)**

**C. Agent Multiple-Employer Defined Benefit Plan (Continued)**

**Knox County BOE – Hybrid with Cost Controls (Continued)**

**Net Pension Liability (Asset) (Continued)**

| Asset Class | Long-Term Expected Real Rate of Return | Target Allocation |
|---|---|---|
| U.S. Equity | 4.88% | 31% |
| Developed Market International Equity | 5.37% | 14% |
| Emerging Market International Equity | 6.09% | 4% |
| Private Equity and Strategic Lending | 6.57% | 20% |
| U.S. Fixed Income | 1.20% | 20% |
| Real Estate | 4.38% | 10% |
| Short-term Securities | 0.00% | 1% |
| Total | | 100% |

The long-term expected rate of return on pension plan investments was established by the TCRS Board of Trustees as 6.75% based on a blending of the factors described above.

*Discount Rate* - The discount rate used to measure the total pension liability was 6.75%. The projection of cash flows used to determine the discount rate assumed that employee contributions will be made at the current rate and that contributions from the Board will be made at the actuarially determined contribution rate pursuant to an actuarial valuation in accordance with the funding policy of the TCRS Board of Trustees and as required to be paid by state statute. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make projected future benefit payments of current active and inactive members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

## NOTE VI. EMPLOYEE RETIREMENT PLANS (Continued)

### C. Agent Multiple-Employer Defined Benefit Plan (Continued)

### Knox County BOE – Hybrid with Cost Controls (Continued)

### Changes in the Net Pension Liability (Asset)

| | Increase (Decrease) | | |
|---|---|---|---|
| | Total Pension Liability | Plan Fiduciary Net Position | Net Pension Liability (Asset) |
| Balance at June 30, 2023 | $ 711,425 | $ 755,832 | $ (44,407) |
| Changes for the Year: | | | |
| Service Cost | 921,203 | - | 921,203 |
| Interest | 109,880 | - | 109,880 |
| Differences between expected and actual experience | 1,481,399 | - | 1,481,399 |
| Contributions - Employer | - | 805,741 | (805,741) |
| Contributions - Employees | - | 1,624,490 | (1,624,490) |
| Net Investment Income | - | 188,034 | (188,034) |
| Benefit Payments, including refunds of employee contributions | (9,559) | (9,559) | - |
| Administrative Expense | - | (80,116) | 80,116 |
| Net Change | 2,502,923 | 2,528,590 | (25,667) |
| Balance at June 30, 2024 | $ 3,214,348 | $ 3,284,422 | $ (70,074) |

*Sensitivity of the net pension liability (asset) to changes in the discount rate.* The following presents the net pension liability (asset) of Knox County BOE - Hybrid with Cost Controls calculated using the discount rate of 6.75 percent, as well as what the net pension liability (asset) would be if it were calculated using a discount rate that is 1-percentage-point lower (5.75 percent) or 1-percentage-point higher (7.75 percent) than the current rate:

| | 1% Decrease (5.75%) | Current Discount Rate (6.75%) | 1% Increase (7.75%) |
|---|---|---|---|
| Knox County BOE with Cost Controls Net Pension Liability (Asset) | $ 569,228 | $ (70,074) | $ (549,661) |

## NOTE VI. EMPLOYEE RETIREMENT PLANS (Continued)

### C. Agent Multiple-Employer Defined Benefit Plan (Continued)

### Knox County BOE – Hybrid with Cost Controls (Continued)

### Pension Expense (Income) and Deferred Outflows of Resources and Deferred Inflows of Resources

*Pension Expense (Income)* – For the year ended June 30, 2025, the Board recognized pension expense of $469,711.

*Deferred Outflows of Resources and Deferred Inflows of Resources* - For the year ended June 30, 2025, the Board reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

| | Deferred Outflows of Resources | Deferred Inflows of Resources |
|---|---|---|
| Difference between Expected and Actual Experience | $ 1,296,224 | $ - |
| Net Difference between Projected and Actual Earnings on Pension Plan Investments | - | 46,357 |
| Board's Contributions Subsequent to the Measurement date of June 30, 2024 | 1,168,807 | - |
| Total | $ 2,465,031 | $ 46,357 |

The Board's employer contributions of $1,168,807 reported as pension related deferred outflows of resources, subsequent to the measurement date of June 30, 2024, will be recognized as an increase of net pension (asset) in the year ended June 30, 2026. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

| Years Ended June 30: | Amounts |
|---|---|
| 2026 | 173,592 |
| 2027 | 173,592 |
| 2028 | 173,592 |
| 2029 | 173,571 |
| 2030 | 185,175 |
| Thereafter | 370,350 |

In the table above, positive amounts will increase pension expense, while negative amounts will decrease pension expense.

**NOTE VI. EMPLOYEE RETIREMENT PLANS (Continued)**

**C. Agent Multiple-Employer Defined Benefit Plan (Continued)**

**Knox County BOE – Hybrid with Cost Controls (Continued)**

**Payable to the Pension Plan**

At June 30, 2025, Knox County reported a payable of $91,243 for the outstanding amount of contributions to the pension plan required during the year ended June 30, 2025.

**Trend Information**

The schedule of changes in the BOE Hybrid with Cost Controls Plan's net pension liability (asset) and related ratios and the schedule of contributions are presented in required supplementary information (RSI) following the notes to financial statements, and present multiyear trend information about whether the Plan's fiduciary net position is increasing or decreasing over time relative to the total pension liability and net position liability and whether the Board's contributions are in accordance with the actuarially determined amounts.

**D. Cost Sharing Multiple-Employer Defined Benefit Plans**

**Teacher's Legacy Plan**

**General Information about the Pension Plan**

*Plan Description* – Teachers employed by Knox County Schools with membership in the Tennessee Consolidated Retirement System (TCRS) before July 1, 2014 are provided with pensions through the Teacher Legacy Pension Plan, a cost sharing multiple-employer pension plan administered by the TCRS. The Teacher Legacy Pension Plan was closed to new membership on June 30, 2014, but will continue providing benefits to existing members and retirees. Beginning July 1, 2014, the Teacher Retirement Plan became effective for teachers employed by Local Boards of Education (LEAs) after June 30, 2014. The Teacher Retirement Plan is a separate cost-sharing, multiple-employer defined benefit plan. The TCRS was created by state statute under Tennessee Code Annotated Title 8, Chapters 34-37. The TCRS Board of Trustees is responsible for the proper operation and administration of all employer pension plans in the TCRS. The Tennessee Treasury Department, an agency in the legislative branch of state government, administers the plans of the TCRS. The TCRS issues a publicly available financial report that can be obtained https://treasury.tn.gov/Retirement/Boards-and-Governance/Reporting-and-Investment-Policies.

**NOTE VI. EMPLOYEE RETIREMENT PLANS (Continued)**

**D. Cost Sharing Multiple-Employer Defined Benefit Plans (Continued)**

**Teacher's Legacy Plan (Continued)**

**General Information about the Pension Plan (Continued)**

*Benefits Provided* - Tennessee Code Annotated Title 8, Chapters 34-37 establishes the benefit terms and can be amended only by the Tennessee General Assembly. Members of the Teacher Legacy Pension Plan are eligible to retire with an unreduced benefit at age 60 with 5 years of service credit or after 30 years of service credit regardless of age. Benefits are determined by a formula using the member's highest 5 consecutive years average compensation and the member's years of service credit. A reduced early retirement benefit is available at age 55 if vested. Members are vested with 5 years of service credit. Service related disability benefits are provided regardless of length of service. Five years of service is required for non-service related disability eligibility. The service related and non-service related disability benefits are determined in the same manner as a service retirement benefit but are reduced 10% and include projected service credits. A variety of death benefits are available under various eligibility criteria. Member and beneficiary annuitants are entitled to automatic cost of living adjustments (COLAs) after retirement. A COLA is granted each July for annuitants retired prior to the 2nd of July of the previous year. The COLA is based on the change in the consumer price index (CPI) during the prior calendar year, capped at 3%, and applied to the current benefit. No COLA is granted if the change in the CPI is less than 1/2%. A 1% COLA is granted if the CPI change is between 1/2% and 1%. A member who leaves employment may withdraw their employee contributions, plus any accumulated interest.

*Contributions* - Contributions for teachers are established in the statutes governing the TCRS and may only be changed by the Tennessee General Assembly. Teachers contribute 5% of salary and the LEAs make employer contributions at the rate set by the Board of Trustees of TCRS as determined by an actuarial valuation. By law, employer contributions for the Teacher Legacy Pension are required to be paid. The TCRS may intercept the state shared taxes of the sponsoring governmental entity of the LEA if the required employer contributions are not remitted. Employer contributions by Knox County Schools for the year ended June 30, 2025 to the Teacher Legacy Pension Plan were $13,524,268 which is 6.34% of covered payroll. The employer rate, when combined with member contributions, is expected to finance the costs of benefits earned by members during the year, the cost of administration, as well as an amortized portion of any unfunded liability. At June 30, 2025, there were 2,673 active Board participants.

## NOTE VI. EMPLOYEE RETIREMENT PLANS (Continued)

### D. Cost Sharing Multiple-Employer Defined Benefit Plans (Continued)

### Teacher's Legacy Plan (Continued)

### Pension Liabilities (Assets), Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

*Pension Liabilities (Assets)* - At June 30, 2025, the Board reported an asset of ($103,927,177) for its proportionate share of the net pension asset. The net pension asset was measured as of June 30, 2024, and the total pension liability used to calculate the net pension asset was determined by an actuarial valuation as of that date. The Board's proportion of the net pension asset was based on the Board's share of contributions to the pension plan relative to the contributions of all participating LEAs. At the measurement date of June 30, 2024, the Board's proportion was 6.03%. The proportion measured as of June 30, 2023 was 6.12%.

*Pension Expense (Income)*- For the year ended June 30, 2025, the Board recognized pension expense of $22,616,890.

*Deferred Outflows of Resources and Deferred Inflows of Resources* - For the year ended June 30, 2025, the Board reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

| | Deferred Outflows of Resources | Deferred Inflows of Resources |
|---|---|---|
| Difference between Expected and Actual Experience | $ 27,714,621 | $ - |
| Net Difference between Projected and Actual Earnings on Pension Plan Investments | - | 20,240,789 |
| Changes in Proportion of Net Pension Liability (Asset) | 1,151,718 | 614,574 |
| Board's Contributions Subsequent to the Measurement date of June 30, 2024 | 13,524,628 | - |
| Total | $ 42,390,967 | $ 20,855,363 |

## NOTE VI. EMPLOYEE RETIREMENT PLANS (Continued)

### D. Cost Sharing Multiple-Employer Defined Benefit Plans (Continued)

### Teacher's Legacy Plan (Continued)

### Pension Liabilities (Assets), Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions (Continued)

The Board's employer contributions of $13,524,628 reported as pension related deferred outflows of resources subsequent to the measurement date of June 30, 2024, will be recognized as an (increase) of net pension (asset) in the year ended June 30, 2026. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

| Years Ended June 30: | Amounts |
|---|---|
| 2026 | (11,542,183) |
| 2027 | 40,770,297 |
| 2028 | (10,560,239) |
| 2029 | (10,656,899) |

In the table above, positive amounts will increase pension expense, while negative amounts will decrease pension expense.

*Actuarial Assumptions* - The total pension liability in the June 30, 2024 actuarial valuation was determined using the following assumptions applied to all periods included in the measurement:

| | |
|---|---|
| Inflation | 2.25% |
| Salary Increases | Graded salary ranges from 8.72% to 3.44% based on age, including inflation, averaging 4.00%. |
| Investment Rate of Return | 6.75%, net of investment expense, including inflation |
| Cost of Living Adjustments | 2.125% |
| Mortality | Mortality rates were based on actual experience including an adjustment for some anticipated improvement using Scale MP-2021 |

## NOTE VI. EMPLOYEE RETIREMENT PLANS (Continued)

### D. Cost Sharing Multiple-Employer Defined Benefit Plans (Continued)

### Teacher's Legacy Plan (Continued)

### Pension Liabilities (Assets), Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions (Continued)

The actuarial assumptions used in the June 30, 2024 actuarial valuation were based on the results of an actuarial experience study performed for the period July 1, 2016 through June 30, 2020. The demographic assumptions were adjusted to more closely reflect actual and expected future experience.

The long-term expected rate of return on pension plan investments was established by the TCRS Board of Trustees in conjunction with the June 30, 2020 actuarial experience study. A blend of future capital market projections and historical market returns was used in a building-block method in which a best-estimate of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) is developed for each major asset class. These best-estimates are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation of 2.25%. The best-estimates of geometric real rates of return and the TCRS investment policy target asset allocation for each major asset class are summarized in the following table:

| Asset Class | Long-Term Expected Real Rate of Return | Target Allocation |
|---|---|---|
| U.S. Equity | 4.88% | 31% |
| Developed Market International Equity | 5.37% | 14% |
| Emerging Market International Equity | 6.09% | 4% |
| Private Equity and Strategic Lending | 6.57% | 20% |
| U.S. Fixed Income | 1.20% | 20% |
| Real Estate | 4.38% | 10% |
| Short-term Securities | 0.00% | 1% |
| Total | | 100% |

**NOTE VI. EMPLOYEE RETIREMENT PLANS (Continued)**

**D. Cost Sharing Multiple-Employer Defined Benefit Plans (Continued)**

**Teacher's Legacy Plan (Continued)**

**Pension Liabilities (Assets), Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions (Continued)**

The long-term expected rate of return on pension plan investments was established by the TCRS Board of Trustees as 6.75% based on a blending of the factors described above.

*Discount Rate* - The discount rate used to measure the total pension liability was 6.75%. The projection of cash flows used to determine the discount rate assumed that employee contributions will be made at the current rate and that contributions from all LEAs will be made at the actuarially determined contribution rate pursuant to an actuarial valuation in accordance with the funding policy of the TCRS Board of Trustees and as required to be paid by state statute. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make projected future benefit payments of current active and inactive members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

*Sensitivity of the Proportionate Share of Net Pension Liability (Asset) to Changes in the Discount Rate.* The following presents the Board's proportionate share of the net pension liability (asset) calculated using the discount rate of 6.75%, as well as what the Board's proportionate share of the net pension liability (asset) would be if it were calculated using a discount rate that is 1-percentage- point lower (5.75%) or 1-percentage-point higher (7.75%) than the current rate:

| | 1% Decrease (5.75%) | Current Discount Rate (6.75%) | 1% Increase (7.75%) |
|---|---|---|---|
| Knox County Schools' Proportionate Share of the Net Pension Liability (Asset) | $ 132,023,528 | $ (103,927,177) | $ (299,616,092) |

*Pension Plan Fiduciary Net Position* - Detailed information about the pension plan's fiduciary net position is available in a separately issued TCRS financial report.

## NOTE VI. EMPLOYEE RETIREMENT PLANS (Continued)

### D. Cost Sharing Multiple-Employer Defined Benefit Plans (Continued)

### Teacher's Legacy Plan (Continued)

### Payable to the Pension Plan

At June 30, 2025, the Board reported a payable of $1,120,161 for the outstanding amount of contributions to the pension plan required during the year ended June 30, 2025.

### Trend Information

The schedule of the Board's proportionate share of the net pension liability (asset) in the Teacher Legacy Pension Plan and related ratios and the schedule of contributions are presented in required supplementary information (RSI) following the notes to financial statements, and present multiyear trend information about whether the Board's proportionate share of the net pension liability (asset) is increasing or decreasing over time and whether the Board's contributions are in accordance with the actuarially determined amounts.

### Teacher Retirement Plan

### General Information about the Pension Plan

*Plan Description* - Teachers employed by The Board with membership in the Tennessee Consolidated Retirement System (TCRS) before July 1, 2014 are provided with pensions through the Teacher Legacy Pension Plan, a cost sharing multiple-employer pension plan administered by the TCRS. The Teacher Legacy Pension Plan closed to new membership on June 30, 2014, but will continue providing benefits to existing members and retirees. Teachers with membership in the TCRS after June 30, 2014 are provided with pensions through a legally separate plan referred to as the Teacher Retirement Plan, a cost sharing multiple-employer pension plan administered by the TCRS. The TCRS was created by state statute under Tennessee Code Annotated Title 8, Chapters 34-37. The TCRS Board of Trustees is responsible for the proper operation and administration of all employer pension plans in the TCRS. The Tennessee Treasury Department, an agency in the legislative branch of state government, administers the plans of the TCRS. The TCRS issues a publicly available financial report that can be obtained at http://treasury.tn.gov/Retirement/Boards-and-Governance/Reporting-and-Investment-Policies.

**NOTE VI. EMPLOYEE RETIREMENT PLANS (Continued)**

**D. Cost Sharing Multiple-Employer Defined Benefit Plans (Continued)**

**Teacher Retirement Plan (Continued)**

**General Information about the Pension Plan (Continued)**

*Benefits Provided* - Tennessee Code Annotated Title 8, Chapters 34-37 establishes the benefit terms and can be amended only by the Tennessee General Assembly. Members of the Teacher Retirement Plan are eligible to retire with at age 65 with 5 years of service credit or pursuant to the rule of 90 in which the member's age and service credit total 90. Members are entitled to receive unreduced service retirement benefits, which are determined by a formula using the member's highest five consecutive years average compensation and member's years of service credit. A reduced early retirement benefit is available at age 60 and vested or pursuant to the rule of 80. Members are vested with 5 years of service credit. Service related disability benefits are provided regardless of length of service. Five years of service is required for non-service related disability eligibility. The service-related and non-service related disability benefits are determined in the same manner as a service retirement benefit but are reduced 10% and include projected service credits. A variety of death benefits are available under various eligibility criteria. Member and beneficiary annuitants are entitled to automatic cost of living adjustments (COLAs) after retirement. A COLA is granted each July for annuitants retired prior to the 2nd of July of the previous year. The COLA is based on the change in the consumer price index (CPI) during the prior calendar, capped at 3%, and applied to the current benefit. No COLA is granted if the change in the CPI is less than 1/2%. A 1% COLA is granted if the CPI change is between 1/2% and 1%. Members who leave employment may withdraw their employee contributions, plus any accumulated interest. Under the Teacher Retirement Plan, benefit terms and conditions, including COLAs, can be adjusted on a prospective basis. Moreover, there are defined cost controls and unfunded liability controls that provide for the adjustment of benefit terms and conditions on an automatic basis.

*Contributions* - Contributions for teachers are established in the statutes governing the TCRS and may only be changed by the Tennessee General Assembly or by automatic cost controls set out in law. Teachers contribute 5% of salary and the LEAs make employer contributions at the rate set by the Board of Trustees as determined by an actuarial valuation. Per the statutory provisions governing the TCRS, the employer contribution rate cannot be less than 4%, unless the maximum funded level, approved by the TCRS Board of Trustees, is reached. By law, employer contributions for the Teacher Retirement Plan are required to be paid. The TCRS may intercept the state shared taxes of the sponsoring governmental entity of the LEA if the required employer contributions are not remitted. Employer contributions for the year ended June 30, 2025 to the Teacher Retirement Plan were $5,112,308, which is 3.00% of covered payroll. TCRS established the Stabilization Reserve Trust (SRT) during FY 2019 for the Hybrid Pension Plans. The SRT is a legal trust separate and apart from the normal Hybrid Plan Trust. The SRT is designed to specifically accumulate assets which will not be used now but used as necessary to pay benefits in the future.

**NOTE VI. EMPLOYEE RETIREMENT PLANS (Continued)**

**D. Cost Sharing Multiple-Employer Defined Benefit Plans (Continued)**

**Teacher Retirement Plan (Continued)**

**General Information about the Pension Plan (Continued)**

In FY 2025, employer contributions to the SRT were $1,669,406. The employer rate, when combined with member contributions, is expected to finance the costs of benefits earned by members during the year, the cost of administration, as well as an amortized portion of any unfunded liability. At June 30, 2025, there were 2,799 active Board participants.

**Mandatory Defined Contribution Plan**

As part of this plan, teachers hired after July 1, 2014 are required to participate in the State of Tennessee 401(k) Plan (see Note VI - G) which requires the Board to make mandatory employer contributions of 5.0% of the participant's compensation.

**Pension Liabilities (Assets), Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions**

*Pension Liabilities (Assets)* – At June 30, 2025, the Board reported an asset of ($4,525,439) for its proportionate share of the net pension asset. The net pension asset was measured as of June 30, 2024 and the total pension liability used to calculate the net pension asset was determined by an actuarial valuation as of that date. The Board's proportion of the net pension asset was based on the Board's share of contributions to the pension plan relative to the contributions of all participating LEAs. At the measurement date of June 30, 2024, the Board's proportion was 6.35%. The proportion measured as of June 30, 2023 was 6.45%.

*Pension Expense (Income)* – For the year ended June 30, 2025, the Board recognized pension expense of $3,788,387.

## NOTE VI. EMPLOYEE RETIREMENT PLANS (Continued)

### D. Cost Sharing Multiple-Employer Defined Benefit Plans (Continued)

### Teacher Retirement Plan (Continued)

### Pension Liabilities (Assets), Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions (Continued)

*Deferred Outflows of Resources and Deferred Inflows of Resources* - For the year ended June 30, 2025, the Board reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

| | Deferred Outflows of Resources | Deferred Inflows of Resources |
|---|---|---|
| Difference between Expected and Actual Experience | $ 373,817 | $ 1,390,341 |
| Changes in Assumptions | 1,798,321 | - |
| Net Difference between Projected and Actual Earnings on Pension Plan Investments | - | 763,372 |
| Changes in Proportion of Net Pension Liability (Asset) | 481,199 | 393,946 |
| Board's Contributions Subsequent to the Measurement date of June 30, 2024 | 5,112,308 | - |
| Total | $ 7,765,645 | $ 2,547,659 |

## NOTE VI. EMPLOYEE RETIREMENT PLANS (Continued)

### D. Cost Sharing Multiple-Employer Defined Benefit Plans (Continued)

### Teacher Retirement Plan (Continued)

### Pension Liabilities (Assets), Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions (Continued)

The Board's employer contributions of $5,112,308 reported as pension related deferred outflows of resources, subsequent to the measurement date of June 30, 2024, will be recognized as an increase of net pension (asset) in the year ended June 30, 2026. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

| Years Ended June 30: | Amounts |
|---|---|
| 2026 | (435,146) |
| 2027 | 621,010 |
| 2028 | (274,423) |
| 2029 | (270,246) |
| 2030 | 100,060 |
| Thereafter | 364,424 |

In the table above, positive amounts will increase pension expense, while negative amounts will decrease pension expense.

*Actuarial Assumptions* - The total pension liability in the June 30, 2024 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

| | |
|---|---|
| Inflation | 2.25% |
| Salary Increases | Graded salary ranges from 8.72% to 3.44% based on age, including inflation, averaging 4.00%. |
| Investment Rate of Return | 6.75%, net of investment expense, including inflation |
| Cost of Living Adjustments | 2.125% |
| Mortality | Mortality rates were based on actual experience including an adjustment for some anticipated improvement using Scale MP-2021 |

**NOTE VI. EMPLOYEE RETIREMENT PLANS (Continued)**

**D. Cost Sharing Multiple-Employer Defined Benefit Plans (Continued)**

**Teacher Retirement Plan (Continued)**

**Pension Liabilities (Assets), Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions (Continued)**

The actuarial assumptions used in the June 30, 2024 actuarial valuation were based on the results of an actuarial experience study performed for the period July 1, 2016 through June 30, 2020. The demographic assumptions were adjusted to more closely reflect actual and expected future experience.

| Asset Class | Long-Term Expected Real Rate of Return | Target Allocation |
|---|---|---|
| U.S. Equity | 4.88% | 31% |
| Developed Market International Equity | 5.37% | 14% |
| Emerging Market International Equity | 6.09% | 4% |
| Private Equity and Strategic Lending | 6.57% | 20% |
| U.S. Fixed Income | 1.20% | 20% |
| Real Estate | 4.38% | 10% |
| Short-term Securities | 0.00% | 1% |
| Total | | 100% |

The long-term expected rate of return on pension plan investments was established by the TCRS Board of Trustees as 6.75% based on a blending of the factors described above.

**NOTE VI. EMPLOYEE RETIREMENT PLANS (Continued)**

**D. Cost Sharing Multiple-Employer Defined Benefit Plans (Continued)**

**Teacher Retirement Plan (Continued)**

**Pension Liabilities (Assets), Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions (Continued)**

*Discount Rate* - The discount rate used to measure the total pension liability was 6.75%. The projection of cash flows used to determine the discount rate assumed that employee contributions will be made at the current rate and that contributions from the Board will be made at the actuarially determined contribution rate pursuant to an actuarial valuation in accordance with the funding policy of the TCRS Board of Trustees and as required to be paid by state statute. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make projected future benefit payments of current active and inactive members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

*Sensitivity of the Proportionate Share of Net Pension Liability (Asset) to Changes in the Discount Rate.* The following presents the Board's proportionate share of the net pension liability (asset) calculated using the discount rate of 6.75%, as well as what the Board's proportionate share of the net pension liability (asset) would be if it were calculated using a discount rate that is 1-percentage- point lower (5.75%) or 1-percentage-point higher (7.75%) than the current rate:

| | 1% Decrease (5.75%) | Current Discount Rate (6.75%) | 1% Increase (7.75%) |
|---|---|---|---|
| Knox County Schools' Proportionate Share of the Net Pension Liability (Asset) | $ 11,935,038 | $ (4,525,439) | $ (16,775,479) |

*Pension Plan Fiduciary Net Position* - Detailed information about the pension plan's fiduciary net position is available in a separately issued TCRS financial report.

**NOTE VI. EMPLOYEE RETIREMENT PLANS (Continued)**

**D. Cost Sharing Multiple-Employer Defined Benefit Plans (Continued)**

**Teacher Retirement Plan (Continued)**

**Pension Liabilities (Assets), Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions (Continued)**

**Payable to the Pension Plan**

At June 30, 2025, the Board reported a payable of $419,413 for outstanding contributions to the pension plan required during the year ended June 30, 2025.

**Trend Information**

The schedule of the Board's proportionate share of net pension liability (asset) in the Teacher Retirement Plan's and related ratios and the schedule of contributions are presented in required supplementary information (RSI) following the notes to financial statements, and present multiyear trend information about whether the School's proportionate share of the net pension liability (asset) is increasing or decreasing over time and whether the Board's contributions are in accordance with the actuarially determined amounts.

## NOTE VI. EMPLOYEE RETIREMENT PLANS (Continued)

### E. Aggregate Pension Plans Note Disclosures

Aggregate pension plan note disclosures for all defined benefit plans as of and for the year ended June 30, 2025 was as follows:

(dollar amounts in thousands)

| Defined Benefit Plan | Governmental Activities: Net Pension Liability (Asset) | Deferred Outflows | Deferred Inflows | Pension Expense (Income) |
|---|---|---|---|---|
| Primary Government - The County: | | | | |
| County DB | $ 23,636 | $ 1,767 | $ 1,377 | $ 2,259 |
| UOPP DB | 138,330 | 29,530 | 8,238 | 26,552 |
| TCRS - County Executive & Officials | (468) | 69 | 79 | 35 |
| | 161,498 | 31,366 | 9,694 | 28,846 |
| Component Unit - The Board: | | | | |
| Teacher's DB | 16,554 | - | 335 | 405 |
| TCRS - Teacher's Legacy | (103,927) | 42,391 | 20,855 | 22,617 |
| TCRS - Teacher Retirement | (4,525) | 7,766 | 2,548 | 3,788 |
| TCRS - KC BOE Hybrid with Cost Controls | (70) | 2,465 | 46 | 470 |
| | (91,968) | 52,622 | 23,784 | 27,280 |
| Totals | $ 69,530 | $ 83,988 | $ 33,478 | $ 56,126 |

## NOTE VI. EMPLOYEE RETIREMENT PLANS (Continued)

### F. Single-Employer Defined Contribution Plans

Plan provisions and contribution requirements for the defined contribution plans are established and may be amended by the Knox County Retirement and Pension Board. The powers of the Knox County Retirement and Pension Board (Pension Board) are governed by the Knox County Charter, Article VII, as amended. The Pension Board can change, or modify, each plan's employer defined contribution rates as defined by the authority granted under the Knox County Charter, Section 7.04(b). Administrative costs of the plans are paid with plan assets from the DB Plans and the Disability (OPEB) Plan**.** Forfeitures from the DC Plans are used to fund the employer's ADC for the Disability (OPEB) Plan.

### Participant Loans – Defined Contribution Plans

The Asset Accumulation Plan and STAR Plan allows for loans to active participants. Loan eligibility requirements are:

Actively employed
Fully vested (Asset Accumulation Plan 5 years; STAR 5 years)
Minimum loan amount - $5,000
Maximum loan amount – 25% of account balance up to $50,000
Maximum loan term may not exceed 5 years
One loan permitted at any time

Participant loans are reported at their unpaid principal balance plus any accrued but unpaid interest income.

### Asset Accumulation Plan

The *Asset Accumulation Plan* is a defined contribution plan established by Knox County under Section 401(a)(9) of the Internal Revenue Code. The plan covers a majority of the full time employees of the County and classified employees of the School Board. After July 1, 2022, newly fired or rehired Board employees are no longer eligible to participate in the Plan. Plan benefits depend solely on amounts contributed to the plan plus investment earnings. Participation begins on the first day of employment and all eligible employees not participating in another County, Board or state retirement plan are required to participate. The plan requires all participants to contribute a minimum of 6% of compensation and the employer matching contribution is 6%. Participants are 100% vested in the employer contributions after completing five years of credited service.

At June 30, 2025, there were 3,617 active Plan members. During the year, the County's and Board's employer expense and member contributions amounted to $10,505,036 and $11,041,434 respectively.

## NOTE VI. EMPLOYEE RETIREMENT PLANS (Continued)

### F. Single-Employer Defined Contribution Plans (Continued)

At June 30, 2025, neither the County nor the Board reported a payable for employer contributions or participant contributions.

### Voluntary 457 Plan

The Asset Accumulation Program incorporated both a 401(a) Plan and a 457(b) Plan in the Defined Contribution Plan for Knox County participants and classified Board participants. After July 1, 2022, newly fired or rehired Board employees are no longer eligible to participate in the Plan. The Knox County Voluntary 457 Plan incorporates voluntary pre-tax contributions by the participant with an employer match based on length of service with the County and/or Board. The employer will match:

| Years of Service | Maximum % Match |
|---|---|
| 0 - 5 | 0% |
| 5 - 9 | 2% |
| 10 - 14 | 4% |
| 15 or more | 6% |

The employer matching contributions for the 457 Plan are deposited into the participants 401(a) account in the Asset Accumulation or STAR Plans.

Effective July 1, 2008 the option of contributing to a 457(b) Plan was expanded to those active participants in the closed County Defined Benefit (DB) Plan. The employer match for the closed County DB Plan participants is a maximum of 3% of pay. Beginning July 2015, participants in UOPP and STAR were allowed to make contributions to the County's 457(b), but the County made no matching contributions. Effective July 1, 2023, STAR participants were eligible to receive matching contributions.

As of June 30, 2025, there were 1,168 active Plan members in the Knox County Voluntary 457(b) Plan. During the year, member contributions amounted to $4,199,953 and the County and Board made employer contribution of $2,592,712.

At June 30, 2025, neither the County nor the Board reported a payable for employer contributions and participant contributions.

## NOTE VI. EMPLOYEE RETIREMENT PLANS (Continued)

### F. Single-Employer Defined Contribution Plans (Continued)

### Sheriff's Total Accumulation Retirement Plan (STAR)

In November 2012, the Knox County voters approved the closing of the Uniform Officers Pension Plan (UOPP) to all new officers and to have the Pension Board design another plan for officers employed by the Knox County Sheriff's Department. Effective January 1, 2014, the UOPP Plan was closed to all new-hires or re-hires. The new officer plan is called the *Sheriff's Total Accumulation Retirement Plan (STAR).* STAR is a Defined Contribution Plan where the officer contributes 6% of pay and the County contributes a 6% base contribution. Prior to July 1, 2022, The County contributed a 10% employer base contribution and a 2% employer supplemental contribution. Employees have the responsibility of investing their contribution plus the employer base contribution from an array of investment options.

At June 30, 2025, the STAR Plan had 475 active members. During the year employees contributed $1,455,654 and the employer contributed $1,238,926 after the use of forfeitures.

At June 30, 2025, the County did not report a payable for participant contributions nor employer contributions.

.

.

## NOTE VI. EMPLOYEE RETIREMENT PLANS (Continued)

### G. Multiple-Employer Defined Contribution Plans

**State of Tennessee 401(k) Plan - Teachers Hired Before July 1, 2014**

The TCRS Teacher Legacy Defined Benefit Plan (see Note VI-D) allows Knox County Board of Education (Board) teachers and other certified personnel hired before July 1, 2014, to participate in the State of Tennessee 401(k) Plan as administered by the Tennessee Department of Treasury. Participation in this plan is optional and is 100% funded by participant's elective contributions. The Board does not make employer contributions to this plan. Plan benefits are dependent solely on amounts contributed by participants plus investment earnings. Employees are eligible to participate on the first day of employment.

At June 30, 2025, there were 175 active participants. During the year participant contributions amounted to $1,213,645

At June 30, 2025, the Board did not report a payable for participant contributions

**State of Tennessee 401(k) Plan - Teachers Hired After July 1, 2014**

The TCRS Teacher Retirement Defined Benefit Plan and BOE Hybrid with Cost Controls Plan (see Note VI -D) require all Knox County Board of Education (Board) teachers and other certified personnel hired after July 1, 2014, to participate in the State of Tennessee 401(k) Plan as administered by the Tennessee Department of Treasury. Participation is mandatory and begins on the first day of employment. The Board is required to make mandatory employer contributions of 5.0% of the participant's compensation.

Elective employee deferrals are optional but can be up to the annual maximum amount permitted by the Internal Revenue Service. Participants are 100% immediately vested in the employer contributions. Plan benefits depend solely on amounts contributed to the plan plus investment earnings.

At June 30, 2025 there were 2,799 active participants in the Teacher Retirement Plan and 1,334 active participants in the Knox County BOE - Hybrid with Cost Controls Plan. During the year the Board employer contribution expense and participant contributions amounted to $8,523,075 and $4,889,216, respectively in the Teacher Retirement Plan; and $2,118,114 and $809,387, respectively in the hybrid plan.

At June 30, 2025, the Board did not report a payable for participant contributions nor employer contributions.

**KNOX COUNTY RETIREMENT AND PENSION BOARD AND SYSTEM**
**PENSION TRUST FUNDS OF KNOX COUNTY, TENNNESSEE**
**SCHEDULE OF CHANGES IN THE COUNTY'S CLOSED DEFINED**
**BENEFIT PLAN NET PENSION LIABILITY AND RELATED RATIOS**

**Last Ten Fiscal Years Ending June 30**

(Dollar Amounts in Thousands)

| **Single-Employer Defined Benefit Plan** | 2025 | 2024 | 2023 | 2022 | 2021 | 2020 | 2019 | 2018 | 2017 | 2016 |
|---|---|---|---|---|---|---|---|---|---|---|
| Total Pension Liability | | | | | | | | | | |
| Service Cost | $ 167 | $ 137 | $ 111 | $ 127 | $ 146 | $ 174 | $ 195 | $ 135 | $ 162 | $ 176 |
| Interest | 3,251 | 3,745 | 4,150 | 4,325 | 4,569 | 4,758 | 4,683 | 4,756 | 4,982 | 5,149 |
| Differences between Expected and Actual Experience | (481) | (1,363) | (1,007) | (695) | (1,362) | (640) | (430) | 906 | (851) | (225) |
| Changes of Assumptions | - | 4,762 | 1,219 | 287 | (124) | (117) | 3,768 | 452 | - | - |
| Benefits Payment, including Refunds of Employee Contributions | (5,662) | (5,950) | (6,356) | (6,704) | (6,680) | (7,007) | (7,249) | (7,445) | (7,539) | (7,425) |
| Net Change in Total Pension Liability | (2,725) | 1,331 | (1,883) | (2,660) | (3,451) | (2,832) | 967 | (1,196) | (3,246) | (2,325) |
| Total Pension Liability - Beginning of Year * | 61,740 | 60,409 | 62,292 | 64,952 | 68,403 | 71,235 | 70,268 | 71,464 | 74,710 | 77,035 |
| Total Pension Liability - End of Year (a) | $ 59,015 | $ 61,740 | $ 60,409 | $ 62,292 | $ 64,952 | $ 68,403 | $ 71,235 | $ 70,268 | $ 71,464 | $ 74,710 |
| Plan Fiduciary Net Position | | | | | | | | | | |
| Contributions - Employer | $ 3,699 | $ 3,327 | $ 3,005 | $ 3,220 | $ 3,536 | $ 3,623 | $ 3,160 | $ 3,044 | $ 3,119 | $ 3,160 |
| Contributions - Employees | 52 | 54 | 70 | 70 | 69 | 76 | 86 | 90 | 96 | 94 |
| Net Investment Income (Loss) | 2,636 | 4,099 | 2,675 | (4,413) | 8,325 | 115 | 2,308 | 3,654 | 4,970 | (419) |
| Benefits Paid, including Refunds of Employee Contributions | (5,669) | (5,950) | (6,356) | (6,704) | (6,680) | (7,007) | (7,249) | (7,445) | (7,539) | (7,425) |
| Administrative Expenses | (134) | (101) | (114) | (114) | (134) | (161) | (138) | (219) | (187) | (229) |
| Transfers | - | (7) | (16) | (18) | (17) | (23) | 339 | (28) | (35) | (39) |
| Net Change in Plan Fiduciary Net Position | 584 | 1,422 | (736) | (7,959) | 5,099 | (3,377) | (1,494) | (904) | 424 | (4,858) |
| Plan Fiduciary Net Position, Beginning of Year | 34,795 | 33,373 | 34,109 | 42,068 | 36,969 | 40,346 | 41,840 | 42,744 | 42,320 | 47,178 |
| Plan Fiduciary Net Position, End of Year (b) | $ 35,379 | $ 34,795 | $ 33,373 | $ 34,109 | $ 42,068 | $ 36,969 | $ 40,346 | $ 41,840 | $ 42,744 | $ 42,320 |
| County's Net Pension Liability - Ending (a)-(b) | $ 23,636 | $ 26,945 | $ 27,036 | $ 28,183 | $ 22,884 | $ 31,434 | $ 30,889 | $ 28,428 | $ 28,720 | $ 32,390 |
| Plan Fiduciary Net Position as a Percentage of the Total Pension Liability | 59.95% | 56.36% | 55.25% | 54.76% | 64.77% | 54.05% | 56.64% | 59.54% | 59.81% | 56.65% |
| Covered Payroll ** | $ 1,009 | $ 1,057 | $ 1,203 | $ 1,251 | $ 1,160 | $ 1,256 | $ 1,477 | $ 1,585 | $ 1,672 | $ 1,953 |
| County's Net Pension Liability as a Percentage of Covered Payroll | 2342.23% | 2549.41% | 2246.37% | 2252.39% | 1973.55% | 2501.88% | 2091.52% | 1793.24% | 1717.81% | 1659.59% |

* The liability values the January 1 data is rolled forward to June 30 using a 5.5% discounted rate.

** The covered payroll is for the twelve month period ended January 1 of each year.

**KNOX COUNTY RETIREMENT AND PENSION BOARD AND SYSTEM**
**PENSION TRUST FUNDS OF KNOX COUNTY, TENNNESSEE**
**SCHEDULE OF CHANGES IN THE COUNTY'S UOPP PLAN NET PENSION LIABILITY AND RELATED RATIOS**

**Last Ten Fiscal Years Ending June 30**

(Dollar Amounts in Thousands)

| **Single-Employer Defined Benefit Plan** | 2025 | 2024 | 2023 | 2022 | 2021 | 2020 | 2019 | 2018 | 2017 | 2016 |
|---|---|---|---|---|---|---|---|---|---|---|
| Total Pension Liability | | | | | | | | | | |
| Service Cost | $ 2,978 | $ 3,006 | $ 2,687 | $ 2,648 | $ 2,704 | $ 2,802 | $ 2,527 | $ 2,779 | $ 3,163 | $ 3,387 |
| Interest | 25,832 | 24,398 | 21,370 | 20,402 | 19,248 | 17,970 | 15,775 | 14,445 | 13,252 | 12,354 |
| Differences between Expected and Actual Experience | (2,658) | 9,057 | 9,622 | 3,614 | 5,997 | 8,497 | 3,659 | 6,769 | 11,652 | 1,812 |
| Changes of Assumptions | - | - | 23,842 | 10,541 | 338 | (115) | 18,458 | (3,184) | (2,659) | 1,900 |
| Benefits Payment, including Refunds of Employee Contributions | (16,600) | (15,308) | (13,877) | (12,865) | (11,782) | (11,106) | (9,747) | (8,916) | (7,089) | (5,723) |
| Net Change in Total Pension Liability | 9,552 | 21,153 | 43,644 | 24,340 | 16,505 | 18,048 | 30,672 | 11,893 | 18,319 | 13,730 |
| Total Pension Liability - Beginning of Year * | 374,216 | 353,063 | 309,419 | 285,079 | 268,574 | 250,526 | 219,854 | 207,961 | 189,642 | 175,912 |
| Total Pension Liability - End of Year (a) | $ 383,768 | $ 374,216 | $ 353,063 | $ 309,419 | $ 285,079 | $ 268,574 | $ 250,526 | $ 219,854 | $ 207,961 | $ 189,642 |
| Plan Fiduciary Net Position | | | | | | | | | | |
| Contributions - Employer | $ 11,867 | $ 10,191 | $ 8,129 | $ 7,480 | $ 7,471 | $ 6,947 | $ 5,683 | $ 5,330 | $ 4,077 | $ 3,553 |
| Contributions - Employees | 927 | 1,022 | 1,137 | 1,269 | 1,158 | 1,249 | 1,306 | 1,351 | 1,579 | 1,620 |
| Net Investment Income (Loss) | 23,815 | 24,402 | 19,208 | (28,418) | 51,507 | (1,661) | 8,030 | 13,611 | 19,443 | (214) |
| Benefits Paid, including Refunds of Employee Contributions | (16,600) | (15,308) | (13,877) | (12,865) | (11,782) | (11,106) | (9,747) | (8,916) | (7,089) | (5,723) |
| Administrative Expenses | (1,039) | (686) | (784) | (643) | (850) | (1,033) | (676) | (443) | (410) | (439) |
| Other | - | - | - | (10) | - | - | - | - | - | - |
| Net Change in Plan Fiduciary Net Position | 18,970 | 19,621 | 13,813 | (33,187) | 47,504 | (5,604) | 4,596 | 10,933 | 17,600 | (1,203) |
| Plan Fiduciary Net Position, Beginning of Year | 226,468 | 206,847 | 193,034 | 226,221 | 178,717 | 184,321 | 179,725 | 168,792 | 151,192 | 152,395 |
| Plan Fiduciary Net Position, End of Year (b) | $ 245,438 | $ 226,468 | $ 206,847 | $ 193,034 | $ 226,221 | $ 178,717 | $ 184,321 | $ 179,725 | $ 168,792 | $ 151,192 |
| County's Net Pension Liability - Ending (a)-(b) | $ 138,330 | $ 147,748 | $ 146,216 | $ 116,385 | $ 58,858 | $ 89,857 | $ 66,205 | $ 40,129 | $ 39,169 | $ 38,450 |
| Plan Fiduciary Net Position as a Percentage of the Total Pension Liability | 63.95% | 60.52% | 58.59% | 62.39% | 79.35% | 66.54% | 73.57% | 81.75% | 81.17% | 79.72% |
| Covered Payroll ** | $ 18,367 | $ 19,412 | $ 20,192 | $ 20,088 | $ 21,152 | $ 20,738 | $ 22,732 | $ 23,063 | $ 24,457 | $ 27,464 |
| County's Net Pension Liability as a Percentage of Covered Payroll | 753.14% | 761.13% | 724.11% | 579.38% | 278.27% | 433.29% | 291.25% | 174.00% | 160.16% | 140.00% |

* The liability values the January 1 data is rolled forward to June 30 using a 7.00% discounted rate.

** The covered payroll is for the twelve month period ended January 1 of each year.

**KNOX COUNTY RETIREMENT AND PENSION BOARD AND SYSTEM**
**PENSION TRUST FUNDS OF KNOX COUNTY, TENNNESSEE**
**SCHEDULE OF CHANGES IN THE COUNTY'S TEACHER'S PLAN NET PENSION LIABILITY AND RELATED RATIOS**

**Last Ten Fiscal Years Ending June 30**

(Dollar Amounts in Thousands)

| **Single-Employer Defined Benefit Plans** | 2025 | 2024 | 2023 | 2022 | 2021 | 2020 | 2019 | 2018 | 2017 | 2016 |
|---|---|---|---|---|---|---|---|---|---|---|
| Total Pension Liability | | | | | | | | | | |
| Interest | $ 3,095 | $ 3,652 | $ 3,914 | $ 3,981 | $ 4,170 | $ 4,322 | $ 4,404 | $ 4,532 | $ 4,719 | $ 4,906 |
| Differences between Expected and Actual Experience | 7 | 217 | 96 | 1,164 | (334) | 117 | (862) | (690) | (775) | (937) |
| Changes of Assumptions | - | 4,628 | 594 | 362 | (74) | (108) | 1,809 | 891 | - | - |
| Benefits Payment, including Refunds of Employee Contributions | (6,280) | (6,382) | (6,433) | (6,478) | (6,460) | (6,528) | (6,532) | (6,587) | (6,633) | (6,655) |
| Net Change in Total Pension Liability | (3,178) | 2,115 | (1,829) | (971) | (2,698) | (2,197) | (1,181) | (1,854) | (2,689) | (2,686) |
| Total Pension Liability - Beginning of Year * | 59,366 | 57,251 | 59,080 | 60,051 | 62,749 | 64,946 | 66,127 | 67,981 | 70,670 | 73,356 |
| Total Pension Liability - End of Year (a) | $ 56,188 | $ 59,366 | $ 57,251 | $ 59,080 | $ 60,051 | $ 62,749 | $ 64,946 | $ 66,127 | $ 67,981 | $ 70,670 |
| Plan Fiduciary Net Position | | | | | | | | | | |
| Contributions - Employer | $ 1,686 | $ 1,500 | $ 1,200 | $ 1,200 | $ 1,200 | $ 754 | $ 475 | $ 552 | $ 727 | $ 832 |
| Contributions - Employees | - | - | - | - | - | - | - | - | 1 | 4 |
| Net Investment Income (Loss) | 3,066 | 4,735 | 3,812 | (6,163) | 12,283 | 87 | 2,670 | 4,813 | 6,814 | (437) |
| Benefits Paid, including Refunds of Employee Contributions | (6,280) | (6,382) | (6,433) | (6,478) | (6,460) | (6,527) | (6,534) | (6,587) | (6,633) | (6,655) |
| Administrative Expenses | (113) | (122) | (110) | (92) | (128) | (161) | (106) | (168) | (172) | (122) |
| Transfers to Other DC Plans for Disability Benefits | - | - | - | - | - | - | (339) | - | - | - |
| Net Change in Plan Fiduciary Net Position | (1,641) | (269) | (1,531) | (11,533) | 6,895 | (5,847) | (3,834) | (1,390) | 737 | (6,378) |
| Plan Fiduciary Net Position, Beginning of Year | 41,275 | 41,544 | 43,075 | 54,608 | 47,713 | 53,560 | 57,394 | 58,784 | 58,047 | 64,425 |
| Plan Fiduciary Net Position, End of Year (b) | $ 39,634 | $ 41,275 | $ 41,544 | $ 43,075 | $ 54,608 | $ 47,713 | $ 53,560 | $ 57,394 | $ 58,784 | $ 58,047 |
| County's Net Pension Liability - Ending (a)-(b) | $ 16,554 | $ 18,091 | $ 15,707 | $ 16,005 | $ 5,443 | $ 15,036 | $ 11,386 | $ 8,733 | $ 9,197 | $ 12,623 |
| Plan Fiduciary Net Position as a Percentage of the Total Pension Liability | 70.54% | 69.53% | 72.56% | 72.91% | 90.94% | 76.04% | 82.47% | 86.79% | 86.47% | 82.13% |
| Covered Payroll ** | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| County's Net Pension Liability as a Percentage of Covered Payroll | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A |

* The liability values the January 1 data is rolled forward to June 30 using a 5.50% discounted rate.

** The covered payroll for the Teacher's Plan is $0 since all active employees are over Normal Retirement Age.

**KNOX COUNTY RETIREMENT AND PENSION BOARD AND SYSTEM**
**PENSION TRUST FUNDS OF KNOX COUNTY, TENNNESSEE**
**SCHEDULE OF COUNTY'S CLOSED DEFINED BENEFIT PLAN**
**EMPLOYER PENSION CONTRIBUTIONS**

**Last Ten Fiscal Years Ending June 30**

**(Dollar Amounts in Thousands)**

| **Single-Employer Defined Benefit Plan** | 2025 | 2024 | 2023 | 2022 | 2021 | 2020 | 2019 | 2018 | 2017 | 2016 |
|---|---|---|---|---|---|---|---|---|---|---|
| Actuarially Determined Contribution (ADC) | $ 3,699 | $ 3,327 | $ 3,005 | $ 3,220 | $ 3,533 | $ 3,611 | $ 3,153 | $ 2,956 | $ 3,119 | $ 3,111 |
| Contributions in Relation to the Actuarially Determined Contribution | 3,699 | 3,327 | 3,005 | 3,220 | 3,536 | 3,623 | 3,160 | 3,044 | 3,119 | 3,160 |
| Contribution Deficiency (Excess) | $ - | $ - | $ - | $ - | $ (3) | $ (12) | $ (7) | $ (88) | $ - | $ (49) |
| Covered Payroll * | $ 1,057 | $ 1,204 | $ 1,251 | $ 1,160 | $ 1,256 | $ 1,477 | $ 1,585 | $ 1,672 | $ 1,953 | $ 2,038 |
| Contributions as a Percentage of Covered Payroll | 349.97% | 276.42% | 240.16% | 277.74% | 281.47% | 245.31% | 199.33% | 182.08% | 159.71% | 155.04% |

Notes:
* Covered payroll is for the 12 month period ended January 1.

B. Valuation Date: January 1.
Measurement Date: June 30.

Actuarial determined contribution rates are calculated as of June 30, one year prior to the end of the fiscal year in which contributions are reported.

Methods and Assumptions used to Determine Contribution Rates:

| | |
|---|---|
| Actuarial Cost Method | Entry Age Normal |
| Amortization Method | Level Dollar, closed |
| Remaining Amortization Period | 19 Years as of 1/1/2014 |
| Asset Valuation Method | 5-year smoothed, subject to a 10% corridor around the fair value of assets |
| Salary Increases | Active Contributing: 2.50%; Active Not-Contributing: 3.00% |
| Cost of Living Increases | 3.00% on the original benefit |
| Investment Rate of Return | 5.50% |
| Retirement Age | Rates varying by age and participant type (contributing vs. non-contributing) |
| Mortality Table | Pre-retirement: Pub-2010 Amount-Weighted Below-Median Mortality Table for retirees and contingent annuitants. Fully generational with Scale MP-2021.<br>Post-retirement: Pub-2010 Amount-Weighted Below-Median Mortality Table for retirees and contingent annuitants, fully generational with Scale MP-2021. |
| Disability Table | Pub-2010 Amount-Weighted Disabled Mortality Table, Scale MP-2021 |

**KNOX COUNTY RETIREMENT AND PENSION BOARD AND SYSTEM**
**PENSION TRUST FUNDS OF KNOX COUNTY, TENNNESSEE**
**SCHEDULE OF COUNTY'S UOPP**
**EMPLOYER PENSION CONTRIBUTIONS**

**Last Ten Fiscal Years Ending June 30**

**(Dollar Amounts in Thousands)**

| **Single-Employer Defined Benefit Plan** | 2025 | 2024 | 2023 | 2022 | 2021 | 2020 | 2019 | 2018 | 2017 | 2016 |
|---|---|---|---|---|---|---|---|---|---|---|
| Actuarially Determined Contribution (ADC) | $ 11,867 | $ 10,191 | $ 8,129 | $ 7,481 | $ 7,356 | $ 6,942 | $ 5,675 | $ 5,298 | $ 4,077 | $ 3,547 |
| Contributions in Relation to the Actuarially Determined Contribution | 11,867 | 10,191 | 8,129 | 7,481 | 7,471 | 6,947 | 5,683 | 5,330 | 4,077 | 3,553 |
| Contribution Deficiency (Excess) | $ - | $ - | $ - | $ - | $ (115) | $ (5) | $ (8) | $ (32) | $ - | $ (6) |
| Covered Payroll * | $ 19,412 | $ 20,192 | $ 20,088 | $ 21,152 | $ 20,738 | $ 22,732 | $ 23,063 | $ 24,457 | $ 27,469 | $29,171 |
| Contributions as a Percentage of Covered Payroll | 61.13% | 50.47% | 40.47% | 35.37% | 36.03% | 30.56% | 24.64% | 23.11% | 16.67% | 12.94% |

Notes:
* Covered payroll is for the 12 month period ended January 1.
A. This is a 10-year schedule; however, the information in this schedule is not required to be presented retroactively. Years will be added to this schedule in future fiscal years until 10 years of information is available.

B. Valuation Date: January 1.
Measurement Date: June 30.

Actuarial determined contribution rates are calculated as of June 30, one year prior to the end of the fiscal year in which contributions are reported.

Methods and Assumptions used to Determine Contribution Rates:

| | |
|---|---|
| Actuarial Cost Method | Entry Age Normal |
| Amortization Method | Level Dollar, closed |
| Remaining Amortization Period | 27 Years as of 1/1/2024 |
| Asset Valuation Method | 5-year smoothed, subject to a 20% corridor around the fair value of assets |
| Salary Increases | 3.00% - In order to reflect increased earnings in the year of retirement, 5% increase is assumed to each participant's accrued benefit at retirement. |
| Cost of Living Increases | 3.00% through age 62 and then to 3.15% over age 62. |
| Investment Rate of Return | 7.00% |
| Retirement Age | Participants hired after age 40 - age 50 and 25 years of service<br>Participants hired before age 40 - varies by age and service |
| Mortality Table | Pub-2010 Amount-Weighted General Below Median Mortality Table with Adjustment, fully generational with Scale MP-2021.<br>Scale MP-2021, 6 years beyond each Valuation Date. |
| Disability Table | Pub-2010 Amount-Weighted Disabled Mortality Table |

**KNOX COUNTY RETIREMENT AND PENSION BOARD AND SYSTEM**
**PENSION TRUST FUNDS OF KNOX COUNTY, TENNNESSEE**
**SCHEDULE OF BOARD'S EMPLOYER PENSION CONTRIBUTIONS**

**Last Ten Fiscal Years Ending June 30**

**(Dollar Amounts in Thousands)**

| **Single-Employer Defined Benefit Plan** | 2025 | 2024 | 2023 | 2022 | 2021 | 2020 | 2019 | 2018 | 2017 | 2016 |
|---|---|---|---|---|---|---|---|---|---|---|
| Actuarially Determined Contribution (ADC) | $ 1,686 | $ 722 | $ 445 | $ 563 | $ 820 | $ 754 | $ 475 | $ 552 | $ 727 | $ 832 |
| Contributions in Relation to the Actuarially Determined Contribution | 1,686 | 1,500 | 1,200 | 1,200 | 1,200 | 754 | 475 | 552 | 727 | 832 |
| Contribution Deficiency (Excess) | $ - | $ (778) | $ (755) | $ (637) | $ (380) | $ - | $ - | $ - | $ - | $ - |
| Covered Payroll * | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| Contributions as a Percentage of Covered Payroll | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A |

Notes:
* Covered payroll is for the 12 month period ended January 1. The covered payroll for the Teacher's Plan is $0 since there are no active employees.

B. Valuation Date: January 1.
Measurement Date: June 30.

Actuarial determined contribution rates are calculated as of June 30, one year prior to the end of the fiscal year in which contributions are reported.

Methods and Assumptions used to Determine Contribution Rates:

| | |
|---|---|
| Actuarial Cost Method | Individual Entry Age Normal |
| Amortization Method | Level Dollar, closed |
| Remaining Amortization Period | 19 Years as of 1/1/2014 |
| Asset Valuation Method | 5-year smoothed subject to a 10% corridor around the fair value of assets |
| Salary Increases | N/A |
| Cost of Living Increases | 2.5% |
| Investment Rate of Return | 5.50% |
| Retirement Age | N/A for 2015+ |
| Mortality Table | Pub-2010 Amount-Weighted Below Median Mortality Table for retirees and contingent annuitants, fully generational with Scale MP-2021 |
| Disabled Mortality: | N/A |

**KNOX COUNTY RETIREMENT AND PENSION BOARD AND SYSTEM**
**PENSION TRUST FUNDS OF KNOX COUNTY, TENNNESSEE**
**CLOSED DEFINED BENEFIT PLAN**
**SCHEDULE OF INVESTMENT RETURNS**

**Last Ten Fiscal Years Ending June 30**

| **Single-Employer Defined Benefit Plans** | 2025 | 2024 | 2023 | 2022 | 2021 | 2020 | 2019 | 2018 | 2017 | 2016 |
|---|---|---|---|---|---|---|---|---|---|---|
| Annual Money-Weight Rate of Return (Loss), Net of Investment Expenses | 7.52% | 12.41% | 8.02% | -10.65% | 22.54% | 0.29% | 5.56% | 8.71% | 11.98% | (0.90%) |

**UOPP PLAN**
**SCHEDULE OF INVESTMENT RETURNS**

**Last Ten Fiscal Years Ending June 30**

| **Single-Employer Defined Benefit Plans** | 2025 | 2024 | 2023 | 2022 | 2021 | 2020 | 2019 | 2018 | 2017 | 2016 |
|---|---|---|---|---|---|---|---|---|---|---|
| Annual Money-Weight Rate of Return (Loss), Net of Investment Expenses | 10.57% | 11.87% | 10.05% | -12.64% | 28.99% | (0.91%) | 4.51% | 8.14% | 12.92% | (0.14%) |

**TEACHER'S PLAN**
**SCHEDULE OF INVESTMENT RETURNS**

**Last Ten Fiscal Years Ending June 30**

| **Single-Employer Defined Benefit Plans** | 2025 | 2024 | 2023 | 2022 | 2021 | 2020 | 2019 | 2018 | 2017 | 2016 |
|---|---|---|---|---|---|---|---|---|---|---|
| Annual Money-Weight Rate of Return (Loss), Net of Investment Expenses | 7.68% | 11.88% | 9.27% | -11.70% | 26.74% | 0.17% | 4.93% | 8.55% | 12.24% | (0.70%) |

# KNOX COUNTY, TENNESSEE
## Required Supplementary Information
## *June 30, 2025*

**SCHEDULE OF CHANGES IN KNOX COUNTY EXECUTIVE AND OFFICIAL'S NET PENSION LIABILITY (ASSET) AND RELATED RATIOS BASED ON PARTICIPATION IN THE KNOX COUNTY EXECUTIVES AND OFFICIAL'S PUBLIC PENSION PLAN OF TCRS**

**Last Ten Fiscal Years Ending June 30***

| **Agent Multiple-Employer Defined Benefit Plan - TCRS** | 2025* | 2024* | 2023* | 2022* | 2021* | 2020* | 2019* | 2018* | 2017* | 2016* |
|---|---|---|---|---|---|---|---|---|---|---|
| Total Pension Liability | | | | | | | | | | |
| Service Cost | $ 44,444 | $ 72,783 | $ 84,010 | $ 39,827 | $ 38,528 | $ 50,511 | $ 54,971 | $ 34,497 | $ 45,891 | $ 38,325 |
| Interest | 270,667 | 252,457 | 224,953 | 222,574 | 206,145 | 194,228 | 201,571 | 170,637 | 157,436 | 142,449 |
| Differences between Expected and Actual Experience | (50,614) | 129,462 | 248,118 | 2,004 | 80,897 | 22,793 | (270,056) | 269,763 | 64,944 | 91,692 |
| Change of Assumptions | - | - | - | 64,171 | - | - | - | 91,662 | - | - |
| Benefits Payment, including Refunds of Employee Contributions | (154,471) | (158,705) | (118,064) | (102,162) | (98,359) | (84,001) | (82,602) | (81,204) | (80,538) | (79,872) |
| Net Change in Total Pension Liability | 110,026 | 295,997 | 439,017 | 226,414 | 227,211 | 183,531 | (96,116) | 485,355 | 187,733 | 192,594 |
| Total Pension Liability - Beginning of Year | 4,042,669 | 3,746,672 | 3,307,655 | 3,081,241 | 2,854,030 | 2,670,499 | 2,766,615 | 2,281,260 | 2,093,527 | 1,900,933 |
| Total Pension Liability - End of Year (a) | $4,152,695 | $4,042,669 | $3,746,672 | $3,307,655 | $3,081,241 | $2,854,030 | $2,670,499 | $2,766,615 | $2,281,260 | $2,093,527 |
| Plan Fiduciary Net Position | | | | | | | | | | |
| Contributions - Employer | $ 28,601 | $ 28,000 | $ 114,213 | $ 111,107 | $ 108,511 | $ 131,794 | $ 130,224 | $ 121,769 | $ 105,298 | $ 102,177 |
| Contributions - Employees | 59,338 | 58,091 | 61,804 | 60,319 | 58,909 | 57,754 | 57,166 | 56,063 | 48,435 | 47,000 |
| Net Investment Income | 413,928 | 271,490 | (160,980) | 850,000 | 152,472 | 207,018 | 205,080 | 241,276 | 52,836 | 57,404 |
| Benefits Paid, including Refunds of Employee Contributions | (154,471) | (158,705) | (118,064) | (102,162) | (98,359) | (84,001) | (82,602) | (81,204) | (80,538) | (79,872) |
| Administrative Expenses | (820) | (735) | (691) | (626) | (620) | (642) | (665) | (581) | (454) | (305) |
| Net Change in Plan Fiduciary Net Position | 346,576 | 198,141 | (103,718) | 918,638 | 220,913 | 311,923 | 309,203 | 337,323 | 125,577 | 126,404 |
| Plan Fiduciary Net Position, Beginning of Year | 4,273,717 | 4,075,576 | 4,179,294 | 3,260,656 | 3,039,743 | 2,727,820 | 2,418,617 | 2,081,294 | 1,955,717 | 1,829,313 |
| Plan Fiduciary Net Position, End of Year (b) | $4,620,293 | $4,273,717 | $4,075,576 | $4,179,294 | $3,260,656 | $3,039,743 | $2,727,820 | $2,418,617 | $2,081,294 | $1,955,717 |
| Net Pension Liability (asset) - Ending (a)-(b) | $ (467,598) | $ (231,048) | $ (328,904) | $ (871,639) | $ (179,415) | $ (185,713) | $ (57,321) | $ 347,998 | $ 199,966 | $ 137,810 |
| Plan Fiduciary Net Position as a Percentage of the Total Pension Liability | 111.26% | 105.72% | 108.78% | 126.35% | 105.82% | 106.51% | 102.15% | 87.42% | 91.23% | 93.42% |
| Covered Payroll | $1,186,769 | $1,161,816 | $1,236,074 | $1,206,371 | $1,178,188 | $1,155,077 | $1,143,319 | $1,121,264 | $ 968,701 | $ 939,994 |
| Net Pension Liability (asset) as a Percentage of Covered Payroll | -39.40% | -19.89% | -26.61% | -72.25% | -15.23% | -16.08% | -5.01% | 31.04% | 20.64% | 14.66% |

Notes:

* The amounts presented were determined as of June 30 of the prior year (measurement date).

Change of Assumptions: In 2022, amounts reported as changes of assumptions resulted from changes to the inflation rate, investment rate of return, cost-of-living adjustment, and mortality improvements. In 2018, amounts reported as changes of assumptions resulted from changes to the inflation rate, investment rate of return, cost of living adjustment, salary growth, and mortality improvements.

**SCHEDULE OF KNOX COUNTY EXECUTIVE AND OFFICIAL'S EMPLOYER CONTRIBUTIONS**
**BASED ON PARTICIPATION IN THE PUBLIC EMPLOYEE PENSION PLAN OF TCRS**
**KNOX COUNTY EXECUTIVE AND OFFICIAL'S**

**Last Ten Fiscal Years Ending June 30**

| **Agent Multiple-Employer Defined Benefit Plan - TCRS** | 2025 | 2024 | 2023 | 2022 | 2021 | 2020 | 2019 | 2018 | 2017 | 2016 |
|---|---|---|---|---|---|---|---|---|---|---|
| Actuarially Determined Contribution (ADC) | $ 26,022 | $ 28,601 | $ 28,000 | $ 114,213 | $ 111,106 | $ 108,511 | $ 131,795 | $ 130,224 | $ 121,769 | $ 105,298 |
| Contributions in Relation to the Actuarially Determined Contribution | 26,022 | 28,601 | 28,000 | 114,213 | 111,106 | 108,511 | 131,795 | 130,224 | 121,769 | 105,298 |
| Contribution Deficiency (Excess) | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| Covered Payroll | $1,075,290 | $1,186,769 | $1,161,816 | $1,236,074 | $1,206,371 | $1,178,188 | $1,155,077 | $1,143,319 | $1,121,264 | $ 968,701 |
| Contributions as a Percentage of Covered Payroll | 2.42% | 2.41% | 2.41% | 9.24% | 9.21% | 9.21% | 11.41% | 11.39% | 10.86% | 10.87% |

Valuation Date: Actuarially determined contribution rates for the year ended June 30, 2025 were based on the results of the June 30, 2023 actuarial valuation. Details below are the methods and assumptions used in the June 30, 2022 actuarial valuation.

| | |
|---|---|
| Actuarial Cost Method | Entry Age Normal |
| Amortization Method | Level dollar, closed (not to exceed 20 years) |
| Remaining Amortization Period | Various |
| Asset Valuation Method | 10-year smoothed within a 20% corridor to fair value |
| Inflation | 2.25% |
| Salary Increases | Graded salary ranges from 8.72 to 3.44% based on age, including inflation, averaging 4.00% |
| Investment Rate of Return | 6.75%, net of investment expense, including inflation |
| Retirement Age | Pattern of retirement determined by experience study |
| Mortality | Customized table based on actual experience including an adjustment for some anticipated improvement. |
| Cost of Living Adjustments | 2.125%, if provided |

**SCHEDULE OF CHANGES IN KNOX COUNTY - BOE HYBRID WITH COST CONTROLS NET PENSION LIABILITY (ASSET) AND RELATED RATIOS BASED ON PARTICIPATION IN THE PUBLIC EMPLOYEE PENSION PLAN OF TCRS**

**Last Two Fiscal Years Ending June 30***

| **Agent Multiple-Employer Defined Benefit Plan - TCRS** | 2025* | 2024* |
|---|---|---|
| Total Pension Liability | | |
| Service Cost | $ 921,203 | $ 713,205 |
| Interest | 109,880 | - |
| Differences between Expected and Actual Experience | 1,481,399 | - |
| Change of Assumptions | - | - |
| Benefits Payment, including Refunds of Employee Contributions | (9,559) | (1,780) |
| Net Change in Total Pension Liability | 2,502,923 | 711,425 |
| Total Pension Liability - Beginning of Year | 711,425 | - |
| Total Pension Liability - End of Year (a) | $ 3,214,348 | $ 711,425 |
| Plan Fiduciary Net Position | | |
| Contributions - Employer | $ 805,741 | $ 252,129 |
| Contributions - Employees | 1,624,490 | 508,326 |
| Net Investment Income | 188,034 | 24,577 |
| Benefits Paid, including Refunds of Employee Contributions | (9,559) | (1,780) |
| Administrative Expenses | (80,116) | (27,420) |
| Net Change in Plan Fiduciary Net Position | 2,528,590 | 755,832 |
| Plan Fiduciary Net Position, Beginning of Year | 755,832 | - |
| Plan Fiduciary Net Position, End of Year (b) | $ 3,284,422 | $ 755,832 |
| Net Pension Liability (asset) - Ending (a)-(b) | $ (70,074) | $ (44,407) |
| Plan Fiduciary Net Position as a Percentage of the Total Pension Liability | 102.18% | 106.24% |
| Covered Payroll | $ 32,516,551 | $ 10,168,779 |
| Net Pension Liability (asset) as a Percentage of Covered Payroll | -0.22% | -0.44% |

Notes:

* The amounts presented were determined as of June 30 of the prior year (measurement date).

This is a 10-year schedule; however, the information in this schedule is not required to be presented retroactively. Years will be added to this schedule in future fiscal years until 10 years of information is available.

**SCHEDULE OF KNOX COUNTY - BOE HYBRID WITH COST CONTROLS EMPLOYER CONTRIBUTIONS**
**BASED ON PARTICIPATION IN THE PUBLIC EMPLOYEE PENSION PLAN OF TCRS**

**Last Three Fiscal Years Ending June 30**

| **Agent Multiple-Employer Defined Benefit Plan - TCRS** | 2025 | 2024 | 2023 |
|---|---|---|---|
| Actuarially Determined Contribution (ADC) | $ 1,168,807 | $ 805,741 | $ 252,129 |
| Contributions in Relation to the Actuarially Determined Contribution | 1,168,807 | 805,741 | 252,129 |
| Contribution Deficiency (Excess) | $ - | $ - | $ - |
| Covered Payroll | $ 42,389,436 | $ 32,516,551 | $ 10,168,779 |
| Contributions as a Percentage of Covered Payroll | 2.76% | 2.48% | 2.48% |
| Stabilization Reserve Trust Deposits as a Percentage of Knox County School's Covered Payroll | 1.24% | 1.52% | 1.52% |

This is a 10-year schedule; however, the information in this schedule is not required to be presented retroactively.
Years will be added to this schedule in future fiscal years until 10 years of information is available.

Valuation Date: Actuarially determined contribution rates for the year ended June 30, 2024 were based on the results of the June 30, 2022 actuarial valuation. Details below are the methods and assumptions used in the June 30, 2022 actuarial valuation.

| | |
|---|---|
| Actuarial Cost Method | Entry Age Normal |
| Amortization Method | Level dollar, closed (not to exceed 20 years) |
| Remaining Amortization Period | Various |
| Asset Valuation Method | 10-year smoothed within a 20% corridor to fair value |
| Inflation | 2.25% |
| Salary Increases | Graded salary ranges from 8.72 to 3.44% based on age, including inflation, averaging 4.00% |
| Investment Rate of Return | 6.75%, net of investment expense, including inflation |
| Retirement Age | Pattern of retirement determined by experience study |
| Mortality | Customized table based on actual experience including an adjustment for some anticipated improvement. |
| Cost of Living Adjustments | 2.125%, if provided |

**SCHEDULE OF KNOX COUNTY SCHOOLS'**
**PROPORTIONATE SHARE OF THE NET PENSION LIABILITY (ASSET)**
**TEACHER LEGACY PENSION PLAN OF TCRS**

**Last Ten Fiscal Years Ending June 30***

| Cost Sharing Multiple-Employer Defined Benefit Plan - TCRS | 2025* | 2024* | 2023* | 2022* | 2021* | 2020* | 2019* | 2018* | 2017* | 2016* |
|---|---|---|---|---|---|---|---|---|---|---|
| Knox County School's Proportion of the Net Pension Liability (Asset) | 6.03% | 6.12% | 6.09% | 6.01% | 6.04% | 5.52% | 6.91% | 6.10% | 6.21% | 6.26% |
| Knox County School's Proportionate Share of the Net Pension Liability (Asset) | $ (103,927,177) | $ (72,140,084) | $ (74,747,443) | $ (259,057,393) | $ (46,070,839) | $ (56,730,932) | $ (24,319,977) | $ (1,995,550) | $ 38,804,134 | $ 2,564,810 |
| Knox County School's Covered Payroll | $ 200,063,809 | $ 199,947,010 | $ 200,671,687 | $ 197,102,415 | $ 200,768,986 | $ 184,948,999 | $ 242,147,658 | $ 216,664,053 | $ 224,140,267 | $ 234,393,501 |
| Knox County School's Proportionate Share of the Net Pension Liability (Asset) as a Percentage of its Covered Payroll | (51.95%) | (36.08%) | (37.25%) | (131.43%) | (22.95%) | (30.67%) | (10.04%) | (0.92%) | 17.31% | 1.09% |
| Plan Fiduciary Net Position as a Percentage of the Total Pension Liability | 105.76% | 104.11% | 104.42% | 116.13% | 103.09% | 104.28% | 101.49% | 100.14% | 97.14% | 99.81% |

Notes:

* The amounts presented were determined as of June 30 of the prior year (measurement date).

Change of Assumptions: In 2021, the following assumptions were changed: decreased inflation rate from 2.50 percent to 2.25 percent; decreased the investment rate of return from 7.25 percent to 6.75 percent; decreased the cost of living adjustment from 2.25 percent to 2.125 percent; and modified mortality assumptions.

In 2017, the following assumptions were changed: decreased inflation rate from 3.00 percent to 2.50 percent; decreased the investment rate of return from 7.50 percent to 7.25 percent; decreased the cost-of-living adjustment from 2.50 percent to 2.25 percent; decreased modified mortality assumptions.

**SCHEDULE OF KNOX COUNTY SCHOOLS' EMPLOYER CONTRIBUTIONS**
**TEACHER LEGACY PENSION PLAN OF TCRS**

**Last Ten Fiscal Years Ending June 30**

| **Cost Sharing Multiple-Employer Defined Benefit Plan - TCRS** | 2025 | 2024 | 2023 | 2022 | 2021 | 2020 | 2019 | 2018 (B) | 2017 | 2016 |
|---|---|---|---|---|---|---|---|---|---|---|
| Contractually Required Contribution | $ 13,524,268 | $ 13,580,448 | $ 17,254,933 | $ 20,659,472 | $ 20,245,288 | $ 21,374,430 | $ 19,342,206 | $ 21,984,186 | $ 19,490,507 | $ 20,262,260 |
| Contributions in Relation to the Contractually Required Contribution | 13,524,268 | 13,580,448 | 17,254,933 | 20,659,472 | 20,245,288 | 21,374,430 | 19,342,206 | 21,984,186 | 19,490,507 | 20,262,260 |
| Contribution Deficiency (Excess) | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| Knox County School's Covered Payroll | $ 213,400,752 | $ 200,063,809 | $ 199,947,010 | $ 200,671,687 | $ 197,102,415 | $ 200,768,986 | $184,915,833 | $ 242,116,434 | $216,664,053 | $ 224,140,267 |
| Contributions as a Percentage of Knox County School's Covered Payroll | 6.34% | 6.79% | 8.63% | 10.30% | 10.27% | 10.65% | 10.46% | 9.08% | 9.00% | 9.04% |

Notes:

(A) Valuation Date: Actuarially determined contribution rates for the year ended June 30, 2025 were calculated based on the June 30, 2023 valuation.

(B) During FY 2018 Knox County Schools remitted the employer contributions for ten month contract employees in June 2018 for the July and August 2019 payroll.

**SCHEDULE OF KNOX COUNTY SCHOOLS'**
**PROPORTIONATE SHARE OF THE NET PENSION LIABILITY (ASSET)**
**TEACHER RETIREMENT PLAN OF TCRS**

**Last Ten Fiscal Years Ending June 30***

| Cost Sharing Multiple-Employer Defined Benefit Plan - TCRS | 2025* | 2024* | 2023* | 2022* | 2021* | 2020* | 2019* | 2018* | 2017* | 2016* |
|---|---|---|---|---|---|---|---|---|---|---|
| Knox County School's Proportion of the Net Pension Liability (Asset) | 6.35% | 6.45% | 6.26% | 6.45% | 6.33% | 5.75% | 7.02% | 6.24% | 6.43% | 6.97% |
| Knox County School's Proportionate Share of the Net Pension Liability (Asset) | $ (4,525,439) | $ (2,735,630) | $ (1,896,143) | $ (6,991,122) | $ (3,602,386) | $ (3,243,062) | $ (3,182,975) | $ (1,645,866) | $ (668,960) | $ (280,487) |
| Knox County School's Covered Payroll | $148,815,925 | $128,323,925 | $108,147,609 | $93,151,186 | $80,297,958 | $60,777,948 | $61,196,108 | $39,855,536 | $28,274,452 | $14,486,226 |
| Knox County School's Proportionate Share of the Net Pension Liability (Asset) as a Percentage of its Covered Payroll | -3.04% | -2.13% | -1.75% | -7.51% | (4.49%) | (5.34%) | (5.20%) | (4.13%) | (2.37)% | -1.94% |
| Plan Fiduciary Net Position as a Percentage of the Total Pension Liability | 106.49% | 104.97% | 104.55% | 121.53% | 116.52% | 123.07% | 126.97% | 126.81% | 121.88% | 127.46% |

Notes:

* The amounts presented were determined as of June 30 of the prior fiscal year.

Changes of Assumptions: In 2021, the following assumptions were changed: decreased inflation rate from 2.50 percent to 2.25 percent; decreased the investment rate of return from 7.25 percent to 6.75 percent; decreased the cost of living adjustment from 2.25 percent to 2.125 percent; and modified mortality assumptions.
In 2017, the following assumptions were changed: decreased inflation rate from 3.00 percent to 2.50 percent; decreased the investment rate of return from 7.50 percent to 7.25 percent; decreased the cost-of-living adjustment from 2.50 percent to 2.25 percent; decreased salary growth graded ranges from and average of 4.25 percent to an average of 4.00 percent; and modified mortality assumptions.

**SCHEDULE OF KNOX COUNTY SCHOOLS' EMPLOYER CONTRIBUTIONS**
**TEACHER RETIREMENT PLAN OF TCRS**

**Last Ten Fiscal Years Ending June 30**

| **Cost Sharing Multiple-Employer Defined Benefit Plan - TCRS** | 2025 | 2024 | 2023 | 2022 | 2021 | 2020 | 2019 | 2018 **(B)** | 2017 | 2016 |
|---|---|---|---|---|---|---|---|---|---|---|
| Contractually Required Contribution | $ 5,112,308 | $ 4,400,918 | $ 3,682,844 | $ 2,148,542 | $ 1,881,559 | $ 1,622,856 | $ 1,171,936 | $ 2,443,004 | $ 1,637,711 | $ 707,767 |
| Contributions in Relation to the Contractually Required Contribution | 5,112,308 | 4,400,918 | 3,682,844 | 2,148,542 | 1,881,559 | 1,622,856 | 1,171,936 | 2,443,004 | 1,637,711 | 1,130,975 |
| Contribution Deficiency (Excess) | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ (423,208) |
| Knox County School's Covered Payroll | $170,410,294 | $148,815,925 | $ 128,323,925 | $ 108,147,609 | $ 93,151,186 | $ 80,297,958 | $ 60,409,367 | $ 61,075,221 | $ 39,885,536 | $ 28,274,452 |
| Contributions as a Percentage of Knox County School's Covered Payroll | 3.00% | 2.96% | 2.87% | 1.99% | 2.02% | 2.02% | 1.94% | 4.00% | 4.11% | 4.00% |
| Stabilization Reserve Trust Deposits as a Percentage of Knox County School's Covered Payroll | 1.00% | 1.04% | 1.13% | 2.01% | 1.98% | 1.98% | 2.06% | - | - | - |

Notes:

(A) Valuation Date: Actuarially determined contribution rates for the year ended June 30, 2025 were calculated based on the June 30, 2023 valuation.

(B) During FY 2018, Knox County Schools remitted the employer contributions for ten month contract employees in June 2018 for the July and August 2018 payroll.

KNOX COUNTY, TENNESSEE

# Required Supplementary Information

***June 30, 2025***

**OPEB - RETIREE HEALTHCARE PLAN**

**SCHEDULE OF CHANGES IN THE COUNTY'S NET OPEB LIABILITY AND RELATED RATIOS**

**Last Eight Fiscal Years**

(Dollar Amounts in Thousands)

| **OPEB - Retiree Healthcare Plan** | 2025 | 2024 | 2023 | 2022 | 2021 | 2020 | 2019 | 2018 (A) |
|---|---|---|---|---|---|---|---|---|
| Total OPEB Liability | | | | | | | | |
| Service Cost | $ 297 | $ 290 | $ 381 | $ 372 | $ 390 | $ 350 | $ 470 | $ 394 |
| Interest | 460 | 438 | 505 | 479 | 504 | 485 | 647 | 615 |
| Differences between Expected and Actual Experience | - | (2,838) | - | (747) | - | (1,764) | - | 77 |
| Changes in Benefit Terms | - | 362 | - | - | - | - | - | - |
| Changes of Assumptions | 103 | 545 | (644) | 73 | 269 | (1,371) | (361) | 923 |
| Benefits Payment, including Refunds of Employee Contributions | (447) | (370) | (476) | (359) | (374) | (290) | (395) | (359) |
| Net Change in Total OPEB Liability | 413 | (1,573) | (234) | (182) | 789 | (2,590) | 361 | 1,650 |
| Total OPEB Liability - Beginning of Year | 6,792 | 8,365 | 8,599 | 8,781 | 7,992 | 10,582 | 10,221 | 8,571 |
| Total OPEB Liability - End of Year (a) | $ 7,205 | $ 6,792 | $ 8,365 | $ 8,599 | $ 8,781 | $ 7,992 | $ 10,582 | $ 10,221 |
| Plan Fiduciary Net Position | | | | | | | | |
| Differences between Expected and Actual Experience | $ 105 | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| Contributions -Trust | - | 609 | 601 | 666 | 524 | 960 | 960 | 850 |
| Contributions - Employer Non Trust | 447 | 370 | 476 | 359 | 374 | 290 | 395 | 359 |
| Benefit Payments | (447) | (370) | (476) | (359) | (374) | (290) | (395) | (359) |
| Net Investment Income | 533 | 788 | 518 | (792) | 1,192 | 60 | 65 | 106 |
| Administrative Expense | - | (71) | (68) | (63) | (67) | (52) | (59) | (49) |
| Net Change in Plan Fiduciary Net Position | 638 | 1,326 | 1,051 | (189) | 1,649 | 968 | 966 | 907 |
| Plan Fiduciary Net Position, Beginning of Year* | 7,950 | 6,624 | 5,573 | 5,762 | 4,113 | 3,145 | 2,179 | 1,272 |
| Plan Fiduciary Net Position, End of Year (b) | $ 8,588 | $ 7,950 | $ 6,624 | $ 5,573 | $ 5,762 | $ 4,113 | $ 3,145 | $ 2,179 |
| County's Net OPEB Liability (Asset) - Ending (a) - (b) | $ (1,383) | $ (1,158) | $ 1,741 | $ 3,026 | $ 3,019 | $ 3,879 | $ 7,437 | $ 8,042 |
| Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability (Asset) | 119.20% | 117.05% | 79.19% | 64.81% | 65.62% | 51.47% | 29.72% | 21.32% |
| Covered Employee Payroll ** | $ 110,276 | $ 106,547 | $ 110,276 | $ 106,547 | $ 114,623 | $ 110,747 | $ 105,467 | $ 101,900 |
| County's Net OPEB Liability (Asset) as a Percentage of Covered Employee Payroll | -1.25% | -1.09% | 1.58% | 2.84% | 2.63% | 3.50% | 7.05% | 7.89% |

Notes:

(A) FY2018 was the first year that GASB 75 was adopted. Additional years will be added in the future until 10 years of information is available.

* For FY2018, the beginning value shown is July 1, 2017.

** The covered employee payroll is for the 12 month period ended June 30.

Assumption Changes: A discount rate of 7.00% was used for the fiscal year ending June 30, 2017, 6.16% for 2018, 6.57% for 2019, 6.15% for 2020, 5.77% for 2021-2022. 6.70% for 2023 and 2024.

**OPEB - RETIREE HEALTHCARE PLAN**
**SCHEDULE OF COUNTY'S OPEB CONTRIBUTIONS**

**Last Eight Fiscal Years**

(Dollar Amounts in Thousands)

| **OPEB - Retiree Healthcare Plan** | 2025 | 2024 | 2023 | 2022 | 2021 | 2020 | 2019 | 2018 (A) |
|---|---|---|---|---|---|---|---|---|
| Actuarially Determined Contribution (ADC) | $ 256 | $ 325 | $ 597 | $ 531 | $ 648 | $ 674 | $ 960 | $ 874 |
| Contributions in Relation to the Actuarially Determined Contribution | 447 | 979 | 1,076 | 1,025 | 898 | 1,250 | 1,355 | 1,209 |
| Contribution Deficiency (Excess) | $ (191) | $ (654) | $ (479) | $ (494) | $ (250) | $ (576) | $ (395) | $ (335) |
| Covered Employee Payroll* | $ 110,276 | $ 106,547 | $ 110,276 | $ 106,547 | $ 114,623 | $ 110,747 | $ 105,467 | $ 101,900 |
| Contributions as a Percentage of Covered Employee Payroll | 0.41% | 0.92% | 0.98% | 0.96% | 0.78% | 1.13% | 1.28% | 1.19% |

NOTES:

* The covered employee payroll is for the 12 month period ended June 30.

(A) FY2018 was the first year that GASB 75 was adopted. Additional years will be added in the future until 10 years of information is available.

Valuation Date: July 1, 2023

Measurement Date: June 30, 2024

Actuarial determined contribution rates are calculated as of June 30, one year prior to the end of the fiscal year in which contributions are reported.

Methods and Assumptions used to Determine Contribution Rates:

| | |
|---|---|
| Actuarial Cost Method | Entry Age Normal |
| Amortization Method | Level Percentage of Payroll |
| Remaining Amortization Period | 23 Years |
| Asset Valuation | Fair Value |
| Inflation | 2.00% |
| Healthcare Trend Rates | 7.5% initially, decreasing to an ultimate rate of 4.5% in 2030 |
| Salary Increases | 3.50% |
| Payroll Growth | 2.50% |
| Investment Rate of Return | 6.50% |
| Average Assumed Retirement Age | 58 |
| Mortality Table | PUB-2010 headcount-weighted total dataset table with Scale MP-2021 |

## OPEB - RETIREE HEALTHCARE PLAN
## SCHEDULE OF ANNUAL MONEY-WEIGHTED RATE OF RETURN

**Last Eight Fiscal Years**

| | 2025 | 2024 | 2023 | 2022 | 2021 | 2020 | 2019 | 2018(A) |
|---|---|---|---|---|---|---|---|---|
| Annual Money-Weighted Rate of Return (Loss), Net of Investment Expenses | 8.02% | 10.79% | 7.92% | -3.29% | 26.38% | 4.27% | 0.27% | 4.27% |

Note:
(A) FY 2018 was the first year that GASB 75 was adopted. Additional years will be added in the future until 10 years of information is available.

KNOX COUNTY, TENNESSEE

# Required Supplementary Information

***June 30, 2025***

**OPEB - DISABILITY PLAN**

**SCHEDULE OF CHANGES IN THE COUNTY'S NET OPEB LIABILITY AND RELATED RATIOS**

**Last Eight Fiscal Years**

(Dollar Amounts in Thousands)

| **OPEB - Disability Plan** | 2025 | 2024 | 2023 | 2022 | 2021 | 2020 | 2019 | 2018 (A) |
|---|---|---|---|---|---|---|---|---|
| Total OPEB Liability | | | | | | | | |
| Service Cost | $ 254 | $ 244 | $ 251 | $ 247 | $ 240 | $ 238 | $ 230 | $ 315 |
| Interest | 236 | 219 | 260 | 243 | 243 | 265 | 252 | 209 |
| Differences between Expected and Actual Experience | 511 | 417 | 114 | 317 | (32) | (420) | (36) | 1,053 |
| Changes of Assumptions | (1) | 8 | (359) | - | 2 | (3) | 24 | (618) |
| Benefits Payment, including Refunds of Employee Contributions | (668) | (615) | (584) | (545) | (406) | (328) | (281) | (247) |
| Net Change in Total OPEB Liability | 332 | 273 | (318) | 262 | 47 | (248) | 189 | 712 |
| Total OPEB Liability - Beginning of Year | 3,707 | 3,434 | 3,752 | 3,490 | 3,443 | 3,691 | 3,502 | 2,790 |
| Total OPEB Liability - End of Year (a) | $ 4,039 | $ 3,707 | $ 3,434 | $ 3,752 | $ 3,490 | $ 3,443 | $ 3,691 | $ 3,502 |
| Plan Fiduciary Net Position | | | | | | | | |
| Contributions - Employer | $ 1,341 | $ 1,275 | $ 430 | $ 3,126 | $ 1,199 | $ 1,228 | $ 1,422 | $ 1,166 |
| Net Investment Income | 298 | 358 | 200 | (476) | 474 | 11 | (13) | 165 |
| Other | - | 18 | 27 | - | (14) | (11) | (41) | (13) |
| Benefit Payments | (668) | (614) | (584) | (545) | (406) | (328) | (281) | (247) |
| Administrative Expense | (950) | (627) | (711) | (931) | (606) | (960) | (907) | (1,351) |
| Net Change in Plan Fiduciary Net Position | 21 | 410 | (638) | 1,174 | 647 | (60) | 180 | (280) |
| Plan Fiduciary Net Position, Beginning of Year* | 2,704 | 2,294 | 2,932 | 1,758 | 1,111 | 1,171 | 991 | 1,271 |
| Plan Fiduciary Net Position, End of Year (b) | $ 2,725 | $ 2,704 | $ 2,294 | $ 2,932 | $ 1,758 | $ 1,111 | $ 1,171 | $ 991 |
| County's Net OPEB Liability - Ending (a) - (b) | $ 1,314 | $ 1,003 | $ 1,140 | $ 820 | $ 1,732 | $ 2,332 | $ 2,520 | $ 2,511 |
| Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability | 67.47% | 72.94% | 66.80% | 78.14% | 50.37% | 32.27% | 31.73% | 28.30% |
| Covered Employee Payroll ** | $ 204,477 | $ 200,835 | $ 192,174 | $ 189,451 | $ 183,771 | $ 181,072 | $ 178,757 | $ 170,264 |
| County's Net OPEB Liability as a Percentage of Covered Employee Payroll | 0.64% | 0.50% | 0.59% | 0.43% | 0.94% | 1.29% | 1.41% | 1.47% |

Notes:

(A) FY2018 was the first year that GASB 75 was adopted. Additional years will be added in the future until 10 years of information is available.

* For FY2018, the beginning value shown is July 1, 2017.

**The covered employee payroll is for the 12 month period ended June 30

**OPEB - DISABILITY PLAN**
**SCHEDULE OF COUNTY'S OPEB CONTRIBUTIONS**

**Last Eight Fiscal Years**

(Dollar Amounts in Thousands)

| **OPEB - Disability Plan** | 2025 | 2024 | 2023 | 2022 | 2021 | 2020 | 2019 | 2018 (A) |
|---|---|---|---|---|---|---|---|---|
| Actuarially Determined Contribution (ADC) | $ 1,341 | $ 1,275 | $ 430 | $ 528 | $ 556 | $ 579 | $ 503 | $ 453 |
| Contributions in Relation to the Actuarially Determined Contribution | 1,341 | 1,275 | 430 | 3,082 | 1,199 | 1,228 | 1,422 | 1,166 |
| Contribution Deficiency (Excess) | $ - | $ - | $ - | $ (2,554) | $ (643) | $ (649) | $ (919) | $ (713) |
| Covered Employee Payroll* | $ 200,835 | $ 192,174 | $ 189,451 | $ 183,771 | $ 181,072 | $ 178,757 | $ 170,264 | $ 162,813 |
| Contributions as a Percentage of Covered Employee Payroll | 0.67% | 0.66% | 0.23% | 1.68% | 0.66% | 0.69% | 0.84% | 0.72% |

Notes:

* The covered employee payroll is for the 12 month period ended June 30.

(A) FY2018 was the first year that GASB 75 was adopted. Additional years will be added in the future until 10 years of information is available.

Valuation Date: January 1, 2025
Measurement Date: June 30, 2025
Actuarial determined contribution rates are calculated as of June 30, one year prior to the end of the fiscal year in which contributions are reported.

Methods and Assumptions used to Determine Contribution Rates:

| | |
|---|---|
| Actuarial Cost Method | Entry Age Normal |
| Amortization Method | Level Dollar, closed |
| Remaining Amortization Period | 20 Years, as of January 1, 2014 |
| Asset Valuation Method | 5-year smoothed, subject to a 20% corridor around the fair value of assets |
| Inflation | 2.45% |
| Salary | 4.00% for STAR, and Closed DB active non-contributing, 2.50% for Closed DB active contributing.<br>3.00% for UOPP (prior year 4.00%) |
| Cost of Living Increase | None |
| Investment Rate of Return | 6.5% |
| Retirement Age | Closed DB Plan - Varies by age and service<br>Asset Accumulation - Varies by age and service<br>UOPP - Varies by age and service<br>STAR - Age 57 with 10 years of credited service |
| Disabled Mortality | Pub-2010 Amount-Weighted Non-Safety Mortality Table for Disabled Retirees (Males and Females), fully generational with Scale MP-2021 |
| Disabled Type | Closed DB - Not in Line of Duty<br>Asset Accumulation - Not in Line of Duty<br>UOPP - In Line of Duty<br>STAR - In Line of Duty |
| Healthy Mortality | County & Asset Accumulation:<br>Pub-2010 Amount-Weighted General Below-Median Mortality Table, fully generational with Scale MP-2021<br>UOPP & STAR Pre-Retirement:<br>Pub-2010 Amount-Weighted Below-Median Mortality Table for Safety Employees, with rates multiplied by 1.5 at each age of Males and no adjustments for Females, fully generational with Scale MP-2021 |

**OPEB - DISABILITY PLAN**
**SCHEDULE OF ANNUAL MONEY-WEIGHTED RATE OF RETURN**

**Last Eight Fiscal Years**

| | 2025 | 2024 | 2023 | 2022 | 2021 | 2020 | 2019 | 2018(A) |
|---|---|---|---|---|---|---|---|---|
| Annual Money-Weighted Rate of Return (Loss), Net of Investment Expenses | 9.52% | 12.72% | 8.02% | -16.57% | 29.16% | 0.87% | 0.15% | 11.89% |

Note:
(A) FY 2018 was the first year that GASB 75 was adopted. Additional years will be added in the future until 10 years of information is available.

**OPEB - CLOSED TEACHER GROUP OPEB PLAN**
**SCHEDULE OF CHANGES IN THE BOARD'S PROPORTIONATE SHARE OF COLLECTIVE OPEB LIABILITY AND RELATED RATIOS**

**Last Eight Fiscal Years**

(Dollar Amounts in Thousands)

| | 2025 | 2024 | 2023 | 2022 | 2021 | 2020 | 2019 | 2018 |
|---|---|---|---|---|---|---|---|---|
| **Total OPEB Liability** | | | | | | | | |
| Service Cost | $ 3,726 | $ 3,425 | $ 4,399 | $ 3,186 | $ 2,541 | $ 2,632 | $ 2,949 | $ 3,172 |
| Interest | 2,821 | 2,495 | 1,595 | 1,330 | 1,626 | 1,630 | 1,838 | 1,538 |
| Differences between Expected and Actual Experience | (1,222) | (1,350) | 2,371 | (433) | 6,018 | 3,746 | (9,298) | - |
| Changes of Assumptions | 1,465 | 5,071 | (7,437) | 11,800 | 6,205 | (3,686) | 1,405 | (2,376) |
| Benefit Payments | (2,905) | (3,354) | (3,334) | (3,521) | (2,818) | (3,065) | (3,277) | (3,078) |
| Net Change in Total OPEB Liability | 3,885 | 6,287 | (2,406) | 12,362 | 13,572 | 1,257 | (6,383) | (744) |
| Total OPEB Liability - Beginning | 74,997 | 68,710 | 71,116 | 58,754 | 45,182 | 43,925 | 50,308 | 51,052 |
| Total OPEB Liability - Ending | $ 78,882 | $ 74,997 | $ 68,710 | $ 71,116 | $ 58,754 | $ 45,182 | $ 43,925 | $ 50,308 |
| Nonemployer Contributing Entities Proportionate Share of the Collective Total OPEB Liability | $ 29,974 | $ 28,882 | $ 24,995 | $ 24,560 | $ 19,300 | $ 15,607 | $ 14,726 | $ 17,348 |
| Employer's Proportionate Share of the Collective Total OPEB Liability | $ 48,909 | $ 46,115 | $ 43,715 | $ 46,555 | $ 39,454 | $ 29,575 | $ 29,198 | $ 32,960 |
| Covered Employee Payroll | $ 213,401 | $ 200,923 | $ 199,821 | $ 199,903 | $ 200,022 | $ 184,916 | $ 242,148 | $ 216,664 |
| Employer's Proportionate Share of Collective Total OPEB Liability as a Percentage of Covered Employee Payroll | 22.92% | 22.95% | 21.88% | 23.29% | 19.72% | 15.99% | 12.06% | 15.21% |

Notes:
(A) There are no assets accumulating in a trust that meets the criteria in paragraph 4 of GASB Statement No. 75 related to this OPEB plan.
(B) The amounts reported for each fiscal year were determined as of the prior fiscal year-end.
(C) Additional years will be added in the future until 10 years of information is available.
Change of Assumptions: The discount rate was changed from 3.56% as of the beginning of the measurement period to 3.62% as of June 30, 2018, 3.51% as of 2019, 3.51% as of 2020, 2.21% as of 2021, 2.16% as of 2022, 3.54% as of 2023, 3.65% as of 2024, 3.93% in 2025

**OPEB - CLOSED TENNESSEE PLAN**
**SCHEDULE OF CHANGES IN THE BOARD'S PROPORTIONATE SHARE OF COLLECTIVE OPEB LIABILITY AND RELATED RATIOS**

**Last Eight Fiscal Years**

(Dollar Amounts in Thousands)

**Closed Tennessee OPEB Plan**

| | 2025 | 2024 | 2023 | 2022 | 2021 | 2020 | 2019 | 2018 |
|---|---|---|---|---|---|---|---|---|
| **Total OPEB Liability** | | | | | | | | |
| Service Cost | $ 179 | $ 220 | $ 359 | $ 410 | $ 292 | $ 217 | $ 289 | $ 354 |
| Interest | 433 | 431 | 326 | 381 | 489 | 425 | 507 | 448 |
| Differences between Expected and Actual Experience | 209 | (171) | (321) | 74 | 84 | 1,782 | (2,594) | - |
| Changes of Assumptions | (409) | (128) | (2,500) | (2,377) | 2,943 | 232 | (93) | (1,338) |
| Benefit Payments | (645) | (612) | (617) | (607) | (572) | (536) | (520) | (500) |
| Net Change in Total OPEB Liability | (233) | (260) | (2,753) | (2,119) | 3,236 | 2,120 | (2,411) | (1,036) |
| Total OPEB Liability - Beginning | 12,015 | 12,275 | 15,028 | 17,147 | 13,911 | 11,791 | 14,202 | 15,238 |
| Total OPEB Liability - Ending | $ 11,782 | $ 12,015 | $ 12,275 | $ 15,028 | $ 17,147 | $ 13,911 | $ 11,791 | $ 14,202 |
| Nonemployer Contributing Entities Proportionate Share of the Collective Total OPEB Liability | $ 11,782 | $ 12,015 | $ 12,275 | $ 15,028 | $ 17,147 | $ 13,911 | $ 11,791 | $ 14,202 |
| Employer's Proportionate Share of the Collective Total OPEB Liability | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| Covered Employee Payroll | $ 213,401 | $ 200,923 | $ 199,821 | $ 199,903 | $ 200,022 | $ 184,916 | $ 242,148 | $ 216,664 |
| Employer's Proportionate Share of Collective Total OPEB Liability as a Percentage of Covered Employee Payroll | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |

Notes:
(A) There are no assets accumulating in a trust that meets the criteria in paragraph 4 of GASB Statement No. 75 related to this OPEB plan.
(B) The amounts reported for each fiscal year were determined as of the prior fiscal year-end.
(C) Additional years will be added in the future until 10 years of information is available.
Change of Assumptions: The discount rate was changed from 3.56% as of the beginning of the measurement period to 3.62% as of June 30, 2018, 3.51% as of 2019, 3.51% as of 2020, 2.21% as of 2021, 2.16 as of 2022, 3.54% as of 2023, 3.65% as of 2024, 3.93% in 2025

# 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.

## KNOX COUNTY, TENNESSEE

### General Fund
### Comparative Balance Sheets
June 30, 2025 and 2024

| | 2025 | as Restated 2024 |
|---|---|---|
| **ASSETS** | | |
| Cash and Cash Equivalents | $ 5,688,015 | $ 28,188,120 |
| Investments, at Fair Value | 80,451,559 | 71,296,053 |
| Receivables (Net of Allowances for Uncollectibles): | | |
| Accounts | 7,988,968 | 6,944,148 |
| Local Taxes | 144,705,432 | 135,846,935 |
| Leases | 1,446,615 | 1,653,964 |
| Due from Other Funds | 11,356,165 | 5,889,112 |
| Inventories | 244,570 | 222,539 |
| Prepaid Items | 336,092 | 382,063 |
| Investments in Joint Venture | 11,259,296 | 10,440,122 |
| TOTAL ASSETS | $ 263,476,712 | $ 260,863,056 |
| **LIABILITIES** | | |
| Accounts Payable | $ 4,905,233 | $ 8,783,062 |
| Accrued Liabilities | 3,947,419 | 3,212,724 |
| Due to Other Funds | 80,459 | 200,068 |
| Unearned Revenue | 402,828 | 442,899 |
| TOTAL LIABILITIES | 9,335,939 | 12,638,753 |
| **DEFERRED INFLOWS OF RESOURCES** | | |
| Deferred Property Taxes and Other Receivables | 142,690,459 | 134,462,580 |
| **FUND BALANCES** | | |
| Nonspendable | 11,839,958 | 11,044,724 |
| Restricted | 4,268,498 | 4,676,183 |
| Committed | 485,000 | 7,658,000 |
| Assigned | 991,882 | 1,385,575 |
| Unassigned | 93,864,976 | 88,997,241 |
| TOTAL FUND BALANCES | 111,450,314 | 113,761,723 |
| TOTAL LIABILITIES, DEFERRED INFLOWS AND FUND BALANCES | $ 263,476,712 | $ 260,863,056 |

**KNOX COUNTY, TENNESSEE**

**General Fund**
**Comparative Statements of Revenues, Expenditures**
**And Changes in Fund Balances**
For the Years Ended June 30, 2025 and 2024

| | 2025 | as Restated 2024 |
|---|---|---|
| **Revenues** | | |
| County Property Taxes | $ 138,337,020 | $ 140,605,209 |
| Local Option Sales Taxes | 13,008,970 | 12,078,341 |
| Business Taxes | 17,455,912 | 16,553,839 |
| Wheel Taxes | 632,732 | 607,980 |
| Other Local Taxes | 2,436,677 | 2,063,758 |
| Licenses and Permits | 2,166,369 | 3,480,598 |
| Fines, Forfeitures and Penalties | 1,838,053 | 2,724,225 |
| Charges for Current Services | 10,996,073 | 9,869,769 |
| Other Local Revenues | 4,579,695 | 4,679,636 |
| Investment Income | 5,600,782 | 5,897,683 |
| State of Tennessee | 14,979,393 | 14,928,979 |
| Federal Government | 2,832,969 | 1,995,125 |
| Other Governments and Citizen Groups | 507,798 | 1,025,364 |
| Increase in Equity Interest in Joint Venture | 819,174 | 958,535 |
| Total Revenues | 216,191,617 | 217,469,041 |
| **Expenditures** | | |
| Current: | | |
| General Government: | | |
| Finance and Administration | 35,534,537 | 33,676,302 |
| Finance and Administration - Payments to Component Unit | 2,400,000 | 2,500,000 |
| Administration of Justice | 25,231,349 | 24,297,943 |
| Public Safety | 109,400,353 | 105,787,579 |
| Public Safety - Payments to Component Unit | 1,166,603 | 1,166,603 |
| Public Health and Welfare | 23,785,670 | 21,867,092 |
| Public Health and Welfare - Payments to Component Unit | 166,628 | 166,628 |
| Social and Cultural Services | 7,880,635 | 7,403,409 |
| Agricultural and Natural Resources | 586,081 | 555,225 |
| Other General Government | 26,113,099 | 21,379,510 |
| Debt Service: | | |
| Principal | 1,838,515 | 1,968,176 |
| Interest | 97,424 | 106,708 |
| Total Expenditures | 234,200,894 | 220,875,175 |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | (18,009,277) | (3,406,134) |
| **Other Financing Sources (Uses)** | | |
| Transfers from Other Funds | 16,631,499 | 15,853,757 |
| Transfers to Other Funds | (5,210,559) | (8,944,752) |
| Lease and Subscription Financing | 4,276,928 | 6,470 |
| Total Other Financing Sources | 15,697,868 | 6,915,475 |
| Net Change in Fund Balances | (2,311,409) | 3,509,341 |
| Fund Balances, July 1, as Restated | 113,761,723 | 110,252,382 |
| Fund Balances, June 30 | $ 111,450,314 | $ 113,761,723 |

# CAPITAL PROJECTS FUNDS - MAJOR

Capital Projects Funds are used to account for the acquisition and construction of major facilities other than those financed by proprietary or trust funds.

**Public Improvement Fund:** This fund is used to account for the County construction projects in process. These public improvement construction projects include, but are not limited to, highway projects, sewer lines, recreation facilities, public library facilities, City-County Building renovations, Knox Central facilities, and golf course improvements.

## KNOX COUNTY, TENNESSEE

### Public Improvement Capital Projects Fund (Major)
### Comparative Balance Sheets
June 30, 2025 and 2024

| | 2025 | 2024 |
|---|---|---|
| **ASSETS** | | |
| Cash and Cash Equivalents | $ 2,570,462 | $ 12,884,280 |
| Investments, at Fair Value | - | 34,795,139 |
| Receivables (Net of Allowances for Uncollectibles): | | |
| Accounts | 7,646,010 | 7,999,055 |
| Loans | 25,000 | 50,000 |
| Due from Other Funds | 4,952,439 | - |
| Due from Component Units | 1,855,825 | - |
| TOTAL ASSETS | $ 17,049,736 | $ 55,728,474 |
| **LIABILITIES AND FUND BALANCES** | | |
| **Liabilities:** | | |
| Accounts Payable | $ 18,881,865 | $ 11,579,255 |
| Due to Other Funds | 6,961,149 | - |
| Unearned Revenue | - | 987,500 |
| TOTAL LIABILITIES | 25,843,014 | 12,566,755 |
| **Fund Balances:** | | |
| Restricted | - | 43,111,719 |
| Committed | 25,000 | 50,000 |
| Unassigned (Deficit) | (8,818,278) | - |
| TOTAL FUND BALANCES | (8,793,278) | 43,161,719 |
| TOTAL LIABILITIES, DEFERRED INFLOWS AND FUND BALANCES | $ 17,049,736 | $ 55,728,474 |

**KNOX COUNTY, TENNESSEE**

**Public Improvement Capital Projects Fund (Major)**
**Comparative Statements of Revenues, Expenditures**
**And Changes in Fund Balances**
For the Years Ended June 30, 2025 and 2024

| | 2025 | 2024 |
|---|---|---|
| **Revenues** | | |
| Other Local Revenues | $ 4,789,355 | $ 5,845,621 |
| State of Tennessee | 2,586,582 | 168,498 |
| Federal Government | 19,688,997 | 18,688,852 |
| Other Governments and Citizen Groups | 2,455,985 | 1,213,319 |
| Payments from Component Units | 1,855,825 | - |
| Total Revenues | 31,376,744 | 25,916,290 |
| **Expenditures** | | |
| Capital Projects | 65,522,193 | 49,524,648 |
| Grant Expenditures | 19,041,879 | 18,688,856 |
| Payments to Component Unit | - | 51,469,200 |
| Debt Issuance Costs | - | 805,783 |
| Other | 18,804 | 5,965 |
| Total Expenditures | 84,582,876 | 120,494,452 |
| Deficiency of Revenues Under Expenditures | (53,206,132) | (94,578,162) |
| **Other Financing Sources (Uses)** | | |
| Long-term Bonds Issued | - | 95,250,000 |
| Premium on Long-term Debt Issued | - | 5,044,283 |
| Transfers from Other Funds | 1,251,135 | 2,400,000 |
| Transfers to Other Funds | - | (3,600,000) |
| Total Other Financing Sources (Uses) | 1,251,135 | 99,094,283 |
| Net Change in Fund Balances | (51,954,997) | 4,516,121 |
| Fund Balances, July 1 | 43,161,719 | 38,645,598 |
| Fund Balances, June 30 | $ (8,793,278) | $ 43,161,719 |

**KNOX COUNTY, TENNESSEE**

**Public Improvement Capital Projects Fund (Major)**
**Schedule of Construction Project Expenditures-**
**Budget And Actual**
For the Year Ended June 30, 2025

| | Project Budget | Expenditures and Transfers: Prior Years | Current | Total | Available |
|---|---|---|---|---|---|
| **Expenditures** | | | | | |
| *Capital Projects:* | | | | | |
| *Road Construction:* | | | | | |
| Gibbs Pedestrian Bridge | $ 1,224,242 | $ 118,892 | $ 106,109 | $ 225,001 | $ 999,241 |
| Powell Pedestrian Bridge | 920,000 | - | - | - | 920,000 |
| Ebenezer Rd Bridge | 20,423 | - | 19,130 | 19,130 | 1,293 |
| Maritta Church Roundabout | 1,660,653 | 320,056 | 19,940 | 339,996 | 1,320,656 |
| Church Mill Roundabout | 915,244 | 94,862 | 156,138 | 251,000 | 664,244 |
| Bridge Replacement | 10,931,783 | 9,821,512 | 807,339 | 10,628,851 | 302,932 |
| Belltown-Smithbuilt | 893,741 | 35,517 | 858,225 | 893,741 | - |
| Everett/Watt LIC | 1,955,351 | 905,000 | - | 905,000 | 1,050,351 |
| Solway/H. Valley Improvements | 3,741,972 | 360,204 | 744,554 | 1,104,758 | 2,637,214 |
| Carter/Ridgeview & Tazewell PK | 200,000 | - | - | - | 200,000 |
| Beaver Ridge/Emory Road | 633,000 | 113,455 | 21,763 | 135,218 | 497,782 |
| General Road Improvements | 12,133,880 | 2,612,876 | 2,999 | 2,615,875 | 9,518,006 |
| State Road Projects | 15,206,771 | 11,533,051 | 2,298,094 | 13,831,145 | 1,375,625 |
| Traffic Equip. Modernization | 800,000 | 170,779 | 221,658 | 392,438 | 407,562 |
| Lovell/Gilbert Signalization | 100,000 | - | 18,582 | 18,582 | 81,418 |
| Rutledge Pike & Roberts Road Sign | 250,000 | 56,157 | 37,671 | 93,829 | 156,171 |
| Emory Rd & Bishop/Taggart | 2,086,227 | 2,086,014 | 212 | 2,086,227 | - |
| Gibbs Middle School - New Road/Drives | 2,458,444 | 2,439,606 | - | 2,439,606 | 18,838 |
| Hardin Valley Middle School - New Road/Drive | 1,336,276 | 929,950 | - | 929,950 | 406,327 |
| General Culvert Maintenance | 1,467,720 | 1,109,952 | 178,184 | 1,288,136 | 179,585 |
| West Beaver Creek Relocation | 1,917,600 | 1,110,914 | 147,322 | 1,258,236 | 659,364 |
| Schaad Road Phase II | 60,962,782 | 47,673,432 | 11,633,459 | 59,306,891 | 1,655,891 |
| Brickyard w/Beaver Creek | 3,970,207 | 3,969,678 | 529 | 3,970,207 | - |
| Bakertown Wide/Realign | 138,800 | - | 138,800 | 138,800 | - |
| TDOT Partnerships | 4,747,007 | 1,690,803 | 294,955 | 1,985,758 | 2,761,248 |
| Cherahala Extension | 2,602,164 | 2,595,325 | 6,838 | 2,602,164 | - |
| Campbell Station Rd Realignment | 1,877,542 | 129,209 | 785,809 | 915,019 | 962,523 |
| Coward Mill Project | 9,366,383 | 4,567,196 | 3,711,651 | 8,278,847 | 1,087,536 |
| School Zone Crossing Enhancement | 250,000 | 27,590 | 15,971 | 43,561 | 206,439 |
| Bluegrass Elem Sidewalk Improv | 800,000 | 114,102 | 13,242 | 127,344 | 672,656 |
| Wescott BLVD RR Crossing | 356,256 | 51,595 | - | 51,595 | 304,661 |
| Middlebrook Pike Sidewalk Improv | 183,636 | 33,635 | 150,001 | 183,636 | - |
| Hickory Creek Roundabout | 1,007,217 | 1,007,069 | 148 | 1,007,217 | - |
| Midway Road | 800,000 | - | - | - | 800,000 |
| *Total Road Construction* | 147,915,320 | 95,678,435 | 22,389,321 | 118,067,757 | 29,847,564 |
| *Building Renovations:* | | | | | |
| TVA East Tower | 28,219,139 | 25,742,845 | 2,475,175 | 28,218,020 | 1,118 |
| TVA - Summerplace | 18,790,585 | 16,936,169 | 1,456,058 | 18,392,227 | 398,358 |
| County Clerk West Office | - | - | 2,035,121 | 2,035,121 | (2,035,121) |
| Juvenile Court/ Detention | 16,586,665 | 16,023,871 | 245,190 | 16,269,061 | 317,604 |
| Knox Central | 3,136,465 | 2,985,507 | 15,636 | 3,001,143 | 135,322 |
| Fairview Technical Center | 204,100 | 204,086 | - | 204,086 | 14 |
| EPW -New Facility | 9,588,500 | 1,052,519 | 477,783 | 1,530,302 | 8,058,198 |
| Consolidated Maint. Facility | - | - | 4,418,619 | 4,418,619 | (4,418,619) |
| Medical Examiner Facility | 10,000,000 | 284,894 | 1,406,504 | 1,691,398 | 8,308,602 |
| City/County Improvement | 23,998,039 | 22,539,954 | 1,426,000 | 23,965,954 | 32,085 |
| Knox County Health Renovations | 12,105,466 | 11,961,866 | 112,668 | 12,074,534 | 30,933 |
| Old Courthouse Renovation | 4,724,540 | 4,202,864 | 14,983 | 4,217,847 | 506,692 |
| Development Mou's | - | - | (51,939) | (51,939) | 51,939 |
| Jail Improvements | 1,322,280 | 1,281,217 | 41,062 | 1,322,279 | 1 |
| Family Justice Center | 505,802 | 413,392 | 65,101 | 478,493 | 27,309 |
| Summerplace Improvement | 2,500,000 | - | 1,073,627 | 1,073,627 | 1,426,373 |
| *Total Building Renovations* | 131,681,581 | 103,629,185 | 15,211,587 | 118,840,772 | 12,840,809 |
| *Building Construction:* | | | | | |
| Burlington Branch Library | 176,700 | 141,727 | - | 141,727 | 34,973 |
| Lawson McGhee Library | 1,784,114 | 1,776,707 | - | 1,776,707 | 7,407 |
| Various Library Branches | 705,565 | - | 236,054 | 236,054 | 469,511 |
| Three Ridges Golf Course | 10,000 | - | 4,445 | 4,445 | 5,555 |
| Carter Branch Library | 40,000 | 31,225 | - | 31,225 | 8,775 |
| Senior Centers | 341,800 | 159,595 | 32,088 | 191,683 | 150,117 |
| Grant Funded New EPW Building | 14,118,693 | - | 1,990,057 | 1,990,057 | 12,128,636 |
| Forensic Center | 20,000,000 | - | 467,885 | 467,885 | 19,532,115 |
| *Total Building Construction:* | 37,176,872 | 2,109,255 | 2,730,529 | 4,839,783 | 32,337,089 |



continued

**KNOX COUNTY, TENNESSEE**

**Public Improvement Capital Projects Fund (Major)**
**Schedule of Construction Project Expenditures-**
**Budget And Actual (Continued)**
For the Year Ended June 30, 2025

| | Project Budget | Expenditures and Transfers Prior Years | Current | Total | Available |
|---|---|---|---|---|---|
| **Expenditures** | | | | | |
| *Other:* | | | | | |
| Park Concessions Renovations | 106,055 | 56,795 | - | 56,795 | 49,260 |
| Ball Field Maintenance | 100,000 | - | 65,816 | 65,816 | 34,184 |
| Replace/Repair Playground | 85,341 | - | 63,741 | 63,741 | 21,601 |
| Halls Greenway | 353,622 | 106,841 | 226,458 | 333,299 | 20,323 |
| Melton Hill Park | 87,500 | 73,740 | 13,760 | 87,500 | - |
| Harden Valley Comm Building | 1,271,586 | - | 155,500 | 155,500 | 1,116,086 |
| Parks Splash Pads | 543,945 | - | 510,713 | 510,713 | 33,232 |
| Mill Run Wetland | 150,000 | 5,781 | 20,723 | 26,504 | 123,496 |
| Plumb Creek Streambank | 170,284 | 127,239 | 5,851 | 133,090 | 37,194 |
| Permanent Stormwtr Comp Asst | 400,000 | 74,239 | 20,821 | 95,060 | 304,940 |
| Neighborhood Drainage | 379,716 | 191,992 | 11,864 | 203,856 | 175,860 |
| East TN Historical Renovations | 542,300 | 521,248 | 14,004 | 535,251 | 7,049 |
| Major Equipment - Three Ridges | 342,500 | 302,907 | 34,606 | 337,513 | 4,987 |
| Technology Upgrade - Libraries | 1,250,000 | 844,223 | 311,095 | 1,155,318 | 94,682 |
| PBA Project Management | 6,528,799 | 6,511,506 | - | 6,511,506 | 17,294 |
| Public Defender | 391,000 | 123,150 | 41,380 | 164,531 | 226,469 |
| Forensic Center Major Upgrade | 20,000 | 15,300 | - | 15,300 | 4,700 |
| Emergency Vehicle Oper. Course | 1,750,000 | - | 4,900 | 4,900 | 1,745,100 |
| Energy Management Project- Phase IIIC | 30,033,420 | 13,994,607 | 16,038,813 | 30,033,420 | - |
| Major Equipment - Engineering & Public Works | 4,914,582 | 4,570,429 | 344,153 | 4,914,582 | - |
| Major Equipment - Information Technology | 3,388,812 | 2,862,975 | 483,420 | 3,346,395 | 42,417 |
| Major Equipment - Sheriff's Department | 29,067,496 | 25,182,105 | 2,960,703 | 28,142,808 | 924,688 |
| Major Equipment - Parks & Recreation | 1,740,696 | 1,290,193 | 405,971 | 1,696,164 | 44,532 |
| Major Equipment - Public Library | 803,641 | 578,204 | 210,432 | 788,636 | 15,005 |
| Major Equipment - Solid Waste | 865,512 | 754,517 | 110,994 | 865,512 | - |
| Major Equipment - Juvenile Court | 151,000 | 129,084 | - | 129,084 | 21,916 |
| Major Equipment-Chancery/Probate | 68,000 | - | - | - | 68,000 |
| Bluegrass Lake Flood Mitigation | 874,190 | 82,297 | 6,385 | 88,682 | 785,508 |
| Adv. Knox Infrastructure | 300,000 | 3,898 | 218,454 | 222,352 | 77,648 |
| Sanitary Retrofit For Conv Center | 200,000 | 50,000 | 52,455 | 102,455 | 97,545 |
| Stormwater Management | 15,854,844 | 15,500,414 | 94,411 | 15,594,825 | 260,019 |
| Watershed Planning | 2,076,208 | - | 268,444 | 268,444 | 1,807,764 |
| Cedar Bluff Flood Mitigation | 2,993,945 | 1,496,299 | 525,208 | 2,021,507 | 972,439 |
| Tazewell Pike Convenience Center | 1,343,493 | 1,205,595 | 1,289 | 1,206,884 | 136,609 |
| Karns Convenience Center | 4,288,170 | 3,704,149 | 235,885 | 3,940,033 | 348,136 |
| Sidewalk Construction | 1,820,275 | 1,100,741 | 409,122 | 1,509,863 | 310,412 |
| Family Investment - Renovation | 50,000 | - | - | - | 50,000 |
| Video Court - Sheriff | 1,541,469 | 1,314,969 | - | 1,314,969 | 226,500 |
| Wheeler Impound Lot | 1,400,000 | 1,400,000 | - | 1,400,000 | - |
| Election Commission | 40,000 | - | - | - | 40,000 |
| Facility Improvements | 1,161,541 | 1,148,520 | - | 1,148,520 | 13,021 |
| Major Equipment - Election Comm. | 222,359 | - | - | - | 222,359 |
| Major Equipment - Juvenile Service Ctr. | 364,730 | 70,912 | - | 70,912 | 293,818 |
| Major Equipment - Health Dept. | 186,866 | 178,540 | - | 178,540 | 8,326 |
| Public Access to Beaver Creek | 50,000 | 12,466 | 350 | 12,816 | 37,184 |
| Wayland Turn Lane | 363,328 | 13,328 | 26,657 | 39,985 | 323,343 |
| Interagency Partnerships | 2,577,326 | 1,817,082 | 273,380 | 2,090,462 | 486,864 |
| Property Assess. Software | 200,000 | - | - | - | 200,000 |
| Major Equipment - Property Assess | 193,000 | 187,752 | - | 187,752 | 5,248 |
| Major Equipment- Attorney General | 45,000 | 43,789 | - | 43,789 | 1,211 |
| Major Equipment - Attourney General | 131,750 | 60,013 | 58,051 | 118,064 | 13,686 |
| IT Dept Upgrades | 801,218 | 801,113 | - | 801,113 | 105 |
| Norwood Parking Lot Resurface | 104,000 | 103,826 | - | 103,826 | 174 |
| Corryton Branch Roof | 15,000 | 14,605 | - | 14,605 | 395 |
| Carter School Sidewalk Improvements | 1,807,577 | 1,030,740 | 717,763 | 1,748,503 | 59,074 |
| Tipton Station Sidewalk Connection | 287,979 | 40,794 | 247,186 | 287,979 | - |
| Flooring Replacement- Var. Loca | 74,000 | - | - | - | 74,000 |
| *Total Other:* | 126,913,530 | 89,738,372 | 25,190,756 | 114,929,127 | 11,984,402 |
| *Total Capital Projects* | 443,687,303 | 291,155,247 | 65,522,192 | 356,677,439 | 87,009,864 |
| *Grant Expenditures:* | | | | | |
| Water/Sewer KUB MBW | 10,378,840 | 8,881,340 | 1,497,500 | 10,378,840 | - |
| Wat/Sewer FirstUD Turkey Creek | 4,260,000 | 1,846,530 | 2,207,470 | 4,054,000 | 206,000 |
| Wat/sewer FirstUD Pumps | 5,800,000 | 101,050 | 734,279 | 835,329 | 4,964,671 |
| Wat/Sewer KCUD J Sevier | 500,000 | - | 71,875 | 71,875 | 428,125 |
| Wat/Sewer KCUD Martinmill | 1,261,500 | 136,000 | 1,099,339 | 1,235,339 | 26,161 |
| Wat/Sewer KCUD Burnett | 1,400,000 | 281,684 | 471,636 | 753,320 | 646,680 |
| Wat/Sewer WKUD Beaver RDG | 2,060,000 | - | 847,876 | 847,876 | 1,212,124 |
| Wat/Sewer WKUD Schaad RD | 5,000,000 | 55,325 | 4,438,322 | 4,493,647 | 506,353 |
| Wat/Sewer WKUD Pellissippi | 2,000,000 | - | - | - | 2,000,000 |
| Wat/Sewer WKUD Schaad RD | 1,000,000 | 15,555 | 585,516 | 601,071 | 398,929 |
| Wat/Sewer HPUD Red/Brushy | 666,900 | 663,138 | - | 663,138 | 3,762 |
| Wat/Sewer HPUD Dry Gap | 891,078 | 687,629 | 203,449 | 891,078 | - |
| Wat/Sewer HPUD MH Basinupgrade | 2,621,022 | 1,840,500 | 84,448 | 1,924,948 | 696,074 |
| Wat/Sewer HPUD MH Pump | 2,744,000 | - | 1,423,757 | 1,423,757 | 1,320,243 |
| Wat/Sewer HPUD Rehab | 3,137,000 | 212,030 | 2,770,793 | 2,982,823 | 154,177 |
| Wat/Sewer NKUD Raw Water Int | 1,400,000 | - | 1,380,000 | 1,380,000 | 20,000 |
| Wat/Sewer NKUD Edmonson Lane | 200,000 | 119,287 | - | 119,287 | 80,713 |
| Wat/Sewer NKUD Emory RD | 1,290,000 | 423,882 | 837,119 | 1,261,001 | 28,999 |
| Wat/Sewer LCUD Foster RD | 97,500 | - | - | - | 97,500 |
| Wat/Sewer LCUD Emory RD | 273,000 | - | - | - | 273,000 |
| Wat/Sewer LCUD Water Meters | 130,000 | - | 38,012 | 38,012 | 91,988 |
| Wat/Sewer LCUD AC Line Replace | 1,384,500 | 1,358,476 | - | 1,358,476 | 26,024 |
| Water/Sewer Bluegrass Pump Stat | 8,166,000 | 104,259 | 350,489 | 454,748 | 7,711,252 |
| Knox County Grant Policy | 307,629 | 119,200 | - | 119,200 | 188,429 |
| *Total Grant Expenditures* | 56,968,969 | 16,845,885 | 19,041,880 | 35,887,765 | 21,081,203 |
| *Total Capital Projects and Grant Expenditures* | $ 500,656,272 | $ 308,001,132 | $ 84,564,072 | $ 392,565,204 | $ 108,091,068 |

# DEBT SERVICE FUND - MAJOR

The Debt Service 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.

## KNOX COUNTY, TENNESSEE

### Debt Service Fund (Major)
### Comparative Balance Sheets
June 30, 2025 and 2024

| | 2025 | 2024 |
|---|---|---|
| **ASSETS** | | |
| Cash and Cash Equivalents | $ 30,716,857 | $ 26,016,530 |
| Receivables (Net of Allowance for Uncollectibles): | | |
| Property Taxes | 83,567,633 | 80,653,997 |
| Accounts | 2,245,760 | 1,945,796 |
| Prepaid Items | - | 36,406 |
| Note Receivable | 2,049,237 | 2,159,323 |
| TOTAL ASSETS | $ 118,579,487 | $ 110,812,052 |
| **LIABILITIES** | | |
| Accounts Payable | $ 1,389,092 | $ 6,097 |
| TOTAL LIABILITIES | 1,389,092 | 6,097 |
| **DEFERRED INFLOWS OF RESOURCES** | | |
| Deferred Property Taxes and Notes Receivable | 83,110,801 | 80,349,212 |
| **FUND BALANCES** | | |
| Nonspendable | - | 36,406 |
| Restricted | 18,780,668 | 10,809,438 |
| Committed | 15,298,926 | 19,610,899 |
| TOTAL FUND BALANCES | 34,079,594 | 30,456,743 |
| TOTAL LIABILITIES, DEFERRED INFLOWS AND FUND BALANCES | $ 118,579,487 | $ 110,812,052 |

## KNOX COUNTY, TENNESSEE

### Debt Service Fund (Major)
### Comparative Statements of Revenues, Expenditures
### And Changes in Fund Balances
For the Years Ended June 30, 2025 and 2024

| | 2025 | 2024 |
|---|---|---|
| **Revenues** | | |
| Property Taxes | $ 77,163,826 | $ 69,809,272 |
| Investment Revenue | 8,259,522 | 5,691,517 |
| Other Local Revenues | 1,636,536 | 1,651,966 |
| Payments from Component Units | - | 9,071,724 |
| Total Revenues | 87,059,884 | 86,224,479 |
| **Expenditures** | | |
| Debt Service: | | |
| Trustee's Commission | 1,860,922 | 1,412,930 |
| Principal | 50,161,908 | 46,875,133 |
| Interest | 28,813,203 | 26,883,538 |
| Other Debt Service | 2,601,000 | 1,299,215 |
| Total Expenditures | 83,437,033 | 76,470,816 |
| Excess of Revenues Over Expenditures | 3,622,851 | 9,753,663 |
| Net Change in Fund Balances | 3,622,851 | 9,753,663 |
| Fund Balances, July 1 | 30,456,743 | 20,703,080 |
| Fund Balances, June 30 | $ 34,079,594 | $ 30,456,743 |

**KNOX COUNTY, TENNESSEE**

**Debt Service Fund (Major)**
**Comparative Schedules of Revenues, Expenditures**
**And Changes in Fund Balances - Budget And Actual**
For the Years Ended June 30, 2025 and 2024

| | 2025 | | | | 2024 | | |
|---|---|---|---|---|---|---|---|
| | Original Budget | Final Budget | Actual | Variance Positive (Negative) | Final Budget | Actual | Variance Positive (Negative) |
| **Revenues** | | | | | | | |
| Property Taxes | $ 78,209,200 | $ 78,209,200 | $ 77,163,826 | $ (1,045,374) | $ 68,475,320 | $ 69,809,272 | $ 1,333,952 |
| Investment Revenue | - | - | 8,259,522 | 8,259,522 | - | 5,691,517 | 5,691,517 |
| Other Local Revenues | 1,636,535 | 1,636,535 | 1,636,536 | 1 | 1,651,964 | 1,651,966 | 2 |
| Payments from Component Units | 3,965,078 | 3,965,078 | - | (3,965,078) | 9,071,724 | 9,071,724 | - |
| Total Revenues | 83,810,813 | 83,810,813 | 87,059,884 | 3,249,071 | 79,199,008 | 86,224,479 | 7,025,471 |
| **Expenditures** | | | | | | | |
| Debt Service: | | | | | | | |
| Trustee's Commission | 1,600,000 | 1,600,000 | 1,860,922 | (260,922) | 1,413,000 | 1,412,930 | 70 |
| Principal | 49,953,511 | 49,953,511 | 50,161,908 | (208,397) | 47,426,395 | 46,875,133 | 551,262 |
| Interest | 31,846,489 | 31,846,489 | 28,813,203 | 3,033,286 | 29,573,605 | 26,883,538 | 2,690,067 |
| Other Debt Service | 1,600,000 | 1,600,000 | 2,601,000 | (1,001,000) | 1,700,000 | 1,299,215 | 400,785 |
| Total Expenditures | 85,000,000 | 85,000,000 | 83,437,033 | 1,562,967 | 80,113,000 | 76,470,816 | 3,642,184 |
| Net Change in Fund Balances | (1,189,187) | (1,189,187) | 3,622,851 | 4,812,038 | (913,992) | 9,753,663 | 10,667,655 |
| Fund Balances, July 1 | 30,456,743 | 30,456,743 | 30,456,743 | - | 20,703,080 | 20,703,080 | - |
| Fund Balances, June 30 | $ 29,267,556 | $ 29,267,556 | $ 34,079,594 | $ 4,812,038 | $ 19,789,088 | $ 30,456,743 | $ 10,667,655 |

# FEDERAL, STATE and OTHER GRANTS FUND - MAJOR

The Federal, State and Other Grants Fund is used to account for most Federal and State grant revenues.

## KNOX COUNTY, TENNESSEE

### Federal, State and Other Grants Fund (Major)
### Comparative Balance Sheets
June 30, 2025 and 2024

| | 2025 | 2024 |
|---|---|---|
| **ASSETS** | | |
| Cash and Cash Equivalents | $ 55,036,951 | $ 63,952,334 |
| Receivables (Net of Allowances for Uncollectibles): | | |
| Accounts | 9,216,693 | 11,998,023 |
| Notes | 574,338 | 619,745 |
| Due from Other Funds | 79,649 | 200,068 |
| Inventories | 85,399 | 129,897 |
| Prepaid Items | 70,164 | 3,108 |
| TOTAL ASSETS | $ 65,063,194 | $ 76,903,175 |
| **LIABILITIES AND FUND BALANCES** | | |
| **Liabilities:** | | |
| Accounts Payable | $ 6,115,599 | $ 2,148,044 |
| Accrued Liabilities | 687,916 | 595,122 |
| Due to Other Funds | 4,952,739 | 117,671 |
| Unearned Revenue | 51,241,367 | 70,175,610 |
| TOTAL LIABILITIES | 62,997,621 | 73,036,447 |
| **Fund Balances:** | | |
| Nonspendable | 155,563 | 133,005 |
| Restricted | 1,910,010 | 3,733,723 |
| TOTAL FUND BALANCES | 2,065,573 | 3,866,728 |
| TOTAL LIABILITIES AND FUND BALANCES | $ 65,063,194 | $ 76,903,175 |

## KNOX COUNTY, TENNESSEE

### Federal, State and Other Grants Fund (Major)
### Comparative Statements of Revenues, Expenditures
### And Changes in Fund Balances
For the Years Ended June 30, 2025 and 2024

| | 2025 | 2024 |
|---|---|---|
| **Revenues** | | |
| Fines, Forfeitures, and Penalties | $ 77,591 | $ 24,197 |
| Charges for Current Services | 486,499 | 474,150 |
| Other Local Revenues | 681,020 | 539,880 |
| State of Tennessee | 11,889,648 | 4,749,083 |
| Federal Government | 45,030,681 | 36,837,329 |
| Other Governmental and Citizen Groups | 272,453 | 217,627 |
| Total Revenues | 58,437,892 | 42,842,266 |
| **Expenditures** | | |
| General Government: | | |
| Finance and Administration | 31,846,334 | 18,944,404 |
| Administration of Justice | 1,136,604 | 1,027,354 |
| Public Safety | 5,023,571 | 2,756,185 |
| Public Health and Welfare | 17,154,470 | 13,907,811 |
| Social and Cultural Services | 455,300 | 356,411 |
| Other General Government | 4,841,914 | 5,464,434 |
| Engineering and Public Works | 27,550 | 188,176 |
| Debt Service: | | |
| Principal | 26,159 | 25,133 |
| Interest | 2,706 | 1,069 |
| Total Expenditures | 60,514,608 | 42,670,977 |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | (2,076,716) | 171,289 |
| **Other Financing Sources** | | |
| Transfers from Other Funds | 275,561 | 553,902 |
| Lease Financing | - | 139,853 |
| Total Other Financing Sources | 275,561 | 693,755 |
| Net Change in Fund Balances | (1,801,155) | 865,044 |
| Fund Balances, July 1 | 3,866,728 | 3,001,684 |
| Fund Balances, June 30 | $ 2,065,573 | $ 3,866,728 |

# NONMAJOR GOVERNMENTAL FUNDS

**SPECIAL REVENUE FUNDS**

**Constitutional Officers Fund:** This fund is used to account for revenues and expenditures associated with the administrative functions of the Constitutional Officers.

**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.

**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.

**Drug Control Fund:** This 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.

**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.

**CAPITAL PROJECTS FUND**

**ADA Construction Capital Projects Fund:** This fund is used to account for construction activity related to the Americans with Disabilities Act.

## KNOX COUNTY, TENNESSEE

### Combining Balance Sheet
### Nonmajor Governmental Funds
June 30, 2025

| | Special Revenue Funds | ADA Construction Capital Project Fund | Total Nonmajor Governmental Funds |
|---|---|---|---|
| **ASSETS** | | | |
| Cash and Cash Equivalents | $ 36,265,124 | $ 2,265,750 | $ 38,530,874 |
| Receivables (Net of Allowance for Uncollectibles): | | | |
| Accounts | 5,779,276 | - | 5,779,276 |
| Taxes | 1,859,069 | - | 1,859,069 |
| Due from Other Funds | 810 | - | 810 |
| Prepaid Items | 944 | - | 944 |
| TOTAL ASSETS | $ 43,905,223 | $ 2,265,750 | $ 46,170,973 |
| **LIABILITIES AND FUND BALANCES** | | | |
| **Liabilities:** | | | |
| Accounts Payable | $ 2,608,082 | $ 55,288 | $ 2,663,370 |
| Accrued Liabilities | 1,017,715 | - | 1,017,715 |
| Due to Other Funds | 4,394,716 | - | 4,394,716 |
| TOTAL LIABILITIES | 8,020,513 | 55,288 | 8,075,801 |
| **Fund Balances:** | | | |
| Nonspendable | 944 | - | 944 |
| Restricted | 12,541,488 | - | 12,541,488 |
| Committed | 17,407,568 | 2,210,462 | 19,618,030 |
| Assigned | 5,934,710 | - | 5,934,710 |
| TOTAL FUND BALANCES | 35,884,710 | 2,210,462 | 38,095,172 |
| TOTAL LIABILITIES AND FUND BALANCES | $ 43,905,223 | $ 2,265,750 | $ 46,170,973 |

## KNOX COUNTY, TENNESSEE

### Combining Statement of Revenues, Expenditures and Changes in Fund Balances
### Nonmajor Governmental Funds
For the Year Ended June 30, 2025

| | Special Revenue Funds | ADA Construction Capital Project Fund | Total Nonmajor Governmental Funds |
|---|---|---|---|
| **Revenues** | | | |
| Local Option Sales Taxes | $ 13,388,812 | $ - | $ 13,388,812 |
| Lodging Taxes | 14,717,595 | - | 14,717,595 |
| Wheel Taxes | 14,040,401 | - | 14,040,401 |
| Other Local Taxes | 2,176,532 | - | 2,176,532 |
| Fines, Forfeitures and Penalties | 466,721 | - | 466,721 |
| Charges for Current Services | 38,154,381 | - | 38,154,381 |
| Other Local Revenues | 1,409,894 | - | 1,409,894 |
| Investment Revenues | 595,603 | - | 595,603 |
| State of Tennessee | 8,992,292 | - | 8,992,292 |
| Federal Government | 250,273 | - | 250,273 |
| Other Governments and Citizen Groups | 65,130 | - | 65,130 |
| Total Revenues | 94,257,634 | - | 94,257,634 |
| **Expenditures** | | | |
| Finance and Administration | 10,622,096 | - | 10,622,096 |
| Administration of Justice | 10,230,058 | - | 10,230,058 |
| Public Safety | 523,505 | - | 523,505 |
| Public Health and Welfare | 4,964,611 | - | 4,964,611 |
| Social and Cultural Services | 15,436,657 | - | 15,436,657 |
| Other General Government | 12,308,652 | - | 12,308,652 |
| Engineering and Public Works | 23,695,359 | - | 23,695,359 |
| Debt Service: | | | |
| Principal | 327,443 | - | 327,443 |
| Interest | 15,703 | - | 15,703 |
| Capital Projects | - | 1,379,585 | 1,379,585 |
| Total Expenditures | 78,124,084 | 1,379,585 | 79,503,669 |
| **Excess (Deficiency) of Revenues Over Expenditures** | 16,133,550 | (1,379,585) | 14,753,965 |
| **Other Financing Sources (Uses)** | | | |
| Transfers from Other Funds | 2,850,000 | - | 2,850,000 |
| Transfers to Other Funds | (20,032,636) | - | (20,032,636) |
| Total Other Financing Sources (Uses) | (17,182,636) | - | (17,182,636) |
| **Net Change in Fund Balances** | (1,049,086) | (1,379,585) | (2,428,671) |
| **Fund Balances, July 1** | 36,933,796 | 3,590,047 | 40,523,843 |
| **Fund Balances, June 30** | $ 35,884,710 | $ 2,210,462 | $ 38,095,172 |

**KNOX COUNTY, TENNESSEE**

**Combining Balance Sheet**
**Nonmajor Special Revenue Funds**
June 30, 2025

| | Constitutional Officers | Governmental Library | Public Library | Solid Waste | Hotel/Motel Tax | Drug Control | Engineering & Public Works | Total Nonmajor Special Revenue Funds |
|---|---|---|---|---|---|---|---|---|
| **ASSETS** | | | | | | | | |
| Cash and Cash Equivalents | $ 10,329,426 | $ 65,453 | $ 2,116,348 | $ 1,190,640 | $ 7,145,391 | $ 5,037,507 | $ 10,380,359 | $ 36,265,124 |
| Receivables (Net of Allowance for Uncollectibles): | | | | | | | | |
| Accounts | - | 2,927 | 1,169,011 | 168,224 | 2,508,632 | 4,518 | 1,925,964 | 5,779,276 |
| Taxes | - | - | - | - | - | - | 1,859,069 | 1,859,069 |
| Due from Other Funds | - | - | - | - | - | 810 | - | 810 |
| Prepaid Items | - | - | 944 | - | - | - | - | 944 |
| TOTAL ASSETS | $ 10,329,426 | $ 68,380 | $ 3,286,303 | $ 1,358,864 | $ 9,654,023 | $ 5,042,835 | $ 14,165,392 | $ 43,905,223 |
| **LIABILITIES AND FUND BALANCES** | | | | | | | | |
| Liabilities: | | | | | | | | |
| Accounts Payable | $ - | $ 2,721 | $ 15,187 | $ 56,855 | $ 2,112,884 | $ 42,486 | $ 377,949 | $ 2,608,082 |
| Accrued Liabilities | - | - | 458,466 | 59,135 | - | - | 500,114 | 1,017,715 |
| Due to Other Funds | 4,394,716 | - | - | - | - | - | - | 4,394,716 |
| TOTAL LIABILITIES | 4,394,716 | 2,721 | 473,653 | 115,990 | 2,112,884 | 42,486 | 878,063 | 8,020,513 |
| Fund Balances: | | | | | | | | |
| Nonspendable | - | - | 944 | - | - | - | - | 944 |
| Restricted | - | - | - | - | 7,541,139 | 5,000,349 | - | 12,541,488 |
| Committed | - | 65,659 | 2,811,706 | 1,242,874 | - | - | 13,287,329 | 17,407,568 |
| Assigned | 5,934,710 | - | - | - | - | - | - | 5,934,710 |
| TOTAL FUND BALANCES | 5,934,710 | 65,659 | 2,812,650 | 1,242,874 | 7,541,139 | 5,000,349 | 13,287,329 | 35,884,710 |
| TOTAL LIABILITIES AND FUND BALANCES | $ 10,329,426 | $ 68,380 | $ 3,286,303 | $ 1,358,864 | $ 9,654,023 | $ 5,042,835 | $ 14,165,392 | $ 43,905,223 |

**KNOX COUNTY, TENNESSEE**

**Combining Statement of Revenues, Expenditures and Changes in Fund Balances**
**Nonmajor Special Revenue Funds**
For the Year Ended June 30, 2025

| | Constitutional Officers | Governmental Library | Public Library | Solid Waste | Hotel/Motel Tax | Drug Control | Engineering & Public Works | Total Nonmajor Special Revenue Funds |
|---|---|---|---|---|---|---|---|---|
| **Revenues** | | | | | | | | |
| Local Option Sales Taxes | $ - | $ - | $ - | $ 2,600,000 | $ - | $ - | $ 10,788,812 | $ 13,388,812 |
| Lodging Taxes | - | - | - | - | 14,717,595 | - | - | 14,717,595 |
| Wheel Taxes | - | - | 13,088,960 | - | - | - | 951,441 | 14,040,401 |
| Other Local Taxes | - | 51,956 | - | - | - | - | 2,124,576 | 2,176,532 |
| Fines, Forfeitures and Penalties | - | - | - | - | - | 459,971 | 6,750 | 466,721 |
| Charges for Current Services | 34,254,069 | - | 190,848 | - | - | - | 3,709,464 | 38,154,381 |
| Other Local Revenues | - | - | 96,818 | 819,645 | - | 29,116 | 387,990 | 1,333,569 |
| Investment Revenue | 595,603 | - | - | - | - | - | - | 595,603 |
| State of Tennessee | - | - | 420,500 | 560,456 | - | - | 8,087,661 | 9,068,617 |
| Federal Government | - | - | 10,000 | - | - | 240,273 | - | 250,273 |
| Other Governments and Citizen Groups | - | 30,000 | 35,130 | - | - | - | - | 65,130 |
| Total Revenues | 34,849,672 | 81,956 | 13,842,256 | 3,980,101 | 14,717,595 | 729,360 | 26,056,694 | 94,257,634 |
| **Expenditures** | | | | | | | | |
| Finance and Administration | 10,622,096 | - | - | - | - | - | - | 10,622,096 |
| Administration of Justice | 10,173,372 | 56,686 | - | - | - | - | - | 10,230,058 |
| Public Safety | - | - | - | - | - | 523,505 | - | 523,505 |
| Public Health and Welfare | - | - | - | 4,964,611 | - | - | - | 4,964,611 |
| Social and Cultural Services | - | - | 15,436,657 | - | - | - | - | 15,436,657 |
| Other General Government | - | - | - | - | 12,308,652 | - | - | 12,308,652 |
| Engineering and Public Works | - | - | - | - | - | - | 23,695,359 | 23,695,359 |
| Debt Service: | | | | | | | | |
| Principal | - | 1,345 | 4,241 | 18,714 | - | - | 303,143 | 327,443 |
| Interest | - | 42 | 559 | 5,286 | - | - | 9,816 | 15,703 |
| Total Expenditures | 20,795,468 | 58,073 | 15,441,457 | 4,988,611 | 12,308,652 | 523,505 | 24,008,318 | 78,124,084 |
| **Excess (Deficiency) of Revenues Over (Under) Expenditures** | 14,054,204 | 23,883 | (1,599,201) | (1,008,510) | 2,408,943 | 205,855 | 2,048,376 | 16,133,550 |
| **Other Financing Sources (Uses)** | | | | | | | | |
| Transfers from Other Funds | - | - | 1,850,000 | 1,000,000 | - | - | - | 2,850,000 |
| Transfers to Other Funds | (16,631,501) | - | - | - | (1,850,000) | - | (1,551,135) | (20,032,636) |
| Total Other Financing Sources (Uses) | (16,631,501) | - | 1,850,000 | 1,000,000 | (1,850,000) | - | (1,551,135) | (17,182,636) |
| **Net Change in Fund Balances** | (2,577,297) | 23,883 | 250,799 | (8,510) | 558,943 | 205,855 | 497,241 | (1,049,086) |
| **Fund Balances, July 1** | 8,512,007 | 41,776 | 2,561,851 | 1,251,384 | 6,982,196 | 4,794,494 | 12,790,088 | 36,933,796 |
| **Fund Balances, June 30** | $ 5,934,710 | $ 65,659 | $ 2,812,650 | $ 1,242,874 | $ 7,541,139 | $ 5,000,349 | $ 13,287,329 | $ 35,884,710 |

**KNOX COUNTY, TENNESSEE**

**Constitutional Officers' Special Revenue Fund**
**Combining Balance Sheets**
June 30, 2025
(With Comparative Totals for June 30, 2024)

| | Trustee | County Clerk | Circuit and General Sessions Court Clerk | Criminal and Fourth Circuit Court Clerk | Clerk and Master | Register of Deeds | Totals 2025 | Totals 2024 |
|---|---|---|---|---|---|---|---|---|
| **ASSETS** | | | | | | | | |
| Cash and Cash Equivalents | $ 446,870 | $ 4,766,749 | $ 1,107,829 | $ 2,858,737 | $ 655,500 | $ 493,741 | $ 10,329,426 | $ 14,283,448 |
| TOTAL ASSETS | $ 446,870 | $ 4,766,749 | $ 1,107,829 | $ 2,858,737 | $ 655,500 | $ 493,741 | $ 10,329,426 | $ 14,283,448 |
| **LIABILITIES AND FUND BALANCES** | | | | | | | | |
| **Liabilities:** | | | | | | | | |
| Due to Other Funds | $ 2,199,596 | $ 2,195,120 | $ - | $ - | $ - | $ - | $ 4,394,716 | $ 5,771,441 |
| TOTAL LIABILITIES | 2,199,596 | 2,195,120 | - | - | - | - | 4,394,716 | 5,771,441 |
| **Fund Balances (Deficit):** | | | | | | | | |
| Assigned | (1,752,726) | 2,571,629 | 1,107,829 | 2,858,737 | 655,500 | 493,741 | 5,934,710 | 8,512,007 |
| TOTAL LIABILITIES AND FUND BALANCES | $ 446,870 | $ 4,766,749 | $ 1,107,829 | $ 2,858,737 | $ 655,500 | $ 493,741 | $ 10,329,426 | $ 14,283,448 |

**KNOX COUNTY, TENNESSEE**

## Constitutional Officers' Special Revenue Fund
## Combining Schedule of Revenues, Expenditures
## And Changes in Fund Balances

For the Year Ended June 30, 2025

(With Comparative Totals for the Year Ended June 30, 2024)

| | Trustee | County Clerk | Circuit and General Sessions Court Clerk | Criminal and Fourth Circuit Court Clerk | Clerk and Master | Register of Deeds | Totals 2025 | Totals 2024 |
|---|---|---|---|---|---|---|---|---|
| **Revenues** | | | | | | | | |
| Charges for Services | $ 9,444,498 | $ 9,588,403 | $ 1,998,225 | $ 7,945,455 | $ 2,116,507 | $ 3,160,981 | $ 34,254,069 | $ 37,042,904 |
| Investment Revenue | 1,243 | 464,179 | - | - | 531 | 129,650 | 595,603 | 661,423 |
| Total Revenues | 9,445,741 | 10,052,582 | 1,998,225 | 7,945,455 | 2,117,038 | 3,290,631 | 34,849,672 | 37,704,327 |
| **Expenditures** | | | | | | | | |
| Current: | | | | | | | | |
| Finance and Administration | 3,021,799 | 5,120,986 | - | - | - | 2,479,311 | 10,622,096 | 10,077,342 |
| Administration of Justice | - | - | 1,846,898 | 6,818,858 | 1,507,616 | - | 10,173,372 | 9,303,251 |
| Total Expenditures | 3,021,799 | 5,120,986 | 1,846,898 | 6,818,858 | 1,507,616 | 2,479,311 | 20,795,468 | 19,380,593 |
| Excess of Revenues Over Expenditures | 6,423,942 | 4,931,596 | 151,327 | 1,126,597 | 609,422 | 811,320 | 14,054,204 | 18,323,734 |
| **Other Financing Uses** | | | | | | | | |
| Transfers to Other Funds | (9,607,069) | (4,664,683) | (50,000) | (1,000,000) | (531,895) | (777,854) | (16,631,501) | (15,853,757) |
| Net Change in Fund Balances | (3,183,127) | 266,913 | 101,327 | 126,597 | 77,527 | 33,466 | (2,577,297) | 2,469,977 |
| Fund Balances, July 1 | 1,430,401 | 2,304,716 | 1,006,502 | 2,732,140 | 577,973 | 460,275 | 8,512,007 | 6,042,030 |
| Fund Balances, June 30 | $ (1,752,726) | $ 2,571,629 | $ 1,107,829 | $ 2,858,737 | $ 655,500 | $ 493,741 | $ 5,934,710 | $ 8,512,007 |

## KNOX COUNTY, TENNESSEE

### Governmental Library Fund
### Comparative Balance Sheets
June 30, 2025 and 2024

| | 2025 | 2024 |
|---|---|---|
| **ASSETS** | | |
| Cash and Cash Equivalents | $ 65,453 | $ 52,960 |
| Receivables (Net of Allowances for Uncollectibles): | | |
| Accounts Receivable | 2,927 | 2,399 |
| TOTAL ASSETS | $ 68,380 | $ 55,359 |
| **LIABILITIES AND FUND BALANCES** | | |
| **Liabilities:** | | |
| Accounts Payable | $ 2,721 | $ 13,583 |
| TOTAL LIABILITIES | 2,721 | 13,583 |
| **Fund Balances:** | | |
| Committed | 65,659 | 41,776 |
| TOTAL FUND BALANCES | 65,659 | 41,776 |
| TOTAL LIABILITIES AND FUND BALANCES | $ 68,380 | $ 55,359 |

## KNOX COUNTY, TENNESSEE

### Governmental Library Fund
### Comparative Statements of Revenues, Expenditures
### And Changes in Fund Balances
For the Years Ended June 30, 2025 and 2024

| | 2025 | 2024 |
|---|---|---|
| **Revenues** | | |
| Litigation Tax | $ 51,956 | $ 44,925 |
| Charges for Current Services | - | 28 |
| Other Governments and Citizens Groups | 30,000 | 30,000 |
| Total Revenues | 81,956 | 74,953 |
| **Expenditures** | | |
| General Government: | | |
| Administration of Justice | 56,686 | 71,465 |
| Debt Service: | | |
| Principal | 1,345 | 1,329 |
| Interest | 42 | 58 |
| Total Expenditures | 58,073 | 72,852 |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | 23,883 | 2,101 |
| Net Change in Fund Balances | 23,883 | 2,101 |
| Fund Balances, July 1 | 41,776 | 39,675 |
| Fund Balances, June 30 | $ 65,659 | $ 41,776 |

**KNOX COUNTY, TENNESSEE**

**Governmental Library Fund**
**Comparative Schedules of Revenues, Expenditures**
**And Changes in Fund Balances - Budget and Actual**
For the Years Ended June 30, 2025 and 2024

| | 2025 | | | | 2024 | | |
|---|---|---|---|---|---|---|---|
| | Original Budget | Final Budget | Actual | Variance Positive (Negative) | Final Budget | Actual | Variance Positive (Negative) |
| **Revenues** | | | | | | | |
| Litigation Tax | $ 39,600 | $ 39,600 | $ 51,956 | $ 12,356 | $ 40,750 | $ 44,925 | $ 4,175 |
| Charges for Current Services | - | - | - | - | - | 28 | 28 |
| Other Governments and Citizens Groups | 30,000 | 30,000 | 30,000 | - | 30,000 | 30,000 | - |
| Total Revenues | 69,600 | 69,600 | 81,956 | 12,356 | 70,750 | 74,953 | 4,203 |
| **Expenditures** | | | | | | | |
| General Government: | | | | | | | |
| Administration of Justice: | | | | | | | |
| Personal Services | - | - | - | - | 7,863 | - | 7,863 |
| Employee Benefits | - | - | - | - | 18,755 | - | 18,755 |
| Contracted Services | 5,300 | 5,300 | 4,796 | 504 | 5,650 | 4,527 | 1,123 |
| Supplies and Materials | 72,800 | 70,158 | 49,171 | 20,987 | 72,800 | 55,281 | 17,519 |
| Other Charges | 2,000 | 2,542 | 2,084 | 458 | 2,483 | 2,008 | 475 |
| Capital Outlay | - | 2,100 | 2,022 | 78 | 11,050 | 11,036 | 14 |
| Total Expenditures | 80,100 | 80,100 | 58,073 | 22,027 | 118,601 | 72,852 | 45,749 |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | (10,500) | (10,500) | 23,883 | 34,383 | (47,851) | 2,101 | 49,952 |
| **Other Financing Sources** | | | | | | | |
| Transfers from Other Funds | 10,500 | 10,500 | - | (10,500) | 35,000 | - | (35,000) |
| Net Change in Fund Balances | - | - | 23,883 | 23,883 | (12,851) | 2,101 | 14,952 |
| Fund Balances, July 1 | 41,776 | 41,776 | 41,776 | - | 39,675 | 39,675 | - |
| Fund Balances, June 30 | $ 41,776 | $ 41,776 | $ 65,659 | $ 23,883 | $ 26,824 | $ 41,776 | $ 14,952 |

## KNOX COUNTY, TENNESSEE

### Public Library Fund
### Comparative Balance Sheets
June 30, 2025 and 2024

| | 2025 | 2024 |
|---|---|---|
| **ASSETS** | | |
| Cash and Cash Equivalents | $ 2,116,348 | $ 1,849,878 |
| Receivables (Net of Allowances for Uncollectibles): | | |
| Accounts Receivable | 1,169,011 | 1,136,879 |
| Prepaid Items | 944 | 944 |
| TOTAL ASSETS | $ 3,286,303 | $ 2,987,701 |
| **LIABILITIES AND FUND BALANCES** | | |
| **Liabilities:** | | |
| Accounts Payable | $ 15,187 | $ 14,777 |
| Accrued Liabilities | 458,466 | 411,073 |
| TOTAL LIABILITIES | 473,653 | 425,850 |
| **Fund Balances:** | | |
| Nonspendable | 944 | 944 |
| Committed | 2,811,706 | 2,560,907 |
| TOTAL FUND BALANCES | 2,812,650 | 2,561,851 |
| TOTAL LIABILITIES AND FUND BALANCES | $ 3,286,303 | $ 2,987,701 |

## KNOX COUNTY, TENNESSEE

### Public Library Fund
### Comparative Statements of Revenues, Expenditures
### And Changes in Fund Balances
For the Years Ended June 30, 2025 and 2024

| | 2025 | 2024 |
|---|---|---|
| **Revenues** | | |
| Wheel Taxes | $ 13,088,960 | $ 12,576,931 |
| Charges for Current Services | 190,848 | 189,039 |
| Other Local Revenues | 96,818 | 118,358 |
| State of Tennessee | 420,500 | 420,500 |
| Federal Government | 10,000 | 10,000 |
| Other Governments and Citizens Groups | 35,130 | 35,366 |
| Total Revenues | 13,842,256 | 13,350,194 |
| **Expenditures** | | |
| General Government: | | |
| Social and Cultural Services | 15,436,657 | 15,268,450 |
| Debt Service: | | |
| Principal | 4,241 | 4,169 |
| Interest | 559 | 630 |
| Total Expenditures | 15,441,457 | 15,273,249 |
| Deficiency of Revenues Under Expenditures | (1,599,201) | (1,923,055) |
| **Other Financing Sources (Uses)** | | |
| Transfers from Other Funds | 1,850,000 | 1,820,000 |
| Net Change in Fund Balances | 250,799 | (103,055) |
| Fund Balances, July 1 | 2,561,851 | 2,664,906 |
| Fund Balances, June 30 | $ 2,812,650 | $ 2,561,851 |

**KNOX COUNTY, TENNESSEE**

**Public Library Fund**
**Comparative Schedules of Revenues, Expenditures**
**And Changes in Fund Balances - Budget And Actual**
For the Years Ended June 30, 2025 and 2024

| | 2025 | | | | 2024 | | |
|---|---|---|---|---|---|---|---|
| | Original Budget | Final Budget | Actual | Variance Positive (Negative) | Final Budget | Actual | Variance Positive (Negative) |
| **Revenues** | | | | | | | |
| Wheel Taxes | $ 12,750,000 | $ 12,750,000 | $ 13,088,960 | $ 338,960 | $ 12,500,000 | $ 12,576,931 | $ 76,931 |
| Charges for Current Services | 175,000 | 175,000 | 190,848 | 15,848 | 150,000 | 189,039 | 39,039 |
| Other Local Revenues | 140,000 | 140,000 | 96,818 | (43,182) | 139,000 | 118,358 | (20,642) |
| State of Tennessee | 420,500 | 420,500 | 420,500 | - | 420,500 | 420,500 | - |
| Federal Government | 10,000 | 10,000 | 10,000 | - | 10,000 | 10,000 | - |
| Other Governments and Citizens Groups | - | - | 35,130 | 35,130 | - | 35,366 | 35,366 |
| Total Revenues | 13,495,500 | 13,495,500 | 13,842,256 | 346,756 | 13,219,500 | 13,350,194 | 130,694 |
| **Expenditures** | | | | | | | |
| General Government: | | | | | | | |
| Social and Cultural Services: | | | | | | | |
| Personal Services | 8,629,208 | 8,572,449 | 8,460,184 | 112,265 | 8,369,390 | 8,357,599 | 11,791 |
| Employee Benefits | 2,458,047 | 2,460,847 | 2,404,650 | 56,197 | 2,447,246 | 2,369,167 | 78,079 |
| Contracted Services | 1,280,185 | 1,283,185 | 1,222,268 | 60,917 | 1,282,966 | 1,175,678 | 107,288 |
| Supplies and Materials | 2,229,800 | 2,270,093 | 2,213,369 | 56,724 | 2,264,335 | 2,244,511 | 19,824 |
| Other Charges | 906,849 | 960,808 | 947,773 | 13,035 | 975,179 | 956,612 | 18,567 |
| Capital Outlay | 48,700 | 195,605 | 193,213 | 2,392 | 220,000 | 169,682 | 50,318 |
| Total Expenditures | 15,552,789 | 15,742,987 | 15,441,457 | 301,530 | 15,559,116 | 15,273,249 | 285,867 |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | (2,057,289) | (2,247,487) | (1,599,201) | 648,286 | (2,339,616) | (1,923,055) | 416,561 |
| **Other Financing Sources (Uses)** | | | | | | | |
| Transfers from Other Funds | 1,850,000 | 1,850,000 | 1,850,000 | - | 1,820,000 | 1,820,000 | - |
| Net Change in Fund Balances | (207,289) | (397,487) | 250,799 | 648,286 | (519,616) | (103,055) | 416,561 |
| Fund Balances, July 1 | 2,561,851 | 2,561,851 | 2,561,851 | - | 2,664,906 | 2,664,906 | - |
| Fund Balances, June 30 | $ 2,354,562 | $ 2,164,364 | $ 2,812,650 | $ 648,286 | $ 2,145,290 | $ 2,561,851 | $ 416,561 |

## KNOX COUNTY, TENNESSEE

### Solid Waste Fund
### Comparative Balance Sheets
June 30, 2025 and 2024

| | 2025 | 2024 |
|---|---|---|
| **ASSETS** | | |
| Cash and Cash Equivalents | $ 1,190,640 | $ 1,104,323 |
| Receivables (Net of Allowances for Uncollectibles): | | |
| Accounts Receivable | 168,224 | 263,502 |
| TOTAL ASSETS | $ 1,358,864 | $ 1,367,825 |
| **LIABILITIES AND FUND BALANCES** | | |
| **Liabilities:** | | |
| Accounts Payable | $ 56,855 | $ 56,590 |
| Accrued Liabilities | 59,135 | 59,851 |
| TOTAL LIABILITIES | 115,990 | 116,441 |
| **Fund Balances:** | | |
| Committed | 1,242,874 | 1,251,384 |
| TOTAL FUND BALANCES | 1,242,874 | 1,251,384 |
| TOTAL LIABILITIES AND FUND BALANCES | $ 1,358,864 | $ 1,367,825 |

## KNOX COUNTY, TENNESSEE

### Solid Waste Fund
### Comparative Statements of Revenues, Expenditures
### And Changes in Fund Balances
For the Years Ended June 30, 2025 and 2024

| | 2025 | 2024 |
|---|---|---|
| **Revenues** | | |
| Local Option Sales Taxes | $ 2,600,000 | $ 2,600,000 |
| Other Local Revenues | 819,645 | 969,060 |
| State of Tennessee | 560,456 | 549,576 |
| Total Revenues | 3,980,101 | 4,118,636 |
| **Expenditures** | | |
| General Government: | | |
| Public Health and Welfare | 4,964,611 | 4,811,752 |
| Debt Service: | | |
| Principal | 18,714 | 18,332 |
| Interest | 5,286 | 5,669 |
| Total Expenditures | 4,988,611 | 4,835,753 |
| Deficiency of Revenues Under Expenditures | (1,008,510) | (717,117) |
| **Other Financing Sources (Uses)** | | |
| Transfers from Other Funds | 1,000,000 | 701,500 |
| Net Change in Fund Balances | (8,510) | (15,617) |
| Fund Balances, July 1 | 1,251,384 | 1,267,001 |
| Fund Balances, June 30 | $ 1,242,874 | $ 1,251,384 |

**KNOX COUNTY, TENNESSEE**

**Solid Waste Fund**
**Comparative Schedules of Revenues, Expenditures**
**And Changes in Fund Balances - Budget And Actual**
For the Years Ended June 30, 2025 and 2024

| | 2025 | | | | 2024 | | |
|---|---|---|---|---|---|---|---|
| | Original Budget | Final Budget | Actual | Variance Positive (Negative) | Final Budget | Actual | Variance Positive (Negative) |
| **Revenues** | | | | | | | |
| Local Option Sales Taxes | $ 2,600,000 | $ 2,600,000 | $ 2,600,000 | $ - | $ 2,600,000 | $ 2,600,000 | $ - |
| Other Local Revenues | 740,000 | 740,000 | 819,645 | 79,645 | 722,500 | 969,060 | 246,560 |
| State of Tennessee | 540,000 | 540,000 | 560,456 | 20,456 | 500,000 | 549,576 | 49,576 |
| Total Revenues | 3,880,000 | 3,880,000 | 3,980,101 | 100,101 | 3,822,500 | 4,118,636 | 296,136 |
| **Expenditures** | | | | | | | |
| Public Health and Welfare: | | | | | | | |
| Other Public Health and Welfare: | | | | | | | |
| Personal Services | 1,060,214 | 1,059,687 | 1,059,686 | 1 | 1,059,441 | 1,059,441 | - |
| Employee Benefits | 317,501 | 331,857 | 331,857 | - | 328,534 | 327,269 | 1,265 |
| Contracted Services | 2,912,974 | 3,045,601 | 3,045,528 | 73 | 2,996,605 | 2,996,605 | - |
| Supplies and Materials | 91,550 | 162,869 | 162,869 | - | 97,371 | 97,371 | - |
| Other Charges | 299,451 | 304,737 | 297,737 | 7,000 | 305,120 | 303,616 | 1,504 |
| Litter and Trash Collection: | | | | | | | |
| Personal Services | 45,118 | 4,616 | - | 4,616 | - | - | - |
| Employee Benefits | 19,815 | 39,203 | 39,149 | 54 | - | - | - |
| Contracted Services | 45,080 | 41,131 | 41,131 | - | 40,115 | 40,115 | - |
| Supplies and Materials | 14,750 | 10,654 | 10,654 | - | 11,336 | 11,336 | - |
| Total Expenditures | 4,806,453 | 5,000,355 | 4,988,611 | 11,744 | 4,838,522 | 4,835,753 | 2,769 |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | (926,453) | (1,120,355) | (1,008,510) | 111,845 | (1,016,022) | (717,117) | 298,905 |
| **Other Financing Sources (Uses)** | | | | | | | |
| Transfers from Other Funds | 675,000 | 868,902 | 1,000,000 | 131,098 | 710,729 | 701,500 | (9,229) |
| Net Change in Fund Balances | (251,453) | (251,453) | (8,510) | 242,943 | (305,293) | (15,617) | 289,676 |
| Fund Balances, July 1 | 1,251,384 | 1,251,384 | 1,251,384 | - | 1,267,001 | 1,267,001 | - |
| Fund Balances, June 30 | $ 999,931 | $ 999,931 | $ 1,242,874 | $ 242,943 | $ 961,708 | $ 1,251,384 | $ 289,676 |

## KNOX COUNTY, TENNESSEE

### Hotel/Motel Tax Fund
### Comparative Balance Sheets
June 30, 2025 and 2024

| | 2025 | 2024 |
|---|---|---|
| **ASSETS** | | |
| Cash and Cash Equivalents | $ 7,145,391 | $ 7,777,221 |
| Receivables (Net of Allowances for Uncollectibles): | | |
| Accounts Receivable | 2,508,632 | 2,627,428 |
| TOTAL ASSETS | $ 9,654,023 | $ 10,404,649 |
| **LIABILITIES AND FUND BALANCES** | | |
| **Liabilities:** | | |
| Accounts Payable | $ 2,112,884 | $ 3,422,453 |
| TOTAL LIABILITIES | 2,112,884 | 3,422,453 |
| **Fund Balances:** | | |
| Restricted | 7,541,139 | 6,982,196 |
| TOTAL FUND BALANCES | 7,541,139 | 6,982,196 |
| TOTAL LIABILITIES AND FUND BALANCES | $ 9,654,023 | $ 10,404,649 |

## KNOX COUNTY, TENNESSEE

### Hotel/Motel Tax Fund
### Comparative Statements of Revenues, Expenditures
### And Changes in Fund Balances
For the Years Ended June 30, 2025 and 2024

| | 2025 | 2024 |
|---|---|---|
| **Revenues** | | |
| Lodging Taxes | $ 14,717,595 | $ 14,677,619 |
| Total Revenues | 14,717,595 | 14,677,619 |
| **Expenditures** | | |
| General Government: | | |
| Other General Government | 12,308,652 | 11,257,775 |
| Excess of Revenues Over Expenditures | 2,408,943 | 3,419,844 |
| **Other Financing Uses** | | |
| Transfers to Other Funds | (1,850,000) | (1,820,000) |
| Net Change in Fund Balances | 558,943 | 1,599,844 |
| Fund Balances, July 1 | 6,982,196 | 5,382,352 |
| Fund Balances, June 30 | $ 7,541,139 | $ 6,982,196 |

**KNOX COUNTY, TENNESSEE**

**Hotel/Motel Tax Fund**
**Comparative Schedules of Revenues, Expenditures**
**And Changes in Fund Balances - Budget and Actual**
For the Years Ended June 30, 2025 and 2024

| | 2025 | | | | 2024 | | |
|---|---|---|---|---|---|---|---|
| | Original Budget | Final Budget | Actual | Variance Positive (Negative) | Final Budget | Actual | Variance Positive (Negative) |
| **Revenues** | | | | | | | |
| Lodging Taxes | $ 11,500,000 | $ 12,287,100 | $ 14,717,595 | $ 2,430,495 | $ 12,675,900 | $ 14,677,619 | $ 2,001,719 |
| Total Revenues | 11,500,000 | 12,287,100 | 14,717,595 | 2,430,495 | 12,675,900 | 14,677,619 | 2,001,719 |
| **Expenditures** | | | | | | | |
| General Government: | | | | | | | |
| Other General Government | 9,650,000 | 12,462,100 | 12,308,652 | 153,448 | 11,604,651 | 11,257,775 | 346,876 |
| Excess of Revenues Over Expenditures | 1,850,000 | (175,000) | 2,408,943 | 2,583,943 | 1,071,249 | 3,419,844 | 2,348,595 |
| **Other Financing Uses** | | | | | | | |
| Transfers to Other Funds | (1,850,000) | (1,850,000) | (1,850,000) | - | (1,820,000) | (1,820,000) | - |
| Net Change in Fund Balances | - | (2,025,000) | 558,943 | 2,583,943 | (748,751) | 1,599,844 | 2,348,595 |
| Fund Balances, July 1 | 6,982,196 | 6,982,196 | 6,982,196 | - | 5,382,352 | 5,382,352 | - |
| Fund Balances, June 30 | $ 6,982,196 | $ 4,957,196 | $ 7,541,139 | $ 2,583,943 | $ 4,633,601 | $ 6,982,196 | $ 2,348,595 |

## KNOX COUNTY, TENNESSEE

### Drug Control Fund
### Comparative Balance Sheets
June 30, 2025 and 2024

| | 2025 | 2024 |
|---|---|---|
| **ASSETS** | | |
| Cash and Cash Equivalents | $ 5,037,507 | $ 4,795,673 |
| Receivables (Net of Allowances for Uncollectibles): | | |
| Accounts Receivable | 4,518 | 5,950 |
| Due from Other Funds | 810 | - |
| TOTAL ASSETS | $ 5,042,835 | $ 4,801,623 |
| **LIABILITIES AND FUND BALANCES** | | |
| **Liabilities:** | | |
| Accounts Payable | $ 42,486 | $ 7,129 |
| TOTAL LIABILITIES | 42,486 | 7,129 |
| **Fund Balances:** | | |
| Restricted | 5,000,349 | 4,794,494 |
| TOTAL FUND BALANCES | 5,000,349 | 4,794,494 |
| TOTAL LIABILITIES AND FUND BALANCES | $ 5,042,835 | $ 4,801,623 |

## KNOX COUNTY, TENNESSEE

### Drug Control Fund
### Comparative Statements of Revenues, Expenditures
### And Changes in Fund Balances
For the Years Ended June 30, 2025 and 2024

| | 2025 | 2024 |
|---|---|---|
| **Revenues** | | |
| Fines, Forfeitures, and Penalties | $ 459,971 | $ 822,744 |
| Other Local Revenues | 29,116 | 35,343 |
| Federal Government | 240,273 | 80,088 |
| Total Revenues | 729,360 | 938,175 |
| **Expenditures** | | |
| General Government: | | |
| Public Safety | 523,505 | 598,765 |
| Total Expenditures | 523,505 | 598,765 |
| Net Change in Fund Balance | 205,855 | 339,410 |
| Fund Balances, July 1 | 4,794,494 | 4,455,084 |
| Fund Balances, June 30 | $ 5,000,349 | $ 4,794,494 |

**KNOX COUNTY, TENNESSEE**

**Drug Control Fund**
**Comparative Schedules of Revenues, Expenditures**
**And Changes in Fund Balances - Budget And Actual**
For the Years Ended June 30, 2025 and 2024

| | 2025 | | | | 2024 | | |
|---|---|---|---|---|---|---|---|
| | Original Budget | Final Budget | Actual | Variance Positive (Negative) | Final Budget | Actual | Variance Positive (Negative) |
| **Revenues** | | | | | | | |
| Fines, Forfeitures, and Penalties | $ 563,000 | $ 563,000 | $ 459,971 | $ (103,029) | $ 563,000 | $ 822,744 | $ 259,744 |
| Other Local Revenues | 40,000 | 40,000 | 29,116 | (10,884) | 40,000 | 35,343 | (4,657) |
| Federal Government | - | - | 240,273 | 240,273 | - | 80,088 | 80,088 |
| Total Revenues | 603,000 | 603,000 | 729,360 | 126,360 | 603,000 | 938,175 | 335,175 |
| **Expenditures** | | | | | | | |
| General Government: | | | | | | | |
| Public Safety: | | | | | | | |
| Contracted Services | 209,000 | 211,350 | 106,440 | 104,910 | 209,000 | 115,766 | 93,234 |
| Supplies and Materials | 209,000 | 216,251 | 339,713 | (123,462) | 209,124 | 299,384 | (90,260) |
| Other Charges | 15,000 | 15,000 | 33,199 | (18,199) | 15,000 | 34,161 | (19,161) |
| Capital Outlay | 170,000 | 170,000 | 44,153 | 125,847 | 170,000 | 149,454 | 20,546 |
| Total Expenditures | 603,000 | 612,601 | 523,505 | 89,096 | 603,124 | 598,765 | 4,359 |
| Net Change in Fund Balance | - | (9,601) | 205,855 | 215,456 | (124) | 339,410 | 339,534 |
| Fund Balances, July 1 | 4,794,494 | 4,794,494 | 4,794,494 | - | 4,455,084 | 4,455,084 | - |
| Fund Balances, June 30 | $ 4,794,494 | $ 4,784,893 | $ 5,000,349 | $ 215,456 | $ 4,454,960 | $ 4,794,494 | $ 339,534 |

## KNOX COUNTY, TENNESSEE

### Engineering & Public Works Fund
### Comparative Balance Sheets
June 30, 2025 and 2024

| | 2025 | 2024 |
|---|---|---|
| **ASSETS** | | |
| Cash and Cash Equivalents | $ 10,380,359 | $ 10,355,709 |
| Receivables (Net of Allowances for Uncollectibles): | | |
| Accounts Receivable | 1,925,964 | 1,993,674 |
| Sales Tax Receivable | 1,859,069 | 1,735,713 |
| TOTAL ASSETS | $ 14,165,392 | $ 14,085,096 |
| **LIABILITIES AND FUND BALANCES** | | |
| **Liabilities:** | | |
| Accounts Payable | $ 377,949 | $ 870,484 |
| Accrued Liabilities | 500,114 | 424,524 |
| TOTAL LIABILITIES | 878,063 | 1,295,008 |
| **Fund Balances:** | | |
| Committed | 13,287,329 | 12,790,088 |
| TOTAL FUND BALANCES | 13,287,329 | 12,790,088 |
| TOTAL LIABILITIES AND FUND BALANCES | $ 14,165,392 | $ 14,085,096 |

## KNOX COUNTY, TENNESSEE

### Engineering & Public Works Fund
### Comparative Statements of Revenues, Expenditures
### And Changes in Fund Balances
For the Years Ended June 30, 2025 and 2024

| | 2025 | 2024 |
|---|---|---|
| **Revenues** | | |
| Local Option Sales Taxes | $ 10,788,812 | $ 10,110,533 |
| Wheel Taxes | 951,441 | 914,222 |
| Other Local Taxes | 2,124,576 | 2,190,046 |
| Fines, Forfeitures, and Penalties | 6,750 | 2,750 |
| Charges for Current Services | 3,709,464 | 3,688,828 |
| Other Local Revenues | 387,990 | 186,000 |
| State of Tennessee | 8,087,661 | 8,013,660 |
| Total Revenues | 26,056,694 | 25,106,039 |
| **Expenditures** | | |
| Engineering & Public Works | 23,695,359 | 23,141,179 |
| Debt Service | | |
| Principal | 303,143 | 284,806 |
| Interest | 9,816 | 12,943 |
| Total Expenditures | 24,008,318 | 23,438,928 |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | 2,048,376 | 1,667,111 |
| **Other Financing Sources (Uses)** | | |
| Transfers from Other Funds | - | 1,500,000 |
| Transfers to Other Funds | (1,551,135) | (575,000) |
| Total Other Financing Sources (Uses) | (1,551,135) | 925,000 |
| Net Change in Fund Balances | 497,241 | 2,592,111 |
| Fund Balances, July 1 | 12,790,088 | 10,197,977 |
| Fund Balances, June 30 | $ 13,287,329 | $ 12,790,088 |

**KNOX COUNTY, TENNESSEE**

**Engineering & Public Works Fund**
**Comparative Schedules of Revenues, Expenditures**
**And Changes in Fund Balances - Budget And Actual**
For the Years Ended June 30, 2025 and 2024

| | 2025 | | | | 2024 | | |
|---|---|---|---|---|---|---|---|
| | Original Budget | Final Budget | Actual | Variance Positive (Negative) | Final Budget | Actual | Variance Positive (Negative) |
| **Revenues** | | | | | | | |
| Local Option Sales Taxes | $ 9,840,500 | $ 9,840,500 | $ 10,788,812 | $ 948,312 | $ 9,807,947 | $ 10,110,533 | $ 302,586 |
| Wheel Taxes | 900,000 | 900,000 | 951,441 | 51,441 | 900,000 | 914,222 | 14,222 |
| Other Local Taxes | 2,400,000 | 2,400,000 | 2,124,576 | (275,424) | 2,275,000 | 2,190,046 | (84,954) |
| Fines, Forfeitures and Penalties | - | - | 6,750 | 6,750 | - | 2,750 | 2,750 |
| Charges for Current Services | 3,031,500 | 3,031,500 | 3,709,464 | 677,964 | 2,862,500 | 3,688,828 | 826,328 |
| Other Local Revenues | - | - | 387,990 | 387,990 | 798,722 | 186,000 | (612,722) |
| State of Tennessee | 7,937,250 | 7,937,250 | 8,087,661 | 150,411 | 7,816,900 | 8,013,660 | 196,760 |
| Total Revenues | 24,109,250 | 24,109,250 | 26,056,694 | 1,947,444 | 24,461,069 | 25,106,039 | 644,970 |
| **Expenditures** | | | | | | | |
| Current: | | | | | | | |
| Engineering & Public Works: | | | | | | | |
| Administration: | | | | | | | |
| Personal Services | 1,853,325 | 1,955,637 | 1,923,796 | 31,841 | 2,072,075 | 1,813,237 | 258,838 |
| Employee Benefits | 576,525 | 551,156 | 548,940 | 2,216 | 628,893 | 507,996 | 120,897 |
| Contracted Services | 790,602 | 572,274 | 489,992 | 82,282 | 392,111 | 367,020 | 25,091 |
| Supplies and Materials | 88,000 | 88,000 | 63,020 | 24,980 | 89,410 | 53,368 | 36,042 |
| Other Charges | 749,605 | 809,421 | 795,459 | 13,962 | 796,436 | 796,302 | 134 |
| Highways and Bridge Maintenance: | | | | | | | |
| Personal Services | 4,611,132 | 4,561,616 | 4,470,107 | 91,509 | 4,489,623 | 4,435,850 | 53,773 |
| Employee Benefits | 1,523,292 | 1,523,292 | 1,455,408 | 67,884 | 1,589,974 | 1,420,691 | 169,283 |
| Contracted Services | 1,485,050 | 1,920,251 | 1,797,388 | 122,863 | 1,750,279 | 1,750,279 | - |
| Supplies and Materials | 8,455,689 | 8,098,778 | 7,381,813 | 716,965 | 7,922,410 | 7,448,941 | 473,469 |
| Other Charges | 870,539 | 870,539 | 870,539 | - | 563,826 | 563,826 | - |
| Capital Outlay | - | 475,000 | 474,914 | 86 | 133,787 | 133,537 | 250 |
| Personal Services | 1,970,536 | 1,935,266 | 1,929,301 | 5,965 | 2,375,738 | 2,355,818 | 19,920 |
| Employee Benefits | 600,273 | 601,904 | 585,252 | 16,652 | 700,321 | 652,257 | 48,064 |
| Contracted Services | 576,400 | 624,498 | 708,004 | (83,506) | 707,436 | 594,659 | 112,777 |
| Supplies and Materials | 241,100 | 1,121,280 | 322,203 | 799,077 | 1,018,409 | 282,349 | 736,060 |
| Other Charges | 192,182 | 192,182 | 192,182 | - | 193,093 | 193,093 | - |
| Capital Outlay | - | - | - | - | 69,705 | 69,705 | - |
| Total Expenditures | 24,584,250 | 25,901,094 | 24,008,318 | 1,892,776 | 25,493,526 | 23,438,928 | 2,054,598 |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | (475,000) | (1,791,844) | 2,048,376 | 3,840,220 | (1,032,457) | 1,667,111 | 2,699,568 |
| Other Financing Sources (Uses) | | | | | | | |
| Transfer From Other Funds | 750,000 | 750,000 | - | (750,000) | 1,500,000 | 1,500,000 | - |
| Transfer To Other Funds | (675,000) | (1,726,135) | (1,551,135) | 175,000 | (612,814) | (575,000) | 37,814 |
| Total Other Financing Sources (Uses) | 75,000 | (976,135) | (1,551,135) | (575,000) | 887,186 | 925,000 | 37,814 |
| Net Change in Fund Balances | (400,000) | (2,767,979) | 497,241 | 3,265,220 | (145,271) | 2,592,111 | 2,737,382 |
| Fund Balances, July 1 | 12,790,088 | 12,790,088 | 12,790,088 | - | 10,197,977 | 10,197,977 | - |
| Fund Balances, June 30 | $ 12,390,088 | $ 10,022,109 | $ 13,287,329 | $ 3,265,220 | $ 10,052,706 | $ 12,790,088 | $ 2,737,382 |

## KNOX COUNTY, TENNESSEE

## ADA Construction Capital Projects Fund
## Comparative Balance Sheets
June 30, 2025 and 2024

| | 2025 | 2024 |
|---|---|---|
| **ASSETS** | | |
| Cash and Cash Equivalents | $ 2,265,750 | $ 3,727,235 |
| TOTAL ASSETS | $ 2,265,750 | $ 3,727,235 |
| **LIABILITIES AND FUND BALANCES** | | |
| **Liabilities:** | | |
| Accounts Payable | $ 55,288 | $ 137,188 |
| TOTAL LIABILITIES | 55,288 | 137,188 |
| **Fund Balances:** | | |
| Committed | 2,210,462 | 3,590,047 |
| TOTAL FUND BALANCE | 2,210,462 | 3,590,047 |
| TOTAL LIABILITIES AND FUND BALANCES | $ 2,265,750 | $ 3,727,235 |

## KNOX COUNTY, TENNESSEE

## ADA Construction Capital Projects Fund
## Comparative Statements of Revenues, Expenditures
## And Changes in Fund Balances
For the Years Ended June 30, 2025 and 2024

| | 2025 | 2024 |
|---|---|---|
| **Expenditures** | | |
| Capital Projects | $ 1,379,585 | $ 1,048,550 |
| Deficiency of Revenues Under Expenditures | (1,379,585) | (1,048,550) |
| **Other Financing Sources (Uses)** | | |
| Transfers from Other Funds | - | 3,600,000 |
| Total Other Financing Sources (Uses) | - | 3,600,000 |
| Net Change in Fund Balances | (1,379,585) | 2,551,450 |
| Fund Balances, July 1 | 3,590,047 | 1,038,597 |
| Fund Balances, June 30 | $ 2,210,462 | $ 3,590,047 |

# NONMAJOR ENTERPRISE FUND

Enterprise Funds account for operations that provide services primarily to the general public on a user charge basis.

**Three Ridges Golf Course Fund**: This fund accounts for the operations of the Three Ridges Golf Course, the Concord Park Par 3 Course, and the Beverly Park Par 3 Course.

**KNOX COUNTY, TENNESSEE**

**Three Ridges Golf Course Fund**
**Comparative Statements of Net Position**
June 30, 2025 and 2024

| | 2025 | as Restated 2024 |
|---|---|---|
| **ASSETS** | | |
| **Current Assets:** | | |
| Cash and Cash Equivalents | $ 25,117 | $ 16,043 |
| Accounts Receivable | 12,998 | 24,815 |
| Inventories | 111,866 | 92,897 |
| Prepaid Items | 557 | - |
| TOTAL CURRENT ASSETS | 150,538 | 133,755 |
| **Capital Assets:** | | |
| Land | 880 | 880 |
| Buildings | 803,446 | 803,446 |
| Machinery and Equipment | 794,202 | 759,596 |
| Computer Software | 25,448 | 25,448 |
| Land Improvements | 66,463 | 66,463 |
| Leases - Equipment | 781,435 | 23,167 |
| Total Capital Assets | 2,471,874 | 1,679,000 |
| Accumulated Depreciation and Amortization | (1,367,438) | (1,164,078) |
| Capital Assets (Net of Accumulated Depreciation and Amortization) | 1,104,436 | 514,922 |
| TOTAL ASSETS | 1,254,974 | 648,677 |
| **LIABILITIES** | | |
| **Current Liabilities:** | | |
| Accounts Payable | 115,824 | 50,797 |
| Accrued Liabilities | 34,156 | 31,244 |
| Compensated Absences Payable | 200,854 | 101,412 |
| Lease Liability | 171,184 | 1,801 |
| Accrued Interest | 1,570 | 1 |
| TOTAL CURRENT LIABILITIES | 523,588 | 185,255 |
| **Noncurrent Liabilities:** | | |
| Compensated Absences Payable | 74,281 | 107,911 |
| Lease Liability | 448,675 | - |
| TOTAL NONCURRENT LIABILITIES | 522,956 | 107,911 |
| TOTAL LIABILITIES | 1,046,544 | 293,166 |
| **NET POSITION** | | |
| Net Investment in Capital Assets | 484,577 | 513,121 |
| Unrestricted (Deficit) | (276,147) | (157,610) |
| TOTAL NET POSITION | $ 208,430 | $ 355,511 |

**KNOX COUNTY, TENNESSEE**

**Three Ridges Golf Course Fund**
**Comparative Statements of Revenues, Expenses**
**and Changes in Net Position**
For the Years Ended June 30, 2025 and 2024

| | 2025 | as Restated 2024 |
|---|---|---|
| **Operating Revenues** | | |
| Golf Fees | $ 951,361 | $ 912,359 |
| Cart and Range Fees | 479,904 | 443,323 |
| Pro Shop | 209,735 | 214,455 |
| Snack Bar | 147,645 | 144,716 |
| Other Income | 50,436 | 46,043 |
| Total Operating Revenues | 1,839,081 | 1,760,896 |
| **Operating Expenses** | | |
| Personal Services | 860,936 | 933,383 |
| Employee Benefits | 166,644 | 156,031 |
| Contracted Services | 274,293 | 284,733 |
| Supplies and Materials | 673,875 | 678,619 |
| Other Charges | 163,455 | 167,368 |
| Depreciation and Amortization | 226,527 | 73,918 |
| Total Operating Expenses | 2,365,730 | 2,294,052 |
| Operating Loss | (526,649) | (533,156) |
| **Nonoperating Expenses** | | |
| Interest Expense | (20,038) | (39) |
| **Income (Loss) before Contributions and Transfers** | (546,687) | (533,195) |
| **Capital Contributions and Transfers** | | |
| Capital Contributions | 34,606 | 98,871 |
| Transfers from Other Funds | 365,000 | 315,000 |
| Total Capital Contributions and Transfers | 399,606 | 413,871 |
| Change in Net Position | (147,081) | (119,324) |
| Net Position, July 1, as restated | 355,511 | 474,835 |
| Net Position, June 30 | $ 208,430 | $ 355,511 |

**KNOX COUNTY, TENNESSEE**

**Three Ridges Golf Course Fund**
**Comparative Statements of Cash Flows**

For the Years Ended June 30, 2025 and 2024

| | 2025 | 2024 |
|---|---|---|
| **Cash Flows From Operating Activities** | | |
| Receipts from Customers and Users | $ 1,850,898 | $ 1,742,833 |
| Payments to Vendors | (1,064,553) | (1,123,920) |
| Payments to Employees | (792,212) | (758,320) |
| Payments on Behalf of Employees | (166,644) | (156,031) |
| Net Cash Used by Operating Activities | (172,511) | (295,438) |
| **Cash Flows From Noncapital Financing Activities** | | |
| Transfers from Other Funds | 365,000 | 315,000 |
| **Cash Flows From Capital and Related Financing Activities** | | |
| Capital Contributions | 34,606 | 98,871 |
| Acquisition and Construction of Capital Assets | (34,606) | (116,072) |
| Principal Paid on Lease Liabilities | (163,377) | (12,088) |
| Interest Paid on Lease Liabilities | (20,038) | (39) |
| Net Cash Provided (Used) by Capital and Related Financing Activities | (183,415) | (29,328) |
| Net Increase (Decrease) in Cash and Cash Equivalents | 9,074 | (9,766) |
| Cash and Cash Equivalents - Beginning of Year | 16,043 | 25,809 |
| Cash and Cash Equivalents - End of Year | $ 25,117 | $ 16,043 |
| **Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities** | | |
| Operating Loss | $ (526,649) | $ (398,878) |
| Adjustments to Reconcile Operating Loss to Net Cash Used by Operating Activities: | | |
| Depreciation and Amortization | 226,527 | 73,918 |
| Changes in Assets and Liabilities: | | |
| (Increase) Decrease in Accounts Receivable | 11,817 | (18,063) |
| Increase in Inventory | (18,969) | (3,180) |
| Decrease in Prepaid Items | (557) | - |
| Increase (Decrease) in Accounts Payable and Accrued Liabilities | 69,508 | 15,378 |
| Increase in Compensated Absences Payable | 65,812 | 35,387 |
| Total Adjustments | 354,138 | 103,440 |
| Net Cash Used by Operating Activities | $ (172,511) | $ (295,438) |
| **Noncash Capital and Related Financing Activities:** | | |
| Acquisition of a Lease Asset by Lease | $ (781,235) | $ - |

# INTERNAL SERVICE FUNDS

Internal Service Funds are used to account for the financing of goods or services provided by one of the County's departments or agencies to other departments or agencies and to the County's various discretely presented component units and joint ventures.

**Vehicle Service Center Fund**: This fund is used to account for gasoline and maintenance services for County vehicles.

**Mailroom Fund**: This fund is used to account for central mailroom services for the County.

**Employee Benefits Fund**: This fund is used to account for the payment of retiree medical premiums, employee retirement, life insurance, other payroll related expenses, and unemployment claims.

**Self Insurance Fund**: This fund is used to account for the payment of workers compensation and general liability claims against the County.

**Building Operations Fund**: This fund is used to account for all maintenance services for Knox Central buildings.

**Technical Support Service Fund**: This fund accounts for technical support and technical repairs associated with electronic data processing.

**Capital Leasing**: This fund accounts for the vehicle leasing program.

**Self Insurance Healthcare**: This fund is used to account for the payment of health insurance claims.

**KNOX COUNTY, TENNESSEE**

**Combining Statement of Net Position**
**Internal Service Funds**
June 30, 2025

| | Vehicle Service Center | Mailroom | Employee Benefits | Self Insurance | Building Operations | Technical Support Service | Capital Leasing | Self Insurance Healthcare | Total |
|---|---|---|---|---|---|---|---|---|---|
| **ASSETS** | | | | | | | | | |
| **Current Assets:** | | | | | | | | | |
| Cash and Cash Equivalents | $ 1,303,299 | $ 154,675 | $ 2,514,935 | $ 25,091,874 | $ 6,065,749 | $ 265,819 | $ 1,120,956 | $ 14,928,682 | $ 51,445,989 |
| Receivables: | | | | | | | | | |
| Accounts | 37,225 | - | 341,109 | 2,240 | 192,778 | 200 | - | 1,345,034 | 1,918,586 |
| Leases | - | - | - | - | 349,121 | - | - | - | 349,121 |
| Inventories | 108,713 | 20,902 | - | - | - | - | - | - | 129,615 |
| Prepaid Items | - | - | 24,712 | - | - | - | - | 93,887 | 118,599 |
| TOTAL CURRENT ASSETS | 1,449,237 | 175,577 | 2,880,756 | 25,094,114 | 6,607,648 | 266,019 | 1,120,956 | 16,367,603 | 53,961,910 |
| **Noncurrent Assets:** | | | | | | | | | |
| Lease Receivable | - | - | - | - | 3,376,112 | - | - | - | 3,376,112 |
| **Capital Assets:** | | | | | | | | | |
| Machinery and Equipment | 179,134 | - | - | - | - | 238,781 | - | - | 417,915 |
| Leases | - | 53,276 | - | - | 4,980,389 | - | 4,012,815 | - | 9,046,480 |
| Subscriptions | - | - | - | 2,995 | - | 2,477,768 | - | - | 2,480,763 |
| Accumulated Depreciation and Amortization | (143,705) | (37,848) | - | (1,123) | (717,780) | (2,011,208) | (1,296,017) | - | (4,207,681) |
| Capital Assets (Net of Accumulated Depreciation and Amortization) | 35,429 | 15,428 | - | 1,872 | 4,262,609 | 705,341 | 2,716,798 | - | 7,737,477 |
| TOTAL NONCURRENT ASSETS | 35,429 | 15,428 | - | 1,872 | 7,638,721 | 705,341 | 2,716,798 | - | 11,113,589 |
| TOTAL ASSETS | 1,484,666 | 191,005 | 2,880,756 | 25,095,986 | 14,246,369 | 971,360 | 3,837,754 | 16,367,603 | 65,075,499 |
| **LIABILITIES** | | | | | | | | | |
| **Current Liabilities:** | | | | | | | | | |
| Accounts Payable | 238,007 | 2,468 | 16,988 | 842 | 318,584 | 33 | - | 1,029,190 | 1,606,112 |
| Accrued Liabilities | 32,124 | 5,561 | 52,096 | 48,693 | - | 40,682 | - | 3,662 | 182,818 |
| Accrued Interest | - | 6 | - | - | 9,609 | 9,526 | 6,323 | - | 25,464 |
| Claims Liabilities | - | - | - | 3,479,440 | - | - | - | 2,293,000 | 5,772,440 |
| Compensated Absences Payable | 88,882 | 33,342 | 130,215 | 135,894 | - | 105,406 | - | - | 493,739 |
| Lease Liability | - | 11,033 | - | - | 156,567 | - | 800,145 | - | 967,745 |
| Subscription Liability | - | - | - | - | - | 649,017 | - | - | 649,017 |
| TOTAL CURRENT LIABILITIES | 359,013 | 52,410 | 199,299 | 3,664,869 | 484,760 | 804,664 | 806,468 | 3,325,852 | 9,697,335 |
| **Noncurrent Liabilities:** | | | | | | | | | |
| Compensated Absences Payable | 7,458 | 4,097 | 10,823 | 11,666 | - | 13,496 | - | - | 47,540 |
| Claims Liabilities | - | - | - | 13,917,761 | - | - | - | - | 13,917,761 |
| Leases | - | 6,046 | - | - | 4,576,708 | - | 1,916,256 | - | 6,499,010 |
| TOTAL NONCURRENT LIABILITIES | 7,458 | 10,143 | 10,823 | 13,929,427 | 4,576,708 | 13,496 | 1,916,256 | - | 20,464,311 |
| TOTAL LIABILITIES | 366,471 | 62,553 | 210,122 | 17,594,296 | 5,061,468 | 818,160 | 2,722,724 | 3,325,852 | 30,161,646 |
| DEFERRED INFLOW OF RESOURCES | | | | | | | | | |
| Leases | - | - | - | - | 3,497,141 | - | - | - | 3,497,141 |
| **NET POSITION** | | | | | | | | | |
| Net Investment in Capital Assets | 35,429 | (1,651) | - | 1,872 | (470,666) | 56,324 | 397 | - | (378,295) |
| Unrestricted | 1,082,766 | 130,103 | 2,670,634 | 7,499,818 | 6,158,426 | 96,876 | 1,114,633 | 13,041,751 | 31,795,007 |
| TOTAL NET POSITION | $ 1,118,195 | $ 128,452 | $ 2,670,634 | $ 7,501,690 | $ 5,687,760 | $ 153,200 | $ 1,115,030 | $ 13,041,751 | $ 31,416,712 |

**KNOX COUNTY, TENNESSEE**

**Combining Statement of Revenues, Expenses and Changes in Net Position**
**Internal Service Funds**
For the Year Ended June 30, 2025

| | Vehicle Service Center | Mailroom | Employee Benefits | Self Insurance | Building Operations | Technical Support Service | Capital Leasing | Self Insurance Healthcare | Total |
|---|---|---|---|---|---|---|---|---|---|
| **Operating Revenues** | | | | | | | | | |
| Charges for Services | $ 3,423,213 | $ 233,201 | $ 38,148,785 | $ 6,329,814 | $ 14,774,062 | $ 1,475,700 | $ 613,575 | $ 32,734,341 | $ 97,732,691 |
| **Operating Expenses** | | | | | | | | | |
| Cost of Services | 3,178,155 | 379,128 | 1,848,612 | 2,010,784 | 17,691,077 | 1,623,135 | 20,146 | 3,144,577 | 29,895,614 |
| Depreciation and Amortization | 8,679 | 9,550 | - | 1,452 | 227,535 | 613,711 | 739,479 | - | 1,600,406 |
| Medical Claims | - | - | 211,569 | - | - | - | - | 35,324,327 | 35,535,896 |
| Retirement Contributions | - | - | 34,296,019 | - | - | - | - | - | 34,296,019 |
| Other Employee Benefits | - | - | 1,487,467 | - | - | - | - | - | 1,487,467 |
| Worker's Compensation & Other Claims | - | - | - | 4,029,784 | - | - | - | - | 4,029,784 |
| Other Expenses | 171,334 | - | - | 52,477 | - | 14,953 | - | - | 238,764 |
| Total Operating Expenses | 3,358,168 | 388,678 | 37,843,667 | 6,094,497 | 17,918,612 | 2,251,799 | 759,625 | 38,468,904 | 107,083,950 |
| **Operating Income (Loss)** | 65,045 | (155,477) | 305,118 | 235,317 | (3,144,550) | (776,099) | (146,050) | (5,734,563) | (9,351,259) |
| **Nonoperating Revenues (Expenses)** | | | | | | | | | |
| Interest Income | - | - | - | - | 91,272 | - | - | - | 91,272 |
| Interest Expense | - | (416) | - | (1) | (125,718) | (12,644) | (74,021) | - | (212,800) |
| Total Nonoperating Revenues (Expenses) | - | (416) | - | (1) | (34,446) | (12,644) | (74,021) | - | (121,528) |
| **Income (Loss) before Contributions & Transfers** | 65,045 | (155,893) | 305,118 | 235,316 | (3,178,996) | (788,743) | (220,071) | (5,734,563) | (9,472,787) |
| **Transfers** | | | | | | | | | |
| Transfers from Other Funds | - | 120,000 | - | - | 3,000,000 | 750,000 | - | - | 3,870,000 |
| **Change in Net Position** | 65,045 | (35,893) | 305,118 | 235,316 | (178,996) | (38,743) | (220,071) | (5,734,563) | (5,602,787) |
| **Total Net Position, July 1, as restated** | 1,053,150 | 164,345 | 2,365,516 | 7,266,374 | 5,866,756 | 191,943 | 1,335,101 | 18,776,314 | 37,019,499 |
| **Total Net Position, June 30** | $ 1,118,195 | $ 128,452 | $ 2,670,634 | $ 7,501,690 | $ 5,687,760 | $ 153,200 | $ 1,115,030 | $ 13,041,751 | $ 31,416,712 |

**KNOX COUNTY, TENNESSEE**

**Combining Statement of Cash Flows**
**Internal Service Funds**
For the Year Ended June 30, 2025

| | Vehicle Service Center | Mailroom | Employee Benefits | Self Insurance | Building Operations | Technical Support Service | Capital Leasing | Self Insurance Healthcare | Total |
|---|---|---|---|---|---|---|---|---|---|
| **Operating Activities** | | | | | | | | | |
| Cash Received from Interfund Services Provided | $ 3,402,613 | $ 233,201 | $ 38,167,320 | $ 6,327,864 | $15,412,764 | $ 1,475,500 | $ 613,575 | $ 32,255,424 | $ 97,888,261 |
| Cash Paid to Employees | (541,907) | (96,050) | (510,233) | (887,594) | - | (738,036) | - | - | (2,773,820) |
| Cash Paid for Goods and Services | (2,569,058) | (231,240) | (1,261,927) | (4,319,452) | (17,671,609) | (695,958) | (19,831) | (3,144,577) | (29,913,652) |
| Cash Paid on Behalf of Employees | (160,849) | (34,857) | (36,034,258) | (230,309) | - | (192,351) | - | (34,568,925) | (71,221,549) |
| **Net Cash Provided by (Used in) Operating Activities** | 130,799 | (128,946) | 360,902 | 890,509 | (2,258,845) | (150,845) | 593,744 | (5,458,078) | (6,020,760) |
| **Noncapital Financing Activities** | | | | | | | | | |
| Transfers from Other Funds | - | 120,000 | - | - | 3,000,000 | 750,000 | - | - | 3,870,000 |
| **Net Cash Provided by (Used in) Noncapital Financing Activities** | - | 120,000 | - | - | 3,000,000 | 750,000 | - | - | 3,870,000 |
| **Capital and Related Financing Activities** | | | | | | | | | |
| Principal Paid on Liabilities | - | (10,816) | - | (3,332) | (102,453) | (638,106) | (747,110) | - | (1,501,817) |
| Interest Paid on Liabilities | - | (416) | - | (1) | (125,718) | (12,644) | (74,021) | - | (212,800) |
| **Net Cash Used in Capital and Related Financing Activities** | - | (11,232) | - | (3,333) | (228,171) | (650,750) | (821,131) | - | (1,714,617) |
| **Investing activities** | | | | | | | | | |
| Investment earnings | - | - | - | - | 91,272 | - | - | - | 91,272 |
| **Net cash provided (used) in investing activities** | - | - | - | - | 91,272 | - | - | - | 91,272 |
| **Net Increase (Decrease) in Cash and Cash Equivalents** | 130,799 | (20,178) | 360,902 | 887,176 | 604,256 | (51,595) | (227,387) | (5,458,078) | (3,774,105) |
| **Cash and Cash Equivalents Beginning of Year** | 1,172,500 | 174,853 | 2,154,033 | 24,204,698 | 5,461,493 | 317,414 | 1,348,343 | 20,386,760 | 55,220,094 |
| **End of Year** | $ 1,303,299 | $ 154,675 | $ 2,514,935 | $ 25,091,874 | $ 6,065,749 | $ 265,819 | $ 1,120,956 | $ 14,928,682 | $ 51,445,989 |
| **Reconciliation of Operating Income (Loss) to Net Cash Provided by (Used in) Operating Activities** | | | | | | | | | |
| Operating Income (Loss) | $ 65,045 | $ (155,477) | $ 305,118 | $ 235,317 | $ (3,144,550) | $ (776,099) | $ (146,050) | $ (5,734,563) | $ (9,351,259) |
| Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided by (Used in) Operating Activities: | | | | | | | | | |
| Depreciation and Amortization | 8,680 | 9,550 | - | 1,452 | 227,535 | 613,711 | 739,479 | - | 1,600,407 |
| Change in Assets and Liabilities: | | | | | | | | | |
| (Increase) Decrease in Accounts Receivable | (20,600) | - | 18,535 | (1,950) | 680,912 | (200) | - | (478,917) | 197,780 |
| (Increase) Decrease in Other Receivables | - | - | - | - | 356,625 | - | - | - | 356,625 |
| (Increase) Decrease in Inventories | (3,797) | 3,068 | - | - | - | - | - | - | (729) |
| (Increase) Decrease in Prepaid Items | - | - | (4,425) | - | - | - | - | (2,271) | (6,696) |
| Increase (Decrease) in Accounts Payable and Accrued Liabilities | 60,177 | 1,537 | (169) | (4,626) | 19,468 | (4,246) | 315 | 200,673 | 273,129 |
| Increase (Decrease) in Compensated Absences | 21,294 | 12,376 | 41,843 | 28,030 | - | 15,989 | - | - | 119,532 |
| Increase (Decrease) in Claims Liabilities | - | - | - | 632,286 | - | - | - | 557,000 | 1,189,286 |
| Increase (Decrease) in Unearned Revenues | - | - | - | - | (398,835) | - | - | - | (398,835) |
| Total Adjustments | 65,754 | 26,531 | 55,784 | 655,192 | 885,705 | 625,254 | 739,794 | 276,485 | 3,330,499 |
| **Net Cash Provided by (Used in) Operating Activities** | $ 130,799 | $ (128,946) | $ 360,902 | $ 890,509 | $ (2,258,845) | $ (150,845) | $ 593,744 | $ (5,458,078) | $ (6,020,760) |
| **Noncash Capital and Related Financing Activities:** | | | | | | | | | |
| Acquisition of a Lease & SBITA Assets | $ - | $ - | $ - | $ (2,995) | $ - | $ - | $ (822,304) | $ - | $ (825,299) |

**KNOX COUNTY, TENNESSEE**

**Vehicle Service Center Fund**
**Comparative Statements of Net Position**
June 30, 2025 and 2024

| | 2025 | as Restated 2024 |
|---|---|---|
| **ASSETS** | | |
| **Current Assets:** | | |
| Cash and Cash Equivalents | $ 1,303,299 | $ 1,172,500 |
| Accounts Receivable | 37,225 | 16,625 |
| Inventories | 108,713 | 104,916 |
| TOTAL CURRENT ASSETS | 1,449,237 | 1,294,041 |
| **Capital Assets:** | | |
| Machinery and Equipment | 179,134 | 205,464 |
| Accumulated Depreciation | (143,705) | (161,355) |
| Capital Assets (Net of Accumulated Depreciation) | 35,429 | 44,109 |
| TOTAL ASSETS | 1,484,666 | 1,338,150 |
| **LIABILITIES** | | |
| **Current Liabilities:** | | |
| Accounts Payable | 238,007 | 185,403 |
| Accrued Liabilities | 32,124 | 24,551 |
| Compensated Absences | 88,882 | 61,865 |
| TOTAL CURRENT LIABILITIES | 359,013 | 271,819 |
| **Noncurrent Liabilities:** | | |
| Compensated Absences | 7,458 | 13,181 |
| TOTAL LIABILITIES | 366,471 | 285,000 |
| **NET POSITION** | | |
| Investment in Capital Assets | 35,429 | 44,109 |
| Unrestricted | 1,082,766 | 1,009,041 |
| TOTAL NET POSITION | $ 1,118,195 | $ 1,053,150 |

**KNOX COUNTY, TENNESSEE**

**Vehicle Service Center Fund**
**Comparative Statements of Revenues, Expenses**
**and Changes in Net Position**
For the Years Ended June 30, 2025 and 2024

| | 2025 | as Restated 2024 |
|---|---|---|
| **Operating Revenues** | | |
| Charges for Services | $ 3,423,213 | $ 3,397,779 |
| **Operating Expenses** | | |
| Cost of Services | 3,178,155 | 3,156,775 |
| Depreciation and Amortization | 8,679 | 11,073 |
| Other Expenses | 171,334 | 171,334 |
| Total Operating Expenses | 3,358,168 | 3,339,182 |
| Operating Income before Contributions | 65,045 | 58,597 |
| **Contributions** | | |
| Capital Contributions | - | 4,770 |
| Change in Net Position | 65,045 | 63,367 |
| Net Position, July 1, as Restated | 1,053,150 | 989,783 |
| Net Position, June 30 | $ 1,118,195 | $ 1,053,150 |

**KNOX COUNTY, TENNESSEE**

**Mailroom Fund**
**Comparative Statements of Net Position**
June 30, 2025 and 2024

| | 2025 | as Restated 2024 |
|---|---|---|
| **ASSETS** | | |
| **Current Assets:** | | |
| Cash and Cash Equivalents | $ 154,675 | $ 174,853 |
| Inventories | 20,902 | 23,970 |
| TOTAL CURRENT ASSETS | 175,577 | 198,823 |
| **Capital Assets:** | | |
| Leases | 53,276 | 53,276 |
| Accumulated Amortization | (37,848) | (28,298) |
| Capital Assets (Net of Accumulated Depreciation) | 15,428 | 24,978 |
| TOTAL ASSETS | 191,005 | 223,801 |
| **LIABILITIES** | | |
| **Current Liabilities:** | | |
| Accounts Payable | 2,468 | 1,601 |
| Accrued Liabilities | 5,561 | 4,889 |
| Compensated Absences | 33,342 | 20,690 |
| Lease Liability | 11,033 | 10,816 |
| Accrued Interest | 6 | 8 |
| TOTAL CURRENT LIABILITIES | 52,410 | 38,004 |
| **Noncurrent Liabilities:** | | |
| Compensated Absences | 4,097 | 4,373 |
| Lease Liability | 6,046 | 17,079 |
| TOTAL NONCURRENT LIABILITIES | 10,143 | 21,452 |
| TOTAL LIABILITIES | 62,553 | 59,456 |
| **NET POSITION** | | |
| Invested in Capital Assets (deficit) | (1,651) | (2,917) |
| Unrestricted | 130,103 | 167,262 |
| TOTAL NET POSITION | $ 128,452 | $ 164,345 |

**KNOX COUNTY, TENNESSEE**

**Mailroom Fund**
**Comparative Statements of Revenues, Expenses and Changes in Net Position**
For the Years Ended June 30, 2025 and 2024

| | 2025 | as Restated 2024 |
|---|---|---|
| **Operating Revenues** | | |
| Charges for Services | $ 233,201 | $ 229,800 |
| **Operating Expenses** | | |
| Cost of Services | 379,128 | 370,464 |
| Amortization | 9,550 | 9,550 |
| Total Operating Expenses | 388,678 | 380,014 |
| Operating Loss | (155,477) | (150,214) |
| **Nonoperating Expenses** | | |
| Interest Expense | (416) | (627) |
| Loss before Transfers | (155,893) | (150,841) |
| **Transfers** | | |
| Transfers from Other Funds | 120,000 | 155,000 |
| Change in Net Position | (35,893) | 4,159 |
| Net Position, July 1, as Restated | 164,345 | 160,186 |
| Net Position, June 30 | $ 128,452 | $ 164,345 |

**KNOX COUNTY, TENNESSEE**

**Employee Benefits Fund**
**Comparative Statements of Net Position**
June 30, 2025 and 2024

| | 2025 | as Restated 2024 |
|---|---|---|
| **ASSETS** | | |
| **Current Assets:** | | |
| Cash and Cash Equivalents | $ 2,514,935 | $ 2,154,033 |
| Accounts Receivable | 341,109 | 359,644 |
| Prepaid Items | 24,712 | 20,287 |
| TOTAL ASSETS | 2,880,756 | 2,533,964 |
| **LIABILITIES** | | |
| **Current Liabilities:** | | |
| Accounts Payable | 16,988 | 12,000 |
| Accrued Liabilities | 52,096 | 57,253 |
| Compensated Absences | 130,215 | 75,995 |
| TOTAL CURRENT LIABILITIES | 199,299 | 145,248 |
| **Noncurrent Liabilities:** | | |
| Compensated Absences | 10,823 | 23,200 |
| TOTAL LIABILITIES | 210,122 | 168,448 |
| **NET POSITION** | | |
| Unrestricted | $ 2,670,634 | $ 2,365,516 |

**KNOX COUNTY, TENNESSEE**

**Employee Benefits Fund**
**Comparative Statements of Revenues, Expenses and Changes in Net Position**
For the Years Ended June 30, 2025 and 2024

| | 2025 | as Restated 2024 |
|---|---|---|
| **Operating Revenues** | | |
| Charges for Services | $ 38,148,785 | $ 36,092,548 |
| **Operating Expenses** | | |
| Finance and Administration: | | |
| Cost of Services | 1,848,612 | 1,805,974 |
| Medical Claims | 211,569 | 226,399 |
| Retirement Contributions | 34,296,019 | 31,391,972 |
| OPEB 35% Retiree Healthcare Contributions | - | 609,350 |
| Other Employee Benefits | 1,487,467 | 2,391,829 |
| Total Operating Expenses | 37,843,667 | 36,425,524 |
| Income (Loss) before Transfers | 305,118 | (332,976) |
| **Transfers** | | |
| Transfers from Other Funds | - | 609,350 |
| Change in Net Position | 305,118 | 276,374 |
| Net Position, July 1, as Restated | 2,365,516 | 2,089,142 |
| Net Position, June 30 | $ 2,670,634 | $ 2,365,516 |

**KNOX COUNTY, TENNESSEE**

**Self Insurance Fund**
**Comparative Statements of Net Position**
June 30, 2025 and 2024

| | 2025 | as Restated 2024 |
|---|---|---|
| **ASSETS** | | |
| **Current Assets:** | | |
| Cash and Cash Equivalents | $ 25,091,874 | $ 24,204,698 |
| Accounts Receivable | 2,240 | 290 |
| TOTAL CURRENT ASSETS | 25,094,114 | 24,204,988 |
| **Capital Assets:** | | |
| Subscription Asset | 2,995 | 2,629 |
| Accumulated Amortization | (1,123) | (2,300) |
| Capital Assets (Net of Accumulated Amortization) | 1,872 | 329 |
| TOTAL ASSETS | 25,095,986 | 24,205,317 |
| **LIABILITIES** | | |
| **Current Liabilities:** | | |
| Accounts Payable | 842 | 14,789 |
| Accrued Liabilities | 48,693 | 39,371 |
| Claims Liability | 3,479,440 | 3,352,983 |
| Compensated Absences | 135,894 | 94,499 |
| Subscription Liability | - | 337 |
| Accrued Interest | - | 1 |
| TOTAL CURRENT LIABILITIES | 3,664,869 | 3,501,980 |
| **Noncurrent Liabilities:** | | |
| Compensated Absences | 11,666 | 25,031 |
| Claims Liability | 13,917,761 | 13,411,932 |
| TOTAL NONCURRENT LIABILITIES | 13,929,427 | 13,436,963 |
| TOTAL LIABILITIES | 17,594,296 | 16,938,943 |
| **NET POSITION** | | |
| Invested in Capital Assets (deficit) | 1,872 | (8) |
| Unrestricted | 7,499,818 | 7,266,382 |
| TOTAL NET POSITION | $ 7,501,690 | $ 7,266,374 |

**KNOX COUNTY, TENNESSEE**

**Self Insurance Fund**
**Comparative Statements of Revenues, Expenses and Changes in Net Position**
For the Years Ended June 30, 2025 and 2024

| | 2025 | as Restated 2024 |
|---|---|---|
| **Operating Revenues** | | |
| Charges for Services | $ 6,329,814 | $ 5,570,590 |
| **Operating Expenses** | | |
| Cost of Services | 2,010,784 | 1,800,728 |
| Amortization | 1,452 | 1,314 |
| Workers' Compensation & Other Claims | 4,029,784 | 2,440,893 |
| Other Expenses | 52,477 | 62,413 |
| Total Operating Expenses | 6,094,497 | 4,305,348 |
| Operating Income | 235,317 | 1,265,242 |
| **Nonoperating Expenses** | | |
| Interest Expense | (1) | (31) |
| Change in Net Position | 235,316 | 1,265,211 |
| Net Position, July 1, as Restated | 7,266,374 | 6,001,163 |
| Net Position, June 30 | $ 7,501,690 | $ 7,266,374 |

**KNOX COUNTY, TENNESSEE**

**Building Operations Fund**
**Comparative Statements of Net Position**
June 30, 2025 and 2024

| | 2025 | 2024 |
|---|---|---|
| **ASSETS** | | |
| **Current Assets:** | | |
| Cash and Cash Equivalents | $ 6,065,749 | $ 5,461,493 |
| Accounts Receivable | 192,778 | 873,690 |
| Lease Receivable | 349,121 | 405,504 |
| TOTAL CURRENT ASSETS | 6,607,648 | 6,740,687 |
| **Noncurrent Assets:** | | |
| Lease Receivable | 3,376,112 | 3,676,354 |
| **Capital Assets:** | | |
| Leases - Buildings | 4,980,389 | 4,980,389 |
| Accumulated Amortization | (717,780) | (490,245) |
| Capital Assets (Net of Accumulated Amortization) | 4,262,609 | 4,490,144 |
| TOTAL NONCURRENT ASSETS | 7,638,721 | 8,166,498 |
| TOTAL ASSETS | 14,246,369 | 14,907,185 |
| **LIABILITIES** | | |
| **Current Liabilities:** | | |
| Accounts Payable | 318,584 | 298,957 |
| Lease Liability - Current | 156,567 | 102,453 |
| Accrued Interest | 9,609 | 9,768 |
| TOTAL CURRENT LIABILITIES | 484,760 | 411,178 |
| **Noncurrent Liabilities:** | | |
| Lease Liability | 4,576,708 | 4,733,275 |
| TOTAL LIABILITIES | 5,061,468 | 5,144,453 |
| DEFERRED INFLOW OF RESOURCES | | |
| Leases | 3,497,141 | 3,895,976 |
| **NET POSITION** | | |
| Invested in Capital Assets | (470,666) | (345,584) |
| Unrestricted | 6,158,426 | 6,212,340 |
| TOTAL NET POSITION | $ 5,687,760 | $ 5,866,756 |

**KNOX COUNTY, TENNESSEE**

**Building Operations Fund**
**Comparative Statements of Revenues, Expenses and Changes in Net Position**
For the Years Ended June 30, 2025 and 2024

| | 2025 | 2024 |
|---|---|---|
| **Operating Revenues** | | |
| Charges for Services | $ 14,774,062 | $ 14,788,410 |
| **Operating Expenses** | | |
| Cost of Services | 17,691,077 | 16,724,767 |
| Amortization | 227,535 | 227,535 |
| Total Operating Expenses | 17,918,612 | 16,952,302 |
| Operating Loss | (3,144,550) | (2,163,892) |
| **Nonoperating Revenues (Expenses)** | | |
| Interest Income | 91,272 | 95,808 |
| Interest Expense | (125,718) | (127,257) |
| Total Nonoperating Revenues (Expenses) | (34,446) | (31,449) |
| Loss before Transfers | (3,178,996) | (2,195,341) |
| **Transfers** | | |
| Transfers from Other Funds | 3,000,000 | 2,200,000 |
| Change in Net Position | (178,996) | 4,659 |
| Net Position, July 1 | 5,866,756 | 5,862,097 |
| Net Position, June 30 | $ 5,687,760 | $ 5,866,756 |

**KNOX COUNTY, TENNESSEE**

**Technical Support Service Fund**
**Comparative Statements of Net Position**
June 30, 2025 and 2024

| | 2025 | as Restated 2024 |
|---|---|---|
| **ASSETS** | | |
| **Current Assets:** | | |
| Cash and Cash Equivalents | $ 265,819 | $ 317,414 |
| Accounts Receivable | 200 | - |
| TOTAL CURRENT ASSETS | 266,019 | 317,414 |
| **Capital Assets:** | | |
| Machinery and Equipment | 238,781 | 238,781 |
| Subscription Asset | 2,477,768 | 2,477,768 |
| Accumulated Depreciation and Amortization | (2,011,208) | (1,397,497) |
| Capital Assets (Net of Accumulated Depreciation and Amortization) | 705,341 | 1,319,052 |
| TOTAL ASSETS | 971,360 | 1,636,466 |
| **LIABILITIES** | | |
| **Current Liabilities:** | | |
| Accounts Payable | 33 | 4 |
| Accrued Liabilities | 40,682 | 35,591 |
| Compensated Absences | 105,406 | 86,139 |
| Subscription Liability | 649,017 | 638,106 |
| Accrued Interest | 9,526 | 18,892 |
| TOTAL CURRENT LIABILITIES | 804,664 | 778,732 |
| **Noncurrent Liabilities:** | | |
| Compensated Absences | 13,496 | 16,774 |
| Subscription Liability | - | 649,017 |
| TOTAL NONCURRENT LIABILITIES | 13,496 | 665,791 |
| TOTAL LIABILITIES | 818,160 | 1,444,523 |
| **NET POSITION** | | |
| Net Investment in Capital Assets | 56,324 | 31,929 |
| Unrestricted | 96,876 | 160,014 |
| TOTAL NET POSITION | $ 153,200 | $ 191,943 |

**KNOX COUNTY, TENNESSEE**

**Technical Support Service Fund**
**Comparative Statements of Revenues, Expenses and Changes in Net Position**
For the Years Ended June 30, 2025 and 2024

| | 2025 | as Restated 2024 |
|---|---|---|
| **Operating Revenues** | | |
| Charges for Services | $ 1,475,700 | $ 1,508,975 |
| **Operating Expenses** | | |
| Cost of Services | 1,623,135 | 1,531,601 |
| Depreciation and Amortization | 613,711 | 613,711 |
| Other Expense | 14,953 | 6,821 |
| Total Operating Expenses | 2,251,799 | 2,152,133 |
| Operating Loss | (776,099) | (643,158) |
| **Nonoperating Expenses** | | |
| Interest Expense | (12,644) | (23,621) |
| Loss before Transfers | (788,743) | (666,779) |
| **Transfers** | | |
| Transfers from Other Funds | 750,000 | 585,000 |
| Change in Net Position | (38,743) | (81,779) |
| Net Position, July 1, as Restated | 191,943 | 273,722 |
| Net Position, June 30 | $ 153,200 | $ 191,943 |

**KNOX COUNTY, TENNESSEE**

**Capital Leasing Fund**
**Comparative Statements of Net Position**
June 30, 2025 and 2024

| | 2025 | 2024 |
|---|---|---|
| **ASSETS** | | |
| **Current Assets:** | | |
| Cash and Cash Equivalents | $ 1,120,956 | $ 1,348,343 |
| **Capital Assets:** | | |
| Lease Asset - Vehicles | 4,012,815 | 3,187,184 |
| Accumulated Amortization | (1,296,017) | (556,538) |
| Capital Assets (Net of Accumulated Amortization) | 2,716,798 | 2,630,646 |
| TOTAL ASSETS | 3,837,754 | 3,978,989 |
| **LIABILITIES** | | |
| **Current Liabilities:** | | |
| Lease Liability | 800,145 | 631,951 |
| Accrued Interest | 6,323 | 6,008 |
| TOTAL CURRENT LIABILITIES | 806,468 | 637,959 |
| **Noncurrent Liabilities:** | | |
| Lease Liability | 1,916,256 | 2,005,929 |
| TOTAL LIABILITIES | 2,722,724 | 2,643,888 |
| **NET POSITION** | | |
| Investment in Capital Assets | 397 | (7,234) |
| Unrestricted | 1,114,633 | 1,342,335 |
| TOTAL NET POSITION | $ 1,115,030 | $ 1,335,101 |

**KNOX COUNTY, TENNESSEE**

**Capital Leasing Fund**
**Comparative Statements of Revenues, Expenses and Changes in Net Position**
For the Years Ended June 30, 2025 and 2024

| | 2025 | 2024 |
|---|---|---|
| **Operating Revenues** | | |
| Charges for Services | $ 613,575 | $ 193,336 |
| **Operating Expenses** | | |
| Costs of Services | 20,146 | 265,344 |
| Amortization | 739,479 | 478,328 |
| Total Operating Expenses | 759,625 | 743,672 |
| Operating Loss | (146,050) | (550,336) |
| **Nonoperating Expenses** | | |
| Interest Expense | (74,021) | (55,968) |
| Loss before Transfers | (220,071) | (606,304) |
| **Transfers** | | |
| Transfers from Other Funds | - | 500,000 |
| Change in Net Position | (220,071) | (106,304) |
| Net Position, July 1 | 1,335,101 | 1,441,405 |
| Net Position, June 30 | $ 1,115,030 | $ 1,335,101 |

**KNOX COUNTY, TENNESSEE**

**Self Insurance Healthcare Fund**
**Comparative Statements of Net Position**
June 30, 2025 and 2024

| | 2025 | 2024 |
|---|---|---|
| **ASSETS** | | |
| **Current Assets:** | | |
| Cash and Cash Equivalents | $ 14,928,682 | $ 20,386,760 |
| Accounts Receivable | 1,345,034 | 866,117 |
| Prepaid Items | 93,887 | 91,616 |
| TOTAL ASSETS | 16,367,603 | 21,344,493 |
| **LIABILITIES** | | |
| **Liabilities:** | | |
| Accounts Payable | 1,029,190 | 829,004 |
| Accrued Liabilities | 3,662 | 3,175 |
| Claims Liability | 2,293,000 | 1,736,000 |
| TOTAL LIABILITIES | 3,325,852 | 2,568,179 |
| **NET POSITION** | | |
| Unrestricted | $ 13,041,751 | $ 18,776,314 |

**KNOX COUNTY, TENNESSEE**

**Self Insurance Healthcare Fund**
**Comparative Statements of Revenues, Expenses**
**and Changes in Net Position**
For the Years Ended June 30, 2025 and 2024

| | 2025 | 2024 |
|---|---|---|
| **Operating Revenues** | | |
| Charges for Services | $ 32,734,341 | $ 33,105,053 |
| **Operating Expenses** | | |
| Cost of Services | 3,144,577 | 3,247,013 |
| Medical Claims | 35,324,327 | 30,150,060 |
| Total Operating Expenses | 38,468,904 | 33,397,073 |
| Change in Net Position | (5,734,563) | (292,020) |
| Net Position, July 1 | 18,776,314 | 19,068,334 |
| Net Position, June 30 | $ 13,041,751 | $ 18,776,314 |

# FIDUCIARY FUNDS

Trust funds are used to account for assets held by the County in a trustee capacity. Custodial funds are used to account for assets held by the County as an agent for individuals, private organizations, other governments and/or other funds.

**PENSION, RETIREMENT AND OTHER POST-EMPLOYMENT BENEFIT TRUST FUNDS**

**Closed Defined Benefit Plan**: This fund is used to account for the accumulation of resources for pension benefit payments to qualified employees covered under the County's closed defined benefit plan.

**Uniformed Officers Pension Plan:** This fund is used to account for the accumulation of resources for pension benefit payments to qualified employees covered under the County's Uniformed Officers Pension Plan closed defined benefit plan.

**Asset Accumulation Plan:** This fund is used to account for the accumulation of resources for retirement benefit payments to qualified employees covered under the County's defined contribution plan.

**Sheriff's Total Accumulation Retirement Plan:** This fund is used to account for the accumulation of resources for retirement benefit payments to qualified employees covered under the County Sheriff's Total Accumulation Retirement Plan defined contribution plan.

**Voluntary 457 Plan:** This fund is used to account for the accumulation of resources for retirement benefit payments to qualified employees who have chosen to participate in the County's supplemental defined contribution plan.

**Employee Disability Plan:** This fund is used to provide resources should an employee become disabled prior to retirement (defined benefit OPEB plan). Eligible employees must also be participants in one of the defined benefit or defined contribution plans.

**Retiree Healthcare Plan:** This fund is used to provide post-retirement health care benefits for County retirees and their dependents (defined benefit OPEB plan).

**Medical Expense Retirement Plan:** This fund is used to account for the accumulation of resources for retiree healthcare benefit payments to qualified employees covered under the County's defined contribution asset accumulation plan. This plan assists employees in planning and investing for anticipated medical expenses upon retirement (defined contribution OPEB plan).

**CUSTODIAL FUNDS**

**Municipal Sales Tax Fund**: This fund accounts for the local sales tax levied by local municipalities. These funds are collected by the State of Tennessee and remitted to the County for distribution to the municipalities.

**Subdivision Bonds**: This fund accounts for the receipt and distribution of funds held by the County from subdivision developers pending completion of road and hydrology requirements.

**External Agencies Fund**: This fund accounts for the cash of several external agencies and County joint ventures held by the County Trustee on their behalf.

**Constitutional Officers**: The various elected officials use this fund to account for the receipt and disbursement of funds on behalf of state agencies and/or other funds.

**KNOX COUNTY, TENNESSEE**

**Combining Statement of Fiduciary Net Position**
**Pension, Retirement and Other Post-Employment Benefit Trust Funds**
June 30, 2025

| | Closed Defined Benefit Plan | Uniformed Officers Pension Plan | Asset Accumulation Plan | Sheriff's Total Accumulation Retirement Plan | Voluntary 457 Plan | Employee Disability Plan | Retiree Healthcare Plan | Medical Expense Retirement Plan | Total |
|---|---|---|---|---|---|---|---|---|---|
| **ASSETS** | | | | | | | | | |
| Cash and Cash equivalents | $ 1,504 | $ - | $ 972,293 | $ 45,965 | $ 138,674 | $ 53,197 | $ 10,000 | $ 18,622 | $ 1,240,255 |
| Investments, at Fair Value: | | | | | | | | | |
| Money Market Funds | - | - | - | - | - | - | 134,308 | - | 134,308 |
| Mutual Funds | 35,396,098 | 245,591,152 | 340,025,338 | 13,267,351 | 42,830,758 | 2,873,850 | 8,427,001 | 5,562,978 | 693,974,526 |
| Investments, at Contract Value: | | | | | | | | | |
| Guaranteed Investment Contracts | - | - | 119,851,699 | 4,551,571 | 15,404,493 | - | - | 1,783,850 | 141,591,613 |
| Total Investments | 35,396,098 | 245,591,152 | 459,877,037 | 17,818,922 | 58,235,251 | 2,873,850 | 8,561,309 | 7,346,828 | 835,700,447 |
| Receivables: | | | | | | | | | |
| Notes Receivable from Participants | - | - | 3,337,413 | 229,846 | - | - | - | - | 3,567,259 |
| Accrued Interest and Dividends | 3,621 | 15,560 | - | - | - | - | 15,706 | - | 34,887 |
| Total Assets | 35,401,223 | 245,606,712 | 464,186,743 | 18,094,733 | 58,373,925 | 2,927,047 | 8,587,015 | 7,365,450 | 840,542,848 |
| **LIABILITIES** | | | | | | | | | |
| Accounts Payable - Administrative Expenses | 22,298 | 168,568 | - | - | - | 147,958 | - | - | 338,824 |
| **NET POSITION - RESTRICTED FOR PENSION, OPEB, AND RETIREMENT BENEFITS** | $ 35,378,925 | $ 245,438,144 | $ 464,186,743 | $ 18,094,733 | $ 58,373,925 | $ 2,779,089 | $ 8,587,015 | $ 7,365,450 | $ 840,204,024 |

**KNOX COUNTY, TENNESSEE**

**Combining Statement of Changes in Fiduciary Net Position**
**Pension, Retirement and Other Post-Employment Benefit Trust Funds**
For the Year Ended June 30, 2025

| | Closed Defined Benefit Plan | Uniformed Officers Pension Plan | Asset Accumulation Plan | Sheriff's Total Accumulation Retirement Plan | Voluntary 457 Plan | Employee Disability Plan | Retiree Healthcare Plan | Medical Expense Retirement Plan | Total |
|---|---|---|---|---|---|---|---|---|---|
| **ADDITIONS** | | | | | | | | | |
| Contributions: | | | | | | | | | |
| Employer | $ 3,698,941 | $ 11,866,543 | $ 11,035,837 | $ 1,279,117 | $ - | $ 1,340,667 | $ - | $ 204,610 | $ 29,425,715 |
| Employees | 51,984 | 927,522 | 13,091,377 | 1,455,654 | 4,199,953 | - | - | 461,761 | 20,188,251 |
| Rollovers | - | - | 542,989 | 70,329 | 163,448 | - | - | - | 776,766 |
| Total Contributions | 3,750,925 | 12,794,065 | 24,670,203 | 2,805,100 | 4,363,401 | 1,340,667 | - | 666,371 | 50,390,732 |
| Investment Income (Loss): | | | | | | | | | |
| Interest and Dividend Income | 1,531,066 | 10,806,615 | 17,216,577 | 658,784 | 1,873,114 | 227,894 | 208,810 | 290,907 | 32,813,767 |
| Interest on Notes Receivable from Participants | - | - | 203,390 | 11,983 | - | - | - | - | 215,373 |
| Net Appreciation (Depreciation) in Fair Value of Investments | 1,105,747 | 13,008,071 | 27,046,999 | 1,009,297 | 3,277,974 | 69,741 | 489,102 | 443,569 | 46,450,500 |
| Total Investment Income (Loss) | 2,636,813 | 23,814,686 | 44,466,966 | 1,680,064 | 5,151,088 | 297,635 | 697,912 | 734,476 | 79,479,640 |
| Other: | | | | | | | | | |
| Transfers from Other Plans | - | - | - | - | 16,649,302 | - | - | - | 16,649,302 |
| Total Additions | 6,387,738 | 36,608,751 | 69,137,169 | 4,485,164 | 26,163,791 | 1,638,302 | 697,912 | 1,400,847 | 146,519,674 |
| **DEDUCTIONS** | | | | | | | | | |
| Benefits and Refunds | 5,669,611 | 16,599,976 | 30,129,705 | 1,045,826 | 8,777,860 | 667,950 | - | 785,932 | 63,676,860 |
| Administrative Expenses | 133,813 | 1,038,621 | 577,209 | 40,436 | 89,629 | 950,391 | 60,382 | 24,076 | 2,914,557 |
| Total Deductions | 5,803,424 | 17,638,597 | 30,706,914 | 1,086,262 | 8,867,489 | 1,618,341 | 60,382 | 810,008 | 66,591,417 |
| **CHANGE IN NET POSITION** | 584,314 | 18,970,154 | 38,430,255 | 3,398,902 | 17,296,302 | 19,961 | 637,531 | 590,839 | 79,928,258 |
| **NET POSITION - RESTRICTED FOR PENSION, OPEB, AND RETIREMENT BENEFITS, BEGINNING OF YEAR** | 34,794,611 | 226,467,990 | 425,756,488 | 14,695,831 | 41,077,623 | 2,759,128 | 7,949,484 | 6,774,611 | 760,275,766 |
| **NET POSITION - RESTRICTED FOR PENSION, OPEB, AND RETIREMENT BENEFITS, END OF YEAR** | $ 35,378,925 | $ 245,438,144 | $ 464,186,743 | $ 18,094,733 | $ 58,373,925 | $ 2,779,089 | $ 8,587,015 | $ 7,365,450 | $ 840,204,024 |

## KNOX COUNTY, TENNESSEE

## Comparative Statements of Fiduciary Net Position
## Pension Trust Fund - Closed Defined Benefit Plan
June 30, 2025 and 2024

| | 2025 | 2024 |
|---|---|---|
| **ASSETS** | | |
| Cash and Cash Equivalents | $ 1,504 | $ - |
| Investments, at Fair Value: | | |
| Mutual Funds | 35,396,098 | 34,006,274 |
| Receivables: | | |
| Employee Contributions | - | 1,282 |
| Settlement Receivable | - | 792,199 |
| Total Receivable | - | 793,481 |
| Accrued Interest and Dividends | 3,621 | 4,471 |
| Total Assets | 35,401,223 | 34,804,226 |
| **LIABILITIES** | | |
| Accounts Payable - Administrative Expenses | 22,298 | 9,615 |
| **NET POSITION - RESTRICTED FOR PENSION BENEFITS** | $ 35,378,925 | $ 34,794,611 |

## KNOX COUNTY, TENNESSEE

### Comparative Statements of Changes in Fiduciary Net Position
### Pension Trust Fund - Closed Defined Benefit Plan
For the Years Ended June 30, 2025 and 2024

| | 2025 | 2024 |
|---|---|---|
| **ADDITIONS** | | |
| Contributions: | | |
| Employer | $ 3,698,941 | $ 3,326,825 |
| Employees | 51,984 | 53,863 |
| Total Contributions | 3,750,925 | 3,380,688 |
| Investment Income: | | |
| Interest and Dividend Income | 1,531,066 | 1,441,072 |
| Net Appreciation in Fair Value of Investments | 1,105,747 | 1,865,924 |
| Total Investment Income | 2,636,813 | 3,306,996 |
| Other: | | |
| Settlement Income | - | 792,199 |
| Total Additions | 6,387,738 | 7,479,883 |
| **DEDUCTIONS** | | |
| Benefits and Refunds | 5,669,611 | 5,949,898 |
| Administrative Expenses | 133,813 | 109,120 |
| Total Deductions | 5,803,424 | 6,059,018 |
| **CHANGE IN NET POSITION** | 584,314 | 1,420,865 |
| **NET POSITION - RESTRICTED FOR PENSION BENEFITS, BEGINNING OF YEAR** | 34,794,611 | 33,373,746 |
| **NET POSITION - RESTRICTED FOR PENSION BENEFITS, END OF YEAR** | $ 35,378,925 | $ 34,794,611 |

## KNOX COUNTY, TENNESSEE

### Comparative Statements of Fiduciary Net Position
### Pension Trust Fund - Uniformed Officers Pension Plan
For the Years Ended June 30, 2025 and 2024

| | 2025 | 2024 |
|---|---|---|
| **ASSETS** | | |
| Investments, at Fair Value: | | |
| Mutual Funds | $ 245,591,152 | $ 224,096,073 |
| Receivables: | | |
| Settlement Receivable | - | 2,362,966 |
| Accrued Interest and Dividends | 15,560 | 23,289 |
| Total Assets | 245,606,712 | 226,482,328 |
| **LIABILITIES** | | |
| Accounts Payable - Administrative Expenses | 168,568 | 14,338 |
| **NET POSITION - RESTRICTED FOR PENSION BENEFITS** | $ 245,438,144 | $ 226,467,990 |

## KNOX COUNTY, TENNESSEE

### Comparative Statements of Changes in Fiduciary Net Position
### Pension Trust Fund - Uniformed Officers Pension Plan
For the Years Ended June 30, 2025 and 2024

| | 2025 | 2024 |
|---|---|---|
| **ADDITIONS** | | |
| Contributions: | | |
| Employer | $ 11,866,543 | $ 10,191,187 |
| Employees | 927,522 | 1,021,974 |
| Total Contributions | 12,794,065 | 11,213,161 |
| Investment Income: | | |
| Interest and Dividend Income | 10,806,615 | 7,369,908 |
| Net Appreciation in Fair Value of Investments | 13,008,071 | 14,669,287 |
| Total Investment Income | 23,814,686 | 22,039,195 |
| Other: | | |
| Settlement Income | - | 2,362,966 |
| Total Additions | 36,608,751 | 35,615,322 |
| **DEDUCTIONS** | | |
| Benefits and Refunds | 16,599,976 | 15,308,098 |
| Administrative Expenses | 1,038,621 | 686,194 |
| Total Deductions | 17,638,597 | 15,994,292 |
| **CHANGE IN NET POSITION** | 18,970,154 | 19,621,030 |
| **NET POSITION - RESTRICTED FOR PENSION BENEFITS, BEGINNING OF YEAR** | 226,467,990 | 206,846,960 |
| **NET POSITION - RESTRICTED FOR PENSION BENEFITS, END OF YEAR** | $ 245,438,144 | $ 226,467,990 |

## KNOX COUNTY, TENNESSEE

### Comparative Statements of Fiduciary Net Position
### Pension Trust Fund - Asset Accumulation Plan
For the Years Ended June 30, 2025 and 2024

| | 2025 | 2024 |
|---|---|---|
| **ASSETS** | | |
| Cash and Cash Equivalents | $ 972,293 | $ 399 |
| Investments, at Fair Value: | | |
| Mutual Funds | 340,025,338 | 315,062,940 |
| Investments, at Contract Value: | | |
| Guaranteed Investment Contracts | 119,851,699 | 106,625,376 |
| Total Investments | 459,877,037 | 421,688,316 |
| Receivables: | | |
| Employee Contributions | - | 222,911 |
| Employer Contributions | - | 268,816 |
| Notes Receivable from Participants | 3,337,413 | 3,576,046 |
| Total Receivables | 3,337,413 | 4,067,773 |
| Total Assets | 464,186,743 | 425,756,488 |
| **NET POSITION - RESTRICTED FOR RETIREMENT BENEFITS** | $ 464,186,743 | $ 425,756,488 |

## KNOX COUNTY, TENNESSEE

### Comparative Statements of Changes in Fiduciary Net Position
### Pension Trust Fund - Asset Accumulation Plan
For the Years Ended June 30, 2025 and 2024

| | 2025 | 2024 |
|---|---|---|
| **ADDITIONS** | | |
| Contributions: | | |
| Employer | $ 11,035,837 | $ 12,493,093 |
| Employees | 13,091,377 | 10,772,238 |
| Rollovers | 542,989 | 567,587 |
| Total Contributions | 24,670,203 | 23,832,918 |
| Investment Income: | | |
| Interest and Dividend Income | 17,216,577 | 11,309,465 |
| Interest on Notes Receivable from Participants | 203,390 | 191,099 |
| Net Appreciation in Fair Value of Investments | 27,046,999 | 31,607,984 |
| Total Investment Income | 44,466,966 | 43,108,548 |
| Total Additions | 69,137,169 | 66,941,466 |
| **DEDUCTIONS** | | |
| Benefits and Refunds | 30,129,705 | 28,710,264 |
| Administrative Expenses | 577,209 | 596,098 |
| Total Deductions | 30,706,914 | 29,306,362 |
| **CHANGE IN NET POSITION** | 38,430,255 | 37,635,104 |
| **NET POSITION - RESTRICTED FOR RETIREMENT BENEFITS, BEGINNING OF YEAR** | 425,756,488 | 388,121,384 |
| **NET POSITION - RESTRICTED FOR RETIREMENT BENEFITS, END OF YEAR** | $ 464,186,743 | $ 425,756,488 |

## KNOX COUNTY, TENNESSEE

### Comparative Statements of Fiduciary Net Position
### Pension Trust Fund - Sheriff's Total Accumulation Retirement Plan
For the Years Ended June 30, 2025 and 2024

| | 2025 | 2024 |
|---|---|---|
| **ASSETS** | | |
| Cash and Cash Equivalents | $ 45,965 | $ - |
| Investments, at Fair Value: | | |
| Mutual Funds | 13,267,351 | 10,671,378 |
| Investments, at Contract Value: | | |
| Guaranteed Investment Contracts | 4,551,571 | 3,837,019 |
| Total Investments | 17,818,922 | 14,508,397 |
| Receivables: | | |
| Notes Receivable from Participants | 229,846 | 187,434 |
| Total Assets | 18,094,733 | 14,695,831 |
| **NET POSITION - RESTRICTED FOR RETIREMENT BENEFITS** | $ 18,094,733 | $ 14,695,831 |

## KNOX COUNTY, TENNESSEE

### Comparative Statements of Changes in Fiduciary Net Position
### Pension Trust Fund - Sheriff's Total Accumulation Retirement Plan
For the Years Ended June 30, 2025 and 2024

| | 2025 | 2024 |
|---|---|---|
| **ADDITIONS** | | |
| Contributions: | | |
| Employer | $ 1,279,117 | $ 151,487 |
| Employees | 1,455,654 | 1,238,993 |
| Rollovers | 70,329 | - |
| Total Contributions | 2,805,100 | 1,390,480 |
| Investment Income: | | |
| Interest and Dividend Income | 658,784 | 389,487 |
| Interest on Notes Receivable from Participants | 11,983 | 3,398 |
| Net Appreciation in Fair Value of Investments | 1,009,297 | 918,006 |
| Total Investment Income | 1,680,064 | 1,310,891 |
| Total Additions | 4,485,164 | 2,701,371 |
| **DEDUCTIONS** | | |
| Benefits and Refunds | 1,045,826 | 403,552 |
| Administrative Expenses | 40,436 | 38,765 |
| Total Deductions | 1,086,262 | 442,317 |
| **CHANGE IN NET POSITION** | 3,398,902 | 2,259,054 |
| **NET POSITION - RESTRICTED FOR RETIREMENT BENEFITS, BEGINNING OF YEAR** | 14,695,831 | 12,436,777 |
| **NET POSITION - RESTRICTED FOR RETIREMENT BENEFITS, END OF YEAR** | $ 18,094,733 | $ 14,695,831 |

## KNOX COUNTY, TENNESSEE

### Comparative Statements of Fiduciary Net Position
### Pension Trust Fund - Voluntary 457 Plan
For the Years Ended June 30, 2025 and 2024

| | 2025 | 2024 |
|---|---|---|
| **ASSETS** | | |
| Cash and Cash Equivalents | $ 138,674 | $ - |
| Investments, at Fair Value: | | |
| Mutual Funds | 42,830,758 | 31,533,205 |
| Investments, at Contract Value: | | |
| Guaranteed Investment Contracts | 15,404,493 | 9,477,732 |
| Total Investments | 58,235,251 | 41,010,937 |
| Receivables: | | |
| Employee Contributions | - | 66,686 |
| Total Assets | 58,373,925 | 41,077,623 |
| **NET POSITION - RESTRICTED FOR RETIREMENT BENEFITS** | $ 58,373,925 | $ 41,077,623 |

## KNOX COUNTY, TENNESSEE

### Comparative Statements of Changes in Fiduciary Net Position
### Pension Trust Fund - Voluntary 457 Plan
For the Years Ended June 30, 2025 and 2024

| | 2025 | 2024 |
|---|---|---|
| **ADDITIONS** | | |
| Contributions: | | |
| Employee | $ 4,199,953 | $ 3,591,743 |
| Rollovers | 163,448 | 578,522 |
| Total Contributions | 4,363,401 | 4,170,265 |
| Investment Income: | | |
| Interest and Dividend Income | 1,873,114 | 1,021,852 |
| Net Appreciation in Fair Value of Investments | 3,277,974 | 3,325,686 |
| Total Investment Income | 5,151,088 | 4,347,538 |
| Net Investment Income (Loss) | 5,151,088 | 4,347,538 |
| Other Additions: | | |
| Transfers from Other Plans | 16,649,302 | - |
| Total Additions | 26,163,791 | 8,517,803 |
| **DEDUCTIONS** | | |
| Benefits and Refunds | 8,777,860 | 1,987,425 |
| Administrative Expense | 89,629 | 70,040 |
| Total Deductions | 8,867,489 | 2,057,465 |
| **CHANGE IN NET POSITION** | 17,296,302 | 6,460,338 |
| **NET POSITION - RESTRICTED FOR RETIREMENT BENEFITS, BEGINNING OF YEAR** | 41,077,623 | 34,617,285 |
| **NET POSITION - RESTRICTED FOR RETIREMENT BENEFITS, END OF YEAR** | $ 58,373,925 | $ 41,077,623 |

## KNOX COUNTY, TENNESSEE

### Comparative Statements of Fiduciary Net Position
### Other Employee Benefit Trust Fund - Employee Disability Plan
For the Years Ended June 30, 2025 and 2024

| | 2025 | 2024 |
|---|---|---|
| **ASSETS** | | |
| Cash and Cash Equivalents | $ 53,197 | $ 64 |
| Investments, at Fair Value: | | |
| Mutual Funds | 2,873,850 | 2,759,064 |
| Total Assets | 2,927,047 | 2,759,128 |
| **LIABILITIES** | | |
| Accounts Payable - Administrative Expenses | 147,958 | - |
| **NET POSITION - RESTRICTED FOR OPEB BENEFITS** | $ 2,779,089 | $ 2,759,128 |

## KNOX COUNTY, TENNESSEE

### Comparative Statements of Changes in Fiduciary Net Position
### Other Employee Benefit Trust Fund - Employee Disability Plan
For the Years Ended June 30, 2025 and 2024

| | 2025 | 2024 |
|---|---|---|
| **ADDITIONS** | | |
| Contributions: | | |
| Employer | $ 1,340,667 | $ 1,275,357 |
| Investment Income: | | |
| Interest and Dividend Income | 227,894 | 173,705 |
| Net Appreciation in Fair Value of Investments | 69,741 | 99,804 |
| Total Investment Income | 297,635 | 273,509 |
| Total Additions | 1,638,302 | 1,548,866 |
| **DEDUCTIONS** | | |
| Benefits and Refunds | 667,950 | 614,665 |
| Administrative Expenses | 950,391 | 634,814 |
| Total Deductions | 1,618,341 | 1,249,479 |
| **CHANGE IN NET POSITION** | 19,961 | 299,387 |
| **NET POSITION - RESTRICTED FOR OPEB BENEFITS, BEGINNING OF YEAR** | 2,759,128 | 2,459,741 |
| **NET POSITION - RESTRICTED FOR OPEB BENEFITS, END OF YEAR** | $ 2,779,089 | $ 2,759,128 |

## KNOX COUNTY, TENNESSEE

### Comparative Statements of Fiduciary Net Position
### Other Employee Benefit Trust Fund - Retiree Healthcare Plan
For the Years Ended June 30, 2025 and 2024

| | 2025 | 2024 |
|---|---|---|
| **ASSETS** | | |
| Cash and Cash Equivalents - | $ 10,000 | $ - |
| Investments, at Fair Value: | | |
| Money Market Funds | 134,308 | 672,411 |
| Mutual Funds | 8,427,001 | 7,268,605 |
| Total Investments | 8,571,309 | 7,941,016 |
| Accrued Income | 15,706 | 8,468 |
| Total Assets | 8,587,015 | 7,949,484 |
| **NET POSITION - RESTRICTED FOR OPEB BENEFITS** | $ 8,587,015 | $ 7,949,484 |

## KNOX COUNTY, TENNESSEE

### Comparative Statements of Changes in Fiduciary Net Position
### Other Employee Benefit Trust Fund - Retiree Healthcare Plan
For the Years Ended June 30, 2025 and 2024

| | 2025 | 2024 |
|---|---|---|
| **ADDITIONS** | | |
| Contributions: | | |
| Employer | $ - | $ 609,350 |
| Investment Income: | | |
| Interest and Dividend Income | 208,810 | 161,030 |
| Net Appreciation in Fair Value of Investments | 489,102 | 626,858 |
| Total Investment Income | 697,912 | 787,888 |
| Total Additions | 697,912 | 1,397,238 |
| **DEDUCTIONS** | | |
| Administrative Expenses | 60,382 | 71,231 |
| **CHANGE IN NET POSITION** | 637,531 | 1,326,007 |
| **NET POSITION - RESTRICTED FOR OPEB BENEFITS, BEGINNING OF YEAR** | 7,949,484 | 6,623,477 |
| **NET POSITION - RESTRICTED FOR OPEB BENEFITS, END OF YEAR** | $ 8,587,015 | $ 7,949,484 |

## KNOX COUNTY, TENNESSEE

### Comparative Statements of Fiduciary Net Position
### Pension Trust Fund - Medical Expense Retirement Plan
For the Years Ended June 30, 2025 and 2024

| | 2025 | 2024 |
|---|---|---|
| **ASSETS** | | |
| Cash and Cash Equivalents | $ 18,622 | $ - |
| Investments, at Fair Value: | | |
| Mutual Funds | 5,562,978 | 5,103,370 |
| Investments, at Contract Value: | | |
| Guaranteed Investment Contracts | 1,783,850 | 1,662,402 |
| Total Investments | 7,346,828 | 6,765,772 |
| Receivables: | | |
| Employee Contributions | - | 6,526 |
| Employer Contributions | - | 2,313 |
| Total Receivables | - | 8,839 |
| Total Assets | 7,365,450 | 6,774,611 |
| **NET POSITION - RESTRICTED FOR OPEB BENEFITS** | $ 7,365,450 | $ 6,774,611 |

## KNOX COUNTY, TENNESSEE

### Comparative Statements of Changes in Fiduciary Net Position
### Pension Trust Fund - Medical Expense Retirement Plan
For the Years Ended June 30, 2025 and 2024

| | 2025 | 2024 |
|---|---|---|
| **ADDITIONS** | | |
| Contributions: | | |
| Employer | $ 204,610 | $ 185,076 |
| Employees | 461,761 | 414,526 |
| Total Contributions | 666,371 | 599,602 |
| Investment Income: | | |
| Interest and Dividend Income | 290,907 | 205,742 |
| Net Appreciation in Fair Value of Investments | 443,569 | 526,231 |
| Total Investment Income | 734,476 | 731,973 |
| Total Additions | 1,400,847 | 1,331,575 |
| **DEDUCTIONS** | | |
| Benefits and Refunds | 785,932 | 598,619 |
| Administrative Expenses | 24,076 | 27,029 |
| Total Deductions | 810,008 | 625,648 |
| **CHANGE IN NET POSITION** | 590,839 | 705,927 |
| **NET POSITION - RESTRICTED FOR OPEB BENEFITS, BEGINNING OF YEAR** | 6,774,611 | 6,068,684 |
| **NET POSITION - RESTRICTED FOR OPEB BENEFITS, END OF YEAR** | $ 7,365,450 | $ 6,774,611 |

## KNOX COUNTY, TENNESSEE

### Combining Statements of Fiduciary Net Position
### Custodial Funds
June 30, 2025

(With Comparative Totals for June 30, 2024)

| | Municipal Sales Tax | Subdivision Bonds | External Agencies | Constitutional Officers | Totals 2025 | Totals 2024 |
|---|---|---|---|---|---|---|
| **ASSETS** | | | | | | |
| Cash and Cash Equivalents | $ 6,599,800 | $ 1,244,246 | $ 9,656,158 | $ 60,297,143 | $ 77,797,347 | $ 52,569,559 |
| Accounts Receivable | 13,218,950 | - | - | 965,018 | 14,183,968 | 13,729,100 |
| TOTAL ASSETS | $ 19,818,750 | $ 1,244,246 | $ 9,656,158 | $ 61,262,161 | $ 91,981,315 | $ 66,298,659 |
| **LIABILITIES** | | | | | | |
| Accounts Payable | $ 587 | $ - | $ - | $ - | $ 587 | $ 127,602 |
| Due to Other Governments | 19,818,163 | - | - | - | 19,818,163 | 12,632,589 |
| TOTAL LIABILITIES | 19,818,750 | - | - | - | 19,818,750 | 12,760,191 |
| **NET POSITION - RESTRICTED FOR INDIVIDUALS, ORGANIZATIONS, AND OTHER GOVERNMENTS** | $ - | $ 1,244,246 | $ 9,656,158 | $ 61,262,161 | $ 72,162,565 | $ 53,538,468 |

## KNOX COUNTY, TENNESSEE

### Combining Statement of Changes in Fiduciary Net Position
### Custodial Funds
For the Year Ended June 30, 2025

| | Municipal Sales Tax | Subdivision Bonds | External Agencies | Constitutional Officers | Total All Custodial Funds |
|---|---|---|---|---|---|
| **ADDITIONS** | | | | | |
| Collected for Other Offices/Governments | $ 80,765,382 | $ - | $ - | $ 131,151,766 | $ 211,917,148 |
| Litigants, Heirs, & Others | - | - | - | 60,080,019 | 60,080,019 |
| Charges for Goods/Services | - | - | 3,314,935 | - | 3,314,935 |
| Bonds for New Developments | - | 1,282,991 | - | - | 1,282,991 |
| Interest Income | - | - | 105,526 | 595,603 | 701,129 |
| Grant Proceeds/Match | - | - | 45,144,567 | - | 45,144,567 |
| Community Contributions/Sponsorships | - | - | 1,438,805 | - | 1,438,805 |
| Jail Commissary | - | - | - | 1,628,467 | 1,628,467 |
| Commission Receivable | - | - | - | 4,585,092 | 4,585,092 |
| Other | - | - | 11,616,624 | | 11,616,624 |
| Total Additions | 80,765,382 | 1,282,991 | 61,620,457 | 198,040,947 | 341,709,777 |
| **DEDUCTIONS** | | | | | |
| Distributed to Other Offices/Governments | 79,957,728 | - | - | 127,379,311 | 207,337,039 |
| Trustee's Commission | 807,654 | - | - | 2,479,485 | 3,287,139 |
| Release of Funds upon Completion of New Developments | - | 1,689,498 | - | - | 1,689,498 |
| Salary & Fringe Benefits | - | - | 37,009,513 | - | 37,009,513 |
| Purchase Capital Assets | - | - | 1,437,007 | - | 1,437,007 |
| Operating Expenditures | - | - | 20,100,307 | - | 20,100,307 |
| Indirect Costs | - | - | 59,579 | - | 59,579 |
| Jail Commissary Expenditures | - | - | - | 1,765,545 | 1,765,545 |
| Litigants, Heirs, and Others | - | - | - | 49,293,304 | 49,293,304 |
| Other | - | - | 1,106,749 | - | 1,106,749 |
| Total Deductions | 80,765,382 | 1,689,498 | 59,713,155 | 180,917,645 | 323,085,680 |
| **CHANGE IN NET POSITION** | - | (406,507) | 1,907,302 | 17,123,302 | 18,624,097 |
| **NET POSITION - RESTRICTED - BEGINNING OF YEAR** | - | 1,650,753 | 7,748,856 | 44,138,859 | 53,538,468 |
| | | 1,650,753 | 7,748,856 | 44,138,859 | 53,538,468 |
| **NET POSITION - RESTRICTED - END OF YEAR** | $ - | $ 1,244,246 | $ 9,656,158 | $ 61,262,161 | $ 72,162,565 |

## KNOX COUNTY, TENNESSEE

### Combining Statement of Net Position
### Nonmajor Component Units
June 30, 2025

| | Nonmajor Component Units | | | |
|---|---|---|---|---|
| | Knox County Emergency Communications District | Knox County Railroad Authority | Knox Education Foundation | Total Nonmajor Component Units |
| **Assets** | | | | |
| Cash and Cash Equivalents | $ 31,572,542 | $ 8,780 | $ 7,135,447 | $ 38,716,769 |
| Accounts Receivable | 379 | - | - | 379 |
| Accrued Interest Receivable | - | - | 4,187 | 4,187 |
| Contributions Receivable | - | - | 155,241 | 155,241 |
| Investments | - | - | 546,535 | 546,535 |
| Prepaid Items | 333,346 | - | 14,547 | 347,893 |
| Capital Assets: | | | | |
| Land and Construction in Process | 783,573 | - | - | 783,573 |
| Other Capital Assets, Net of Accumulated Depreciation | 16,067,267 | - | - | 16,067,267 |
| **Total Assets** | 48,757,107 | 8,780 | 7,855,957 | 56,621,844 |
| **Deferred Outflows of Resources** | | | | |
| Deferred Outflows Related to Pensions | 1,550,934 | - | - | 1,550,934 |
| **Liabilities** | | | | |
| Accounts Payable and Accrued Liabilities | 439,708 | - | 440,900 | 880,608 |
| Noncurrent Liabilities: | | | | |
| Due in Less than One Year | 626,279 | - | - | 626,279 |
| Due in More than One Year | 1,538,584 | - | - | 1,538,584 |
| Net Pension Liability | 661,163 | - | - | 661,163 |
| **Total Liabilities** | 3,265,734 | - | 440,900 | 3,706,634 |
| **Deferred Inflows of Resources** | | | | |
| Deferred Inflows Related to Pensions | 91,642 | - | - | 91,642 |
| **Net Position** | | | | |
| Net Investment in Capital Assets | 15,775,910 | - | - | 15,775,910 |
| Restricted for Education Purposes | - | - | 1,577,419 | 1,577,419 |
| Unrestricted | 31,174,755 | 8,780 | 5,837,638 | 37,021,173 |
| **Total Net Position** | $ 46,950,665 | $ 8,780 | $ 7,415,057 | $ 54,374,502 |

**KNOX COUNTY, TENNESSEE**

**Combining Statement of Activities**
**Nonmajor Component Units**
For the Year Ended June 30, 2025

| Functions/Programs | Expenses | Program Revenues: Charges for Services | Program Revenues: Operating Grants and Contributions | Program Revenues: Capital Grants and Contributions | Component Units: The District | Component Units: KCRA | Component Units: KEF | Total Nonmajor Component Units |
|---|---|---|---|---|---|---|---|---|
| Knox County Emergency Communications District | $ 13,070,581 | $ 10,421,724 | $ - | $ - | $ (2,648,857) | $ - | $ - | $ (2,648,857) |
| Knox County Railroad Authority | - | - | - | - | - | - | - | - |
| Knox Education Foundation | 3,552,393 | - | 2,108,698 | - | - | - | (1,443,695) | (1,443,695) |
| **Total component units** | $ 16,622,974 | $ 10,421,724 | $ 2,108,698 | $ - | (2,648,857) | - | (1,443,695) | (4,092,552) |
| **General Revenues:** | | | | | | | | |
| Investment Revenue | | | | | 1,348,898 | - | 267,672 | 1,616,570 |
| Payments from Primary Government | | | | | 1,333,231 | - | 1,700,000 | 3,033,231 |
| Other Revenues - Loan Forgiveness | | | | | 131 | - | - | 131 |
| Miscellaneous | | | | | - | - | 109 | 109 |
| Grants and Contributions | | | | | 2,447,966 | - | - | 2,447,966 |
| **Total General Revenues** | | | | | 5,130,226 | - | 1,967,781 | 7,098,007 |
| Change in Net Position | | | | | 2,481,369 | - | 524,086 | 3,005,455 |
| Net Position, July 1, as restated | | | | | 44,469,296 | 8,780 | 6,890,971 | 51,369,047 |
| Net Position, June 30 | | | | | $ 46,950,665 | $ 8,780 | $ 7,415,057 | $ 54,374,502 |

**KNOX COUNTY, TENNESSEE**
**Schedule of Changes in Long-term Debt by Individual Issue**
For the Year Ended June 30, 2025

| | Governmental Activities, Payable through Debt Service Fund: Description of Indebtedness | Original Issue Amount | Interest Rate | Issuance Date | Last Maturity Date | Outstanding 6/30/2023 | Transactions FY 2023: Debt Issued | Transactions FY 2023: Principal Payments | Transactions FY 2023: Principal Refunded | Outstanding 6/30/2024 |
|---|---|---|---|---|---|---|---|---|---|---|
| | **Bonds Payable:** | | | | | | | | | |
| | General Obligation, Series 2003 | $ 72,000,000 | Variable Rate (2.15 at 6/30/25) | 10/1/2003 | 6/1/2029 | $ 25,450,000 | $ - | $ 4,500,000 | $ - | $ 20,950,000 |
| | General Obligation, Series 2004 | 70,000,000 | Variable Rate (2.15 at 6/30/25) | 9/23/2004 | 6/1/2029 | 27,940,000 | - | 5,020,000 | - | 22,920,000 |
| | General Obligation, Series 2005 | 77,000,000 | Variable Rate (3.70 at 6/30/25) | 8/18/2005 | 6/1/2034 | 47,875,000 | - | 1,100,000 | - | 46,775,000 |
| | General Obligation, Series 2007 | 69,000,000 | Variable Rate (3.65 at 6/30/25) | 6/27/2007 | 6/1/2034 | 69,000,000 | - | - | - | 69,000,000 |
| | General Obligation, Series 2008 | 40,000,000 | Variable Rate (2.15 at 6/30/25) | 11/4/2008 | 6/1/2029 | 13,895,000 | - | 2,515,000 | - | 11,380,000 |
| B | General Obligation, Qualified School Construction Bonds Series 2010 | 29,236,000 | 0.00% | 10/7/2010 | 7/1/2027 | 5,824,395 | - | 1,824,281 | - | 4,000,114 |
| | General Obligation, Series 2016 | 35,900,000 | 1.0 - 5.0% | 4/15/2016 | 6/1/2036 | 23,025,000 | - | 1,575,000 | - | 21,450,000 |
| | General Obligation, Series 2017 | 90,265,000 | 3.0 - 5.0% | 5/1/2017 | 6/1/2037 | 67,515,000 | - | 3,985,000 | - | 63,530,000 |
| | General Obligation Refunding, Series 2017B | 57,780,000 | 2.0 - 5.0% | 12/1/2017 | 6/1/2035 | 46,205,000 | - | 3,480,000 | - | 42,725,000 |
| | General Obligation, Series 2018 | 33,165,000 | 4.0 - 5.0% | 7/24/2018 | 6/1/2038 | 23,210,000 | - | 1,660,000 | - | 21,550,000 |
| | General Obligation/Refunding, Series 2019 | 45,610,000 | 2.75 - 5.0% | 5/15/2019 | 4/1/2038 | 26,465,000 | - | 1,415,000 | - | 25,050,000 |
| | General Obligation, Series 2019B | 37,230,000 | 2.375 - 5.0% | 10/10/2019 | 6/1/2040 | 32,050,000 | - | 1,460,000 | - | 30,590,000 |
| B | General Obligation Refunding, Series 2020A | 17,420,000 | 1.5 - 5.0% | 1/31/2020 | 8/1/2030 | 11,335,000 | - | 1,815,000 | - | 9,520,000 |
| | General Obligation Refunding, Series 2020B | 38,090,000 | 1.875 - 5.0% | 4/1/2020 | 6/1/2038 | 31,960,000 | - | 1,740,000 | - | 30,220,000 |
| | General Obligation, Series 2020C | 55,155,000 | 3.0 - 5.0% | 11/20/2020 | 6/1/2040 | 47,025,000 | - | 1,335,000 | - | 45,690,000 |
| C | General Obligation Refunding, Series 2020D | 33,200,000 | .35 - 1.0% | 11/20/2020 | 6/1/2026 | 13,040,000 | - | 6,500,000 | - | 6,540,000 |
| | General Obligation Refunding, Series 2020E | 22,905,000 | 1.5 - 2.1% | 11/20/2020 | 6/1/2036 | 18,295,000 | - | 1,380,000 | - | 16,915,000 |
| | General Obligation, Series 2022 | 87,040,000 | 3.0 - 5.0% | 4/14/2022 | 6/1/2042 | 83,225,000 | - | 1,750,000 | - | 81,475,000 |
| | General Obligation, Series 2023 | 70,000,000 | 4.0 - 5.0% | 6/30/2023 | 6/1/2043 | 68,085,000 | - | 3,300,000 | - | 64,785,000 |
| | General Obligation Sereis 2024 | 95,250,000 | 4.0 - 5.0% | 5/31/2024 | 6/1/2044 | 95,250,000 | - | 3,265,000 | - | 91,985,000 |
| | Total Bonds Payable through Debt Service Fund | | | | | $ 776,669,395 | $ - | $ 49,619,281 | $ - | $ 727,050,114 |
| | **Loan Payable:** | | | | | | | | | |
| B | Energy Efficient Schools Initiative Loan (State of Tennesssee) Loan Payable through Debt Service Fund | $ 5,007,192 | 0.75% | 11/2/2011 | 7/1/2024 | $ 36,384 | $ - | $ 36,384 | $ - | $ - |
| | **Financed Purchases:** | | | | | | | | | |
| | Equipment Lease/Purchase Contract (Qualified Energy Conservation Bond Allocation from State of Tennessee) | $ 12,450,000 | 4.87% | 6/30/2015 | 12/1/2036 | $ 9,453,525 | $ - | $ 506,243 | $ - | $ 8,947,282 |
| B | STEM Academy | 5,864,061 | 4.00% | 1/1/2011 | 12/1/2030 | 2,429,056 | - | 333,919 | - | 2,095,137 |
| | Total Financed Purchases Payable through Debt Service Fund | | | | | $ 11,882,581 | $ - | $ 840,162 | $ - | $ 11,042,419 |

NOTE: C = County only Debt. B = Board of Education only Debt. The remaining debt issues are combined County and Board of Education.

**KNOX COUNTY, TENNESSEE**

**Knox County Primary Government and Board of Education**
**Schedule of Debt Service Requirements**
**General Bonded Debt**
June 30, 2025

| Fiscal Year Ending June 30, | $72,000,000 General Obligation Series 2003 | | $70,000,000 General Obligation Series 2004 | | $77,000,000 General Obligation Series 2005 | | $69,000,000 General Obligation Series 2007 | | $40,000,000 General Obligation Series 2008 | | $29,236,000 Qualified School Construction Bonds Series 2010 | | $35,900,000 General Obligation Bonds Series 2016 | | $90,265,000 General Obligation Bonds Series 2017 | | $57,780,000 Refunding Bonds Series 2017B | | $33,165,000 General Obligation Bonds Series 2018 | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Principal | Interest | Principal | Interest | Principal | Interest | Principal | Interest | Principal | Interest | Principal | Interest | Principal | Interest | Principal | Interest | Principal | Interest | Principal | Interest |
| 2026 | $ 4,775,000 | $ 942,750 | $ 5,300,000 | $ 916,800 | $ 1,150,000 | $ 2,104,875 | $ - | $ 3,450,000 | $ 2,640,000 | $ 569,000 | $ 1,824,281 | $ 1,417,361 | $ 1,625,000 | $ 622,563 | $ 4,180,000 | $ 2,351,175 | $ 3,595,000 | $ 1,288,860 | $ 1,660,000 | $ 928,400 |
| 2027 | 5,075,000 | 727,875 | 5,580,000 | 704,800 | 1,175,000 | 2,053,125 | 6,475,000 | 3,450,000 | 2,775,000 | 437,000 | 2,003,856 | 1,417,361 | 1,675,000 | 590,063 | 4,390,000 | 2,142,175 | 3,915,000 | 1,109,110 | 1,660,000 | 845,400 |
| 2028 | 5,375,000 | 499,500 | 5,870,000 | 481,600 | 1,225,000 | 2,000,250 | 7,675,000 | 3,126,250 | 2,910,000 | 298,250 | 171,977 | 139,589 | 1,750,000 | 544,000 | 4,615,000 | 1,922,675 | 3,995,000 | 1,030,810 | 1,660,000 | 762,400 |
| 2029 | 5,725,000 | 257,625 | 6,170,000 | 246,800 | 1,275,000 | 1,945,125 | 8,075,000 | 2,742,500 | 3,055,000 | 152,750 | - | - | 1,800,000 | 495,874 | 4,795,000 | 1,738,075 | 3,930,000 | 940,923 | 1,660,000 | 679,400 |
| 2030 | - | - | - | - | 7,750,000 | 1,887,750 | 8,450,000 | 2,338,750 | - | - | - | - | 1,875,000 | 446,374 | 5,035,000 | 1,498,325 | 4,190,000 | 847,584 | 1,660,000 | 596,400 |
| 2031 | - | - | - | - | 8,050,000 | 1,539,000 | 8,900,000 | 1,916,250 | - | - | - | - | 1,950,000 | 390,124 | 5,285,000 | 1,246,575 | 4,365,000 | 679,985 | 1,660,000 | 530,000 |
| 2032 | - | - | - | - | 8,375,000 | 1,176,750 | 9,325,000 | 1,471,250 | - | - | - | - | 2,000,000 | 331,624 | 5,445,000 | 1,088,025 | 4,460,000 | 557,765 | 1,660,000 | 463,600 |
| 2033 | - | - | - | - | 8,700,000 | 799,875 | 9,800,000 | 1,005,000 | - | - | - | - | 2,075,000 | 271,624 | 5,610,000 | 924,675 | 4,605,000 | 428,425 | 1,655,000 | 397,200 |
| 2034 | - | - | - | - | 9,075,000 | 408,375 | 10,300,000 | 515,000 | - | - | - | - | 2,150,000 | 209,374 | 5,775,000 | 756,375 | 4,715,000 | 292,578 | 1,655,000 | 331,000 |
| 2035 | - | - | - | - | - | - | - | - | - | - | - | - | 2,225,000 | 142,187 | 5,950,000 | 583,125 | 4,955,000 | 151,127 | 1,655,000 | 264,800 |
| 2036 | - | - | - | - | - | - | - | - | - | - | - | - | 2,325,000 | 72,656 | 6,130,000 | 404,625 | - | - | 1,655,000 | 198,600 |
| 2037 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 6,320,000 | 205,400 | - | - | 1,655,000 | 132,400 |
| 2038 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 1,655,000 | 66,200 |
| Totals | $ 20,950,000 | $ 2,427,750 | $ 22,920,000 | $ 2,350,000 | $ 46,775,000 | $ 13,915,125 | $ 69,000,000 | $ 20,015,000 | $ 11,380,000 | $ 1,457,000 | $ 4,000,114 | $ 2,974,311 | $ 21,450,000 | $ 4,116,463 | $ 63,530,000 | $ 14,861,225 | $ 42,725,000 | $ 7,327,167 | $ 21,550,000 | $ 6,195,800 |

*continued*

**KNOX COUNTY, TENNESSEE**

**Knox County Primary Government and Board of Education**
**Schedule of Debt Service Requirements**
**General Bonded Debt (Continued)**
June 30, 2025

| Fiscal Year Ending June 30, | $45,610,000 G.O. and Refunding Bonds Series 2019 | | $37,230,000 General Obligation Bonds Series 2019B | | $17,420,000 Refunding Bonds Series 2020A | | $38,090,000 Refunding Bonds Series 2020B | | $55,155,000 General Obligation Bonds Series 2020C | | $33,200,000 Refunding Bonds Series 2020D | | $22,905,000 Refunding Bonds Series 2020E | | $87,040,000 General Obligation Bonds Series 2022 | | $70,000,000 General Obligation Bonds Series 2023 | | $95,250,000 General Obligation Bonds Series 2024 | | Totals | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Principal | Interest | Principal | Interest | Principal | Interest | Principal | Interest | Principal | Interest | Principal | Interest | Principal | Interest | Principal | Interest | Principal | Interest | Principal | Interest | Principal | Interest |
| 2026 | $ 1,485,000 | $ 914,906 | $ 1,535,000 | $ 1,025,894 | $ 1,950,000 | $ 280,975 | $ 2,375,000 | $ 903,006 | $ 1,190,000 | $ 1,580,700 | $ 6,540,000 | $ 65,400 | $ 1,390,000 | $ 315,755 | $ 1,500,000 | $ 2,916,050 | $ 3,500,000 | $ 2,765,600 | $ 3,265,000 | $ 3,948,000 | $ 51,479,281 | $ 29,308,070 |
| 2027 | 1,560,000 | 840,656 | 1,615,000 | 949,144 | 2,055,000 | 216,812 | 2,100,000 | 784,256 | 1,010,000 | 1,521,200 | - | - | 1,395,000 | 287,955 | 1,450,000 | 2,841,050 | 3,550,000 | 2,590,600 | 4,365,000 | 3,784,750 | 53,823,856 | 27,293,332 |
| 2028 | 1,640,000 | 762,656 | 1,695,000 | 868,394 | 2,170,000 | 147,150 | 2,230,000 | 679,256 | 2,480,000 | 1,470,700 | - | - | 1,420,000 | 260,055 | 1,750,000 | 2,768,550 | 3,365,000 | 2,413,100 | 4,360,000 | 3,566,500 | 56,356,977 | 23,741,685 |
| 2029 | 1,725,000 | 680,656 | 1,780,000 | 783,643 | 1,300,000 | 66,900 | 2,330,000 | 590,056 | 2,510,000 | 1,346,700 | - | - | 1,450,000 | 231,655 | 1,750,000 | 2,681,050 | 3,360,000 | 2,244,850 | 3,635,000 | 3,348,500 | 56,325,000 | 21,173,082 |
| 2030 | 1,810,000 | 594,406 | 1,865,000 | 694,643 | 1,385,000 | 27,050 | 3,345,000 | 520,156 | 3,310,000 | 1,221,200 | - | - | 1,610,000 | 202,655 | 5,675,000 | 2,593,550 | 3,645,000 | 2,076,850 | 2,810,000 | 3,166,750 | 54,415,000 | 18,712,443 |
| 2031 | 1,885,000 | 522,006 | 1,940,000 | 620,043 | 660,000 | 6,600 | 3,410,000 | 419,806 | 3,335,000 | 1,055,700 | - | - | 1,610,000 | 178,505 | 5,675,000 | 2,309,800 | 3,650,000 | 1,894,600 | 2,810,000 | 3,026,250 | 55,185,000 | 16,335,244 |
| 2032 | 1,955,000 | 446,606 | 2,015,000 | 542,443 | - | - | 3,585,000 | 317,507 | 3,370,000 | 955,650 | - | - | 1,610,000 | 152,745 | 5,790,000 | 2,026,050 | 3,645,000 | 1,748,600 | 2,810,000 | 2,885,750 | 56,045,000 | 14,164,365 |
| 2033 | 2,010,000 | 392,844 | 2,065,000 | 494,587 | - | - | 2,720,000 | 209,957 | 3,405,000 | 854,550 | - | - | 1,610,000 | 125,375 | 5,790,000 | 1,794,450 | 3,645,000 | 1,602,800 | 2,805,000 | 2,745,250 | 56,495,000 | 12,046,612 |
| 2034 | 2,070,000 | 332,544 | 2,120,000 | 442,963 | - | - | 2,835,000 | 158,957 | 3,445,000 | 752,400 | - | - | 1,610,000 | 96,395 | 5,790,000 | 1,562,850 | 3,645,000 | 1,457,000 | 2,825,000 | 2,605,000 | 58,010,000 | 9,920,811 |
| 2035 | 2,130,000 | 273,031 | 2,175,000 | 387,312 | - | - | 5,290,000 | 105,800 | 3,490,000 | 649,050 | - | - | 1,605,000 | 65,805 | 5,790,000 | 1,389,150 | 3,645,000 | 1,311,200 | 6,230,000 | 2,492,000 | 45,140,000 | 7,814,587 |
| 2036 | 2,195,000 | 209,131 | 2,230,000 | 330,219 | - | - | - | - | 3,530,000 | 544,350 | - | - | 1,605,000 | 33,705 | 5,790,000 | 1,215,450 | 3,645,000 | 1,165,400 | 6,230,000 | 2,242,800 | 35,335,000 | 6,416,936 |
| 2037 | 2,260,000 | 143,281 | 2,295,000 | 268,894 | - | - | - | - | 3,580,000 | 438,450 | - | - | - | - | 5,790,000 | 1,041,750 | 3,645,000 | 1,019,600 | 6,230,000 | 1,993,600 | 31,775,000 | 5,243,375 |
| 2038 | 2,325,000 | 72,657 | 2,355,000 | 205,783 | - | - | - | - | 3,630,000 | 331,050 | - | - | - | - | 5,790,000 | 868,050 | 3,645,000 | 873,800 | 6,230,000 | 1,744,400 | 25,630,000 | 4,161,940 |
| 2039 | - | - | 2,420,000 | 141,019 | - | - | - | - | 3,675,000 | 222,150 | - | - | - | - | 5,790,000 | 694,350 | 3,640,000 | 728,000 | 6,230,000 | 1,495,200 | 21,755,000 | 3,280,719 |
| 2040 | - | - | 2,485,000 | 71,443 | - | - | - | - | 3,730,000 | 111,900 | - | - | - | - | 5,785,000 | 520,650 | 3,640,000 | 582,400 | 6,230,000 | 1,246,000 | 21,870,000 | 2,532,393 |
| 2041 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 5,785,000 | 347,100 | 3,640,000 | 436,800 | 6,230,000 | 996,800 | 15,655,000 | 1,780,700 |
| 2042 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 5,785,000 | 173,550 | 3,640,000 | 291,200 | 6,230,000 | 747,600 | 15,655,000 | 1,212,350 |
| 2043 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 3,640,000 | 145,600 | 6,230,000 | 498,400 | 9,870,000 | 644,000 |
| 2044 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 6,230,000 | 249,200 | 6,230,000 | 249,200 |
| Totals | $ 25,050,000 | $ 6,185,380 | $ 30,590,000 | $ 7,826,424 | $ 9,520,000 | $ 745,487 | $ 30,220,000 | $ 4,688,757 | $ 45,690,000 | $ 13,055,750 | $ 6,540,000 | $ 65,400 | $ 16,915,000 | $ 1,950,605 | $ 81,475,000 | $ 27,743,450 | $ 64,785,000 | $ 25,348,000 | $ 91,985,000 | $ 42,782,750 | $ 727,050,114 | $ 206,031,844 |

**KNOX COUNTY, TENNESSEE**

**Knox County Primary Government**
**Schedule of Debt Service Requirements**
**General Bonded Debt**
June 30, 2025

| Fiscal Year Ending June 30, | $40,000,000 General Obligation Series 2003 | | $46,000,000 General Obligation Series 2004 | | $50,000,000 General Obligation Series 2005 | | $50,450,000 General Obligation Series 2007 | | $26,000,000 General Obligation Series 2008 | | $16,515,000 General Obligation Bonds Series 2016 | | $31,680,000 General Obligation Bonds Series 2017 | | $42,420,000 Refunding Bonds Series 2017B | | $24,177,185 General Obligation Bonds Series 2018 | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Principal | Interest | Principal | Interest | Principal | Interest | Principal | Interest | Principal | Interest | Principal | Interest | Principal | Interest | Principal | Interest | Principal | Interest |
| 2026 | $ 2,353,433 | $ 522,666 | $ 3,482,857 | $ 602,469 | $ 746,753 | $ 1,366,802 | $ - | $ 2,522,500 | $ 1,716,000 | $ 369,850 | $ 665,000 | $ 253,481 | $ 1,465,000 | $ 825,075 | $ 2,590,000 | $ 955,795 | $ 1,210,135 | $ 676,801 |
| 2027 | 2,489,317 | 403,538 | 3,666,857 | 463,154 | 762,987 | 1,333,198 | 4,734,257 | 2,522,500 | 1,803,750 | 284,050 | 685,000 | 240,181 | 1,540,000 | 751,825 | 2,870,000 | 826,295 | 1,210,135 | 616,294 |
| 2028 | 2,487,500 | 276,925 | 3,857,429 | 316,480 | 795,455 | 1,298,864 | 5,611,649 | 2,285,787 | 1,891,500 | 193,862 | 710,000 | 221,344 | 1,620,000 | 674,825 | 2,945,000 | 768,895 | 1,210,135 | 555,787 |
| 2029 | 2,638,332 | 142,829 | 4,054,570 | 162,183 | 827,922 | 1,263,068 | 5,904,112 | 2,005,205 | 1,985,750 | 99,287 | 735,000 | 201,818 | 1,685,000 | 610,025 | 2,870,000 | 702,633 | 1,210,135 | 495,281 |
| 2030 | - | - | - | - | 5,032,468 | 1,225,812 | 6,178,297 | 1,709,999 | - | - | 760,000 | 181,606 | 1,765,000 | 525,775 | 3,125,000 | 634,469 | 1,210,135 | 434,774 |
| 2031 | - | - | - | - | 5,227,273 | 999,351 | 6,507,319 | 1,401,084 | - | - | 790,000 | 158,806 | 1,855,000 | 437,525 | 3,250,000 | 509,470 | 1,210,135 | 386,368 |
| 2032 | - | - | - | - | 5,438,312 | 764,123 | 6,818,062 | 1,075,718 | - | - | 815,000 | 135,106 | 1,910,000 | 381,875 | 3,335,000 | 418,470 | 1,210,135 | 337,963 |
| 2033 | - | - | - | - | 5,649,351 | 519,399 | 7,165,362 | 734,815 | - | - | 850,000 | 110,656 | 1,970,000 | 324,575 | 3,445,000 | 321,755 | 1,206,490 | 289,558 |
| 2034 | - | - | - | - | 5,892,857 | 265,179 | 7,530,942 | 376,547 | - | - | 875,000 | 85,156 | 2,025,000 | 265,475 | 3,520,000 | 220,128 | 1,206,490 | 241,298 |
| 2035 | - | - | - | - | - | - | - | - | - | - | 900,000 | 57,812 | 2,090,000 | 204,725 | 3,755,000 | 114,527 | 1,206,490 | 193,038 |
| 2036 | - | - | - | - | - | - | - | - | - | - | 950,000 | 29,688 | 2,150,000 | 142,025 | - | - | 1,206,490 | 144,779 |
| 2037 | - | - | - | - | - | - | - | - | - | - | - | - | 2,220,000 | 72,150 | - | - | 1,206,490 | 96,519 |
| 2038 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 1,206,490 | 48,260 |
| Totals | $ 9,968,582 | $ 1,345,958 | $ 15,061,713 | $ 1,544,286 | $ 30,373,378 | $ 9,035,796 | $ 50,450,000 | $ 14,634,155 | $ 7,397,000 | $ 947,049 | $ 8,735,000 | $ 1,675,654 | $ 22,295,000 | $ 5,215,875 | $ 31,705,000 | $ 5,472,437 | $ 15,709,885 | $ 4,516,720 |

*continued*

**KNOX COUNTY, TENNESSEE**

**Knox County Primary Government**
**Schedule of Debt Service Requirements**
**General Bonded Debt (Continued)**
June 30, 2025

| Fiscal Year Ending June 30, | $25,670,000 G.O. and Refunding Bonds Series 2019 | | $21,430,000 General Obligation Bonds Series 2019B | | $19,527,143 Refunding Bonds Series 2020B | | $20,039,411 General Obligation Bonds Series 2020C | | $33,200,000 Refunding Bonds Series 2020D | | $10,275,275 Refunding Bonds Series 2020E | | $28,715,000 General Obligation Bonds Series 2022 | | $29,878,000 General Obligation Bonds Series 2023 | | $43,900,000 General Obligation Bonds Series 2024 | | Totals | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Principal | Interest | Principal | Interest | Principal | Interest | Principal | Interest | Principal | Interest | Principal | Interest | Principal | Interest | Principal | Interest | Principal | Interest | Principal | Interest |
| 2026 | $ 965,000 | $ 594,575 | $ 885,000 | $ 590,606 | $ 1,217,563 | $ 462,933 | $ 432,362 | $ 574,314 | $ 6,540,000 | $ 65,400 | $ 623,560 | $ 141,649 | $ 494,859 | $ 962,022 | $ 1,493,900 | $ 1,180,437 | $ 1,504,814 | $ 1,819,603 | $ 28,386,236 | $ 14,486,978 |
| 2027 | 1,015,000 | 546,325 | 930,000 | 546,356 | 1,076,582 | 402,055 | 366,962 | 552,696 | - | - | 625,803 | 129,178 | 478,364 | 937,279 | 1,515,241 | 1,105,742 | 2,011,795 | 1,744,363 | 27,782,050 | 13,405,029 |
| 2028 | 1,065,000 | 495,575 | 975,000 | 499,856 | 1,143,227 | 348,226 | 901,056 | 534,348 | - | - | 637,018 | 116,662 | 577,335 | 913,361 | 1,436,278 | 1,029,980 | 2,009,491 | 1,643,773 | 29,873,073 | 12,174,550 |
| 2029 | 1,120,000 | 442,325 | 1,025,000 | 451,106 | 1,194,493 | 302,497 | 911,956 | 489,295 | - | - | 650,476 | 103,921 | 577,335 | 884,494 | 1,434,144 | 958,166 | 1,675,344 | 1,543,298 | 30,499,569 | 10,857,431 |
| 2030 | 1,175,000 | 386,325 | 1,075,000 | 399,856 | 1,714,841 | 266,662 | 1,202,619 | 443,697 | - | - | 722,252 | 90,912 | 1,872,217 | 855,628 | 1,555,790 | 886,459 | 1,295,108 | 1,459,531 | 28,683,727 | 9,501,505 |
| 2031 | 1,225,000 | 339,325 | 1,115,000 | 356,856 | 1,748,164 | 215,217 | 1,211,702 | 383,566 | - | - | 722,252 | 80,078 | 1,872,217 | 762,017 | 1,557,926 | 808,670 | 1,295,108 | 1,394,776 | 29,587,096 | 8,233,109 |
| 2032 | 1,270,000 | 290,325 | 1,160,000 | 312,256 | 1,837,879 | 162,773 | 1,224,419 | 347,215 | - | - | 722,252 | 68,522 | 1,910,156 | 668,406 | 1,555,790 | 746,352 | 1,295,108 | 1,330,020 | 30,502,113 | 7,039,124 |
| 2033 | 1,305,000 | 255,400 | 1,190,000 | 284,706 | 1,394,430 | 107,636 | 1,237,135 | 310,483 | - | - | 722,252 | 56,244 | 1,910,156 | 592,000 | 1,555,790 | 684,121 | 1,292,803 | 1,265,265 | 30,893,769 | 5,856,613 |
| 2034 | 1,345,000 | 216,250 | 1,220,000 | 254,957 | 1,453,385 | 81,491 | 1,251,668 | 273,369 | - | - | 722,252 | 43,243 | 1,910,156 | 515,594 | 1,555,790 | 621,889 | 1,302,021 | 1,200,625 | 31,810,561 | 4,661,201 |
| 2035 | 1,385,000 | 177,581 | 1,250,000 | 222,931 | 2,711,960 | 54,239 | 1,268,018 | 235,819 | - | - | 720,009 | 29,520 | 1,910,156 | 458,289 | 1,555,790 | 559,658 | 2,871,360 | 1,148,544 | 21,623,783 | 3,456,683 |
| 2036 | 1,425,000 | 136,031 | 1,285,000 | 190,119 | - | - | 1,282,551 | 197,778 | - | - | 720,009 | 15,120 | 1,910,156 | 400,984 | 1,555,790 | 497,426 | 2,871,360 | 1,033,690 | 15,356,356 | 2,787,640 |
| 2037 | 1,470,000 | 93,281 | 1,320,000 | 154,782 | - | - | 1,300,718 | 159,302 | - | - | - | - | 1,910,156 | 343,680 | 1,555,790 | 435,194 | 2,871,360 | 918,835 | 13,854,514 | 2,273,743 |
| 2038 | 1,515,000 | 47,344 | 1,355,000 | 118,483 | - | - | 1,318,884 | 120,280 | - | - | - | - | 1,910,156 | 286,375 | 1,555,790 | 372,963 | 2,871,360 | 803,981 | 11,732,680 | 1,797,686 |
| 2039 | - | - | 1,395,000 | 81,219 | - | - | 1,335,234 | 80,714 | - | - | - | - | 1,910,156 | 229,070 | 1,553,656 | 310,731 | 2,871,360 | 689,126 | 9,065,406 | 1,390,860 |
| 2040 | - | - | 1,430,000 | 41,112 | - | - | 1,355,217 | 40,657 | - | - | - | - | 1,908,506 | 171,766 | 1,553,656 | 248,585 | 2,871,360 | 574,272 | 9,118,739 | 1,076,392 |
| 2041 | - | - | - | - | - | - | - | - | - | - | - | - | 1,908,506 | 114,510 | 1,553,656 | 186,439 | 2,871,360 | 459,418 | 6,333,522 | 760,367 |
| 2042 | - | - | - | - | - | - | - | - | - | - | - | - | 1,908,487 | 57,255 | 1,553,656 | 124,292 | 2,871,360 | 344,563 | 6,333,503 | 526,110 |
| 2043 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 1,553,656 | 62,146 | 2,871,360 | 229,709 | 4,425,016 | 291,855 |
| 2044 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 2,871,360 | 114,854 | 2,871,360 | 114,854 |
| Totals | $ 16,280,000 | $ 4,020,662 | $ 17,610,000 | $ 4,505,201 | $ 15,492,524 | $ 2,403,729 | $ 16,600,501 | $ 4,743,533 | $ 6,540,000 | $ 65,400 | $ 7,588,135 | $ 875,049 | $ 26,879,074 | $ 9,152,730 | $ 27,652,089 | $ 10,819,250 | $ 42,395,192 | $ 19,718,246 | $ 368,733,073 | $ 100,691,730 |

**KNOX COUNTY, TENNESSEE**

**Discretely Presented Component Unit -**
**Knox County Board of Education**
**Schedule of Debt Service Requirements**
**General Bonded Debt**
June 30, 2025

| Fiscal Year Ending June 30, | $32,000,000 General Obligation Series 2003 | | $24,000,000 General Obligation Series 2004 | | $27,000,000 General Obligation Series 2005 | | $18,550,000 General Obligation Series 2007 | | $14,000,000 General Obligation Series 2008 | | $29,236,000 Qualified School Construction Bonds Series 2010 | | $19,385,000 General Obligation Bonds Series 2016 | | $58,585,000 General Obligation Bonds Series 2017 | | $15,360,000 Refunding Bonds Series 2017B | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Principal | Interest | Principal | Interest | Principal | Interest | Principal | Interest | Principal | Interest | Principal | Interest | Principal | Interest | Principal | Interest | Principal | Interest |
| 2026 | $ 2,421,567 | $ 420,084 | $ 1,817,143 | $ 314,331 | $ 403,247 | $ 738,073 | $ - | $ 927,500 | $ 924,000 | $ 199,150 | $ 1,824,281 | $ 1,417,361 | $ 960,000 | $ 369,082 | $ 2,715,000 | $ 1,526,100 | $ 1,005,000 | $ 333,065 |
| 2027 | 2,585,683 | 324,337 | 1,913,143 | 241,646 | 412,013 | 719,927 | 1,740,743 | 927,500 | 971,250 | 152,950 | 2,003,856 | 1,417,361 | 990,000 | 349,882 | 2,850,000 | 1,390,350 | 1,045,000 | 282,815 |
| 2028 | 2,887,500 | 222,575 | 2,012,571 | 165,120 | 429,545 | 701,386 | 2,063,351 | 840,463 | 1,018,500 | 104,388 | 171,977 | 139,589 | 1,040,000 | 322,656 | 2,995,000 | 1,247,850 | 1,050,000 | 261,915 |
| 2029 | 3,086,668 | 114,796 | 2,115,430 | 84,617 | 447,078 | 682,057 | 2,170,888 | 737,295 | 1,069,250 | 53,463 | - | - | 1,065,000 | 294,056 | 3,110,000 | 1,128,050 | 1,060,000 | 238,290 |
| 2030 | - | - | - | - | 2,717,532 | 661,938 | 2,271,703 | 628,751 | - | - | - | - | 1,115,000 | 264,768 | 3,270,000 | 972,550 | 1,065,000 | 213,115 |
| 2031 | - | - | - | - | 2,822,727 | 539,649 | 2,392,681 | 515,166 | - | - | - | - | 1,160,000 | 231,318 | 3,430,000 | 809,050 | 1,115,000 | 170,515 |
| 2032 | - | - | - | - | 2,936,688 | 412,627 | 2,506,938 | 395,532 | - | - | - | - | 1,185,000 | 196,518 | 3,535,000 | 706,150 | 1,125,000 | 139,295 |
| 2033 | - | - | - | - | 3,050,649 | 280,476 | 2,634,638 | 270,185 | - | - | - | - | 1,225,000 | 160,968 | 3,640,000 | 600,100 | 1,160,000 | 106,670 |
| 2034 | - | - | - | - | 3,182,143 | 143,196 | 2,769,058 | 138,453 | - | - | - | - | 1,275,000 | 124,218 | 3,750,000 | 490,900 | 1,195,000 | 72,450 |
| 2035 | - | - | - | - | - | - | - | - | - | - | - | - | 1,325,000 | 84,375 | 3,860,000 | 378,400 | 1,200,000 | 36,600 |
| 2036 | - | - | - | - | - | - | - | - | - | - | - | - | 1,375,000 | 42,968 | 3,980,000 | 262,600 | - | - |
| 2037 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 4,100,000 | 133,250 | - | - |
| Totals | $ 10,981,418 | $ 1,081,792 | $ 7,858,287 | $ 805,714 | $ 16,401,622 | $ 4,879,329 | $ 18,550,000 | $ 5,380,845 | $ 3,983,000 | $ 509,951 | $ 4,000,114 | $ 2,974,311 | $ 12,715,000 | $ 2,440,809 | $ 41,235,000 | $ 9,645,350 | $ 11,020,000 | $ 1,854,730 |

*continued*

**KNOX COUNTY, TENNESSEE**

**Discretely Presented Component Unit -**
**Knox County Board of Education**
**Schedule of Debt Service Requirements**
**General Bonded Debt (Continued)**
June 30, 2025

| Fiscal Year Ending June 30, | $8,987,815 General Obligation Bonds Series 2018 | | $19,940,000 G.O. and Refunding Bonds Series 2019 | | $15,800,000 General Obligation Bonds Series 2019B | | $17,420,000 Refunding Bonds Series 2020A | | $18,562,857 Refunding Bonds Series 2020B | | $35,115,589 General Obligation Bonds Series 2020C | | $12,629,725 Refunding Bonds Series 2020E | | $58,325,000 General Obligation Bonds Series 2022 | | $40,122,000 General Obligation Bonds Series 2023 | | $51,350,000 General Obligation Bonds Series 2024 | | Totals | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Principal | Interest | Principal | Interest | Principal | Interest | Principal | Interest | Principal | Interest | Principal | Interest | Principal | Interest | Principal | Interest | Principal | Interest | Principal | Interest | Principal | Interest |
| 2026 | $ 449,865 | $ 251,599 | $ 520,000 | $ 320,331 | $ 650,000 | $ 435,288 | $ 1,950,000 | $ 280,975 | $ 1,157,437 | $ 440,073 | $ 757,638 | $ 1,006,386 | $ 766,440 | $ 174,106 | $ 1,005,141 | $ 1,954,028 | $ 2,006,100 | $ 1,585,163 | $ 1,760,186 | $ 2,128,397 | $ 23,093,045 | $ 14,821,092 |
| 2027 | 449,865 | 229,106 | 545,000 | 294,331 | 685,000 | 402,788 | 2,055,000 | 216,812 | 1,023,418 | 382,201 | 643,038 | 968,504 | 769,197 | 158,777 | 971,636 | 1,903,771 | 2,034,759 | 1,484,858 | 2,353,205 | 2,040,387 | 26,041,806 | 13,888,303 |
| 2028 | 449,865 | 206,613 | 575,000 | 267,081 | 720,000 | 368,538 | 2,170,000 | 147,150 | 1,086,773 | 331,030 | 1,578,944 | 936,352 | 782,982 | 143,393 | 1,172,665 | 1,855,189 | 1,928,722 | 1,383,120 | 2,350,509 | 1,922,727 | 26,483,904 | 11,567,135 |
| 2029 | 449,865 | 184,119 | 605,000 | 238,331 | 755,000 | 332,537 | 1,300,000 | 66,900 | 1,135,507 | 287,559 | 1,598,044 | 857,405 | 799,524 | 127,734 | 1,172,665 | 1,796,556 | 1,925,856 | 1,286,684 | 1,959,656 | 1,805,202 | 25,825,431 | 10,315,651 |
| 2030 | 449,865 | 161,626 | 635,000 | 208,081 | 790,000 | 294,787 | 1,385,000 | 27,050 | 1,630,159 | 253,494 | 2,107,381 | 777,503 | 887,748 | 111,743 | 3,802,783 | 1,737,922 | 2,089,208 | 1,190,390 | 1,514,892 | 1,707,219 | 25,731,271 | 9,210,937 |
| 2031 | 449,865 | 143,632 | 660,000 | 182,681 | 825,000 | 263,187 | 660,000 | 6,600 | 1,661,836 | 204,589 | 2,123,298 | 672,134 | 887,748 | 98,427 | 3,802,783 | 1,547,783 | 2,092,076 | 1,085,931 | 1,514,892 | 1,631,474 | 25,597,906 | 8,102,136 |
| 2032 | 449,865 | 125,637 | 685,000 | 156,281 | 855,000 | 230,187 | - | - | 1,747,121 | 154,734 | 2,145,581 | 608,435 | 887,748 | 84,223 | 3,879,844 | 1,357,644 | 2,089,210 | 1,002,248 | 1,514,892 | 1,555,730 | 25,542,887 | 7,125,241 |
| 2033 | 448,510 | 107,642 | 705,000 | 137,444 | 875,000 | 209,881 | - | - | 1,325,570 | 102,321 | 2,167,865 | 544,067 | 887,748 | 69,131 | 3,879,844 | 1,202,450 | 2,089,210 | 918,679 | 1,512,197 | 1,479,985 | 25,601,231 | 6,189,999 |
| 2034 | 448,510 | 89,702 | 725,000 | 116,294 | 900,000 | 188,006 | - | - | 1,381,615 | 77,466 | 2,193,332 | 479,031 | 887,748 | 53,152 | 3,879,844 | 1,047,256 | 2,089,210 | 835,111 | 1,522,979 | 1,404,375 | 26,199,439 | 5,259,610 |
| 2035 | 448,510 | 71,762 | 745,000 | 95,450 | 925,000 | 164,381 | - | - | 2,578,040 | 51,561 | 2,221,982 | 413,231 | 884,991 | 36,285 | 3,879,844 | 930,861 | 2,089,210 | 751,542 | 3,358,640 | 1,343,456 | 23,516,217 | 4,357,904 |
| 2036 | 448,510 | 53,821 | 770,000 | 73,100 | 945,000 | 140,100 | - | - | - | - | 2,247,449 | 346,572 | 884,991 | 18,585 | 3,879,844 | 814,466 | 2,089,210 | 667,974 | 3,358,640 | 1,209,110 | 19,978,644 | 3,629,296 |
| 2037 | 448,510 | 35,881 | 790,000 | 50,000 | 975,000 | 114,112 | - | - | - | - | 2,279,282 | 279,148 | - | - | 3,879,844 | 698,070 | 2,089,210 | 584,406 | 3,358,640 | 1,074,765 | 17,920,486 | 2,969,632 |
| 2038 | 448,510 | 17,940 | 810,000 | 25,313 | 1,000,000 | 87,300 | - | - | - | - | 2,311,116 | 210,770 | - | - | 3,879,844 | 581,675 | 2,089,210 | 500,837 | 3,358,640 | 940,419 | 13,897,320 | 2,364,254 |
| 2039 | - | - | - | - | 1,025,000 | 59,800 | - | - | - | - | 2,339,766 | 141,436 | - | - | 3,879,844 | 465,280 | 2,086,344 | 417,269 | 3,358,640 | 806,074 | 12,689,594 | 1,889,859 |
| 2040 | - | - | - | - | 1,055,000 | 30,331 | - | - | - | - | 2,374,783 | 71,243 | - | - | 3,876,494 | 348,884 | 2,086,344 | 333,815 | 3,358,640 | 671,728 | 12,751,261 | 1,456,001 |
| 2041 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 3,876,494 | 232,590 | 2,086,344 | 250,361 | 3,358,640 | 537,382 | 9,321,478 | 1,020,333 |
| 2042 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 3,876,513 | 116,295 | 2,086,344 | 166,908 | 3,358,640 | 403,037 | 9,321,497 | 686,240 |
| 2043 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 2,086,344 | 83,454 | 3,358,640 | 268,691 | 5,444,984 | 352,145 |
| 2044 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 3,358,640 | 134,346 | 3,358,640 | 134,346 |
| Totals | $ 5,840,115 | $ 1,679,080 | $ 8,770,000 | $ 2,164,718 | $ 12,980,000 | $ 3,321,223 | $ 9,520,000 | $ 745,487 | $ 14,727,476 | $ 2,285,028 | $ 29,089,499 | $ 8,312,217 | $ 9,326,865 | $ 1,075,556 | $ 54,595,926 | $ 18,590,720 | $ 37,132,911 | $ 14,528,750 | $ 49,589,808 | $ 23,064,504 | $ 358,317,041 | $ 105,340,114 |

**Knox County Primary Government and Board of Education**
**Schedule of Debt Service Requirements**
**Financed Purchases**
June 30, 2025

| | Principal and Interest Requirements to Maturity - Primary Government | | | Principal and Interest Requirements to Maturity - Component Unit - The Board | | |
|---|---|---|---|---|---|---|
| | Hannon Armstrong Solar Project (QECB Funding) | | | L&N Capital Lease STEM Academy | | |
| **Fiscal Year** | **Principal Payments** | **Interest Payments** | **Total Payments** | **Principal Payments** | **Interest Payments** | **Total Payments** |
| 2026 | $ 542,770 | $ 400,241 | $ 943,011 | $ 347,524 | $ 77,480 | $ 425,004 |
| 2027 | 581,097 | 375,173 | 956,270 | 361,683 | 63,321 | 425,004 |
| 2028 | 621,308 | 348,345 | 969,653 | 376,418 | 48,586 | 425,004 |
| 2029 | 663,489 | 319,669 | 983,158 | 391,754 | 33,250 | 425,004 |
| 2030 | 707,732 | 289,055 | 996,787 | 407,715 | 17,289 | 425,004 |
| 2031 | 754,128 | 256,409 | 1,010,537 | 210,043 | 2,459 | 212,502 |
| 2032 | 802,779 | 221,630 | 1,024,409 | - | - | - |
| 2033 | 853,786 | 184,617 | 1,038,403 | - | - | - |
| 2034 | 907,257 | 145,262 | 1,052,519 | - | - | - |
| 2035 | 963,306 | 103,448 | 1,066,754 | - | - | - |
| 2036 | 1,022,048 | 59,062 | 1,081,110 | - | - | - |
| 2037 | 527,582 | 11,975 | 539,557 | - | - | - |
| **Total** | $ 8,947,282 | $ 2,714,886 | $ 11,662,168 | $ 2,095,137 | $ 242,385 | $ 2,337,522 |

**KNOX COUNTY, TENNESSEE**
**Schedule of Changes in Lease Obligations**
**For the Year Ended June 30, 2025**

| | Original Amount of Issue | Interest Rate | Date of Issue | Last Maturity Date | Balance as of July 1, 2024 | Issued During Period | Paid/Matured During Period | Balance as of June 30, 2025 |
|---|---|---|---|---|---|---|---|---|
| **GOVERNMENTAL ACTIVITIES:** | | | | | | | | |
| Lease Liability | | | | | | | | |
| Buildings | | | | | | | | |
| County Clerk - Halls Lease | $ 359,273 | 1.059 | 2/1/2016 | 1/31/2026 | $ 129,361 | $ - | 81,315 | $ 48,046 |
| Graham - Isajah's Landing East - Clerk | 1,080,414 | 1.913 | 6/1/2020 | 5/31/2035 | 902,305 | - | 66,697 | 835,608 |
| Mascot Branch Library lease | 47,576 | 1.681 | 5/1/2017 | 4/30/2032 | 35,207 | - | 4,241 | 30,966 |
| Hart TC IV - Sheriff Office Space Turkey Creek | 11,329 | 2.366 | 7/1/2022 | 6/30/2027 | 6,944 | - | 2,260 | 4,684 |
| Schaad Companies LLC - Election Commission Renewal FY23 | 324,447 | 2.310 | 6/1/2023 | 5/31/2028 | 260,117 | - | 61,831 | 198,286 |
| Clerk & Trustee Office Space - Farragut | 173,101 | 2.925 | 4/1/2025 | 3/31/2030 | - | 173,101 | 8,177 | 164,924 |
| Corporate Square - Clerk, Trustee, Health Office Space West | 2,782,026 | 3.333 | 4/1/2025 | 3/31/2035 | - | 2,782,026 | 51,761 | 2,730,265 |
| TVA East Tower | 3,608,389 | 2.583 | 8/1/2020 | 3/31/2061 | 3,638,380 | - | (11,587) | 3,649,967 |
| John H. Daniel - TRADES | 1,446,347 | 1.580 | 12/20/2021 | 12/8/2032 | 1,197,348 | - | 114,040 | 1,083,308 |
| Knox County Recovery Court FY24 | 139,853 | 2.312 | 2/1/2024 | 1/31/2029 | 128,942 | - | 26,159 | 102,783 |
| Knox County Drug Court | 60,539 | 0.727 | 2/1/2019 | 1/31/2024 | - | - | | - |
| Total Building Lease Liability | | | | | 6,298,604 | 2,955,127 | 404,894 | 8,848,837 |
| Land | | | | | | | | |
| Bower Field Renewal FY23 | 55,437 | 2.452 | 5/3/2022 | 7/2/2032 | 45,313 | - | 4,561 | 40,752 |
| Volunteer Landing Lease - Sheriff | 10,339 | 2.657 | 4/1/2025 | 6/30/2026 | - | 10,339 | 2,059 | 8,280 |
| The Carter Convenience Center | 318,585 | 2.068 | 1/1/2017 | 12/31/2036 | 264,161 | - | 18,714 | 245,447 |
| Volunteer Landing Marina | 30,990 | 0.893 | 4/1/2015 | 3/31/2025 | 6,277 | - | 6,277 | - |
| Total Land Lease Liability | | | | | 315,751 | 10,339.00 | 31,611 | 294,479 |
| Equipment | | | | | | | | |
| Canon C5240 & C5503□ | 32,663 | 1.217 | 7/1/2021 | 1/30/2027 | 16,613 | - | 5,470 | 11,143 |
| Epson Workforce Pro Color MFP WF-R5690 - Knox County Sheriff's Office | 13,794 | 1.217 | 3/6/2018 | 6/5/2027 | 6,918 | - | 2,344 | 4,574 |
| IM350F & Ricoh IM C3000 - Knox County Trustee | 13,674 | 1.106 | 8/31/2021 | 7/31/2027 | 7,133 | - | 2,287 | 4,846 |
| IM350F & Ricoh MP 2555SP - Knox County Clerk - Main | 10,705 | 1.217 | 2/7/2020 | 7/6/2027 | 5,446 | - | 1,793 | 3,653 |
| IM350F Black and White Multifunction Printer - Knox County Property Management | 1,256 | 0.727 | 12/20/2019 | 12/19/2024 | 155 | - | 155 | - |
| iX-7 Series | 32,034 | 1.217 | 5/16/2017 | 7/15/2027 | 16,538 | - | 5,446 | 11,092 |
| iX-9A Series | 21,243 | 2.773 | 8/1/2021 | 7/31/2026 | 11,357 | - | 5,370 | 5,987 |
| Kyocera P2135DN Printer - Knox County Sheriff's Office | 1,217 | 1.217 | 3/6/2018 | 7/5/2027 | 619 | - | 204 | 415 |
| Ricoh - Office of the District Attorney General | 55,511 | 1.217 | 10/12/2017 | 7/11/2027 | 28,244 | - | 9,300 | 18,944 |
| Ricoh Copiers - Knox County Veterans Office | 2,627 | 1.217 | 7/24/2018 | 7/23/2027 | 1,337 | - | 440 | 897 |
| Ricoh IM C2500 - Knox County Fire Prevention | 6,936 | 1.300 | 12/7/2021 | 7/6/2027 | 3,785 | - | 1,245 | 2,540 |
| Ricoh IM C2500 - Knox County Sheriff's Office | 6,691 | 1.217 | 3/6/2018 | 7/5/2027 | 3,404 | - | 1,121 | 2,283 |
| Ricoh IM C3000 - Tennessee District Attorneys General Conference | 18,139 | 1.217 | 2/19/2020 | 7/18/2027 | 9,231 | - | 3,040 | 6,191 |
| Ricoh IM C300F - Knox County Sheriff's Office | 7,493 | 1.217 | 3/6/2018 | 7/5/2027 | 3,812 | - | 1,255 | 2,557 |
| Ricoh IM C4500 - Knox County Clerk - Commission Library | 13,247 | 1.217 | 2/7/2020 | 7/6/2027 | 6,739 | - | 2,219 | 4,520 |
| Ricoh IM C4500 - Knox County Mayor's Office | 13,848 | 1.217 | 8/14/2019 | 7/13/2027 | 7,046 | - | 2,320 | 4,726 |
| RICOH IM350F | 11,590 | 1.015 | 8/2/2021 | 8/1/2027 | 6,039 | - | 1,938 | 4,101 |
| Ricoh MP 2555SP - Knox County Clerk - East | 7,933 | 1.217 | 2/7/2020 | 7/6/2027 | 4,035 | - | 1,329 | 2,706 |
| Ricoh MP 2555SP - Knox County Register of Deeds | 5,636 | 1.217 | 7/28/2020 | 7/27/2027 | 2,869 | - | 945 | 1,924 |
| Ricoh MP 2555SPDF - Knox County Clerk - Main | 6,432 | 1.217 | 8/1/2019 | 7/31/2027 | 3,316 | - | 1,062 | 2,254 |
| Ricoh MP 2555SPDF & IM350F - Knox County Clerk - Main | 34,009 | 1.217 | 12/21/2020 | 7/20/2027 | 17,309 | - | 5,700 | 11,609 |
| Ricoh MP 301SPF - Knox County Sheriff's Office | 42,987 | 1.217 | 3/6/2018 | 7/5/2027 | 21,867 | - | 7,201 | 14,666 |
| Ricoh MP 3054 - Knox County Sheriff's Office | 3,449 | 1.217 | 3/6/2018 | 7/5/2027 | 1,754 | - | 578 | 1,176 |
| Ricoh MP 3055SP - Knox County Sheriff's Office | 3,998 | 1.217 | 3/6/2018 | 7/5/2027 | 2,034 | - | 670 | 1,364 |
| Ricoh MP 305SPF - Knox County Clerk - Main | 2,074 | 1.217 | 11/14/2019 | 7/13/2027 | 1,055 | - | 348 | 707 |
| Ricoh MP 3555SP - CONT4920-01 | 9,802 | 1.217 | 8/31/2017 | 7/31/2027 | 5,059 | - | 1,620 | 3,439 |
| Ricoh MP 3555SP - Knox County Sheriff's Office | 5,070 | 1.217 | 3/6/2018 | 7/5/2027 | 2,579 | - | 849 | 1,730 |
| Ricoh MP 402SPF - Knox County Sheriff's Office | 5,834 | 1.217 | 3/6/2018 | 7/5/2027 | 2,968 | - | 977 | 1,991 |
| Ricoh MP 4055SP - Knox County Sheriff's Office | 9,433 | 1.217 | 3/6/2018 | 7/5/2027 | 4,798 | - | 1,580 | 3,218 |
| Ricoh MP 501SPF - Knox County Sheriff's Office | 5,361 | 1.217 | 3/6/2018 | 7/5/2027 | 2,727 | - | 898 | 1,829 |
| Ricoh MP 5055SP - Knox County Sheriff's Office | 5,566 | 1.217 | 3/6/2018 | 7/5/2027 | 2,831 | - | 932 | 1,899 |
| Ricoh MP 5055SP, IM C6500 & MP 4055SP - Knox County Criminal Court Clerk | 215,835 | 1.217 | 6/15/2021 | 7/14/2027 | 108,280 | - | 36,693 | 71,587 |
| Ricoh MP 601SPF - Knox County Sheriff's Office | 14,297 | 1.217 | 3/6/2018 | 7/5/2027 | 7,273 | - | 2,395 | 4,878 |
| Ricoh MP 6055SP - Knox County Sheriff's Office | 31,670 | 1.217 | 3/6/2018 | 7/5/2027 | 16,111 | - | 5,305 | 10,806 |
| Ricoh MP C2004EX - Knox County Sheriff's Office | 20,440 | 1.217 | 3/6/2018 | 7/5/2027 | 10,398 | - | 3,424 | 6,974 |
| Ricoh MP C3004ex - Knox County Sheriff's Office | 5,862 | 1.217 | 3/6/2018 | 7/5/2027 | 2,982 | - | 982 | 2,000 |
| Ricoh MP C307 - CONT4183-01 | 3,973 | 1.217 | 2/20/2017 | 7/19/2027 | 2,022 | - | 666 | 1,356 |
| Ricoh MP C307 - Corryton Senior Center | 3,794 | 1.217 | 12/31/2019 | 7/31/2027 | 1,958 | - | 627 | 1,331 |
| Ricoh MP C307 - Halls Senior Center | 3,745 | 1.217 | 2/21/2020 | 7/20/2027 | 1,906 | - | 628 | 1,278 |
| Ricoh MP C307 - Knox County Governmental Library | 8,025 | 1.217 | 8/27/2019 | 7/26/2027 | 4,085 | - | 1,345 | 2,740 |
| Ricoh MP C307 - Knox County Sheriff's Office | 27,627 | 1.217 | 3/6/2018 | 7/5/2027 | 14,054 | - | 4,628 | 9,426 |
| Ricoh MP C307 - South Knoxville Senior Center | 3,745 | 1.217 | 1/15/2020 | 7/14/2027 | 1,906 | - | 628 | 1,278 |
| Ricoh MP C3504ex - CONT4897-01 | 10,489 | 1.217 | 8/28/2017 | 7/27/2027 | 5,339 | - | 1,758 | 3,581 |
| Ricoh MP C3504ex - Knox County Sheriff's Office | 26,889 | 1.217 | 3/6/2018 | 7/5/2027 | 13,678 | - | 4,504 | 9,174 |
| Ricoh MP C407 - Knox County Sheriff's Office | 3,447 | 1.217 | 3/6/2018 | 7/5/2027 | 1,753 | - | 577 | 1,176 |
| Ricoh MP C4504ex - Knox County Sheriff's Office | 15,099 | 1.217 | 3/6/2018 | 7/5/2027 | 7,681 | - | 2,529 | 5,152 |
| Ricoh MP C6503 - Knox County Health Department | 87,982 | 1.217 | 4/26/2019 | 7/25/2027 | 44,786 | - | 14,747 | 30,039 |
| Ricoh MP C6503 - Knox County Sheriff's Office | 16,487 | 1.217 | 3/6/2018 | 7/5/2027 | 8,387 | - | 2,762 | 5,625 |
| Ricoh MP C8003 - Knox County Sheriff's Office | 22,274 | 1.217 | 3/6/2018 | 7/5/2027 | 11,331 | - | 3,731 | 7,600 |

**KNOX COUNTY, TENNESSEE**
**Schedule of Changes in Lease Obligations**
**For the Year Ended June 30, 2025**

| | Original Amount of Issue | Interest Rate | Date of Issue | Last Maturity Date | Balance as of July 1, 2024 | Issued During Period | Paid/Matured During Period | Balance as of June 30, 2025 |
|---|---|---|---|---|---|---|---|---|
| RICOH MP-301SPF | 18,602 | 1.134 | 8/11/2021 | 6/10/2027 | 9,446 | - | 3,203 | 6,243 |
| RICOH MP301SPF□ | 5,059 | 1.217 | 11/15/2016 | 7/14/2027 | 2,574 | - | 848 | 1,726 |
| RICOH MP-C2504 | 6,687 | 1.217 | 1/23/2020 | 7/22/2027 | 3,404 | - | 1,121 | 2,283 |
| Ricoh MPC2504EX - CONT5053-01 | 7,366 | 1.217 | 3/6/2018 | 7/26/2027 | 3,750 | - | 1,235 | 2,515 |
| Ricoh MPC2504EX - Knox County Sheriff's Office | 13,523 | 1.217 | 3/6/2018 | 7/5/2027 | 6,879 | - | 2,265 | 4,614 |
| Ricoh SP C440DN Color Printer - Knox County Sheriff's Office | 846 | 1.217 | 3/6/2018 | 7/5/2027 | 430 | - | 142 | 288 |
| Sharp Copiers - COUNTY | 506,870 | 1.217 | 7/1/2021 | 1/30/2027 | 257,797 | - | 84,889 | 172,908 |
| Total Equipment Lease Liability | | | | | 757,826 | - | 252,268 | 505,558 |
| | | | | | | | | |
| Vehicles | | | | | | | | |
| Chevrolet Blazer 2024 | 33,749 | 2.350 | 5/2/2024 | 5/31/2028 | 32,391 | - | 7,989 | 24,402 |
| Chevrolet Blazer 2025 Unit #28KBRP | 33,952 | 2.899 | 1/23/2025 | 1/31/2029 | - | 33,952 | 3,604 | 30,348 |
| Chevrolet Blazer 2025 Unit #28KBRV | 35,551 | 2.899 | 2/4/2025 | 2/28/2029 | - | 35,551 | 3,449 | 32,102 |
| Chevrolet Equinox 2022 (3) FY23 | 77,411 | 2.275 | 8/23/2022 | 8/31/2026 | 42,408 | - | 19,314 | 23,094 |
| Chevrolet Silverado 1500 2024 Unit #27MZ4W | 49,817 | 3.049 | 7/11/2024 | 7/31/2029 | - | 49,817 | 9,105 | 40,712 |
| Chevrolet Silverado 1500 2024 Unit #27MZ4X | 49,817 | 3.049 | 7/11/2024 | 7/31/2029 | - | 49,817 | 9,105 | 40,712 |
| Chevrolet Silverado 1500 2024 Unit #27N45W | 49,817 | 3.049 | 7/11/2024 | 7/31/2029 | - | 49,817 | 9,105 | 40,712 |
| Chevrolet Silverado 1500 2025 Unit #28K7J5 | 45,575 | 2.899 | 5/28/2025 | 5/31/2030 | - | 45,575 | 907 | 44,668 |
| Chevrolet Silverado 1500 2025 Unit #28RNLK | 61,816 | 2.925 | 1/28/2025 | 1/31/2030 | - | 61,816 | 5,069 | 56,747 |
| Chevrolet Silverado 1500 FY23 | 56,117 | 2.310 | 4/12/2023 | 4/30/2028 | 43,084 | - | 10,874 | 32,210 |
| Chevrolet Silverado 2500-HD 2023 FY23 | 45,430 | 2.310 | 4/17/2023 | 4/30/2028 | 34,969 | - | 8,826 | 26,143 |
| Chevrolet Silverado 2500-HD 2025 - 28K6XN | 62,891 | 2.899 | 4/16/2025 | 4/30/2030 | - | 62,891 | 2,566 | 60,325 |
| Chevrolet Silverado 2500-HD 2025 - 28KB7K | 50,129 | 2.899 | 2/24/2025 | 2/28/2030 | - | 50,129 | 3,356 | 46,773 |
| Chevrolet Silverado 2500-HD 2025 - 28KBHV | 50,282 | 2.899 | 3/7/2025 | 3/31/2030 | - | 50,282 | 3,050 | 47,232 |
| Chevrolet Silverado 3500-HD 2023 FY23 | 69,684 | 2.310 | 5/16/2023 | 5/31/2028 | 54,709 | - | 13,502 | 41,207 |
| Chevrolet Silverado 3500-HD 2023 Unit #25XFGS | 70,468 | 2.312 | 1/10/2024 | 1/31/2029 | 64,062 | - | 13,405 | 50,657 |
| Chevrolet Silverado 3500-HD 2023 Unit #25XFGV | 70,692 | 2.736 | 8/4/2023 | 8/31/2028 | 58,612 | - | 13,464 | 45,148 |
| Chevrolet Silverado 3500-HD 2023 Unit #25XFH2 | 70,007 | 2.736 | 8/31/2023 | 8/31/2028 | 58,830 | - | 13,514 | 45,316 |
| Chevrolet Silverado 3500-HD 2023 Unit #25XFH5 | 70,436 | 2.736 | 9/26/2023 | 9/30/2028 | 60,181 | - | 13,538 | 46,643 |
| Chevrolet Silverado 3500-HD 2023 Unit #25XFH9 | 70,449 | 2.736 | 7/17/2023 | 7/31/2028 | 57,675 | - | 13,535 | 44,140 |
| Chevrolet Silverado 3500-HD 2023 Unit #25XFHB | 69,196 | 3.511 | 12/8/2023 | 12/31/2028 | 61,895 | - | 12,923 | 48,972 |
| Chevrolet Silverado 3500-HD 2023 Unit #25XFHC | 70,588 | 2.736 | 7/13/2023 | 7/31/2028 | 57,675 | - | 13,535 | 44,140 |
| Chevrolet Silverado 3500-HD 2023 Unit #25XFHF | 70,344 | 2.736 | 7/20/2023 | 7/31/2028 | 57,675 | - | 13,535 | 44,140 |
| Chevrolet Silverado 3500-HD 2023 Unit #25XFHH | 70,623 | 2.736 | 7/12/2023 | 7/31/2028 | 57,675 | - | 13,535 | 44,140 |
| Chevrolet Silverado 3500-HD 2023 Unit #25XFHR | 63,909 | 2.736 | 9/11/2023 | 9/30/2028 | 54,185 | - | 12,189 | 41,996 |
| Chevrolet Silverado 3500-HD 2023 Unit #25XFHW | 63,909 | 2.736 | 9/11/2023 | 9/30/2028 | 54,185 | - | 12,189 | 41,996 |
| Chevrolet Silverado 3500-HD 2023 Unit #25XFHX | 63,288 | 3.511 | 10/3/2023 | 10/31/2028 | 54,537 | - | 11,860 | 42,677 |
| Chevrolet Silverado 3500-HD 2023 Unit #25XFJ2 | 62,718 | 3.511 | 10/25/2023 | 10/31/2028 | 54,624 | - | 11,879 | 42,745 |
| Chevrolet Silverado 3500-HD 2023 Unit #25XFJ3 | 63,288 | 3.511 | 10/3/2023 | 10/31/2028 | 54,537 | - | 11,860 | 42,677 |
| Chevrolet Silverado 3500-HD 2023 Unit #25XFJ6 | 62,718 | 3.511 | 10/25/2023 | 10/31/2028 | 54,624 | - | 11,879 | 42,745 |
| Chevrolet Silverado 3500-HD 2023 Unit #25XFJ9 | 68,923 | 3.511 | 10/3/2023 | 10/31/2028 | 59,394 | - | 12,917 | 46,477 |
| Chevrolet Silverado 3500-HD 2023 Unit #25XFJB | 69,529 | 2.736 | 9/11/2023 | 9/30/2028 | 58,949 | - | 13,261 | 45,688 |
| Chevrolet Silverado 3500-HD 2023 Unit #25XFJD | 68,302 | 3.511 | 10/25/2023 | 10/31/2028 | 59,488 | - | 12,937 | 46,551 |
| Chevrolet Silverado 3500-HD 2023 Unit #25XFJF | 68,096 | 3.511 | 10/31/2023 | 10/31/2028 | 59,488 | - | 12,937 | 46,551 |
| Chevrolet Silverado 3500-HD 2023 Unit #25XFJH | 68,096 | 3.511 | 10/31/2023 | 10/31/2028 | 59,488 | - | 12,937 | 46,551 |
| Chevrolet Silverado 3500-HD 2023 Unit #25XFJM | 68,096 | 3.511 | 10/31/2023 | 10/31/2028 | 59,488 | - | 12,937 | 46,551 |
| Chevrolet Silverado 3500-HD 2023 Unit #26LZJF | 62,009 | 3.511 | 10/25/2023 | 10/31/2028 | 54,007 | - | 11,745 | 42,262 |
| Chevrolet Silverado 3500-HD 2024 Unit #27D7NM | 60,914 | 2.381 | 11/4/2024 | 11/30/2029 | - | 60,914 | 7,599 | 53,315 |
| Chevrolet Silverado 3500-HD 2024 Unit #27D7P9 | 63,131 | 2.312 | 5/31/2024 | 5/31/2029 | 61,986 | - | 12,044 | 49,942 |
| Chevrolet Silverado 3500-HD 2024 Unit #27D7PZ | 64,622 | 2.312 | 5/30/2024 | 5/31/2029 | 63,414 | - | 12,321 | 51,093 |
| Chevrolet Silverado 3500-HD 2024 Unit #27D7Q6 | 64,622 | 2.312 | 5/30/2024 | 5/31/2029 | 63,414 | - | 12,321 | 51,093 |
| Chevrolet Silverado 3500-HD 2024 Unit #27D7QB | 65,188 | 2.312 | 6/14/2024 | 6/30/2029 | 64,543 | - | 12,363 | 52,180 |
| Chevrolet Silverado 3500-HD 2024 Unit #27D7QF | 64,586 | 2.312 | 5/31/2024 | 5/31/2029 | 63,415 | - | 12,321 | 51,094 |
| Chevrolet Silverado 3500-HD 2024 Unit #27D7QV | 53,497 | 2.381 | 10/2/2024 | 10/31/2029 | - | 53,497 | 7,560 | 45,937 |
| Chevrolet Silverado 3500-HD 2024 Unit #27D7RM | 54,332 | 2.312 | 3/1/2024 | 2/28/2029 | 50,804 | - | 10,430 | 40,374 |
| Chevrolet Silverado 3500-HD 2024 Unit #27D7RN | 54,714 | 2.312 | 3/22/2024 | 3/31/2029 | 51,761 | - | 10,430 | 41,331 |
| Chevrolet Silverado 3500-HD 2024 Unit #27D7S5 | 56,910 | 2.312 | 3/20/2024 | 3/31/2029 | 53,785 | - | 10,838 | 42,947 |
| Chevrolet Silverado 3500-HD 2024 Unit #27D7S6 | 56,699 | 2.312 | 3/15/2024 | 3/31/2029 | 53,451 | - | 10,771 | 42,680 |
| Chevrolet Silverado 3500-HD 2024 Unit #27D7S8 | 56,314 | 2.312 | 3/11/2024 | 3/31/2029 | 53,451 | - | 10,771 | 42,680 |
| Chevrolet Silverado 3500-HD 2025 Unit #28MWLQ | 77,631 | 2.925 | 3/20/2025 | 3/31/2030 | - | 77,631 | 4,241 | 73,390 |
| Chevrolet Silverado 3500-HD 2025 Unit #28MWP7 | 77,440 | 2.925 | 3/25/2025 | 3/31/2030 | - | 77,440 | 4,050 | 73,390 |
| Chevrolet Silverado 5500-HD 2023 FY23 | 120,738 | 2.682 | 2/15/2023 | 2/29/2028 | 89,218 | - | 23,470 | 65,748 |
| Chevrolet Silverado Z71 (5) FY23 | 313,012 | 2.682 | 1/18/2023 | 1/31/2028 | 226,885 | - | 93,523 | 133,362 |
| Chevrolet Traverse 2023 (3) FY23 | 99,846 | 2.327 | 4/10/2023 | 4/30/2027 | 70,557 | - | 24,374 | 46,183 |
| Chevrolet Traverse 2023 (5) FY23 | 164,023 | 2.676 | 3/22/2023 | 3/31/2027 | 113,654 | - | 40,365 | 73,289 |
| Chevrolet Traverse 2023 FY23 County Clerk | 32,126 | 2.327 | 6/6/2023 | 6/30/2027 | 23,929 | - | 7,792 | 16,137 |
| Chevrolet Traverse 2023 FY23 IT | 31,676 | 2.327 | 5/3/2023 | 5/31/2027 | 22,915 | - | 7,682 | 15,233 |
| Ford Edge 2024 Unit #27BS8V | 39,055 | 2.786 | 9/25/2023 | 9/30/2027 | 31,861 | - | 9,498 | 22,363 |
| Ford Escape 2025 Unit #28M3PS | 26,586 | 2.822 | 4/22/2025 | 4/30/2029 | - | 26,586 | 1,258 | 25,328 |
| Ford Explorer 2025 Unit #27TPD4 | 39,093 | 3.074 | 8/27/2024 | 8/31/2028 | - | 39,093 | 7,931 | 31,162 |
| | | | | | | | | |
| Total Vehicle Lease Liability | | | | | 2,637,878 | 824,808 | 746,285 | 2,716,401 |
| | | | | | | | | |
| Total Lease Liability Governmental | | | | | 10,010,059 | 3,790,274 | 1,435,058 | 12,365,275 |

**KNOX COUNTY, TENNESSEE**
**Schedule of Changes in Lease Obligations**
**For the Year Ended June 30, 2025**

| | Original Amount of Issue | Interest Rate | Date of Issue | Last Maturity Date | Balance as of July 1, 2024 | Issued During Period | Paid/Matured During Period | Balance as of June 30, 2025 |
|---|---|---|---|---|---|---|---|---|
| **BUSINESS-TYPE ACTIVITIES:** | | | | | | | | |
| Lease Liability | | | | | | | | |
| Equipment | | | | | | | | |
| E-Z-GO Golf Cart - Textron | 737,612 | 3.049 | 7/1/2024 | 6/30/2029 | - | 737,612 | 159,919 | 577,693 |
| Wells Fargo Trimax Mower Lease 2025 | 43,623 | 2.899 | 5/1/2025 | 4/30/2030 | - | 43,623 | 1,457 | 42,166 |
| Wells Fargo Lease - Mower | 23,167 | 0.727 | 10/1/2019 | 9/30/2024 | 1,801 | - | 1,801 | - |
| Total Equipment Lease Liability | | | | | 1,801 | 781,235 | 163,177 | 619,859 |
| **GENERAL PURPOSE SCHOOLS FUND ACTIVITIES:** | | | | | | | | |
| Lease Liability | | | | | | | | |
| Land | | | | | | | | |
| Robert D. Craton 5th Ave Lease | 323,653 | 1.217 | 9/1/2017 | 8/31/2027 | 176,637 | - | 53,277 | 123,360 |
| Total Land Lease Liability | 323,653 | | | | 176,637 | - | 53,277 | 123,360 |
| Equipment | | | | | | | | |
| Canon Copier - Canon IRADV DX C5760i | 2,967 | 1.177 | 9/1/2021 | 6/30/2026 | 1,247 | - | 620 | 627 |
| Canon Copiers - Contract 62117-2 PO 125 & 1256 | 455,936 | 3.049 | 7/1/2024 | 6/30/2029 | - | 455,936 | 79,910 | 376,026 |
| Canon Copiers - Image Runner IRDX6755i | 4,847 | 1.059 | 7/1/2021 | 6/30/2026 | 1,968 | - | 979 | 989 |
| Canon Copiers - PO22000020 & PO22000177 | 634,251 | 1.059 | 7/1/2021 | 6/30/2026 | 257,508 | - | 128,073 | 129,435 |
| Canon Copiers - PO22001219, PO22001238, PO22001253, PO22001350 & PO22001601 | 30,361 | 0.972 | 7/1/2021 | 6/30/2026 | 12,312 | - | 6,126 | 6,186 |
| Epson Copiers - School | 1,710,080 | 1.059 | 7/1/2021 | 6/30/2026 | 694,299 | - | 345,312 | 348,987 |
| Konica Minolta Copier - School | 71,620 | 1.059 | 7/1/2021 | 6/30/2026 | 29,078 | - | 14,462 | 14,616 |
| Pitney Bowes - Halls MS | 3,592 | 1.059 | 5/17/2017 | 6/16/2026 | 1,458 | - | 725 | 733 |
| Ricoh Copiers - Knox County Schools Maintenance | 27,391 | 1.217 | 2/5/2018 | 7/4/2027 | 13,933 | - | 4,588 | 9,345 |
| Ricoh Copiers - Knox County Schools Maintenance Annex | 8,964 | 1.217 | 4/26/2018 | 7/25/2027 | 4,563 | - | 1,503 | 3,060 |
| Riso Copiers - School | 1,711,479 | 1.059 | 7/1/2021 | 6/30/2026 | 694,867 | - | 345,595 | 349,272 |
| Total Equipment Lease Liability | | | | | 1,711,233 | 455,936 | 927,893 | 1,239,276 |
| Vehicles | | | | | | | | |
| Chevrolet Malibu 4dr Sedan 2022 | 21,360 | 1.217 | 5/20/2021 | 7/19/2026 | 8,905 | - | 8,905 | - |
| Chevrolet Malibu 4dr Sedan 2022 (2) | 53,358 | 1.217 | 5/20/2021 | 7/19/2026 | 22,245 | - | 10,607 | 11,638 |
| Chevrolet Malibu 4dr Sedan 2022 (8) FY23 | 162,121 | 2.366 | 9/1/2022 | 9/30/2027 | 105,716 | - | 31,667 | 74,049 |
| Chevrolet Malibu 4dr Sedan 2022 FY23 | 26,453 | 2.366 | 8/31/2022 | 8/31/2027 | 17,073 | - | 5,254 | 11,819 |
| Chevrolet Malibu 4dr Sedan 2023 (15) | 434,783 | 2.736 | 7/14/2023 | 7/31/2028 | 355,421 | | 83,411 | 272,010 |
| Chrysler Voyager LX Passenger Van 2024 - 27NQSN | 49,722 | 2.636 | 7/1/2024 | 7/17/2029 | - | 49,722 | 9,349 | 40,373 |
| Dodge Durango 2023 (3) | 128,789 | 2.736 | 7/26/2023 | 7/31/2028 | 105,908 | | 24,855 | 81,053 |
| Dodge Durango 2023 (4) | 181,340 | 2.736 | 7/1/2023 | 6/30/2028 | 146,692 | | 35,184 | 111,508 |
| Nissan Cargo Van | 97,930 | 1.059 | 5/20/2021 | 7/19/2026 | 40,737 | - | 26,569 | 14,168 |
| Nissan Pathfinder 4x4 2022 | 31,423 | 1.217 | 5/20/2021 | 7/19/2026 | 13,101 | - | 6,247 | 6,854 |
| Nissan Pathfinder 4x4 2023 FY23 | 44,910 | 2.682 | 12/9/2022 | 12/31/2027 | 31,626 | - | 8,738 | 22,888 |
| School Bus - Henry Bus Lines | 76,932 | 2.426 | 3/1/2024 | 6/30/2027 | 69,375 | | 22,567 | 46,808 |
| School Bus - JLL Transport | 76,932 | 2.426 | 3/1/2024 | 6/30/2027 | 69,375 | | 22,567 | 46,808 |
| School Bus - Lynch | 76,932 | 2.426 | 3/1/2024 | 6/30/2027 | 69,375 | | 22,567 | 46,808 |
| Total Vehicle Lease Liability | | | | | 1,055,549 | 49,722 | 318,487 | 786,784 |
| Total Lease Liability General Purpose Schools | | | | | 2,943,419 | 505,658 | 1,299,657 | 2,149,420 |
| Total Lease Liability | | | | | $ 12,955,279 | $ 5,077,167 | $ 2,897,892 | $ 15,134,554 |

## *KNOX COUNTY, TENNESSEE*

### *Schedule of Salaries and Insurance Coverage of Principal Elected Officials*

*For the year ended June 30, 2025*

| OFFICIAL | AUTHORIZATION FOR SALARY | SALARY PAID DURING YEAR | POLICY AMOUNT | INSURANCE COMPANY |
|---|---|---|---|---|
| Assessor of Property | Section 8-24-102 (k), T.C.A. | $ 189,638 | $ 400,000 | Self - Insured |
| Attorney General | Section 8-6-104, T.C.A. | $ - | N/A | N/A |
| Circuit and Civil Sessions Court Clerk | Section 8-24-102 (k), T.C.A. | $ 181,393 | $ 400,000 | Self - Insured |
| County Clerk | Section 8-24-102 (k), T.C.A. | $ 164,904 | $ 400,000 | Self - Insured |
| County Mayor | Section 8-24-102, T.C.A. | $ 219,032 | $ 400,000 | Self - Insured |
| Criminal and Fourth Circuit Court Clerk | Section 8-24-102 (k), T.C.A. | $ 181,393 | $ 400,000 | Self - Insured |
| Law Director | Section 3.08, Knox County Charter | $ 212,940 | N/A | N/A |
| Register of Deeds | Section 8-24-102 (k), T.C.A. | $ 164,904 | $ 400,000 | Self - Insured |
| Sheriff | Section 8-24-102 (j), T.C.A. | $ 208,602 | $ 100,000 | Self - Insured |
| Trustee | Section 8-24-102 (k), T.C.A. | $ 164,902 | $ 17,431,456 | Self - Insured |

**KNOX COUNTY, TENNESSEE**
**Schedule of Internal Receivables and Payables**
**June 30, 2025**

| | | DUE FROM | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | | General Fund | General Grants | General Purpose Schools | Federal Projects Schools | Central Cafeteria Schools | General Projects Schools | Public Improvement | Constitutional Officers | Total |
| DUE TO | General Fund | $ - | $ 300 | $ - | $ - | $ - | $ - | $ 6,961,149 | $ 4,394,716 | $11,356,165 |
| | General Grants | 79,649 | - | - | - | - | - | - | - | 79,649 |
| | Drug Fund | 810 | - | - | - | - | - | - | - | 810 |
| | General Purpose Schools | - | - | - | 15,229,431 | 310,752 | 4,819,326 | - | - | 20,359,509 |
| | Federal Projects Schools | - | - | 68,447 | - | - | 253,428 | - | - | 321,875 |
| | Central Cafeteria Schools | - | - | 225,900 | - | - | - | - | - | 225,900 |
| | Public Improvement | - | 4,952,439 | 1,855,825 | - | - | - | - | - | 6,808,264 |
| | **Total** | $ 80,459 | $ 4,952,739 | $ 2,150,172 | $ 15,229,431 | $ 310,752 | $ 5,072,754 | $ 6,961,149 | $ 4,394,716 | $39,152,172 |

# DISCRETELY PRESENTED COMPONENT UNIT
# KNOX COUNTY BOARD OF EDUCATION

This section presents combining and individual fund financial statements for the Knox County Board of Education (the Board), a discretely presented component unit. The Board uses a general fund, a capital projects fund, four special revenue funds, and a pension trust fund. This section also includes the Statement of Net Position and Statement of Activities for the Board.

## MAJOR FUNDS

**GENERAL FUND**
**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.

**CAPITAL PROJECTS FUND**
**School Construction Fund:** This fund is used to account for building construction and renovations of the Board.

**SPECIAL REVENUE FUND**
**School Federal Projects Fund**: This fund is used to account for restricted federal revenues that must be expended on specific education programs.

## NONMAJOR GOVERNMENTAL FUNDS

**SPECIAL REVENUE FUNDS**
**School General Projects Fund**: This fund is used to account for state, local and federal pass-through revenues which must be expended on specific education programs.

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

**Internal School Fund**: This fund accounts for the activity related to individual public school funds held at each school.

**FIDUCIARY FUND**
**Pension Trust Fund – Teacher's Plan**: This fund is used to account for the accumulation of resources for pension benefit payments to qualified employees covered under the Board's defined benefit plan for certificated teachers.

## Knox County Board of Education

### Statement of Net Position

June 30, 2025

| | Board of Education |
|---|---|
| | Total -- Governmental Activities |
| **Assets** | |
| Cash and Cash Equivalents | $ 62,850,683 |
| Investments, at Fair Value | 139,597,859 |
| Accounts Receivable | 49,535,812 |
| Local Taxes Receivable, net | 145,525,801 |
| Lease Receivable | 12,736 |
| Inventories | 2,162,623 |
| Prepaid Items | 2,522,665 |
| Net Pension Asset | 108,522,690 |
| Capital Assets: | |
| Land and Construction in Process | 84,442,252 |
| Other Capital Assets, Net of Accumulated Depreciation | 483,078,569 |
| **Total Assets** | 1,078,251,690 |
| **Deferred Outflows of Resources** | |
| Deferred Outflows Related to Pensions | 52,621,643 |
| Deferred Outflows Related to Other Post-Employment Benefits | 15,458,992 |
| **Total Deferred Outflows of Resources** | 68,080,635 |
| **Liabilities** | |
| Accounts Payable and Accrued Liabilities | 78,966,719 |
| Due to Primary Government | 1,855,825 |
| Unearned Revenue | 479,749 |
| Accrued Interest | 13,936 |
| Noncurrent Liabilities: | |
| Portion Due in Less than One Year: | |
| Self-insurance Liability | 70,000 |
| Other Long-term Obligations | 8,629,237 |
| Portion Due in More than One Year: | |
| Net Pension Liability | 16,553,815 |
| Total Other Post-Employment Benefits Liability | 48,908,835 |
| Self-insurance Liability | 2,212,902 |
| Other Long-term Obligations | 41,112,541 |
| **Total Liabilities** | 198,803,559 |
| **Deferred Inflows of Resources** | |
| Deferred Inflows Related to Pensions | 23,784,730 |
| Deferred Inflows Related to Other Post-Employment Benefits | 10,306,751 |
| Deferred Inflows of Property Taxes and Other Receivables | 100,106,992 |
| **Total Deferred Inflows of Resources** | 134,198,473 |
| **Net Position** | |
| Investment in Capital Assets | 560,601,074 |
| Net Investment in Capital Assets | 679,897 |
| Restricted for: | |
| Education Purposes | 33,214,362 |
| Capital Purposes-Education | 46,499,828 |
| Pensions | 124,133,465 |
| Unrestricted | 48,201,667 |
| **Total Net Position** | $ 813,330,293 |

**Knox County Board of Education**

## Statement of Activities

For the Year Ended June 30, 2025

| Functions/Programs | Expenses | Program Revenues: Charges for Services | Program Revenues: Operating Grants and Contributions | Program Revenues: Capital Grants and Contributions | Net (Expense) Revenue and Changes in Net Position: Governmental Activities |
|---|---|---|---|---|---|
| **Knox County Board of Education:** | | | | | |
| Governmental activities: | | | | | |
| Education | $ 882,253,026 | $ 38,428,237 | $ 124,562,859 | $ 24,577,457 | $ (694,684,473) |
| Education - Payment to Primary Government | 1,855,825 | - | - | - | (1,855,825) |
| **Total primary government** | $ 884,108,851 | $ 38,428,237 | $ 124,562,859 | $ 24,577,457 | (696,540,298) |
| | | | | | |
| **General Revenues:** | | | | | |
| Property Taxes | | | | | 99,875,698 |
| Sales Taxes | | | | | 250,623,194 |
| Wheel Taxes | | | | | 949,879 |
| Other Local Taxes | | | | | 928,459 |
| Interest Income | | | | | 7,054,971 |
| Miscellaneous | | | | | 84,845 |
| State of Tennessee Investment in Student Achievement | | | | | 325,023,538 |
| Intergovernmental Revenues | | | | | 4,462,216 |
| **Total General Revenues** | | | | | 689,002,800 |
| | | | | | |
| Change in Net Position | | | | | (7,537,498) |
| | | | | | |
| Net Position (Deficit), July 1, as restated (See Note IV.H) | | | | | 820,867,791 |
| | | | | | |
| Net Position, June 30 | | | | | $ 813,330,293 |

**KNOX COUNTY, TENNESSEE**

**Discretely Presented Component Unit**

**Knox County Board of Education**
**Balance Sheet**
**Governmental Funds**
June 30, 2025

| | General Purpose School | School Construction Capital Projects | School Federal Projects | Nonmajor Governmental Funds | Total Governmental Funds |
|---|---|---|---|---|---|
| **ASSETS** | | | | | |
| Cash and Cash Equivalents | $ 15,217,492 | $ 13,969,598 | $ - | $ 33,663,593 | $ 62,850,683 |
| Investments, at Fair Value | 100,210,192 | 39,387,667 | - | - | 139,597,859 |
| Receivables (Net of Allowance for Uncollectibles): | | | | | |
| Accounts | 23,735,610 | - | 16,086,506 | 9,713,696 | 49,535,812 |
| Local Taxes | 145,525,801 | - | - | - | 145,525,801 |
| Leases | 12,736 | - | - | - | 12,736 |
| Due from Other Funds | 20,359,509 | - | 321,875 | 225,900 | 20,907,284 |
| Inventories | 1,154,938 | - | - | 1,007,685 | 2,162,623 |
| Prepaid Items | 1,182,757 | - | 1,073,757 | 266,151 | 2,522,665 |
| TOTAL ASSETS | $ 307,399,035 | $ 53,357,265 | $ 17,482,138 | $ 44,877,025 | $ 423,115,463 |
| **LIABILITIES** | | | | | |
| Accounts Payable | $ 1,407,527 | $ 6,857,437 | $ 2,422,847 | $ 1,662,679 | $ 12,350,490 |
| Accrued Liabilities | 66,596,862 | - | - | 87,053 | 66,683,915 |
| Due to Other Funds | 294,347 | - | 15,229,431 | 5,383,506 | 20,907,284 |
| Due to Primary Government | 1,855,825 | - | - | - | 1,855,825 |
| Unearned Revenue | - | - | - | 479,749 | 479,749 |
| TOTAL LIABILITIES | 70,154,561 | 6,857,437 | 17,652,278 | 7,612,987 | 102,277,263 |
| **DEFERRED INFLOWS OF RESOURCES** | | | | | |
| Deferred Property Taxes and Other Receivable | 102,395,322 | - | - | - | 102,395,322 |
| **FUND BALANCES** | | | | | |
| Nonspendable | 2,337,695 | - | 1,073,757 | 1,273,836 | 4,685,288 |
| Restricted | 15,628,660 | 46,499,828 | - | 33,216,250 | 95,344,738 |
| Committed | 9,912,102 | - | - | 2,773,952 | 12,686,054 |
| Assigned | 5,346,942 | - | - | - | 5,346,942 |
| Unassigned (Deficit) | 101,623,753 | - | (1,243,897) | - | 100,379,856 |
| TOTAL FUND BALANCES (DEFICIT) | 134,849,152 | 46,499,828 | (170,140) | 37,264,038 | 218,442,878 |
| TOTAL LIABILITIES, DEFERRED INFLOWS AND FUND BALANCES | $ 307,399,035 | $ 53,357,265 | $ 17,482,138 | $ 44,877,025 | $ 423,115,463 |

## KNOX COUNTY, TENNESSEE

### Discretely Presented Component Unit
### Knox County Board of Education
### Reconciliation of the Balance Sheet of Governmental Funds to the Statement of Net Position

June 30, 2025

| | | |
|---|---|---|
| Amounts reported for governmental activities in the statement of net position are different because: | | |
| Ending Fund Balance - Governmental Funds | | $ 218,442,878 |
| Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds. | | 567,520,821 |
| The net pension asset is not available to pay for current-period expenditures and, therefore, is not reported as an asset in the fund financial statements. | | 108,522,690 |
| Deferred outflows increase the amount of net position reported in the statement of net position, but are not reported as assets in the funds. Similarly, deferred inflows decrease the amount of net position reported in the statements of net position, but are not reported as liabilities in the funds. | | |
| Deferred Outflows Related To Pensions | $ 52,621,643 | |
| Deferred Outflows Related To Other Postemployment Benefits | 15,458,992 | |
| Deferred Inflows Related To Pensions | (23,784,730) | |
| Deferred Inflows Related To Other Postemployment Benefits | (10,306,751) | 33,989,154 |
| Certain revenues will be collected after year-end but not within the period considered available to pay current period expenditures. Therefore, these amounts were deferred in the fund financial statements but have been recognized under the accrual basis. | | 2,288,330 |
| Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the funds: | | |
| Compensated Absences | $ 42,220,477 | |
| Accrued Interest | 13,936 | |
| Lease and SBITA Obligations | 4,144,713 | |
| Financed Purchases | 2,095,137 | |
| Termination Benefits | 1,213,765 | |
| Self-insurance Liability | 2,282,902 | |
| Total Other Post-Employment Benefits Liability | 48,908,835 | |
| Net Pension Liability | 16,553,815 | (117,433,580) |
| Net Position of Governmental Activities | | $ 813,330,293 |

**KNOX COUNTY, TENNESSEE**

**Discretely Presented Component Unit**
**Knox County Board of Education**
**Statement of Revenues, Expenditures and Changes in Fund Balances**
**Governmental Funds**
For the Year Ended June 30, 2025

| | General Purpose School | School Construction Capital Projects | School Federal Projects | Nonmajor Governmental Funds | Total Governmental Funds |
|---|---|---|---|---|---|
| **Revenues** | | | | | |
| Property Taxes | $ 99,464,932 | $ - | $ - | $ - | $ 99,464,932 |
| Local Option Sales Taxes | 250,623,194 | - | - | - | 250,623,194 |
| Wheel Tax | 949,879 | - | - | - | 949,879 |
| Other Local Taxes | 928,459 | - | - | - | 928,459 |
| Licenses and Permits | 36,307 | - | - | - | 36,307 |
| Charges for Current Services | 385,402 | - | - | 6,084,814 | 6,470,216 |
| Other Local Revenues | 5,246,737 | - | - | 29,016,311 | 34,263,048 |
| Fees Received from County Officials | - | - | - | 201,146 | 201,146 |
| State of Tennessee | 344,624,387 | - | - | 26,077,263 | 370,701,650 |
| Federal Government | 631,506 | - | 78,521,074 | 25,225,386 | 104,377,966 |
| Other Governments and Citizen Groups | 15,774 | - | - | 1,365,087 | 1,380,861 |
| Interest Earned | 6,854,793 | - | - | - | 6,854,793 |
| Total Revenues | 709,761,370 | - | 78,521,074 | 87,970,007 | 876,252,451 |
| **Expenditures** | | | | | |
| Current: | | | | | |
| Education | 687,685,626 | - | 51,336,531 | 89,441,322 | 828,463,479 |
| Capital Outlay | 625,792 | 39,048,589 | 24,577,457 | 7,656,037 | 71,907,875 |
| Payments to Primary Government | 1,855,825 | - | - | - | 1,855,825 |
| Debt Service: | | | | | |
| Principal | 2,136,740 | - | - | 79,054 | 2,215,794 |
| Interest | 54,381 | - | - | 22,669 | 77,050 |
| Total Expenditures | 692,358,364 | 39,048,589 | 75,913,988 | 97,199,082 | 904,520,023 |
| **Excess (Deficiency) of Revenues Over (Under) Expenditures** | 17,403,006 | (39,048,589) | 2,607,086 | (9,229,075) | (28,267,572) |
| **Other Financing Sources (Uses)** | | | | | |
| Transfers from Other Funds | - | 18,140,000 | 68,447 | 5,597,138 | 23,805,585 |
| Transfers to Other Funds | (21,110,878) | (49,996) | (2,644,711) | - | (23,805,585) |
| Lease and Subscription Financing | 2,403,860 | - | - | - | 2,403,860 |
| Total Other Financing Sources (Uses) | (18,707,018) | 18,090,004 | (2,576,264) | 5,597,138 | 2,403,860 |
| **Net Change in Fund Balances** | (1,304,012) | (20,958,585) | 30,822 | (3,631,937) | (25,863,712) |
| **Fund Balances, July 1** | 136,153,164 | 67,458,413 | (200,962) | 40,895,975 | 244,306,590 |
| **Fund Balances (Deficit), June 30** | $ 134,849,152 | $ 46,499,828 | $ (170,140) | $ 37,264,038 | $ 218,442,878 |

## KNOX COUNTY, TENNESSEE

### Discretely Presented Component Unit
### Knox County Board of Education
### Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Statement of Activities

For the Year Ended June 30, 2025

Amounts reported for governmental activities in the statement of activities are different because:

| | | |
|---|---|---|
| Net Change in Fund Balances - Total Governmental Funds | | $ (25,863,712) |
| Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation and amortization expense. This is the amount by which capital outlays ($66,512,873) exceeded depreciation and amortization ($36,303,940) and loss on disposal ($13,968) in the current period. | | 30,194,965 |
| Certain revenues will be collected after year-end but not within the period considered available to pay current period expenditures. Therefore, these amounts were recognized as revenues in the statement of activities but were not reported as revenues in the fund financial statements. | | 2,288,330 |
| Amounts reported as fund revenues that met the criteria for revenue recognition under the full accrual method of accounting in the preceding fiscal year have been excluded from the current year statement of activities. | | (1,877,564) |
| Governmental funds report other financing sources and capital outlay regarding the commencement of lease and subscription financing arrangements, and report the payments on those arrangements as expenditures. However, the inception of lease and subscription financing arrangements increases long-term liabilities for governmental activities, and payments reduce the related long-term liabilities for governmental activities. | | (188,031) |
| Certain assets, liabilities, deferred inflows, and deferred outflows accounted for using the economic resources focus and accrual basis of accounting are reported in the Statement of Net Position but are not reported in the fund financial statements, which encompasses only items that are accounted using current financial resources measurement and modified accrual basis of accounting. These amounts do not provide or require the use of current financial resources and, therefore, are not reflected in the revenues or expenditures of governmental funds: | | |
| Increase (decrease) in assets and deferred outflows: | | |
| Net Pension Asset | $ 33,602,569 | |
| Deferred Outflows Related to Other Post-Employment Benefits | (1,451,805) | |
| Deferred Outflows Related to Pensions | (22,736,293) | 9,414,471 |
| (Increase) decrease in liabilities and deferred inflows: | | |
| Self-insurance Liability | 48,074 | |
| Accrued Interest | (13,623) | |
| Termination Benefits | 394,740 | |
| Total Other Post-Employment Benefits Liability | (2,793,990) | |
| Net Pension Liability | 1,537,043 | |
| Deferred Inflows Related to Pensions | (17,203,403) | |
| Deferred Inflows Related to Other Post-Employment Benefits | 1,273,552 | |
| Compensated Absences Liability | (5,082,269) | |
| Financed Purchases | 333,919 | (21,505,957) |
| Change in Net Position of Governmental Activities | | $ (7,537,498) |

**KNOX COUNTY, TENNESSEE**

**Discretely Presented Component Unit -**
**Knox County Board of Education**
**General Fund - General Purpose School**
**Comparative Balance Sheets**
June 30, 2025 and 2024

| | 2025 | 2024 |
|---|---|---|
| **ASSETS** | | |
| Cash and Cash Equivalents | $ 15,217,492 | $ 32,128,630 |
| Investments, at Fair Value | 100,210,192 | 82,578,104 |
| Receivables (Net of Allowance for Uncollectibles): | | |
| Accounts | 23,735,610 | 11,694,512 |
| Local Taxes | 145,525,801 | 144,512,707 |
| Leases | 12,736 | 15,225 |
| Due from Other Funds | 20,359,509 | 19,476,291 |
| Prepaid Items | 1,182,757 | 404,169 |
| Inventories | 1,154,938 | 1,440,794 |
| TOTAL ASSETS | $ 307,399,035 | $ 292,250,432 |
| **LIABILITIES** | | |
| Accounts Payable | $ 1,407,527 | $ 2,500,039 |
| Accrued Liabilities | 66,596,862 | 50,042,244 |
| Due to Other Funds | 294,347 | 257,662 |
| Due to Primary Government | 1,855,825 | - |
| TOTAL LIABILITIES | 70,154,561 | 52,799,945 |
| **DEFERRED INFLOWS OF RESOURCES** | | |
| Deferred Property Taxes and Other Receivable | 102,395,322 | 103,297,323 |
| **FUND BALANCES** | | |
| Nonspendable | 2,337,695 | 1,844,963 |
| Restricted | 15,628,660 | 12,153,776 |
| Committed | 9,912,102 | 12,734,102 |
| Assigned | 5,346,942 | 1,131,467 |
| Unassigned | 101,623,753 | 108,288,856 |
| TOTAL FUND BALANCES | 134,849,152 | 136,153,164 |
| TOTAL LIABILITIES, DEFERRED INFLOWS AND FUND BALANCES | $ 307,399,035 | $ 292,250,432 |

**KNOX COUNTY, TENNESSEE**

**Discretely Presented Component Unit -**
**Knox County Board of Education**
**General Fund - General Purpose School**
**Comparative Statements of Revenues, Expenditures**
**and Changes in Fund Balances**
For the Years Ended June 30, 2025 and 2024

| | 2025 | 2024 |
|---|---|---|
| **Revenues** | | |
| Property Taxes | $ 99,464,932 | $ 107,924,551 |
| Local Option Sales Taxes | 250,623,194 | 239,437,493 |
| Wheel Tax | 949,879 | 912,721 |
| Other Local Taxes | 928,459 | 797,157 |
| Licenses and Permits | 36,307 | 27,312 |
| Charges for Current Services | 385,402 | 450,563 |
| Other Local Revenues | 5,246,737 | 7,956,031 |
| State of Tennessee | 344,624,387 | 324,968,581 |
| Federal Government | 631,506 | 599,346 |
| Other Governments and Citizen Groups | 15,774 | 15,037 |
| Interest Earned | 6,854,793 | 6,965,387 |
| Total Revenues | 709,761,370 | 690,054,179 |
| **Expenditures** | | |
| Current: | | |
| Education | 687,685,626 | 615,168,096 |
| Capital Outlay | 625,792 | 1,601,084 |
| Payments to Primary Government | 1,855,825 | 9,071,724 |
| Debt Service: | | |
| Principal | 2,136,740 | 1,583,275 |
| Interest | 54,381 | 56,301 |
| Total Expenditures | 692,358,364 | 627,480,480 |
| Excess of Revenues Over Expenditures | 17,403,006 | 62,573,699 |
| **Other Financing Sources (Uses)** | | |
| Transfers to Other Funds | (21,110,878) | (41,229,667) |
| Lease and Subscription Financing | 2,403,860 | 976,463 |
| Total Other Financing Sources (Uses) | (18,707,018) | (40,253,204) |
| Net Change in Fund Balances | (1,304,012) | 22,320,495 |
| Fund Balances, July 1 | 136,153,164 | 113,832,669 |
| Fund Balances, June 30 | $ 134,849,152 | $ 136,153,164 |

**KNOX COUNTY, TENNESSEE**

**Discretely Presented Component Unit -**
**Knox County Board of Education**
**General Fund - General Purpose School**
**Comparative Schedules of Revenues, Expenditures**
**and Changes in Fund Balances - Budget and Actual**
For the Years Ended June 30, 2025 and 2024

| | 2025 | | | | 2024 | | |
|---|---|---|---|---|---|---|---|
| | Original Budget | Final Budget | Actual | Variance Positive (Negative) | Final Budget | Actual | Variance Positive (Negative) |
| **Revenues** | | | | | | | |
| Property Taxes | $ 100,704,400 | $ 100,704,400 | $ 99,464,932 | $ (1,239,468) | $ 105,457,240 | $ 107,924,551 | $ 2,467,311 |
| Local Option Sales Taxes | 240,592,886 | 241,165,403 | 250,623,194 | 9,457,791 | 225,736,930 | 239,437,493 | 13,700,563 |
| Wheel Tax | 900,000 | 900,000 | 949,879 | 49,879 | 900,000 | 912,721 | 12,721 |
| Other Local Taxes | 600,000 | 600,000 | 928,459 | 328,459 | 750,000 | 797,157 | 47,157 |
| Licenses and Permits | 36,000 | 36,000 | 36,307 | 307 | 36,000 | 27,312 | (8,688) |
| Charges for Current Services | 275,000 | 275,000 | 385,402 | 110,402 | 275,000 | 450,563 | 175,563 |
| Other Local Revenues | 2,225,000 | 2,225,000 | 5,246,737 | 3,021,737 | 9,525,000 | 7,956,031 | (1,568,969) |
| State of Tennessee | 326,876,714 | 340,780,197 | 342,791,666 | 2,011,469 | 316,080,830 | 323,132,746 | 7,051,916 |
| Federal Government | 600,000 | 600,000 | 631,506 | 31,506 | 600,000 | 599,346 | (654) |
| Other Governments and Citizen Groups | - | - | 15,774 | 15,774 | - | 15,037 | 15,037 |
| Interest Earned | 2,000,000 | 5,800,000 | 6,854,793 | 1,054,793 | 275,000 | 6,965,387 | 6,690,387 |
| Total Revenues | 674,810,000 | 693,086,000 | 707,928,649 | 14,842,649 | 659,636,000 | 688,218,344 | 28,582,344 |
| **Expenditures** | | | | | | | |
| Current: | | | | | | | |
| Education: | | | | | | | |
| Personal Services | 460,884,858 | 474,564,075 | 473,523,974 | 1,040,101 | 419,455,520 | 412,503,287 | 6,952,233 |
| Employee Benefits | 121,432,954 | 122,923,634 | 123,120,436 | (196,802) | 112,704,759 | 108,517,754 | 4,187,005 |
| Contracted Services | 38,458,454 | 41,239,089 | 40,231,800 | 1,007,289 | 42,201,088 | 39,336,472 | 2,864,616 |
| Supplies and Materials | 28,145,782 | 40,643,562 | 32,073,905 | 8,569,657 | 39,276,213 | 38,243,574 | 1,032,639 |
| Other Charges | 16,770,737 | 17,836,104 | 19,093,911 | (1,257,807) | 18,014,675 | 16,370,750 | 1,643,925 |
| Capital Outlay | - | 693,060 | 625,792 | 67,268 | 1,795,889 | 1,601,084 | 194,805 |
| Payments to Primary Government | 7,720,215 | 220,215 | 1,855,825 | (1,635,610) | 9,127,400 | 9,071,724 | 55,676 |
| Total Expenditures | 673,413,000 | 698,119,739 | 690,525,643 | 7,594,096 | 642,575,544 | 625,644,645 | 16,930,899 |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | 1,397,000 | (5,033,739) | 17,403,006 | 22,436,745 | 17,060,456 | 62,573,699 | 45,513,243 |
| **Other Financing Sources (Uses)** | | | | | | | |
| Transfers from Other Funds | 1,050,000 | 1,050,000 | - | (1,050,000) | 1,050,000 | - | (1,050,000) |
| Transfers to Other Funds | (2,447,000) | (20,587,000) | (21,110,878) | (523,878) | (41,373,161) | (41,229,667) | 143,494 |
| Lease and SBITA Financing | - | - | 2,403,860 | 2,403,860 | - | 976,463 | 976,463 |
| Total Other Financing Sources (Uses) | (1,397,000) | (19,537,000) | (18,707,018) | 829,982 | (40,323,161) | (40,253,204) | 69,957 |
| Net Change in Fund Balances | - | (24,570,739) | (1,304,012) | 23,266,727 | (23,262,705) | 22,320,495 | 45,583,200 |
| Fund Balances, July 1 | 136,153,164 | 136,153,164 | 136,153,164 | - | 113,832,669 | 113,832,669 | - |
| Fund Balances, June 30 | $ 136,153,164 | $ 111,582,425 | $ 134,849,152 | $ 23,266,727 | $ 90,569,964 | $ 136,153,164 | $ 45,583,200 |

Note: The revenue and expenditure totals in this statement do not include $1,832,721 for FY '25 and $1,835,835 for FY '24 of non-cash on-behalf payments that are not included in the budget.

**KNOX COUNTY, TENNESSEE**

**Discretely Presented Component Unit -**
**Knox County Board of Education**
**School Construction Capital Projects Fund**
**Comparative Balance Sheets**
June 30, 2025 and 2024

| | 2025 | 2024 |
|---|---|---|
| **ASSETS** | | |
| Cash and Cash Equivalents | $ 13,969,598 | $ 23,089,533 |
| Investments, at Fair Value | 39,387,667 | 54,208,955 |
| TOTAL ASSETS | $ 53,357,265 | $ 77,298,488 |
| **LIABILITIES AND FUND BALANCES** | | |
| **Liabilities:** | | |
| Accounts Payable | $ 6,857,437 | $ 9,840,075 |
| TOTAL LIABILITIES | 6,857,437 | 9,840,075 |
| **Fund Balances:** | | |
| Restricted | 46,499,828 | 67,458,413 |
| TOTAL FUND BALANCES | 46,499,828 | 67,458,413 |
| TOTAL LIABILITIES AND FUND BALANCES | $ 53,357,265 | $ 77,298,488 |

**KNOX COUNTY, TENNESSEE**

**Discretely Presented Component Unit -**
**Knox County Board of Education**
**School Construction Capital Projects Fund**
**Comparative Statements of Revenues, Expenditures**
**and Changes in Fund Balances**
For the Years Ended June 30, 2025 and 2024

| | 2025 | 2024 |
|---|---|---|
| **Revenues** | | |
| Payments from Primary Government | $ - | $ 51,469,200 |
| Total Revenues | - | 51,469,200 |
| **Expenditures** | | |
| Capital Projects | 39,048,589 | 37,082,994 |
| Total Expenditures | 39,048,589 | 37,082,994 |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | (39,048,589) | 14,386,206 |
| **Other Financing Sources (Uses)** | | |
| Transfers from Other Funds | 18,140,000 | 38,282,536 |
| Transfers to Other Funds | (49,996) | (25,000) |
| Total Other Financing Sources (Uses) | 18,090,004 | 38,257,536 |
| Net Change in Fund Balance | (20,958,585) | 52,643,742 |
| Fund Balances, July 1 | 67,458,413 | 14,814,671 |
| Fund Balances, June 30 | $ 46,499,828 | $ 67,458,413 |

**KNOX COUNTY, TENNESSEE**

***Discretely Presented Component Unit -***
***Knox County Board of Education***
***School Construction Capital Projects Fund***
***Schedule of Construction Project Expenditures -***
***Budget and Actual***
***For the Year Ended June 30, 2025***

| | Project Budget | Expenditures: Prior Years | Expenditures: Current | Expenditures: Total | Available |
|---|---|---|---|---|---|
| **Expenditures** | | | | | |
| *Capital Projects:* | | | | | |
| *School Renovation:* | | | | | |
| Physical Plant Upgrades | $ 22,811,778 | $ 17,355,072 | $ 3,352,646 | $ 20,707,718 | $ 2,104,061 |
| Foundation Stabilization | 2,050,000 | 1,187,858 | 162,889 | 1,350,747 | 699,253 |
| Security Upgrades | 22,975,000 | 17,415,782 | 2,074,063 | 19,489,845 | 3,485,155 |
| Tech Upgrades Systemwide | 2,946,876 | 1,831,721 | 584,604 | 2,416,325 | 530,551 |
| School Accessibility | 1,100,000 | 407,711 | 147,215 | 554,926 | 545,074 |
| HVAC Upgrades | 29,433,137 | 16,233,130 | 7,898,370 | 24,131,500 | 5,301,637 |
| Roofing Upgrades | 20,174,655 | 14,544,683 | 1,634,276 | 16,178,959 | 3,995,696 |
| Land Acquisition | 6,325,561 | 6,325,561 | - | 6,325,561 | - |
| BEP Growth Mod Class Relocation | 6,737,391 | 4,629,168 | 90,045 | 4,719,213 | 2,018,178 |
| Drive Parking Upgrades | 7,300,000 | 5,999,826 | 1,007,310 | 7,007,136 | 292,864 |
| Env. Testing & Rem. | 1,650,000 | 940,469 | 38,001 | 978,470 | 671,530 |
| Cafeteria Upgrades - Powell High School | 3,177,260 | 3,175,872 | - | 3,175,872 | 1,388 |
| Adrian Burnett Elementary | 23,247,532 | 22,596,264 | 5,487 | 22,601,751 | 645,782 |
| Lonsdale Construction | 23,800,000 | 21,676,893 | - | 21,676,893 | 2,123,107 |
| South Knox Elem Vestibule | 66,006 | 44,851 | 7,200 | 52,051 | 13,955 |
| Western Heights Solution | 3,400,000 | - | - | - | 3,400,000 |
| Facilities Condition Assessment | 1,000,000 | 622,367 | 301,083 | 923,450 | 76,550 |
| South Knox Solutions | 3,500,000 | - | 875,856 | 875,856 | 2,624,144 |
| Playground Improvements | 50,000 | 49,511 | - | 49,511 | 489 |
| Gibbs Softball Outfield Wall | 10,000 | 9,844 | - | 9,844 | 156 |
| Halls Middle Gym Improvement | 10,000,000 | - | 543,975 | 543,975 | 9,456,025 |
| Gibbs High Stadium Upgrade | 1,409,860 | 1,312,821 | - | 1,312,821 | 97,039 |
| Bearden Middle Seating | 127,371 | 124,743 | - | 124,743 | 2,628 |
| Farragut Elementary | 57,788,199 | 3,273,021 | 4,579,229 | 7,852,250 | 49,935,949 |
| Title IX Solutions | 18,565,595 | 8,716,561 | 3,671,316 | 12,387,877 | 6,177,718 |
| Fire Alarm System Upgrades | 5,000,000 | 3,386,108 | 1,250,465 | 4,636,573 | 363,427 |
| Northwest Elementary | 32,439,953 | 32,406,127 | 31,006 | 32,437,133 | 2,820 |
| Sterchi 250 Student Addition | 20,000,000 | 1,008,225 | 909,114 | 1,917,339 | 18,082,661 |
| Harden Valley ACAD Classroom Addition | 12,972,000 | 2,040,687 | 9,884,439 | 11,925,126 | 1,046,874 |
| *Total Capital Projects* | $ 340,058,176 | $ 187,314,876 | $ 39,048,589 | $ 226,363,464 | $ 113,694,711 |

**KNOX COUNTY, TENNESSEE**

**Discretely Presented Component Unit -**
**Knox County Board of Education**
**School Federal Projects Fund**
**Comparative Balance Sheets**
June 30, 2025 and 2024

| | 2025 | 2024 |
|---|---|---|
| **ASSETS** | | |
| Receivables (Net of Allowance for Uncollectibles): | | |
| Accounts | $ 16,086,506 | $ 26,218,434 |
| Due From Other Funds | 321,875 | - |
| Prepaid Items | 1,073,757 | 431,678 |
| TOTAL ASSETS | $ 17,482,138 | $ 26,650,112 |
| **LIABILITIES AND FUND BALANCES** | | |
| **Liabilities:** | | |
| Accounts Payable | $ 2,422,847 | $ 10,013,594 |
| Due to Other Funds | 15,229,431 | 16,837,480 |
| TOTAL LIABILITIES | 17,652,278 | 26,851,074 |
| **Fund Balances:** | | |
| Nonspendable | 1,073,757 | 431,678 |
| Unassigned (Deficit) | (1,243,897) | (632,640) |
| TOTAL FUND BALANCES (DEFICIT) | (170,140) | (200,962) |
| TOTAL LIABILITIES AND FUND BALANCES | $ 17,482,138 | $ 26,650,112 |

**KNOX COUNTY, TENNESSEE**

**Discretely Presented Component Unit -**
**Knox County Board of Education**
**School Federal Projects Fund**
**Comparative Statements of Revenues, Expenditures**
**and Changes in Fund Balances**
For the Years Ended June 30, 2025 and 2024

| | 2025 | 2024 |
|---|---|---|
| **Revenues** | | |
| State of Tennessee | $ - | $ 1,348,837 |
| Federal Government | 78,521,074 | 95,506,496 |
| Total Revenues | 78,521,074 | 96,855,333 |
| **Expenditures** | | |
| Current: | | |
| Education | 51,336,531 | 71,117,951 |
| Capital Outlay | 24,577,457 | 23,459,191 |
| Total Expenditures | 75,913,988 | 94,577,142 |
| Excess of Revenues Over Expenditures | 2,607,086 | 2,278,191 |
| **Other Financing Sources (Uses)** | | |
| Transfers from Other Funds | 68,447 | 14,978 |
| Transfers to Other Funds | (2,644,711) | (2,323,905) |
| Total Other Financing Uses | (2,576,264) | (2,308,927) |
| Net Change in Fund Balances | 30,822 | (30,736) |
| Fund Balances, July 1 | (200,962) | (170,226) |
| Fund Balances (Deficit), June 30 | $ (170,140) | $ (200,962) |

**KNOX COUNTY, TENNESSEE**

**Discretely Presented Component Unit -**
**Knox County Board of Education**
**School Federal Projects Fund**
**Comparative Schedules of Revenues, Expenditures**
**and Changes in Fund Balances - Budget and Actual**
For the Years Ended June 30, 2025 and 2024

| | 2025 | | | | 2024 | | |
|---|---|---|---|---|---|---|---|
| | Original Budget | Final Budget | Actual | Variance Positive (Negative) | Final Budget | Actual | Variance Positive (Negative) |
| **Revenues** | | | | | | | |
| State of Tennessee | $ - | $ - | $ - | $ - | $ 22,312,644 | $ 1,348,837 | $ (20,963,807) |
| Federal Government | - | 97,330,848 | 78,521,074 | (18,809,774) | 155,825,390 | 95,506,496 | (60,318,894) |
| Total Revenues | - | 97,330,848 | 78,521,074 | (18,809,774) | 178,138,034 | 96,855,333 | (81,282,701) |
| **Expenditures** | | | | | | | |
| Current: | | | | | | | |
| Education: | | | | | | | |
| Personal Services | - | 27,604,145 | 24,611,067 | 2,993,078 | 42,363,279 | 34,047,780 | 8,315,499 |
| Employee Benefits | - | 7,827,390 | 6,285,544 | 1,541,846 | 11,013,833 | 8,083,496 | 2,930,337 |
| Contracted Services | - | 10,707,020 | 9,191,403 | 1,515,617 | 21,640,858 | 8,379,709 | 13,261,149 |
| Supplies and Materials | - | 9,126,750 | 6,228,783 | 2,897,967 | 19,842,328 | 13,958,342 | 5,883,986 |
| Other Charges | - | 8,059,868 | 5,019,734 | 3,040,134 | 26,140,568 | 6,648,624 | 19,491,944 |
| Capital Outlay | - | 30,199,034 | 24,577,457 | 5,621,577 | 53,401,661 | 23,459,191 | 29,942,470 |
| Total Expenditures | - | 93,524,207 | 75,913,988 | 17,610,219 | 174,402,527 | 94,577,142 | 79,825,385 |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | - | 3,806,641 | 2,607,086 | (1,199,555) | 3,735,507 | 2,278,191 | (1,457,316) |
| **Other Financing Sources (Uses)** | | | | | | | |
| Transfer from Other Funds | - | - | 68,447 | 68,447 | 14,978 | 14,978 | - |
| Transfer to Other Funds | - | (3,806,632) | (2,644,711) | 1,161,921 | (3,750,483) | (2,323,905) | 1,426,578 |
| Total Other Financing Sources (Uses) | - | (3,806,632) | (2,576,264) | 1,230,368 | (3,735,505) | (2,308,927) | 1,426,578 |
| Net Change in Fund Balances | - | 9 | 30,822 | 30,813 | 2 | (30,736) | (30,738) |
| Fund Balances, July 1 | (200,962) | (200,962) | (200,962) | - | (170,226) | (170,226) | - |
| Fund Balances (Deficit), June 30 | $ (200,962) | $ (200,953) | $ (170,140) | $ 30,813 | $ (170,224) | $ (200,962) | $ (30,738) |

Note - Budgets are adopted throughout the year as grants are approved. See Note II. A.

**KNOX COUNTY, TENNESSEE**

**Discretely Presented Component Unit**

**Knox County Board of Education**
**Combining Balance Sheet**
**Nonmajor Governmental Funds**

June 30, 2025

| | School General Projects | Central Cafeteria | Internal School Funds | Total Nonmajor Governmental Funds |
|---|---|---|---|---|
| **ASSETS** | | | | |
| Cash and Cash Equivalents | $ - | $ 15,009,145 | $ 18,654,448 | $ 33,663,593 |
| Receivables (Net of Allowance for Uncollectibles): | | | | |
| Accounts | 9,298,733 | 391,406 | 23,557 | 9,713,696 |
| Due from Other Funds | - | 225,900 | - | 225,900 |
| Inventories | 322,224 | 685,461 | - | 1,007,685 |
| Prepaid Items | 262,690 | 3,461 | - | 266,151 |
| TOTAL ASSETS | $ 9,883,647 | $ 16,315,373 | $ 18,678,005 | $ 44,877,025 |
| **LIABILITIES AND FUND BALANCES** | | | | |
| **Liabilities:** | | | | |
| Accounts Payable | $ 1,420,027 | $ 130,314 | $ 112,338 | $ 1,662,679 |
| Accrued Liabilities | - | 87,053 | - | 87,053 |
| Due to Other Funds | 5,072,754 | 310,752 | - | 5,383,506 |
| Unearned Revenue | 32,000 | 447,749 | - | 479,749 |
| TOTAL LIABILITIES | 6,524,781 | 975,868 | 112,338 | 7,612,987 |
| **Fund Balances:** | | | | |
| Nonspendable | 584,914 | 688,922 | - | 1,273,836 |
| Restricted | - | 14,650,583 | 18,565,667 | 33,216,250 |
| Committed | 2,773,952 | - | - | 2,773,952 |
| TOTAL FUND BALANCES | 3,358,866 | 15,339,505 | 18,565,667 | 37,264,038 |
| TOTAL LIABILITIES AND FUND BALANCES | $ 9,883,647 | $ 16,315,373 | $ 18,678,005 | $ 44,877,025 |

**KNOX COUNTY, TENNESSEE**

**Discretely Presented Component Unit**
**Knox County Board of Education**
**Combining Statement of Revenues, Expenditures and Changes in Fund Balances**
**Nonmajor Governmental Funds**
For the Year Ended June 30, 2025

| | School General Projects | Central Cafeteria | Internal School Funds | Total Nonmajor Governmental Funds |
|---|---|---|---|---|
| **Revenues** | | | | |
| Charges for Current Services | $ 1,682,738 | $ 4,402,076 | $ - | $ 6,084,814 |
| Other Local Revenues | 829,431 | 609,808 | 27,577,072 | 29,016,311 |
| Investment Revenues | - | 201,146 | - | 201,146 |
| State of Tennessee | 25,836,425 | 240,838 | - | 26,077,263 |
| Federal Government | - | 25,225,386 | - | 25,225,386 |
| Other Governments and Citizen Groups | 1,365,087 | - | - | 1,365,087 |
| Total Revenues | 29,713,681 | 30,679,254 | 27,577,072 | 87,970,007 |
| **Expenditures** | | | | |
| Current: | | | | |
| Education | 29,233,893 | 34,418,599 | 25,788,830 | 89,441,322 |
| Capital Outlay | 7,443,607 | 212,430 | - | 7,656,037 |
| Debt Service: | | | | |
| Principal | - | 79,054 | - | 79,054 |
| Interest | - | 22,669 | - | 22,669 |
| Total Expenditures | 36,677,500 | 34,732,752 | 25,788,830 | 97,199,082 |
| **Excess (Deficiency) of Revenues Over (Under) Expenditures** | (6,963,819) | (4,053,498) | 1,788,242 | (9,229,075) |
| **Other Financing Sources (Uses)** | | | | |
| Transfers from Other Funds | 5,597,138 | - | - | 5,597,138 |
| **Net Change in Fund Balances** | (1,366,681) | (4,053,498) | 1,788,242 | (3,631,937) |
| **Fund Balances, July 1** | 4,725,547 | 19,393,003 | 16,777,425 | 40,895,975 |
| **Fund Balances, June 30** | $ 3,358,866 | $ 15,339,505 | $ 18,565,667 | $ 37,264,038 |

**KNOX COUNTY, TENNESSEE**

**Discretely Presented Component Unit -**
**Knox County Board of Education**
**School General Projects Fund**
**Comparative Balance Sheets**
June 30, 2025 and 2024

| | 2025 | 2024 |
|---|---|---|
| **ASSETS** | | |
| Accounts Receivable | $ 9,298,733 | $ 7,127,903 |
| Prepaid Items | 262,690 | 280,162 |
| Inventories | 322,224 | 147,118 |
| TOTAL ASSETS | $ 9,883,647 | $ 7,555,183 |
| **LIABILITIES AND FUND BALANCES** | | |
| **Liabilities:** | | |
| Accounts Payable | $ 1,420,027 | $ 472,092 |
| Due to Other Funds | 5,072,754 | 2,336,544 |
| Unearned Revenue | 32,000 | 21,000 |
| TOTAL LIABILITIES | 6,524,781 | 2,829,636 |
| **Fund Balances:** | | |
| Nonspendable | 584,914 | 427,280 |
| Committed | 2,773,952 | 4,298,267 |
| TOTAL FUND BALANCES | 3,358,866 | 4,725,547 |
| TOTAL LIABILITIES AND FUND BALANCES | $ 9,883,647 | $ 7,555,183 |

**KNOX COUNTY, TENNESSEE**

**Discretely Presented Component Unit -**
**Knox County Board of Education**
**School General Projects Fund**
**Comparative Statements of Revenues, Expenditures**
**and Changes in Fund Balances**
For the Years Ended June 30, 2025 and 2024

| | 2025 | 2024 |
|---|---|---|
| **Revenues** | | |
| Charges for Current Services | $ 1,682,738 | $ 1,670,331 |
| Other Local Revenues | 829,431 | 1,161,744 |
| State of Tennessee | 25,836,425 | 9,153,096 |
| Other Governments and Citizens Groups | 1,365,087 | 2,286,910 |
| Total Revenues | 29,713,681 | 14,272,081 |
| **Expenditures** | | |
| Current: | | |
| Education | 29,233,893 | 16,171,389 |
| Capital Outlay | 7,443,607 | 729,079 |
| Total Expenditures | 36,677,500 | 16,900,468 |
| Deficiency of Revenues Under Expenditures | (6,963,819) | (2,628,387) |
| **Other Financing Sources (Uses)** | | |
| Transfers from Other Funds | 5,597,138 | 5,414,994 |
| Total Other Financing Sources | 5,597,138 | 5,414,994 |
| Net Change in Fund Balances | (1,366,681) | 2,786,607 |
| Fund Balances, July 1 | 4,725,547 | 1,938,940 |
| Fund Balances, June 30 | $ 3,358,866 | $ 4,725,547 |

**KNOX COUNTY, TENNESSEE**

**Discretely Presented Component Unit -**
**Knox County Board of Education**
**School General Projects Fund**
**Comparative Schedules of Revenues, Expenditures**
**and Changes in Fund Balances - Budget and Actual**
For the Years Ended June 30, 2025 and 2024

| | 2025 | | | | 2024 | | |
|---|---|---|---|---|---|---|---|
| | Original Budget | Final Budget | Actual | Variance Positive (Negative) | Final Budget | Actual | Variance Positive (Negative) |
| **Revenues** | | | | | | | |
| Charges for Current Services | $ - | $ 1,843,923 | $ 1,682,738 | $ (161,185) | $ 1,697,698 | $ 1,670,331 | $ (27,367) |
| Other Local Revenues | - | 753,747 | 829,431 | 75,684 | 300,800 | 1,161,744 | 860,944 |
| State of Tennessee | - | 42,254,395 | 25,836,425 | (16,417,970) | 18,967,053 | 9,153,096 | (9,813,957) |
| Other Governments and Citizens Groups | - | 2,548,259 | 1,365,087 | (1,183,172) | 2,348,860 | 2,286,910 | (61,950) |
| Total Revenues | - | 47,400,324 | 29,713,681 | (17,686,643) | 23,314,411 | 14,272,081 | (9,042,330) |
| **Expenditures** | | | | | | | |
| Current: | | | | | | | |
| Education: | | | | | | | |
| Personal Services | - | 16,986,897 | 15,726,687 | 1,260,210 | 14,592,257 | 10,413,914 | 4,178,343 |
| Employee Benefits | - | 4,101,955 | 3,429,389 | 672,566 | 3,439,175 | 2,202,341 | 1,236,834 |
| Contracted Services | - | 11,357,279 | 5,179,564 | 6,177,715 | 1,518,131 | 844,201 | 673,930 |
| Supplies and Materials | - | 8,795,553 | 3,882,183 | 4,913,370 | 4,493,173 | 1,997,933 | 2,495,240 |
| Other Charges | - | 2,325,489 | 1,016,070 | 1,309,419 | 1,206,915 | 713,000 | 493,915 |
| Capital Outlay | - | 14,147,392 | 7,443,607 | 6,703,785 | 6,454,238 | 729,079 | 5,725,159 |
| Total Expenditures | - | 57,714,565 | 36,677,500 | 21,037,065 | 31,703,889 | 16,900,468 | 14,803,421 |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | - | (10,314,241) | (6,963,819) | 3,350,422 | (8,389,478) | (2,628,387) | 5,761,091 |
| **Other Financing Sources (Uses)** | | | | | | | |
| Transfers from Other Funds | - | 6,072,627 | 5,597,138 | (475,489) | 6,867,083 | 5,414,994 | (1,452,089) |
| Total Other Financing Sources (Uses) | - | 6,072,627 | 5,597,138 | (475,489) | 6,867,083 | 5,414,994 | (1,452,089) |
| Net Change in Fund Balances | - | (4,241,614) | (1,366,681) | 2,874,933 | (1,522,395) | 2,786,607 | 4,309,002 |
| Fund Balances, July 1 | 4,725,547 | 4,725,547 | 4,725,547 | - | 1,938,940 | 1,938,940 | - |
| Fund Balances, June 30 | $ 4,725,547 | $ 483,933 | $ 3,358,866 | $ 2,874,933 | $ 416,545 | $ 4,725,547 | $ 4,309,002 |

Note - Budgets are adopted throughout the year as grants are approved. See Note II. A.

**KNOX COUNTY, TENNESSEE**

**Discretely Presented Component Unit -**
**Knox County Board of Education**
**Central Cafeteria Fund**
**Comparative Balance Sheets**
June 30, 2025 and 2024

| | 2025 | 2024 |
|---|---|---|
| **ASSETS** | | |
| Cash and Cash Equivalents | $ 15,009,145 | $ 19,540,711 |
| Receivables (Net of Allowance for Uncollectibles): | | |
| Accounts | 391,406 | 413,961 |
| Due from Other Funds | 225,900 | 257,662 |
| Inventories | 685,461 | 741,843 |
| Prepaid Items | 3,461 | 4,079 |
| TOTAL ASSETS | $ 16,315,373 | $ 20,958,256 |
| **LIABILITIES AND FUND BALANCES** | | |
| **Liabilities:** | | |
| Accounts Payable | $ 130,314 | $ 584,067 |
| Accrued Liabilities | 87,053 | 181,518 |
| Due to Other Funds | 310,752 | 302,267 |
| Unearned Revenue | 447,749 | 497,401 |
| TOTAL LIABILITIES | 975,868 | 1,565,253 |
| **Fund Balances:** | | |
| Nonspendable | 688,922 | 745,922 |
| Restricted | 14,650,583 | 18,647,081 |
| TOTAL FUND BALANCES | 15,339,505 | 19,393,003 |
| TOTAL LIABILITIES AND FUND BALANCES | $ 16,315,373 | $ 20,958,256 |

**KNOX COUNTY, TENNESSEE**

**Discretely Presented Component Unit -**
**Knox County Board of Education**
**Central Cafeteria Fund**
**Comparative Statements of Revenues, Expenditures**
**and Changes in Fund Balances**
For the Years Ended June 30, 2025 and 2024

| | 2025 | 2024 |
|---|---|---|
| **Revenues** | | |
| Charges for Current Services | $ 4,402,076 | $ 5,207,097 |
| Other Local Revenues | 609,808 | 584,054 |
| Investment Revenues | 201,146 | 309,257 |
| State of Tennessee | 240,838 | 240,081 |
| Federal Government | 25,225,386 | 24,299,191 |
| Total Revenues | 30,679,254 | 30,639,680 |
| **Expenditures** | | |
| Current: | | |
| Education: | | |
| Food Service | 34,418,599 | 31,530,130 |
| Capital Outlay | 212,430 | 2,270,363 |
| Debt Service: | | |
| Principal | 79,054 | 72,565 |
| Interest | 22,669 | 24,897 |
| Total Expenditures | 34,732,752 | 33,897,955 |
| Net Change in Fund Balances | (4,053,498) | (3,258,275) |
| Fund Balances, July 1 | 19,393,003 | 22,651,278 |
| Fund Balances, June 30 | $ 15,339,505 | $ 19,393,003 |

**KNOX COUNTY, TENNESSEE**

**Discretely Presented Component Unit -**
**Knox County Board of Education**
**Central Cafeteria Fund**
**Comparative Schedules of Revenues, Expenditures**
**and Changes in Fund Balances - Budget and Actual**
For the Years Ended June 30, 2025 and 2024

| | 2025 | | | | 2024 | | |
|---|---|---|---|---|---|---|---|
| | Original Budget | Final Budget | Actual | Variance Positive (Negative) | Final Budget | Actual | Variance Positive (Negative) |
| **Revenues** | | | | | | | |
| Charges for Current Services | $ 5,231,420 | $ 5,237,600 | $ 4,402,076 | $ (835,524) | $ 6,581,180 | $ 5,207,097 | $ (1,374,083) |
| Other Local Revenues | 598,200 | 598,200 | 609,808 | 11,608 | 450,000 | 584,054 | 134,054 |
| Investment Revenue | 225,000 | 225,000 | 201,146 | (23,854) | 100,000 | 309,257 | 209,257 |
| State of Tennessee | 240,800 | 240,800 | 240,838 | 38 | 225,000 | 240,081 | 15,081 |
| Federal Government | 25,640,186 | 27,107,400 | 25,225,386 | (1,882,014) | 25,217,214 | 24,299,191 | (918,023) |
| Total Revenues | 31,935,606 | 33,409,000 | 30,679,254 | (2,729,746) | 32,573,394 | 30,639,680 | (1,933,714) |
| **Expenditures** | | | | | | | |
| Current: | | | | | | | |
| Education: | | | | | | | |
| Food Service: | | | | | | | |
| Personal Services | 12,355,000 | 11,737,500 | 11,737,446 | 54 | 10,757,900 | 10,158,045 | 599,855 |
| Employee Benefits | 3,357,000 | 3,367,100 | 3,367,076 | 24 | 3,087,000 | 2,795,216 | 291,784 |
| Contracted Services | 1,737,000 | 1,894,900 | 1,872,177 | 22,723 | 2,291,803 | 2,291,751 | 52 |
| Supplies & Materials | 14,301,000 | 17,212,100 | 17,212,036 | 64 | 15,296,794 | 15,296,698 | 96 |
| Other Charges | 1,065,000 | 309,000 | 331,587 | (22,587) | 1,089,897 | 1,085,882 | 4,015 |
| Capital Outlay | 50,000 | 212,500 | 212,430 | 70 | 3,000,000 | 2,270,363 | 729,637 |
| Total Expenditures | 32,865,000 | 34,733,100 | 34,732,752 | 348 | 35,523,394 | 33,897,955 | 1,625,439 |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | (929,394) | (1,324,100) | (4,053,498) | (2,729,398) | (2,950,000) | (3,258,275) | (308,275) |
| Excess (Deficiency) of Revenues Over (Under) Expenditures and Other Financing Uses | (929,394) | (1,324,100) | (4,053,498) | (2,729,398) | (2,950,000) | (3,258,275) | (308,275) |
| Fund Balances, July 1 | 19,393,003 | 19,393,003 | 19,393,003 | - | 22,651,278 | 22,651,278 | - |
| Fund Balances, June 30 | $ 18,463,609 | $ 18,068,903 | $ 15,339,505 | $ (2,729,398) | $ 19,701,278 | $ 19,393,003 | $ (308,275) |

**KNOX COUNTY, TENNESSEE**

**Discretely Presented Component Unit -**
**Knox County Board of Education**
**Internal School Fund**
**Comparative Balance Sheets**
June 30, 2025 and 2024

| | 2025 | 2024 |
|---|---|---|
| **ASSETS** | | |
| Cash and Cash Equivalents | $ 18,654,448 | $ 16,842,049 |
| Receivables (Net of Allowance for Uncollectibles): | | |
| Accounts | 23,557 | 10,747 |
| TOTAL ASSETS | $ 18,678,005 | $ 16,852,796 |
| **LIABILITIES AND FUND BALANCES** | | |
| **Liabilities:** | | |
| Accounts Payable | $ 112,338 | $ 75,371 |
| TOTAL LIABILITIES | 112,338 | 75,371 |
| **Fund Balances:** | | |
| Restricted for Education | 18,565,667 | 16,924,035 |
| Unassigned (Deficit) | - | (146,610) |
| TOTAL FUND BALANCES | 18,565,667 | 16,777,425 |
| TOTAL LIABILITIES AND FUND BALANCES | $ 18,678,005 | $ 16,852,796 |

**KNOX COUNTY, TENNESSEE**

**Discretely Presented Component Unit -**
**Knox County Board of Education**
**Internal School Fund**
**Comparative Statements of Revenues, Expenditures**
**and Changes in Fund Balances**
For the Years Ended June 30, 2025 and 2024

| | 2025 | 2024 |
|---|---|---|
| **Revenues** | | |
| Other Local Revenues | $ 27,577,072 | $ 25,179,156 |
| Total Revenues | 27,577,072 | 25,179,156 |
| **Expenditures** | | |
| Current: | | |
| Operation of Non-instructional Services | 25,788,830 | 23,277,018 |
| Total Expenditures | 25,788,830 | 23,277,018 |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | 1,788,242 | 1,902,138 |
| **Other Financing Sources (Uses)** | | |
| Transfers from Other Funds | - | 25,000 |
| Transfers to Other Funds | - | (158,936) |
| Total Other Financing Sources (Uses) | - | (133,936) |
| Net Change in Fund Balances | 1,788,242 | 1,768,202 |
| Fund Balances, July 1 | 16,777,425 | 15,009,223 |
| Fund Balances, June 30 | $ 18,565,667 | $ 16,777,425 |

**KNOX COUNTY, TENNESSEE**

**Discretely Presented Component Unit -**
**Knox County Board of Education**
**Comparative Statements of Fiduciary Net Position**
**Pension Trust Fund - Teacher's Plan (Defined Benefit Plan)**
June 30, 2025 and 2024

| | 2025 | 2024 |
|---|---|---|
| **ASSETS** | | |
| Investments, at Fair Value: | | |
| Mutual Funds | $ 39,648,035 | $ 40,595,256 |
| Receivables: | | |
| Accrued Interest and Dividends | 4,232 | 4,041 |
| Settlement Receivables | - | 683,915 |
| Total Receivables | 4,232 | 687,956 |
| Total Assets | 39,652,267 | 41,283,212 |
| **LIABILITIES** | | |
| Accounts Payable - Administrative Expenses | 18,503 | 8,027 |
| **NET POSITION - RESTRICTED FOR PENSION BENEFITS** | $ 39,633,764 | $ 41,275,185 |

**KNOX COUNTY, TENNESSEE**

**Discretely Presented Component Unit -**
**Knox County Board of Education**
**Comparative Statements of Changes in Fiduciary Net Position**
**Pension Trust Fund - Teacher's Plan (Defined Benefit Plan)**
For the Years Ended June 30, 2025 and 2024

| | 2025 | 2024 |
|---|---|---|
| **ADDITIONS** | | |
| Contributions: | | |
| Employer | $ 1,686,109 | $ 1,500,000 |
| Total Contributions | 1,686,109 | 1,500,000 |
| Investment Income: | | |
| Interest and Dividend Income | 1,780,459 | 1,738,521 |
| Net Appreciation in Fair Value of Investments | 1,285,210 | 2,313,377 |
| Total Investment Income | 3,065,669 | 4,051,898 |
| Other: | | |
| Settlement Income | - | 683,915 |
| Total Additions | 4,751,778 | 6,235,813 |
| **DEDUCTIONS** | | |
| Benefits and Refunds | 6,280,278 | 6,381,641 |
| Administrative Expenses | 112,921 | 122,497 |
| Total Deductions | 6,393,199 | 6,504,138 |
| **CHANGE IN NET POSITION** | (1,641,421) | (268,325) |
| **NET POSITION - RESTRICTED FOR PENSION BENEFITS, BEGINNING OF YEAR** | 41,275,185 | 41,543,510 |
| **NET POSITION - RESTRICTED FOR PENSION BENEFITS, END OF YEAR** | $ 39,633,764 | $ 41,275,185 |

# STATISTICAL SECTION (Unaudited)

This part of Knox County Government's annual comprehensive financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about Knox County's overall financial health.

**Contents** **Page**


Financial Trends 286-293

*These schedules contain trend information to help the reader understand how Knox County Government's financial performance and well-being have changed over time.*

Revenue Capacity 294-297

*These schedules contain information to help the reader assess Knox County Government's most significant local revenue source, the property tax.*

Debt Capacity 298-300

*These schedules present information to help the reader assess the affordability of Knox County Government's current levels of outstanding debt and the government's ability to issue additional debt in the future.*

Demographic and Economic Information 301-302

*These schedules offer demographic and economic indicators to help the reader understand the environment within which Knox County Government's financial activities take place.*

Operating Information 303-305

*These schedules contain service and infrastructure data to help the reader understand how the information in Knox County Government's financial report relates to the services the government provides and the activities it performs.*


Sources: Unless otherwise noted, the information in these schedules is derived from the annual comprehensive financial reports for the relevant year.

**KNOX COUNTY, TENNESSEE**

**Net Position and Changes in Net Position**
**Last Ten Fiscal Years**
**(accrual basis of accounting)**
**(Unaudited)**

| Net Position | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | as Restated 2024 | 2025 |
|---|---|---|---|---|---|---|---|---|---|---|
| Primary government | | | | | | | | | | |
| Governmental activities | | | | | | | | | | |
| Net investment in capital assets | $ 267,670,250 | $ 262,771,208 | $ 269,818,927 | $ 236,006,482 | $ 239,026,759 | $ 239,891,274 | $ 259,092,443 | $ 293,112,141 | $ 305,107,752 | $ 344,112,534 |
| Restricted | 9,000,894 | 9,090,050 | 10,349,925 | 11,744,112 | 13,323,605 | 14,756,724 | 18,540,577 | 22,347,954 | 32,384,392 | 39,350,165 |
| Unrestricted | (259,493,264) | (311,592,681) | (304,099,280) | (288,502,236) | (279,162,030) | (270,054,056) | (293,574,111) | (318,093,538) | (364,542,489) | (378,750,160) |
| Total governmental activities net position | 17,177,880 | (39,731,423) | (23,930,428) | (40,751,642) | (26,811,666) | (15,406,058) | (15,941,091) | (2,633,443) | (27,050,345) | 4,712,539 |
| Business-type activities | | | | | | | | | | |
| Three Ridges Golf Course | | | | | | | | | | |
| Investment in capital assets | 509,820 | 489,809 | 489,551 | 455,210 | 417,533 | 415,134 | 429,428 | 458,879 | 513,121 | 484,577 |
| Unrestricted | 2,719 | (45,569) | (46,609) | (50,958) | (63,750) | (30,989) | (27,216) | 15,956 | (157,610) | (276,147) |
| Total business-type activities net position | 512,539 | 444,240 | 442,942 | 404,252 | 353,783 | 384,145 | 402,212 | 474,835 | 355,511 | 208,430 |
| Total primary government net position | $ 17,690,419 | $ (39,287,183) | $ (23,487,486) | $ (40,347,390) | $ (26,457,883) | $ (15,021,913) | $ (15,538,879) | $ (2,158,608) | $ (26,694,834) | $ 4,920,969 |
| **Changes in Net Position** | | | | | | | | | | |
| **Expenses** | | | | | | | | | | |
| Primary government: | | | | | | | | | | |
| Governmental activities: | | | | | | | | | | |
| Finance and Administration | $ 36,885,718 | $ 37,614,449 | $ 38,288,802 | $ 42,393,875 | $ 39,060,713 | $ 39,808,990 | $ 40,650,265 | $ 47,986,929 | $ 67,408,161 | $ 81,014,556 |
| Finance and Administration - payment to component unit | 9,553,874 | 5,603,874 | 5,253,874 | 5,048,874 | 5,333,874 | 4,432,000 | 4,432,000 | 2,500,000 | 2,500,000 | 2,400,000 |
| Administration of Justice | 25,571,043 | 26,713,176 | 30,358,240 | 31,566,137 | 29,577,327 | 29,053,536 | 29,594,750 | 31,168,136 | 36,858,298 | 37,429,392 |
| Public Safety | 88,917,847 | 90,286,734 | 92,113,909 | 99,394,187 | 103,392,117 | 95,264,684 | 111,010,280 | 123,370,527 | 144,309,823 | 135,660,627 |
| Public Safety - payment to component unit | 485,002 | 856,322 | 1,191,595 | 1,191,595 | 1,191,595 | 1,166,603 | 1,166,603 | 1,166,603 | 1,166,603 | 1,166,603 |
| Public Health and Welfare | 34,280,078 | 36,369,021 | 36,918,889 | 38,237,450 | 36,605,343 | 37,358,134 | 38,157,264 | 39,258,041 | 42,515,261 | 46,928,087 |
| Public Health and Welfare - payment to component unit | 166,628 | 166,628 | 166,628 | 166,628 | 166,628 | 166,628 | 166,628 | 166,628 | 166,628 | 166,628 |
| Social and Cultural Services | 21,782,470 | 24,626,710 | 21,717,942 | 22,500,037 | 22,086,229 | 22,062,342 | 23,852,168 | 25,279,930 | 26,724,180 | 26,684,306 |
| Agricultural and Natural Resources | 490,451 | 518,339 | 520,063 | 483,133 | 488,941 | 391,064 | 487,814 | 491,522 | 555,225 | 586,081 |
| Other General Government | 28,462,563 | 22,918,688 | 26,252,797 | 22,292,787 | 23,937,272 | 31,269,894 | 72,469,910 | 59,612,700 | 64,973,661 | 79,478,578 |
| Other General Government - payment to component unit | 625,000 | 665,000 | 700,000 | 725,000 | 730,500 | 730,500 | 693,499 | - | - | - |
| Engineering & Public Works | 26,950,361 | 30,849,914 | 34,327,784 | 33,709,187 | 32,611,211 | 38,100,893 | 38,602,515 | 42,136,022 | 42,129,178 | 42,327,029 |
| Education - payment to component unit | 19,385,000 | 80,718,536 | 5,407,868 | 39,410,750 | 15,800,000 | 35,800,000 | 58,325,000 | 40,214,371 | 51,469,200 | - |
| Debt Service - interest and fees | 23,272,301 | 23,918,523 | 25,918,382 | 26,095,623 | 27,521,163 | 21,787,904 | 20,150,879 | 33,448,059 | 26,148,560 | 29,221,118 |
| Total expenses - governmental activities | 316,828,336 | 381,825,914 | 319,136,773 | 363,215,263 | 338,502,913 | 357,393,172 | 439,759,575 | 446,799,468 | 506,924,778 | 483,063,005 |
| Business-type activities: | | | | | | | | | | |
| Three Ridges Golf Course | 1,063,627 | 1,137,700 | 1,181,011 | 1,205,496 | 1,307,289 | 1,568,841 | 1,671,446 | 1,872,241 | 2,294,091 | 2,385,768 |
| Total primary government expenses | $ 317,891,963 | $ 382,963,614 | $ 320,317,784 | $ 364,420,759 | $ 339,810,202 | $ 358,962,013 | $ 441,431,021 | $ 448,671,709 | $ 509,218,869 | $ 485,448,773 |

*Continued*

NOTE: Knox County implemented GASB Statement Number 68 in fiscal year 2015.
Knox County implemented GASB Statement Number 75 in fiscal year 2018.

**KNOX COUNTY, TENNESSEE**

**Changes in Net Position**
**Last Ten Fiscal Years**
**(accrual basis of accounting)**
**(Unaudited)**

| | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 |
|---|---|---|---|---|---|---|---|---|---|---|
| **Program Revenues** | | | | | | | | | | |
| Primary government: | | | | | | | | | | |
| Governmental activities: | | | | | | | | | | |
| Charges for Services: | | | | | | | | | | |
| Finance and Administration | $ 32,374,363 | $ 22,201,488 | $ 22,983,398 | $ 23,139,167 | $ 24,317,270 | $ 27,616,419 | $ 26,862,209 | $ 27,535,153 | $ 32,422,660 | $ 25,717,065 |
| Administration of Justice | 2,908,229 | 11,398,813 | 11,035,260 | 11,007,055 | 9,857,384 | 9,092,938 | 11,302,042 | 11,446,233 | 12,888,222 | 14,390,991 |
| Public Safety | 4,680,091 | 5,500,881 | 6,110,734 | 6,367,212 | 5,544,054 | 7,365,806 | 7,163,087 | 7,889,151 | 8,499,996 | 8,146,477 |
| Public Health and Welfare | 6,854,390 | 7,310,677 | 7,467,973 | 7,512,402 | 7,124,729 | 3,927,295 | 6,075,388 | 5,896,667 | 5,870,594 | 5,869,547 |
| Social and Cultural Services | 771,108 | 890,986 | 816,249 | 762,846 | 603,244 | 545,902 | 616,245 | 703,333 | 636,598 | 720,481 |
| Other General Government | 303,569 | 318,940 | 280,504 | 260,242 | 306,041 | 312,346 | 75,146 | 71,061 | 54,294 | 1,234,218 |
| Engineering & Public Works | 142,101 | 473,550 | 154,050 | 154,100 | 184,268 | 3,081,970 | 3,275,283 | 3,267,363 | 4,360,330 | 4,585,937 |
| Operating grants and contributions | 21,710,980 | 21,644,878 | 27,856,773 | 22,934,361 | 26,916,372 | 34,132,084 | 69,493,628 | 66,351,420 | 71,077,354 | 88,358,331 |
| Capital grants and contributions | - | - | 3,440,398 | 6,215,851 | 6,548,486 | 8,020,823 | 21,782,423 | 14,697,956 | 18,775,958 | 27,052,991 |
| Total program revenues - governmental activities | 69,744,831 | 69,740,213 | 80,145,339 | 78,353,236 | 81,401,848 | 94,095,583 | 146,645,451 | 137,858,337 | 154,586,006 | 176,076,038 |
| Net (expenses)/revenues - Governmental activities | (247,083,505) | (312,085,701) | (238,991,434) | (284,862,027) | (257,101,065) | (263,297,589) | (293,114,124) | (308,941,131) | (352,338,772) | (306,986,967) |
| Business-type activities: | | | | | | | | | | |
| Charges for Services | 788,756 | 759,401 | 814,837 | 819,556 | 956,820 | 1,461,267 | 1,515,263 | 1,600,904 | 1,760,896 | 1,839,081 |
| Capital grants and contributions | - | 35,000 | 44,876 | 27,250 | - | 37,936 | 57,950 | 38,960 | 98,871 | 34,606 |
| Total program revenues - business-type activities | 788,756 | 794,401 | 859,713 | 846,806 | 956,820 | 1,499,203 | 1,573,213 | 1,639,864 | 1,859,767 | 1,873,687 |
| Net (expenses)/revenues - Business-type activities | (274,871) | (343,299) | (321,298) | (358,690) | (350,469) | (69,638) | (98,233) | (232,377) | (434,324) | (512,081) |
| Net (expenses)/revenues | | | | | | | | | | |
| Primary government activities | $ (247,358,376) | $ (312,429,000) | $ (239,312,732) | $ (285,220,717) | $ (257,451,534) | $ (263,367,227) | $ (293,212,357) | $ (309,173,508) | $ (352,773,096) | $ (307,499,048) |

Note: Knox County implemented GASB Statement Number 75 in fiscal year 2018.
Note: Knox County implemented GASB Statement Number 68 in fiscal year 2015.

*Continued*

**KNOX COUNTY, TENNESSEE**

**Changes in Net Position**
**Last Ten Fiscal Years**
**(accrual basis of accounting)**
**(Unaudited)**

| | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | as Restated 2024 | 2025 |
|---|---|---|---|---|---|---|---|---|---|---|
| **General Revenues and Other Changes in Net Position** | | | | | | | | | | |
| Primary government: | | | | | | | | | | |
| Governmental activities: | | | | | | | | | | |
| Taxes | | | | | | | | | | |
| Property taxes | $ 170,481,050 | $ 172,140,229 | $ 177,170,109 | $ 180,659,537 | $ 182,568,574 | $ 186,269,007 | $ 192,451,265 | $ 195,534,484 | $ 210,941,099 | $ 220,231,328 |
| Sales taxes | 11,960,270 | 12,761,525 | 15,240,875 | 15,766,312 | 17,000,901 | 20,394,798 | 23,231,082 | 24,221,447 | 24,788,874 | 26,397,782 |
| Lodging taxes | 7,993,988 | 7,993,966 | 8,294,714 | 8,816,132 | 7,095,209 | 7,404,768 | 12,176,694 | 13,309,431 | 14,677,619 | 14,717,595 |
| Business taxes | 9,301,725 | 9,535,521 | 9,681,404 | 10,492,518 | 10,809,938 | 11,541,602 | 13,635,096 | 15,755,440 | 16,553,839 | 17,455,912 |
| Wheel taxes | 11,552,326 | 11,909,088 | 12,060,159 | 12,410,744 | 12,252,460 | 12,923,782 | 13,055,373 | 13,609,363 | 14,099,133 | 14,673,133 |
| Other local taxes | 5,102,439 | 5,032,357 | 4,862,190 | 4,780,980 | 4,288,109 | 4,085,296 | 4,174,986 | 4,665,662 | 4,298,729 | 4,613,209 |
| Investment revenue | 702,349 | 5,884,298 | 6,248,527 | 4,906,718 | 4,934,060 | 5,845,263 | 5,018,160 | 11,556,554 | 13,915,925 | 16,103,658 |
| Other revenues | 32,287,205 | 30,181,532 | 30,113,083 | 29,190,083 | 30,293,302 | 25,160,648 | 27,790,116 | 36,966,043 | 27,986,702 | 22,370,076 |
| Contracts - other governments and citizens | 296,117 | 308,350 | 428,174 | 352,694 | 309,730 | 300,542 | 290,606 | 302,390 | 299,947 | 304,871 |
| Miscellaneous | 746,701 | 1,443,103 | 1,176,215 | 788,341 | 1,788,758 | 877,491 | 600,965 | 632,965 | 675,003 | 2,247,287 |
| Special Item - Sale of Capital Asset | - | - | - | - | - | - | - | 6,000,000 | - | - |
| Transfers | (200,000) | (275,000) | (320,000) | (320,000) | (300,000) | (100,000) | (115,000) | (305,000) | (315,000) | (365,000) |
| Total general revenues - governmental activities | 250,224,170 | 256,914,969 | 264,955,450 | 267,844,059 | 271,041,041 | 274,703,197 | 292,309,343 | 322,248,779 | 327,921,870 | 338,749,851 |
| Business-type activities: | | | | | | | | | | |
| Transfers | 200,000 | 275,000 | 320,000 | 320,000 | 300,000 | 100,000 | 115,000 | 305,000 | 315,000 | 365,000 |
| Total general revenues - primary government | 250,424,170 | 257,189,969 | 265,275,450 | 268,164,059 | 271,341,041 | 274,803,197 | 292,424,343 | 322,553,779 | 328,236,870 | 339,114,851 |
| **Change in Net Position** | | | | | | | | | | |
| Governmental activities: | 3,140,665 | (55,170,732) | 25,964,016 | (17,017,968) | 13,939,976 | 11,405,608 | (804,781) | 13,307,648 | (24,416,902) | 31,762,884 |
| Business-type activities: | (74,871) | (68,299) | (1,298) | (38,690) | (50,469) | 30,362 | 16,767 | 72,623 | (119,324) | (147,081) |
| Total Change in Net Position - Primary government activities | $ 3,065,794 | $ (55,239,031) | $ 25,962,718 | $ (17,056,658) | $ 13,889,507 | $ 11,435,970 | $ (788,014) | $ 13,380,271 | $ (24,536,226) | $ 31,615,803 |

Note: Knox County implemented GASB Statement Number 75 in fiscal year 2018.
Note: Knox County implemented GASB Statement Number 68 in fiscal year 2015.

**KNOX COUNTY, TENNESSEE**

**Primary Government Activities Tax Revenues By Source**
**Last Ten Fiscal Years**
**(accrual basis of accounting)**
**(Unaudited)**

| Fiscal Year | Property Tax | Sales Tax | Lodging Tax | Business Tax | Wheel Tax | Other Local Tax | Total |
|---|---|---|---|---|---|---|---|
| 2016 | $ 170,481,050 | $ 11,960,270 | $ 7,993,988 | $ 9,301,725 | $ 11,552,326 | $ 5,102,439 | $ 216,391,798 |
| 2017 | 172,140,229 | 12,761,525 | 7,993,966 | 9,535,521 | 11,909,088 | 5,032,357 | 219,372,686 |
| 2018 | 177,170,109 | 15,240,875 | 8,294,714 | 9,681,404 | 12,060,159 | 4,862,190 | 227,309,451 |
| 2019 | 180,659,537 | 15,766,312 | 8,816,132 | 10,492,518 | 12,410,744 | 4,780,980 | 232,926,223 |
| 2020 | 182,568,574 | 17,000,901 | 7,095,209 | 10,809,938 | 12,252,460 | 4,288,109 | 234,015,191 |
| 2021 | 186,269,007 | 20,394,798 | 7,404,768 | 11,541,602 | 12,923,782 | 4,085,296 | 242,619,253 |
| 2022 | 192,451,265 | 23,231,082 | 12,176,694 | 13,635,096 | 13,055,373 | 4,174,986 | 258,724,496 |
| 2023 | 195,534,484 | 24,221,447 | 13,309,431 | 15,755,440 | 13,609,363 | 4,665,662 | 267,095,827 |
| 2024 | 210,941,099 | 24,788,874 | 14,677,619 | 16,553,839 | 14,099,133 | 4,298,729 | 285,359,293 |
| 2025 | 220,231,328 | 26,397,782 | 14,717,595 | 17,455,912 | 14,673,133 | 4,613,209 | 298,088,959 |

**KNOX COUNTY, TENNESSEE**

**Component Units Activities Tax Revenues By Source**
**Last Ten Fiscal Years**
**(accrual basis of accounting)**
**(Unaudited)**

| Fiscal Year | Property Tax | Sales Tax | Wheel Tax | Other Local Tax | Total |
|---|---|---|---|---|---|
| 2016 | $ 98,932,121 | $ 144,321,391 | $ 1,600,726 | $ 1,082,452 | $ 245,936,690 |
| 2017 | 99,362,165 | 146,399,387 | 1,650,161 | 1,083,847 | 248,495,560 |
| 2018 | 100,682,583 | 151,819,824 | 1,671,093 | 1,065,230 | 255,238,730 |
| 2019 | 102,449,449 | 157,968,631 | 1,719,672 | 1,038,560 | 263,176,312 |
| 2020 | 103,878,545 | 163,255,052 | 1,697,739 | 787,312 | 269,618,648 |
| 2021 | 105,713,245 | 186,716,867 | 1,790,760 | 673,680 | 294,894,552 |
| 2022 | 109,479,499 | 215,237,167 | 1,808,993 | 709,767 | 327,235,426 |
| 2023 | 111,667,830 | 231,296,010 | 1,885,756 | 819,734 | 345,669,330 |
| 2024 | 108,032,175 | 239,437,493 | 912,721 | 797,157 | 349,179,546 |
| 2025 | 99,875,698 | 250,623,194 | 949,879 | 928,459 | 352,377,230 |

**KNOX COUNTY, TENNESSEE**

**Reporting Unit Activities Tax Revenues By Source**
**Last Ten Fiscal Years**
**(accrual basis of accounting)**
**(Unaudited)**

| Fiscal Year | Property Tax | Sales Tax | Lodging Tax | Business Tax | Wheel Tax | Other Local Tax | Total |
|---|---|---|---|---|---|---|---|
| 2016 | $ 269,413,171 | $ 156,281,661 | $ 7,993,988 | $ 9,301,725 | $ 13,153,052 | $ 6,184,891 | $ 462,328,488 |
| 2017 | 271,502,394 | 159,160,912 | 7,993,966 | 9,535,521 | 13,559,249 | 6,116,204 | 467,868,246 |
| 2018 | 277,852,692 | 167,060,699 | 8,294,714 | 9,681,404 | 13,731,252 | 5,927,420 | 482,548,181 |
| 2019 | 283,108,986 | 173,734,943 | 8,816,132 | 10,492,518 | 14,130,416 | 5,819,540 | 496,102,535 |
| 2020 | 286,447,119 | 180,255,953 | 7,095,209 | 10,809,938 | 13,950,199 | 5,075,421 | 503,633,839 |
| 2021 | 291,982,252 | 207,111,665 | 7,404,768 | 11,541,602 | 14,714,542 | 4,758,976 | 537,513,805 |
| 2022 | 301,930,764 | 238,468,249 | 12,176,694 | 13,635,096 | 14,864,366 | 4,884,753 | 585,959,922 |
| 2023 | 307,202,314 | 255,517,457 | 13,309,431 | 15,755,440 | 15,495,119 | 5,485,396 | 612,765,157 |
| 2024 | 318,973,274 | 264,226,367 | 14,677,619 | 16,553,839 | 15,011,854 | 5,095,886 | 634,538,839 |
| 2025 | 320,107,026 | 277,020,976 | 14,717,595 | 17,455,912 | 15,623,012 | 5,541,668 | 650,466,189 |

**KNOX COUNTY, TENNESSEE**

**Fund Balances of Governmental Funds**
**Last Ten Fiscal Years**
**(modified accrual basis of accounting)**
**(Unaudited)**

| | Fiscal Year | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | as Restated 2024 | 2025 |
| General fund | | | | | | | | | | |
| Nonspendable | $ 5,962,005 | $ 5,628,804 | $ 5,927,091 | $ 6,449,546 | $ 6,805,381 | $ 7,676,023 | $ 8,978,205 | $ 10,046,040 | $ 11,044,724 | $ 11,839,958 |
| Restricted | 2,450,091 | 2,381,149 | 2,417,264 | 2,812,084 | 2,956,169 | 3,241,148 | 3,716,666 | 3,934,908 | 4,676,183 | 4,268,498 |
| Committed | 2,297,348 | 2,525,359 | 4,874,481 | 3,993,667 | 5,200,000 | 7,297,773 | 3,929,315 | 8,784,210 | 7,658,000 | 485,000 |
| Assigned | 789,441 | 387,963 | 921,525 | 251,677 | 695,016 | 761,483 | 2,581,315 | 2,502,599 | 1,385,575 | 991,882 |
| Unassigned | 60,783,057 | 63,901,759 | 65,921,820 | 68,113,362 | 72,582,889 | 81,158,547 | 81,986,332 | 84,984,625 | 88,997,241 | 93,864,976 |
| Total general fund | $ 72,281,942 | $ 74,825,034 | $ 80,062,181 | $ 81,620,336 | $ 88,239,455 | $ 100,134,974 | $ 101,191,833 | $ 110,252,382 | $ 113,761,723 | $ 111,450,314 |
| All other governmental funds | | | | | | | | | | |
| Nonspendable | $ 114,681 | $ 104,525 | $ 93,419 | $ 79,623 | $ 67,892 | $ 70,220 | $ 95,389 | $ 159,296 | $ 170,355 | $ 156,507 |
| Restricted | 12,528,271 | 12,681,604 | 7,932,661 | 13,987,983 | 29,524,835 | 26,573,536 | 31,086,200 | 56,654,740 | 69,431,570 | 33,232,166 |
| Committed | 31,353,805 | 21,979,815 | 23,328,510 | 21,867,673 | 20,697,919 | 24,179,355 | 35,070,766 | 30,581,918 | 39,895,101 | 34,941,956 |
| Assigned | 5,226,787 | 5,532,748 | 5,182,159 | 4,857,918 | 3,873,478 | 5,118,696 | 6,612,332 | 6,042,030 | 8,512,005 | 5,934,710 |
| Unassigned | - | - | (13,247,367) | - | - | - | - | - | - | (8,818,278) |
| Total all other governmental funds | $ 49,223,544 | $ 40,298,692 | $ 23,289,382 | $ 40,793,197 | $ 54,164,124 | $ 55,941,807 | $ 72,864,687 | $ 93,437,984 | $ 118,009,031 | $ 65,447,061 |

**KNOX COUNTY, TENNESSEE**

**Changes in Fund Balances of Governmental Funds**
**Last Ten Fiscal Years**
**(modified accrual basis of accounting)**
**(Unaudited)**

| | Fiscal Year | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | as Restated 2024 | 2025 |
| **Revenues** | | | | | | | | | | |
| Taxes | $ 216,489,866 | $ 219,996,778 | $ 227,228,862 | $ 233,006,041 | $ 233,889,655 | $ 243,343,861 | $ 256,974,280 | $ 269,545,630 | $ 284,832,675 | $ 293,358,477 |
| Licenses and permits | 4,415,268 | 4,893,377 | 5,220,162 | 5,043,155 | 5,340,198 | 3,270,600 | 3,018,879 | 3,000,164 | 3,480,598 | 2,166,369 |
| Fines, forfeitures and penalties | 3,530,766 | 3,455,831 | 3,291,616 | 2,668,034 | 2,621,303 | 2,540,900 | 2,991,481 | 3,469,570 | 3,573,916 | 2,382,365 |
| Charges for current services | 35,719,504 | 35,342,852 | 36,002,670 | 37,374,131 | 35,329,041 | 42,106,403 | 44,772,429 | 46,318,825 | 51,264,718 | 49,636,953 |
| Other local revenues | 8,949,632 | 9,599,313 | 10,675,630 | 11,778,526 | 12,295,033 | 10,270,851 | 17,223,635 | 12,509,774 | 14,025,864 | 13,096,500 |
| State of Tennessee | 22,036,568 | 23,647,475 | 30,330,826 | 24,224,383 | 28,434,549 | 28,376,132 | 25,671,405 | 26,857,803 | 28,830,296 | 38,447,915 |
| Federal government | 10,245,233 | 9,378,719 | 9,297,355 | 10,559,255 | 14,523,817 | 21,505,279 | 54,318,734 | 52,400,336 | 57,611,394 | 67,802,920 |
| Other governments and citizen groups | 1,210,967 | 592,769 | 1,748,187 | 998,711 | 1,028,405 | 704,699 | 1,137,320 | 1,702,272 | 2,521,676 | 3,301,366 |
| Investment earnings | 18,121 | - | - | - | - | 1,750,402 | 878,885 | 8,048,056 | 12,250,623 | 14,455,907 |
| Payments from component units | 13,022,088 | 12,870,448 | 13,774,686 | 13,297,034 | 11,072,668 | 11,449,356 | 14,931,933 | 18,186,683 | 9,071,724 | 1,855,825 |
| Increase in equity interest in joint venture | - | - | 406,204 | 298,686 | 408,316 | 930,016 | 1,270,769 | 1,010,759 | 958,535 | 819,174 |
| Total revenues | 315,638,013 | 319,777,562 | 337,976,198 | 339,247,956 | 344,942,985 | 388,334,728 | 423,189,750 | 443,049,872 | 468,422,019 | 487,323,771 |
| **Expenditures** | | | | | | | | | | |
| Finance and administration | 32,919,977 | 33,562,156 | 33,204,331 | 37,206,179 | 37,059,413 | 37,548,220 | 38,276,278 | 45,084,850 | 62,698,050 | 78,002,967 |
| Finance and administration - payments to component unit | 9,553,874 | 5,603,874 | 5,253,874 | 5,048,874 | 5,333,874 | 4,432,000 | 4,432,000 | 2,500,000 | 2,500,000 | 2,400,000 |
| Administration of justice | 25,031,458 | 25,941,874 | 29,488,754 | 30,621,729 | 28,600,524 | 28,044,738 | 28,592,696 | 30,361,075 | 34,700,013 | 36,598,011 |
| Public safety | 81,167,409 | 82,951,081 | 85,541,830 | 89,231,140 | 89,169,015 | 88,980,683 | 93,560,870 | 96,354,864 | 109,142,529 | 114,947,429 |
| Public safety - payments to component unit | 485,002 | 856,322 | 1,191,595 | 1,191,595 | 1,191,595 | 1,166,603 | 1,166,603 | 1,166,603 | 1,166,603 | 1,166,603 |
| Public health and welfare | 33,506,591 | 35,506,558 | 36,013,476 | 37,355,729 | 35,624,784 | 36,351,870 | 37,429,109 | 38,230,181 | 40,586,655 | 45,904,751 |
| Public health and welfare - payments to component unit | 166,628 | 166,628 | 166,628 | 166,628 | 166,628 | 166,628 | 166,628 | 166,628 | 166,628 | 166,628 |
| Social and cultural services | 19,111,368 | 19,095,258 | 18,969,381 | 19,715,397 | 19,301,575 | 19,089,417 | 21,070,479 | 22,472,998 | 23,028,270 | 23,772,592 |
| Agricultural and natural resources | 490,451 | 518,339 | 520,063 | 483,133 | 488,941 | 391,064 | 487,814 | 491,522 | 555,225 | 586,081 |
| Other general government | 23,518,670 | 24,743,043 | 23,860,502 | 25,365,505 | 25,272,822 | 31,255,427 | 73,721,045 | 63,285,839 | 38,107,684 | 43,282,469 |
| Other general government - payments to component unit | 625,000 | 665,000 | 700,000 | 725,000 | 730,500 | 730,500 | 693,499 | - | - | - |
| Engineering & Public Works | 13,454,304 | 14,825,664 | 16,474,241 | 16,744,661 | 15,899,714 | 20,313,014 | 22,062,626 | 25,454,346 | 23,329,355 | 23,722,909 |
| Decrease in equity interest in joint venture | 153,036 | 180,513 | - | - | - | - | - | - | - | - |
| Debt proceeds paid to component unit | 19,385,000 | 70,750,000 | 2,000,000 | - | - | - | - | - | - | - |
| Debt issuance cost | 196,957 | 481,587 | - | 461,032 | 210,558 | 284,964 | 847,106 | 443,145 | 805,783 | - |
| Education - Payments to component unit | - | 9,968,536 | - | 39,410,750 | 15,800,000 | 35,800,000 | 58,325,000 | 40,214,371 | 51,469,200 | - |
| Capital Outlay | 26,594,126 | 29,382,609 | 23,645,303 | 15,555,038 | 15,132,968 | 37,590,290 | 48,440,823 | 41,971,654 | 50,573,198 | 66,901,778 |
| Grant Expenditures | - | - | - | - | - | - | - | - | 18,688,856 | 19,041,879 |
| Debt Service: | | | | | | | | | | |
| Trustee's Commission | - | - | - | - | - | - | - | - | - | 1,860,922 |
| Principal | 44,203,336 | 43,456,544 | 42,929,342 | 45,633,419 | 44,738,834 | 45,465,648 | 44,656,987 | 47,159,736 | 49,177,078 | 52,354,025 |
| Interest | 20,742,805 | 21,369,057 | 24,358,994 | 24,519,749 | 25,284,411 | 21,805,079 | 20,680,897 | 25,065,238 | 27,010,615 | 28,929,036 |
| Other charges | 2,608,420 | 2,597,903 | 2,868,774 | 2,482,120 | 3,222,224 | 3,326,885 | 2,732,906 | 12,126,882 | 2,712,145 | 2,601,000 |
| Total expenditures | 353,914,412 | 422,622,546 | 347,187,088 | 391,917,678 | 363,228,380 | 412,743,030 | 497,343,366 | 492,549,932 | 536,417,887 | 542,239,080 |
| Excess (deficiency) of revenues over (under) expenditures | (38,276,399) | (102,844,984) | (9,210,890) | (52,669,722) | (18,285,395) | (24,408,302) | (74,153,616) | (49,500,060) | (67,995,868) | (54,915,309) |
| **Other financing sources (uses)** | | | | | | | | | | |
| Transfers in | 15,138,360 | 16,369,595 | 19,345,615 | 20,244,487 | 22,035,902 | 17,522,230 | 22,997,874 | 36,301,988 | 26,429,159 | 21,008,195 |
| Transfers out | (17,334,687) | (19,180,797) | (22,298,236) | (21,504,787) | (24,398,402) | (21,168,855) | (28,588,874) | (42,343,988) | (30,793,509) | (25,243,195) |
| Refunding bonds issued | - | - | 57,780,000 | 12,860,000 | 55,510,000 | 56,105,000 | - | - | - | - |
| Bonds issued | 35,900,000 | 90,265,000 | - | 65,915,000 | 37,230,000 | 55,155,000 | 87,040,000 | 70,000,000 | 95,250,000 | - |
| Premium on debt issued | 2,206,016 | 8,436,587 | - | 6,867,466 | 3,057,567 | 8,127,804 | 6,771,413 | 3,397,228 | 5,044,283 | - |
| Premium on refunding bonds | - | - | 3,980,220 | 1,127,772 | 6,293,281 | 689,393 | - | - | - | - |
| Payments to holders of refunded debt | - | - | (61,368,872) | (13,975,000) | (61,452,907) | (56,262,839) | - | - | - | - |
| Lease and Subscription Financing | - | - | - | - | - | - | 3,646,192 | 5,778,678 | 146,323 | 4,276,928 |
| Total other financing sources (uses) | 35,909,689 | 95,890,385 | (2,561,273) | 71,534,938 | 38,275,441 | 60,167,733 | 91,866,605 | 73,133,906 | 96,076,256 | 41,928 |
| Net change in fund balances | $ (2,366,710) | $ (6,954,599) | $ (11,772,163) | $ 18,865,216 | $ 19,990,046 | $ 35,759,431 | $ 17,712,989 | $ 23,633,846 | $ 28,080,388 | $ (54,873,381) |
| Debt service as a percentage of noncapital expenditures | 20.16% | 19.92% | 16.44% | 20.67% | 18.60% | 20.43% | 17.88% | 14.80% | 15.70% | 17.21% |

**KNOX COUNTY, TENNESSEE**

**Assessed Value and Estimated Actual Value of Taxable Property**
**Last Ten Tax Years**
**(Unaudited)**

| Lien Date January 1 (See Note) | Real Property | | Personal Property | Public Utilities | Total Taxable Assessed Value | Total Direct Tax Rate | Estimated Actual Taxable Value | Assessed Value as a Percentage of Actual Value |
|---|---|---|---|---|---|---|---|---|
| | Residential Property | Commercial Property | | | | | | |
| 2015 | $ 6,602,696,134 | $ 3,637,719,125 | $ 620,960,725 | $ 281,892,638 | $ 11,143,268,622 | 2.32 | $ 38,620,160,562 | 28.85% |
| 2016 | 6,700,523,882 | 3,690,273,187 | 651,161,070 | 277,926,658 | 11,319,884,797 | 2.32 | 39,239,135,540 | 28.85% |
| 2017 | 7,373,997,407 | 4,261,667,687 | 699,473,564 | 268,585,449 | 12,603,724,107 | 2.12 | 43,506,373,393 | 28.97% |
| 2018 | 7,524,945,835 | 4,315,865,608 | 723,203,308 | 272,720,518 | 12,836,735,269 | 2.12 | 44,361,036,120 | 28.94% |
| 2019 | 7,698,619,320 | 4,411,768,237 | 672,797,525 | 238,958,027 | 13,022,143,109 | 2.12 | 45,023,159,819 | 28.92% |
| 2020 | 7,847,852,391 | 4,510,514,179 | 695,596,126 | 243,333,142 | 13,297,295,838 | 2.12 | 45,967,322,280 | 28.93% |
| 2021 | 8,051,380,190 | 4,619,238,270 | 782,817,320 | 231,246,630 | 13,684,682,410 | 2.12 | 46,369,699,400 | 29.51% |
| 2022 | 11,436,774,844 | 6,635,195,435 | 827,355,570 | 297,204,910 | 19,196,530,759 | 1.554 | 67,704,559,975 | 28.35% |
| 2023 | 11,718,595,450 | 6,729,930,900 | 961,868,757 | 322,504,138 | 19,732,899,245 | 1.554 | 70,358,730,665 | 28.05% |
| 2024 | 11,915,602,204 | 6,837,925,834 | 810,416,308 | 243,805,090 | 19,807,749,436 | 1.554 | 70,418,046,446 | 28.13% |

**Source**: Knox County, Tennessee Trustee Department.

**Notes**: Assessment rates are set by Tennessee State Law as follows:
Real Property: Residential and Farm at 25% of value
Commercial and Industrial at 40% of value
Personal property at 30% of value
Public Utilities at 55% of value (Railroads 40%)

The lien date of January 1 represents the date that the legal claim to the taxable property is recognized. The related property tax revenue is levied for the subsequent fiscal year.

In 2022, the County underwent a reappraisal of property values.

**KNOX COUNTY, TENNESSEE**

**Property Tax Rates**
**Direct and Overlapping Governments**
**Last Ten Fiscal Years**
**(Unaudited)**

| | Year Taxes Are Payable | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | **2016** | **2017** | **2018** | **2019** | **2020** | **2021** | **2022** | **2023** | **2024** | **2025** |
| Knox County Direct Rates | | | | | | | | | | |
| General | $ 0.96 | $ 0.97 | $ 0.97 | $ 0.89 | $ 0.89 | $ 0.89 | $ 0.89 | $ 0.6524 | $ 0.6524 | $ 0.6524 |
| Debt Service | 0.48 | 0.47 | 0.47 | 0.43 | 0.43 | 0.43 | 0.43 | 0.3152 | 0.3552 | 0.3952 |
| Schools | 0.88 | 0.88 | 0.88 | 0.80 | 0.80 | 0.80 | 0.80 | 0.5864 | 0.5464 | 0.5064 |
| Total direct rate | 2.32 | 2.32 | 2.32 | 2.12 | 2.12 | 2.12 | 2.12 | 1.5540 | 1.5540 | 1.5540 |
| City of Knoxville Rates | 2.73 | 2.73 | 2.73 | 2.46 | 2.46 | 2.46 | 2.46 | 2.1556 | 2.1556 | 2.1556 |
| Total direct & overlapping rates | $ 5.05 | $ 5.05 | $ 5.05 | $ 4.58 | $ 4.58 | $ 4.58 | $ 4.58 | $ 3.7096 | $ 3.7096 | $ 3.7096 |

*Sources:* *Knox County, Tennessee.*
*City of Knoxville, Tennessee.*

**KNOX COUNTY, TENNESSEE**

**Principal Property Taxpayers**
**Tax Year 2024 and Nine Years Ago**
**(Unaudited)**

| Taxpayer | Tax Year 2024 Taxable Assessed Value | Rank | Percentage of Total Taxable Assessed Value | Tax Year 2015 Taxable Assessed Value | Rank | Percentage of Total Taxable Assessed Value |
|---|---|---|---|---|---|---|
| Metro Knoxville | $ 70,525,880 | 1 | 0.32% | $ 62,023,720 | 1 | 0.55% |
| West Town Mall | 45,004,560 | 2 | 0.21% | 27,749,840 | 5 | 0.25% |
| SREIT Forest Ridge Apartments | 42,160,000 | 3 | 0.19% | - | | - |
| Hart TC | 38,094,025 | 4 | 0.18% | 14,578,840 | 8 | 0.13% |
| Fortress Corporation | 37,784,920 | 5 | 0.17% | - | | - |
| SREIT Eagle Pointe Apartments LLC | 36,880,575 | 6 | 0.17% | - | | - |
| Pilot Travel Centers LLC | 30,906,959 | 7 | 0.47% | - | | - |
| Cellco Partnership | 27,156,181 | 8 | 0.13% | - | | - |
| Knoxville Apartment Group | 26,600,000 | 9 | 0.12% | - | | - |
| AT&T Mobiility | 26,227,591 | 10 | 0.12% | 29,611,896 | 4 | 0.26% |
| Bellsouth Communications | - | | - | 57,971,024 | 2 | 0.52% |
| Verizon | - | | - | 32,699,211 | 3 | 0.29% |
| Exedy America Corp | - | | - | 16,889,854 | 6 | 0.15% |
| Tennessee Holding | - | | - | 14,800,000 | 7 | 0.13% |
| UPS, Inc. | - | | - | 14,345,446 | 9 | 0.13% |
| Norfolk Southern | - | | - | 12,720,951 | 10 | 0.11% |
| Totals | $ 381,340,691 | | 2.08% | $ 283,390,782 | | 2.52% |

*Source: Knox County, Tennessee Trustee Department.*

**KNOX COUNTY, TENNESSEE**

**Property Tax Levies and Collections**
**Last Ten Fiscal Years**
**(amounts expressed in thousands)**
**(Unaudited)**

| Fiscal Year Ended June 30 | Total Tax Levy for Fiscal Year | Collected within the Fiscal Year of the Levy | | Collections in Subsequent Years | Total Collections to Date | |
|---|---|---|---|---|---|---|
| | | Amount | Percentage of Levy | | Amount | Percentage of Levy |
| 2016 | $ 258,405 | $ 252,032 | 97.5% | $ 6,116 | $ 258,148 | 99.9% |
| 2017 | 262,489 | 255,342 | 97.3% | 6,839 | 262,181 | 99.9% |
| 2018 | 266,912 | 260,052 | 97.4% | 6,580 | 266,632 | 99.9% |
| 2019 | 271,792 | 264,933 | 97.5% | 6,549 | 271,482 | 99.9% |
| 2020 | 275,503 | 268,208 | 97.4% | 6,969 | 275,177 | 99.9% |
| 2021 | 282,299 | 274,735 | 97.3% | 7,164 | 281,899 | 99.9% |
| 2022 | 287,858 | 281,588 | 97.8% | 5,728 | 287,316 | 99.8% |
| 2023 | 297,397 | 292,563 | 98.4% | 3,988 | 296,551 | 99.7% |
| 2024 | 306,374 | 300,065 | 97.9% | 4,352 | 304,417 | 99.4% |
| 2025 | 307,603 | 299,741 | 97.4% | - | 299,741 | 97.4% |

*Source: Knox County, Tennessee Trustee Department.*

**KNOX COUNTY, TENNESSEE**

**Ratios of Outstanding Debt by Type**
**Last Ten Fiscal Years**
**(amounts expressed in thousands, except per capita amount)**
**(Unaudited)**

| Fiscal Year | Primary Government | | | | | Percentage of Personal Income (1) | Per Capita (1) |
|---|---|---|---|---|---|---|---|
| | General Obligation Bonds | Financed Purchases and Loans | Leases | Subscriptions (3) | Total Primary Government | | |
| 2016 | $ 623,116 | $ 4,913 | $ 37,571 | $ - | $ 665,600 | 3.15% | $ 1.459 |
| 2017 | 677,324 | 3,010 | 35,921 | - | 716,255 | 3.22% | 1.551 |
| 2018 | 635,773 | 2,595 | 34,179 | - | 672,547 | 2.85% | 1.445 |
| 2019 | 660,942 | 2,176 | 32,343 | - | 695,461 | 2.86% | 1.492 |
| 2020 | 674,054 | 1,755 | 11,147 | - | 686,956 | 2.64% | 1.461 |
| 2021 | 689,823 | 1,330 | 10,770 | - | 701,923 | 2.41% | 1.465 |
| 2022 | 736,365 | 11,265 | 6,846 | - | 754,476 | 2.40% | 1.550 |
| 2023 | 760,997 | 10,396 | 8,872 | 5,343 | 785,608 | 2.33% | 1.588 |
| 2024 | 811,139 | 9,490 | 10,010 | 2,971 | 833,610 | 2.47% | 1.665 |
| 2025 | 757,190 | 8,947 | 12,365 | 2,025 | 780,527 | 2.32% | 1.540 (2) |

*Note: Details regarding the county's outstanding debt can be found in the notes to the financial statements.*
*(1) See the Schedule of Demographic and Economic Statistics on page 302 for personal income and population data.*
*(2) Estimated, schedule will be updated when the information becomes available.*
*(3) Subscritpions added in FY23*

**KNOX COUNTY, TENNESSEE**

**Ratios of General Bonded Debt Outstanding**
**Last Ten Fiscal Years**
**(amounts expressed in thousands, except per capita amount)**
**(Unaudited)**

| Fiscal Year | General Obligation Bonds | Percentage of Estimated Actual Taxable Value of Property (1) | Per Capita (2) |
|---|---|---|---|
| 2016 | $ 623,116 | 1.59% | 1,366 |
| 2017 | 677,324 | 1.56% | 1,467 |
| 2018 | 635,773 | 1.43% | 1,366 |
| 2019 | 660,942 | 1.49% | 1,418 |
| 2020 | 674,054 | 1.50% | 1,433 |
| 2021 | 689,823 | 1.49% | 1,440 |
| 2022 | 736,365 | 1.49% | 1,513 |
| 2023 | 760,997 | 1.12% | 1,529 |
| 2024 | 811,139 | 1.15% | 1,620 |
| 2025 | 757,190 | 1.08% (3) | 1,494 |

*Note: Details regarding the county's outstanding debt can be found in the notes to the financial statements.*

*(1) See the Schedule of Assessed Value and Estimated Actual Value of Taxable Property on page* ***295*** *for property value data.*
*(2) Population data can be found in the Schedule of Demographic and Economic Statistics on page 302.*
*(3) Estimated, schedule will be updated when the information becomes available.*

**KNOX COUNTY, TENNESSEE**

**Direct and Overlapping Governmental Activities Debt**
**As of June 30, 2025**
**(amounts expressed in thousands)**
**(Unaudited)**

| Governmental Unit | Debt Outstanding | Estimated Percentage Applicable | Estimated Share of Overlapping Debt |
|---|---|---|---|
| Debt repaid with property taxes: County | $ 780,527 | 100.00% | $ 780,527 |
| Subtotal, direct debt | 780,527 | | 780,527 |
| City of Knoxville overlapping debt | 96,890 | 100.00% | 96,890 |
| Town of Farragut overlapping debt | - | 100.00% | - |
| Subtotal, overlapping debt | 96,890 | | 96,890 |
| Total direct and overlapping debt | $ 877,417 | | $ 877,417 |

Note: Percentage of overlap based on assessed property values.

**KNOX COUNTY, TENNESSEE**

**Demographic and Economic Statistics**
**Last Ten Fiscal Years**
**(Unaudited)**

| Fiscal Year | Population | | Personal Income (amounts expressed in thousands) | | Per Capita Personal Income | | Median Age | | School Enrollment | | Unemployment Rate | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 2016 | $ 456,114 | | $ 21,121,133 | | $ 46,305 | | 37.4 | | 114,029 | | 3.2% | |
| 2017 | 461,860 | | 22,243,142 | | 48,102 | | 37.5 | | 115,681 | | 3.7% | |
| 2018 | 465,289 | | 23,560,638 | | 50,531 | | 37.3 | | 125,236 | | 3.6% | |
| 2019 | 466,258 | | 24,342,690 | | 51,758 | | 37.5 | | 115,119 | | 2.9% | |
| 2020 | 470,313 | | 25,988,024 | | 54,642 | | 37.4 | | 118,379 | | 8.1% | |
| 2021 | 478,971 | | 29,168,574 | | 59,250 | | 37.7 | | 119,216 | | 4.8% | |
| 2022 | 486,677 | | 31,402,606 | | 59,934 | | 39.0 | | 126,341 | | 3.8% | |
| 2023 | 494,574 | | 33,706,390 | | 63,494 | | 37.3 | | 128,457 | | 3.1% | |
| 2024 | 500,669 | | 33,706,390 | (4) | 67,323 | | 37.5 | | 129,403 | | 2.9% | |
| 2025 | 506,764 | (4) | 33,706,390 | (5) | 67,323 | (5) | 37.6 | (4) | 129,403 | (4) | 3.0% | |

*Data sources:*
*(1) US Census Bureau/Data.Census.Gov most recent data*
*(2) Tennessee Department of Labor and Workforce Development.*
*(3) US Census Bureau/Data.Census.Gov*
*(4) Estimated, schedule will be updated when the information becomes available. This includes public and private schools through college level.*
*(5) Due to the impacts caused by the government shutdown, the US Census Bureau data is as of February 20, 2025*

**KNOX COUNTY, TENNESSEE**

**Principal Employers**
**Calendar Year 2024 and Nine Years Ago**
**(Unaudited)**

| | 2024 | | | 2015 | | |
|---|---|---|---|---|---|---|
| **Employer (1)** | **Employees (2)** | **Rank** | **Percentage of Total Knoxville MSA Employment (3)** | **Employees (2)** | **Rank** | **Percentage of Total Knoxville MSA Employment (3)** |
| U.S. Department of Energy, Oak Ridge Operations | 16,975 | 1 | 3.90% | 11,986 | 1 | 2.96% |
| Covenant Health | 12,231 | 2 | 2.75% | 10,304 | 2 | 2.66% |
| The University of Tennessee | 11,671 | 3 | 2.58% | 6,609 | 4 | 1.70% |
| Knox County Public Schools | 10,070 | 4 | 2.33% | 7,241 | 3 | 1.73% |
| Walmart Stores | 5,863 | 5 | 1.52% | 5,951 | 5 | 1.53% |
| University Health System | 5,387 | 6 | 1.24% | 4,941 | 6 | 1.08% |
| Clayton Homes | 5,104 | 7 | 1.16% | - | | - |
| DENSO Mfg | 5,000 | 8 | 1.15% | 3,800 | 9 | 0.89% |
| Roark Capital Group | 4,512 | 9 | 1.06% | - | | - |
| The Dollywood Company | 4,500 | 10 | 1.03% | - | | - |
| K-VA-T Food Stores | - | | - | 3,913 | 8 | 1.04% |
| State of Tennessee, Regional Office | - | | - | 3,153 | 10 | 0.82% |
| Tennova Healthcare | - | | - | 3,997 | 7 | 1.04% |
| Total | 81,313 | | 18.72% | 61,895 | | 15.45% |

*(1) Based on employers in the Knoxville area which includes Anderson, Blount, Grainger, Jefferson, Knox, Loudon, Monroe, Roane, Sevier and Union Counties.*
*(2) Greater Knoxville Chamber of Commerce.*
*(3) Tennessee Department of Labor and Workforce Development.*

**KNOX COUNTY, TENNESSEE**

**Full-time Equivalent County Government Employees by Function**
**Last Ten Fiscal Years**
**(Unaudited)**

**Full-time Equivalent Employees by Function**

| Function | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 |
|---|---|---|---|---|---|---|---|---|---|---|
| General government | 547 | 552 | 549 | 553 | 555 | 535 | 526 | 528 | 537 | 565 |
| Public safety | 1,054 | 1,063 | 1,040 | 1,069 | 1,084 | 1,086 | 1,118 | 1,121 | 1,073 | 1,101 |
| Public health and welfare | 298 | 306 | 290 | 294 | 292 | 287 | 307 | 359 | 353 | 336 |
| Highways | 117 | 116 | 118 | 123 | 125 | 151 | 153 | 157 | 159 | 149 |
| Social, cultural, and recreation | 200 | 202 | 198 | 204 | 210 | 208 | 209 | 207 | 206 | 206 |
| Total | 2,216 | 2,239 | 2,195 | 2,243 | 2,266 | 2,267 | 2,313 | 2,372 | 2,328 | 2,357 |

*Source: Knox County Budget.*

**KNOX COUNTY, TENNESSEE**

**Operating Indicators by Function**
**Last Ten Fiscal Years**
**(Unaudited)**

| Function | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 |
|---|---|---|---|---|---|---|---|---|---|---|
| Sheriff (1) | | | | | | | | | | |
| Arrests | 23,498 | 11,722 | 10,802 | 10,461 | 8,283 | 8,902 | 9,139 | 8,291 | 8,780 | * |
| Accidents | 3,097 | 3,131 | 3,365 | 2,840 | 2,256 | 2,619 | 2,641 | 2,517 | 2,355 | * |
| Incidents | 28,960 | 31,366 | 30,868 | 28,160 | 26,890 | 27,610 | 26,421 | 19,491 | 23,393 | * |
| Health services (2) | | | | | | | | | | |
| Community Health: | | | | | | | | | | |
| Presentations performed by Community Health Division | - | - | - | 119 | 144 | 114 | 163 | 218 | 241 | 227 |
| Attendees at Community Health Presentations | - | - | - | 2,667 | 3,209 | 1,711 | 3,070 | 4,541 | 5,248 | 7,274 |
| Air Quality: | | | | | | | | | | |
| Compliance evaluations/complaint investigations conducted | - | - | - | 752 | 864 | 704 | 845 | 880 | 847 | 898 |
| Environmental Health: | | | | | | | | | | |
| Inspections on food establishments, mobile food units, childcare facilities, school cafeterias conducted | - | - | - | 2,786 | 7,024 | 3,827 | 3,948 | 7,501 | 6,374 | 6,168 |
| Communicable and Environmental Disease: | | | | | | | | | | |
| Reportable disease investigations conducted | - | - | - | 7,564 | 11,774 | 90,017 | 89,469 | 31,233 | 16,847 | 8,818 |
| Health Services: | | | | | | | | | | |
| Patient encounters | - | - | - | 83,048 | 76,073 | 128,859 | 59,628 | 60,386 | 58,749 | 51,851 |
| Vaccines administered | - | - | - | 34,487 | 27,993 | 65,719 | 29,407 | 26,006 | 20,823 | 16,531 |
| Dental Services: | | | | | | | | | | |
| Patient encounters | - | - | - | 4,768 | 6,365 | 4,178 | 3,533 | 6,047 | 5,719 | 5,877 |
| Children served through school-based sealant program | - | - | - | 1,671 | 1,504 | 224 | 6,037 | 1,336 | 1,471 | 7,503 |
| Emergency Preparedness: | | | | | | | | | | |
| Outreach events | - | - | - | 30 | 45 | 127 | 48 | 12 | 23 | 44 |
| Regional exercises | - | - | - | 4 | 9 | 2 | 5 | 7 | 8 | 9 |
| Epidemiology data reports | - | - | - | 6 | 5 | 2 | 6 | 8 | 8 | 12 |
| Engineering & public works (2) | | | | | | | | | | |
| Street resurfacing (miles) | 25 | 48 | 50 | 27 | 9 | 34 | 38 | 50 | 36 | 41 |
| Road maintenance service orders processed | 2,653 | 2,560 | 2,471 | 2,872 | 3,815 | 2,017 | 2,133 | 2,554 | 4,066 | 4,587 |
| Litter reduction from right of way (miles) | 1,040 | 766 | 749 | 779 | 719 | 773 | 700 | 769 | 808 | 846 |
| Parks & recreation (2) | | | | | | | | | | |
| Number of park shelter reservations | 7,000 | 4,875 | 4,854 | 5,467 | 5,705 | 5,832 | 6,205 | 1,144 | 1,501 | 3,551 |
| Total all participants on all teams | 22,750 | 39,668 | 32,135 | 31,026 | 28,235 | 30,130 | 33,146 | 1,600 | 3,682 | 4,568 |
| Total number of attendees at events | 63,600 | 114,801 | 101,792 | 104,076 | 99,972 | 104,490 | 107,261 | 134,580 | 192,020 | 275,352 |

* Information not yet available.

(1) Information kept by calendar year.

(2) Information kept by fiscal year.

(3) Parks & Recreation is no longer affiliated with the community park youth sports organizations

*NOTE: Beginning in FY17, Knox County Sheriff's Office maintains and reports only county arrest numbers. Prior to FY17 both county and city arrest numbers were maintained and reported by KCSO.*

*NOTE: Knox County Health Department changed operating indicators by function in FY19 from those previously reported due to program changes.*

*Source: Knox County, Tennessee Sheriff, Health, Engineering & Public Works and the Parks & Recreation Departments.*

**KNOX COUNTY, TENNESSEE**

**Capital Asset Statistics by Function**
**Last Ten Fiscal Years**
**(Unaudited)**

| | Fiscal Year | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | **2016** | **2017** | **2018** | **2019** | **2020** | **2021** | **2022** | **2023** | **2024** | **2025** |
| Function | | | | | | | | | | |
| Public Safety | | | | | | | | | | |
| Sheriff | | | | | | | | | | |
| Detention Facility | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| DUI Facility | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| Penal Farm | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| Fleet Services | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| Training Facility | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| Patrol units | 9 | 9 | 9 | 9 | 9 | 9 | 9 | 9 | 9 | 9 |
| K-9 Training Facility | - | - | - | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| Work Release Center | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| Seizure Lot | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| Engineering & Public Works | | | | | | | | | | |
| Streets (lane miles) | 2,241 | 2,244 | 2,248 | 2,256 | 2,263 | 2,265 | 2,279 | 2,279 | 1,748 | 1761 |
| Bridges | 143 | 143 | 145 | 148 | 148 | 149 | 149 | 149 | 149 | 142 |
| Traffic signals | 75 | 76 | 81 | 81 | 85 | 86 | 87 | 89 | 92 | 92 |
| Parks & Recreation | | | | | | | | | | |
| Parks acreage | 2,169 | 2,169 | 2,169 | 2,176 | 2,262 | 2,262 | 2,275 | 2,275 | 2,631 | 2815 |
| Parks | 48 | 48 | 48 | 49 | 52 | 52 | 52 | 52 | 59 | 59 |
| Splash Pads | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 4 | 4 |
| Recreation Courts | 13 | 13 | 13 | 13 | 13 | 13 | 13 | 13 | 16 | 30 |
| Golf Courses | - | - | - | - | - | - | - | - | - | 3 |
| Dog parks | - | - | - | - | - | - | - | - | - | 7 |

Note: *An adjustment to Engineering & Public Works Street data for center line miles has been made on the 2024 column. The Engineering & Public Works department has created a Master Street GIS layer and is currently using an asset management software linked to the Master Street GIS layer that has provided more exact information as to center line miles of streets in Knox County.*

*Parks & Recreation recommended adjusting the functions in 2025 to more accurately represent the current state of Knox County.*

*Source: Knox County, Tennessee Public Safety, Engineering & Public Works and the Parks & Recreation Departments.*

OFFICIAL SEAL
XVI
AGRICULTURE
COMMERCE
1792
KNOX COUNTY, TENN.

**KNOX COUNTY, TENNESSEE**

# Schedules of Expenditures of Federal Awards and State Financial Assistance and Reports as Required by *Government Auditing Standards* and the Uniform Guidance

**For the Year Ended June 30, 2025**

PUGH CPAs

**KNOX COUNTY, TENNESSEE**

**Schedules of Expenditures of Federal Awards and State Financial Assistance and Reports as Required by *Government Auditing Standards* and the Uniform Guidance**

**For the Year Ended June 30, 2025**

## TABLE OF CONTENTS


| | Page Number |
|---|---|
| Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards* | 1-2 |
| Independent Auditor's Report on Compliance for Each Major Federal Program; Report on Internal Control Over Compliance; and Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance | 3-5 |
| Schedule of Expenditures of Federal Awards for the Year Ended June 30, 2025 | 6-15 |
| Schedule of State Financial Assistance for the Year Ended June 30, 2025 | 16-19 |
| Notes to Schedules of Expenditures of Federal Awards and State Financial Assistance for the Year Ended June 30, 2025 | 20-21 |
| Schedule of Findings and Questioned Costs | 22-29 |
| Summary Schedule of Prior Audit Findings | 30 |
| Corrective Action Plans | 31-37 |

PUGH & COMPANY, P.C.
315 NORTH CEDAR BLUFF ROAD, SUITE 200
KNOXVILLE, TENNESSEE 37923
Telephone: 865-769-0660
Fax: 865-769-1660

# INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

Honorable Mayor, County Commissioners and Audit Committee
of Knox County, Tennessee
Knoxville, Tennessee

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States *(Government Auditing Standards)*, the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, budgetary comparison statements of the general fund and Federal, State and Other Grants Fund, and the aggregate remaining fund information of Knox County, Tennessee (the "County") as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the County's basic financial statements, and have issued our report thereon dated January 5, 2026. Our report includes a reference to other auditors who audited the financial statements of the Knox Education Foundation ("KEF"), a discretely presented component unit reported in the financial statements of the County, as described in our report on County's financial statements. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors.

**Report on Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the County's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we do not express an opinion on the effectiveness of the County's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the County's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We identified certain deficiencies in internal control, described in the accompanying Schedule of Findings and Questioned Costs as items 2025-001 through 2025-005 that we consider to be significant deficiencies.

**Report on Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the County's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

**Knox County, Tennessee's Responses to Findings and the Corrective Action Plan**

*Government Auditing Standards* requires the auditor to perform limited procedures on the County's responses to the findings identified in our audit and described in the accompanying Schedule of Findings and Questioned Costs and the Corrective Action Plan. The County's responses were not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the responses.

**Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Pugh & Company, P.C.

Certified Public Accountants
Knoxville, Tennessee
January 5, 2026

PUGH & COMPANY, P.C.
315 NORTH CEDAR BLUFF ROAD, SUITE 200
KNOXVILLE, TENNESSEE 37923
Telephone: 865-769-0660
Fax: 865-769-1660

# INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM; REPORT ON INTERNAL CONTROL OVER COMPLIANCE; AND REPORT ON SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS REQUIRED BY THE UNIFORM GUIDANCE

Honorable Mayor, County Commissioners and Audit Committee
of Knox County, Tennessee
Knoxville, Tennessee

## Report on Compliance for Each Major Federal Program

### *Opinion on Each Major Federal Program*

We have audited Knox County, Tennessee's (the "County") compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of the County's major federal programs for the year ended June 30, 2025. The County's major federal programs are identified in the summary of auditor's results section of the accompanying Schedule of Findings and Questioned Costs.

In our opinion, the County complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2025.

The County's basic financial statements include the operations of the Knox Education Foundation ("KEF"), a discretely presented component unit reported in the financial statements of the County. Our audit, described below, did not include the operations of KEF because this entity engaged other auditors to perform their audit. Based upon the report of the other auditors, KEF did not receive any federal awards for the year ended June 30, 2025.

### *Basis for Opinion on Each Major Federal Program*

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States *(Government Auditing Standards);* and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the County and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the County's compliance with the compliance requirements referred to above.

***Responsibilities of Management for Compliance***

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to the County's federal programs.

***Auditor's Responsibilities for the Audit of Compliance***

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the County's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the County's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the County's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the County's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

**Other Matter**

The results of our auditing procedures disclosed an instance of noncompliance which is required to be reported in accordance with the Uniform Guidance and which is described in the accompanying schedule of findings and questioned costs as item 2025-006. Our opinion on each major federal program is not modified with respect to this matter.

*Government Auditing Standards* requires the auditor to perform limited procedures on the County's response to the noncompliance finding identified in our compliance audit described in the accompanying schedule of findings and questioned costs. The County's response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

**Report on Internal Control Over Compliance**

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance and therefore, material weaknesses or significant deficiencies may exist that were not identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, as discussed below, we did identify a certain deficiency in internal control over compliance that we consider to be a significant deficiency.

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance. We consider the deficiency in internal control over compliance described in the accompanying schedule of findings and questioned costs as item 2025-006, to be a significant deficiency.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

*Government Auditing Standards* requires the auditor to perform limited procedures on the County's response to the internal control over compliance finding identified in our compliance audit described in the accompanying schedule of findings and questioned costs. The County's response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

**Report on Schedules of Expenditures of Federal Awards and State Financial Assistance Required by the Uniform Guidance and the Tennessee Comptroller of the Treasury**

We have audited the financial statements of Knox County, Tennessee as of and for the year ended June 30, 2025, and have issued our report thereon dated January 5, 2026, which contained an unmodified opinion on those financial statements. Our audit was performed for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedules of expenditures of federal awards and state financial assistance are presented for purposes of additional analysis as required by the Uniform Guidance and the Tennessee Comptroller of the Treasury and are not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedules of expenditures of federal awards and state financial assistance are fairly stated in all material respects in relation to the financial statements as a whole.

Pugh & Company, P.C.

Certified Public Accountants
Knoxville, Tennessee
January 5, 2026

**KNOX COUNTY, TENNESSEE (PRIMARY GOVERNMENT)**
**KNOX COUNTY BOARD OF EDUCATION (DISCRETELY PRESENTED COMPONENT UNIT)**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**

**For the Year Ended June 30, 2025**

| Federal Grantor/Pass-through Grantor/Program or Cluster Title | Assistance Listing Number | Pass-Through Entity Identifying Number | Provided to Subrecipients | Total Federal Expenditures |
|---|---|---|---|---|
| **Knox County, Tennessee (Primary Government):** | | | | |
| U.S. Department of Agriculture: | | | | |
| Passed through Tennessee Department of Health: | | | | |
| Special Supplemental Nutrition Program for Women, Infants, and Children: | | | | |
| Women, Infants, and Children (WIC) | 10.557 | GG-25-84319 | | $ 2,013,158 |
| Women, Infants, and Children (WIC) | 10.557 | GG-22-72543 | | 565,586 |
| Women, Infants, and Children (WIC) | 10.557 | GG-22-72543 | | 23,282 |
| Women, Infants, and Children (WIC) - Peer | 10.557 | GG-25-84319 | | 79,650 |
| Total U.S. Department of Agriculture | | | | 2,681,676 |
| U.S. Department of Housing and Urban Development: | | | | |
| CDBG - Entitlement Grants Cluster: | | | | |
| Community Development Block Grant | 14.218 | B-21-UC-47-0001 | $ 221,887 | 221,887 |
| Community Development Block Grant | 14.218 | B-20-UC-47-0001 | 11,018 | 11,018 |
| Community Development Block Grant | 14.218 | B-22-UC-47-0001 | 119,249 | 119,249 |
| Community Development Block Grant | 14.218 | B-23-UC-47-0001 | 294,581 | 294,581 |
| Community Development Block Grant | 14.218 | B-24-UC-47-0001 | 493,657 | 718,215 |
| Community Development Block Grant | 14.218 | B-25-UC-47-0001 | 913 | 913 |
| Community Development Block Grant - Coronavirus | 14.218 | B-20-UW-47-0001 | 317,616 | 349,373 |
| Total CDBG - Entitlement Grants Cluster | | | 1,458,921 | 1,715,236 |
| Passed through the Tennessee Department of Economic Development: | | | | |
| Community Development Block Grant | 14.228 | N/A | | 519,522 |
| Emergency Solutions Grant | 14.231 | N/A | | 134,375 |
| HOME Grants: | | | | |
| HOME Investment Partnerships Programs | 14.239 | M-24-UC-47-0204 | | 40,469 |
| HOME Investment Partnerships Programs | 14.239 | M-21-UP-47-0204 | | 371 |
| HOME Investment Partnerships Programs | 14.239 | M-18-UC-47-0204 | 2,253 | 2,253 |
| HOME Investment Partnerships Programs | 14.239 | M-19-UC-47-0204 | 251,352 | 251,352 |
| HOME Investment Partnerships Programs | 14.239 | M-20-UC-47-0204 | 64,566 | 64,566 |
| HOME Investment Partnerships Programs | 14.239 | M-21-UC-47-0204 | 64,457 | 64,457 |
| HOME Investment Partnerships Programs | 14.239 | M-22-UC-47-0204 | 42,651 | 42,651 |
| Total HOME Investment Partnerships Programs | | | 425,279 | 466,119 |
| Older Adults Home Modification Grant Program (Aging in Place) | 14.921 | TNLHM0042-24 | 18,274 | 32,986 |
| Total U.S. Department of Housing and Urban Development | | | 1,902,474 | 2,868,238 |

The accompanying notes are an integral part of this schedule.



(continued)

**KNOX COUNTY, TENNESSEE (PRIMARY GOVERNMENT)**
**KNOX COUNTY BOARD OF EDUCATION (DISCRETELY PRESENTED COMPONENT UNIT)**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**

**For the Year Ended June 30, 2025**

| Federal Grantor/Pass-through Grantor/Program or Cluster Title | Assistance Listing Number | Pass-Through Entity Identifying Number | Provided to Subrecipients | Total Federal Expenditures |
|---|---|---|---|---|
| **Knox County, Tennessee (Primary Government) (Continued):** | | | | |
| U.S. Department of Justice: | | | | |
| 2021 OJJDP Enhancing Juvenile Indigent Defense Grant | 16.836 | 15 PJDP-21-GG-02752-JIDX | | $ 16,240 |
| Edward Byrne Memorial Justice Assistance Grant Program: | | | | |
| Edward Byrne Memorial Justice Assistance Grant | 16.753 | 15PBJA-24-GG-00274-BRND | | 117,000 |
| Edward Byrne Memorial Justice Assistance Grant | 16.838 | 15PBJA-23-GG-02378-COAP | | 286,574 |
| Total Edward Byrne Memorial Justice Assistance Grant Program | | | | 403,574 |
| Federal Bureau of Investigation: | | | | |
| Law Enforcement Assistance - FBI Field Police Training | 16.302 | N/A | | 10,518 |
| Law Enforcement Assistance - FBI Field Police Training | 16.302 | N/A | | 4,535 |
| Total Federal Bureau of Investigation | | | | 15,053 |
| Office of Community Oriented Policing Services: | | | | |
| Organized Crime Drug Enforcement Task Force | 16.710 | SI-SE-005-17 | | 2,208 |
| Organized Crime Drug Enforcement Task Force | 16.710 | SF-TNE-0355 | | 1,934 |
| Organized Crime Drug Enforcement Task Force | 16.710 | M-24-D74-O-000150 | | 1,891 |
| Organized Crime Drug Enforcement Task Force | 16.710 | M-25-D74-O-000059 | | 9,154 |
| TBI Dangerous Drugs Task Force (funding from COPS program) | 16.710 | M-21-D74-O-000069 | | 49,103 |
| TBI Dangerous Drugs Task Force (funding from COPS program) | 16.710 | M-21-D74-O-000069 | | 8,812 |
| Total Office of Community Oriented Policing Services | | | | 73,102 |
| Passed Through Tennessee Office of Criminal Justice Programs: | | | | |
| Crime Victim Assistance | 16.575 | 2020-VA-GX-0012 | | 45,419 |
| Total Passed Through Tennessee Office of Criminal Justice Programs | | | | 45,419 |
| Criminal Division: | | | | |
| Equitable Sharing Program | 16.922 | N/A | | 240,273 |
| Total Criminal Division | | | | 240,273 |
| Total U.S. Department of Justice | | | | 793,661 |
| U.S. Department of Transportation: | | | | |
| Federal Highway Administration: | | | | |
| Passed through Tennessee Department of Transportation: | | | | |
| Highway Planning and Construction - Traffic Signal Coordination Project | 20.205 | N/A | | 24,250 |
| Hazardous Materials Emergency Planning | 20.703 | N/A | | 15,216 |
| Total Federal Highway Administration | | | | 39,466 |
| National Highway Traffic Safety Administration: | | | | |
| Passed through Tennessee Department of Transportation: | | | | |
| Alcohol Open Container Requirements | 20.607 | N/A | | 9,222 |
| Alcohol Open Container Requirements | 20.607 | N/A | | 86,061 |
| Total National Highway Traffic Safety Administration | | | | 95,283 |
| Total U.S. Department of Transportation | | | | 134,749 |

The accompanying notes are an integral part of this schedule.



(continued)

**KNOX COUNTY, TENNESSEE (PRIMARY GOVERNMENT)**
**KNOX COUNTY BOARD OF EDUCATION (DISCRETELY PRESENTED COMPONENT UNIT)**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**

**For the Year Ended June 30, 2025**

| Federal Grantor/Pass-through Grantor/Program or Cluster Title | Assistance Listing Number | Pass-Through Entity Identifying Number | Provided to Subrecipients | Total Federal Expenditures |
|---|---|---|---|---|
| **Knox County, Tennessee (Primary Government) (Continued):** | | | | |
| U.S. Department of the Treasury: | | | | |
| Passed through Treasury Executive Office of Asset Forfeiture, U.S. Secret Service Nashville Field Office: | | | | |
| Homeland Security Investigations Joint Operations Memorandum of Understanding | 21.016 | N/A | | $ 291 |
| Secret Service Internet Crimes Memorandum of Understanding FY24-25 | 21.016 | N/A | | 2,182 |
| Total Treasury Executive Office of Asset Forfeiture, U.S. Secret Service Nashville Field Office | | | | 2,473 |
| COVID - Emergency Rental Assistance Program: | | | | |
| Emergency Rental Assistance (ERA 2) Program | 21.023 | | | 118,638 |
| Passed through the Tennessee Housing Development Agency (THDA): | | | | |
| Tennessee Housing Development Agency Housing Stability Program | 21.023 | | | 24,668,221 |
| Total Emergency Rental Assistance Program | | | | 24,786,859 |
| COVID - Coronavirus State and Local Fiscal Recovery Funds: | | | | |
| ARPA - American Rescue Plan Act Administration | 21.027 | | | 502,967 |
| ARPA - Knox County Parks and Recreation | 21.027 | | | 202,108 |
| ARPA - Knox County Parks and Recreation-Melton Hill | 21.027 | | | 67,500 |
| ARPA - Justice System Software Upgrade | 21.027 | | | 563,327 |
| ARPA - COOP Emergency Management | 21.027 | | | 257,750 |
| ARPA - Demolition of Rule High School | 21.027 | | | 15,000 |
| ARPA - Fire and Rescue | 21.027 | | | 545,280 |
| ARPA - ChildHelp Tennessee | 21.027 | | $ 61,617 | 61,617 |
| ARPA - Helen Ross McNabb Empath Unit-Psych. Hospital | 21.027 | | 500,000 | 500,000 |
| ARPA - Renew Clinic Rehab | 21.027 | | 92,302 | 92,302 |
| ARPA - Stormwater Culvert | 21.027 | | | 531,519 |
| ARPA - Jellinek Rehab | 21.027 | | 32,200 | 32,200 |
| ARPA - Mannis Lane Acquisition & Demo | 21.027 | | | 2,587 |
| ARPA - Arts and Culture Alliance | 21.027 | | 237,054 | 237,054 |
| ARPA - North Knox Utility District Raw Water Int | 21.027 | | 1,200,000 | 1,200,000 |
| ARPA - Vol Ministry Center Mobile Hygiene | 21.027 | | 47,440 | 47,440 |
| ARPA - Knox County Health Dept. Septic Repair Program | 21.027 | | | 57,200 |
| ARPA - West Knox Utility Beaver Ridge | 21.027 | | 847,876 | 847,876 |
| ARPA - CAC Senior Health | 21.027 | | 215,359 | 215,359 |
| ARPA - Beaver Creek Mapping | 21.027 | | | 317,050 |
| ARPA - Plumb Creek Restoration | 21.027 | | | 15,740 |
| ARPA - Mill Run Stream | 21.027 | | | 13,277 |
| ARPA - KUB Water-Sewer Utility project | 21.027 | | 1,240,000 | 1,240,000 |
| ARPA - First Utility District (FUD) Turkey Creek | 21.027 | | 1,253,470 | 1,253,470 |
| ARPA - First Utility District (FUD) Pumps | 21.027 | | 734,279 | 734,279 |
| ARPA - Knox-Chapman John Sevier | 21.027 | | 71,875 | 71,875 |
| ARPA - Chapman - Martin Mill | 21.027 | | 1,099,339 | 1,099,339 |
| ARPA - Chapman - Burnett Creek | 21.027 | | 32,500 | 32,500 |
| ARPA - West Knox Utility Schaad Road | 21.027 | | 1,185,272 | 1,185,272 |

The accompanying notes are an integral part of this schedule.



(continued)

**KNOX COUNTY, TENNESSEE (PRIMARY GOVERNMENT)**
**KNOX COUNTY BOARD OF EDUCATION (DISCRETELY PRESENTED COMPONENT UNIT)**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**

**For the Year Ended June 30, 2025**

| Federal Grantor/Pass-through Grantor/Program or Cluster Title | Assistance Listing Number | Pass-Through Entity Identifying Number | Provided to Subrecipients | Total Federal Expenditures |
|---|---|---|---|---|
| **Knox County, Tennessee (Primary Government) (Continued):** | | | | |
| ARPA - West Knox Utility Schaad Sewer | 21.027 | | $ 585,516 | $ 585,516 |
| ARPA - Halls Powell (HPUD) Pump | 21.027 | | 1,423,757 | 1,423,757 |
| ARPA - Halls Powell Dry Gap Road | 21.027 | | 203,449 | 203,449 |
| ARPA - Halls Powell MH Basin Upgrade | 21.027 | | 84,448 | 84,448 |
| ARPA - Halls Powell Rehab | 21.027 | | 879,682 | 879,682 |
| ARPA - EPW New Building | 21.027 | | | 1,990,057 |
| ARPA - Northeast Knox Utility - Emory Road | 21.027 | | 576,118 | 576,118 |
| ARPA - Lutrell-Corryton-Blaine (LCBUD) Water Meters | 21.027 | | 11,403 | 11,403 |
| ARPA - Bluegrass Lake | 21.027 | | | 117,053 |
| ARPA - Summerplace Improvements | 21.027 | | | 1,073,627 |
| ARPA - Bridge Refugee Services | 21.027 | | 45,676 | 45,676 |
| ARPA - McNabb Domestic Violence House | 21.027 | | 200,000 | 200,000 |
| ARPA - Canvas can do Miracles | 21.027 | | 1,933 | 1,933 |
| ARPA - Centro Hispano | 21.027 | | 119,106 | 119,106 |
| ARPA - Cokesbury Fig Tree | 21.027 | | 108,266 | 108,266 |
| ARPA - YWCA Renovations | 21.027 | | 250,000 | 250,000 |
| ARPA - East Tennessee Design Center | 21.027 | | 6,000 | 6,000 |
| ARPA - SEEED Strong Workforce | 21.027 | | 109,394 | 109,394 |
| ARPA - Second Harvest | 21.027 | | 29,847 | 29,847 |
| ARPA - Susannah's House for Kids | 21.027 | | 43,775 | 43,775 |
| ARPA - YWCA Keys of Hope | 21.027 | | 12,467 | 12,467 |
| ARPA - Free Medical Clinic | 21.027 | | 33,334 | 33,334 |
| Passed through the Tennessee Department of Economic & Community Development: | | | | |
| ARPA - Broadband | 21.027 | | 27,812 | 27,812 |
| Passed through the Tennessee Department of Environment and Conservation: | | | | |
| ARPA - KUB Water-Sewer Utility project | 21.027 | | 257,500 | 257,500 |
| ARPA - First Utility District (FUD) Turkey Creek | 21.027 | | 954,000 | 954,000 |
| ARPA - Chapman - Burnett Creek | 21.027 | | 439,136 | 439,136 |
| ARPA - West Knox Utility Schaad Road | 21.027 | | 629,602 | 629,602 |
| ARPA - Halls Powell Rehab | 21.027 | | 1,891,111 | 1,891,111 |
| ARPA - North Knox Utility District Raw Water Int | 21.027 | | 180,000 | 180,000 |
| ARPA - Luttrell-Corryton-Blaine (LCBUD) Water Meters | 21.027 | | 26,607 | 26,607 |
| ARPA-Forensic Center | 21.027 | | | 467,885 |
| ARPA - TDEC Water Infrastructure grant | 21.027 | | | 143,085 |
| ARPA - Bluegrass Lake | 21.027 | | | 233,436 |
| ARPA - TDEC Water-Sewer Admin. | 21.027 | | | 76,449 |
| Total Coronavirus State and Local Fiscal Recovery Funds | | | 17,980,522 | 25,173,419 |
| Total U.S. Department of the Treasury | | | 17,980,522 | 49,962,751 |

The accompanying notes are an integral part of this schedule.



(continued)

**KNOX COUNTY, TENNESSEE (PRIMARY GOVERNMENT)**
**KNOX COUNTY BOARD OF EDUCATION (DISCRETELY PRESENTED COMPONENT UNIT)**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**

**For the Year Ended June 30, 2025**

| Federal Grantor/Pass-through Grantor/Program or Cluster Title | Assistance Listing Number | Pass-Through Entity Identifying Number | Provided to Subrecipients | Total Federal Expenditures |
|---|---|---|---|---|
| **Knox County, Tennessee (Primary Government) (Continued):** | | | | |
| National Foundation on the Arts and Humanities: | | | | |
| Institute of Museum and Library Services: | | | | |
| Passed through Tennessee Secretary of State: | | | | |
| Grants to States: | | | | |
| LSTA - TN ST. Archives Grant | 45.310 | LS-253654-OLS-24 | | $ 10,000 |
| LSTA - TN ST. Archives Equipment Grant | 45.310 | LS-253654-OLS-24 | | 10,005 |
| Total LSTA | | | | 20,005 |
| Environmental Protection Agency: | | | | |
| Office of Air and Radiation: | | | | |
| Air Pollution Control Program Support: | | | | |
| Air Pollution Control Program Support - Section 105 | 66.001 | A-00408320 | | 403,585 |
| Surveys, Studies, Research, Investigations, Demonstrations, and Special Purpose Activities Relating to the Clean Air Act Section 103 | 66.034 | 01D06520 | | 234,114 |
| Surveys, Studies, Research, Investigations, Demonstrations, and Special Purpose Activities Relating to the Clean Air Act Section 103 Inflation Reduction Act Sec 60105b | 66.034 | 03D13924 | | 40,000 |
| Total Office of Air and Radiation | | | | 677,699 |
| Office of Water: | | | | |
| Passed through Tennessee Department of Agriculture: | | | | |
| Nonpoint Source Implementation Grant | 66.460 | N/A | | 21,254 |
| Nonpoint Source Implementation Grant | 66.460 | N/A | | 3,300 |
| Total Office of Water | | | | 24,554 |
| Total Environmental Protection Agency | | | | 702,253 |
| U.S. Department of Energy: | | | | |
| Energy Efficiency and Conservation Block Grant Equipment Voucher Program | 81.128 | EECEQ-00479 | | 31,403 |
| Passed Through Tennessee Emergency Management Agency: | | | | |
| Environmental Monitoring/Cleanup, Cultural and Resource Management, Emergency Response Research, Outreach, Technical Analysis | 81.214 | CONTRACT# 79742-46194 | | 9,982 |
| Total U.S. Department of Energy | | | | 41,385 |

The accompanying notes are an integral part of this schedule.



(continued)

**KNOX COUNTY, TENNESSEE (PRIMARY GOVERNMENT)**
**KNOX COUNTY BOARD OF EDUCATION (DISCRETELY PRESENTED COMPONENT UNIT)**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**

**For the Year Ended June 30, 2025**

| Federal Grantor/Pass-through Grantor/Program or Cluster Title | Assistance Listing Number | Pass-Through Entity Identifying Number | Provided to Subrecipients | Total Federal Expenditures |
|---|---|---|---|---|
| **Knox County, Tennessee (Primary Government) (Continued):** | | | | |
| U.S. Department of Health and Human Services: | | | | |
| Centers for Disease Control and Prevention: | | | | |
| Passed through Tennessee Department of Health: | | | | |
| Immunization Cooperative Agreements Grants Program: | | | | |
| Immunizations and Vaccines for Children Program | 93.268 | GG-22-75891-00 | | $ 26,581 |
| Immunizations and Vaccines for Children Program | 93.268 | GG-22-75891-00 | | 216,887 |
| Total Immunization Cooperative Agreements Grants Program | | | | 243,468 |
| Hospital Preparedness Program and Public Health Emergency Preparedness Aligned Cooperative Agreements: | | | | |
| Public Health Emergency Preparedness (HPP) | 93.074 | GG-23-75662 | | 521,354 |
| Healthcare Preparedness Activities (HPP) | 93.074 | GG-23-75662 | | 70,100 |
| Total Hospital Preparedness Program and Public Health Emergency Preparedness Aligned Cooperative Agreement | | | | 591,454 |
| National State Based Tobacco Control Programs: | | | | |
| National State Based Tobacco Control Programs | 93.387 | GG-25-85571 | | 39,012 |
| National State Based Tobacco Control Programs | 93.387 | GG-20-65195-00 | | 19,415 |
| Total National State Based Tobacco Control Programs | | | | 58,427 |
| HIV Prevention Activities Program: | | | | |
| HIV Prevention - STD Grant | 93.977 | GG-23-82547 | | 83,844 |
| HIV Prevention - STD Grant | 93.977 | GG-23-82547/NU62PS924520-05 | | 67,678 |
| Total HIV Prevention Activities Program | | | | 151,522 |
| Public Health Emergency Preparedness (PHEP) and Emergency Response (ELC) | 93.323 | GG-23-77111-00 | | 3,073,361 |
| Collaboration with Academia to Strengthen Public Health | 93.967 | GG-24-80795-00 | | 351,482 |
| Injury Prevention and Control Research and State and Community Based Programs: | | | | |
| Knox County Health Department OD2A Local | 93.136 | 5NH25CE003566-02-00 | | 1,202,697 |
| Knox County Health Department OD2A Local | 93.136 | 5NH25CE003566-02-00 | | 239,168 |
| Injury Prevention and Control Research | 93.136 | GG-24-82726-00 | | 43,713 |
| Injury Prevention and Control Research | 93.136 | GG-25-85570-00 | | 28,420 |
| Total Injury Prevention and Control Research Programs | | | | 1,513,998 |
| Preventative Health and Health Services Block Grant | 93.991 | GG-25-80685 | | 97,034 |
| Passed through Association of State & Territorial Health Officials: | | | | |
| Improving Social Determinants of Health - Getting Further Faster Project | 93.421 | 2024-012304 | | 5,000 |
| Total Passed through Association of State and Territorial Health Officials | | | | 5,000 |
| Total Centers for Disease Control and Prevention | | | | 6,085,746 |

The accompanying notes are an integral part of this schedule.



(continued)

**KNOX COUNTY, TENNESSEE (PRIMARY GOVERNMENT)**
**KNOX COUNTY BOARD OF EDUCATION (DISCRETELY PRESENTED COMPONENT UNIT)**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**

**For the Year Ended June 30, 2025**

| Federal Grantor/Pass-through Grantor/Program or Cluster Title | Assistance Listing Number | Pass-Through Entity Identifying Number | Provided to Subrecipients | Total Federal Expenditures |
|---|---|---|---|---|
| **Knox County, Tennessee (Primary Government) (Continued):** | | | | |
| U.S. Department of Health and Human Services (Continued): | | | | |
| HIV Care Formula Grant Program: | | | | |
| HIV Care Formula Grant - Centers of Excellence | 93.917 | GG-25-83580 | | $ 478,212 |
| HIV Care Formula Grant - Centers of Excellence | 93.917 | GG-25-87286-00 | | 169,927 |
| HIV Care Formula Grant - Centers of Excellence | 93.977 | GG-23-82547-00 | | 209,801 |
| Total HIV Care Formula Grant Program | | | | 857,940 |
| Maternal and Child Health Services Block Grants to the States: | | | | |
| Maternal and Child Health Services Block Grant - Breast & Cervical Cancer | 93.898 | GG-25-81273 | | 163,600 |
| Maternal and Child Health Services Block Grant - Community Health Access and Navigation in Tennessee (CHANT) Program | 93.994 | GG-25-83154 | | 199,564 |
| Total Maternal and Child Health Services Grants | | | | 363,164 |
| Total Health Resources and Services Administration Programs | | | | 1,221,104 |
| Office of Population Affairs: | | | | |
| Family Planning Services | 93.217 | GG-23-74639-00 | | 831,400 |
| Total Passed through Tennessee Department of Health | | | | 8,138,250 |
| Passed through Tennessee Department of Human Services: | | | | |
| Office of Administration for Children and Families: | | | | |
| Child Support Enforcement | 93.563 | CONTRACT NV00066219-04 | | 256,447 |
| Child Support Enforcement | 93.563 | CONTRACT 77919-02 | | 356,972 |
| Total Child Support Enforcement | | | | 613,419 |
| Child Care and Development Fund (CCDF) Cluster: | | | | |
| Child Care and Development Block Grant | 93.575 | CONTRACT 71543 | | 14,450 |
| Child Care and Development Block Grant | 93.575 | CONTRACT 83920 | | 44,200 |
| Total Child Care and Development Block Grant | | | | 58,650 |
| Total Passed through Tennessee Department of Human Services | | | | 672,069 |
| Total U. S. Department of Health and Human Services | | | | 8,810,319 |
| U.S. Department of Homeland Security: | | | | |
| U.S. Federal Emergency Management Agency: | | | | |
| Passed through Tennessee Department of Military: | | | | |
| Homeland Security Grant Program | 97.067 | EMW-2022-SS-00053-S01 | | 330,554 |
| Homeland Security Grant Program | 97.067 | EMW-2023-SS-00032-S01 | | 116,589 |
| Total Homeland Security Grant Program | | | | 447,143 |
| Homeland Security 2023 Regional Catastrophic Preparedness-Project Costs | 97.111 | EMA-2023-CA-0004-S01 | | 116,110 |
| Homeland Security 2023 Regional Catastrophic Preparedness-Admin Costs | 97.111 | EMA-2023-CA-0004-S01 | | 17,222 |
| Total Homeland Security 2023 Regional Catastrophic Preparedness | | | | 133,332 |
| Total Passed through Tennessee Department of Military | | | | 580,475 |
| Total U.S. Department of Homeland Security | | | | 580,475 |

The accompanying notes are an integral part of this schedule.



(continued)

**KNOX COUNTY, TENNESSEE (PRIMARY GOVERNMENT)**
**KNOX COUNTY BOARD OF EDUCATION (DISCRETELY PRESENTED COMPONENT UNIT)**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**

**For the Year Ended June 30, 2025**

| Federal Grantor/Pass-through Grantor/Program or Cluster Title | Assistance Listing Number | Pass-Through Entity Identifying Number | Provided to Subrecipients | Total Federal Expenditures |
|---|---|---|---|---|
| **Knox County, Tennessee (Primary Government) (Continued):** | | | | |
| Executive Office of the President: | | | | |
| Passed through Laurel County, Kentucky: | | | | |
| High Intensity Drug Trafficking Areas Program | 95.001 | G25AP0001A | | $ 58,767 |
| High Intensity Drug Trafficking Areas Program | 95.001 | G24AP0001A | | 45,360 |
| Total Executive Office of the President | | | | 104,127 |
| Total Federal Awards-Knox County Primary Government | | | $ 19,882,996 | 66,699,639 |
| **Knox County Board of Education (Component Unit):** | | | | |
| U.S. Department of Agriculture: | | | | |
| Passed through Tennessee Department of Agriculture: | | | | |
| Child Nutrition Cluster: | | | | |
| National School Lunch Program - Commodity Revenue | 10.555 | 2025 | | 2,372,289 |
| State Contracted Warehouse Rebate | 10.555 | 2025 | | 187,025 |
| Total Passed through Tennessee Department of Agriculture | | | | 2,559,314 |
| Passed through Tennessee Department of Education: | | | | |
| Child Nutrition Cluster: | | | | |
| School Breakfast Program | 10.553 | 2025 | | 5,005,393 |
| National School Lunch Program (Included Snack Reimbursement) | 10.555 | 2025 | | 17,283,948 |
| Fresh Fruit and Vegetable Program | 10.582 | 2025 | | 377,328 |
| Total Passed through Tennessee Department of Education | | | | 22,666,669 |
| Total Child Nutrition Cluster | | | | 25,225,983 |
| Total U.S. Department of Agriculture | | | | 25,225,983 |
| U.S. Department of Justice: | | | | |
| Office of Community Oriented Policing Services: | | | | |
| Public Safety Partnership and Community Policing Grants | 16.710 | C-21-0087 | | 60,428 |
| Patrick Leahy Bulletproof Vest Partnership | 16.607 | N/A | | 2,609 |
| Total U.S. Department of Justice | | | | 63,037 |
| U.S. Department of Education: | | | | |
| Office of Innovation and Improvement: | | | | |
| Education Innovation and Research | 84.411C | U-41-1C180052 | | 60,275 |

The accompanying notes are an integral part of this schedule.



(continued)

**KNOX COUNTY, TENNESSEE (PRIMARY GOVERNMENT)**
**KNOX COUNTY BOARD OF EDUCATION (DISCRETELY PRESENTED COMPONENT UNIT)**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**

**For the Year Ended June 30, 2025**

| Federal Grantor/Pass-through Grantor/Program or Cluster Title | Assistance Listing Number | Pass-Through Entity Identifying Number | Provided to Subrecipients | Total Federal Expenditures |
|---|---|---|---|---|
| **Knox County Board of Education (Component Unit) (Continued):** | | | | |
| Passed through Tennessee Department of Education: | | | | |
| Office of Elementary and Secondary Education: | | | | |
| Title I Grants to Local Education Agencies: | | | | |
| Title I Grants to Local Education Agencies | 84.010A | S010A240042 | | $ 17,624,817 |
| Title I Part D Grants to Local Education Agencies | 84.010A | S010A240042 | | 101,126 |
| Title I Neglected | 84.010A | S010A240042 | | 111,821 |
| Additional Targeted Support and Improvement (ATSI)-22 | 84.010A | S010A220042 | | 433,012 |
| Additional Targeted Support and Improvement (ATSI)-23 | 84.010A | S010A230042 | | 225,000 |
| Turnaround Action Grant 3.0 | 84.010A | S010A220042 | | 314,201 |
| Turnaround Action Grant 4.0 | 84.010A | S010A230042 | | 1,089,141 |
| Title I- Part C Migrant Education-State Grant Program | 84.010A | S011A240043 | | 76,002 |
| Total Title I Grants to Local Education Agencies | | | | 19,975,120 |
| COVID - Education Stabilization Fund: | | | | |
| Tennessee ALL Corps (Passed through United Way) | 84.425D | N/A | | 175,808 |
| Elementary & Secondary School Emergency Relief Fund 3.0 | 84.425D | S425D210047 | | 36,234,444 |
| Total COVID - Education Stabilization Fund | | | | 36,410,252 |
| Twenty-First Century Community Learning Centers: | | | | |
| Twenty-First Century Community Learning Centers | 84.287 | N/A | | 104,985 |
| Total Twenty-First Century Community Learning Centers | | | | 104,985 |
| English Language Acquisition State Grants Program: | | | | |
| English Language Acquisition State Grants Title III | 84.365A | S365A240040 | | 654,977 |
| Title III - Immigrant | 84.365A | S365A230040 | | 10,235 |
| Total English Language Acquisition States Grants Program | | | | 665,212 |
| Literacy Implementation Networks: | | | | |
| HQIM Literacy Implementation Networks | 84.371C | S371C200013 | | 87,743 |
| Early Literacy Pre-K Teacher Stipend | 84.371C | S371C240036 | | 41,000 |
| Total Literacy Implementation Networks | | | | 128,743 |
| Total English Language Acquisition States Grants Program | | | | 793,955 |
| Supporting Effective Instruction State Grant: | | | | |
| Quality State Grants - Title II - Part A | 84.367A | S367A240040 | | 2,325,728 |
| Student Support and Academic Enrichment Program: | | | | |
| Stronger Connections | 84.424F | SF424F220044 | | 254,508 |
| Title IV | 84.424A | S424A220044 | | 1,117,521 |
| Total Student Support and Academic Enrichment Program | | | | 1,372,029 |
| Total Office of Elementary and Secondary Education | | | | 60,982,069 |

The accompanying notes are an integral part of this schedule.



(continued)

**KNOX COUNTY, TENNESSEE (PRIMARY GOVERNMENT)**
**KNOX COUNTY BOARD OF EDUCATION (DISCRETELY PRESENTED COMPONENT UNIT)**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**

**For the Year Ended June 30, 2025**

| Federal Grantor/Pass-through Grantor/Program or Cluster Title | Assistance Listing Number | Pass-Through Entity Identifying Number | Provided to Subrecipients | Total Federal Expenditures |
|---|---|---|---|---|
| **Knox County Board of Education (Component Unit) (Continued):** | | | | |
| Office of Special Education and Rehabilitative Services: | | | | |
| Special Education Cluster (IDEA): | | | | |
| Special Education - Grants to States (IDEA, Part B) | 84.027A | H027A240052 | | $ 15,447,011 |
| Individuals with Disabilities Education Act - Partnership for Systemic Change (Preschool) | 84.173A | H173A240095 | | 376,580 |
| ARP IDEA Part B | 84.027A | H027X210052 | | 100,000 |
| Secondary Transition Indicator 14 | 84.027 | H027A230052 | | 6,380 |
| Total Special Education Cluster (IDEA) | | | | 15,929,971 |
| Office of Career, Technical, and Adult Education: | | | | |
| Career and Technical Education - Basic Grants to States: | | | | |
| Career and Technical Education - Carl Perkins | 84.048A | V048A210042 | | 987,487 |
| Total Passed through Tennessee Department of Education | | | | 77,899,527 |
| Passed through Tennessee Department of Human Services: | | | | |
| Rehabilitation Services - Vocational Rehabilitation Grants to States | 84.126 | 34570-51323 | | 181,334 |
| Total Passed through Tennessee Department of Human Services | | | | 181,334 |
| Total U.S. Department of Education | | | | 78,141,136 |
| U.S. Department of Health and Human Services: | | | | |
| Passed through Tennessee Department of Education: | | | | |
| Model Preschool District | 93.434 | 90TP0119-01-00 | | 375,352 |
| Resilient School Communities | 93.354 | NU90TP922180 | | 8,416 |
| Total U.S. Department of Health and Human Services | | | | 383,768 |
| Total Federal Awards--Knox County Board of Education Component Unit | | | | 103,813,924 |
| Total Federal Awards - Knox County Primary Government and Board of Education Component Unit | | | $ 19,882,996 | $ 170,513,563 |

The accompanying notes are an integral part of this schedule.



(continued)

**KNOX COUNTY, TENNESSEE (PRIMARY GOVERNMENT)**
**KNOX COUNTY BOARD OF EDUCATION (DISCRETELY PRESENTED COMPONENT UNIT)**

## SCHEDULE OF STATE FINANCIAL ASSISTANCE

**For the Year Ended June 30, 2025**

| Program Title | Identifying Number | State Expenditures |
|---|---|---|
| **Knox County, Tennessee (Primary Government):** | | |
| Tennessee Department of Mental Health and Substance Abuse Services: | | |
| Tennessee Certified Recovery Court Program | EDISON 83559 | $ 330,000 |
| Tennessee Certified Juvenile Recovery Court Program | EDISON 74161 | 182,754 |
| Tennessee Mental Health Substance Abuse Services | EDISON 83215 | 236,000 |
| Total Tennessee Department of Mental Health and Substance Abuse Services | | 748,754 |
| Tennessee Department of Corrections: | | |
| Tennessee Corrections Institute | EDISON 79759 | 13,489 |
| Total Tennessee Department of Corrections | | 13,489 |
| Tennessee Secretary of State: | | |
| General Library Services | LS-253654-OLS-23 | 420,500 |
| Total Tennessee Secretary of State | | 420,500 |
| State of Tennessee Department of Finance and Administration, Office of Criminal Justice Programs: | | |
| Mental Health Transport Grant (SHERIFF) FY24 | 2024 Local Gov DA Grant | 317,880 |
| Mental Health Transport Grant (SHERIFF) FY25 | 2025 Local Gov DA Grant | 446,050 |
| Total State of Tennessee Department of Finance and Administration, Office of Criminal Justice Programs | | 763,930 |
| Tennessee Commission on Children and Youth: | | |
| Children Services - Youth Officer | EDISON 61478 | 9,000 |
| Total Tennessee Commission on Children and Youth | | 9,000 |
| Tennessee State Attorney General's Office: | | |
| Opioid Settlement/Subdivision Funds | 1020603-469810 | 6,146,938 |
| Opioid Abatement Funds | 1020604-469812 | 6,976,088 |
| Total Tennessee State Attorney General's Office | | 13,123,026 |
| Tennessee Emergency Communications Board | EDISON 81291-51 | 28,826 |

The accompanying notes are an integral part of this schedule.



(continued)

**KNOX COUNTY, TENNESSEE (PRIMARY GOVERNMENT)**
**KNOX COUNTY BOARD OF EDUCATION (DISCRETELY PRESENTED COMPONENT UNIT)**

**SCHEDULE OF STATE FINANCIAL ASSISTANCE**

**For the Year Ended June 30, 2025**

| Program Title | Identifying Number | State Expenditures |
|---|---|---|
| **Knox County, Tennessee (Primary Government) (Continued):** | | |
| Tennessee Department of Health: | | |
| Project Diabetes | Z-23-258548 | $ 148,585 |
| Tuberculosis Nursing | GG-25-83161 | 529,336 |
| Maternal and Child Health Services Block Grant - Breast & Cervical Cancer | GG-25-81273 | 47,334 |
| Evidence Based Home Visitation | GG-22-72590 | 1,158,604 |
| Sexually Transmitted Disease - Hepatitis C | GG-23-82547 | 21,115 |
| Sexually Transmitted Disease - Hepatitis C | GG-23-75821-00 | 85,200 |
| Immunizations Audits | EDISON 71543 Amendment 2 | 27,881 |
| Immunization | GG-22-75891-02 | 79,967 |
| Healthy Built Environment | Z-25-300161 | 4,300 |
| Oral Prevention - Schools | GG-25-86170 | 322,706 |
| Adolescent Pregnancy | GG-25-82709 | 124,613 |
| Tobacco Prevention Advertising | GG-19-59571-00 | 12,604 |
| Fetal Infant Mortality | GG-21-65620-01 | 141,011 |
| Adult Emergency Dental Services | Z-25-306154 | 178,141 |
| Baby & Me - Tobacco Prevention | GG-25-83570 | 142,301 |
| Community Health Access and Navigation in Tennessee | GG-25-83154 | 328,849 |
| Total Tennessee Department of Health | | 3,352,547 |
| Tennessee Department of Military: | | |
| Statewide School Resource Officer - Direct Appropriation | EDISON 83083 | 2,134,379 |
| Total Tennessee Department of Military | | 2,134,379 |
| Tennessee Department of Finance and Administration: | | |
| 2025 Violent Crime Intervention Fund | Contract 54349 | 835,032 |
| Total Tennessee Department of Finance and Administration: | | 835,032 |
| Tennessee Department of Human Services: | | |
| Helen Ross McNabb InnerChange | 56479-02 | 183,392 |
| Total Tennessee Department of Human Services | | 183,392 |

The accompanying notes are an integral part of this schedule.



(continued)

**KNOX COUNTY, TENNESSEE (PRIMARY GOVERNMENT)**
**KNOX COUNTY BOARD OF EDUCATION (DISCRETELY PRESENTED COMPONENT UNIT)**

**SCHEDULE OF STATE FINANCIAL ASSISTANCE**

**For the Year Ended June 30, 2025**

| Program Title | Identifying Number | State Expenditures |
|---|---|---|
| **Knox County, Tennessee (Primary Government) (Continued):** | | |
| Tennessee Commission on Aging and Disability | | |
| Carter Senior Center | 31602-24871 | $ 22,902 |
| Corryton Senior Center | 31602-24872 | 21 |
| Karns Senior Center | 31602-24874 | 813 |
| Total Tennessee Commission on Aging and Disability | | 23,736 |
| Tennessee Department of Transportation: | | |
| Litter Grant | Z23LIT047 | 171,400 |
| Multimodal Access Grant for Halls Greenway | Agreement 210264 PIN 132052.00 | 215,135 |
| Total Tennessee Department of Transportation | | 386,535 |
| Total State Financial Assistance - Knox County Primary Government | | $ 22,023,146 |

The accompanying notes are an integral part of this schedule.



(continued)

**KNOX COUNTY, TENNESSEE (PRIMARY GOVERNMENT)**
**KNOX COUNTY BOARD OF EDUCATION (DISCRETELY PRESENTED COMPONENT UNIT)**

## SCHEDULE OF STATE FINANCIAL ASSISTANCE

**For the Year Ended June 30, 2025**

| Program Title | Identifying Number | State Expenditures |
|---|---|---|
| **Knox County Board of Education (Component Unit):** | | |
| Tennessee Department of Education: | | |
| Voluntary Pre-Kindergarten | 25-470000 | $ 2,171,811 |
| Middle School STEM Start-Up | N/A | 93 |
| Summer Learning Camps | 25-470000 | 5,598,032 |
| STEM School Designation Grant | N/A | 635 |
| Learning Camps Transportation | 25-470000 | 756,351 |
| Public School Security Grant | 24-470000 | 3,027,329 |
| State Special Education Preschool Grant | 25-470000 | 2,002,394 |
| Occupational Scholarship Program | 80616 | 40,800 |
| State School Improvement Grant | 25-470000 | 3,497,188 |
| State School Improvement Grant 2.0 | 25-470000 | 427,606 |
| Innovative School Models | 24-470000 | 9,584,769 |
| Total Tennessee Department of Education | | 27,107,008 |
| Tennessee Higher Education Commission: | | |
| Supporting Postsecondary Access in Rural Communities | 33201-04923 | 9,538 |
| Total Tennessee Higher Education Commission | | 9,538 |
| Total State Financial Assistance - Knox County Board of Education (Component Unit) | | 27,116,546 |
| Total State Financial Assistance | | $ 49,139,692 |

The accompanying notes are an integral part of this schedule.

**KNOX COUNTY, TENNESSEE**

**NOTES TO SCHEDULES OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE**

**For the Year Ended June 30, 2025**

## NOTE 1 - BASIS OF PRESENTATION

The accompanying schedules of expenditures of federal awards and of state financial assistance (the "Schedules") include the federal award and state grant activity of Knox County, Tennessee (the "County"), and its discretely presented component unit, Knox County Board of Education, (the "Board"), for the year ended June 30, 2025. The information in these Schedules is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) and the Tennessee Comptroller of the Treasury. Because the Schedules present only a selected portion of the operations of Knox County, Tennessee, they are not intended to and do not present the financial position, changes in net position, or cash flows of Knox County, Tennessee.

## NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported in the Schedules are reported on the modified-accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Negative amounts shown in the Schedules represent adjustments or credits made in the normal course of business to amounts reported as expenditures in the prior years.

## NOTE 3 - LOANS OUTSTANDING

The County had the following loan funding balances outstanding at June 30, 2025. All of the loan additions are represented by program expenditures, but only a portion comes from the federal grant with the remainder from program income:

| Cluster / Program Title | AL Number | FY 2025 Loan Funding | Outstanding Balance |
|---|---|---|---|
| Community Development Block Grant | 14.218 | $ 0 | $ 216,467 |
| HOME Investment Partnerships Programs | 14.239 | 0 | 407,792 |

## NOTE 4 - SUBRECIPIENTS

Regarding expenditures presented in the schedule of expenditures of federal awards, the County provided federal awards to subrecipients as follows:

| | AL Number | Amounts Provided to Subrecipients |
|---|---|---|
| Community Development Block Grant | 14.218 | $ 1,458,921 |
| HOME Investment Partnerships Programs | 14.239 | 425,279 |
| Older Adults Home Modification Grant Program | 14.921 | 18,274 |
| Coronavirus State and Local Fiscal Recovery Funds | 21.027 | 17,980,522 |
| Total Subrecipient Awards | | $ 19,882,996 |

## NOTE 5 - NON-CASH ASSISTANCE

The Board is the recipient of certain federal awards that do not result in cash receipts or disbursements, including distributions of U.S. Department of Agriculture (USDA) Food Commodities, which are valued based on a USDA price list obtained from the Tennessee Department of Agriculture.

## NOTE 6 - INDIRECT COSTS

A number of the County's and Board's federal and state funded programs allow indirect costs to be charged and include them as a line item in the grant budget. However, if the grant budget does not specifically provide for indirect costs to be charged, none of the indirect costs are reported as costs to the grantor nor are the costs included or presented in the schedules of expenditures of federal awards and of state financial assistance. The County and Board have elected to use the ten percent de minimis indirect rate as allowed under the Uniform Guidance on certain grants.

**KNOX COUNTY, TENNESSEE**

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**

**For the Year Ended June 30, 2025**

## Section I - Summary of Auditors' Results

### Financial Statements

Type of auditors' report issued: Unmodified

Internal control over financial reporting:

| | | | | |
|---|---|---|---|---|
| ● Material weakness(es) identified? | ____ | yes | X | no |
| ● Significant deficiency(ies) identified? | X | yes | ____ | none reported |

Noncompliance material to financial statements noted? ____ yes X no

### Federal Awards

Internal control over major federal programs:

| | | | | |
|---|---|---|---|---|
| ● Material weakness(es) identified? | ____ | yes | X | no |
| ● Significant deficiency(ies) identified? | X | yes | ____ | none reported |

Type of auditors' report issued on compliance for major federal programs: Unmodified

Any audit findings disclosed that are required to be reported in accordance with section 2 CFR 200.516(a)? X yes ____ no

Major federal programs for Knox County, Tennessee for the year ended June 30, 2025 are as follows:

| Program Name | AL # |
|---|---|
| Title I Grants to Local Educational Agencies | 84.010A |
| Special Education Cluster (IDEA) | 84.027A, 84.173A |
| Epidemiology and Laboratory Capacity for Infectious Diseases | 93.323 |
| Injury Prevention and Control Research and State and Community Based Programs | 93.136 |

Dollar threshold used to distinguish between Type A & Type B programs: $3,000,000

Auditee qualified as low-risk auditee? X yes ____ no

## Section II - Financial Statement Findings

### 2025-001 Bank and Liability Account Reconciliations

**Criteria or Specific Requirement -** Key internal control procedures over cash accounts should include performing accurate bank and related liability account reconciliations on a timely basis following the end of the month.

**Condition -** During our audit of the Trustee's bank and related liability accounts, we became aware that several liability accounts were not properly reconciled. One of the liability account reconciliations contained an unreconciled difference of approximately $900,000 at year end. In addition, we noted a difference for one liability account of approximately $570,000 compared to the trial balance. We also noted discrepancies that had been identified in prior years that were not resolved and still showing on the reconciliations. Lastly, we noted that certain June 2025 reconciliations were not completed timely as there were changes being made through December 2025.

**Cause and Effect -** The Trustee's office utilizes a manual reconciliation process that is time consuming and subject to errors. In addition, activity is posted by Knox County Finance for several months following year end which delays the ability of the Trustee's office to complete their reconciliations timely. Lastly, the Trustee's office is not able to correct errors identified during the reconciliation process and must wait on Knox County Finance to correct these errors. The effect is that several liability accounts were not timely or properly reconciled at year-end.

**Recommendations -** We recommend the Trustee's office and Knox County Finance determine a solution to timely correct issues identified during the reconciliation process in order to timely and accurately complete bank and related liability reconciliations for all accounts on a monthly basis. In addition, we recommend the Trustee explore the option of using software to automate or improve the reconciliation process.

**Management's Response -** *Knox County Finance Department Response* – We concur with the audit recommendations. We have implemented changes to the receipting function which includes re-assigning certain duties to streamline the workflow. This has helped identify errors more timely. The Finance Department will work with the Trustee's office to develop a schedule during the year-end close process to allow the Trustee's office to complete their reconciliations.

*Knox County Trustee Response* – We concur with audit recommendations. The Trustee's office is working with Finance as they have implemented changes to the receipting function by employee reassignment. It is our goal to not allow entries to be posted after September of new year. Knox County's liability format is uniquely designed and would be hard for an outside source to reconcile. Outside sources for reconciling have been pursued. FirstBank only offers a partial reconciliation for check clearing.

## Section II - Financial Statement Findings (Continued)

### 2025-002 Qualified Energy Conservation Bonds (QECB) Subsidies

**Criteria or Specific Requirement -** Some of the County's general obligation bonds are subject to Qualified Energy Conservation Bonds (QECB) subsidies from the Internal Revenue Service (IRS).

**Condition -** The County Finance Department has not applied for or received the County's QECB subsidies in recent years. As of June 30, 2025, the total amount of subsidies owed to the County was approximately $2,200,000.

**Cause and Effect -** The delay in requesting the QECB subsidies was the result of administrative oversight by County Finance Department personnel. The result is the County has a significant balance due from the IRS. The County is verifying the collectability of the subsidies due to the passage of time.

**Recommendation -** We recommend that the County Finance Department work with their bond counsel to determine the collectability of the $2,200,000 in QECB subsidies and apply for the payment with the IRS as soon as practical. We also recommend the Finance department re-examine their policies and procedures regarding QECB reimbursements going forward so that future requests are prepared and submitted timely.

**Management's Response -** We concur with the audit recommendations. We have implemented changes to our process of submitting requests for bond interest rate subsidies from the IRS. The Finance Department is also working with their bond counsel to determine the past subsidies collectability. We have prepared each of the past IRS forms to request the subsidy payments. The current and past due subsidies have already been submitted to the IRS.

## Section II - Financial Statement Findings (Continued)

### 2025-003 Negative Fund Balances

**Criteria or Specific Requirement -** Capital projects fund expenditures should be planned so that resources are provided for projects before they start and as they progress. Management should monitor funds available and the timing of capital expenditures to ensure adequate financing is in place to prevent expenditures from exceeding available funds and creating fund balance deficits. In addition, individual special revenue funds are funded by specific revenue sources and should not have a negative fund balance.

**Condition -** The current practice of the County is to provide cash for capital project expenditures by recording interfund receivables and payables between funds as a means of short-term financing prior to the issuance of bonds. As of June 30, 2025, the County's Capital Projects Fund recorded an interfund payable of $6,961,149 to the General Fund. As a result of using interfund receivables/payables rather than loans, the County's Capital Projects Improvement Fund reported a fund balance (deficit) of $(8,793,278) as of June 30, 2025.

In addition, the County Trustee reported a fund balance (deficit) of $(1,752,726) as of June 30, 2025. This deficit is part of the Constitutional Officers' Special Revenue Fund. Lastly, the School Federal Projects fund reported a fund balance (deficit) of $(170,140) as of June 30, 2025.

**Cause and Effect -** The County spent cash to purchase or construct capital assets prior to issuing general obligation bonds or other short-term debt to provide financing. The County's use of interfund receivables and payables does not provide financing sources to the capital project funds.

The County Trustee reported expenditures in excess of fund balance due primarily to excess fees remitted to the County. The School Federal Projects fund has reported a fund balance deficit since 2021 due to unreimbursed federal grant expenditures.

**Recommendation -** Management should consider other types of short-term financing for capital projects such as interfund loans, bond anticipation notes, or a bank line of credit, as permitted by TCA Section 9-21-505 and the County's debt management policy. Management should also monitor expenditures in special revenue funds and ensure they do not exceed available fund balance.

## Section II - Financial Statement Findings (Continued)

### 2025-003 Negative Fund Balances (Continued)

**Management's Response -** *Knox County Finance Department Response* – We concur with the audit recommendations. We have implemented changes to our Capital Projects Fund to ensure expenditures do not exceed available fund balance. The issue in the Capital Projects Fund was due in part to a delay in construction activity that delayed the issuance of general obligation bonds for current expenditures.

*Knox County Trustee Response* – We agree with the audit recommendations. We have consulted with Finance to review and monitor expenditures on our special revenue funds quarterly to see any items that might cause a deficit. The accrued entries cause a negative available fund balance because the Trustee's office operates on a cash basis. (ex. July and August commission for FYE are accrued in June in Finance and receipted in September by the Trustee). The Trustee plans to utilize the due-to /due-from accounting entries to avoid the timing delay.

*Knox County Schools' Response* – We concur. The majority of the reported deficit arose from legitimate construction related expenditures that were properly accrued and posted by County Finance after Knox County Schools (KCS) submitted to the State each annual Final Expenditure Report (FER) for federal reimbursements. At the time of submission, reported revenues and expenditures were balanced with no deficit shown, and KCS was unaware of these post-deadline accruals, which prevented earlier identification and charging to available grant funds (though doing so would have required reallocating other grant-supported initiatives). Multi-year recurrence of negative fund balances prompted a detailed review that identified the issue and led to the audit finding. While the expenditures complied with grant guidelines, all available grant funds have been fully utilized, so the General Purpose Fund will cover the costs, with the deficit and audit finding to be fully resolved effective in FY 2026.

## Section II - Financial Statement Findings (Continued)

### 2025-004 Accounting for Paid Time Off at the Juvenile Detention Center

**Criteria or Specific Requirement -** Generally accepted accounting principles (GAAP) require accounting for paid time off (PTO) or annual leave liabilities by multiplying accumulated unused hours by an employee's pay rate. Juvenile Detention Center employees earn PTO hours on established schedules based on years experience. Proper internal controls over the accumulation and usage of PTO hours include oversight of how hours are credited and taken off an employee's balance.

**Condition -** Paid time off has not been properly tracked for employees in the Juvenile Detention Center in recent years. In particular, time taken off by Juvenile Detention Center employees has not been maintained. The County is unable to determine the actual remaining PTO balance of Juvenile Detention Center employees.

**Cause and Effect -** Lapses in management oversight at the Juvenile Detention Center in recent years led to inadequate recordkeeping. Accordingly, the County is unable to determine the liability for remaining PTO balance of such employees. As a result, the County will be obligated for PTO liabilities in excess of actual balances due.

**Recommendations -** We recommend that the Juvenile Detention Center begin to track and document employees' PTO balances based on the number of hours taken off. We also recommend that Knox County review the paid time off recordkeeping practices of all departments and offices to determine proper reporting of paid time off balances.

**Management's Response -** We concur with the audit recommendations. This issue occurred under the previous management of the Center. Paid time off balances are now monitored by the current management staff and maintained by the County's payroll department.

## Section II - Financial Statement Findings (Continued)

### 2025-005 County Vehicle Usage

**Criteria or Specific Requirement -** The Knox County Fleet Safety Program manual requires that County vehicles be used exclusively for legitimate County business and strictly prohibits personal use of a County vehicle. In addition, IRS regulations require personal use of a County vehicle be reported as a fringe benefit to the employee.

**Condition -** County officials failed to properly administer the use of County vehicles. Multiple County employees with no documented emergency or other IRS exempted job responsibilities used County vehicles to commute to and from work and for other personal use. However, the economic fringe benefit derived from such use was not calculated and reported on their Forms W-2, as required by IRS regulations.

**Cause and Effect -** While some of these County employees obtained approval to commute to and from work in their assigned County vehicle, County officials did not always calculate a written cost analysis to establish and document that a take-home County vehicle served to benefit the public purpose through the efficient delivery of County services, as required by the Knox County Fleet Safety Program.

**Recommendations -** County officials should ensure County vehicles are only used for the benefit of the County and in compliance with IRS regulations and County policy. In addition, County officials should report any non-exempt personal use of vehicles as a fringe benefit on employees' Forms W-2.

**Management's Response -** We concur with the audit recommendations. The County Finance Department has consulted with the Internal Audit Department and have met with the departments under the Executive Branch to ensure compliance with IRS regulations and County policy. We have also met with other County officials to convey the importance of compliance in this area.

## Section III - Federal Award Findings

### 2025-006 IDEA Equipment Management

**Program -** Special Education Cluster (IDEA), Assistance Listing Numbers 84.027A, 84.173A

**Criteria or Specific Requirement -** Federal regulations outlined in 2 CFR 200.313 and the Compliance Supplement, as amended by the State of Tennessee Department of Education, require that equipment purchases in excess of $5,000 (or more than $100 if the item is considered sensitive minor equipment) be properly accounted for and tracked by the entity if funded by Federal grants. Specifically, property records must be maintained that includes a description of the property, a serial number or other identification number, the acquisition date, cost of the property, the location, use and condition of the property, and any ultimate disposition of the property.

**Condition -** During our single audit testing, we noted various instances where School equipment was not being tracked properly. Issues included equipment not being entered into the system with a correct value, not receiving an asset tag, or not being tracked accurately as to its location.

**Cause and Effect -** The issue resulted from inconsistent execution and monitoring of existing equipment inventory procedures, which affected the completeness and accuracy of information recorded in the equipment management system. The effect was immaterial noncompliance with equipment management required under Uniform Guidance.

**Questioned Costs -** None

**Context -** We tested 40 current year property acquisitions during our audit. In that sample size, seven were not recorded accurately as to cost due to shipping or discounts. In addition, one item did not have an asset tag or serial number listed. We also selected 50 inventory items to test. Of these selections, 16 items were in a different location than where the system said they were supposed to be and not able to be counted or not able to be counted.

**Recommendations -** The Schools need to strengthen oversight and monitoring to ensure existing inventory procedures for IDEA funded equipment are fully and consistently followed.

**Management's Response -** We concur. Oversight and monitoring will be strengthened by undertaking a new inventory and a departmental restructure for improving management of items purchased with Federal IDEA grant funds.

**KNOX COUNTY, TENNESSEE**

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS**

**For the Year Ended June 30, 2025**

| | |
|---|---|
| PY Finding | 2024-001 |
| Finding Title | Bank and Liability Account Reconciliations and Timeliness of Receipting |
| Status/ Current Year Finding Number | Repeated. See current year finding #2025-001. |

| | |
|---|---|
| PY Finding | 2024-002 |
| Finding Title | Year End Accounting and Reconciliations in Clerk & Master's Office |
| Status/ Current Year Finding Number | Corrected |

| | |
|---|---|
| PY Finding | 2024-003 |
| Finding Title | Accounting for Paid Time Off in the Sheriff's Office |
| Status/ Current Year Finding Number | Corrected |

| | |
|---|---|
| PY Finding | 2024-004 |
| Finding Title | Equipment Quotations in Parks & Recreation Department |
| Status/ Current Year Finding Number | Corrected |

OFFICE OF COUNTY MAYOR GLENN JACOBS

Department of Finance • 400 Main Street, Suite 630, Knoxville, TN 37902

# Knox County, Tennessee
# Management's Corrective Action Plan
# For the Year Ended June 30, 2025

**Finding 2025-001: Bank and Liability Account Reconciliations**

Person(s) Responsible for Implementing the Corrective Action:

Justin Biggs, Knox County Trustee
Chris Caldwell, CFO/Co-Chief of Staff, Finance Department

Corrective Action Planned:

Additional procedures have been implemented regarding the account reconciliation process. Changes have been implemented to improve workflow in the receipting function. A schedule has been developed to help in the year-end close process.

Anticipated Completion Date of Corrective Action:

Management will implement the corrective actions during FY 2026.

Justin Biggs

Chris Caldwell

OFFICE OF COUNTY MAYOR GLENN JACOBS

Department of Finance • 400 Main Street, Suite 630, Knoxville, TN 37902

# Knox County, Tennessee
# Management's Corrective Action Plan
# For the Year Ended June 30, 2025

**Finding 2025-002: Qualified Energy Conservation Bonds (QECB) Subsidies**

Person(s) Responsible for Implementing the Corrective Action:

Chris Caldwell, CFO/Co-Chief of Staff, Finance Department

Corrective Action Planned:

Additional procedures have been implemented regarding the process of submitting requests for bond interest rate subsidies from the IRS. All past forms to request the subsidies have been prepared and submitted.

Anticipated Completion Date of Corrective Action:

Management has implemented the corrective actions during FY 2026.

Chris Caldwell

# Knox County, Tennessee
# Management's Corrective Action Plan
# For the Year Ended June 30, 2025

**Finding 2025-003: Negative Fund Balances**

Person(s) Responsible for Implementing the Corrective Action:

Justin Biggs, Knox County Trustee
Chris Caldwell, CFO/Co-Chief of Staff, Finance Department
Ron McPherson, Chief Financial Officer - Knox County Schools

Corrective Action Planned:

Additional procedures have been implemented regarding the review of expenditures in the special revenue funds to maintain a positive fund balance.

Schools – Corrective Actions Planned:

Subsequent to the periods in question, the State of Tennessee extended the FER reporting deadline from August 1 to October 1. While this change was not made in response to this specific issue, the additional time provides greater flexibility to identify, accrue, post, and reconcile expenditures prior to finalizing reports. KCS finance staff will continue to closely monitor expenditures, accrual timing, posting processes, and compliance with State reporting requirements to help ensure accurate and timely reporting in future periods. Enhanced post-reporting monitoring and reconciliation procedures have also been implemented to help ensure that future expenditures are recorded against the appropriate funding source in a timely manner, and to better detect post-FER postings in the future.

Anticipated Completion Date of Corrective Action:

Management will implement the corrective actions during FY 2026.

Justin Biggs

Chris Caldwell

Ron McPherson

**Knox County Juvenile Court**
*Timothy E. Irwin,* ***Judge***
*Charles Susano,* ***Clerk***
*Heidi V. Garrett,* ***Court Director***
*Terry Brown,* ***Court Director***
*Mary A. Lindsey,* ***Court Director***

*Irene B. Joseph,* ***Magistrate***
*James Y.' Bo' Reed,* ***Magistrate***
*Stacy Eckard,* ***Magistrate***
*Angela Blevins,* ***Magistrate***
*Stanley C. Briggs,* ***Magistrate***
*Michael E. Simpson,* ***Magistrate***
*Robin Gresham,* ***Magistrate***

# Knox County, Tennessee
# Management's Corrective Action Plan
# For the Year Ended June 30, 2025

**Finding 2025-004: Accounting for Paid Time Off at the Juvenile Detention Center**

Person(s) Responsible for Implementing the Corrective Action:

Timothy E. Irwin, Juvenile Court Judge

Corrective Action Planned:

Additional procedures have been implemented regarding paid time off. The balances are now monitored by the current management staff and maintained by the County's payroll department.

Anticipated Completion Date of Corrective Action:

Management will implement the corrective actions during FY 2026.

Timothy E. Irwin

OFFICE OF COUNTY MAYOR GLENN JACOBS

Department of Finance • 400 Main Street, Suite 630, Knoxville, TN 37902

# Knox County, Tennessee
# Management's Corrective Action Plan
# For the Year Ended June 30, 2025

**Finding 2025-005: County Vehicle Usage**

Person(s) Responsible for Implementing the Corrective Action:

Randy Smith, Director of Risk Management
Chris Caldwell, CFO/Co-Chief of Staff, Finance Department

Corrective Action Planned:

Additional procedures have been implemented to ensure compliance with IRS regulations and County policy regarding the use of County owned vehicles.

Anticipated Completion Date of Corrective Action:

Management will implement the corrective actions during FY 2026.

Randy Smith

Chris Caldwell

KCS | DR. JON RYSEWYK
Superintendent
KNOX COUNTY SCHOOLS

# Knox County, Tennessee
# Management's Corrective Action Plan
# For the Year Ended June 30, 2025

**Finding 2025-006: IDEA Equipment Management**

Person(s) Responsible for Implementing the Corrective Action:

Brad Carr, Executive Director – Special Education

Corrective Action Planned:

The KCS Special Education Department will undertake a new physical inventory of all IDEA equipment, updating any inaccurate asset numbers, serial numbers, and locations in the Incident IQ asset management system. Additionally, effective for FY 2027, the District will restructure the department by moving a Special Education IT Asset Management position under the supervision of the District Property Manager to ensure IDEA asset management is consistent with all district property management.

Anticipated Completion Date of Corrective Action:

The inventory update is scheduled to be completed by May 20, 2026.

Brad Carr

Office of Housing Stability
405 Dante Road, Knoxville, TN 37918

Erin Read
Executive Director
Knoxville-Knox County Office of Housing Stability
405 Dante Road
Knoxville, TN 37918

February 23, 2026

To Whom It May Concern,

On behalf of the Knoxville-Knox County Office of Housing Stability (OHS), which leads the Knoxville-Knox County Continuum of Care (TN-502), I am pleased to offer this letter of support for Knox County's program and its application to the U.S. Department of Labor's Veterans' Employment and Training Services Homeless Veterans' Reintegration Program (HVRP), FOA-VETS-26-01.

The Knoxville-Knox County Office of Housing Stability serves as the Lead Agency for TN-502 and coordinates the community's comprehensive response to homelessness across Knoxville and Knox County. Knox County has been a valued community partner working to support individuals experiencing homelessness, including veterans.

Knox County's HVRP project will strengthen our community's capacity to support veterans by offering employment-focused services that complement the support services available through the coordinated entry system. Veterans who enter the coordinated entry system and are identified as needing employment assistance will be referred directly to the START Center for HVRP services, ensuring a seamless connection between housing stability and workforce reintegration. This alignment is essential to our community's shared goal of reducing and ultimately ending veteran homelessness.

The proposed program directly advances key priorities outlined in the Knoxville-Knox County Continuum of Care Strategic Plan (https://knoxtnhousing.org/pdfs/reports/CoCStrategicPlan.pdf) including the objective to achieve functional zero for veterans experiencing homelessness and the goal of expanding employment opportunities for individuals experiencing homelessness. Stable employment is a critical component of long-term housing success, and expanding veteran-specific workforce supports will strengthen our community's ability to help veterans move from crisis to sustained stability.

Office of Housing Stability
405 Dante Road, Knoxville, TN 37918

OHS will continue to collaborate closely with Knox County through the Knoxville-Knox County Homeless Coalition, coordinated outreach efforts, and streamlined communication across partner agencies. We fully support this project and believe it will play a critical role in improving outcomes for veterans experiencing homelessness in Knox County.

Thank you for your consideration of this important initiative.

Sincerely,

Erin Read
Executive Director
Lead Agency
Knoxville-Knox County Continuum of Care (TN-502)

East Tennessee Human Resource Agency

Real Services. Real Heart. Real Impact.

February 24, 2026

Knox County
Grants and Community Development
400 W. Main Street
Suite 364
Knoxville, TN 37902

Granting Official,

On behalf of the ETHRA Workforce services, The East Tennessee Local Workforce Development Board and the Tennessee American Job Center (AJC), which leads the Knoxville-Knox County Continuum of Care (CoC), I am pleased to offer this letter of support for Knox County's program and its application to the U.S. Department of Labor's Veterans' Employment & Training Services Homeless Veterans' Reintegration Program (HVRP), FOA-VETS-26-01.

As a core partner in the public workforce system, the Tennessee AJC provides WIOA-funded training, job search assistance, career readiness services, and direct connections to employers across the region. Our mission is to help individuals overcome barriers to employment and access high-quality career pathways, making us a natural collaborator in efforts to support veterans experiencing or at risk of homelessness.

Knox County's HVRP project will strengthen our community's capacity to serve veterans by offering employment-focused services that align with and complement the resources available through the AJC. Veterans who engage with the AJC and are identified as needing more intensive employment support will be referred directly to the START Center for HVRP services, ensuring a seamless connection between workforce development, training, and long-term employment stability. This coordinated approach is essential to helping veterans achieve sustainable employment and self-sufficiency.

The Tennessee AJC will continue to collaborate closely with Knox County through coordinated referrals, co-enrollment when appropriate, shared employer engagement efforts, and ongoing communication across partner agencies. We fully support this project and believe it will play a critical role in improving employment outcomes for veterans in Knox County. Thank you for your consideration of this important initiative.

Sincerely,

E.L Morton, Director
ETHRA Workforce Services & The East Tennessee Local Workforce Development Board
865-705-9765c
emorton@ethra.org

OMB Number: 4040-0004
Expiration Date: 11/30/2025

## Application for Federal Assistance SF-424

* 1. Type of Submission:
- [ ] Preapplication
- [x] Application
- [ ] Changed/Corrected Application

* 2. Type of Application:
- [x] New
- [ ] Continuation
- [ ] Revision

* If Revision, select appropriate letter(s):

* Other (Specify):

* 3. Date Received: 03/06/2026

4. Applicant Identifier:

5a. Federal Entity Identifier:

5b. Federal Award Identifier:

**State Use Only:**

6. Date Received by State:

7. State Application Identifier:

**8. APPLICANT INFORMATION:**

* a. Legal Name: Knox, County of

* b. Employer/Taxpayer Identification Number (EIN/TIN): 626007979

* c. UEI: HLNTP7H1UCM7

**d. Address:**

* Street1: 400 Main Street, Suite 364
Street2:
* City: Knoxville
County/Parish:
* State: TN: Tennessee
Province:
* Country: USA: UNITED STATES
* Zip / Postal Code: 37902-2499

**e. Organizational Unit:**

Department Name: Grants & Community Development

Division Name: Finance

**f. Name and contact information of person to be contacted on matters involving this application:**

Prefix:
* First Name: Alanna
Middle Name:
* Last Name: McKissack
Suffix:

Title: Community Relations Manager

Organizational Affiliation:

* Telephone Number: 865-215-5253
Fax Number:

* Email: alanna.mckissack@knoxcounty.org

## Application for Federal Assistance SF-424

*** 9. Type of Applicant 1: Select Applicant Type:**

B: County Government

Type of Applicant 2: Select Applicant Type:

Type of Applicant 3: Select Applicant Type:

* Other (specify):

*** 10. Name of Federal Agency:**

U.S. DEPARTMENT OF LABOR

**11. Assistance Listing Number:**

17.805

Assistance Listing Title:

*** 12. Funding Opportunity Number:**

FOA-VETS-26-01

* Title:

Veterans' Employment and Training Service Homeless Veterans' Reintegration Program (HVRP)

**13. Competition Identification Number:**

Title:

**14. Areas Affected by Project (Cities, Counties, States, etc.):**

Knox County, TN

Add Attachment | Delete Attachment | View Attachment

*** 15. Descriptive Title of Applicant's Project:**

START to Success - Knox County's Homeless Veterans Reintegration Program

Attach supporting documents as specified in agency instructions.

Add Attachments | Delete Attachments | View Attachments

## Application for Federal Assistance SF-424

**16. Congressional Districts Of:**

* a. Applicant: 002 * b. Program/Project: TN-002

Attach an additional list of Program/Project Congressional Districts if needed.

Add Attachment | Delete Attachment | View Attachment

**17. Proposed Project:**

* a. Start Date: 07/01/2026 * b. End Date: 06/30/2029

**18. Estimated Funding ($):**

| | |
|---|---|
| * a. Federal | 273,554.00 |
| * b. Applicant | |
| * c. State | |
| * d. Local | |
| * e. Other | |
| * f. Program Income | |
| * g. TOTAL | 273,554.00 |

*** 19. Is Application Subject to Review By State Under Executive Order 12372 Process?**

☐ a. This application was made available to the State under the Executive Order 12372 Process for review on .

☐ b. Program is subject to E.O. 12372 but has not been selected by the State for review.

☒ c. Program is not covered by E.O. 12372.

*** 20. Is the Applicant Delinquent On Any Federal Debt? (If "Yes," provide explanation in attachment.)**

☐ Yes ☒ No

If "Yes", provide explanation and attach

Add Attachment | Delete Attachment | View Attachment

**21. *By signing this application, I certify (1) to the statements contained in the list of certifications** and (2) that the statements herein are true, complete and accurate to the best of my knowledge. I also provide the required assurances** and agree to comply with any resulting terms if I accept an award. I am aware that any false, fictitious, or fraudulent statements or claims may subject me to criminal, civil, or administrative penalties. (U.S. Code, Title 18, Section 1001)**

☒ ** I AGREE

** The list of certifications and assurances, or an internet site where you may obtain this list, is contained in the announcement or agency specific instructions.

**Authorized Representative:**

Prefix: * First Name: Glenn

Middle Name:

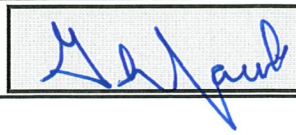
* Last Name: Jacobs

Suffix:

* Title: Knox County Mayor

* Telephone Number: 865-215-2005 Fax Number:

* Email: county.mayor@knoxcounty.org

* Signature of Authorized Representative:  * Date Signed: 03/04/2026

**RLA-18301** **11.**

**AGENDA COMMITTEE**

| | | | |
|---|---|---|---|
| Meeting Date: | 04/08/2026 | | |
| Requested By: | Danielle Davis, BENEFITS | | |
| Department: | BENEFITS | | |
| Requires Expenditure of Funds: | NO | Funded in Current Budget: | NO |
| Appropriation Required: | NO | | |

CAPTION

Spread of Record the election of Marcie Thomas to represent the Circuit Court Clerk's Office and Kasey Stone to represent the Criminal Court Clerk's Office on the Employee Insurance Benefits Committee to complete unfulfilled terms effective immediately through December 31, 2029.
*(Benefits)*

Attachments

Spread of Record

**SPREAD OF RECORD AT THE KNOX COUNTY COMMISSION'S MEETING ON APRIL 27, 2026.**

**Pursuant to R-19-5-902, results of all elections for members of the Employee Insurance Benefits Committee are to be made spread of record on the minutes of a County Commission meeting. In accordance with the bylaws of the Employee Insurance Benefits Committee, departments may conduct their own election or participate in a centralized election process. The results of the centralized election process are as follows:**

**Newly Elected Employee Members**

**The following newly elected members will complete unfulfilled terms effective immediately through December 31, 2029:**

- One (1) representative of the Circuit Clerk's Office
    - Marcie Thomas
- One (1) representative of the Criminal Court Clerk's Office
    - Kasey Stone

**RLA-18309** **12.**

**AGENDA COMMITTEE**

| | |
|---|---|
| Meeting Date: | 04/08/2026 |
| Requested By: | TERRI COATNEY, KNOX COUNTY SCHOOLS |
| Department: | KNOX COUNTY SCHOOLS |
| Requires Expenditure of Funds: | YES Funded in Current Budget: YES |
| Appropriation Required: | NO |

CAPTION

Consideration of a Resolution of the Commission of Knox County, Tennessee, approving a Grant Agreement with Morgan Wallen Foundation for receipt of grant funding in the amount of $1,200,000.00 for Gibbs High School to upgrade the current Gibbs High School baseball field into a versatile, state-of-the-art multi-use athletic field; and in conjunction with the multi-use field project, approval of Gibbs High School constructing a softball hitting and pitching facility on the school's campus.
*(Schools)*

Attachments

Grant Agreement
Fiscal Note

# KNOX COUNTY SCHOOLS
## Facilities Department

TO: **Doug Shover**
**Director of New Facilities and Construction**

FROM: Jason Webster

DATE: January 14, 2026

SUBJECT: **Request for Board of Education Approval of a School Funded Project**

**I request you recommend this project to the Board of Education for approval. Supporting documentation is attached.**

| | |
|---|---|
| **Site** | Gibbs High School |
| **Requested By:** | Jason Webster |
| **Approved By: (School Principal)** | Jason Webster |
| **Phone** | (865)689-9130 |
| **Nature of the Project** | Gibbs High School is excited to receive a $1.2 million donation from the Morgan Wallen Foundation to enhance the athletic facilities at Gibbs High School. The primary focus of this donation is to place field turf at Morgan Wallen Field on campus. In addition, Gibbs High School will construct a softball hitting and pitching facility on campus. The field would benefit all student-athletes and be used by multiple sports teams throughout the year at Gibbs High School. |
| **Cost of the Project** | $1,403,867.75 |
| **Funded By**<br>☑ Check box if project is funded in whole or in part by money contained in a school account and submit a completed form BO-107 with this form. | $1,200,000 donation by the Morgan Wallen Foundation<br>Other generous donations by D.R. Worley Construction, Patterson Trucking, Smithbilt Homes, 865 HVAC, Martin Marietta, and Funderburk Electric<br>Gibbs High School General Fund, General Athletics, and Softball accounts |
| **Cost to Knox County Schools** | $0 |

**KNOX COUNTY BOARD OF EDUCATION**

# INTERNAL SCHOOL FUNDS
# PURCHASE APPROVAL REQUEST

1) School Gibbs High School Date January 14, 2026

2) Item(s) to be Purchased (Note 1)
1) Items for construction of baseball and softball facility upgrades
2)
3)
4)
Attach additional page(s) as necessary

**3) Purchase Amount (Note 2)** $ $26,475

4) Vendor Various-See KCS Board Approval

5) Source(s) of Funding (Funds must be currently available)
(Examples: School Coupon Book Sales Receipts, PTO/PTA, Booster Club, General School Funds, etc.)

| | | | | | |
|---|---|---|---|---|---|
| Source 1 | General Fund | Account Number | 091.000 | Amount $ | $11,475 |
| Source 2 | General Athletics | Account Number | 601.601 | Amount $ | $10,000 |
| Source 3 | Softball | Account Number | 612.616 | Amount $ | $5,000 |
| Source 4 | | Account Number | | Amount $ | |
| **Total (Should Equal Item #3 Above)** | | | | $ | $26,475 |

I certify that the purchase(s) requested above will be made in accordance with all applicable provisions of Knox County Board of Education Policy and the Tennessee Internal School Financial Management Manual.

Signed: Jason Webster

Principal: Jason Webster

Date: January 14, 2026

Funds are available: _____
Supervisor of Student Activity Funds

NOTE: All purchases of supplies, materials, equipment, and contractual services at the school level of ten thousand dollars ($10,000) or greater shall be based on competitive bids and approved by the Board of Education.

# MULTI-USE ATHLETIC FIELD

# GRANT AGREEMENT

This Grant Agreement (hereinafter the "**Agreement**") is made on this ___ day of February, 2026 ("**Effective Date**") by and between the Morgan Wallen Foundation, a fiscally sponsored project of the Edward Charles Foundation, a public charity (EIN: 26-4245043) (hereinafter the "**Foundation**") and Knox County Board of Education d/b/a Knox County Schools (hereinafter "**Grantee**"), for the benefit of Gibbs High School, a public high school located in Corryton, TN ("**Gibbs H.S.**"), having its principal office at 7628 Tazewell Pike, Corryton, TN 37221.

Grantee and the Foundation shall be referred to individually as a "**Party**" or collectively as the "**Parties**", as the context so requires.

## RECITALS

1. Gibbs H.S. is a public high school located in Corryton, TN. Gibbs H.S. was founded in 1913 as an instrumentality of the Knox County School system.

2. The Foundation desires to make a grant to Grantee for purpose of upgrading Gibbs H.S.'s current baseball field into a versatile, state-of-the-art multi-use athletic field (the "**Athletic Field**"). This upgrade will enhance athletic opportunities and development for all students and the broader community by providing additional practice and game space for multiple youth sports. The goal of the project is to address current limitations due to the school's land constraints and expand athletic offerings.

3. The Foundation, Grantee, and Gibbs H.S. agree that the goal and expectation is that the Athletic Field upgrade to be funded by this Grant will be carried out between the completion of the upcoming Gibbs H.S. baseball season (anticipated June 2026) and the beginning of the 2027 Gibbs H.S. baseball seasons (expected to begin in February 2027), such that the field will be in use for the 2027 Gibbs H.S. baseball season.

In consideration of the mutual commitments of the Parties, the Parties agree as follows:

## TERMS AND CONDITIONS

### 1. GRANT PAYMENT AND PURPOSE.

1.1 The Foundation agrees to pay Grantee one million two hundred thousand dollars ($1,200,000) (the "**Grant**") to be used to upgrade the current baseball field at Gibbs H.S. into a versatile, state-of-the-art, multi-use athletic field, including the creation and installation of all relevant Signage (the "**Purpose**"). A proposal for the Purpose and overall project is attached here at **Exhibit A.** The Parties intend for the Purpose to be fulfilled as closely as possible to the proposal and renderings attached, unless otherwise discussed and agreed to in writing by the Parties. The Purpose should be completed in accordance with the timeline agreed to by the Parties.

1.2 The Grant shall be paid in one lump sum, once all Parties have executed this Agreement,

and a restricted fund has been set up at the Grantee to hold the Grant funds for the Purpose.

1.3 Grantee shall use the Grant funds only for the Purpose described in Section 1.1 above and subject to the restrictions outlined in this Agreement. No changes to the Purpose of the Grant funds shall be made without the Foundation's prior written approval.

1.4 The approximate budget for the Purpose is attached herein at **Exhibit B** (the "Budget"). The budget has been obtained and updated recently, and therefore the Grant is reasonably expected to cover the entire cost of the Purpose. The Budget does not include the cost of Signage, but for the sake of clarity, the Grantee and Gibbs H.S. hereby agree that the cost of Signage shall be covered by the Grant. Grantee and Gibbs H.S. intend to follow the Budget as closely as possible, and shall not request additional funding from Foundation to fund any overages on the Budget or to complete the Purpose. Any additional funds needed to complete the Purpose shall be the responsibility of Grantee, and not the Foundation.

1.5 If the Purpose is fulfilled and there are remaining funds from the Grant, Grantee may use the remaining funds for the purpose of supporting additional athletic programs at Gibbs H.S.

## 2. NAMING RIGHTS AND RECOGNITION.

2.1 Grantee has approved the name of the Athletic Field to be renovated at Gibbs H.S. to be the "Morgan Wallen Field" (the "**Name**") in recognition of the Foundation and Morgan Wallen ("**Artist**").

2.2 Grantee agrees to use the Name as the only name for the Athletic Field. The Name of the Athletic Field shall remain in perpetuity, unless Foundation determines otherwise, in accordance with Section 2.6 below.

2.3 Grantee and Gibbs H.S. shall procure and display signage for the Athletic Field featuring the Name ("**Signage**"). The location, size, and appearance of all Signage, and all materials relating to the Signage, must be approved in writing by the Foundation. Gibbs H.S. and Grantee agree that once such Signage has been approved by the Foundation and installed, it shall not be modified, moved, or removed without the Foundation's written consent. The cost of all relevant Signage is included in the Grant.

2.4 The Foundation understands and appreciates that additional sponsorship of the Athletic Field may be raised by Grantee in the future and that in return, either Party may allow such sponsors to list their names and logos in designated areas around or near the Athletic Field (for example, concession stands, suites, seating, or entertainment areas). However, in all cases, the logos and signage will specify that these additional donors are only sponsors (the "**Sponsors**") and the signage shall not be combined with or compete with (in terms of prominence or otherwise) the Name or related Signage, or express or imply an association between Sponsors on the one hand, and Artist or Foundation on the other hand. Grantee and Gibbs H.S. will comply with KCBOE Policy C-180, Advertising and Solicitation in Schools in raising additional funds or sponsorship support.

2.5 If the Athletic Field is sold, transferred, acquired, or destroyed, then the Foundation retains the right to request to name another recreational or other facility at Gibbs H.S. and otherwise

remove the Name and related Signage from the Athletic Field if it so chooses.

2.6 The Foundation may cause the Name to be removed from the Athletic Field (and any other space at Gibbs H.S.), at any time and for any reason. In the event the Foundation exercises such Name removal rights, Grantee will cause Gibbs H.S. to remove all Signage and other materials containing the Name, Artist's name, image, likeness, or other indicia of persona (the "**Artist Persona**"), and the name of the Foundation, and all references to the same on the Gibbs H.S. and Grantee's owned and controlled channels including without limitation websites and other digital platforms, with respect to the Athletic Field. Gibbs H.S. and Grantee shall use all reasonable efforts to remove the Name(s) and related references as soon as reasonably possible following the Foundation's written notice.

## 3. MAINTENANCE, PRESERVATION, RENOVATION, AND UPGRADE OF THE PROPERTY.

Grantee and Gibbs H.S. shall bear full responsibility to maintain the Athletic Field in good condition commensurate with its use as a multi-use athletic field, and as otherwise required by applicable law and local regulations. Following the completion of the renovations and capital improvements of the Athletic Field, this responsibility belongs to and is enforceable against Grantee and Gibbs H.S.

## 4. CHANGED CIRCUMSTANCES.

4.1 If, in the sole judgment of the Foundation, changed circumstances should at any time render the use of the Athletic Field no longer compatible with the development and construction at Gibbs H.S., including but not limited to a change to any zoning ordinances affecting Gibbs H.S. or the proposed Athletic Field space, the Foundation shall have the right to request the Grant funds either be returned to the Foundation, or as mutually agreed to by the Foundation and Grantee, used for a different charitable or educational purpose.

4.2 If the Purpose of the Grant is not fulfilled within one (1) year from the start of construction on the Athletic Field, the Foundation reserves the right to request that any unspent Grant funds be returned to the Foundation, or used for a different charitable or educational purpose.

## 5. GRANTEE'S OBLIGATIONS AND WARRANTIES.

5.1 By entering into this Agreement, Grantee represents and warrants that Grantee is a Local Education Agency (LEA) which manages the public schools in Knox County, Tennessee, as part of the governmental entity under the Charter of Knox County, Tennessee. Gibbs H.S. is a public high school subdivision managed by Grantee. Grantee warrants and represents that it is free to enter into this Agreement and it has not and will not enter into any conflicting obligations herein. Additionally, Grantee specifically warrants that legally it is able to receive the Grant, subject to the terms of this Agreement, and shall take no action (or fail) to take any action which has the effect or violates any applicable law.

5.2 Grantee represents that it is in good standing with all applicable state agencies in Tennessee. This representation shall not expire until Grantee has expended the entirety of the Grant

funds. Grantee shall provide the Foundation immediate written notice of any change in its status with the applicable state agencies during the time when Grant funds are held or expended by Grantee.

5.3 Grantee expressly represents and warrants that it does not engage in any form of political activity or endorsement or support of any candidate for public office.

5.4 Grantee and Gibbs H.S. agree to promptly notify the Foundation of any lawsuit or other federal, state or local law-based claim filed against Gibbs H.S. that, in the exercise of commercially reasonable judgment, Gibbs H.S. determines may have a material adverse effect on Gibbs H.S.'s operations, its financial viability, its reputation or goodwill in the community or that involves a claim of significant fraud or breach of fiduciary duty or that claims or charges any member of Gibbs H.S. administration, officers, or key employees with a crime involving moral turpitude. Only those claims or lawsuits meeting the above requirements will be reported to the Foundation.

5.5 Grantee shall not use any portion of the Grant for any of the following purposes, and shall implement policies and procedures to prevent diversion of the Grant for any of the following purposes:

i. Lobbying. To carry on propaganda, or otherwise attempt to influence legislation within the meaning of section 4945(d)(1) of the Internal Revenue Code of 1986, as amended (the "Code").

ii. Political Activity. To influence the outcome of any specific election or to participate or intervene in any political campaign on behalf of, or in opposition to, any candidate for public office, or to carry on directly or indirectly, any voter registration drive, within the meaning of section 4945(d)(2) of the Code.

iii. Any Non-Charitable Purpose. To make any grant that does not comply with the requirements of section 4945(d)(3) or (4) of the Code or to undertake any activity for any purpose other than the charitable or educational purposes specified in section 170(c)(2)(B) of the Code; or

iv. Violation; Private Inurement; Inconsistent Action. To induce or encourage violations of law or public policy (including providing support to any person or entity that engages in terrorist activities), to cause any private inurement or improper private benefit to occur, or to take any other action inconsistent with section 501(c)(3) of the Code.

Collectively, the above-referenced expenditures restricted by this provision are referred to as "**Prohibited Expenditures**." Grantee's use of any Grant funds for Prohibited Expenditures may result in termination of this Agreement, and Grantee shall repay any unused Grant funds and Grant funds used for such Prohibited Expenditures to the Foundation.

## 6. ANNOUNCEMENT; PUBLICITY.

6.1 The timing and context of any announcement of the Grant or the naming of the Athletic

Field at Gibbs H.S. shall require the prior written approval by the Foundation of such announcement. All uses of the Artist Persona, including without limitation any statements or quotes from Artist, will always be subject to Artist's prior review and approval, and any such Artist-approved materials shall solely be used and distributed through channels of media pre-approved by Artist. Artist's approval may be furnished through the Foundation in accordance with Section 6.2. In addition, any reference to or direct quote from the Foundation shall be subject to the Foundation's prior written consent prior to usage.

6.2 The Foundation will review any provided publicity materials or other approval submissions reasonably promptly and will provide Grantee with contact information for providing such materials for review and for follow-up in the event of a time-sensitive matter. The Foundation has assigned a project lead to be the point of contact for this Purpose. The project lead has been granted the requisite authority to review and approve such publicity materials, signage, and other decisions addressed in this Agreement on behalf of the Foundation with respect to this Grant. All progress reports shall be provided to the project lead, whose contact information will be shared with Grantee and Gibbs H.S.

6.3 In no event will Grantee or Gibbs H.S. use, or sublicense for use, or authorize any third parties to create or use, any publicity materials concerning Artist, the Foundation, or the Athletic Field that have not been approved by the Foundation, and in each such case solely to pre-approved third parties and through pre-approved channels of media. Grantee shall share publicity materials with the Foundation for the Foundation's and Artist's use, and the Foundation and Artist shall have the right to refer to Gibbs H.S. in connection with the Athletic Field and the Grant. Grantee shall obtain all requisite third-party consents, permissions, and clearances necessary for the use and distribution of publicity materials. Pre-approved statements and references may be re-used subsequently in other publicity materials so long as they are not modified from their pre-approved form. Any article, written narrative, photograph, slide, and/or audiovisual documentation of Gibbs H.S.' activities, drafted or produced by Grantee or Gibbs H.S., in whatever form, that mentions or refers to the Foundation, Artist, or this Grant, and is to be released to the press or distributed publicly, must be submitted to the Foundation for approval prior to printing, unless all such references covered by this Agreement that are contained in these materials include only pre-approved templates or boiler-plate language or other pre-approved publicity materials.

6.4 For all purposes of this Agreement, the term "publicity materials" shall include all publicity, catalogues, digital or print advertising, marketing communications, releases, solicitations or other public materials that mention or refer to the Foundation, Artist, or this Grant.

## 7. INDEMNITY.

To the extent allowed by Tennessee law, Grantee agrees it will defend and hold harmless the Foundation, its officers, directors, employees, and agents, and Artist from any and all claims, liabilities, losses, and expenses (including reasonable attorneys' fees) directly, indirectly, wholly, or partially arising from or in connection with any act or omission of Grantee, its employees, or agents, in applying for or accepting the Grant, in expending or applying the Grant, or in carrying out any project to be supported by the Grant, including claims arising from the construction, maintenance, and use of the Athletic Field, and related

reputational risk, except to the extent and solely to the extent that such claims, liabilities, losses, or expenses are directly attributable to any act or omission of the Foundation, its officers, directors, employees, or agents.

## 8. EXPENSES.

Each Party will bear its own costs and expenses in relation to the Grant. Grantee retains full discretion and control over its operations and shall act completely independently of the Foundation with respect to the selection of any subgrantee or contractor convenient or necessary to carry out the Purpose. The Foundation has not earmarked the Grant, or any portion thereof, to any particular subgrantee or contractor, and there is no agreement, written or oral, by which the Foundation may cause Grantee to choose a particular subgrantee or contractor.

## 9. REPORTING AND RECORDKEEPING.

9.1 Grantee shall provide regular updates to the Foundation throughout the period during which Grantee receives, holds, or spends any of the Grant and while Grantee is performing capital improvements on the Athletic Field, so that the Foundation may know the progress towards the Purpose of the Grant. The reports may be provided by email from Grantee to the contact person assigned at the Foundation. The reports should generally describe the use of the Grant funds to date, along with a general description of the progress of the work on the Athletic Field. Pictures of the progress may be included if useful and relevant. The Foundation reserves the right to request and receive reports on a more frequent basis, or to request additional information if reports are not sufficient.

Following completion of the Purpose, Grantee will provide a final report to the Foundation that outlines Grantee's use of all Grant funds and includes final pictures of the completed work on the Athletic Field. Grantee shall provide an accounting of the use of all Grant funds and shall notify the Foundation of any remaining Grant funds once the Purpose has been completed. Once the Foundation has acknowledged and approved the final report from the Grantee in writing, any remaining Grant funds in the restricted account (as outlined below), shall be released of restrictions and may be used by the Grantee for other athletic purposes at Gibb H.S. Grant funds may not be used for any other project other than the Purpose until such time.

9.2 Grantee and Gibbs H.S. shall treat the Grant as restricted assets, shall hold the funds in an interest bearing account restricted solely for the Purpose, and shall maintain books to show the Grant funds separately. Grantee and Gibbs H.S. shall keep adequate records to substantiate its expenditures of Grant funds. Grantee shall make these books and records available to the Foundation at reasonable times for review and audit and shall comply with all reasonable requests of the Foundation for additional information and interviews regarding use of the Grant. Grantee and Gibbs H.S. shall keep copies of all relevant books and records and all reports to the Foundation for at least four (4) years after completion of the use of the Grant.

## 10. REMEDIES.

Grantee shall immediately repay to the Foundation any portion of the Grant that is spent or committed for any use other than the Purpose, until the Purpose is completed to the satisfaction of the Foundation. If the Foundation in its reasonable discretion determines that Grantee has substantially violated or failed to carry out any provision of this Agreement, including but not limited to failure to submit adequate reports when due, the Foundation may, in addition to any other legal remedies it may have, demand the return of all or part of the Grant not properly spent or committed to third parties, which Grantee shall immediately repay to the Foundation. The Foundation may also avail itself of any other remedies available by law. This Agreement may be enforced by the Foundation by an action for specific performance and injunctive relief or by any other appropriate remedy by any court having jurisdiction. Grantee acknowledges and agrees that the Foundation shall have the legal standing necessary to bring any suit it deems necessary to enforce the terms of this Agreement.

**11. NO RELATIONSHIP.**

It is expressly understood that neither Party has the authority to bind the other to any third person nor otherwise to act in any way as the representative of the other, unless otherwise expressly agreed to in writing and signed by both Parties hereto. Grantee, and not the Foundation, is solely responsible for all activities supported by the Grant. This Agreement shall not create any agency relationship, partnership, or joint venture between the Parties, and neither Party shall make such representation to anyone.

**12. NO OTHER PLEDGE.**

Neither this Agreement nor any other statement, oral or written, nor the making of any other contribution or gift to either Grantee or Gibbs H.S., shall be interpreted to create a pledge or any commitment by the Foundation, Artist, or by any related person or entity to make any other grant or contribution to Grantee or Gibbs H.S. or any other entity for this or any other project, other than this Grant. The Grant contemplated by this Agreement is a separate and independent transaction from any other transaction between the Foundation, on the one hand, and Grantee and Gibbs H.S., on the other.

**13. COMPLIANCE WITH LAWS.**

Each party will comply with all applicable laws, rules and regulations in its performance of this Agreement.

**14. NO WAIVER.**

The failure of the Foundation to exercise any of its rights under this Agreement shall not be deemed to be a waiver of such rights.

**15. ASSIGNMENT.**

Neither Party will have the right to assign or otherwise transfer its rights or obligations under this Agreement without receiving the express prior written consent of the other Party, where such consent shall not be unreasonably withheld.

**16. GOVERNING LAW AND JURISDICTION.**

This Agreement shall be governed by the laws of the State of Tennessee, without regard to conflict of law principles.

**17. COUNTERPARTS.**

This Agreement may be executed in counterparts, each of which shall constitute an original, but both of which, when taken together, shall constitute only one agreement.

**18. NOTICE.**

All notices to be given in connection with this Agreement shall be effective upon receipt, shall be made in writing and shall be sufficiently given if personally delivered or if sent by courier or other express mail service, postage prepaid, or by email, addressed to the Party entitled or required to receive such notice, as provided periodically by each Party to the other.

**To Grantee:**
Dr. Jon Rysewyk
Director of Schools
400 W. Summit Hill Drive
Knoxville, TN 37902
(865) 594-1800
Email: superintendent@knoxschools.org

**To Gibbs High School:**
Jason Webster, Principal
CC: Dustin Mynatt, Athletic Director
Gibbs High School
7628 Tazewell Pike
Corryton, TN 37721
(865) 689-9131

**To Foundation:**
Contact information will be provided by the Foundation.

**19. ENTIRE AGREEMENT.**

This Agreement supersedes any prior or contemporaneous oral or written understandings or communications between the Parties and constitutes the entire agreement of the Parties with respect to its subject matter. This Agreement may not be amended or modified, except in a writing signed by both Parties.

[*signatures on follow pages*]

**IN WITNESS WHEREOF,** the Parties have executed this Agreement by their authorized representatives as of the date first written above.

**FOUNDATION**
Morgan Wallen Foundation

**GRANTEE**
Knox County Schools

_____

Kathleen Flaherty
Executive Director

_____

Dr. Jon Rysewyk
Director of Schools

**GIBBS HIGH SCHOOL**

_____
Jason Webster
Principal

**AGREED TO AND ACKNOWLEDGED BY**
**Edward Charles Foundation**

_____
Kent Seton
Chief Executive Officer

*Required Knox County, Tennessee, and Knox County Board of Education signatures on next page.*

**KNOX COUNTY BOARD OF EDUCATION**

This Document is approved by the Knox County Board of Education on the 5th day of March, 2026 as reflected in its minutes, and certified by its Chairperson.

_____

**Kristi Kristy, Chair**

**Date:** _____

**KNOX COUNTY GOVERNMENT**

_____

**Glenn Jacobs, Mayor**

**Date:** _____

**KNOX COUNTY LAW DEPARTMENT**

**CONTRACT #:** 25-285

**APPROVED AS TO LEGAL FORM**

_____

**Gary Dupler, Deputy Law Director**

**Date:** 2/25/2026

**EXHIBIT A**

**GRANT PROPOSAL FROM GIBBS H.S.**

Jason Webster
*Principal*

Dr. Chad Turner
*Assistant Principal*

Dustin Mynatt
*Athletic Director*

Dana Hall
*Assistant Principal*
*Curriculum*

David Bell
*Assistant Principal*
*Student Services*

Dr. Heather Bowen
*Assistant Administrator*

GIBBS HIGH SCHOOL
7628 Tazewell Pike
Corryton, TN 37721
Telephone (865) 689-9130
Fax (865) 689-9131

# Morgan Wallen Foundation Grant Proposal

## Project Title: Multi-Use Athletic Facility Upgrade at Gibbs High School

---

### 1. Executive Summary

Gibbs High School seeks a grant of $1.2 million from the Morgan Wallen Foundation to upgrade its current baseball facility into a versatile multi-use athletic field. This upgrade will enhance athletic opportunities all for students and the broader community by providing additional practice and game space for multiple sports. The project will address current limitations due to the school's land constraints and expand athletic offerings, including new TSSAA sports such as Girls Flag Football and lacrosse.

---

### 2. Purpose and Justification

#### A. Community Impact:

- **Enhanced Athletic Facilities:** The upgrade will transform the existing baseball-only facility into a multi-purpose field, benefiting not just the baseball team but also the softball, soccer, and lacrosse teams. The new design will include removable mounds and adjustable bases to accommodate different sports and age groups.
- **Expanded Usage:** The facility will offer a weather-resistant option for soccer and other sports, reducing the need for off-campus practices. This will alleviate scheduling conflicts with the main football field, which is frequently occupied by various sports and events.
- **Support for New Sports:** Girls Flag Football and lacrosse are newly introduced TSSAA sports at Gibbs High School. The upgraded facility will provide necessary practice space and help in the growth of these programs.

**B. Financial and Community Benefits:**

- **Tournament Hosting:** The facility upgrade will also enable Gibbs High School to host summer tournaments, generating revenue to help offset the costs for student-athletes. This initiative aims to reduce or eliminate participation fees, easing the financial burden on families, and promoting greater student involvement in sports.

---

**3. Project Description**

**A. Facility Design and Features:**

- **Multi-Use Field:** The upgrade will include a turf field with removable mounds and adjustable bases for baseball and softball, ensuring versatility for different sports and age groups.
- **Additional Turf Option:** The new facility will provide an extra turf practice space for a variety of sports, such as boys and girls soccer teams, which will be particularly beneficial when the main football field is occupied for other events.
- **Community Access:** The facility will be available for use by community organizations and groups, fostering greater engagement with local residents.

**B. Cost Breakdown:**

- **Construction:** $750,000
- **Turf and Equipment:** $250,000
- **Field Design and Engineering:** $165,000
- **Project Management:**30,000
- **Miscellaneous Costs (Permits, etc.):** $10,000
- **Total:** $1.2 million

**C. Renderings and Specifications:**

- See Attachment

---

**4. Implementation Plan**

**A. Timeline: Will be based on grant approval, Knox County Schools, and Playrite***

- **Planning and Design:** [Month, Year] – [Month, Year]*
- **Construction Start:** [Month, Year]*
- **Completion and Opening:** [Month, Year]*

**B. Milestones:**

- **Completion of Design:** Completed
- **Groundbreaking Ceremony:** [Date]*
- **Facility Ready for Use:** [Date]*

## 5. Evaluation and Sustainability

### A. Success Metrics:

- **Increased Usage:** Track the number of teams and community groups using the facility.
- **Financial Impact:** Monitor revenue from tournaments and other events.
- **Student/Community Participation:** Assess growth in student-athlete participation across various sports as well as community involvement.

### B. Sustainability Plan:

- **Maintenance:** Develop a maintenance plan to ensure the facility remains in good condition.
- **Revenue Generation:** Continue hosting tournaments and events to support facility upkeep and reduce fees for student-athletes.

---

## 6. Conclusion

The multi-use athletic facility upgrade at Gibbs High School represents a significant opportunity to enhance the athletic and community experience. By securing funding from the Morgan Wallen Foundation, Gibbs High School aims to provide a state-of-the-art facility that supports diverse sports programs, reduces financial burdens on families, and fosters community engagement.

---

### Attachments:

- **Detailed Budget Breakdown**
- **Field Design Renderings**

**GIBBS HIGH SCHOOL BASEBALL FIELD**
**TURF INSTALLATION TIMELINE**

**PLEASE NOTE:** This timeline does not factor in any possible time impacts because of inclement weather, unknowns that may be discovered during construction, nor any other circumstances outside of our control.

**TIMELINE: Generally, a project of this size and scope will take approximately two (2) months to complete upon breaking ground.**

1. **Site Preparation & Demolition (1-2 weeks):** Removing existing grass, soil, and clay, and grading the designated area.
2. **Base & Drainage Installation (2-3 weeks):** Installing perimeter edging, drainage systems (pipes), and a compacted stone/gravel base for stability.
3. **Turf Installation (3-4 weeks):** Rolling out and sewing/glueing the turf, and installing the sand and rubber infill into the turf.
4. **Final clean up and inspection (1 week):** Clean staging areas, remove excess materials, re-install fencing, repair/remove construction entrance (if necessary).

**Chad Simmons, owner**
PLAYRITE, LLC
8044 Ray Mears Blvd, Suite 118
Knoxville, TN 37919
(865) 584-2818

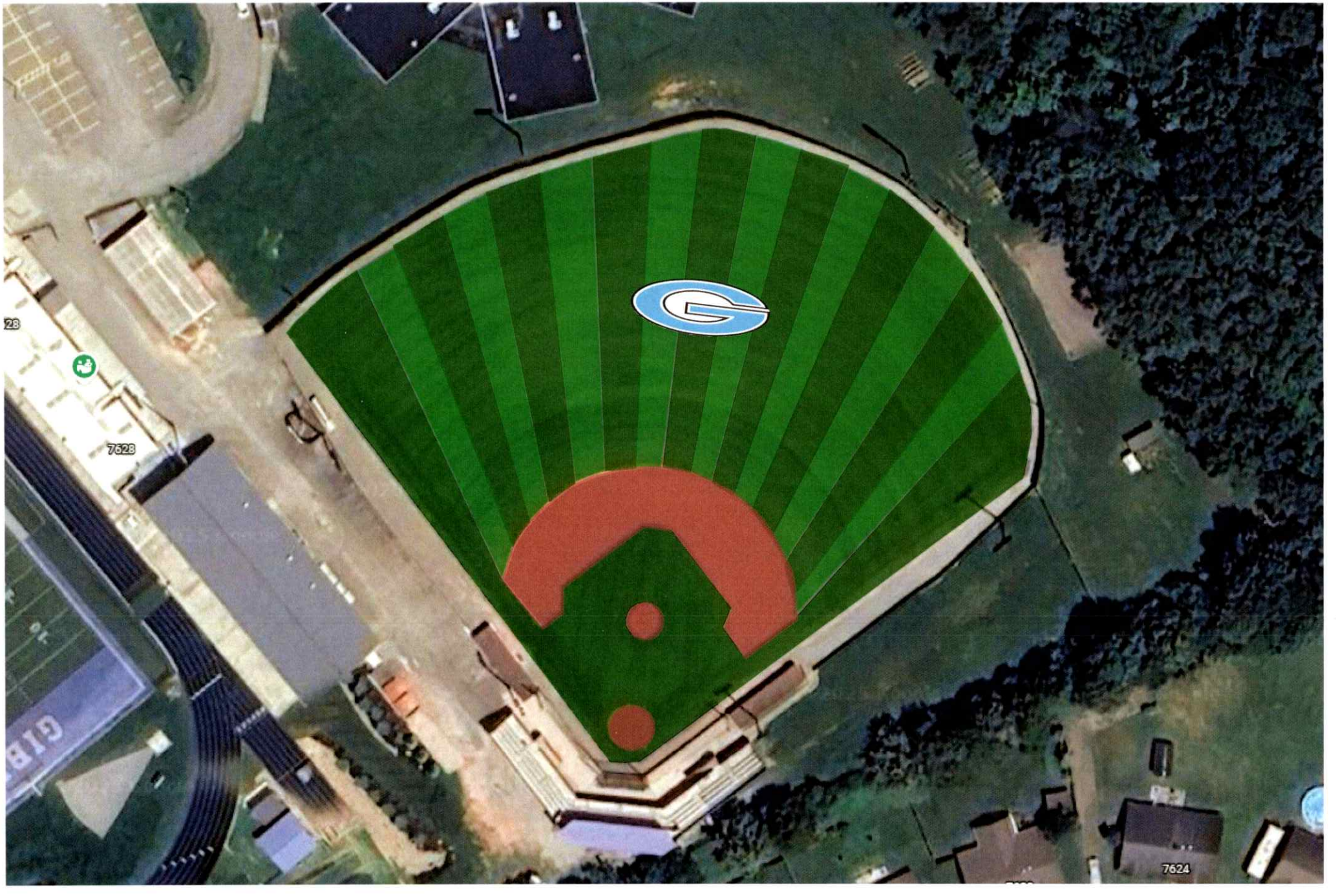

28
7628
7624

**EXHIBIT B**

**BUDGET**

Playrite, LLC
8044 Ray Mears Blvd. Ste 118
Knoxville, TN 37919
865-584-2818

Proposal #3782
Created: 01/13/2026

Proposal For

Gibbs High School
7628 Tazewell Pike
Corryton, TN 37721
mobile: 865-742-9358
dustin.mynatt@knoxschools.org

Location

7628 Tazewell Pike
Corryton, TN 37721

## SCOPE OF WORK

### Athletics

Construction Scope: 99,450 sq/ft
Mobilization: $4,800.00
E&S Controls: $5,400.00
- Install construction entrance & removal
- R&R fence
- Inlet protections
- Restoration

Site Work: $645,000.00
- Cut field to subgrade
- Supply hauling trucks
- Install 800 lineal feet of 8" perforated pipe
- Install 60 lineal feet of 12" solid pipe
- Install 4oz geotextile fabric
- Backfill pipe stone
- Laser grade 4 inches of base stone
- Laser grade 2 inches of finish stone
- Install 1,200 lineal feet of 2x6 PTL nailer board

Sports Equipment: $41,000.00
- Portable pitchers mound
- Home plate
- Bases (set of 3)

Artificial Turf: $402,000.00
- Provide and install 50oz Fielder's Choice artificial turf for the infield
- Provide and install 42oz Game Changer artificial turf for the outfield
- Seam Tape & Glue
- Gibbs High School logo
- Morgan Wallen Foundation logo
- Install approximately 2.65lbs of crumb rubber per sq/ft.
- Install approximately 1lbs of silica sand per sq/ft.

---

### Notes

- Proposal pricing is based off design build.
- Sales and or use tax are not included.

Playrite, LLC
8044 Ray Mears Blvd. Ste 118
Knoxville, TN 37919
865-584-2818

Proposal #3782
Created: 01/13/2026

- Excavation subgrade to +/- 0.07' and laser grade sub-grade.
- Drain tie in located within 60' of turf footprint.
- This proposal includes supplying the following materials; trucking, geotextile, collector pipe, stone, and sports equipment listed above.
- This proposal does not include liquidated damages surcharges, construction sign, temp fencing, geotechnical, permitting fees, engineering, testing, video camera, survey, as-builts, payment and performance bonds, unsuitable soils, rock blasting or excavation, access repair for damage to asphalt/concrete, landscaping, lighting, fencing, or electrical.
- This proposal includes private wages.
- Material & Supply Chain Clause: Due to high volatility in material/fuel prices, and issues with availability of materials, the price(s) provided in this proposal are subject to change, and performance of the work may be delayed if materials are unavailable or if delivery is delayed. If material prices increase upon delivery from original material quote, Playrite will provide original material quote and material delivery invoice, the additional cost will be added to contract at cost.

*This is a proposal from Playrite LLC. All work will be completed in accordance with these plans unless subsequent changes are agreed upon in writing.*

| | |
|---|---|
| SUBTOTAL | $ 1,098,200.00 |
| TOTAL | $ 1,098,200.00 |

Signature

x Date:

Please sign here to accept the terms and conditions

| PAYMENT SCHEDULE | COMPLETION % | INVOICE TOTAL |
|---|---|---|
| Acceptance | 25.0 % | $ 274,550.00 |
| Site Work Complete | 35.0 % | $ 384,370.00 |
| Turf On-Site | 25.0 % | $ 274,550.00 |
| Final Completion | 15.0 % | $ 164,730.00 |

# SOFTBALL FACILITY

Jason Webster
*Executive Principal*

Chad Turner
*Assistant Principal*

Melissa Graves
*Assistant Administrator*

Melissa Walsh
*Assistant Principal*

Jennifer Sullivan
*Assistant Principal*

Dustin Mynatt
*Athletic Director*

**GIBBS HIGH SCHOOL**
7628 Tazewell Pike
Corryton, TN 37721
Telephone (865) 689-9130
Fax (865) 689-9131

## Scope of Work for Baseball and Softball Facility Upgrades 2026

### Overview

Gibbs High School is excited to receive a $1.2 million donation from the Morgan Wallen Foundation to enhance the athletic facilities at Gibbs High School. The primary focus of this donation is to place field turf at Morgan Wallen Field on campus. In addition, Gibbs High School will construct a softball hitting and pitching facility on campus.

### Costs

| | |
|---|---|
| $1,098,200 | Field turf at Morgan Wallen Field |
| $305,667.75 | Softball hitting/pitching facility |
| $1,403,867.75 | Total |

### Financial Breakdown

- The $1,098,200 cost of installing the field turf will be covered completely by the donation from the Morgan Wallen Foundation. The field turf will be installed by Playrite LLC.
- The cost of the softball hitting/pitching facility breakdown is below.
  - Building construction-$250,000
  - Excavation-$1,355.25
  - Soil-$1,537.50
  - Electrical-$6,000
  - Concrete-$12,025
  - HVAC-$24,000
  - Architectural Services-$10,750
  - Total-$305,667.75
- Total Cost of Project-$1,098200 + $305,667.75 = $1,403,867.75
- Donations to complete the project
  - Morgan Wallen Foundation-$1,200,000
  - D.R. Worley Construction-$150,000 (see attached)
  - Patterson Trucking-$1,537.50 (see attached)
  - Smithbilt Homes-$1,355.25 (see attached)
  - 865 HVAC-$19,500 (see attached)
  - Martin Marietta (see attached)
  - Funderburk Electric (see attached)
- Total Needed Funds to complete the project after donations-$31,475
- Other Funding Sources to complete the project
  - GHS ISM funds for electrical work (student experience)-$6,000

    - General Athletics (601.601)-$10,000
    - Softball (612.616)-$5,000
    - GHS General Fund-$11,475
- Cost to Knox County Schools-$0
- Donations will be continue to be accepted and fundraising will persist at the school to offset costs to the school accounts before, during, and after the project.
- The project will be completed at no cost to Knox County Schools.

**Additional Notes**

- This project has been thoroughly vetted by Knox County Schools administration and stakeholders to ensure we are in compliance of Title IX of the Education Amendments of 1972.
- The turf field is intended to be a multi-use facility serving multiple sports and student-athletes at Gibbs High School. The turf field will have a removeable baseball pitching mound and multiple base inserts to accommodate the girls softball team for practices, especially during inclement weather, and games (if needed) during the season. In addition, the girls flag football team will use the facility for daily practices, especially when the current field at Ernest Whited Stadium is in use. The turf field will benefit all of our students.
- The softball hitting/pitching facility will be used for non-academic purposes.
- Construction will begin after the 2025-26 school year.
- Gibbs High School is eternally grateful to Morgan Wallen, Morgan Wallen Foundation, and the many community members for making this project a reality. These upgrades will benefit the students and community for generations to come.

D.R Worley General Contractors LLC
500 Phillips Rd
Lenoir City, Tn 37771
865-207-2023
Drworleysite02@gmail.com

[redacted]

***Quote for:*** Gibbs High School
***Contact:*** Dustin Mynatt

***Job Description:***

-Softball building

***Line Items:***

- Install new 40x75 metal building with 14' high exterior walls. Building will include the following: (2) exterior man doors and (1) 8' roll up door. Building will include an engineered stamp for 120mph wind rating. Price also includes all anchor bolts and epoxy **$250,000.00**
- **D.R Worley to donate $150,000.00 worth of labor and materials** **-$150,000.00**

**Total job price=** **$100,000.00**

*** Price stands good for 14 working days due to material price fluctuations.**

****Insulation for entire roofing can be added for an additional $5,000.00**

*****Quote does NOT include the following: engineered drawings for pier footings, grading or excavating, concrete, electrical, HVAC, plumbing, utility tap fees, dumpsters, portable toilets, or permit fees. Building to be one of the following colors: brown, black, grey, white.**

**TERMS OF PAYMENT: To be billed upon agreed contract and paid within 30 days of receipt of invoice to avoid 5% late penalty on day 30 and every 30 days thereafter. Please sign the quote below as acceptance. Financing of up to $10,000 is available for approved customers. Payment terms are $1,000 on the 1st of each month for 12 months with no pre-payment penalty.**

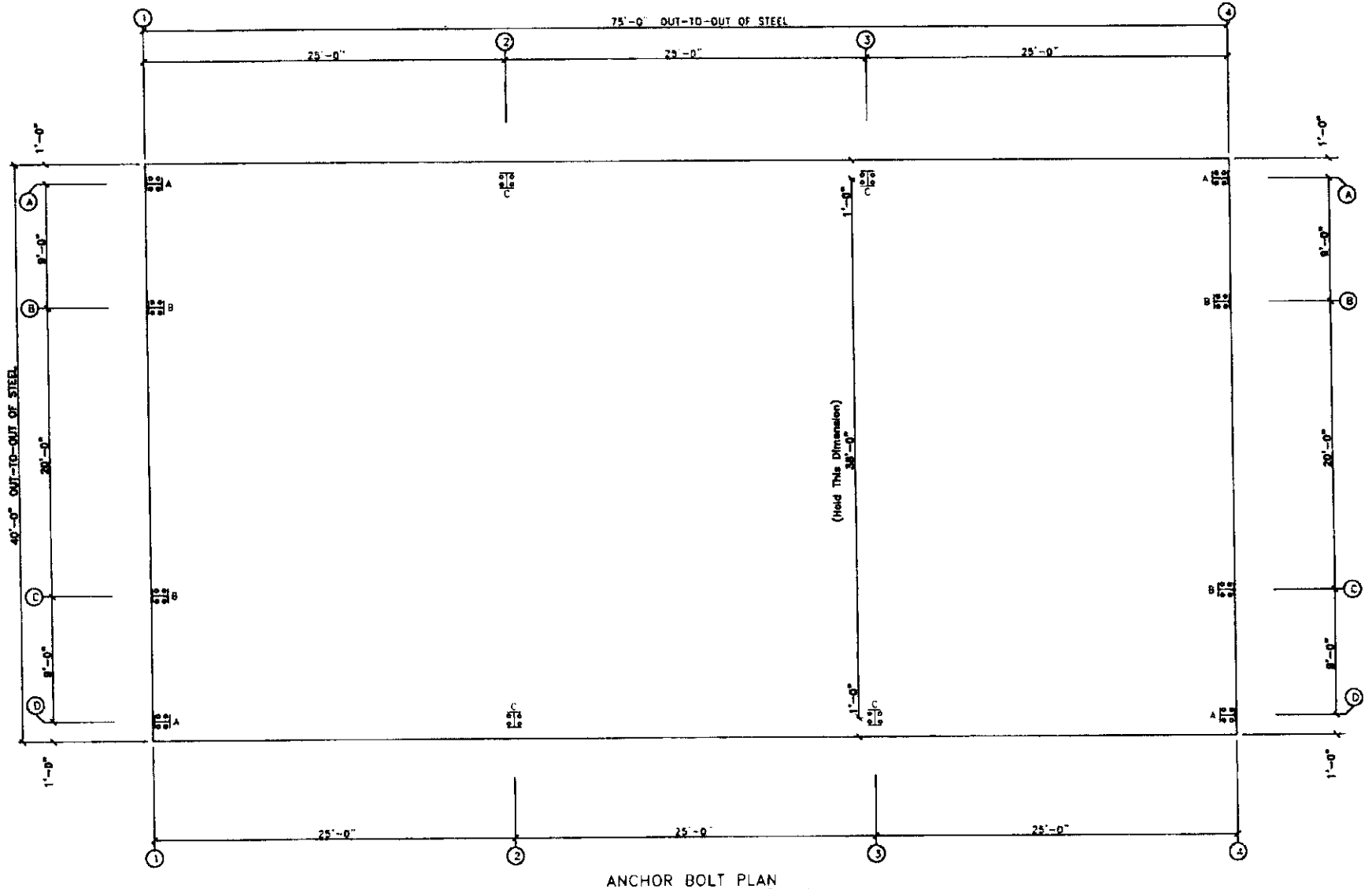
*All material is guaranteed to be as specified. All work to be completed in a workman like manner according to standard practices. Any alterations or deviation from above become an extra charge over and above the proposed pricing. All agreements contingent upon accidents, or delays beyond our control and are further subject to delays caused by acts of nature, weather, or unforeseen contingencies. Our workers are fully covered by workman's compensation insurance.*

Date: 7-15-25

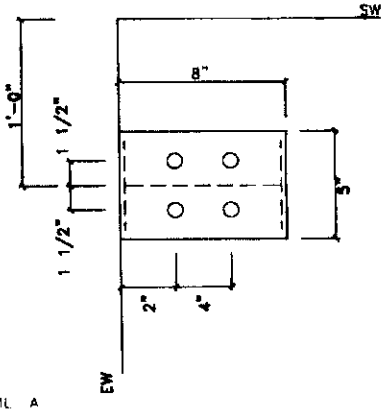
Thank you for your business!
D.R Worley General Contractors LLC
License #: 34652

[redacted]

Todd Steel Buildings
14'-0"
75'-0"
40'-0"
14'-0"

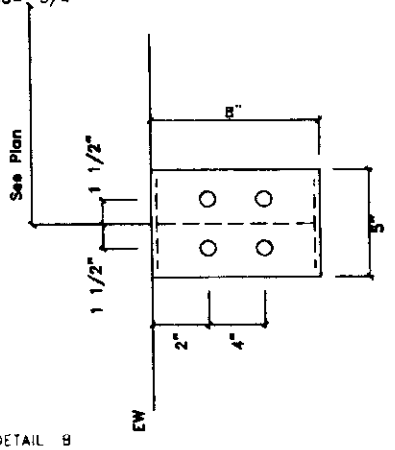

75'-0" OUT-TO-OUT OF STEEL
25'-0"
25'-0"
25'-0"
1'-0"
40'-0" OUT-TO-OUT OF STEEL
8'-0"
20'-0"
8'-0"
(Hold This Dimension)
38'-0"
1'-0"
1'-0"
1

Dia= 3/4"



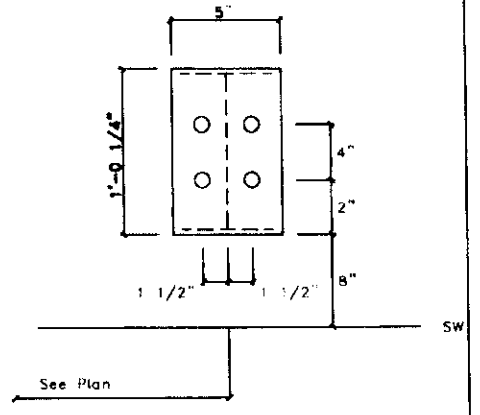

DETAIL A

Dia= 3/4"




DETAIL B

Dia= 3/4"




DETAIL C

TODD Steel Buildings

| | | | | | | |
|---|---|---|---|---|---|---|
| DESCRIPTION: ANCHOR BOLT DETAILS | | | | | | |
| CUSTOMER: Oldwood Construction | | | | | PROJECT: Customer | |
| LOCATION: City, State | | | | | | |
| DSN. BY | CK'D BY | DATE | SCALE | REV. | QUOTATION NO. | SHEET NO. |
| | | SEP 24,2025 | N.T.S. | 00 | D9232501 | OF |

## NOTES FOR REACTIONS

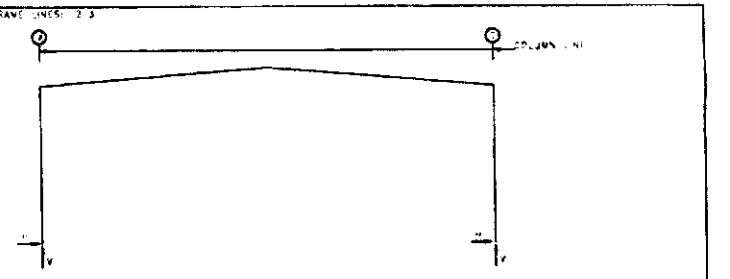
Building reactions are based on the following data:

| | | |
|---|---|---|
| Width | (ft) | = 60.0 |
| Length | (ft) | = 75.0 |
| Eave Height | (ft) | = 14.0 / 14.0 |
| Roof Slope | (rise/12) | = 1.00 / 1.00 |
| Roof Dead Load | (psf) | = 4.0 |
| Roof Overhang | | |
| Left Endwall | (psf) | = 2.0 |
| Right Endwall | (psf) | = 2.0 |
| Front Sidewall | (psf) | = 2.0 |
| Back Sidewall | (psf) | = 2.0 |
| Roof Live Load | (psf) | = 20.0 |
| Frame Line Spacing | (ft) | = 12.0 |
| Collateral Load | (psf) | = 3.0 |
| Snow Load | (psf) | = 3.0 |
| Minimum Snow | (psf) | = 0.0 |
| Wind Speed | (mph) | = 105.0 |
| Wind Zone | | = 80 mph |
| Exposure | | = C |
| Closure | | = Enclosed |
| Internal Wind Coefficient | | = +0.18 and -0.18 |
| Risk Category | | = II - Normal |
| Importance - Wind | | = 1.00 |
| Importance - Seismic | | = 1.00 |
| Seismic Design Category | | = D |
| Seismic Coefficient | (Sms) | = 2.81 |

1. Load Combinations

| | |
|---|---|
| 1 | Dead+Collateral+Live |
| 2 | 0.60Dead+0.6Wind_Left1 |
| 3 | 0.60Dead+0.6Wind_Right1 |
| 4 | 0.60Dead+0.6Wind_Left2 |
| 5 | 0.60Dead+0.6Wind_Right2 |
| 6 | 0.60Dead+0.6Wind_Suction+0.6Wind_Long1L |
| 7 | 0.60Dead+0.6Wind_Pressure+0.6Wind_Long1L |
| 8 | 0.60Dead+0.6Wind_Left2+0.6Wind_Suction |
| 9 | 0.60Dead+0.6Wind_Right2+0.6Wind_Suction |
| 10 | 0.80Dead+0.6Wind_Suction+0.6Wind_Long1L |
| 11 | 0.80Dead+0.6Wind_Pressure+0.6Wind_Long1L |

FRAME LINES: 2 3



## RIGID FRAME: MAXIMUM REACTIONS, ANCHOR BOLTS & BASE PLATES

| Frame Line | Col Line | Load Id | Horz H | Vert V | Load Id | Horz H | Vert V | Qty | Dia | Base Plate Width | Base Plate Length | Base Plate Thick | Grout Thick |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 2* | A | 7 | 3.5 | 9.5 | 4 | -2.6 | -.7 | 4 | 0.750 | 5.000 | 12.75 | 0.250 | 1.0 |
| | | | | | 2 | -2.5 | -3.8 | | | | | | |
| 2* | B | 5 | 4.6 | -.7 | 1 | 3.5 | 9.5 | 4 | 0.750 | 5.000 | 12.25 | 0.250 | 1.0 |
| | | 7 | 3.5 | 9.5 | 3 | 2.5 | 3.8 | | | | | | |

2* Frame Lines: 2 3

## RIGID FRAME: BASIC COLUMN REACTIONS (k)

| Frame Line | Column Line | Dead Horz | Dead Vert | Collateral Horz | Collateral Vert | Live Horz | Live Vert | Snow Horz | Snow Vert | Wind_Left1 Horz | Wind_Left1 Vert | Wind_Right1 Horz | Wind_Right1 Vert |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 2* | A | -2.6 | 2.5 | 0.4 | 1.2 | 2.5 | 6.0 | 1.3 | 3.5 | -5.1 | -.8 | 0.9 | -0.1 |
| 2* | B | -2.9 | 2.5 | 0.4 | 1.2 | -2.1 | 6.0 | 1.5 | 3.5 | -5.8 | -1.1 | 1.7 | -1.8 |

| Frame Line | Column Line | Wind_Left2 Horz | Wind_Left2 Vert | Wind_Right2 Horz | Wind_Right2 Vert | Wind_Long1 Horz | Wind_Long1 Vert | Wind_Long2 Horz | Wind_Long2 Vert | Seismic_Left Horz | Seismic_Left Vert | Seismic_Right Horz | Seismic_Right Vert |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 2* | A | -3.2 | -5.3 | 2.7 | 1.6 | 0.5 | -2.9 | 0.7 | 2.4 | 2.5 | -2.6 | 2.9 | -2.6 |
| 2* | B | -2.7 | 1.6 | 3.2 | -5.3 | 0.7 | 2.4 | 0.5 | -2.9 | 2.9 | 1.6 | 2.5 | 2.6 |

| Frame Line | Column Line | Seismic_Long1 Horz | Seismic_Long1 Vert | Seismic_Long2 Horz | Seismic_Long2 Vert | Min SNOW Horz | Min SNOW Vert | Flang_Sup Horz | Flang_Sup Vert | Flang_Sup_Rev Horz | Flang_Sup_Rev Vert |
|---|---|---|---|---|---|---|---|---|---|---|---|
| 2* | A | 2.5 | -2.8 | 2.9 | 2.9 | 1.3 | 5.0 | -1.1 | 3.5 | -1.1 | 2.0 |
| 2* | B | 2.5 | -2.9 | 2.5 | 2.9 | -1.5 | 5.0 | -1.1 | 3.5 | -1.1 | 3.5 |

2* Frame Lines: 2 3

## ENDWALL COLUMN REACTIONS(k)

| Frame Line | Col Line | | | | | Load Id |
|---|---|---|---|---|---|---|
| 1 | A | Max +Horz = | 3.1 | Vert = | -2.0 | (9) |
| 1 | A | Max +Vert = | 0.2 | Horz = | 0.0 | (1) |
| 1 | B | Max +Vert = | 2.0 | Horz = | 1.1 | (9) |

(1)Dead+Collateral+Live
(9)0.5Dead+0.6Wind_Right1+0.6Wind_Suction

## ANCHOR BOLT SUMMARY

| | Qty | Locale | Dia (in) | Type | Bend Len (in) | Proj (in) |
|---|---|---|---|---|---|---|
| ☐ | 32 | Interior | 3/4" | A307 | | 2.50 |
| ○ | 16 | Endwall | 3/4" | A307 | 3.00 | 7.50 |

## BUILDING BRACING REACTIONS

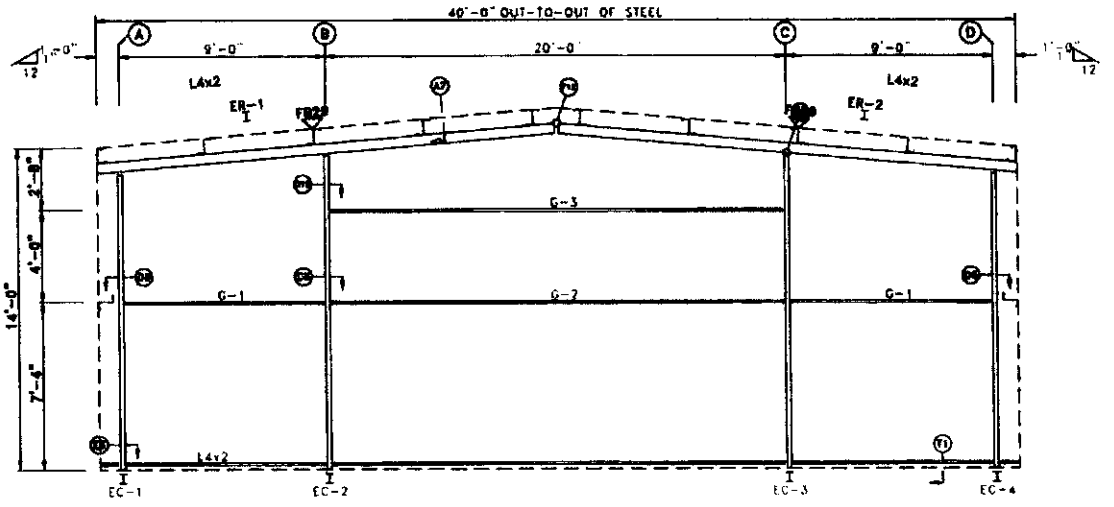
| Loc | Wall Line | Col Line | Wind Horz | Wind Vert | Seismic Horz | Seismic Vert | Panel Shear (lb/in) Wind | Panel Shear (lb/in) Seis |
|---|---|---|---|---|---|---|---|---|
| L_EW | 1 | | | | | | 43 | 55 |
| F_SW | B | 2,3 | 2.4 | -1.1 | 5.9 | 2.9 | | |
| R_EW | 4 | | | | | | 43 | 55 |
| B_SW | A | 2,3 | 2.4 | -1.1 | 5.9 | 2.9 | | |

Reactions for seismic represent shear force. End Reaction values shown are unfactored

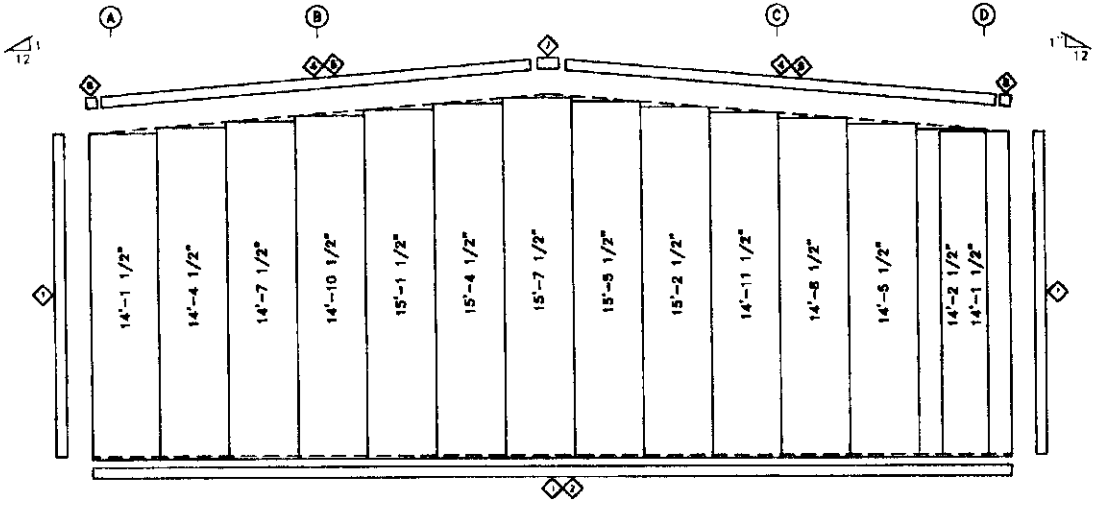
TODD Steel Buildings

DESCRIPTION: ANCHOR BOLT REACTIONS

| | | | | | | |
|---|---|---|---|---|---|---|
| CUSTOMER: Oldwood Construction | | | | | PROJECT: Customer | |
| LOCATION: City, State | | | | | | |
| DWG. BY | CK'D BY | DATE: SEP 24,2025 | SCALE: N.T.S. | REV.: 00 | QUOTATION NO.: 09232501 | SHEET NO.: OF |




ENDWALL FRAMING: FRAME LINE 1




ENDWALL SHEETING & TRIM: FRAME LINE 1

PANELS: 26 Ga. HR – Need Color

BOLT TABLE
FRAME LINE 1

| LOCATION | QUAN | TYPE | DIA | LENGTH |
|---|---|---|---|---|
| ER-1/ER-2 | 8 | A325 | 1/2" | 1 1/2" |
| Columns/Rgl | 2 | A325 | 1/2" | 1 1/2" |

TRIM TABLE
FRAME LINE 1

| ID | PART | LENGTH | DETAIL |
|---|---|---|---|
| 1 | HRBA-12 | 12'-4" | TRIM_74 |
| 2 | HRBA-14 | 14'-4" | TRIM_74 |
| 3 | HRCR-14 | 14'-4" | TRIM_198 |
| 4 | HRRT-10 | 10'-4" | TRIM_229 |
| 5 | HRRT-12 | 12'-4" | TRIM_229 |
| 6 | SPCL-14L | 8" | |
| 7 | SPCL-15 | 2'-0" | |
| 8 | SPCL-14R | 8" | |

MEMBER TABLE
FRAME LINE 1

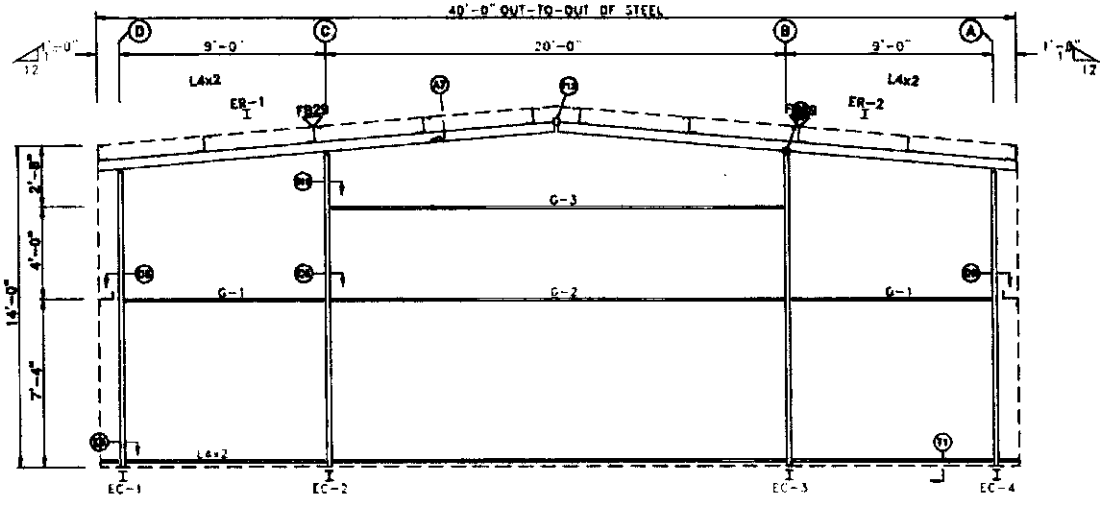
| MARK | PART | LENGTH |
|---|---|---|
| EC-1 | W8X10 | 12'-7 1/16" |
| EC-2 | W8X10 | 13'-4 1/16" |
| EC-3 | W8X10 | 13'-4 1/16" |
| EC-4 | W8X10 | 12'-7 1/16" |
| ER-1 | W8X10 | 20'-0 9/16" |
| ER-2 | W8X10 | 20'-0 9/16" |
| G-1 | 8X25Z16 | 8'-7 1/2" |
| G-2 | 8X25Z14 | 19'-7 1/2" |
| G-3 | 8X25Z16 | 19'-7 1/2" |

FLANGE BRACE TABLE
FRAME LINE 1

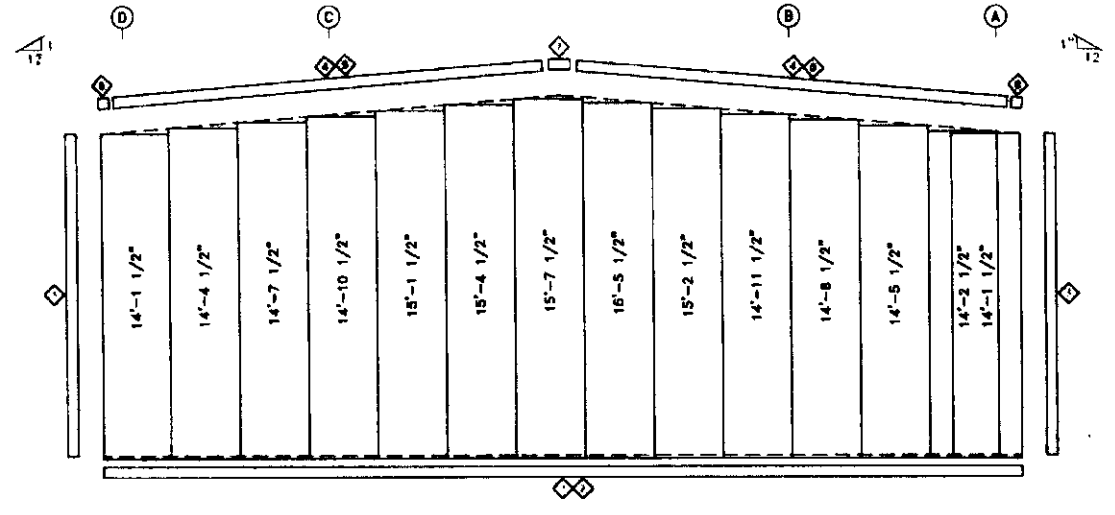
| ID | MARK | LENGTH |
|---|---|---|
| 1 | FB29 | 2'-5" |

TODD Building Solutions

| | | | | | | |
|---|---|---|---|---|---|---|
| DESCRIPTION: ENDWALL FRAMING | | | | | | |
| CUSTOMER: Chitwood Construction | | | | | PROJECT: Customer | |
| LOCATION: City, State | | | | | | |
| DSN. BY | CK'D BY | DATE: SEP 24,2025 | SCALE: N.T.S. | REV.: 00 | QUOTATION NO.: 09232501 | SHEET NO.: OF |




ENDWALL FRAMING: FRAME LINE 4




ENDWALL SHEETING & TRIM: FRAME LINE 4

PANELS: 26 Ga. HR – Need Color

BOLT TABLE
FRAME LINE 4

| LOCATION | QUAN | TYPE | DIA. | LENGTH |
|---|---|---|---|---|
| ER-1/ER-2 | 8 | A325 | 1/2" | 1 1/2" |
| Columns/Rgf | 2 | A325 | 1/2" | 1 1/2" |

TRIM TABLE
FRAME LINE 4

| ID | PART | LENGTH | DETAIL |
|---|---|---|---|
| 1 | HRBA-12 | 12'-4" | TRIM_74 |
| 2 | HRBA-14 | 14'-4" | TRIM_74 |
| 3 | HRCR-14 | 14'-4" | TRIM_198 |
| 4 | HRRT-10 | 10'-4" | TRIM_229 |
| 5 | HRRT-12 | 12'-4" | TRIM_229 |
| 6 | SPCL-14L | 8" | |
| 7 | SPCL-15 | 2'-0" | |
| 8 | SPCL-14R | 8" | |

MEMBER TABLE
FRAME LINE 4

| MARK | PART | LENGTH |
|---|---|---|
| EC-1 | W8X10 | 12'-7 1/15" |
| EC-2 | W8X10 | 13'-4 1/16" |
| EC-3 | W8X10 | 13'-4 1/16" |
| EC-4 | W8X10 | 12'-7 1/16" |
| ER-1 | W8X10 | 20'-0 9/16" |
| ER-2 | W8X10 | 20'-0 9/16" |
| G-1 | 8X25Z16 | 8'-7 1/2" |
| G-2 | 8X25Z14 | 19'-7 1/2" |
| G-3 | 8X25Z16 | 19'-7 1/2" |

FLANGE BRACE TABLE
FRAME LINE 4

| ID | MARK | LENGTH |
|---|---|---|
| 1 | FB29 | 2'-5" |

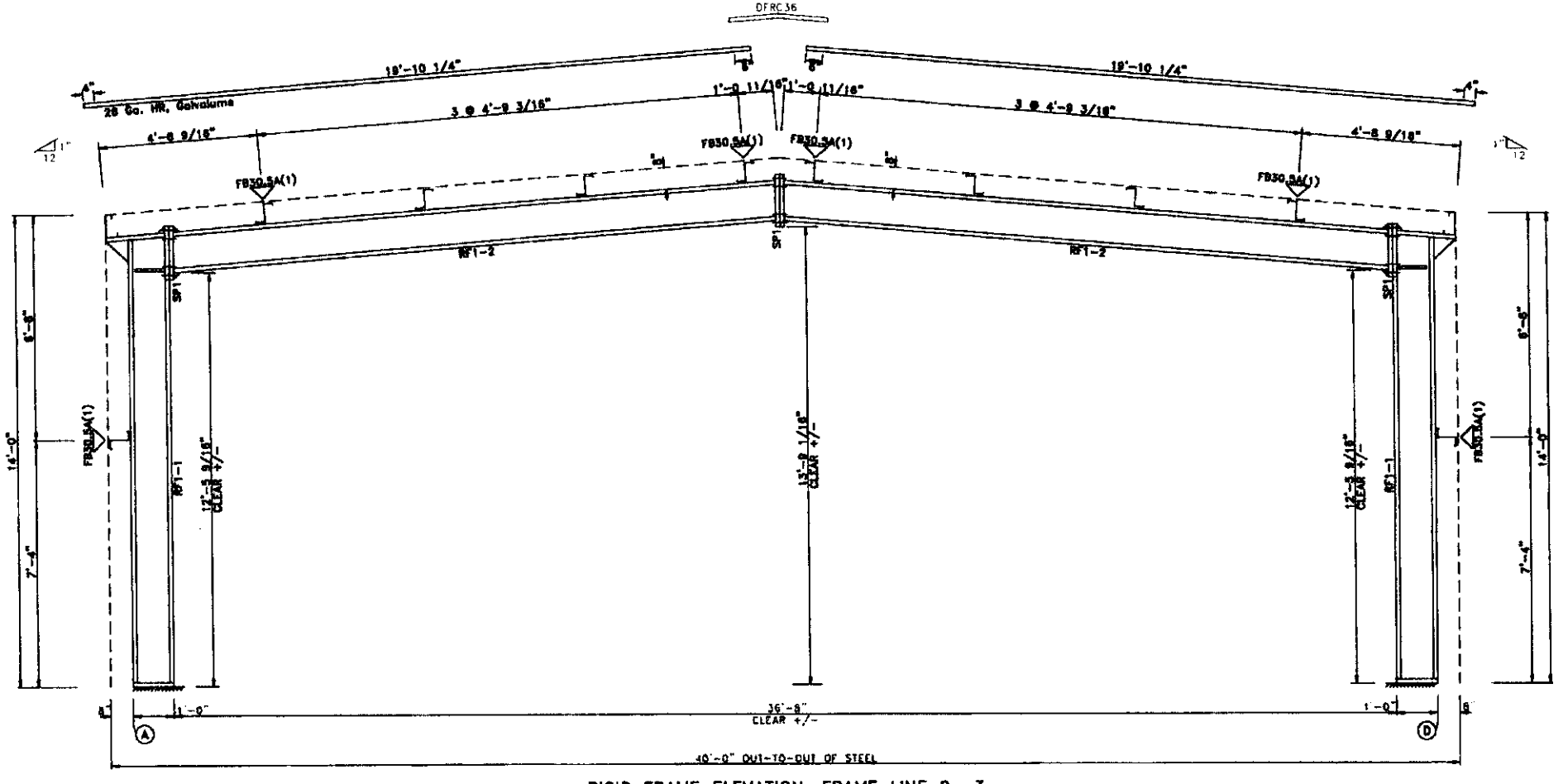
TODD Pipeline Buildings

| | | | | | | |
|---|---|---|---|---|---|---|
| DESCRIPTION: ENDWALL FRAMING | | | | | | |
| CUSTOMER: Chitwood Construction | | | | | PROJECT: Customer | |
| LOCATION: City, State | | | | | | |
| DRN. BY | CK'D BY | DATE | SCALE | REV. | QUOTATION NO. | SHEET NO. |
| | | SEP 24,2025 | N.T.S. | 00 | 09232501 | OF |

| SPLICE BOLT TABLE | | | | | | |
|---|---|---|---|---|---|---|
| Mark | Qty Top | Bot | Int | Type | Dia | Length |
| SP1 | 4 | 4 | 0 | A325 | 0.625 | 2.00 |

| MEMBER SIZE TABLE | | | |
|---|---|---|---|
| MARK | MEMBER | LENGTH | WEIGHT |
| RF1-1 | W12X16 | 13'-4 5/8" | 239 |
| RF1-2 | W12X16 | 18'-4 5/8" | 321 |

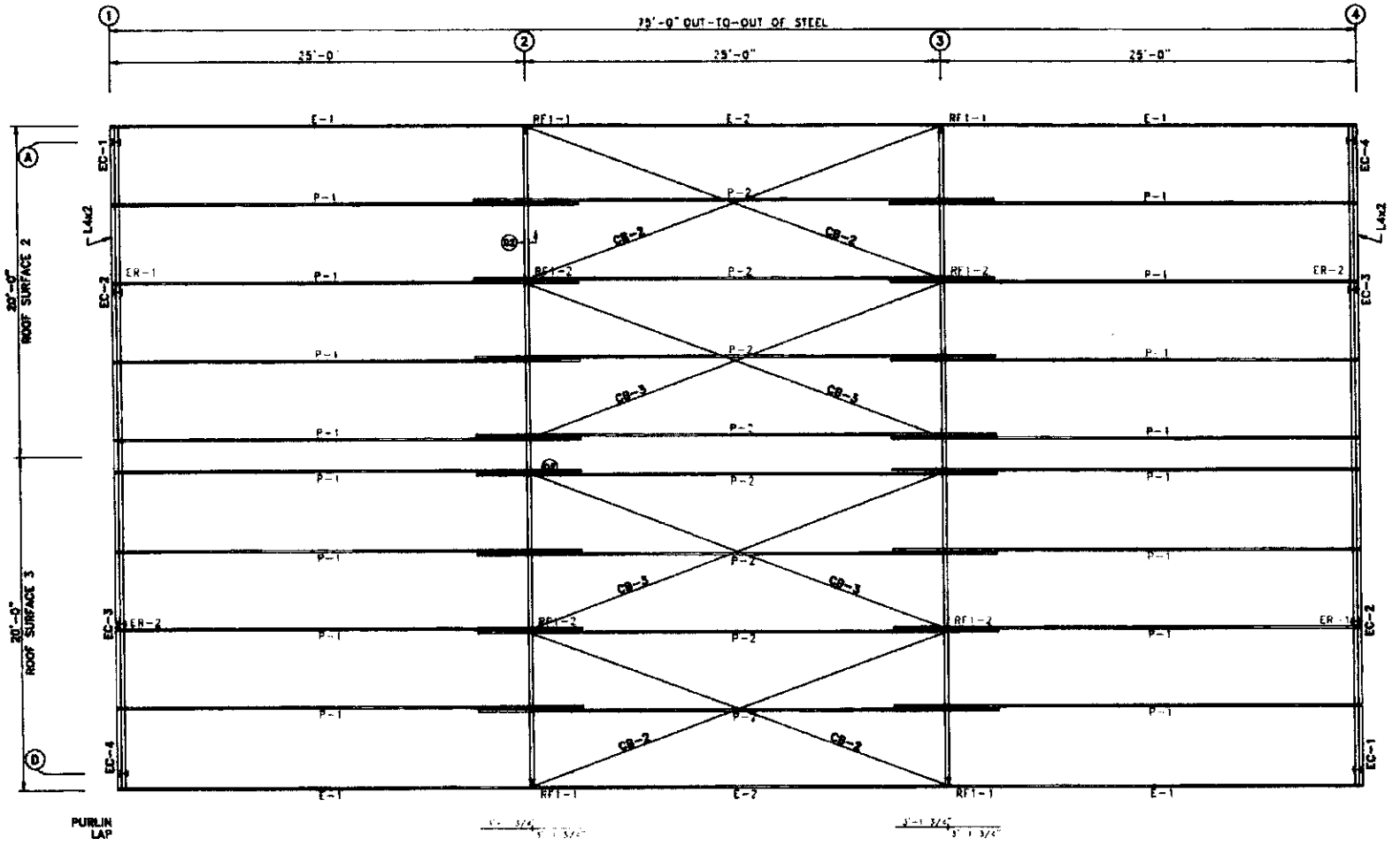
FLANGE BRACES: Both Sides(U.N.)
FBxxA(1): xx=length(in)
A - FB 2X1/8




RIGID FRAME ELEVATION: FRAME LINE 2 3

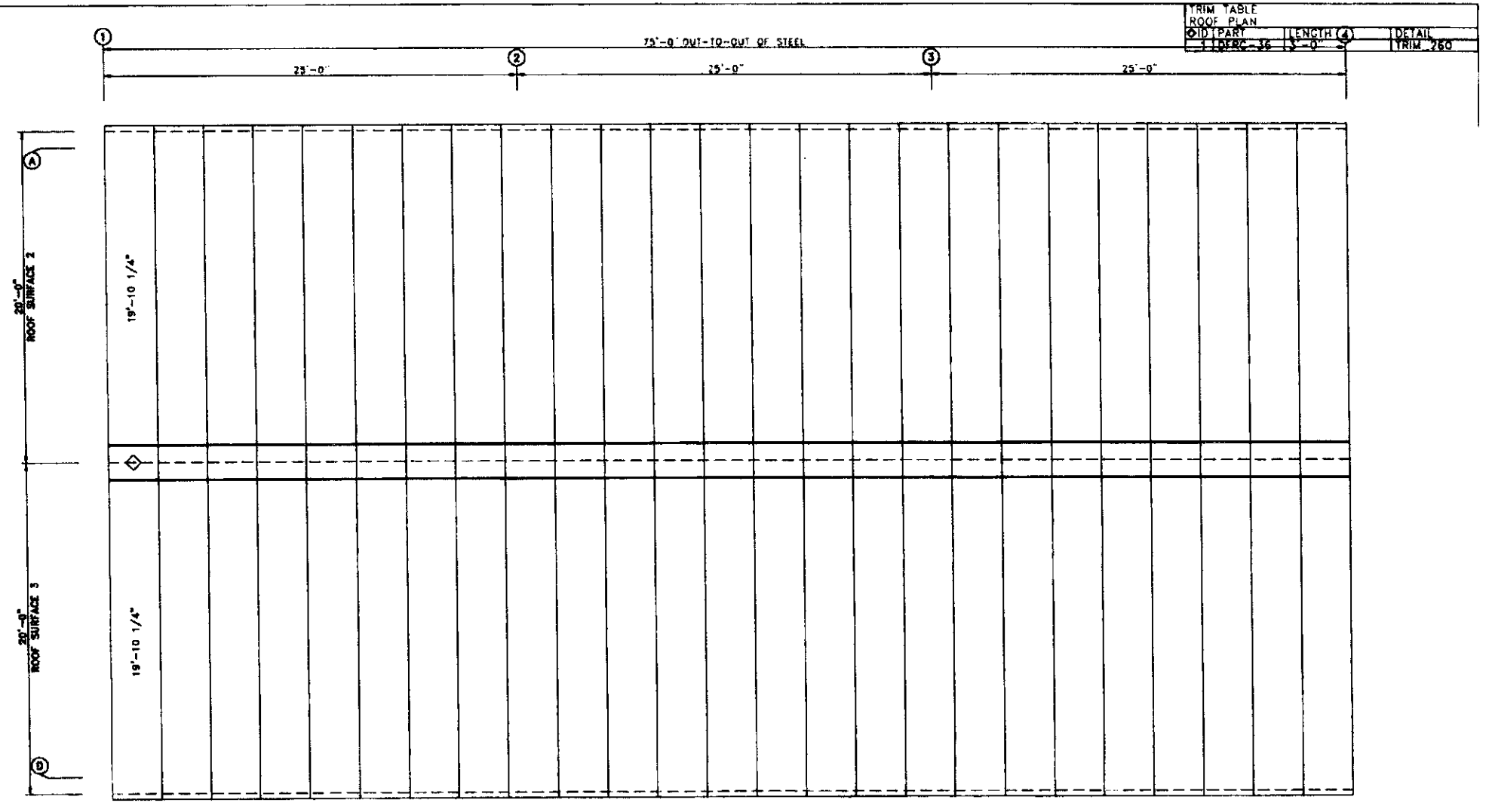
| | | | | | | | |
|---|---|---|---|---|---|---|---|
| DESCRIPTION: RIGID FRAME ELEVATION | | | | | | | |
| CUSTOMER: Oakwood Construction | | | | | PROJECT: Customer | | |
| LOCATION: City, State | | | | | | | |
| DRN. BY | CK'D BY | DATE | SCALE | REV. | QUOTATION NO. | SHEET NO. | |
| | | SEP 24,2025 | N.T.S. | 00 | 09232501 | OF | |

| MEMBER TABLE ROOF PLAN | | |
|---|---|---|
| MARK | PART | LENGTH |
| P-1 | 8X25Z12 | 28'-1 1/2" |
| P-2 | 8X25Z14 | 31'-3 1/2" |
| E-1 | 08534DU1 | 24'-11 1/2" |
| E-2 | 08534DU1 | 24'-11 1/2" |
| CB-2 | 5/16_CBL | 26'-3" |
| CB-3 | 5/16_CBL | 26'-11" |




ROOF FRAMING PLAN

| | | | | | | |
|---|---|---|---|---|---|---|
| DESCRIPTION: ROOF FRAMING | | | | | | |
| CUSTOMER: Cullwood Construction | | | | | PROJECT: Customer | |
| LOCATION: City, State | | | | | | |
| DWN. BY | CK'D BY | DATE | SCALE | REV. | QUOTATION NO. | SHEET NO. |
| | | SEP 24,2025 | N.T.S. | 00 | 09232501 | OF |



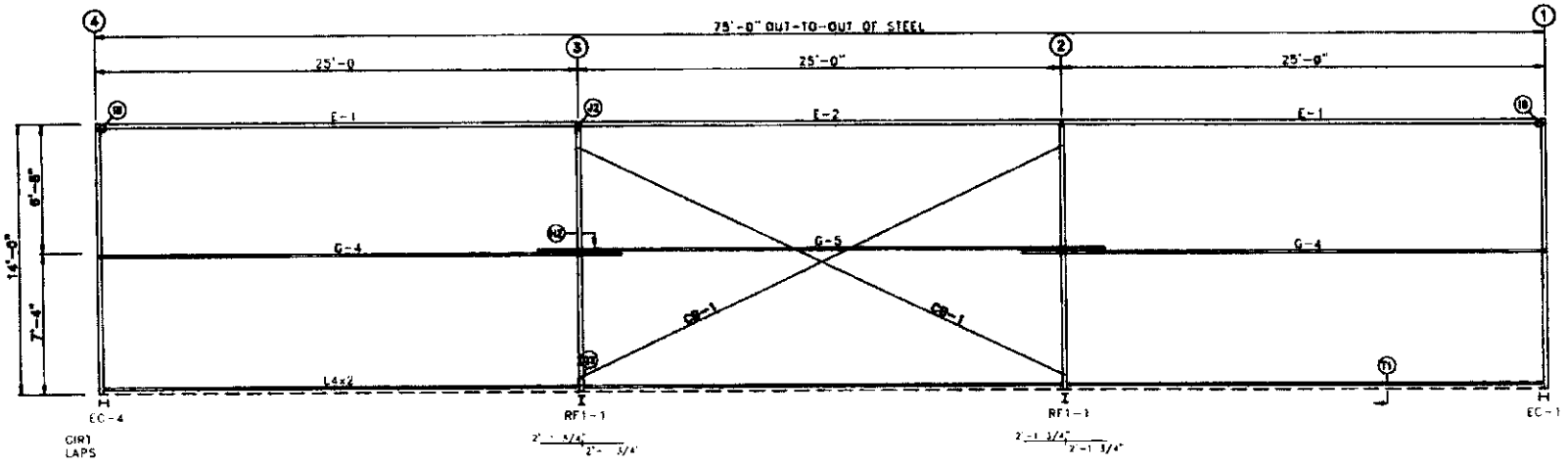

## ROOF SHEETING PLAN

PANELS: 26 Ga HR - Galvalume

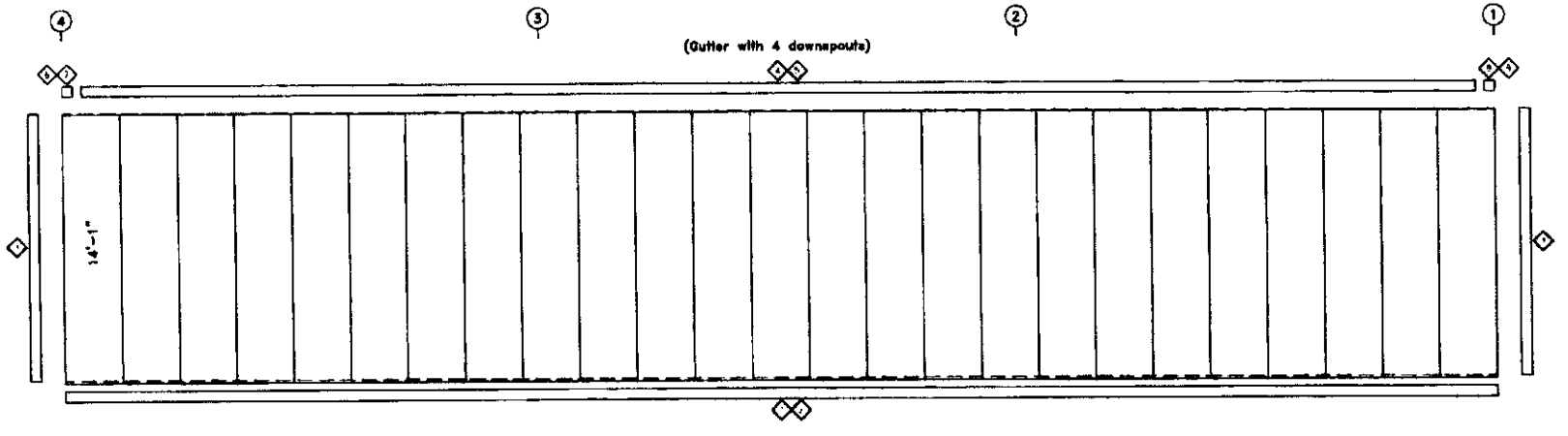
| | | | | | | | |
|---|---|---|---|---|---|---|---|
| DESCRIPTION: ROOF SHEETING | | | | | | | |
| CUSTOMER: Callwood Construction | | | | | PROJECT: Customer | | |
| LOCATION: City, State | | | | | | | |
| DWN. BY | CK'D BY | DATE | SCALE | REV. | QUOTATION NO. | SHEET NO. | |
| | | SEP 24,2025 | N.T.S. | 00 | 09232501 | OF | |

| TRIM TABLE FRAME LINE A | | | |
|---|---|---|---|
| ID | PART | LENGTH | DETAIL |
| 1 | HRBA-16 | 16'-4" | TRIM_74 |
| 2 | HRBA-20 | 20'-4" | TRIM_74 |
| 3 | HRCR-14 | 14'-4" | TRIM_198 |
| 4 | HRGR-16 | 16'-4" | |
| 5 | HRGR-20 | 20'-4" | |
| 6 | SPCL-16L | 8" | |
| 7 | SPCL-17L | 2'-0" | |
| 8 | SPCL-16R | 8" | |
| 9 | SPCL-17R | 2'-0" | |

| MEMBER TABLE FRAME LINE A | | |
|---|---|---|
| MARK | PART | LENGTH |
| E-1 | 08534DU1 | 24'-11 1/2" |
| E-2 | 08534DU1 | 24'-11 1/2" |
| G-4 | 8X25Z14 | 27'-1 1/2" |
| G-5 | 8X25Z16 | 29'-3 1/2" |
| CB-1 | 5/16_CBL | 28'-3 1/4" |




SIDEWALL FRAMING: FRAME LINE A




SIDEWALL SHEETING & TRIM: FRAME LINE A

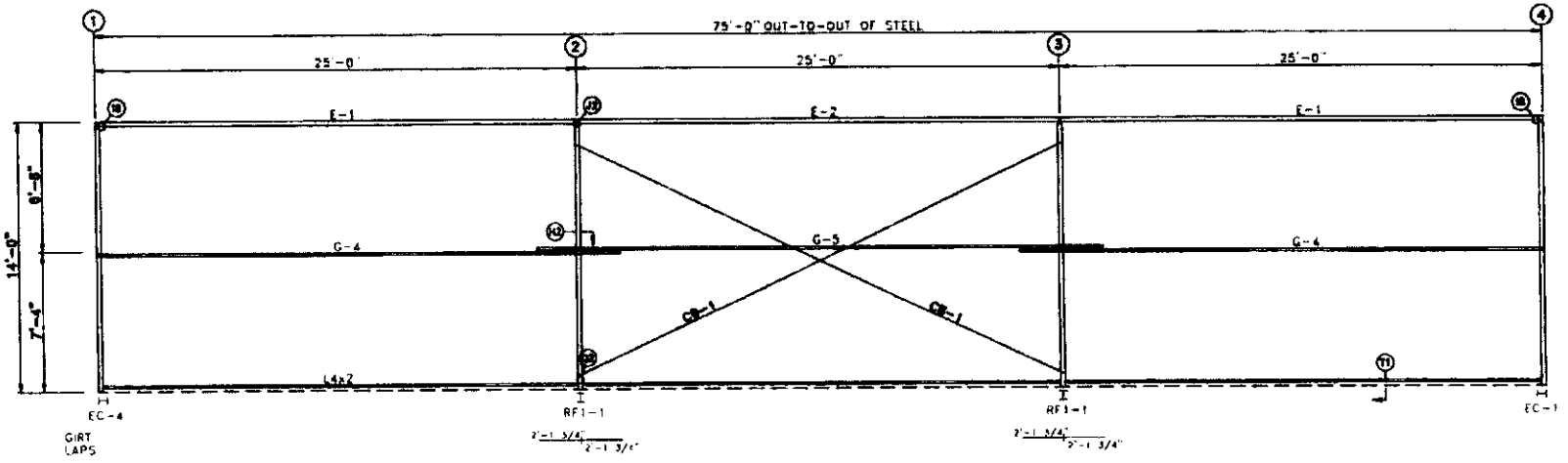
PANELS: 26 Ga. HR – Need Color

TODD Steel Buildings

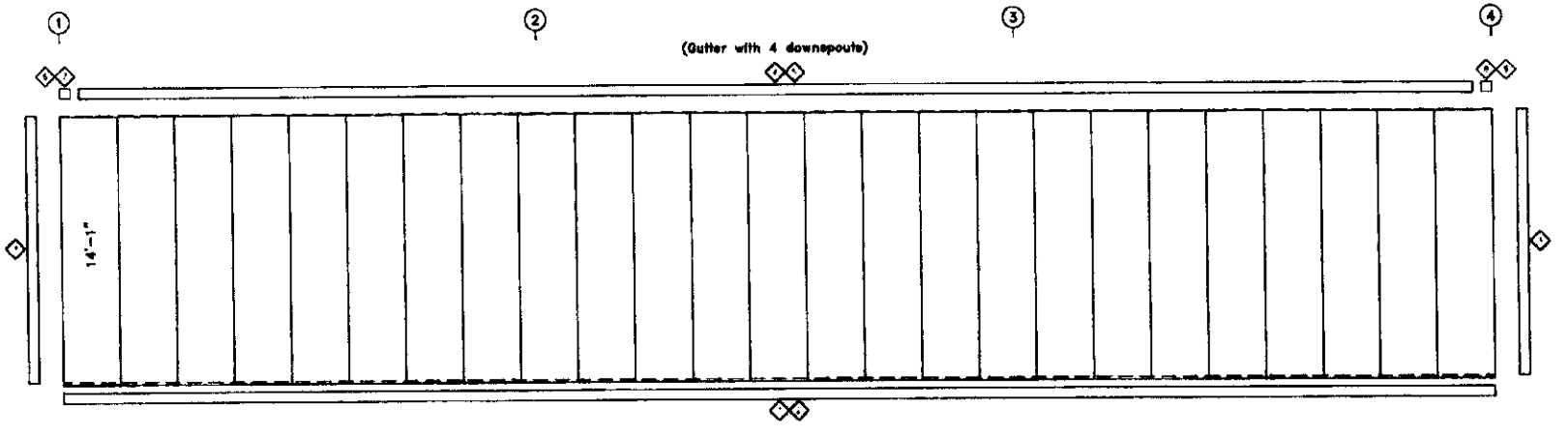
| | | | | | | |
|---|---|---|---|---|---|---|
| DESCRIPTION: SIDEWALL FRAMING | | | | | | |
| CUSTOMER: Oakwood Construction | | | | | PROJECT: Customer | |
| LOCATION: City, State | | | | | | |
| DRN. BY | CK'D BY | DATE | SCALE | REV. | QUOTATION NO. | SHEET NO. |
| | | SEP 24,2025 | N.T.S. | 00 | 09232501 | OF |

| TRIM TABLE FRAME LINE D | | | |
|---|---|---|---|
| ID | PART | LENGTH | DETAIL |
| 1 | HRBA-16 | 16'-4" | TRIM_74 |
| 2 | HRBA-20 | 20'-4" | TRIM_74 |
| 3 | HRCR-14 | 14'-4" | TRIM_198 |
| 4 | HRGR-16 | 16'-4" | |
| 5 | HRGR-20 | 20'-4" | |
| 6 | SPCL-16L | 8" | |
| 7 | SPCL-17L | 2'-0" | |
| 8 | SPCL-16R | 8" | |
| 9 | SPCL-17R | 2'-0" | |

| MEMBER TABLE FRAME LINE D | | |
|---|---|---|
| MARK | PART | LENGTH |
| E-1 | 08534DU1 | 24'-11 1/2" |
| E-2 | 08534DU1 | 24'-11 1/2" |
| G-4 | 8X25Z14 | 27'-1 1/2" |
| G-5 | 8X25Z16 | 29'-3 1/2" |
| CB-1 | 5/16_CBL | 28'-3 1/4" |




SIDEWALL FRAMING: FRAME LINE D




SIDEWALL SHEETING & TRIM: FRAME LINE D

PANELS: 26 Ga. HR – Need Color

| | | | | | | |
|---|---|---|---|---|---|---|
| DESCRIPTION: SIDEWALL FRAMING | | | | | | |
| CUSTOMER: Chitwood Construction | | | | | PROJECT: Customer | |
| LOCATION: City, State | | | | | | |
| DRN. BY | CK'D BY | DATE | SCALE | REV. | QUOTATION NO. | SHEET NO. |
| | | SEP 24,2025 | N.T.S. | 00 | 09232501 | OF |

PATTERSON TRUCKING

PO BOX 70192
KNOXVILLE, TN 37938

# Invoice

| Date | Invoice # |
|---|---|
| 6/26/2025 | 169046 |

PAID

| Bill To | Ship To |
|---|---|
| GIBBS HIGH SCHOOL ATHLETICS | SOFTBALL PROJECT |

| P.O. Number | Terms | Rep | Ship | Via | F.O.B. | Project |
|---|---|---|---|---|---|---|
| | | | 6/26/2025 | | | |

| Quantity | Item Code | Description | Price Each | Amount |
|---|---|---|---|---|
| 10.25 | MISC | HOURLY TRUCK TIME FOR HAULING DIRT | 150.00 | 1,537.50T |
| | DISCOUNT | PATTERSON IS DONATING THE TRUCKING TIME TO GIBBS HIGH SCHOOL SO THERE WILL BE NO COST TO THE SCHOOL FOR HAULING OF THE DIRT TO THE SOFTBALL PROJECT | -1,537.50 | -1,537.50 |
| | | Sales Tax | 0.00% | 0.00 |

**Total** $0.00

# Smithbilt Homes

**4907 Ball Road**
**Knoxville, TN 37931**
**Phone: (865) 694-8582**

# INVOICE

**BILL TO**

Dustin Mynatt
Gibbs High School
7628 Tazewell Pike
Corryton, TN 37721
(865) 689-9130
dustin.mynatt@knoxschools.com

| INVOICE # | DATE |
|---|---|
| 2034 | 12/8/2025 |

| CUSTOMER ID | TERMS |
|---|---|
| 564 | Donation Invoice |

| DESCRIPTION | | QTY | UNIT PRICE | AMOUNT |
|---|---|---|---|---|
| Equipment Operator Labor | $25 per hour | 16 | $25.00 | 400.00 |
| Equipment Use (monthly lease allocation) | $12.50 per hour | 16 | $12.50 | 200.00 |
| Diesel Fuel | 5 gal/hr × 16 hrs @ $5/gal | 80 | $5.00 | 400.00 |
| Mobilization / Transport | | — | | $150.00 |
| General Liability, Tools, and Consumables | — | — | | $150.00 |
| | | | | |
| | | | | - |
| | | | | - |
| Total Estimated Value of Donated Services: $1,300.00 | | | | - |
| | | | | - |
| | $25/hr | | | - |
| | | | | - |
| | | | | - |
| | | | | - |
| | | | | - |

*Thank you for your business!*

| | |
|---|---|
| SUBTOTAL | 1,300.00 |
| TAX RATE | 4.250% |
| TAX | 55.25 |
| **TOTAL** | **$ 1,355.25** |

If you have any questions about this invoice, please contact

**Cora Thomas at (516) 555-0135 or cora@example.com.**

| | |
|---|---|
| ESTIMATE | #25 |
| EXPIRATION DATE | Feb 12, 2026 |
| TOTAL | $0.00 |

## 865 Hvac LLC

7628 Tazewell Pike
Corryton , TN 37721

(865) 742-9358
dustin.mynatt@knoxschools.org

CONTACT US

7609 Maynardville Pike
Knoxville, TN 37938

(865) 922-0499
shelby@865hvac.com

Service completed by: TJ Hurst

## ESTIMATE

| Services | qty | unit price | amount |
|---|---|---|---|
| Full System Installation | 1.0 | $0.00 | $0.00 |
| 865 HVAC will install all the necessary duct work/mechanical to complete the installation for the Softball Hitting Facility that's located at Gibbs High School. This will include providing all the necessary equipment to condition the space. | | | |
| Warranty | 1.0 | $0.00 | $0.00 |
| This will come with a 10 year parts/10 year compressor warranty. 865 HVAC will warranty the full install for 1 year upon completion. | | | |
| Payment | 1.0 | $0.00 | $0.00 |
| Total job cost will be 24,000.00. 865 HVAC will provide all the labor for the project and materials excluding the equipment costs. The equipment will be provided by Gibbs High School and 865 HVAC will be donating all labor along with materials to complete the installation. Estimated Equipment Cost provided by the school will be 4,500.00. 865 HVAC will be donating the remaining balance of 19,500.00 in the form of materials and labor to complete the installation. | | | |

Services subtotal: $0.00

| | |
|---|---|
| Subtotal | $0.00 |
| **Total** | **$0.00** |

Thank you for your business!

Dustin,

Martin Marietta has agreed to donate 50 tons of material to the softball complex with the assumption that we sell the material for the baseball field. I received approval today. Feel free to contact me with any questions.

Thank you,

**Dustin Davis**

Area Sales Manager | ETN District

East Division

**Martin Marietta**

9509 Diggs Gap Road

Heiskell, TN 37754

m. 865-582-6560

e. Dustin.Davis@MartinMarietta.com

www.MartinMarietta.com

DUSTIN

JASON WEBSTER

**Dustin Mynatt, CAA**
**Athletic Director and Teacher - Gibbs High School**

---

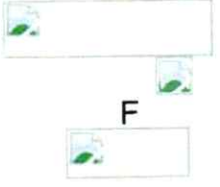
**From:** BLAKE ELLIS <blake.ellis@knoxschools.org>
**Sent:** Thursday, December 11, 2025 8:34 AM
**To:** DUSTIN MYNATT <dustin.mynatt@knoxschools.org>
**Subject:** Fw: Batting Cage Feeder cable

---

**From:** Nathan Blair <NBlair@funderburkelec.com>
**Sent:** Thursday, December 11, 2025 7:42 AM
**To:** BLAKE ELLIS <blake.ellis@knoxschools.org>
**Subject:** Batting Cage Feeder cable

**CAUTION:** External Email. This message originated from outside of the KCS e-mail system.

Blake - Funderburk will be pleased to donate the 210' of 200A single phase aluminum feeder wire for the batting cage at Gibbs High School.



**Nathan Blair**
Industrial Electrical Engineer / Estimator /
Director of the Apprenticeship program and Continuing Education

**O** (865) 524-8615 **C** (865) 387-0240
E nblair@funderburkelec.com
**Web:** www.funderburkelec.com
1480 Breda Drive, Knoxville, TN 37918

# PROPOSAL

*PRI of East Tennessee, Inc.*
5651 S National Dr • Knoxville, TN. 37914 • Phone 865-659-4019 • Fax: 865-579-3799

**To:** **Gibbs High School**
**Attn: Dustin Mynatt**

**Date:** 1/9/2025
**Job No.:**
**Job Name:** Gibbs High Softball Facility
**Location:** 7628 Tazewell Pike
Corryton, TN 37721

**Plans by:** Todd Steel Buildings
**Plan Date:** 9/24/2025

| Item # | Item Description | Unit | Quantity | Unit Price | Extended |
|---|---|---|---|---|---|
| | **Concrete Building Pad 40'x75'** | | | | |
| | **4x4 piers on the main columns 2' deep** | | | | |
| | **3x3 piers on the end walls 2' deep** | | | | |
| | **2 mats on the piers and 4 runs continuous round perimeter** | | | | |
| | ***Total Area: 65 CY*** | | | | |
| | | | | | |
| | ****Quote Based Off Material Only**** | | | | |
| | | | | | |
| | | | | | |
| | **Lump Sum Price** | **LS** | **1** | | **$12,025.00** |
| | | | | **Total:** | **$12,025.00** |

*Logan Dockins*
*Estimator/Project Manager*

Notes:
Price does not include repair, relocation, and replacement of the existing utilities
Cost of permits, testing, by others
No hazardous material remediation should any be encountered
No seeding, sodding, erosion control matting, or landscaping included
Unless specifically stated in quote, any saw cutting required is not included
Unless specifically stated in quote, subgrade to be +/- .10th of a foot before mobilization
Unless otherwise noted traffic control is limited to our forces using your devices. No lane closures, No Traffic Officers
Price quoted is effective for 30 days
If material depths are listed, they are averages
Above price(s) to be adjusted in accordance with TDOT's Special Provisions SP109A & SP109B regarding price adjustments for Bituminous Material (Liquid Asphalt Cement). The Asphalt Index for: December 2025 is $588.46.

Accepted By:

Date:

cope
ARCHITECTURE

November 5, 2025

Gibbs High School
Mr. Dustin Mynatt, Athletic Director
7628 Tazewell Pike
Corryton, TN 37721

Re: Proposal for Design Services – Softball Hitting Facility

We are pleased to provide this proposal for architectural services for a new Softball Hitting Facility at Gibbs High School. Our Basic Services include: architecture, structural, mechanical, electrical and plumbing engineering. This proposal excludes Civil Engineering. An Architectural Site Plan will be included.

**Services for Construction Documents: $10,750**

**Services during Construction: Hourly – See Additional Services Rates below**

We are able to commence work immediately from receiving a signed contract. We will be ready to submit for a building permit within 4 weeks of commencement.

Invoicing shall occur upon completion or as the work progresses if the design process exceeds thirty (30) days. Invoices are due upon receipt. Any overdue invoices, in excess of sixty (60) days shall be surcharged 1-1/2 percent per month.

Exclusions:
- Water service or sewer.
- Air conditioning or heat. Ventilation only.
- Civil and fire protection engineering.
- The development of any artistic renderings.
- Services related to "design to a budgeted construction cost"
- Services related to project cost reduction or "value engineering" after the Design Development phase
- Reimbursable expenses will be billed at cost with a 20% administrative markup. These expenses include, but are not limited to, printing, mileage, permitting fees or other owner requests requiring fees which are not specifically included in this proposal.

Should additional architectural services be requested, they will be provided using the following rates.

**Architectural Hourly Rates:**

| **Cope Architecture:** | | **Elam Structural Engineering:** | | **Engineer Services Group:** | |
|---|---|---|---|---|---|
| Principal | $175 | Structural Engineer | $155 | Principal/P.E. | $175 |
| Project Manager II | $155 | Senior Designer | $135 | E.I.T. | $125 |
| Arch II/Designer II | $125 | | | Senior Designer | $115 |
| Intern Architect II | $80 | | | CAD/REVIT Designer | $105 |
| Project Coordinator | $110 | | | | |
| Construction Admin. | $100 | | | | |
| Administrative | $80 | | | | |

Below is additional information regarding a building project with Knox County Schools:
After Construction Documents are complete, you will need to get School Board approval by submitting information to Doug Shover/KCS Facilities Department a minimum of 4 business days prior to the BOE agenda deadline (since this project exceeds $25k). All documentation needs to be submitted as a single, compiled PDF, not individual files.

The following items must be included in the submitted documentation:

- AS-105A (attached) – this must be completed by the Principal & should be the 1st page of the PDF
- AS-105B (attached) – this must be completed by the Principal & should be the 2nd page of the PDF
- FA-100 (attached) – this must be completed by the Principal & should be the 3rd page of the PDF
- BO-107 (attached) – this must be completed by the Principal & should be the 4th page of the PDF
- Narrative/drawings detailing the scope of the project
- Itemized vendor quote including materials & installation as applicable- if materials, labor, or design services are being donated, the party making the donation must provide a letter (preferably on their letterhead) documenting the estimated value of any donated materials or services
- Supporting financial documentation – account history, etc. – as requested/required by the KCS Finance Department
- Administrative Policy AP-F-110, Third-Party Funded Construction needs to be followed

Should the proposed terms and fees be acceptable, please forward your authorization by signing below and returning at your earliest convenience. This proposal is valid for sixty (60) days.

We appreciate the opportunity to provide a proposal for our services for this project. If you have any questions or comments, please feel free to contact me.

Sincerely,

Cayce S. Petko, AIA
President
Cope Associates, Inc.

Accepted by:

_____

Signature Date

_____

Printed Name Title

**KNOX COUNTY BOARD OF EDUCATION**

**Agenda Item Fiscal Note**

Description

Gibbs High School is excited to receive a $1.2 million donation from the Morgan Wallen Foundation to enhance the athletic facilities at Gibbs High School. The primary focus of this donation is to place field turf at Morgan Wallen Field on campus. In addition, Gibbs High School will construct a softball hitting and pitching facility on campus.

Cost to Knox County Schools

$0

Description and Type of Funding Source

Donations, School Accounts, Fundraising

For Grants: Letter of Approval from the KCS Grants Department must be attached.
AS-105B (6/23)

**RLA-18326** **13.**

**AGENDA COMMITTEE**

| | |
|---|---|
| Meeting Date: | 04/08/2026 |
| Requested By: | Drucilla Stills, COUNTY COMMISSION |
| Department: | COUNTY COMMISSION |
| Requires Expenditure of Funds: | NO |
| Funded in Current Budget: | YES |
| Appropriation Required: | NO |

CAPTION

Consideration of a Resolution of the Commission of Knox County, Tennessee, appointing/reappointing _____, _____ and _____ as members and appointing _____, _____, _____ and _____ as alternates on the Knox County Board of Equalization. (Terms expire April 30, 2028) *(Candidate interviews will be conducted at the Optional Agenda Review Meeting on Monday, April 20, 2026 at 3:00 p.m. in the Main Assembly room) (Commissioner Oster)*

Attachments

Resolution

Resume - Bill Gentry

Resume - Jerry Winston

**RESOLUTION**

**A RESOLUTION OF THE COMMISSION OF KNOX COUNTY, TENNESSEE, REAPPOINTING BILL KEELER, JAMES THOMPSON, AND GAIL HAWKINS AS MEMBERS AND APPOINTING BILL GENTRY AND JERRY WINSTON AS ALTERNATES ON THE KNOX COUNTY BOARD OF EQUALIZATION. (TERMS EXPIRE APRIL 30, 2026)**

**RESOLUTION:** **R-24-4-110**

**REQUESTED BY:** **PROPERTY ASSESSOR**

**PREPARED BY:** **KNOX COUNTY LAW DIRECTOR'S OFFICE**

**APPROVED AS TO FORM AND CORRECTNESS:_____**
**DIRECTOR OF LAW**

**APPROVED:_____**
**DATE**

**VETOED:_____**
**DATE**

**VETO OVERRIDE:_____**
**DATE**

**MINUTE BOOK_____PAGE_____**

**WHEREAS, Tenn. Code Ann. § 67-1-401 provides for the appointment of members to the Knox County Board of Equalization ("Board of Equalization") by the Knox County Commission at the April session of each even year; and**

**WHEREAS, in accordance with Tenn. Code Ann. § 67-1-401, due to the population of the City of Knoxville, two (2) members of the five (5) member board are appointed by the Knoxville City Council; and**

**WHEREAS, in addition to the appointment of members to the Board of Equalization, Tenn. Code Ann. § 67-1-401 provides that the Knox County Commission may designate one (1) or more alternates, and the Chair of the Board of Equalization may call upon an alternate to sit for a regular member who becomes unavailable for a particular hearing due to disqualification or other reason; and**

**WHEREAS, the terms of Board of Equalization members Bill Keeler, James Thompson, and Gail Hawkins expire on April 30, 2024; and**

**WHEREAS, the Knox County Property Assessor has recommended the reappointments of Bill Keeler, James Thompson, and Gail Hawkins to serve as members and the appointments of Bill Gentry and Jerry Winston to serve as alternate members on the Board of Equalization.**

**NOW THEREFORE BE IT RESOLVED BY THE COMMISSION OF KNOX COUNTY AS FOLLOWS:**

**The Knox County Commission hereby reappoints Bill Keeler, James Thompson, and Gail Hawkins as members of the Knox County Board of Equalization, each to serve a two (2) year term beginning on May 1, 2024 and expiring on April 30, 2026.**

**BE IT FURTHER RESOLVED, that Bill Gentry and Jerry Winston are hereby appointed to serve as alternates on the Knox County Board of Equalization, each to serve a two (2) year term beginning on May 1, 2024 and expiring on April 30, 2026.**

**BE IT FURTHER RESOLVED, that if any notifications are to be made to effectuate this Resolution, then the County Clerk is hereby requested to forward a copy of this Resolution to the proper authority.**

**BE IT FURTHER RESOLVED, that this Resolution is to take effect from and after its passage, as provided by the Charter of Knox County, Tennessee, the public welfare requiring it.**

_____

**Presiding Officer of the Commission Date**

_____

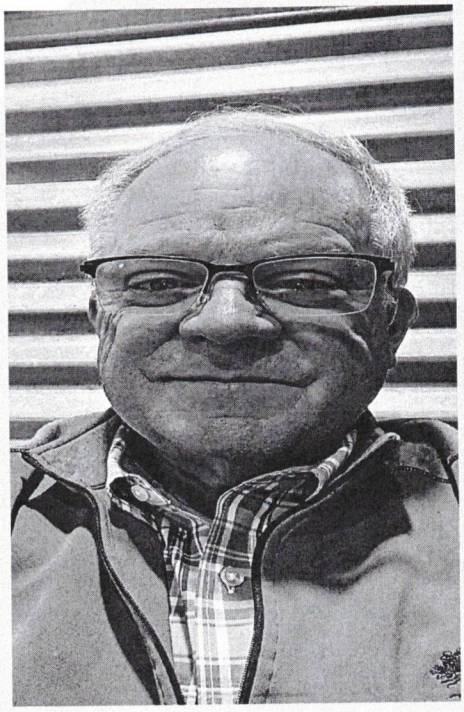
**County Clerk Date**

**Approved:**_____

**County Mayor Date**

**Vetoed:**_____

**County Mayor Date**



## CONTACT

PHONE:
865 755-4655

EMAIL:
bgentry51@gmail.com

ADDRESS:
1129 Snowdon Dr.
Knoxville, TN 37912

# WILLIAM (BILL) GENTRY, JR.

**EDUCATION: CENTRAL HIGH SCHOOL, HIWASSEE COLLEGE, EAST TENNESSEE STATE UNIVERSITY, UNIVERSITY OF TENNESSE**

**WORK EXPERENCE: AFFILIATE BROKER FOR R.M. MOORE AND ASSOCIATE REALITORS, OWNER OF GENTRY SCHOOL BUS LINES AND GENTRY COACH COMPANY (GENTRY TRAILWAYS)**

I am a lifelong Fountain City resident. I have been married to Kimberly Branch Gentry since 1979. We have two daughters and three grandchildren.
I worked as an Affiliate Broker for the R.M. Moore & Associate Realtors from 1979-1982.
I was the owner and operator of Gentry School Bus Lines and Gentry Coach Company, later known as Gentry Trailways for 40 years. I served as a board member of the Tennessee Motor Coach Association (TMCA) for 25 years. I served as the President of TMCA in 2001, and the Executive Director in 2020-2021. I am now an emeritus board member. I served on the Board of Directors for the National Trailways Corporation and the American Bus Association from 2005 – 2008.

I served as President of the Optimist Club of Knoxville in 2003-2004. I was the district governor of Tennessee for Optimist International in 2005.

I am currently serving as a Member of the Board of Governors for the Shriners Children's Lexington Medical Center. I was Potentate of Kerbela Shriners in 2013.

I currently serve on the board of Directors of Beaverbrook Golf and Country Club and was board secretary in 2020.

I am a member of Fountain City United Methodist Church where I serve as a Trustee.

Jerry M. Winston O.D.
900 Harbor Pointe Way
Knoxville, TN 37922

April 8, 2024

*Education:*

Attended Lincoln Memorial University Member of Gamma Lambda Sigma Fraternity
Attended University of Tennessee Knoxville Member Zeta Beta Taw
Bachelor of Science, Southern College of Optometry 1967
Southern College of Optometry, Doctor of Optometry 1967

*Professional:*

Practiced Optometry for 56 years
Member of American Optometric Association 58 Years +
Member of Tennessee State Optometric Association 58 years +
Member of East Tennessee Optometric Society 58 years +
Fellow in Tennessee Academy of Optometry
Board Representative to Tennessee Optometric Association
State Legislative Committee for Tennessee Optometric Association
Past President East Tennessee Optometric Society
Global Vison Institute Optometric Director
T.L.C., Silver, Gold, and Platinum Awards for Excellence in Eye Care
Tennessee Board Certified in Diagnostic and Therapeutic Optometry
Certified for Treatment and Management of Ocular Disease by the International Association of Boards of Examiners in Optometry.

*Other:*

Past President of Knoxville Jaycee
Past Vice President of Downtown Knoxville Sertoma Club
Past Vice President and Past Board Member of the Arnstine Jewish Community Center
Past Board Member of East Tennessee Region of Sports Car Club of America
Past Board Member of Helen Ross McNabb Mental Health Centers. Sporting Clays Tournament
Past Board Member of Knoxville Kidney Foundation
Past Board Member of Cerebral Palsy Board Member and Sunday School Superintendent of Temple Beth El

**RLA-18305** **14.**

**AGENDA COMMITTEE**

| | | | |
|---|---|---|---|
| Meeting Date: | 04/08/2026 | | |
| Requested By: | Zach Johnson, SOLID WASTE | | |
| Department: | SOLID WASTE | | |
| Requires Expenditure of Funds: | YES | Funded in Current Budget: | YES |
| Appropriation Required: | NO | | |

CAPTION

Consideration of a Resolution of the Commission of Knox County, Tennessee, approving a contract with TN Gas, LLC for the provision of cylinder collection services to collect discarded cylinders from Knox County Convenience Centers.
*(Engineering and Public Works)*

Attachments

Executive Summary
Cylinder Collection Services

## Executive Summary

**Nature of Service:**
A contract with TN Gas, LLC for Cylinder Collection Services to collect discarded cylinders (mostly propane tanks) from Knox County Convenience Centers.

**Purpose and Need:**
County Convenience Centers accept propane tanks from residents. Also, other types of cylinders (like oxygen, helium, or fire extinguishers) are dropped off because of center users accidentally or purposely leaving them next to propane collection areas. In some instances, litter crews also pick up cylinders from the side of the road. Cylinders are difficult to recycle or dispose of because their handling and transport is regulated. Solid Waste does not have staff and driver(s) with special endorsements or a truck capable of transporting several different types of cylinders at one time equipped with proper placards. Any cylinder that is not empty must be handled differently and the contents must be safely evacuated before the tank can be recycled, reused, or processed. For all these reasons a contractor is used to regularly remove and process all the cylinders collected from residents.

**History of Service:**
Before this service was contracted cylinders were stockpiled out of the way on a vacant part of County property for several years until there were enough to pay for a provider to come characterize and remove them all in one batch for recycling or disposal. Processing all the cylinders at once from a large stockpile was costly and difficult to budget for and the storage of cylinders in a single location took up a lot of space representing a safety risk and potential financial liability to the County. There have not been any other bidders for this service other than the current bidder though the company's name has changed. There have been no problems with the current bidder/vendor, and the company is expected to continue to provide this valuable service under the contract terms.

**Statement of Support:**
This service is funded in existing budget. No additional appropriations are necessary.

**Zach Johnson**
*Director, Solid Waste*
Knox County Engineering and Public Works

# Knox County Government

# and

# TN Gas, LLC

**This Contract,** made and entered into this _____day of _____, 2026 between Knox County Government, hereinafter referred to as "County" and TN Gas, LLC, hereinafter referred to as "Contractor".

**Whereas,** County requested bids for Cylinder Collection Services, (Invitation for Bid #3718) and;

**Whereas,** Contractor submitted a bid in accordance with said requested specifications, the response of which is the most responsible and responsive bid meeting specifications accepted by County;

**Whereas,** Contractor agrees and undertakes to provide said services for County, as set forth in the Invitation for Bid, and at the price quoted for said services by Contractor. Further, in accordance with the lawful directions of the County, the Contractor agrees in all respects, to be governed by the Invitation for Bid and the Contractor's bid.

**Now, therefore** in consideration of mutual covenants and promises contained herein, the parties hereto wish to enter into this Contract to set forth their respective rights and obligations and do mutually agree that;

**Witnesseth:**

**1. Terms of this Contract.** This Contract commences on the 1st day of May 2026 and ends the 30th day of April 2027, unless terminated in conformity with the terms of this Contract as contained in paragraphs 5 and 6. Upon the mutual agreement of the Contractor and Knox County, the contract may be extended for four (4) additional one (1) year terms. This may result in a total of five (5) years. Knox County reserves the right to obtain these services from other sources if the need arises. Knox County reserves the right to revoke the award if a pattern of unavailability arises with the Contractor.

**2. Payment.** County shall pay Contractor the amount as agreed upon in County's Invitation for Bid #3718 for Cylinder Collection Services per the Contractor's written response (Attachment B) pursuant to all payments being subject to the County's review and approval. The Contractor shall receive, upon the need of the County, written notification to proceed. The Contractor shall pursue all work diligently until completion as directed by Knox County.

**3. Placement of Orders.** Knox County departments and agencies will place orders with the Knox County Procurement Division. Knox County Procurement will issue purchase orders to the Contractor. Only purchase orders issued by Knox County Procurement shall be honored.

**4. Invoicing and reporting requirements.** Contractor shall invoice Knox County upon the successful completion of a particular project as detailed in Invitation for Bid #3718. Invoices shall be sent to the address listed on the Purchase Order for the ordering department.

**5. Termination.** County may terminate this Contract with or without cause, upon written notice of not less than thirty (30) calendar days. Upon termination, County will pay for services satisfactorily completed but not yet invoiced. Contractor shall not perform additional work without the prior specific written permission of County.

**Should the Contractor** fail to provide Cylinder Collection Services detailed herein, County will communicate the **problem(s) to the Contractor** both verbally and in writing and keep a written record as to what the problem(s) are and when the Contractor was contacted. **The Contractor shall** rectify the problem within an agreed upon timeframe. If the same or other problems persist or reoccur, the County may terminate the Contract.

In the event Contractor intends to interrupt or discontinue service under this Contract, Contractor agrees to give Knox County at least ninety (920) calendar day advance written notice of said interruption or discontinuance of service prior to interrupting or discontinuing same. Any interruption or discontinuance of service without said advance notice shall constitute a material breach of this Contract.

**6. Appropriations.** In the event no funds are appropriated by the County for Cylinder Collection Services in any fiscal year or insufficient funds exist to provide the services, then the Contract shall expire upon the expenditure of previously appropriated funds or the end of the current fiscal year, whichever occurs first, with no further obligations owed to or by either party.

**7. Independent contractor.** Contractor acknowledges that Contractor and employees serve as independent contractors and that County shall not be in any manner responsible for any payment, insurance, or incurred liability.

**8. Compliance with all federal, state, and municipal laws.** Contractor is assumed to be familiar with and agrees to observe and comply with all federal, state, and local laws, statutes, ordinances, and regulations in any manner affecting the provision of Cylinder Collection Services, and all instructions and prohibitive orders issued regarding this work and shall obtain all necessary permits.

**9. Severability clause.** If any provision of this Contract is declared illegal, void, or unenforceable the remaining provisions shall not be affected but shall remain in force and in effect.

**10. Prohibition against assignment.** Contractor shall not assign this Contract to any party, company, partnership, incorporation, or person without prior specific written consent of County.

**11. This Contract** shall be governed by the laws of the State of Tennessee both as to interpretation and performance. The Chancery Court and/or the Circuit Court of Knox County, Tennessee, shall have exclusive and concurrent jurisdiction of any disputes, which arise hereunder.

**12. Right to inspect.** County reserves the right to make periodic inspections of the manner and means the services are performed.

**13. Nondiscrimination and non-conflict statements.** Contractor agrees that no person on the grounds of handicap, age, race, color, religion, sex or national origin, shall be excluded from participation in, or be denied benefits of, or be otherwise subjected to discrimination in the performance of this Contract, or in the employment practices of Contractor. Contractor shall upon request show proof of such non-discrimination, and shall post in conspicuous places available to all employees and applicants notices of non-discrimination.

**14. Books and records.** Contractor shall maintain all books, documents, accounting records and other evidence pertaining to the service under this Contract and make such materials available at their offices at all reasonable times during the contract period and for five (5) years from the date of the final payment under the Contract for inspection by County or by any other governmental entity or agency participating in the funding of this Contract, or any authorized agents thereof; copies of said records to be furnished if requested. Such records shall not include those books, documents and accounting records that represent the Contractor's costs of manufacturing, acquiring or delivering the products and services governed by this Contract.

**15. Contractor** shall indemnify**,** defend, save and hold harmless, County, its officers, agents and employees from all suits, claims, actions or damages of any nature brought because of, arising out of, or due to breach of the Contract by Contractor, its subcontractors, suppliers, agents or employees or due to any negligent act or occurrence or any omission or commission of Contractor, its subcontractors, suppliers, agents, or employees.

**16. Delivery.** Contractor shall render Cylinder Collection Services for Knox County in accordance with Invitation for Bid #3718.

**17. Tax Compliance.** Pursuant to Resolution R-07-1-903 passed by the Commission of Knox County, Tennessee, Contractor hereby acknowledges, by submission of its bid and signature that it is current in its respective Federal, State, County, and City taxes of whatever kind or nature and is not delinquent in any way. Delinquent status must be disclosed or risk debarment by the Knox County Procurement Division.

**18. Limitations of liability.** In no event shall County be liable for any indirect, incidental, consequential, special or exemplary damages or lost profits, even if County has been advised of the possibility of such damages.

**19. Contract documents.** It is mutually agreed by both parties that the following documents are made part of this Contract and are incorporated herein by reference:

A. Invitation for Bid #3718
B. Contractor's Response to Invitation for Bid #3718
C. Contractor's Certificate of Insurance
D. Contractor's Licenses/Certifications

It is agreed that this Contract, represents the **entire Contract** between the parties and no prior representations, promises, and agreements, oral or otherwise, not embodied herein, shall be of any force or effect.

**In witness whereof,** the parties hereto have caused this Contract to be executed in one original copy on the day and year first above written.

**Knox County Government**

**by: _____**
**Glenn Jacobs**
**Knox County Mayor**

**TN Gas, LLC**

**by: _____**

**Name: _____**

**Title: _____**

**Contract #: _____**
**Approved as to Legal Form:**

**_____**
**Knox County Law Director's Office**

**_____Date**

# Attachment A
# Invitation for Bid #3718

The Procurement Division of Knox County, Tennessee will receive sealed bids for the provision of **Cylinder Collection Services** as specified herein. Bids must be received by **2:00 p.m. local time on March 24, 2026**. Late bids will neither be considered nor returned.

**Deliver Bids To:**

**Bid Number 3718**
**Knox County Procurement Division**
**Suite 100**
**1000 North Central Street**
**Knoxville, Tennessee 37917**

**The Bid Envelope must show the Company Name, Bid Number, Bid Name & Bid Opening Date.**

## SECTION I GENERAL TERMS AND CONDITIONS

**1.1** **ADDITIONAL INFORMATION:** Knox County wants requests for additional information routed to Brian Hubbs, Construction and Contract Specialist, at 865-215-5753. Additional information requests and questions may be emailed to brian.hubbs@knoxcounty.org. If you have not heard from the Buyer in a reasonable amount of time, please call for further assistance. Information about the Knox County Procurement Division may be obtained on the internet at www.knoxcounty.org/procurement.

**1.2** **ACCEPTANCE:** Vendors shall hold their price firm and subject to acceptance by Knox County for a period of ninety (90) business days from the date of the bid opening, unless otherwise indicated in their bid.

**1.3** **ALTERNATIVE BIDS:** Knox County will not accept alternate bids (those not equal to specifications) unless authorized by the Invitation for Bid.

**1.4** **AUDIT HOTLINE:** Knox County has established an Audit Hotline to report potential fraud and waste. To report potential fraud, waste or abuse, file a report on-line by accessing http://www.knoxcounty.org/audit/hotline.php.

**Vendors are hereby cautioned that this Audit Hotline does not replace the Award Protest Procedures found in Section VI, Item M of the Knox County Procurement Regulations.**

**1.5** **AWARD:** Award will be made to the most responsive, responsible bidder(s) meeting specifications, who presents the product or service that is in the best interest of Knox County. Knox County reserves the right to award this bid on a schedule, all or none, or item-by-item basis whichever is in the best interest of the County. Knox County reserves the right to not award this bid. Award will be made in accordance with the evaluation criteria specified herein.

**1.6** **BID DELIVERY:** Knox County requires respondents, when hand delivering bids, to time and date stamp the envelope before depositing it in the bid box. Knox County will not be responsible for any lost or misdirected mail sent by common carrier, nor will Knox County be responsible for submittals delivered to addressees and Suites other than the delivery address and Suite specified at the top of this solicitation. The time clock in the Procurement Division shall serve as the official record of time.

**Solicitations must be in a sealed envelope/box prior to entering the Procurement Division office. Procurement Division personnel are not allowed to see the submittal nor assist in placing documents in an envelope/box. Additionally, the Procurement Division is not responsible for providing materials (e.g.: envelopes, boxes, tape) for submittals.**

**1.7** **BUSINESS OUTREACH PROGRAM:** Knox County has established a Business Outreach Program, which has the responsibility of increasing opportunity for small, minority and women owned businesses. This is being accomplished through community education programs, policy edification, active recruitment of interested businesses and process re-engineering.

Knox County is committed to ensuring full and equitable participation for all disadvantaged businesses. Knox County welcomes submittals from those disadvantaged businesses that have an interest in providing goods and/or services listed herein. In addition, Knox County strongly encourages the inclusion of disadvantaged businesses by non-disadvantaged contractors who may wish to partner or subcontract portions of this agreement in order to accomplish the successful delivery of goods and/or services.

If you are a disadvantaged business and would like additional information about our Business Outreach Program please contact:

Diane Woods, CPPB, Business Outreach Administrator
Knox County Procurement
Telephone: 865-215-5760
Fax: 865-215-5778
Email: diane.woods@knoxcounty.org

**1.8** **CONFLICT OF INTEREST:** Vendors must have read and complied with the "non-conflict of interest" statement provided in the vendor registration process prior to the opening of this solicitation.

**1.9** **COPIES:** Knox County **requires** that bids being submitted by hand be submitted with one (1) marked original and one (1) exact copy. If submitting electronically, no additional copies are needed.

**1.10** **DECLARATIVE STATEMENT:** Any statement or words (e.g.: must, shall, will) are declarative statements and the vendor must comply with the condition. Failure to comply with any such condition may result in their bid being non-responsive and disqualified.

**1.11** **ELECTRONIC TRANSMISSION OF BIDS:** Knox County's Procurement Division **will** accept, and strongly encourages, electronically transmitted bids through the County's On-Line Procurement System. Facsimile and email submissions are strictly prohibited.

**1.12** **HOW TO DO BUSINESS:** Knox County utilizes a web-based procurement software system, "Knox Procurement On-Line." The system provides our clients (vendors, County departments and the citizens of Knox County) with a more enhanced and end-user friendly means of accessing our services. The system allows for on-line vendor registration and maintenance, electronic receipt of purchase orders, on-line retrieval and submittal of quotes, bids and proposals for our vendor-clients and on-line requisitioning and receiving for our county departments. In order for the County to maximize its investment and minimize the cost associated with office operations we need your help. When doing business with Knox County we are urging you to please go to our website at www.knoxcounty.org/procurement, register as a vendor in our on-line procurement system, "Knox Procurement On-Line," if you have not done so and whenever possible to conduct your business with the County through this site. If you have any questions please contact the Procurement Division Representative listed in Section 1.1 of this document.

**1.13** **INCURRED COSTS:** Knox County will not be responsible for any costs incurred by the bidder in the preparation of their bid.

**1.14** **MULTIPLE BIDS:** Knox County will consider multiple bids that meet specifications.

**1.15** **NON-COLLUSION:** Vendors, by submitting a signed bid, certify that the accompanying bid is not the result of, or affected by, any unlawful act of collusion with any other person or company engaged in the same line of business or commerce, or any other fraudulent act punishable under Tennessee or United States law.

**1.16** **PAYMENT METHOD:** Knox County utilizes two (2) methods of placing orders for products. The first is the use of Purchase Orders. These purchase orders will be issued from the Knox County Procurement Division via the method selected by the Vendor during registration. The Purchase Order will detail the quantity, specific item(s) and the contracted price for each item.

The second method is the use of the Knox County Credit Card (VISA). Orders placed on the credit card will list the same information as the Purchase Order. Vendors will be given the card information and approval to process the transaction for the requesting department. Vendors must indicate in their bid response if the Vendor will accept the Knox County Credit Card (VISA) as form of payment. Bidders are prohibited to charge Knox County any type of merchant fee from their financial institution to accept this type of payment.

**1.17** **PROCESSING TIME FOR PAYMENT:** Vendors are advised that approximately thirty (30) days is required to process invoices for payment when the invoicing instructions herein are followed.

**1.18** **PROOF OF FINANCIAL AND BUSINESS CAPABILITY:** Bidders must, upon request, furnish satisfactory evidence of their ability to furnish products or services in accordance with the terms and conditions of these specifications. Knox County will make the final determination as to the bidders' ability.

**1.19** **RECYCLING:** Knox County, in its continuing efforts to lessen the amount of landfill waste and to further recycling efforts, requests that bids be sent electronically. Bids being submitted on paper shall:

- Be submitted on recycled paper
- Not include pages of unnecessary advertising
- Be made on both sides of each sheet of paper.

**1.20** **RESTRICTIVE OR AMBIGUOUS SPECIFICATIONS:** It is the responsibility of the prospective bidder to review the entire Invitation for Bid (IFB) packet and to notify the Procurement Division if the specifications are formulated in a manner that would unnecessarily restrict competition.

Any such protest or question regarding the specifications or bid procedures must be received in the Procurement Division no later than **4:30 p.m. local time on March 10, 2026**. These requirements also apply to specifications that are ambiguous.

**1.21** **SIGNING OF BIDS:** In order to be considered all bids must be signed. Please sign the original in **blue ink**. By signing the bid document, the bidder acknowledges and accepts the terms and conditions stated in the document. The submission of your bid through our on-line portal will be the acknowledgement of signature.

**1.22** **TAXES:** Knox County purchases are not subject to taxation. Tax exemption certificates will be provided upon request.

**1.23** **TERM BID AGREEMENTS:** If this bid results in a term bid Contract with the vendor, Knox County must receive all general price decreases that other similar customers receive.

**1.24** **TITLE VI OF THE CIVIL RIGHTS ACT:** "Nondiscrimination in Federally Assisted Programs" - "No person in the United States shall, on the ground of race, color, or national origin, be excluded from participation in, be denied the benefits of, or be subjected to discrimination under any program or activity receiving Federal financial assistance." 42 U.S.C. section 2000d. It is the policy of Knox County Government that all its services and activities be administered in conformance with the requirements of Title VI.

**1.25** **UNFORESEEN CIRCUMSTANCES:** During periods of closure due to unforeseen circumstances in Knox County or closures at the direction of the Knox County Mayor, the Procurement Division will enact the following procedures in regards to solicitations and closures:

- If the Mayor closes the Administrative offices prior to the time set for solicitation opening of any business day, all solicitations due that same day will be moved to the next operational business day.
- Other unforeseen circumstances shall be at the sole discretion of the Procurement Director.
- Knox County shall not be liable for any commercial carrier's decision regarding deliveries during any unforeseen circumstances.

**1.26** **USE OF BID FORMS:** Vendors must complete the bid forms contained in the bid package. Failure to complete the bid forms may result in rejection of their bid.

**1.27** **VENDOR DEFAULT:** Knox County reserves the right, in case of vendor default, to procure the articles or services from other sources and hold the defaulting vendor responsible for any excess costs occasioned thereby. Should vendor default be due to a failure to perform or because of a request for a price increase, Knox County reserves the right to remove the vendor from the County's bidder's list for twenty-four (24) months.

**1.28** **VENDOR REGISTRATION:** Prior to the opening of this bid, ***ALL BIDDERS*** must be registered with the Procurement Division. A vendor application may be submitted on-line at www.knoxcounty.org/procurement. Select the On-Line Vendor Registration link and complete the forms. Vendors must be registered with the Procurement Division **prior** to submitting their bid. Knox County shall not be responsible for technical difficulties experienced by vendors trying to register or submit their bid electronically less than twenty-four (24) hours prior to the bid opening time.

**1.29** **WAIVING OF INFORMALITIES:** Knox County reserves the right to waive minor informalities or technicalities when it is in the best interest of Knox County.

## SECTION II OBLIGATIONS, RIGHTS AND REMEDIES

**These terms and conditions shall be part of the Contract. Knox County reserves the right to negotiate other terms and conditions it deems appropriate and necessary under the circumstances to protect the public's trust.**

**2.1** **ALTERATIONS OR AMENDMENTS:** No alterations, amendments, changes, modifications or additions to this Contract shall be binding on Knox County without the prior written approval of the County.

**2.2** **APPROPRIATION:** In the event no funds are appropriated by Knox County for the goods or services in any fiscal year or insufficient funds exist to purchase the goods or services, then the Contract shall expire upon the expenditure of previously appropriated funds or the end of the current fiscal year, whichever occurs first, with no further obligations owed to or by either party.

**2.3** **ASSIGNMENT:** Contractor shall not assign or sub-contract this agreement, its obligations or rights hereunder to any party, company, partnership, incorporation or person without the prior written specific consent of Knox County.

**2.4** **BOOKS AND RECORDS:** Contractor shall maintain all books, documents, accounting records and other evidence pertaining to the goods and services provided under this Contract and make such materials available at its offices at all reasonable times during the contract period and for five (5) years from the date of the final payment under this agreement for inspection by County or by any other governmental entity or agency participating in the funding of this agreement, or any authorized agents thereof; copies of said records to be furnished if requested. Such records shall include those books, documents and accounting records that represent the Contractor's costs of manufacturing, acquiring or delivering the products and services governed by this agreement.

**2.5** **CHILD LABOR:** Contractor agrees that no products or services will be provided or performed under this Contract which have been manufactured or assembled by child labor.

**2.6** **COMPLIANCE WITH ALL LAWS:** Contractor is assumed to be familiar with and agrees to observe and comply with all federal, state, and local laws, statutes, ordinances, and regulations in any manner affecting the provision of goods and/or services, and all instructions and prohibitive orders issued regarding this work and shall obtain all necessary permits.

**2.7** **DEFAULT:** If Contractor fails to perform or comply with any provision of this Contract or the terms or conditions of any documents referenced and made a part hereof, Knox County may terminate this Contract, in whole or in part, and may consider such failure or noncompliance a breach of Contract. Knox County expressly retains all its rights and remedies provided by law in case of such breach, and no action by Knox County shall constitute a waiver of any such rights or remedies. In the event of termination for default, Knox County reserves the right to purchase its requirements elsewhere, with or without competitive bidding.

**2.8** **GOVERNING LAW; VENUE:** This agreement shall be exclusively construed, governed, and controlled by the Laws of the State of Tennessee without regard to principles of law, including conflicts of law, of any other jurisdiction, territory, country, and/or province. Any dispute arising out of or relating to this agreement shall exclusively be brought in the Chancery Court or the Circuit Court of Knox County, Tennessee. Each party consents to personal jurisdiction thereto and waives any defenses based on personal jurisdiction, venue and inconvenient forum.

**2.9** **INCORPORATION:** All specifications, drawings, technical information, Invitation for Bid, Bid, Award and similar items referred to or attached or which are the basis for this Contract are deemed incorporated by reference as if set out fully herein.

**2.10** **INDEMNIFICATION/HOLD HARMLESS:** Contractor shall indemnify, defend, save and hold harmless Knox County, its officers, agents and employees from all suits, claims, actions or damages of any nature brought because of, arising out of, or due to breach of the agreement by Contractor, its subcontractors, suppliers, agents, or employees or due to any negligent act or occurrence or any omission or commission of Contractor, its subcontractors, suppliers, agents or employees.

**2.11** **INDEPENDENT CONTRACTOR:** Contractor shall acknowledge that it and its employees serve as independent contractors and that Knox County shall not be responsible for any payment, insurance or incurred liability.

**2.12** **INSPECTION AND ACCEPTANCE:** Warranty periods shall not commence until Knox County inspects and formally accepts the goods and/or services. The terms, conditions and timing of acceptance shall be determined by Knox County. Knox County reserves the right to reject any or all items or services not in conformance with applicable specifications, and Contractor assumes the costs associated with such nonconformance. Acceptance of goods or services does not constitute a waiver of latent or hidden defects or defects not readily detectable by a reasonable person under the circumstances.

**2.13** **IRAN DIVESTMENT ACT:** By submission of this bid, each bidder and each person signing on behalf of any bidder certifies, and in the case of a joint bid each party thereto certifies as to its own organization, under penalty of perjury, that to the best of its knowledge and belief that each bidder is not on the list created pursuant to Tennessee Code Annotated § 12-12-106.

**2.14** **LIMITATIONS OF LIABILITY:** In no event shall Knox County be liable for any indirect, incidental, consequential, special or exemplary damages or lost profits, even if Knox County has been advised of the possibility of such damages.

**2.15** **NO BOYCOTT OF ISRAEL:** Pursuant to Tennessee Code Annotated Title 12, Chapter 4, Part 1, by submission of a response to this solicitation, each bidder and each person signing on behalf of any bidder certifies, and in the case of a joint response each party thereto certifies as to its own organization, under penalty of perjury, that to the best of its knowledge and belief that each bidder is not currently engaged in, and will not for the duration of the contract engage in, a boycott of Israel.

**2.16** **NON-DISCRIMINATION AND NON-CONFLICT STATEMENT:** Contractor agrees that no person on the grounds of handicap, age, race, color, religion, sex, national origin or any individual trait or characteristic found to be an illegal consideration, shall be excluded from participation in, or be denied benefits of, or be otherwise subjected to discrimination in the performance of this agreement or in the employment practices of Vendor. Contractor shall upon request show proof of such non-discrimination and shall post in conspicuous places available to all employees and applicants notices of non-discrimination. Contractor covenants that it complies with the Fair Wage and Hour Laws, the National Labor Relations Act, and other federal and state employment laws as applicable. Contractor covenants that it does not engage in any illegal employment practices.

Contractor covenants that it has no public or private interest and shall not acquire directly or indirectly any interest, which would conflict in any manner with the provision of its goods or performance of its services. Contractor warrants that no part of the total contract amount provided herein shall be paid directly or indirectly to any officer or employee of Knox County as wages, compensation, or gifts in exchange for acting as officer, agent, employee, sub-contractor or consultant to Contractor in connection with any goods provided or work contemplated or performed relative to the agreement.

**2.17** **ORDER OF PRECEDENCE:** In the event of inconsistent or conflicting provision of this Contract and referenced documents, the following descending order of precedence shall prevail: (1) Contract, (2) Invitation for Bid, (3) Bid, (4) Award, (5) Special Terms and Conditions, (6) General Terms and Conditions, (7) Specifications, (8) Drawings.

**2.18** **REMEDIES:** Knox County shall have all rights and remedies afforded under the U.C.C. and Tennessee law in Contract and in tort, including but not limited to rejection of goods, rescission, right of set-off, refund, incidental, consequential and compensatory damages and reasonable attorney's fees.

**2.19** **RIGHT TO INSPECT:** Knox County reserves the right to make periodic inspections of the manner and means the service is performed or the goods are supplied.

**2.20** **SEVERABILITY:** If any provision of this Contract is declared illegal, void or unenforceable, the remaining provisions shall not be affected but shall remain in force and in effect.

**2.21** **TAX COMPLIANCE:** Pursuant to Resolution R-07-1-903 passed by the Commission of Knox County, Tennessee, Contractor hereby acknowledges, by submission of its bid and signature that it is current in its respective Federal, State, County, and City taxes of whatever kind or nature and is not delinquent in any way. Delinquent status must be disclosed or risk debarment by the Knox County Procurement Division.

**2.22** **TERMINATION:** County may terminate this agreement with or without cause, upon written notice of not less than thirty (30) calendar days. In the event of termination by either party, fees due for services satisfactorily performed or goods accepted prior to the termination date shall be paid.

**2.23** **WARRANTY:** Contractor warrants to Knox County that all items delivered and all services rendered shall conform to the specifications, drawings, bid and/or other descriptions furnished and/or incorporated by reference, and will be fit for the particular purpose purchased, of merchantable quality, good workmanship, and free from defects. Contractor extends to Knox County all warranties allowed under the U.C.C. Contractor shall provide copies of warranties to the County. Return of merchandise not meeting warranties shall be at contractor's expense.

## SECTION III SPECIAL TERMS AND CONDITIONS

**3.1** **INTENT:** Knox County is seeking a Vendor(s) to collect and transport unwanted cylinders of all types, sizes, and shapes from Knox County property. Empty cylinders are occasionally relinquished from Knox County residents at County Convenience Centers. Successful vendor(s) will respond to a request for a cylinder pickup in a timely manner. Knox County intends to make a Best Value Award. Best Value means more than low bid. It includes the initial cost, service quality and other factors detailed herein.

**3.2** **ACCEPTANCE:** Bidders are advised that the payment of an invoice does not necessarily constitute as an acceptance of services that are provided. Acceptance requires a specific written action by Knox County so stating.

**3.3** **ACCOUNT SET-UP:** The successful Vendor will be required to set up separate accounts for Knox County Engineering and Public Works and any other departments that may use this Term Contract. The successful Contractor(s) will be required to invoice, as well as post payment, to the proper agency.

**3.4** **ADDITIONS/DELETIONS:** Knox County reserves the right to add or delete types of cylinders and locations for pick-up to this term bid. If items or locations are to be added, Knox County and the Contractor will arrive at a mutually agreed price. Any additions/deletions must be approved in writing by Knox County Procurement prior to any changes in service.

**3.5** **AWARD STATUS:** Knox County intends to issue a one (1) year award. Upon the mutual agreement of each vendor and Knox County, the award may be extended for four (4) additional years, one (1) year at a time. This may result in a total of five (5) years. Knox County reserves the right to purchase these items/services from other sources if the need arises. Knox County reserves the right to revoke the award if a pattern of unavailability arises with the vendor. Should Knox County desire not to renew, no reason needs to be given.

**3.6** **BIDDER OBLIGATION:** Each bidder shall become fully acquainted with conditions relating to the scope and restrictions attending the execution of the work under this IFB. The failure or omission of a bidder to become acquainted with existing conditions shall no way relieve the bidder of any obligations with respect to this IFB or to the Contract.

**3.7** **BID EVALUATION:** In evaluating the bids, Knox County reserves the right to use any or all of the ideas from the bids submitted without limitation and to accept all or part of the successful bid in selecting a solution which is judged to be in the best interest of the Knox County. All material submitted becomes the property of Knox County.

**3.8** **CERTIFICATION:** Vendor's employees shall be certified in the proper handling of the cylinders they will collect and process. Certifications of employees shall be included in the bid package.

**3.9** **CHANGES AFTER AWARD:** It is possible after award that Knox County may change its needs or requirements. Knox County reserves the right to make such changes after consultation with the Contractor(s). Should additional costs arise, Knox County reserves the right to consider accepting these charges provided the Contractor(s) can document the increased costs. Knox County also reserves the right to accept proposed service changes from the Contractor(s) if they will lower the cost to Knox County and/or provide improved service.

**3.10** **CONTACT PERSONNEL:** It shall be essential to the success of this Contract to develop a good working relationship with the Contractor(s). It is imperative that the Knox County account be handled efficiently and professionally. Knox County should be assigned no more than two (2) Contractor contacts to handle billing inquiries and service related issues. In the event one (1) or both contacts leave the Knox County account, the Contractor shall formally introduce the new contacts to County personnel. These contacts must be knowledgeable of the County's account to avoid any interruption of service.

**3.11** **CONTRACT EXECUTION:** The award of this bid will result in a Contract between Knox County and the successful Contractor(s). The Knox County Procurement Division will draft the Contract.

The Knox County Procurement Division **will not** accept any Contractor(s) Contract. If these types of master Agreements, Service Agreements, Terms of Agreements or other submitted Contract agreements are submitted, they **will** be rejected.

**3.12** **DESTINATION AND DELIVERY:** Bidders must include all destination and delivery charges in their price. **There will be no extra hidden charges.** Delivery must be "free on board" to the County department.

**3.13** **DRUG-FREE WORKPLACE:** If Contractor has five (5) or more employees receiving pay: Contractor shall have a drug-free workplace program that complies with Title 50, Chapter 9 of the Code of Tennessee, shall obtain a certificate of compliance with the applicable portions of the Drug-Free Workplace Act from the Department of Labor and Workforce, and shall Provide the Affidavit required by Public Acts, 2000, Chapter 918. Contractor shall ensure that it is in compliance with Public Acts, 2000, Chapter No. 918. The Affidavit, **Attachment B**, must be returned with the bid.

**3.14** **EVALUATION CRITERIA:** This bid will be evaluated using the following criteria:

| | |
|---|---|
| Price | 80 Points |
| Response Time | 20 Points |

**3.15** **EVALUATION REVIEW:** Knox County reserves the right to use all pertinent information that might affect the County's judgment as to the appropriateness of an award to the best evaluated bidder. This information may be appended to the bid evaluation process results. Information on a service provider from reliable sources, and not within the service provider's bid, may also be noted and made part of the evaluation file. Knox County shall have sole responsibility for determining a reliable source. Knox County reserves the right to conduct written and/or oral discussions/interviews after the bid opening. The purpose of such discussions/interviews is to provide clarification and/or additional information to make an award that is in the best interest of Knox County.

**3.16** **EXCEPTIONS TO SPECIFICATIONS:** Bidders taking exception to any part or section of these specifications shall indicate such exceptions in their bid response. Failure to indicate any exceptions shall be interpreted as the bidder's intent to fully comply with the specifications as written. Conditional or qualified offers are subject to rejection in whole or in part. Exceptions will be negotiated for a mutual resolution.

**3.17** **GRATUITIES AND KICKBACKS:** It shall be a breach of ethical standards for any person or company to offer, give, or agree to give any employee or former employee, or for any employee or former employee to solicit, demand, accept, or agree to accept from another person, a gratuity or an offer of employment in connection with any decision, approval, disapproval, recommendation, preparation of any part of a program requirement or a purchase request, influencing the content of any specification or procurement standard, rendering of advice, investigation, auditing or in any other advisory capacity in any proceeding or application, request for ruling, determination, claim, or controversy or other particular matter, pertaining to any program requirement of a contract or subcontract or to any solicitation or proposal therefore.

**3.18** **INSURANCE:** The successful vendor must carry the insurance as indicated on the Insurance Checklist attached hereto. As proof the vendor's willingness to obtain and maintain the insurance, the vendor must complete, sign and have its insurance agent sign the attachment and submit it with the bid.

Upon the Notification of Intent to Award and prior to the Contract being fully executed, the successful vendor will be required to submit a Certificate of Insurance (COI) with the specified coverage and listing Knox County as additional insured; Endorsement Page(s) shall be included. It shall be the successful vendor's responsibility to keep a current COI and Endorsement Page(s) on file with Knox County Procurement as long as the Contract is in effect.

**3.19** **INTERPRETATION:** No oral interpretation will be made to any bidder regarding the meaning of specifications. All questions are to be submitted in writing or electronically (Email) and will be answered in the form of an Addendum to the solicitation by the Knox County Procurement Division.

**3.20** **INVOICE PROCEDURES:** Knox County is requesting invoices to show the following detail to help expedite review and payment. The Contractor(s) may be required to modify invoicing procedures to show the detail. All potential Contractor(s) are hereby cautioned that Knox County will only pay from original invoices and not facsimiles or copies. Invoices which do not adhere to these details may be returned to the Contractor for correction.

**3.20.1** The invoice must show the amount due to the Contractor by Knox County.
**3.20.2** The invoice must show an itemized detailed material count, including quantity and type of cylinder(s) collected, and the associated unit price for the collected material.

**3.20.3** Invoices which do not show this information are subject to rejection.
**3.20.4** Submit original invoice.
**3.20.5** Invoices are to be original and uniquely pre-numbered.

Knox County requests that invoices be easy to read and understand. Each participating agency to this contract may require different invoice information and procedures. This information and procedures shall be provided to the successful contractor(s) prior to Contract execution. There shall be no additional charges for this information and procedures to be included.

Invoices shall be sent to the "Bill To" address printed on the Purchase Order. Each department or division of Knox County is responsible for its own budget. Departments cannot charge or pay bills for another department. Therefore, it is critical that your business invoices specify the department that desires to purchase from you. Do not credit payments to any other department's account. Invoices must be submitted in triplicate and must match the corresponding Purchase Order number.

There shall be no component billing. If a complete invoice, submitted in accordance with the guidelines stipulated herein, remains unpaid after thirty (30) days, contact the appropriate department listed in the "Bill To" section of the Purchase Order to determine its status.

**3.21** **INVOICE REVIEW:** Knox County shall review all invoices for adherence to the terms and conditions of the Contract, variations from the Contract and Contract pricing are strictly prohibited. Any variations found on the invoice will result in the rejection of those invoices. Rejected invoices will be returned to the Contractor(s) for correction. If a discount for prompt payment is offered, the timeline does not commence until Knox County receives the invoice.

**3.22** **LIABILITY:** All collected material/products shall become the liability of the Contractor immediately upon the Contractor's handling of collected products and continuing thereafter. The Contractor must agree to indemnify, defend and hold Knox County harmless from all liability arising from the transporting, storing, recycling, reclaiming, re-fining or disposing of said collected products including, but not limited to, the cost of any remedial action under the Comprehensive Environmental Response, Compensation and Liability Act of 1980 (also known as the Superfund) and comparable to State law.

**3.23** **NEWS RELEASES BY VENDORS:** As a matter of policy, Knox County does not endorse the services of a Contractor. A Contractor will not make news releases concerning any resultant Contract from this solicitation without the prior written approval of Knox County.

**3.24** **NO CONTACT POLICY:** After the date and time that the vendor receives this solicitation, any contact initiated by any bidder with any Knox County representative, other than the Procurement Division representative listed herein, concerning this Invitation for Bid, is strictly prohibited. Any such unauthorized contact may cause the disqualification of the bidder from this procurement transaction.

**3.25** **OFFER WITHDRAWAL:** No bid can be withdrawn after it is filed unless the bidder makes a request in writing to the Knox County Procurement Division **prior** to the time set for the opening of bids or unless the County fails to accept within ninety (90) days after the date fixed for opening the Invitation for Bids.

**3.26** **OPEN RECORDS ACT:** Knox County is subject to the Tennessee Public Records Act 10-7-503 et seq. Proposers are cautioned that all documents submitted on behalf of this Request for Proposal shall be open to the public for viewing and inspection and Knox County will comply with all legitimate requests.

**3.27** **POSSESSION OF WEAPONS:** All vendors and their employees and their agents are prohibited from possessing any weapons on Knox County property without prior written consent from the County. In the case of a vendor whose contract requires possession of firearms or other weapons to successfully complete their contract, vendor must provide personnel who are bonded to bear said weaponry.

**3.28** **PRICING:** The Contractor(s) warrants that the unit price stated shall remain firm for a period of twelve (12) months from the first day of the Contract period. If the Contractor's price is increased after the initial year, Knox County must be given a written notice to consider. Such a request shall include as a minimum, (1) the cause for the adjustment; (2) the amount of the change requested with documentation to support the requested adjustment.

Price increases will only be considered at the renewal period(s). If the price increase is rejected the vendor may:

- Continue with the existing prices

- Request a lower price increase
- Not accept the renewal offer

If a price increase is approved by Knox County Procurement and Knox County Engineering, the approval notification will be done in writing and the contractor will be notified of the new price schedule and the effective date of the increase. This documentation will become part of the bid file. No approvals will be authorized verbally.

**3.29** **REJECTION OF BIDS:** Knox County reserves the right to reject any and all bids received as a result of this request and to waive any informality, technical defect or clerical error in any bid, as the interests of the County may require. Non-acceptance of any bid will be devoid of any criticism of the bid and of any implication that the bid is deficient in any manner. Non-acceptance of any bid shall be construed as meaning simply that the County does not deem the bid to be acceptable or that another bid was deemed to be more advantageous to Knox County for the particular services proposed.

**3.30** **REMOVAL OF VENDOR'S EMPLOYEES:** The successful Contractor(s) agrees to utilize only experienced licensed, responsible and capable people in the performance of the work. Knox County may require that the successful Contractor(s) remove from the job covered by this contract, employees who endanger persons or property or whose continued employment under this contract is inconsistent with the interest of Knox County.

**3.31** **RESPONSE TIME:** Bidders must state the number of business days until cylinder collection and removal will commence after receipt of a signed purchase order or credit card order. Bidders shall state accurate lead times. Vendor must state the number of business days, not a range of days. For example, an unacceptable answer is "1 to 5 business days." Vendors must be specific and state either "1 business day" or "5 business days." If Vendor states a range of days, Knox County will base their answer on the maximum number of days provided.

**3.32** **SAFETY AND PROTECTION:** The Contractor(s) shall be solely and completely responsible for initiating, maintaining and supervising all safety precautions and programs in connection with the work to be performed. The Contractor(s) shall take all necessary precautions for the safety of, and shall provide the necessary protection to prevent injury to, all employees on the work site and other persons, including but not limited to, the general public who may be affected thereby. All work is to be done as required by TOSHA, OSHA, EPA and AHERA.

Knox County does not assume any responsibility for the protection of or for loss of materials, from the time that the Contract operations have commenced until the final acceptance of the work by the department designee. Contractor(s) shall be required to furnish their employees with the proper personal protective clothing and equipment. Contractor(s) shall also be required to dispose of this clothing and equipment in compliance with all regulatory requirements.

Contractor(s) will ensure that its employees observe and exercise all necessary caution and discretion so as to avoid injury to person or damage to property of any and all kinds. All buildings, appurtenances and furnishings shall be protected by the vendor from damage, which might be done or caused by works performed under this contract. Such damages to the foregoing shall be repaired and / or replaced by approved methods so as to restore the damaged areas to their original condition at the expense of the Contractor.

**3.33** **SAFETY TRAINING:** The Contractor is responsible for training their employees in safety and health regulations for the job, assuring compliance with the Occupational Safety and Health Act (OSHA), the Environmental Protection Agency (EPA) and any other Regulatory Agency. Vendors, by submission of their bid, also affirm that their employees working under this Contract have been properly trained in the safe operation of all equipment to be used under this Contract.

**3.34** **SUBMIT QUESTIONS:** Prospective bidders may submit questions concerning this solicitation until **4:30 p.m. local time on March 10, 2026**. Submit questions as noted in Section 1.1.

## SECTION IV SPECIFICATIONS

### 4.1 CYLINDER COLLECTION SERVICES SHALL INCLUDE:

**4.1.1** Collect cylinders from Knox County Convenience Centers for transfer or processing.
**4.1.2** Accept all cylinders indicated as acceptable per Section VI and the bid worksheet from Knox County.
**4.1.3** Awarded vendor(s) must communicate with Knox County designee the status of any cylinders that are not deemed safe for transport. Repairs to these cylinders or other work/actions to make the cylinders safe for transport may be allowed prior to removal and disposal of said cylinders. Any charges must be authorized by Knox County Solid Waste designee prior to repairs or other actions taken.

**4.1.4** Accept all cylinders from Knox County Government Agencies with no manual handling by Knox County personnel.

**4.1.5** Provide reporting information for Knox County Annual Solid Waste Progress Report to TDEC per TCA 68-211-871 within fifteen (15) business days of the request.

**4.1.6** Properly dispose of any cylinders that cannot be refurbished for reuse.

**4.1.7** Conduct all operations in compliance with all local, state and federal laws, rules and regulations, including but not limited to, the rules and regulations for the transport and disposal of cylinders.

**4.1.8** Conduct operations that meet all state and local fire regulations.

**4.1.9** Provide separate invoicing for different County departments.

**4.2** **MATERIALS COLLECTED:** Knox County receives empty and partially full cylinders at our convenience centers; Knox County does not have the means to vent or collect the gas remaining in the cylinders. The majority of these cylinders are twenty (20) pound propane tanks, however, other tanks are also received. These cylinders include old valve and modern valve styles.

**4.3** **SITE VISITS:** Knox County reserves the right to make periodic unannounced site visits to ensure Contract compliance.

**4.4** **SITE LOCATIONS:** There will be an initial pick-up and removal of cylinders from the Halls Convenience Center located at 3608 Neal Drive. Vendors are strongly encouraged to visit the sites and familiarize themselves with the surroundings and the environment in which the services will be performed.

**Current Locations:**

| | |
|---|---|
| Carter Center, 8815 Asheville Highway | Dutchtown Center, 10618 Dutchtown Road |
| Halls Center, 3608 Neal Drive | John Sevier Center, 1950 W. Gov. John Sevier Hwy |
| Karns Center, 6930 Karns Crossing Lane | Powell Center, 7311 Morton View Lane |
| Tazewell Pike Center, 7201 Tazewell Pike | Knox County EPW, 205 W. Baxter Avenue |

The Convenience Centers are open Monday, Tuesday, Thursday and Friday 8:00 a.m. until 6:00 p.m., Saturdays 7:00 a.m. until 3:00 p.m. Knox County prefers that pickups be scheduled on Tuesday or Thursday due to lighter traffic volume at the convenience centers. Saturday or after hours pickups must be approved in advance by Knox County. Knox County will provide a Holiday calendar upon request. Contractor will work with the County to schedule service.

Knox County reserves the right to add/delete locations as necessary for the complete and successful operation of Cylinder Collection Services throughout Knox County. Additional locations may be added only after written authorization is given by Knox County Procurement. The Contractor may also be required to provide containers and pick up services on a temporary basis at locations other than those listed on an as-needed basis.

**Do not return pages one (1) through ten (10) with your submittal.**

**You must complete and return pages eleven (11) through fourteen (14).**

**SECTION V VENDOR INFORMATION FOR BID NUMBER 3718 - CYLINDER COLLECTION SERVICES**

***Bidders are welcome to attach additional documentation to fully address any required responses. Please clearly reference any attachments to the appropriate subsection.***

**5.1 Vendor:** _____

**5.2 Vendor number assigned by Knox County:** _____

**5.3 Street Address:** _____

**5.4 City:** _____ **State:** _____ **Zip:** _____

**5.5 Contact Person:** _____

**5.6 Telephone Number:** _____

**5.7 Vendor's email address:** _____

**5.8 By submission of this bid, each bidder and each person signing on behalf of any bidder certifies, and in the case of a joint bid each party thereto certifies as to its own organization, under penalty of perjury, that to the best of its knowledge and belief that each bidder is not on the list created pursuant to Tennessee Code Annotated § 12-12-106.**

**Pursuant to Tennessee Code Annotated Title 12, Chapter 4, Part 1, by submission of a response to this solicitation, each bidder and each person signing on behalf of any bidder certifies, and in the case of a joint response each party thereto certifies as to its own organization, under penalty of perjury, that to the best of its knowledge and belief that each bidder is not currently engaged in, and will not for the duration of the contract engage in, a boycott of Israel.**

**Authorizing Signature:** _____
**(Sign in BLUE ink)**

**5.9 Vendor's Knox County Business License Number:** _____
**(If Applicable*) Attach A Copy Of The License.***

**5.10 I acknowledge the receipt of: (please write "yes" if you received one)**

**Addendum 1**_____**Addendum 2**_____**Addendum 3**_____**Addendum 4**_____

**5.11 Do you accept the terms and conditions of the bid? YES NO YES WITH EXCEPTION**
**(Please circle your answer)**

**If you do not fully accept the terms and conditions, please note the exceptions below:**

_____

**5.12 Guaranteed business days for pick-up after receipt of a signed purchase order or credit card:**_____**days**

**5.13 State the minimum quantity of cylinders required for Knox County to schedule a pick-up:**_____

**5.14 Did you include the correct number of exact copies as detailed in Section 1.9? YES NO**

**5.15 Will you accept Knox County Credit Cards as payment as detailed in Section 1.16? YES NO**

**5.16 Will you allow Knox County designees to tour and inspect your facility as per Section 2.19? YES NO**

**5.17 Did you include copies of your employees' certificates as detailed in Section 3.8? YES NO**

**5.18 Did you complete and include the Drug Free Affidavit as detailed in Section 3.13? YES NO**

**5.19 Did you complete and include your Insurance Checklist as detailed in Section 3.18? YES NO**

**5.20 Did you complete and include the Section VI – Pricing with your submittal? YES NO**

**SECTION VI PRICING FOR BID NUMBER 3718 - CYLINDER COLLECTION SERVICES**

**VENDOR NAME: _____**

The following list is not exhaustive. Vendors are encouraged to write in any type of cylinder that they are willing to collect. Knox County may choose to award based on schedule, all or none, or item-by-item basis.

| Item | Type of Cylinder (all sizes unless noted) | Accepted by Vendor (Circle Response) | Price per Cylinder | Price per Cylinder (If Damaged) | Price for Valve Protection (If Required) |
|---|---|---|---|---|---|
| **6.1** | Air (SCBA/SCUBA) | **YES NO** | | | |
| **6.2** | Gas cutting/welding (oxy-fuel cutting) | **YES NO** | | | |
| **6.3** | Oxygen (O2) – typically home health | **YES NO** | | | |
| **6.4** | Carbon Dioxide (CO2) | **YES NO** | | | |
| **6.5** | Fire Extinguisher Tanks (all types) | **YES NO** | | | |
| **6.6** | Propane (20 lbs.) | **YES NO** | | | |
| **6.7** | Propane (over 20 lbs.) | **YES NO** | | | |
| **6.8** | Freon (used in home recharging or household refrigerant systems) | **YES NO** | | | |
| **6.9** | Helium (for home use like balloons) | **YES NO** | | | |
| **6.10** | Acetylene | **YES NO** | | | |
| | | | | | |

| Item | Additional Cylinder Services | Price (please specify units such as hourly rate or flat rate) |
|---|---|---|
| **6.11** | Percent markup for materials for repairs to cylinders or other work required to safely remove cylinders*: | |
| **6.12** | Labor rate for repairs or other work required to safely remove or prepare cylinder for transport*: | |
| **6.13** | State your transport fee per pick-up, if applicable | |

***Charges must be authorized by Knox County designee prior to work being performed as detailed in Section 4.1.3 of the bid document.**

## ATTACHMENT A
## KNOX COUNTY PROCUREMENT DIVISION
## INSURANCE CHECKLIST
## BID NUMBER 3718

**THE CERTIFICATE OF INSURANCE MUST SHOW ALL COVERAGES & ENDORSEMENTS WITH "YES" AND ITEMS 20 TO 23.**

| REQUIRED: | NUMBER | TYPE OF COVERAGE | COVERAGE LIMITS | |
|---|---|---|---|---|
| YES | 1. | WORKERS COMPENSATION | STATUTORY LIMITS OF TENNESSEE | |
| YES | 2. | EMPLOYERS LIABILITY | $100,000 PER ACCIDENT<br>$100.000 PER DISEASE<br>$500.000 DISEASE POLICY LIMIT | |
| YES | 3. | AUTOMOBILE LIABILITY<br>X \| ANY AUTO-SYMBOL (1) \| | COMBINE SINGLE LIMIT (Per -Accident) | $1,000,000 |
| | | | BODY INJURY (Per –Person) | |
| | | | BODY INJURY (Per-Accident) | |
| | | | PROPERTY DAMAGE (Per-Accident | |
| YES | 4. | COMMERCIAL GENERAL LIABILITY | | LIMITS |
| | | CLAIM MADE: X OCCUR | EACH OCCURRENCE | $ 1,000,000 |
| | | | FIRE LEGAL LIABILITY | $ 100,000 |
| | | | MED EXP (Per person) | $ 5,000 |
| | | GEN'L AGGREGATE LIMITS APPLIES PER | PERSONAL & ADV INJURY | $ 1,000,000 |
| | | POLICY X PROJECT LOC | GENERAL AGGREGATE | $ 2,000,000 |
| | | | PRODUCTS-COMPLETED OPERATIONS/AGGREGATE | $ 2,000,000 |
| YES | 5. | PREMISES/OPERATIONS | $1,000,000 CSL BI/PD EACH OCCURRENCE<br>$2,000,000 ANNUAL AGGREGATE | |
| YES | 6. | INDEPENDENT CONTRACTOR | $1,000,000 CSL BI/PD EACH OCCURRENCE<br>$1,000,000 ANNUAL AGGREGATE | |
| YES | 7. | CONTRACTUAL LIABILITY (MUST BE SHOWN ON CERTIFICATE) | $1,000,000 CSL BI/PD EACH OCCURRENCE<br>$1,000,000 ANNUAL AGGREGATE | |
| YES | 8. | XCU COVERAGE | NOT TO BE EXCLUDED | |
| YES | 9. | UMBRELLA LIABILITY COVERAGE | $1,000,000.00 | |
| | | PROFESSIONAL LIABILITY | | |
| NO | 10. | ARCHITECTS &ENGINEERS | $1,000,000 PER OCCURRENCE/CLAIM | |
| NO | | ASBESTOS & REMOVAL LIABILITY | $2,000,000 PER OCCURRENCE/CLAIM | |
| NO | | MEDICAL MALPRACTICE | $1,000,000 PER OCCURRENCE/CLAIM | |
| NO | | MEDICAL PROFESSIONAL LIABILITY | $1,000,000 PER OCCURRENCE/CLAIM | |
| NO | 11. | MISCELLANEOUS E & O | $500,000 PER OCCURRENCE/CLAIM | |
| NO | 12. | MOTOR CARRIER ACT ENDORSEMENT | $1,000,000 BI/PD EACH OCCURRENCE<br>UNINSURED MOTORIST (MCS-90) | |
| NO | 13. | MOTOR CARGO INSURANCE | | |
| NO | 14. | GARAGE LIABILITY | $1,000,000 BODILY INJURY, PROPERTY DAMAGE PER OCCURRENCE | |
| NO | 15. | GARAGEKEEPER'S LIABILITY | $500,000 COMPREHENSIVE<br>$500,000 COLLISION | |
| NO | 16. | INLAND MARINE BAILEE'S INSURANCE | $ | |
| NO | 17. | DISHONESTY BOND | $ | |
| NO | 18. | BUILDERS RISK | PROVIDE COVERAGE IN THE FULL AMOUNT OF THE CONTRACT UNLESS PROVIDED BY OWNER. | |
| NO | 19. | USL&H | FEDERAL STATUTORY LIMITS | |

20. CARRIER RATING SHALL BE BEST'S RATING OF A-VII OR BETTER OR ITS EQUIVALENT.

21. THE COUNTY SHALL BE LISTED AS ADDITIONALLY INSURED ON ALL POLICIES EXCEPT AUTOMOBILE. ENDORSEMENT PAGE(S) MUST BE PROVIDED FOR EACH CERTIFICATE OF INSURANCE AS LONG AS THE CONTRACT IS IN EFFECT.

22. THE CERTIFICATE OF INSURANCE SHALL SHOW THE BID NUMBER AND TITLE.

23. OTHER INSURANCE REQUIRED _____.

**INSURANCE AGENT'S STATEMENT AND CERTIFICATION:** I HAVE REVIEWED THE ABOVE REQUIREMENTS WITH THE BIDDER NAMED BELOW AND HAVE ADVISED THE BIDDER OF REQUIRED COVERAGE.

**AGENCY NAME:** _____ **AUTHORIZING SIGNATURE:** _____

**BIDDER'S STATEMENT AND CERTIFICATION:** IF AWARDED THE CONTRACT, I WILL COMPLY WITH THE CONTRACT INSURANCE REQUIREMENTS.

**BIDDER NAME:** _____ **AUTHORIZING SIGNATURE:** _____

# AFFIDAVIT OF COMPLIANCE

# WITH

# DRUG-FREE WORKPLACE REQUIREMENTS OF

# TENNESSEE CODE ANNOTATED, § 50-9-113

(To be submitted with proposal by contractor with five (5) or more employees)

I, _____, President or other Principal Officer of

_____, swear or affirm that the
Name of Company

Company has a drug-free workplace program that complies with Title 50, Chapter 9, Tennessee Code Annotated, in effect at the time of this bid submission at least to the extent required of governmental entities. I further swear or affirm that the company is in compliance with Tennessee Code Annotated, § 50-9-113.

_____
President or Principal Officer

For:_____
Name of Company

STATE OF TENNESSEE {COUNTY OF }

Subscribed and sworn before me by _____,

President or Principal Officer of _____,

On this _____ day of _____ 2_____.

_____
Notary Public

My Commission expires: _____

# Attachment B
# Contractor's Response to Invitation for Bid #3718

Original

**SECTION V VENDOR INFORMATION FOR BID NUMBER 3718 - CYLINDER COLLECTION SERVICES**

***Bidders are welcome to attach additional documentation to fully address any required responses. Please clearly reference any attachments to the appropriate subsection.***

5.1 **Vendor:** TN Gas LLC

5.2 **Vendor number assigned by Knox County:** 75956

5.3 **Street Address:** 1015 N Main St

5.4 **City:** Rocky Top **State:** TN **Zip:** 37769

5.5 **Contact Person:** Christopher S. Daugherty

5.6 **Telephone Number:** 865-363-9009

5.7 **Vendor's email address:** Scottdaugherty77@gmail.com

5.8 **By submission of this bid, each bidder and each person signing on behalf of any bidder certifies, and in the case of a joint bid each party thereto certifies as to its own organization, under penalty of perjury, that to the best of its knowledge and belief that each bidder is not on the list created pursuant to Tennessee Code Annotated § 12-12-106.**

**Pursuant to Tennessee Code Annotated Title 12, Chapter 4, Part 1, by submission of a response to this solicitation, each bidder and each person signing on behalf of any bidder certifies, and in the case of a joint response each party thereto certifies as to its own organization, under penalty of perjury, that to the best of its knowledge and belief that each bidder is not currently engaged in, and will not for the duration of the contract engage in, a boycott of Israel.**

**Authorizing Signature:** Chris S. Daugherty

**(Sign in BLUE ink)**

5.9 **Vendor's Knox County Business License Number:** _____
**(If Applicable)** ***Attach A Copy Of The License.***

5.10 **I acknowledge the receipt of: (please write "yes" if you received one)**

**Addendum 1**_____**Addendum 2**_____**Addendum 3**_____**Addendum 4**_____

5.11 **Do you accept the terms and conditions of the bid?** (YES) **NO** **YES WITH EXCEPTION**
**(Please circle your answer)**

**If you do not fully accept the terms and conditions, please note the exceptions below:**

_____

5.12 **Guaranteed business days for pick-up after receipt of a signed purchase order or credit card:** 5 **days**

5.13 **State the minimum quantity of cylinders required for Knox County to schedule a pick-up:** 100

5.14 **Did you include the correct number of exact copies as detailed in Section 1.9?** (YES) NO

5.15 **Will you accept Knox County Credit Cards as payment as detailed in Section 1.16?** (YES) NO

5.16 **Will you allow Knox County designees to tour and inspect your facility as per Section 2.19?** (YES) NO

5.17 **Did you include copies of your employees' certificates as detailed in Section 3.8?** (YES) NO

5.18 **Did you complete and include the Drug Free Affidavit as detailed in Section 3.13?** YES (NO) Do not have 5 employees SD

5.19 **Did you complete and include your Insurance Checklist as detailed in Section 3.18?** (YES) NO

5.20 **Did you complete and include the Section VI – Pricing with your submittal?** (YES) NO

**SECTION VI PRICING FOR BID NUMBER 3718 - CYLINDER COLLECTION SERVICES**

**VENDOR NAME:** TNGas LLC

The following list is not exhaustive. Vendors are encouraged to write in any type of cylinder that they are willing to collect. Knox County may choose to award based on schedule, all or none, or item-by-item basis.

| Item | Type of Cylinder (all sizes unless noted) | Accepted by Vendor (Circle Response) | Price per Cylinder | Price per Cylinder (If Damaged) | Price for Valve Protection (If Required) |
|---|---|---|---|---|---|
| 6.1 | Air (SCBA/SCUBA) | YES NO | 9.99 | 9.99 | |
| 6.2 | Gas cutting/welding (oxy-fuel cutting) | YES NO | 9.99 | 9.99 | |
| 6.3 | Oxygen (O2) – typically home health | YES NO | 9.99 | 9.99 | |
| 6.4 | Carbon Dioxide (CO2) | YES NO | 9.99 | 9.99 | |
| 6.5 | Fire Extinguisher Tanks (all types) | YES NO | 9.99 | 9.99 | |
| 6.6 | Propane (20 lbs.) | YES NO | 9.99 | 9.99 | |
| 6.7 | Propane (over 20 lbs.) | YES NO | 9.99 | 9.99 | |
| 6.8 | Freon (used in home recharging or household refrigerant systems) | YES NO | 9.99 | 9.99 | |
| 6.9 | Helium (for home use like balloons) | YES NO | 9.99 | 9.99 | |
| 6.10 | Acetylene | YES NO | 9.99 | 9.99 | |
| | | | | | |

| Item | Additional Cylinder Services | Price (please specify units such as hourly rate or flat rate) |
|---|---|---|
| 6.11 | Percent markup for materials for repairs to cylinders or other work required to safely remove cylinders*: | 10% |
| 6.12 | Labor rate for repairs or other work required to safely remove or prepare cylinder for transport*: | $95.00/hour |
| 6.13 | State your transport fee per pick-up, if applicable | Halls $0 others $45.00 |

***Charges must be authorized by Knox County designee prior to work being performed as detailed in Section 4.1.3 of the bid document.**

# ATTACHMENT A
# KNOX COUNTY PROCUREMENT DIVISION
# INSURANCE CHECKLIST
# BID NUMBER 3718

THE CERTIFICATE OF INSURANCE MUST SHOW ALL COVERAGES & ENDORSEMENTS WITH "YES" AND ITEMS 20 TO 23.

| REQUIRED: | NUMBER | TYPE OF COVERAGE | COVERAGE LIMITS | |
|---|---|---|---|---|
| YES | 1. | WORKERS COMPENSATION | STATUTORY LIMITS OF TENNESSEE | |
| YES | 2. | EMPLOYERS LIABILITY | $100,000 PER ACCIDENT<br>$100.000 PER DISEASE<br>$500.000 DISEASE POLICY LIMIT | |
| YES | 3. | AUTOMOBILE LIABILITY<br>X ANY AUTO-SYMBOL (1) | COMBINE SINGLE LIMIT (Per -Accident) | $1,000,000 |
| | | | BODY INJURY (Per –Person) | |
| | | | BODY INJURY (Per-Accident) | |
| | | | PROPERTY DAMAGE (Per-Accident | |
| YES | 4. | COMMERCIAL GENERAL LIABILITY | | LIMITS |
| | | CLAIM MADE X OCCUR | EACH OCCURRENCE | $ 1,000,000 |
| | | | FIRE LEGAL LIABILITY | $ 100,000 |
| | | | MED EXP (Per person) | $ 5,000 |
| | | GEN'L AGGREGATE LIMITS APPLIES PER | PERSONAL & ADV INJURY | $ 1,000,000 |
| | | POLICY X PROJECT LOC | GENERAL AGGREGATE | $ 2,000,000 |
| | | | PRODUCTS-COMPLETED OPERATIONS/AGGREGATE | $ 2,000,000 |
| YES | 5. | PREMISES/OPERATIONS | $1,000,000 CSL BI/PD EACH OCCURRENCE<br>$2,000,000 ANNUAL AGGREGATE | |
| YES | 6. | INDEPENDENT CONTRACTOR | $1,000,000 CSL BI/PD EACH OCCURRENCE<br>$1,000,000 ANNUAL AGGREGATE | |
| YES | 7. | CONTRACTUAL LIABILITY<br>(MUST BE SHOWN ON CERTIFICATE) | $1,000,000 CSL BI/PD EACH OCCURRENCE<br>$1,000,000 ANNUAL AGGREGATE | |
| YES | 8. | XCU COVERAGE | NOT TO BE EXCLUDED | |
| YES | 9. | UMBRELLA LIABILITY COVERAGE | $1,000,000.00 | |
| | | PROFESSIONAL LIABILITY | | |
| NO | 10. | ARCHITECTS &ENGINEERS | $1,000,000 PER OCCURRENCE/CLAIM | |
| NO | | ASBESTOS & REMOVAL LIABILITY | $2,000,000 PER OCCURRENCE/CLAIM | |
| NO | | MEDICAL MALPRACTICE | $1,000,000 PER OCCURRENCE/CLAIM | |
| NO | | MEDICAL PROFESSIONAL LIABILITY | $1,000,000 PER OCCURRENCE/CLAIM | |
| NO | 11. | MISCELLANEOUS E & O | $500,000 PER OCCURRENCE/CLAIM | |
| NO | 12. | MOTOR CARRIER ACT ENDORSEMENT | $1,000,000 BI/PD EACH OCCURRENCE<br>UNINSURED MOTORIST (MCS-90) | |
| NO | 13. | MOTOR CARGO INSURANCE | | |
| NO | 14. | GARAGE LIABILITY | $1,000,000 BODILY INJURY, PROPERTY DAMAGE PER OCCURRENCE | |
| NO | 15. | GARAGEKEEPER'S LIABILITY | $500,000 COMPREHENSIVE<br>$500,000 COLLISION | |
| NO | 16. | INLAND MARINE BAILEE'S INSURANCE | $ | |
| NO | 17. | DISHONESTY BOND | $ | |
| NO | 18. | BUILDERS RISK | PROVIDE COVERAGE IN THE FULL AMOUNT OF THE CONTRACT UNLESS PROVIDED BY OWNER. | |
| NO | 19. | USL&H | FEDERAL STATUTORY LIMITS | |

20. CARRIER RATING SHALL BE BEST'S RATING OF A-VII OR BETTER OR ITS EQUIVALENT.

21. THE COUNTY SHALL BE LISTED AS ADDITIONALLY INSURED ON ALL POLICIES EXCEPT AUTOMOBILE. ENDORSEMENT PAGE(S) MUST BE PROVIDED FOR EACH CERTIFICATE OF INSURANCE AS LONG AS THE CONTRACT IS IN EFFECT.

22. THE CERTIFICATE OF INSURANCE SHALL SHOW THE BID NUMBER AND TITLE.

23. OTHER INSURANCE REQUIRED _____.

**INSURANCE AGENT'S STATEMENT AND CERTIFICATION:** I HAVE REVIEWED THE ABOVE REQUIREMENTS WITH THE BIDDER NAMED BELOW AND HAVE ADVISED THE BIDDER OF REQUIRED COVERAGE.

AGENCY NAME: Hatcher Insurance LLC AUTHORIZING SIGNATURE: _____

**BIDDER'S STATEMENT AND CERTIFICATION:** IF AWARDED THE CONTRACT, I WILL COMPLY WITH THE CONTRACT INSURANCE REQUIREMENTS.

BIDDER NAME: TN Cons, LLC AUTHORIZING SIGNATURE: _____

**ATTACHMENT B**
**INVITATION FOR BIDS NUMBER 3718**

Do not Have 5. employees.

## AFFIDAVIT OF COMPLIANCE

## WITH

## DRUG-FREE WORKPLACE REQUIREMENTS OF

## TENNESSEE CODE ANNOTATED, § 50-9-113

(To be submitted with proposal by contractor with five (5) or more employees)

I, _____, President or other Principal Officer of

_____, swear or affirm that the
Name of Company

Company has a drug-free workplace program that complies with Title 50, Chapter 9, Tennessee Code Annotated, in effect at the time of this bid submission at least to the extent required of governmental entities. I further swear or affirm that the company is in compliance with Tennessee Code Annotated, § 50-9-113.

_____
President or Principal Officer

For:_____
Name of Company

STATE OF TENNESSEE {COUNTY OF }

Subscribed and sworn before me by _____,

President or Principal Officer of _____,

On this _____ day of _____ 2_____.

_____
Notary Public

My Commission expires: _____

# Attachment C
# Contractor's Certificate of Insurance

# CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY): 3/27/2026

**THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.**

**IMPORTANT: If the certificate holder is an ADDITIONAL INSURED, the policy(ies) must have ADDITIONAL INSURED provisions or be endorsed. If SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).**

| | |
|---|---|
| **PRODUCER**<br>Hatcher Insurance, LLC<br>PO Box 540689<br>Orlando FL 32854 | **CONTACT NAME:** Ashley Carmon<br>**PHONE (A/C, No, Ext):** 407-841-2686 **FAX (A/C, No):** 407-841-2688<br>**E-MAIL ADDRESS:** Acarmon@hatcherins.com |
| | **INSURER(S) AFFORDING COVERAGE** / **NAIC #**<br>**INSURER A :** Crum & Forster Indemnity Co. / 31348 |
| **INSURED** TNGASLL-01<br>TN Gas, LLC<br>1015 N Main St<br>Rocky Top TN 37769-2835 | **INSURER B :**<br>**INSURER C :**<br>**INSURER D :**<br>**INSURER E :**<br>**INSURER F :** |

**COVERAGES** **CERTIFICATE NUMBER:** 1741463648 **REVISION NUMBER:**

THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

| INSR LTR | TYPE OF INSURANCE | ADDL INSD | SUBR WVD | POLICY NUMBER | POLICY EFF (MM/DD/YYYY) | POLICY EXP (MM/DD/YYYY) | LIMITS | |
|---|---|---|---|---|---|---|---|---|
| A | X **COMMERCIAL GENERAL LIABILITY**<br>☐ CLAIMS-MADE ☒ OCCUR<br>GEN'L AGGREGATE LIMIT APPLIES PER:<br>☒ POLICY ☐ PRO-JECT ☐ LOC<br>☐ OTHER: | Y | | 506-922288-3 | 8/12/2025 | 8/12/2026 | EACH OCCURRENCE<br>DAMAGE TO RENTED PREMISES (Ea occurrence)<br>MED EXP (Any one person)<br>PERSONAL & ADV INJURY<br>GENERAL AGGREGATE<br>PRODUCTS - COMP/OP AGG | $ 1,000,000<br>$ 300,000<br>$ 15,000<br>$ 1,000,000<br>$ 2,000,000<br>$ 2,000,000 |
| A | **AUTOMOBILE LIABILITY**<br>X ANY AUTO<br>☐ OWNED AUTOS ONLY ☐ SCHEDULED AUTOS<br>X HIRED AUTOS ONLY X NON-OWNED AUTOS ONLY<br>X MCS-90 X CA 9948 | Y | | 506-922288-3 | 8/12/2025 | 8/12/2026 | COMBINED SINGLE LIMIT (Ea accident)<br>BODILY INJURY (Per person)<br>BODILY INJURY (Per accident)<br>PROPERTY DAMAGE (Per accident) | $ 1,000,000<br>$<br>$<br>$ |
| | ☐ **UMBRELLA LIAB** ☐ OCCUR<br>☐ **EXCESS LIAB** ☐ CLAIMS-MADE<br>☐ DED ☐ RETENTION $ | | | | | | EACH OCCURRENCE<br>AGGREGATE | $<br>$ |
| | **WORKERS COMPENSATION AND EMPLOYERS' LIABILITY** Y / N<br>ANYPROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? ☐<br>**(Mandatory in NH)**<br>If yes, describe under DESCRIPTION OF OPERATIONS below | N / A | | | | | ☐ PER STATUTE ☐ OTH-ER<br>E.L. EACH ACCIDENT<br>E.L. DISEASE - EA EMPLOYEE<br>E.L. DISEASE - POLICY LIMIT | <br>$<br>$<br>$ |

**DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)**

Bid #3718 for Cylinder Collection Services

Certificate holder is included as an Additional Insured regarding General Liability & Auto Liability for work performed by named insured, as required by written contract as as per attached forms FM 114.0.1378 10 13 (Auto) & FM 101.0.12060111 (GL). 30-day cancellation applies except for 10-day notice for nonpayment.

**CERTIFICATE HOLDER**

Knox County Government
1000 N Central Street Suite 100
Knoxville TN 37917

**CANCELLATION**

**SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS.**

**AUTHORIZED REPRESENTATIVE**

**© 1988-2015 ACORD CORPORATION. All rights reserved.**

**THIS ENDORSEMENT CHANGES THE POLICY. PLEASE READ IT CAREFULLY.**

# COMMERCIAL AUTOMOBILE BROAD FORM ENDORSEMENT

This endorsement modifies insurance provided under the following:

BUSINESS AUTO COVERAGE FORM

## SCHEDULE

1. Broadened Insured Status
2. Blanket Additional Insured When Required Under Written Contract
3. Employee Hired Autos Liability Coverage
4. Employees As Insureds
5. Coverage Extensions – Supplementary Payments
6. Limited Fellow Employee Coverage
7. Limited Hired Auto - Physical Damage Coverage – Private Passenger (Includes Employee Hired Autos Physical Damage Coverage)
8. Custom Signs And Decoration
9. Extended Towing Coverage
10. Glass Breakage
11. Reimbursement For Increased Temporary Transportation Expense For Private Passenger And Commercial Vehicles
12. Extra Expense – Stolen Vehicles
13. Personal Effects Coverage
14. Audio, Visual, And Data Electronic Equipment
15. Loan/Lease Payoff Coverage
16. Airbag Coverage
17. Multiple Deductible Protection – Covered "Auto" And Trailer
18. Duties In The Event Of An Accident, Claim, Suit, Or Loss
19. Non-Owned Auto Waiver Of Subrogation
20. Blanket Waiver Of Subrogation When Required Under Written Contract
21. Coverage Territory – Short Term Hired Commercial "Autos"
22. Limited Mexico Coverage
23. Unintentional Failure To Disclose Hazards
24. Mental Anguish Resulting From "Bodily Injury"
25. Waiver Of Sovereign Immunity
26. Application Of This Endorsement

TN Gas, LLC Policy #506-922288-3



Includes copyrighted material of Insurance Service Office, Inc. with its permission.

**1. Broadened Insured Status**

SECTION **II** – COVERED AUTOS LIABILITY COVERAGE, Paragraph **A.** Coverage, Subparagraph **1**. Who Is An Insured is amended to include as an insured:

A. Any subsidiary which is a legally incorporated entity of which you own a financial interest of more than 50% of the voting stock on the effective date of this Coverage Form, while using with your permission a covered “auto.”

However, the insurance afforded by this provision **1.A.** does not apply to any subsidiary that is an insured under any other automobile liability policy, or would be an insured under such policy but for the termination of such policy or the exhaustion of such policy's limits of insurance.

B. Any organization you newly acquire or form, and over which you maintain majority interest, while using with your permission a covered “auto”.

The insurance afforded by this provision **1.B.**:

1. Is effective on the acquisition or formation date, and is afforded only until the end of the policy period of this Coverage Form, or the next anniversary of its inception date, whichever is earlier.
2. Does not apply to "bodily injury" or "property damage" resulting from an "accident" that occurred before you acquired or formed the organization.
3. Does not include any newly acquired or formed organization that is:
   a. A joint venture or partnership; or
   b. An insured under any other automobile liability policy, or would be an insured under such policy but for the termination of such policy or the exhaustion of such policy's limits of insurance.

**2. Blanket Additional Insured When Required Under Written Contract**

Paragraph **A.1.** Who Is An Insured under SECTION **II** – COVERED AUTOS LIABILITY COVERAGE is amended to add:

d. Any person, organization or governmental entity with respect to the operation, maintenance, or use of a covered "auto" if you are required to add such person, organization or governmental entity to this policy as an additional “insured” in order to comply with the terms of a written contract or written agreement. This Additional Insured status is not conferred when such written contract or written agreement:

(1) Involves the owner or anyone else from whom you hire or borrow a covered "auto" unless it is a "trailer" connected to a covered "auto" you own; or

(2) Is executed after the date of “accident” or “loss”;

Paragraph d.(2) above does not apply if:

(a) the terms and conditions of the written contract or written agreement had been agreed upon prior to the "accident" or "loss"; and

(b) you can definitively establish that the terms and conditions of the written contract or written agreement ultimately executed are the same as those which had been agreed upon prior to the "accident" or "loss".

Paragraph **a.** of Condition **5.** Other Insurance of Part **B**. General Conditions under Section **IV** – Business Auto Conditions is amended by the addition of the following:

Regardless of whether other insurance is maintained by an additional insured on a primary basis, the coverage provided by Provision **2.** of the Commercial Auto Broad Form Endorsement will be primary to and noncontributing with other insurance maintained by the additional insured if the written contract or written agreement between



Includes copyrighted material of Insurance Service Office, Inc. with its permission.

you and the additional insured specifically requires that this insurance be primary.

**3. Employee Hired Autos Liability Coverage**

The following is added to the Who Is An Insured Provision of SECTION II – COVERED AUTOS LIABILITY COVERAGE:

An "employee" of yours is an "insured" while operating an "auto" hired or rented under a written contract or written agreement in that "employee's" name, with your permission, while performing duties related to the conduct of your business.

**4. Employees As Insureds**

The following is added to the Section **II** – COVERED AUTOS LIABILITY COVERAGE, Paragraph **A.1.** Who Is An Insured Provision:

Any "employee" of yours while using with your permission a covered "auto" you don't own, hire or borrow if such “auto” is being used in your business or your personal affairs.

**5. Coverage Extensions - Supplementary Payments**

Paragraphs **a.(2)** and **a.(4)** under SECTION **II** – COVERED AUTOS LIABILITY COVERAGE, Paragraph **2.a.** Supplementary Payments are revised as follows:

1. In **a.(2)**, the limit for the cost of bail bonds is increased to $5,000; and
2. In **a.(4)**, the limit for the actual loss of earnings is increased to $1,000 per day.

**6. Limited Fellow Employee Coverage**

The following is added to Subparagraph **5.** Fellow Employee under Paragraph **B.** Exclusions in SECTION **II** – COVERED AUTOS LIABILITY COVERAGE:

But this exclusion does not apply if:

a. the "bodily injury" results from the use of a covered "auto" you own or hire, and

b. you have Workers Compensation insurance in force covering all of your “employees.”

Such coverage as is afforded by this provision is excess over any other collectible insurance.

**7. Limited Hired Auto - Physical Damage Coverage - Private Passenger (Includes Employee Hired Autos Physical Damage Coverage)**

The following is added to Subparagraph **1.** under Paragraph **A.** Coverage under SECTION **III** – PHYSICAL DAMAGE COVERAGE:

d. Limited Hired Auto – Physical Damage – Private Passenger

If hired “autos” are covered “autos” for Covered Autos Liability Coverage, and if Physical Damage Coverage of Comprehensive or Collision is provided under this Coverage Form for any “auto” you own, then Comprehensive and Collision Physical Damage Coverages as provided under SECTION **III** – PHYSICAL DAMAGE COVERAGE of this Coverage Part are extended to “autos” of the private passenger type you or your employee hires under a written contract or written agreement without a driver, at your direction, for the purpose of conducting your business, subject to the following:

(1) The most we will pay for “loss” to any hired “auto” is $35,000 or the actual cash value or cost to repair or replace, whichever is the least, minus a deductible.



Includes copyrighted material of Insurance Service Office, Inc. with its permission.

(2) The deductible will be equal to the largest deductible applicable to any owned “auto” of the private passenger type for that coverage, or $1,000, whichever is less.

(3) Limited Hired Auto – Physical Damage – Private Passenger coverage is excess over any other collectible insurance.

(4) Subject to the above limit, deductible, and excess provisions we will provide coverage equal to the broadest coverage applicable to any covered “auto” you own of the private passenger type insured under this policy.

Coverage includes loss of use of that hired auto, provided it results from an “accident” for which you are legally liable and as a result of which a monetary loss is sustained by the leasing or rental concern. The most we will pay for any one “accident” is $20 per day subject to a maximum of $1,000.

If a limit for Hired Auto – Physical Damage is shown in the Schedule, then that limit replaces, and is not added to, the $35,000 limit indicated above.

This extension of coverage does not apply to any “auto” you hire or borrow from any of your “employees”, partners (if you are a partnership), members (if you are a limited liability company), or members of their households.

**8. Custom Signs And Decoration**

The following is added to Paragraph **A.** Coverage **1.** under SECTION **III** – PHYSICAL DAMAGE COVERAGE:

In the event of a total loss to an “auto” insured for auto physical damage coverage on this policy, in addition to the actual cash value of the ”auto”, we will pay the actual cost to repair or replace signage or custom paint details up to $5,000.

**9. Extended Towing Coverage**

If the named insured carries Comprehensive and Collision Coverage for the damaged covered commercial “auto”, then this coverage extension **9.** applies to that covered “auto.” If the damaged covered “auto” is of the private passenger type, then in addition to Comprehensive and Collision Coverage, the damaged covered “auto” must also carry Towing Coverage in order for this coverage extension **9.** to apply.

The following is added to Paragraph **A.2.** Towing under SECTION **III** – PHYSICAL DAMAGE COVERAGE:

We will pay for towing and associated labor costs each time a covered "auto" is disabled. All labor must be performed at the place of disablement. If the "auto" is of the private passenger type, there will be no deductible. If the "auto" is not a private passenger type, a $250 deductible will apply to this coverage but it will not reduce the available limit of insurance. For all types of "autos", the most we will pay under this coverage is $1,000 per disablement. "Autos" which are disabled do not include stolen vehicles.

**10. Glass Breakage**

If you carry Comprehensive Coverage for the damaged covered “auto”, then this coverage extension applies to that covered “auto”:

The following is added to Paragraph **A.3.** Glass Breakage - Hitting A Bird Or Animal – Falling Objects Or Missiles under SECTION **III** – PHYSICAL DAMAGE COVERAGE:

Any deductible shown in the Declarations will not apply to glass breakage if such glass is repaired, in a manner acceptable to us, rather than replaced. If the glass must be replaced and there is no other damage associated with the "loss", the deductible will be $100 unless



Includes copyrighted material of Insurance Service Office, Inc. with its permission.

a lower deductible is shown on the declarations page for this coverage.

**11. Reimbursement For Increased Temporary Transportation Expense For Private Passenger And Commercial Vehicles**

**A. If The Covered "Auto" Has Comprehensive Or Specified Causes Of Loss Physical Damage Coverage:**

Paragraph **a.** Transportation Expenses under SECTION **III** – PHYSICAL DAMAGE COVERAGE, **A.** Coverage, **4.** Coverage Extensions is replaced by the following:

If your covered "auto" is damaged or stolen and the damage or theft is covered by Comprehensive or Specified Causes of Loss coverage provided by this policy, we will pay up to $50 per day subject to a maximum limit of $1,500 for the necessary and actual temporary transportation expenses (including rental reimbursement) incurred by you during the period beginning 24 hours after the theft or damage and ending, regardless of the policy's expiration,

a. when the covered "auto" is returned to use or we pay for its "loss" in the event of a total theft of the covered "auto", or

b. when the covered "auto" is repaired or replaced, or we pay for its "loss", whichever is earlier in the event of a "loss" due to a cause other than the total theft of the covered "auto."

Except with respect to losses pertaining to the total theft of covered "autos" of the private passenger type, this coverage does not apply while there are spare or reserve "autos" available to you.

No deductible applies to this coverage.

**B. If The Covered "Auto" Has Collision Physical Damage Coverage:**

If your covered "auto" is damaged and the damage is covered by Collision coverage provided by this policy, we will pay up to $50 per day subject to a maximum limit of $1,500 for necessary and actual temporary transportation expenses (including rental reimbursement) incurred by you during the period beginning 24 hours after the "loss" and ending, regardless of the policy's expiration, when the covered "auto" is repaired or replaced, or we pay for its "loss", whichever is earlier.

This coverage does not apply while there are spare or reserve "autos" available to you.

No deductible applies to this coverage.

**12. Extra Expense - Stolen Vehicles**

The following is added under Paragraph **A.4.a.** Coverage Extensions of SECTION **III** - PHYSICAL DAMAGE COVERAGE:

We will pay for all reasonable and necessary expenses to return a stolen covered "auto" to the named insured if such covered "auto" carries Comprehensive coverage.



Includes copyrighted material of Insurance Service Office, Inc. with its permission.

**13. Personal Effects Coverage**

Paragraph **A.** Coverage under SECTION **III** – PHYSICAL DAMAGE COVERAGE is amended to add the following coverage:

Personal Effects Coverage

1. We will pay for “loss” to personal property or effects which are owned by an insured and in or on your covered “auto” at the time of “loss” in the event of a total theft of that covered “auto.”
2. Subject to Paragraph **C.** Limit Of Insurance under SECTION **III** – PHYSICAL DAMAGE COVERAGE, we will pay up to $500 for “loss” of personal property or effects in any one “accident” involving total theft of a covered “auto”.

This insurance will not apply if, at the time of “loss", the covered “auto” is unattended, unless the "loss" is the result of forced entry into the covered “auto” while all doors, windows or other openings are closed and locked and there is evidence of forced entry.

Under this extension, we will not pay for "loss" to the following: accounts, bills, currency, deeds, evidences of debt, money, notes or securities; electronic equipment or tapes, records, discs or other similar audio, visual or data electronic devices designed for use with audio, visual or data electronic equipment; jewelry, watches, necklaces, bracelets, gems, gold, platinum, silver, furs; animals, birds, or fish or any motorized vehicle.

This coverage will be excess over any other collectable insurance. No deductible applies to this coverage.

**14. Audio, Visual, And Data Electronic Equipment**

The sub-limit in Paragraph **C.2.** of the Limit of Insurance Provision of SECTION **III**-PHYSICAL DAMAGE COVERAGE is increased to $1,500.

**15. Loan/Lease Payoff Coverage**

The following is added to Limit of Insurance of SECTION **III** - PHYSICAL DAMAGE COVERAGE:

In the event of a total “loss" to a covered "auto" shown in the schedule or declarations for which Collision and Comprehensive Coverage apply, we will pay any unpaid amount due on the lease or loan for that covered “auto,” less;

1. The amount paid under the Physical Damage Coverage Section of the policy, and
2. Any;
    a. Overdue lease/loan payments at the time of the “loss”;
    b. Financial penalties imposed under a lease for excessive use, abnormal wear and tear or high mileage:
    c. Security deposits not returned by the lessor;
    d. Costs for extended warranties, Credit Life Insurance, Health, Accident or Disability Insurance purchased with the loan or lease; and
    e. Carry-over balances from previous loans or leases.



Includes copyrighted material of Insurance Service Office, Inc. with its permission.

This coverage is limited to a maximum of $1,500 for each covered “auto”.

**16. Airbag Coverage**

If the named “insured” carries Comprehensive and Collision Coverage for the damaged covered “auto”, then this coverage extension **16.** applies to that covered “auto”.

The following is added to Subparagraph **3.a.** under Paragraph **B.** Exclusions in SECTION **III** - PHYSICAL DAMAGE COVERAGE:

The accidental discharge of an airbag shall not be considered mechanical or electrical breakdown and therefore shall not be excluded. This provision does not apply to "autos" you hire with a driver and it is excess over any warranty specifically designed to provide this coverage.

**17. Multiple Deductible Protection – Covered “Auto” And Trailer**

If you carry Comprehensive and Collision coverages for the damaged covered “autos”, then this coverage extension **17**. applies to those covered “autos”:

The following is added to Paragraph **D.** Deductible under SECTION **III** - PHYSICAL DAMAGE COVERAGE:
Whenever a covered “auto” and trailer are each damaged in the same “loss" while operating as a combined truck and trailer unit, only one deductible shall apply to the “accident”. The larger of the two deductibles shall apply.

If another policy or coverage form issued by us, that is not an automobile policy or coverage form, applies to the same "loss" or "accident", the following applies:

1. If the deductible under this Business Auto Coverage Form is not the largest deductible, it will be waived.
2. If the deductible under this Business Auto Coverage Form is the largest deductible, it will be reduced by the amount of the smaller (or smallest) deductible.

**18. Duties In The Event Of An Accident, Claim, Suit, Or Loss**

A. Subparagraph **2.a.** under Paragraph **A.** Loss Conditions in SECTION **IV** – BUSINESS AUTO CONDITIONS is amended so that your obligations relative to notification requirements apply only when the "accident" or "loss" is known to:

   1. You, if you are an individual;
   2. A partner, if you are a partnership;
   3. A member, if you are a joint venture;
   4. An executive officer, insurance manager or any other person designated by you to send notices of “accidents” or “loss” to insurers, if you are a corporation; or
   5. A member, if you are a limited liability company.

B. Subparagraph **2.b.(2)** under Paragraph **A.** Loss Conditions in SECTION **IV** – BUSINESS AUTO CONDITIONS is amended so that your obligations relative to providing us with documents concerning a claim or "suit" will not be considered breached unless the breach occurs after such claim or "suit" is known to:

   1. You, if you are an individual;
   2. A partner, if you are a partnership;
   3. A member, if you are a joint venture;
   4. An executive officer, insurance manager or any other person designated by you to send notices of claims or “suits” to insurers, if you are a corporation; or



Includes copyrighted material of Insurance Service Office, Inc. with its permission.

5. A member, if you are a limited liability company.

**19. Non-Owned Auto Waiver Of Subrogation**

The following is added to Subparagraph **5.** Transfer Of Rights Of Recovery Against Others To Us, under Paragraph **A.** Loss Conditions in SECTION **IV** – BUSINESS AUTO CONDITIONS:

We hereby waive any right of subrogation against any of your officers, directors, or “employees” which might arise by reason of any payment under the insurance afforded by this policy for the operation, maintenance, use, loading, or unloading of non-owned "autos".

This waiver extends only to payments in excess of other valid and collectible insurance available to the officer, director, or “employee”.

**20. Blanket Waiver Of Subrogation When Required Under Written Contract**

The following is added to Subparagraph **5.** Transfer Of Rights Of Recovery Against Others To Us, under Paragraph **A.** Loss Conditions in SECTION **IV** - BUSINESS AUTO CONDITIONS:

However, we waive any right of recovery we may have against a person, organization or governmental entity when you have waived such right of recovery under a written contract or written agreement provided such written contract or agreement is:

1. currently in effect or becoming effective during the term of this policy; and
2. executed prior to the "accident" or "loss"; or
3. executed after the "accident" or "loss" if:
   a. the terms and conditions of the written contract or written agreement had been agreed upon prior to the "accident" or "loss"; and
   b. you can definitively establish that the terms and conditions of the written contract or written agreement ultimately executed are the same as those which had been agreed upon prior to the "accident" or "loss".

**21. Coverage Territory - Short Term Hired Commercial "Autos"**

Paragraph **7.** Policy Period, Coverage Territory under Paragraph **B.** General Conditions in SECTION **IV** – BUSINESS AUTO CONDITIONS is amended by the addition of the following:

The coverage territory is extended to anywhere in the world if:

1. A covered “auto” of the commercial van, pick-up, or truck type is leased, hired, rented or borrowed for a period of 30 days or less; and
2. The “insured’s” responsibility to pay damages is determined in a “suit” on the merits, in the United States of America, the territories and possessions of the United States of America, Puerto Rico, or Canada or in a settlement we agree to.

We will also cover “loss” to, or “accidents” involving, a covered “auto” while being transported between any of these places.



Includes copyrighted material of Insurance Service Office, Inc. with its permission.

**22. Limited Mexico Coverage**

**WARNING**

AUTO ACCIDENTS IN MEXICO ARE SUBJECT TO THE LAWS OF MEXICO ONLY - **NOT** THE LAWS OF THE UNITED STATES OF AMERICA. THE REPUBLIC OF MEXICO CONSIDERS ANY AUTO ACCIDENT A **CRIMINAL OFFENSE** AS WELL AS A CIVIL MATTER.

IN SOME CASES THE COVERAGE PROVIDED UNDER **THIS ENDORSEMENT MAY NOT BE RECOGNIZED BY THE MEXICAN AUTHORITIES** AND WE MAY NOT BE ALLOWED TO IMPLEMENT THIS COVERAGE AT ALL IN MEXICO. YOU SHOULD CONSIDER PURCHASING AUTO COVERAGE FROM A LICENSED MEXICAN INSURANCE COMPANY BEFORE DRIVING INTO MEXICO.

THIS ENDORSEMENT DOES **NOT** APPLY TO ACCIDENTS OR LOSSES WHICH OCCUR OUTSIDE OF 25 MILES FROM THE BOUNDARY OF THE UNITED STATES OF AMERICA.

**A. Coverage**

1. Paragraph **7.** Policy Period, Coverage Territory of the General Conditions is amended by the addition of the following:

   The coverage territory is extended to include Mexico but only for:

   a. "Accidents" or "losses" occurring within 25 miles of the United States border; and

   b. Trips into Mexico of 10 days or less.

2. Condition **5.** Other Insurance of Part **B.** General Conditions under Section **IV** - Business Auto Conditions is replaced by the following:

   The insurance provided by this Provision **22** will be excess over any other collectible insurance.

**B. Physical Damage Coverage is amended by the addition of the following:**

If a "loss" to a covered "auto" occurs in Mexico, we will pay for such "loss" in the United States. If the covered "auto" must be repaired in Mexico in order to be driven, we will not pay more than the actual cash value of such "loss" at the nearest United States point where the repairs can be made.

**C. Additional Exclusions**

The following additional exclusions are added:

This insurance does not apply:

1. If the covered "auto" is not principally garaged and principally used in the United States.
2. To any "insured" who is not a resident of the United States.

**23. Unintentional Failure To Disclose Hazards**

The following is added to Paragraph **B.** General Conditions in SECTION **IV –** BUSINESS AUTO CONDITIONS:

If you unintentionally fail to disclose any hazards existing on the effective date of this policy, we will not deny coverage under this Coverage Form because of such failure. However, this provision does not affect our right to collect additional premium due to us as a result of these undisclosed hazards in accordance with our filed rating plans.



Includes copyrighted material of Insurance Service Office, Inc. with its permission.

**24. Mental Anguish Resulting From "Bodily Injury"**

The definition of "bodily injury" in SECTION **V** - DEFINITIONS is replaced by the following:

"Bodily injury" means physical injury, physical sickness or physical disease sustained by any person, including "mental anguish" or death resulting from any of these. It does not include mental anguish to any person which occurs in the absence of physical injury, physical sickness or physical disease to that person.

For the purpose of this provision, the term "mental anguish" shall mean any type of mental or emotional illness or distress.

**25. Waiver Of Sovereign Immunity**

The following provision applies if you are a “governmental entity” or we have added a “governmental entity” to your policy as an additional insured, and the “governmental entity” requires us to obtain permission prior to asserting a defense involving governmental immunity or the jurisdiction of the tribunal over the “governmental entity”:

We shall not raise any defense involving, in any way, the jurisdiction of the tribunal over the “governmental entity”, the immunity of the “governmental entity” or its commissioners, officers, agents or employees, the governmental nature of such entity, or the provisions of any statutes respecting suits against the “governmental entity” without first obtaining express advance permission from the designated representative of the “governmental entity.”

Application of this provision shall not subject us to liability for any portion of a claim or judgment in excess of the applicable limit of insurance.

For the purposes of this provision, “governmental entity” means a state, county, district, municipality, town, township, borough, parish, village, or other political subdivision or governmental agency or subdivision.

**26. Application Of This Endorsement**

The coverage enhancements provided by this endorsement apply to the Business Auto Coverage Form. If your policy includes other endorsements in addition to this Commercial Automobile Broad Form Endorsement, and there is a conflict between any of the terms of such endorsement(s) and this Commercial Automobile Broad Form Endorsement, the terms of the other endorsement(s) shall be given priority and control over the terms set forth in this Commercial Automobile Broad Form Endorsement, even if the terms of such other endorsement(s) have the effect of limiting, excluding or reducing the coverage provided under this Commercial Automobile Broad Form Endorsement.

All other terms and conditions remain unchanged.



Includes copyrighted material of Insurance Service Office, Inc. with its permission.

**THIS ENDORSEMENT CHANGES THE POLICY. PLEASE READ IT CAREFULLY.**

# GENERAL LIABILITY ENHANCEMENT ENDORSEMENT

This endorsement modifies insurance provided under the following:

COMMERCIAL GENERAL LIABILITY COVERAGE PART

## SCHEDULE

1. Expected Or Intended Injury
2. Amended Defense Coverage For Indemnitees
3. Non-Owned Watercraft
4. Non-Owned Aircraft
5. Property Damage Liability – Borrowed Equipment
6. Property Damage Liability – Elevators
7. Damage To Premises Rented To You
8. Contractual Liability For Personal And Advertising Injury
9. Medical Payments
10. Supplementary Payments
11. Broad Form Named Insured
12. Fellow Employee Coverage
13. Incidental Medical Malpractice Liability
14. Newly Acquired Organizations
15. Additional Insureds By Written Contract
16. Additional Insured – Lessors of Leased Equipment
17. Additional Insured – State Or Governmental Agency Or Subdivision Or Political Subdivision – Permits Or Authorizations
18. Additional Insured – Vendors
19. Broad Knowledge / Notice Of Occurrence
20. Waiver Of Transfer Of Rights of Recovery Against Others To Us
21. Unintentional Failure To Disclose Hazards
22. Mental Anguish, Mental Injury Or Humiliation
23. Mobile Equipment
24. Waiver Of Sovereign Immunity
25. Liberalization Clause
26. Application Of This Endorsement

TN Gas, LLC Policy #506-922288-3



Includes copyrighted material of Insurance Service Office, Inc. with its permission.

1. **Expected Or Intended Injury**

   Exclusion **a.** Expected Or Intended Injury under Section **I** – Coverage **A** – Bodily Injury And Property Damage Liability is hereby deleted and replaced by the following:

   "Bodily injury" or "property damage" expected or intended from the standpoint of the insured. This exclusion does not apply to "bodily injury" or "property damage" resulting from the use of reasonable force to protect persons or property.

2. **Amended Defense Coverage For Indemnitees**

   Supplementary Payments – Coverages **A** and **B** is amended as follows:

   Paragraph **2.d.** under Section **I** – Supplementary Payments – Coverages **A** and **B** is hereby deleted.

   Paragraph **2.e.** under Section **I** – Supplementary Payments – Coverages **A** and **B** is hereby deleted and replaced by the following:

   The indemnitee and the insured ask us to conduct and control the defense of that indemnitee against such "suit". In the event we agree a conflict exists between the interests of the insured and the interests of the indemnitee, we will select and assign separate defense counsel for the indemnitee and pay reasonable attorney fees and necessary litigation expenses; and

3. **Non-Owned Watercraft**

   Paragraph **(2)(a)** of Exclusion **g.** Aircraft, Auto Or Watercraft under Section **I** – Coverage **A** – Bodily Injury And Property Damage Liability is hereby deleted and replaced by the following:

   **(a)** Less than 55 feet in overall length; and

4. **Non-Owned Aircraft**

   Exclusion **g.** Aircraft, Auto Or Watercraft under Section **I** – Coverage **A** – Bodily Injury And Property Damage Liability does not apply to an aircraft, in which you have no ownership interest, provided:

   **a.** It is:

      (1) Loaned to;

      (2) Rented by; or

      (3) Hired or chartered by

      the insured with a paid and licensed crew;

   **b.** It is not being used to carry persons or property for a charge; and



Includes copyrighted material of Insurance Service Office, Inc. with its permission.

**c.** The pilot in command holds a currently effective license, issued by the duly constituted authority of the United States of America or Canada, designating him or her as a commercial airline pilot for the particular aircraft being flown.

**5. Property Damage Liability – Borrowed Equipment**

Paragraph **(4)** of Exclusion **j.** Damage To Property under Section **I** – Coverage **A** – Bodily Injury And Property Damage Liability is amended to include the following:

This exclusion does not apply to equipment which you borrow from a person or entity, other than an insured, unless the "property damage" occurs while such equipment is being used by an insured at a job site.

Subject to all terms of Section **III** – Limits Of Insurance, the maximum limit in any one "occurrence" is $25,000 subject to an annual aggregate of $50,000 for all "occurrences".

The insurance provided by this exception to Exclusion **j.(4)** as set forth in Paragraph **5.** of this General Liability Enhancement Endorsement is excess over any other valid and collectible insurance available to the insured whether primary, excess (other than insurance written to apply specifically in excess of this policy), contingent or any other basis, that would also apply to the loss covered under this provision.

**6. Property Damage Liability – Elevators**

Exclusion **j.** Damage To Property under Section **I** – Coverage **A** – Bodily Injury And Property Damage Liability is amended to include the following:

Paragraphs **(3)** and **(4)** of this exclusion do not apply to liability arising out of the use of elevators.

The insurance provided by this exception to Exclusions **j.(3)** and **j.(4)** as set forth in Paragraph **6.** of this General Liability Enhancement Endorsement is excess over any other valid and collectible insurance available to the insured whether primary, excess (other than insurance written to apply specifically in excess of this policy), contingent or any other basis, that would also apply to the loss covered under this provision.

**7. Damage To Premises Rented To You**

**a.** The last paragraph of **2.** Exclusions under Section **I** – Coverage **A** – Bodily Injury And Property Damage Liability is hereby deleted and replaced by the following:

(1) With respect to damage by fire to premises while rented to you or temporarily occupied by you with permission of the owner, Exclusions **c.** through **n.**, do not apply.

(2) With respect to damage by other than fire to premises while rented to you or temporarily occupied by you with permission of the owner, Exclusions **c.** through **n.**, except for Exclusion **f.**, do not apply unless the damage arises out of "your work".

A separate limit of insurance applies to the coverage set forth in (1) and (2) above as



Includes copyrighted material of Insurance Service Office, Inc. with its permission.

described in Section **III** – Limits Of Insurance.

**b.** Section **III** – Limits Of Insurance is amended by deleting Paragraph **6.** and replacing it with the following:

**6.** Subject to Paragraph **5.** above, the Damage To Premises Rented To You Limit is the most we will pay under Coverage **A** for damages because of "property damage" to any one premises while rented to you or temporarily occupied by you with the permission of the owner. The Damage To Premises Rented To You Limit is the amount set forth in the Declarations or $300,000, whichever is greater.

**8. Contractual Liability For Personal And Advertising Injury**

Exclusion **e.** Contractual Liability under Section **I** – Coverage **B** – Personal And Advertising Injury Liability is amended to add the following after the last sentence:

This exclusion also does not apply to that part of any contract or agreement pertaining to your business under which you assume the "tort liability" of another party to pay for "personal and advertising injury" to a third party or organization, provided the "personal and advertising injury" offense occurs subsequent to the execution of the contract or agreement.

For the purposes of this provision, "tort liability" means a liability that would be imposed by law in the absence of any contract or agreement.

**9. Medical Payments**

Section **I** – Coverage **C** – Medical Payments is amended to include the following only if Coverage **C** – Medical Payments is not otherwise excluded from this coverage part:

The Medical Payments Limit is changed to the greater of:

**a.** $15,000; or

**b.** The Medical Expense Limit shown in the Declarations of this coverage part.

Paragraph **1.a.(3)(b)** under Section **I** – Coverage **C** – Medical Payments is hereby deleted and replaced by the following:

The expenses are incurred and reported to us within three years of the date of the accident; and

**10. Supplementary Payments**

Supplementary Payments – Coverages **A** and **B** under Section **I** – Coverages is amended as follows:

**a.** The bail bonds limit shown in Paragraph **1.b.** is increased from $250 to $2,500.

**b.** The actual loss of earnings limit shown in Paragraph **1.d.** is increased from $250 to $1,000.



Includes copyrighted material of Insurance Service Office, Inc. with its permission.

**11. Broad Form Named Insured**

Paragraph **1.d.** under Section **II** – Who Is An Insured is amended to include the following:

If you are an organization other than a partnership, limited liability company or joint venture, any of your subsidiary companies or any company over which you exercise control and actively manage will qualify as an insured only if other valid and collectible insurance does not apply.

**12. Fellow Employee Coverage**

Paragraph **2.a. (1)(a)** under Section **II** – Who Is An Insured is hereby deleted.

**13. Incidental Medical Malpractice Liability**

Paragraph **2.a. (1)(d)** under Section **II** – Who Is An Insured does not apply to "employees" who are employed as nurses or other "employees", excluding physicians and medical doctors, who provide incidental health care services within the scope of their employment by you.

**14. Newly Acquired Organizations**

Paragraph **3.a.** under Section **II** – Who Is An Insured is hereby deleted and replaced by the following:

**a.** Coverage under this provision is afforded only until the end of the policy period.

**15. Additional Insureds By Written Contract**

Section **II** – Who Is An Insured is amended to include as an additional insured, any person or organization whom you are required to add as an additional insured to this policy by written contract or written agreement that is:

**a.** Currently in effect or becoming effective during the term of this policy; and

**b.** Executed prior to the "bodily injury", "property damage" or "personal and advertising injury".

**1.** The insurance provided to the additional insured applies as follows:

**(a)** That person or organization is only an additional insured with respect to liability for "bodily injury", "property damage" or "personal and advertising injury" caused by your negligent acts or omissions at or from:

**(i)** Premises you own, rent, lease or occupy; or

**(ii)** Your ongoing operations performed for the additional insured at the jobsite indicated by the written contract or written agreement.

**(b)** The limits of insurance applicable to the additional insured are those specified in the



Includes copyrighted material of Insurance Service Office, Inc. with its permission.

written contract or written agreement or in the Declarations of this policy, whichever are less. These limits of insurance are inclusive of, and not in addition to, the limits of insurance shown in the Declarations of this policy.

**2.** If the additional insured is an architect, engineer or surveyor, the insurance provided to the additional insured does not apply to "bodily injury", "property damage" or "personal and advertising injury" caused by:

**(a)** The rendering of or failure to render any professional services including preparing, approving or failing to prepare or approve maps, drawings, opinions, reports, surveys, change orders, designs or specifications; or

**(b)** Any supervisory, inspection or engineering services.

**3.** With respect to the insurance afforded these additional insured(s), the following additional exclusion applies:

This insurance does not apply to "bodily injury", "property damage" or "personal and advertising injury":

**(a)** Occurring after all work (including materials, parts or equipment furnished in connection with such work) on the project (other than service, maintenance or repairs) to be performed by or on behalf of the additional insured(s) at the location of the covered operations has been completed; or

**(b)** Occurring after that portion of "your work" out of which the injury or damage arises has been put to its intended use by any person or organization other than another contractor or subcontractor engaged in performing operations for a principal as part of the same project.

Paragraph **a.** Primary Insurance of Condition **4.** Other Insurance under Section **IV** – Commercial General Liability Conditions is amended by the addition of the following:

Regardless of whether other insurance is maintained by an additional insured on a primary basis, the coverage provided by Paragraph **15.** of the General Liability Enhancement Endorsement will be primary to and noncontributing with other insurance maintained by the additional insured if the written contract between you and the additional insured specifically requires that this insurance be primary.

**16. Additional Insured – Lessors Of Leased Equipment**

Section **II** – Who Is An Insured is amended to include as an additional insured any person or organization from whom you lease equipment and with whom you have agreed to add as an additional insured to this policy by written contract or written agreement but only with respect to "bodily injury", "property damage" or "personal and advertising injury" caused, in whole or in part, by your maintenance, operation or use of the equipment leased to you by such person or organization.

With respect to the insurance afforded to these additional insured(s), this insurance does not apply to any "occurrence" which takes place after the equipment lease expires or is



Includes copyrighted material of Insurance Service Office, Inc. with its permission.

terminated.

**17. Additional Insured – State Or Governmental Agency Or Subdivision Or Political Subdivision – Permits Or Authorizations**

Section **II** – Who Is An Insured is amended to include as an additional insured any state or governmental agency or subdivision or political subdivision which has issued a permit or authorization to you.

**a.** This applies only with respect to operations performed by you or on your behalf for which the state or governmental agency or subdivision or political subdivision has issued a permit or authorization.

**b.** This insurance does not apply to:

**(1)** "Bodily injury", "property damage" or "personal and advertising injury" arising out of operations performed for the state or governmental agency or subdivision or political subdivision; or

**(2)** "Bodily injury" or "property damage" included within the "products-completed operations hazard".

**18. Additional Insured – Vendors**

Section **II** – Who Is An Insured is amended to include as an additional insured any person or organization (referred to below as vendor) whom you have agreed to add as an additional insured to this policy by written contract or written agreement but only with respect to "bodily injury" or "property damage" arising out of "your products" which are distributed or sold in the regular course of the vendor's business, subject to the following additional exclusions:

The insurance afforded the vendor does not apply to:

**a.** "Bodily injury" or "property damage" for which the vendor is obligated to pay damages by reason of the assumption of liability in a contract or agreement. This exclusion does not apply to liability for damages that the vendor would have in the absence of the contract or agreement;

**b.** Any express warranty unauthorized by you;

**c.** Any physical or chemical change in the product made intentionally by the vendor;

**d.** Repackaging, except when unpacked solely for the purpose of inspection, demonstration, testing or the substitution of parts under instructions from the manufacturer, and then repackaged in the original container;

**e.** Any failure to make such inspections, adjustments, tests or servicing as the vendor has agreed to make or normally undertakes to make in the usual course of business, in connection with the distribution or sale of the products;

**f.** Demonstration, installation, servicing or repair operations, except such operations



Includes copyrighted material of Insurance Service Office, Inc. with its permission.

performed at the vendor's premises in connection with the sale of the product;

**g.** Products which, after distribution or sale by you, have been labeled or relabeled or used as a container, part or ingredient of any other thing or substance by or for the vendor; or

**h.** "Bodily injury" or "property damage" arising out of the sole negligence of the vendor for its own acts or omissions or those of its "employees" or anyone else acting on its behalf. However, this exclusion does not apply to:

**(1)** The exceptions contained in subparagraphs **d.** or **f.**; or

**(2)** Such inspections, adjustments, tests or servicing as the vendor has agreed to make or normally undertakes to make in the usual course of business, in connection with the distribution or sale of the products.

This insurance does not apply to any insured person or organization, from whom or which you have acquired such products, or any ingredient, part or container, entering into, accompanying or containing such products.

The coverage afforded the additional insured under this provision will be excess over any valid and collectible insurance available to the additional insured as an additional insured under a policy issued to a manufacturer or distributor for products manufactured, sold, handled or distributed unless you require that this insurance be primary and non-contributory.

**19. Broad Knowledge / Notice Of Occurrence**

Section **IV –** Commercial General Liability Conditions is amended to include the following:

The requirement in Condition **2.a.**, which states that you must see to it that we are notified of any "occurrence" or offense, applies only when the "occurrence" or offense is known to:

**1.** You, if you are an individual;
**2.** A partner, if you are a partnership;
**3.** A member, if you are a joint venture;
**4.** An "executive officer", manager or supervisor if you are a corporation; or
**5.** A member, if you are a limited liability company.

The requirement in Condition **2.b.**, which states that you must see to it that we receive notice of a claim or "suit", will not be considered breached unless the breach occurs after such claim or "suit" is known to:

**1.** You, if you are an individual;
**2.** A partner, if you are a partnership;
**3.** A member, if you are a joint venture;
**4.** An "executive officer", manager or supervisor if you are a corporation; or
**5.** A member, if you are a limited liability company.

If you report an accident to your Workers Compensation insurance carrier which later develops into a claim or "suit" for a liability "occurrence" for coverage which is provided by



Includes copyrighted material of Insurance Service Office, Inc. with its permission.

this policy, failure to report such "occurrence" to us at the time of the accident shall not be a violation of the notification of loss condition (Condition **2.** Duties In The Event Of Occurrence, Offense, Claim Or Suit under Section **IV** – Commercial General Liability Conditions) contained in this policy. It is agreed, however, that you shall give notification of such claim or "suit" to us as soon as you are made aware of the fact that the particular accident has developed into a claim or "suit".

**20. Waiver Of Transfer Of Rights Of Recovery Against Others To Us**

Condition **8.** Transfer Of Rights Of Recovery Against Others To Us under Section **IV** – Commercial General Liability Conditions is amended to include the following:

We waive any right of recovery we may have against a person or organization because of payments we make for injury or damage arising out of your ongoing operations or "your work" done under a contract with that person or organization and included in the "products-completed operations hazard" when you have waived such right of recovery under a written contract with that person or organization. Such written contract must be:

**a.** Currently in effect or becoming effective during the term of this policy; and

**b.** Executed prior to the "bodily injury", "property damage" or "personal and advertising injury".

Alternatively, the written contract may be executed after the "bodily injury", "property damage" or "personal and advertising injury" but only if:

**(i)** The terms and conditions of the written contract or written agreement had been agreed upon prior to the "bodily injury", "property damage" or "personal and advertising injury"; and

**(ii)** The insured can definitively establish that the terms and conditions of the written contract or written agreement ultimately executed are the same as those which had been agreed upon prior to the "bodily injury", "property damage" or "personal and advertising injury".

**21. Unintentional Failure To Disclose Hazards**

Section **IV** – Commercial General Liability Conditions is amended to include the following:

**9. Unintentional Failure To Disclose Hazards**

Your unintentional failure to disclose all hazards or prior "occurrences" existing as of the inception date of this policy shall not prejudice the coverage afforded by this policy.

**22. Mental Anguish, Mental Injury Or Humiliation**

The definition of "bodily injury" in Paragraph **3.** under Section **V** – Definitions is hereby deleted and replaced by the following:

"Bodily injury" means bodily injury, sickness or disease sustained by a person, including



Includes copyrighted material of Insurance Service Office, Inc. with its permission.

mental anguish, mental injury, humiliation or death resulting from any of these at any time.

**23. Mobile Equipment**

Paragraph **12.** under Section **V** – Definitions is amended to include the following:

Paragraph **f.(1)** does not apply to self-propelled vehicles of less than 1,000 pounds gross vehicle weight.

**24. Waiver Of Sovereign Immunity**

The following provision applies if you are a "governmental entity" or we have added a "governmental entity" to your policy as an additional insured, and the "governmental entity" requires us to obtain permission prior to asserting a defense involving governmental immunity or the jurisdiction of the tribunal over the "governmental entity":

> We shall not raise any defense involving, in any way, the jurisdiction of the tribunal over the "governmental entity", the immunity of the "governmental entity" or its commissioners, officers, agents or employees, the governmental nature of such entity, or the provisions of any statutes respecting suits against the "governmental entity" without first obtaining express advance permission from the designated representative of the "governmental entity".

Application of this provision shall not subject us to liability for any portion of a claim or judgment in excess of the applicable limit of insurance.

For the purposes of this provision, "governmental entity" means a state, county, district, municipality, town, township, borough, parish, village, or other political subdivision or governmental agency or subdivision.

**25. Liberalization Clause**

If we adopt a change in the coverage form, CG 00 01, which broadens coverage without an additional premium charge, the broader coverage will apply to this policy on the effective date of approval in the state shown in the Named Insured's address in the Declarations of this policy.

**26. Application Of This Endorsement**

The coverage enhancements provided by this endorsement apply to the Commercial General Liability Coverage Part. If your policy includes other endorsements in addition to this General Liability Enhancement Endorsement, and there is a conflict between any of the terms of such endorsement(s) and this General Liability Enhancement Endorsement, the terms of the other endorsement(s) shall be given priority and control over the terms set forth in this General Liability Enhancement Endorsement, even if the terms of such other endorsement(s) have the effect of limiting, excluding or reducing the coverage provided under this General Liability Enhancement Endorsement.

All other terms and conditions remain unchanged.



Includes copyrighted material of Insurance Service Office, Inc. with its permission.

# Attachment D
# Contractor's Licenses/Certifications

15137756

14950

# State of Tennessee

**LIQUEFIED PETROLEUM GAS**
**L.P. GAS-DEALER**
**TN GAS, LLC**
**1015 N. MAIN STREET**
**ROCKY TOP, TN 37769**

*This is to certify that all requirements of the State of Tennessee have been met by virtue of Chapter 118. Public Acts of 1961. as amended by Chapter 146. Public Acts of 1969.*

CLASS I-BULK STORAGE-MIN. 30,000 WATER GAL

**ID NUMBER**: 1211
**LIC STATUS**: LICENSED
**EXPIRATION DATE**: March 31, 2027

**IN-1313**
**DEPARTMENT OF**
**COMMERCE AND INSURANCE**

15137772

14966

# State of Tennessee

**LIQUEFIED PETROLEUM GAS**
**L.P. GAS-DEALER**
**TN GAS LLC**
**1015 N MAIN ST**
**ROCKY TOP, TN 37769**

*This is to certify that all requirements of the State of Tennessee have been met by virtue of Chapter 118. Public Acts of 1961. as amended by Chapter 146. Public Acts of 1969.*

CLASS II-BOTTLE STORAGE-MIN. 500 WATER GAL. STORAG

**ID NUMBER**: 1342
**LIC STATUS**: LICENSED
**EXPIRATION DATE**: March 31, 2027

**IN-1313**
**DEPARTMENT OF**
**COMMERCE AND INSURANCE**

**RLA-18314** **15.**

**AGENDA COMMITTEE**

| | |
|---|---|
| Meeting Date: | 04/08/2026 |
| Requested By: | Jim Snowden, ENGINEERING AND PUBLIC WORKS |
| Department: | ENGINEERING AND PUBLIC WORKS |
| Requires Expenditure of Funds: | NO Funded in Current Budget: YES |
| Appropriation Required: | NO |

CAPTION

Consideration of a Resolution of the Commission of Knox County, Tennessee, approving Supplement No. 4 to the Tennessee Department of Transportation (TDOT) Railroad Agreement No. 0989 between CSXT, TDOT, Knox County, and the City of Knoxville for road work associated with Alcoa Highway and Topside Road, at no cost to Knox County. *(Engineering and Public Works)*

Attachments

file

CSXT – Four Party

Agreement No: 0989

# RAILROAD AGREEMENT

THIS SUPPLEMENT #4 is made and entered into by and between the State of Tennessee acting through its Department of Transportation (hereinafter referred to as "TDOT"), CSXT (hereinafter referred to as the "Railroad"), the City of Knoxville (hereinafter referred to as the "City"), and Knox County (hereinafter referred to as the "County").

WITNESSETH:

WHEREAS, the parties entered into Agreement 0989, Supplement #3 dated the 13th day of December, 2023, in which the parties agreed to certain matters concerning the Railroad Work on Highway Project No.(s): STP/NH-115(27); 47026-2281-14 which provides for the construction of a new bridge structure and approaches to carry Topside Road over the tracks of the Railroad at Mile Post 00C 281.76 (DOT # 938491V), which new bridge structure is located near the existing approaches carrying Topside Road over the tracks of the Railroad at Mile Post 0281.68 (DOT #: 347589R) to remain in place, in and near Knoxville in Knox County, Tennessee; and

WHEREAS, it is desired by the parties that the hereinafter mentioned changes be made in said original agreement; and

NOW, THEREFORE, in consideration of these premises and the mutual promises contained herein, it is agreed by and between the parties as follows:

(1) The following paragraph in the recitals:

> WHEREAS, for the Highway Structures Repair Project, the Railroad has prepared estimates of cost of equipment and labor which have been approved by TOOT, dated August 8, 2023, which estimate is in the amount of $701,765.00 as required for the accommodation of the Highway Structures Repair Project (hereinafter referred to as the "Railroad Work");

is deleted in its entirety and replaced with:

> WHEREAS, for the Highway Structures Repair Project, the Railroad has prepared estimates of cost of equipment and labor which have been approved by TDOT, dated March 31, 2026, which estimate is in the amount of $908,979.00 as required for the accommodation of the Highway Structures Repair Project (hereinafter referred to as the "Railroad Work");

(2) The following paragraph in the recitals:

> WHEREAS, City agrees to cooperate with TDOT, the Railroad, and the County in the construction and maintenance of the Highway Project, and to assume ownership and the responsibility to maintain the Highway Project upon completion of construction; and

is deleted in its entirety and replaced with:

WHEREAS, City agrees to cooperate with TDOT, the Railroad, and the County in the construction and maintenance of the Highway Project, and to assume ownership and the responsibility to maintain the Highway Project upon completion of construction only to the extent described herein; and

(3) Section 8 of the Agreement is hereby deleted in its entirety and replaced with the following:

8. (a) Legal title and ownership in the bridge and approaches and any other appurtenances inside controlled access TDOT right-of-way to carry Topside Road over the tracks of the Railroad at Mile Post 00C 281.76 (DOT # 938491V) shall be held by TDOT, and TDOT agrees that it shall have the legal and financial responsibility for maintaining said improvements upon their completion.

(b) The City acknowledges that it has, and retains, the legal and financial responsibility for maintaining the existing bridge and approaches carrying Topside Road over the tracks of the Railroad at Mile Post 0281.68 (DOT #: 347589R) to remain in place as part of the Highway Project, as well as the legal and financial responsibility for maintaining any other parts of the Highway Project outside controlled access TDOT right-of-way on roadways under its jurisdiction.

It is understood that the above are the only changes made in said Agreement.

Signature page to follow

IN WITNESS WHEREOF, the parties have executed this Agreement.

CSXT, Inc.

BY: _____

TITLE: _____

DATE: _____

STATE OF TENNESSEE DEPARTMENT OF TRANSPORTATION:

BY: _____
Will Reid, Commissioner

DATE: _____

APPROVED AS TO FORM:

BY: _____
Leslie South, General Counsel

DATE: _____

CITY OF KNOXVILLE:

BY: _____

TITLE: _____

DATE: _____

APPROVED AS TO FORM:

BY: _____
City Attorney

DATE: _____

KNOX COUNTY:

BY: _____

TITLE: _____

DATE: _____

APPROVED AS TO FORM:

BY: _____
County Attorney

DATE: _____

**ACCT. CODE : 709 -** TN0555

**Form Revision** 20251029-B

| | | |
|---|---|---|
| **ESTIMATE SUBJECT TO REVISION AFTER:** 3/31/2027 | **DOT NO.:** 938491V | |
| **CITY:** Knoxville | **COUNTY:** Knox | **STATE:** TN |
| **DESCRIPTION:** Supplement -5 for 50 additional flagging - CE&I and Project management of New Bridge Topside Road over CSXT. | | |
| **DIVISION:** Atlanta | **SUB-DIV:** KD | **MILE POST:** 00C-281.76 |
| **AGENCY PROJECT NUMBER:** PIN# 100241.02 | | |

| | | | | | | |
|---|---|---|---|---|---|---|
| **PRELIMINARY ENGINEERING:** | | | | | | |
| Contracted & Administrative Engineering Services | | | | | $ | 52,000 |
| **Subtotal** | | | | | **$** | **52,000** |
| **CONSTRUCTION ENGINEERING/INSPECTION:** | | | | | | |
| Contracted & Administrative Engineering Services | | | | | $ | 132,400 |
| **Subtotal** | | | | | **$** | **132,400** |
| **FLAGGING SERVICE: (Contract/CSX Labor)** | | 438 previously used | | | $ | 605,439 |
| Engineering Labor (Foreman/Inspector/Flagman) | | 50 | Days @ | $ 700.00 | $ | 35,000 |
| Additive | 240.40% (Engineering Department) | | | | $ | 84,140 |
| **Subtotal** | | | | | **$** | **724,579** |
| **SIGNAL & COMMUNICATIONS WORK:** | | | | | **$** | - |
| **TRACK WORK:** | | | | | **$** | - |
| **CONTRACT WORK:** | | | | | **$** | - |
| **PROJECT SUBTOTAL:** | | | | | **$** | **908,979** |
| **CONTINGENCIES:** | 0.00% | | | | $ | - |
| **PROJECT TOTAL:** | | ********** | | | $ | 908,979 |
| **CURRENT AUTHORIZED BUDGET:** | | ********** | | | $ | 789,839 |
| **TOTAL SUPPLEMENT REQUESTED:** | | ********** | | | **$** | **119,140** |
| **DIVISION OF COST:** | | | | | | |
| Agency | 100.00% | | | | $ | 119,140 |
| Railroad | 0.00% | | | | $ | - |
| | | | | | **$** | **119,140** |

**NOTE: Estimate is based on FULL CROSSING CLOSURE during work by Railroad Forces.**

This estimate has been prepared based on site conditions, anticipated work duration periods, material prices, labor rates, manpower and resource availability, and other factors known as of the date prepared. The actual cost for CSXT work may differ based upon the agency's requirements, their contractor's work procedures, and/or other conditions that become apparent once construction commences or during the progress of the work

Office of Director - CSXT Public Projects, Jacksonville, Florida

**Estimated prepared by:** STV **DATE:** 10/18/18 **REVISED:** STV 03/31/26 **Approved by:** BA **DATE:** 03/31/26 **CSXT Public Project Group**

**APPROVED**
**By Mary A. Probst at 10:23 am, Apr 01, 2026**

**ACCT. CODE : 709 -** TN0555 **Form Revision** 03/13/24

**ESTIMATE SUBJECT TO REVISION AFTER:** **5/15/2025** **DOT NO.:** 938491V

**CITY:** Knoxville **COUNTY:** Knox **STATE:** TN

**DESCRIPTION:** Supplement 4 CE&I and Project Management of New Bridge Topside Road over CSXT.

**ZONE:** Atlanta **SUB-DIV:** KD **MILE POST:** 00C-281.76

**AGENCY PROJECT NUMBER:** PIN# 100241.02

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| | **PRELIMINARY ENGINEERING:** | | | | | | |
| 212 | Contracted & Administrative Engineering Services STV | | | | | $ | 35,000 |
| 212 | Contracted & Administrative Engineering Services CSXT Admin | | | | | $ | 2,000 |
| 050 | Preconstruction Flagging for Survey (14 days used) | | | | | $ | 15,000 |
| | **Subtotal** | | | | | **$** | **52,000** |
| | **CONSTRUCTION ENGINEERING/INSPECTION:** | | | | | | |
| 212 | Contracted & Administrative Engineering Services - STV | | | | | $ | 119,400 |
| 212 | Contracted & Administrative Engineering Services - Flagging Coordinator | | | | | $ | 8,000 |
| 212 | Contracted & Administrative Engineering Services - CSXT Admin | | | | | $ | 5,000 |
| | **Subtotal** | | | | | **$** | **132,400** |
| | **FLAGGING SERVICE: (Contract Labor)** | | | | | | |
| | Previous flagging | | 363 | | | $ | 517,365 |
| 70 | Labor (Conductor-Flagman) | | 0 | Days @ | $ 350.00 | $ | - |
| 50 | Labor (Foreman/Inspector) | | 75 | Days @ | $ 504.00 | $ | 37,800 |
| 70 | Additive | 195.00% (Transportation Department) | | | | $ | - |
| 50 | Additive | 233.00% (Engineering Department) | | | | $ | 88,074 |
| | **Subtotal** | | | | | **$** | **125,874** |
| | **SIGNAL & COMMUNICATIONS WORK:** | | | | | **$** | **-** |
| | **TRACK WORK:** | | | | | **$** | **-** |
| | **PROJECT SUBTOTAL:** | | | | | **$** | **789,839** |
| 900 | **CONTINGENCIES:** | 0.00% | | | | $ | - |
| | **PROJECT TOTAL:** | ********** | | | | $ | 789,839 |
| | **CURRENT AUTHORIZED BUDGET:** | ********** | | | | $ | 701,765 |
| | **TOTAL SUPPLEMENT REQUESTED:** | ********** | | | | **$** | **88,074** |

**DIVISION OF COST:**

| | | |
|---|---|---|
| Agency | 100.00% | $ 88,074 |
| Railroad | 0.00% | $ - |

**NOTE: Estimate is based on FULL CROSSING CLOSURE during work by Railroad Forces.**

This estimate has been prepared based on site conditions, anticipated work duration periods, material prices, labor rates, manpower and resource availability, and other factors known as of the date prepared. The actual cost for CSXT work may differ based upon the agency's requirements, their contractor's work procedures, and/or other conditions that become apparent once construction commences or during the progress of the work

Office of Chief Engineer Public Projects--Jacksonville, Florida

**Estimated prepared by:** STV Incorporated **Approved by:** ***CTA*** **CSXT Public Project Group**

**DATE:** 10/18/18 **REVISED:** 05/15/24 **DATE:** 05/29/24

***APPROVED***

***By Ethan Messimore, PE at 11:26 am, Jun 30, 2024***

# TDOT STANDARD CONTRACT SUMMARY FORM

Date: February 23, 2024

☒ Original Contract ☐ Supplement
☐ Contract ☐ Grant

Originating Office: Utilities Division
Railroad Coordination Office
Return Signed To: Mr. Jay Lanius, PE
State Railroad Coordinator
James K. Polk Building, 6th Floor
505 Deaderick Street, Suite
600, Nashville, TN 37243
p. 615-253-1106
jay.lanius@tn.gov

Contractor: CSXT

| Contract No.: | 0989 | Amount: | $701,765.00 |
|---|---|---|---|

| PERCENTAGES | |
|---|---|
| Federal: | 80 |
| State: | 20 |
| Local: | 0 |

PROJECT INFORMATION:

PIN#: 100241.02; Legislative - Widen; SR-115, From South of Topside Road to North of Maloney Road (IA); Knox County; Proj. No.(s): STP/NH-115(27); 47026-2281-14; DOT#'(s): 938491V & 347589R.

DESCRIPTION OF WORK:

The purpose of the Agreements is to grant the State and the awarded contractor permission to work above, near, and adjacent to the Railroads tracks. The Contract also serves as reimbursement to the railroad for Preliminary Engineering services, construction services (including flagman expenses), inspection, and administrative work to accommodate the project.

METHOD OF PROCUREMENT:

☐ Low Bid ☐ Negotiated pursuant to F&A Regs ☐ UT Contract
☐ F&A Service RFP ☐ Brooks Act
☒ Other: Standard Railroad Agreement

| | DATE: | SIGNATURE: |
|---|---|---|
| Contract Execution Authorization: | | |
| Recommendation of Commissioner's Signature: | Feb 23, 2024 | Mickey Hamilton (Feb 23, 2024 19:35 AST) Lori Lange (Feb 26, 2024 14:59 CST) |
| Date of Commissioner's Signature: | | |
| Certification of Funding Availability: | Feb 23, 2024 | TDOT (E) Jennifer Hoosier Sig (Feb 23, 2024 17:56 CST) |
| Reviewed by Legal: | Feb 26, 2024 | |

TN TDOT Department of Transportation

RR – 4 Party

TN TDOT Department of Transportation

Agreement No: 0989

# RAILROAD AGREEMENT

THIS SUPPLEMENT is made and entered into by, and between the State of Tennessee acting through its Department of Transportation, hereinafter called "TDOT", CSX Transportation, Inc. (hereinafter referred to as the "Railroad"), the City of Knoxville (hereinafter referred to as the "City"), and Knox County (hereinafter referred to as the "County").

WITNESSETH:

WHEREAS, TDOT and the Railroad entered into Agreement 0989, Supplement #2, dated the 1st day of June, 2023, in which the parties agreed to certain matters concerning the Railroad Work on Highway Project No.(s): STP/NH-115(27); 47026-2281-14 which provides for construction of a new bridge structure and approaches to carry Topside Road over the Railroad's tracks at Mile Post 00C 281.76 (DOT#: 938491V), which new bridge structure is located near the existing approaches carrying Topside Road over the tracks of the Railroad at Mile Post 0281.68 (DOT#: 347589R) to remain in place, in and near Knoxville in Knox County, Tennessee, a copy of which Agreement is attached hereto as Exhibit "A"; and

WHEREAS, it is desired by the parties that the hereinafter mentioned changes be made in said original agreement; and

NOW, THEREFORE, in consideration of these premises and the mutual promises contained herein, it is agreed by and between the parties as follows:

The following paragraph in the recitals:

WHEREAS, for the Highway Structures Repair Project, the Railroad has prepared estimates of cost of equipment and labor which have been approved by TDOT, dated January 25, 2023, which estimate is in the amount of $628,418.00, as required for the accommodation of the Highway Structures Repair Project (hereinafter referred to as the "Railroad Work");

Is deleted in its entirety and replaced with:

WHEREAS, for the Highway Structures Repair Project, the Railroad has prepared estimates of cost of equipment and labor which have been approved by TDOT, dated August 8, 2023, which estimate is in the amount of $701,765.00 as required for the accommodation of the Highway Structures Repair Project (hereinafter referred to as the "Railroad Work");

It is understood that the above are the only changes made in said Agreement.

IN WITNESS WHEREOF, the parties have executed this Agreement.

CSX TRANSPORTATION, INC.:

BY: _____

TITLE: Edward D. Sparks II, PE
~~Chief Engineer~~
Bridges, Design & Construction

DATE: December 13, 2023

STATE OF TENNESSEE DEPARTMENT OF TRANSPORTATION:

BY: _____

Howard H. Eley, Deputy Governor & Commissioner of Transportation

DATE: Feb 26, 2024

APPROVED AS TO FORM:

BY: _____

TITLE: _____

APPROVED AS TO FORM:

BY: _____

John H. Reinbold, General Counsel

CITY/COUNTY:

BY: Indya Kincannon

TITLE: Mayor, City of Knoxville

DATE: 01.23.2024

APPROVED AS TO FORM:

BY: _____

TITLE: _____

CITY/COUNTY:

BY: _____

TITLE: Mayor

DATE: 2/23/2024

APPROVED AS TO FORM:

BY: _____

TITLE: _____

**ACCT. CODE : 709 -** TN0555 **Form Revision** 01/22/22

**ESTIMATE SUBJECT TO REVISION AFTER:** **8/2/2024** **DOT NO.:** 938491V

**CITY:** Knoxville **COUNTY:** Knox **STATE:** TN

**DESCRIPTION:** Supplement 3 CE&I and Project Management of New Bridge Topside Road over CSXT.

**ZONE:** Atlanta **SUB-DIV:** KD **MILE POST:** 00C-281.76

**AGENCY PROJECT NUMBER:** PIN# 100241.02

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| | **PRELIMINARY ENGINEERING:** | | | | | | |
| 212 | Contracted & Administrative Engineering Services | | | | | $ | 35,000 |
| 212 | Contracted & Administrative Engineering Services | | | | | $ | 2,000 |
| 050 | Preconstruction Flagging for Survey(14 days used) | | | | | $ | 15,000 |
| | **Subtotal** | | | | | **$** | **52,000** |
| | **CONSTRUCTION ENGINEERING/INSPECTION:** | | | | | | |
| 212 | Contracted & Administrative Engineering Services - STV | | | | | $ | 119,400 |
| 212 | Contracted & Administrative Engineering Services - Flagging coordination | | | | | $ | 8,000 |
| 212 | Contracted & Administrative Engineering Services - CSXT Admin | | | | | $ | 5,000 |
| | **Subtotal** | | | | | **$** | **132,400** |
| | **FLAGGING SERVICE: (Contract Labor)** | | | | | | |
| 70 | Previous flagging | | 318 | Days @ | $ - | $ | 444,018 |
| 50 | Labor (Foreman/Inspector) | | 45 | Days @ | $ 504.00 | $ | 22,680 |
| 70 | Additive | 0.00% (Transportation Department) | | | | $ | - |
| 50 | Additive | 223.40% (Engineering Department) | | | | $ | 50,667 |
| | **Subtotal** | | | | | **$** | **517,365** |
| | **SIGNAL & COMMUNICATIONS WORK:** | | | | | **$** | - |
| | **TRACK WORK:** | | | | | **$** | - |
| | **PROJECT SUBTOTAL:** | | | | | **$** | **701,765** |
| 900 | **CONTINGENCIES:** | 0.00% | | | | $ | - |
| | **PROJECT TOTAL:** | ********** | | | | $ | 701,765 |
| | **CURRENT AUTHORIZED BUDGET:** | ********** | | | | $ | 628,418 |
| | **TOTAL SUPPLEMENT REQUESTED:** | ********** | | | | **$** | **73,347** |

**DIVISION OF COST:**

| | | | |
|---|---|---|---|
| Agency | 100.00% | $ | 73,347 |
| Railroad | 0.00% | $ | - |

**NOTE: Estimate is based on FULL CROSSING CLOSURE during work by Railroad Forces.**

This estimate has been prepared based on site conditions, anticipated work duration periods, material prices, labor rates, manpower and resource availability, and other factors known as of the date prepared. The actual cost for CSXT work may differ based upon the agency's requirements, their contractor's work procedures, and/or other conditions that become apparent once construction commences or during the progress of the work

Office of Chief Engineer Public Projects--Jacksonville, Florida

**Estimated prepared by:** STV Inc **Approved by:** *CTA* **CSXT Public Project Group**

**DATE:** 10/18/18 **REVISED:** 08/03/23 **DATE:** 08/08/23

RR – 4 Party

Agreement No: 0989

# RAILROAD AGREEMENT

THIS SUPPLEMENT is made and entered into by, and between the State of Tennessee acting through its Department of Transportation, hereinafter called "TDOT", CSX Transportation, Inc. (hereinafter referred to as the "Railroad"), the City of Knoxville (hereinafter referred to as the "City"), and Knox County (hereinafter referred to as the "County").

## WITNESSETH:

WHEREAS, TDOT and the Railroad entered into Agreement 0989, Supplement #1, dated the 6th day of February, 2020, in which the parties agreed to certain matters concerning the Railroad Work on Highway Project No.(s): STP/NH-115(27); 47026-2281-14 which provides for construction of a new bridge structure and approaches to carry Topside Road over the Railroad's tracks at Mile Post 00C 281.76 (DOT#: 938491V), which new bridge structure is located near the existing approaches carrying Topside Road over the tracks of the Railroad at Mile Post 0281.68 (DOT#: 347589R) to remain in place, in and near Knoxville in Knox County, Tennessee, a copy of which Agreement is attached hereto as Exhibit "A"; and

WHEREAS, it is desired by the parties that the hereinafter mentioned changes be made in said original agreement; and

NOW, THEREFORE, in consideration of these premises and the mutual promises contained herein, it is agreed by and between the parties as follows:

The following paragraph in the recitals:

WHEREAS, for the Highway Structures Repair Project, the Railroad has prepared estimates of cost of equipment and labor which have been approved by TDOT, dated August 13, 2019, which estimate is in the amount of $419,242.00, as required for the accommodation of the Highway Structures Repair Project (hereinafter referred to as the "Railroad Work");

Is deleted in its entirety and replaced with:

WHEREAS, for the Highway Structures Repair Project, the Railroad has prepared estimates of cost of equipment and labor which have been approved by TDOT, dated January 25, 2023, which estimate is in the amount of $628,418.00, as required for the accommodation of the Highway Structures Repair Project (hereinafter referred to as the "Railroad Work");

It is understood that the above are the only changes made in said Agreement.

IN WITNESS WHEREOF, the parties have executed this Agreement.

CSX Transportation, Inc.:

BY: _____
Edward D. Sparks II, PE

TITLE: Chief Engineer - Bridges, Design & Construction

DATE: April 20, 2023

STATE OF TENNESSEE DEPARTMENT OF TRANSPORTATION:

BY: _____
Howard H. Eley, Deputy
Governor & Commissioner of
Transportation

DATE: Jun 1, 2023

APPROVED AS TO FORM:

BY: _____

TITLE: _____

APPROVED AS TO FORM:

BY: John H. Reinbold
John H. Reinbold (May 31, 2023 09:46 CDT)
John H. Reinbold, General Counsel

CITY/COUNTY:

BY: _____

TITLE: Mayor, City of Knoxville

DATE: 5-11-2023

APPROVED AS TO FORM:

BY: _____

TITLE: Law Director, City of Knoxville

CITY/COUNTY:

BY: [signature]

TITLE: Mayor

DATE: 5/24/23

APPROVED AS TO FORM:

BY: [signature] 5-17-23

TITLE: CHIEF DEPUTY LAW DIRECTOR

Contract # 23-281

ACCT. CODE : 709 - TBD

Form Revision 01/22/22

**ESTIMATE SUBJECT TO REVISION AFTER:** 1/13/2024 **DOT NO.:** 938491V

**CITY:** Knoxville **COUNTY:** Knox **STATE:** TN

**DESCRIPTION:** Supplement 2 CE&I and Project Management of New Bridge Topside Road over CSXT.

**ZONE:** Atlanta **SUB-DIV:** KD **MILE POST:** 00C-281.76

**AGENCY PROJECT NUMBER:** PIN# 100241.02

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| | **PRELIMINARY ENGINEERING:** | | | | | | |
| 212 | Contracted & Administrative Engineering Services | | | | | $ | 35,000 |
| 212 | Contracted & Administrative Engineering Services | | | | | $ | 2,000 |
| 050 | Preconstruction Flagging for Survey(14 days used) | | | | | $ | 15,000 |
| | **Subtotal** | | | | | **$** | **52,000** |
| | **CONSTRUCTION ENGINEERING/INSPECTION:** | | | | | | |
| 212 | Contracted & Administrative Engineering Services - STV | | | | | $ | 119,400 |
| 212 | Contracted & Administrative Engineering Services - Flagging coordination | | | | | $ | 8,000 |
| 212 | Contracted & Administrative Engineering Services - CSXT Admin | | | | | $ | 5,000 |
| | **Subtotal** | | | | | **$** | **132,400** |
| | **FLAGGING SERVICE: (Contract Labor)** | | | | | | |
| 70 | Previous flagging | | 252 | Days @ | $ - | $ | 336,442 |
| 50 | Labor (Foreman/Inspector) | | 66 | Days @ | $ 504.00 | $ | 33,264 |
| 70 | Additive | 0.00% (Transportation Department) | | | | $ | - |
| 50 | Additive | 223.40% (Engineering Department) | | | | $ | 74,312 |
| | **Subtotal** | | | | | **$** | **444,018** |
| | **SIGNAL & COMMUNICATIONS WORK:** | | | | | $ | - |
| | **TRACK WORK:** | | | | | $ | - |
| | **PROJECT SUBTOTAL:** | | | | | **$** | **628,418** |
| 900 | **CONTINGENCIES:** | 0.00% | | | | $ | - |
| | **PROJECT TOTAL:** | ********** | | | | $ | 628,418 |
| | **CURRENT AUTHORIZED BUDGET:** | ********** | | | | $ | 419,242 |
| | **TOTAL SUPPLEMENT REQUESTED:** | ********** | | | | **$** | **209,176** |

**DIVISION OF COST:**

| | | |
|---|---|---|
| Agency | 100.00% | $ 209,176 |
| Railroad | 0.00% | $ - |

**NOTE: Estimate is based on FULL CROSSING CLOSURE during work by Railroad Forces.**

This estimate has been prepared based on site conditions, anticipated work duration periods, material prices, labor rates, manpower and resource availability, and other factors known as of the date prepared. The actual cost for CSXT work may differ based upon the agency's requirements, their contractor's work procedures, and/or other conditions that become apparent once construction commences or during the progress of the work

Office of Chief Engineer Public Projects--Jacksonville, Florida

**Estimated prepared by:** STV Inc **Approved by:** *CTA* **CSXT Public Project Group**

**DATE:** 10/18/18 **REVISED:** 01/13/23 **DATE:** 01/17/23

***APPROVED***

***By Ethan Messimore, PE at 2:14 pm, Jan 25, 2023***

CSXT – Four Party

Agreement No: 0989

# RAILROAD AGREEMENT

THIS SUPPLEMENT is made and entered into by, and between the State of Tennessee acting through its Department of Transportation, hereinafter called "TDOT", CSX Transportation, Inc. (hereinafter referred to as the "Railroad"), the City of Knoxville (hereinafter referred to as the "City"), and Knox County (hereinafter referred to as the "County").

WITNESSETH:

WHEREAS, TDOT and the Railroad entered into Agreement 0989, dated the 28th day of January, 2019, in which the parties agreed to certain matters concerning the Railroad Work on Highway Project No.(s): STP/NH-115(27); 47026-2281-14 which provides for construction of a new bridge structure and approaches to carry Topside Road over the Railroad's tracks at Mile Post 00C 281.76 (DOT#: 938491V), which new bridge structure is located near the existing approaches carrying Topside Road over the tracks of the Railroad at Mile Post 0281.68 (DOT#: 347589R) to remain in place, in and near Knoxville in Knox County, Tennessee, a copy of which Agreement is attached hereto as Exhibit "A"; and

WHEREAS, it is desired by the parties that the hereinafter mentioned changes be made in said original agreement; and

NOW, THEREFORE, in consideration of these premises and the mutual promises contained herein, it is agreed by and between the parties as follows:

The following paragraph in the recitals

WHEREAS, for the Highway Project, the Railroad has prepared plans, specifications, and estimates of cost of equipment, material, and labor which have been approved by TDOT, dated November 2, 2018, which estimate is in the amount of $315,773.00, as required for the accommodation of the Highway Project (hereinafter referred to as the "Railroad Work");

Is deleted in its entirety and replaced with:

WHEREAS, for the Highway Structures Repair Project, the Railroad has prepared estimates of cost of equipment and labor which have been approved by TDOT, dated August 13, 2019, which estimate is in the amount of $419,242.00, as required for the accommodation of the Highway Structures Repair Project (hereinafter referred to as the "Railroad Work");

It is understood that the above are the only changes made in said Agreement.

IN WITNESS WHEREOF, the parties have executed this Agreement.

CSXT RAILROAD:

BY: _____ 09/18/19
J. Tod Echler

TITLE: Chief Engineer - Design & Construction

DATE: _____

STATE OF TENNESSEE DEPARTMENT OF TRANSPORTATION:

BY: _____
Clay Bright – Commissioner

DATE: 2/6/2020

APPROVED AS TO FORM:

BY: _____ for
John H. Reinbold – General Counsel

DATE: 1/30/2020

CITY OF KNOXVILLE:

BY: _____

TITLE: Mayor

DATE: 1-27-2020

APPROVED AS TO FORM:

BY: _____
City Attorney

DATE: _____

KNOX COUNTY:

BY: _____

TITLE: Mayor

DATE: 11/1/19

APPROVED AS TO FORM:

BY: _____
County Attorney

Contract No. 19-606

DATE: _____

# CSX TRANSPORTATION, INC.
# FORCE ACCOUNT ESTIMATE

**ACCT. CODE : 709 -**

**ESTIMATE SUBJECT TO REVISION AFTER:** 8/5/2020 **DOT NO.:** 938491V

**CITY:** Knoxville **COUNTY:** Knox **STATE:** TN

**DESCRIPTION:** Supplement for additional flagging and oversight. CE&I and Project management of proposed New Bridge Topside Road over CSXT.

**ZONE** Atlanta **SUB-DIV:** KD **MILE POST:** 00C-281.76

**AGENCY PROJECT NUMBER:** PIN# 100241.02

| | | | |
|---|---|---|---|
| | **PRELIMINARY ENGINEERING:** | | |
| 212 | Contracted & Administrative Engineering Services STV | $ | 35,000 |
| 212 | Contracted & Administrative Engineering Services CSXT | $ | 2,000 |
| 50 | Preconstruction Flagging for Survey (14 days used) | $ | 15,000 |
| | **Subtotal** | $ | 52,000 |
| | **CONSTRUCTION ENGINEERING/INSPECTION:** | | |
| 212 | Contracted & Administrative Engineering Services STV | $ | 84,700 |
| 212 | Contracted & Administrative Engineering Services CSXT | $ | 5,000 |
| | **Subtotal** | $ | 89,700 |
| | **FLAGGING SERVICE: (Contract Labor)** | | |
| 070 | Labor (Conductor-Flagman) | $ | - |
| 050 | Labor (Foreman/Inspector) | $ | 90,160 |
| 070 | Additive 209.30% (Transportation Department) | $ | - |
| 050 | Additive 188.70% (Engineering Department) | $ | 170,132 |
| 230 | Per Diem (Engineering Department) | $ | 17,250 |
| 230 | Expenses | $ | - |
| | **Subtotal** | $ | 277,542 |
| | **SIGNAL & COMMUNICATIONS WORK:** | $ | - |
| | **TRACK WORK:** | $ | - |
| | **PROJECT SUBTOTAL** | $ | 419,242 |
| 900 | **CONTINGENCIES:** | $ | - |
| | **GRAND TOTAL** ********** | $ | 419,242 |

☑ APPROVED

08/13/2019

**DIVISION OF COST:**

| | | | |
|---|---|---|---|
| | Agency 100.00% | $ | 419,242 |
| | Railroad | $ | - |
| | **TOTAL** ********** | $ | 419,242 |
| | **AUTHORIZED BUDGET** ********** | $ | 315,773 |
| | **TOTAL SUPPLEMENT REQUESTED** ********** | $ | 103,469 |

**NOTE: Estimate is based on FULL CROSSING CLOSURE during work by Railroad Forces.**

This estimate has been prepared based on site conditions, anticipated work duration periods, material prices labor rates, manpower and resource availability, and other factors known as of the date prepared The actual cost for CSXT work may differ based upon the agency's requirements, their contractor's work procedures, and/or other conditions that become apparent once construction commences or during the progress of the work

Office of Assistant Chief Engineer Public Projects–Jacksonville, Florida

Estimated prepared by: STV Inc Approved by: CTA CSXT Public Project Group

DATE: 10/30/2018 REVISED: 8/8/2019 DATE: 08/08/19

EXHIBIT A

CSXT – Four Party

Agreement No: 0989

# RAILROAD AGREEMENT

THIS AGREEMENT is made and entered into by and between the **State of Tennessee** acting through its Department of Transportation (hereinafter referred to as "TDOT"), CSXT (hereinafter referred to as the "Railroad"), the City of Knoxville (hereinafter referred to as the "City"), and Knox County (hereinafter referred to as the "County").

WITNESSETH:

WHEREAS, TDOT plans to undertake Project Number: STP/NH-115(27); 47026-2281-14; which provides for construction of a new bridge structure and approaches to carry Topside Road over the tracks of the Railroad at a Mile Post 00C 281.76 (DOT # 938491V), which new bridge structure is located near the existing approaches carrying Topside Road over the tracks of the Railroad at Mile Post 0281.68 (DOT #: 347589R) to remain in place, in and near Knoxville in Knox County, Tennessee (hereinafter referred to as the "Highway Project"); and

WHEREAS, the Highway Project is located partially within the jurisdiction of City and partially within the jurisdiction of the County; and

WHEREAS, TDOT agrees to cooperate with the Railroad, City, and the County in constructing the Highway Project; and

WHEREAS, the Railroad agrees to cooperate with TDOT, City, and the County in the construction and maintenance of the Highway Project; and

WHEREAS, the County agrees to cooperate with TDOT, the Railroad, and City in the construction of the Highway Project; and

WHEREAS, City agrees to cooperate with TDOT, the Railroad, and the County in the construction and maintenance of the Highway Project, and to assume ownership and the responsibility to maintain the Highway Project upon completion of construction; and

WHEREAS, the Railroad is eligible for reimbursement for accommodating the Highway Project under 23 CFR, Subparts 140I and 646B, which are incorporated herein by reference; and

WHEREAS, for the Highway Project, the Railroad has prepared plans, specifications, and estimates of cost of equipment, material, and labor which have been approved by TDOT, dated November 2, 2018, which estimate is in the amount of $315,773.00, as required for the accommodation of the Highway Project (hereinafter referred to as the "Railroad Work");

NOW, THEREFORE, in consideration of these premises and the mutual promises contained herein, the parties agree to provide for the construction and maintenance of the Highway Project under the following terms and conditions:

1. TDOT agrees to undertake the Highway Project in accordance with

(a) The Special Provisions Relative to Protection of Railway Interest (hereinafter referred to as the "Special Provisions"), which are attached hereto and incorporated herein as Exhibit "A"; and

(b) The preliminary layout and right-of-way plans for the Highway Project (hereinafter referred to as the "Preliminary Plans"), as prepared by TDOT and accepted by the Railroad and which are incorporated herein by reference, except insofar as the Preliminary Plans may be supplemented or modified by TDOT's final construction plans. TDOT agrees to forward the Final Construction Plans to the Railroad by certified or registered mail upon their completion. The Railroad agrees to notify TDOT in writing by certified or registered mail within thirty (30) days after receipt of the Final Construction Plans if it has any objections to these plans. Otherwise, the Railroad shall be deemed to have waived any objections to the Final Construction Plans. The Railroad agrees that construction of the Highway Project in accord with the Preliminary Plans, or in accord with the Final Construction Plans if the Railroad has not made any timely written objection thereto, shall not be construed as creating any conflict with or causing any damage to the Railroad's facilities or operations.

2. (a) The Railroad agrees to perform the Railroad Work in accordance with the estimate of cost, plans and specifications, as approved by TDOT, which are incorporated herein by reference, and as otherwise contemplated by this Agreement. The approved estimate of cost is attached hereto as Exhibit "B".

(b) Any change in the approved estimate of cost, plans or specifications shall require the prior written approval of TDOT. TDOT agrees to review and, if acceptable, approve such requests for change in a timely manner, and TDOT agrees to cooperate with the Railroad to resolve, if possible, any objections TDOT may have to such requested changes in the Agreement.

3. (a) The Railroad agrees that it will perform the Railroad Work provided for in this Agreement by one of the following methods (mark the appropriate space and describe as required):

_____ By force account (provided that the Railroad is qualified to perform the work with its own forces and equipment in a satisfactory and timely manner)

_____ By contract awarded to the lowest qualified bidder based on appropriate solicitation

_____ By use of an existing continuing contract (provided that the costs are reasonable)

__X__ By combination of the above, or otherwise as authorized in 23 CFR, Subpart 646B as described below:

_____

_____

(b) Whenever the Railroad elects to perform the Railroad Work by award of a contract, it shall submit the same to TDOT for prior approval. TDOT may not be required to reimburse the

Railroad for its obligation under any contract that has not received the advance written approval of TDOT.

(c) The Railroad shall not release or make available any memoranda or other information concerning the estimated cost of the Railroad Work to anyone other than TDOT. The Railroad hereby agrees, warrants and assures that the estimated cost information is confidential, and that it will not directly or indirectly disclose said estimated cost information to potential bidders.

(d) Neither the Railroad nor any affiliate or subsidiary thereof shall participate directly or indirectly as a bidder for any part of the Railroad Work to be performed under a contract to be awarded by the Railroad. The Railroad further agrees that no employee, officer, or agent of the Railroad shall participate in the selection, or in the award or administration of a contract for the performance of any part of the Railroad Work if a real or apparent conflict of interest would be involved. Such a conflict of interest would arise when the employee, officer, or agent, or any member of his or her immediate family, or his or her partner, or an organization which employs or is about to employ any of the above, has a substantial financial interest, such as five-percent (5%) or greater ownership interest, or other interest in the firm selected for award of a contract to perform the Railroad Work for this Highway Project. Neither the Railroad nor any affiliate, subsidiary, employee, officer, or agent of the Railroad shall solicit or accept gratuities, favors, or anything of monetary value, except an unsolicited gift having nominal monetary value, from contractors or bidders.

(e) The Railroad must request in writing and receive TDOT's written approval prior to any revision in the method of performing the Railroad Work. Failure to do so may result in the loss of TDOT participation in payment for the cost of the Railroad Work.

4. TDOT or its contractor shall notify the Railroad in writing at least ten (10) days in advance of beginning construction of the Highway Project on any part of the Railroad's rights-of-way, as provided in the Special Provisions.

5. TDOT shall require its contractor to carry a performance bond in the full amount of the contract price, guaranteeing the satisfactory completion of the Highway Project covered by the Agreement. In addition, TDOT shall require the contractor to carry each of the following types of insurance, as provided in 23 CFR, Subpart §646A, and as may be further specified in the Special Provisions:

(a) Contractor's public liability and property damage insurance, and

(b) Railroad's protective public liability and property damage liability insurance, and

(c) Workmen's compensation and employer's liability insurance.

6. The Railroad shall have the right during construction to inspect the Highway Project for inconsistencies with the Preliminary Plans, or the Final Construction Plans if applicable, and such further rights to inspect as may be specified in the Special Provisions. The Railroad shall immediately notify TDOT of any such inconsistencies.

7. TDOT shall have the right during construction to inspect the Railroad Work for inconsistencies with the approved cost estimate and work plans. TDOT shall immediately notify the Railroad of any such inconsistencies.

8. Legal title and ownership in the bridge and approaches and any other structure erected as a part of the Highway Project shall be held by the City, and the City agrees that it shall have the legal and financial responsibility for maintaining the Highway Project upon its completion. By this agreement, the City does not assume any liability with regard to TDOT's design or construction of the Highway Project.

9. This Agreement is a covered transaction for the purposes of 2 CFR Part 1200.220 and 2 CFR Part 180.200. As such Railroad is required to verify that for anything done under this Agreement that neither it, nor its principals (as defined at 2 CFR 180.995) or affiliates (as defined at 2 CFR 180.905) is excluded (as defined at 2 CFR 180.940) or disqualified (as defined at 2 CFR 180.935). Railroad, pursuant to 2 CFR 180.330(a)-(b), must also include a term or condition in lower-tier transactions related to this Agreement requiring lower-tier participants to comply with requirements in subpart 2 CFR subpart C to each person with whom the lower tier participant enters into a covered transaction at the next lowest tier. Subpart C of 2 CFR 180 requirements are (Railroad and lower-tier participants must comply):

(a) Verification. Railroad and all lower-tier participants must verify that the person with Railroad or the lower-tier participant intends to do business with is not excluded, pursuant to the definition set forth in 2 CFR 180.940, or disqualified, pursuant to the definition set forth in 2 CFR 180.935. Railroad and all lower-tier participants may do this by either (i) checking out the Excluded Parties List System (EPLS), found at http://epls.aret.gov or http://www.epls.gov, or (ii) collecting the certification form from the lower-tier participant, or (iii) adding a clause or condition to the covered transaction with that lower tier participant. The Railroad certification form and lower-tier participant certification form referred to herein is attached hereto as Exhibit "C".

(b) Disclosing Information. Railroad and all lower-tier participants, before or after entering into a covered transaction, must notify the higher-tiered participant if they are presently excluded or disqualified, or any of their principals are excluded or disqualified, pursuant to 2 CFR 180.355 and 2 CFR 180.365.

10. The Railroad agrees to comply with all current, applicable provisions of the Buy America requirements established under 23 USC § 313 and 23 CFR § 635.410. In accordance with guidance provided by the Federal Highway Administration, the Railroad agrees that all products used in the Railroad's adjustment work that are manufactured of steel or iron –shall be manufactured in the United States, or shall comply with an exception allowable under 23 USC § 313 and 23 CFR § 635.410. For the purposes of applying this Buy America requirement and determining whether a product is a steel or iron manufactured product, the job site includes any sites where precast concrete products that are incorporated into the Railroad's adjustment work are manufactured. TDOT agrees that Railroad may rely on certifications provided by suppliers in connection with compliance with this paragraph. The Railroad agrees to notify City and the County before undertaking any maintenance work within the maintenance easement area where such maintenance work may interfere with or create a potential hazard to the use and maintenance of the Highway Project for transportation purposes, and the Railroad also agrees

to notify City before constructing any fixed installation, other than its customary signals and communication facilities, within eight (8) feet of the underside of the bridge or within fifteen (15) feet of its outside edges. The Railroad further agrees that it will coordinate any such maintenance work or construction activity with City and the County so as to minimize any interference with or potential hazard to the use and maintenance of the Bridge Repair Project for transportation purposes.

11. Except for re-paving or other routine inspection or maintenance of the roadway surface only, the City agrees to notify the Railroad before undertaking any inspection or maintenance work within the highway easement area, including any activities within twenty-five feet (25') on either side of the centerline of the tracks or activities which may create a hazard, cause debris, or impede railroad operations, maintenance or safety. The City shall not commence such work until Railroad has approved the plans, and the Railroad agrees to use its reasonable best efforts to review and approve such plans as quickly as possible and shall not unreasonably withhold or delay its review and approval of such plans. The City shall be responsible for reasonable costs, including but not limited to, engineering review, Railroad flagging and specified safety requirements, incurred by the Railroad as a result of the City's work.

12. Subject to the provisions of this paragraph and as otherwise provided in this Agreement, TDOT agrees to reimburse the Railroad for the cost the Railroad Work as follows:

(a) TDOT shall reimburse the Railroad for such direct and indirect costs as are allowable under the current provisions of 23 CFR, Subparts 140I and 646B. Any claim for costs that would be ineligible for Federal reimbursement under 23 CFR 646B on a federal-aid project shall be ineligible for reimbursement by TDOT on this Highway Project whether it is or is not a federal aid-project.

(b) The Railroad shall develop and record Railroad Work costs in a manner consistent with the current provisions of 23 CFR, Subparts 140I and 646B as of the effective date of this Agreement, and as approved by TDOT.

(c) Unless a lump-sum payment has been approved by TDOT, the Railroad shall submit all requests for payment by invoice, in form and substance acceptable to TDOT and with all necessary supporting documentation, prior to any reimbursement of allowable costs. Such invoices shall indicate, at a minimum, the amount charged by allowable cost line-item for the period invoiced, the amount charged line-item to date, the total amount charged for the period invoiced, and the total amount charged under the Agreement to date.

(d) The Railroad may submit invoices for interim payments during the progress of the Railroad Work; provided, however, that such interim payments may be approved only up to a maximum of eighty percent (80%) of the approved estimate of reimbursable costs for the Highway Project, and any remaining reimbursable costs must be submitted on the final bill. Such invoices for interim payments shall be submitted no more often than monthly.

(e) TDOT shall, unless it has good faith and reasonable objections to the Railroad's invoice for interim payment, use its best efforts to issue payment based on the Railroad's invoice within forty-five (45) days after receipt. If, however, TDOT has good faith and reasonable objections to the Railroad's invoice(s) or any part thereof, TDOT shall specifically identify

those objections in writing to the Railroad so as to allow the parties to address them in a prompt manner. If the invoice is otherwise acceptable, TDOT shall only withhold payment(s) as to those cost items it has specified in its written notice of objections to the Railroad. All other reimbursable cost items set out in the Railroad's invoice shall be paid by TDOT.

(f) Subject to the Railroad's right to bill on an interim basis as described above, the Railroad shall by invoice provide one final and complete billing of all costs incurred, or of the agreed-to lump sum, within one (1) year following the completion of the Railroad Work in its entirety. Otherwise, any previous payments to the Railroad may be considered final, and the Railroad may be deemed to have waived any claim for additional payments, except as TDOT and the Railroad may have agreed otherwise in writing before the end of that year.

(g) The Railroad's invoice(s) shall be subject to reduction for amounts in any invoice or payment theretofore made which are determined by TDOT, on the basis of audits or monitoring conducted in accordance with the terms of this Agreement, not to constitute allowable costs. The payment of an invoice shall not prejudice TDOT's right to object to or question any invoice or matter in relation thereto. Such payment by TDOT shall neither be construed as acceptance of the work nor as final approval of any of the costs invoiced therein.

(h) The Railroad's invoice(s) shall include a Buy America certification attesting that all products used in the Railroad's work that are manufactured of steel or iron comply with the Buy America requirements set forth in 23 USC §313 and 23 CFR § 635.410 and as further described in paragraph 10 of this Contract.

**13.** TDOT shall have the right to inspect the Railroad Work and to confirm the financial information made available by the Railroad to TDOT in support of the Railroad's invoiced amounts. The Railroad shall notify TDOT of the date that the first work will be performed in order that adequate inspection can be arranged and proper records kept. Any costs billed by the Railroad that cannot be verified by the TDOT Project Supervisor's records will not be reimbursed.

**14.** The Railroad agrees that its cost records will be subject to inspection at any reasonable time by representatives of TDOT before or after final payment for reimbursable work. In event any costs are determined not to be allowable under provisions of this Agreement, the Railroad agrees to repay TDOT such amount of ineligible costs included within payments made by TDOT.

**15.** The Railroad shall keep and maintain accurate records by which all invoices can be verified. The books, records, and documents of the Railroad, insofar as they relate to work performed or money received under this Agreement, shall be maintained for a period of three (3) full years after final payment has been received by the Railroad and shall be subject to audit at any reasonable time and upon reasonable notice by TDOT, the State Comptroller of the Treasury, or the Federal Highway Administration, or their duly appointed representatives, during this three year period. The financial statements shall be prepared in accordance with generally accepted accounting principles.

**16.** This Agreement is subject to the appropriation and availability of TDOT funds. In the event that the funds are not appropriated or are otherwise unavailable, TDOT reserves the right to terminate this Agreement upon written notice to the Railroad. Said termination shall not be deemed a breach of this Agreement by TDOT. Upon receipt of the written notice, the Railroad

shall cease all work associated with the Agreement, except as may be reasonably necessary to return the Railroad's facilities to safe operation. Should such an event occur, the Railroad shall be entitled to compensation for all costs reimbursable under 23 CFR, Subpart 646B (in accordance with paragraph 12 of this Agreement) for work completed as of the termination date or in accordance with this provision. Upon termination, the Railroad shall have no right to recover from TDOT any actual, general, special, incidental, consequential, or any other damages whatsoever of any description or amount.

17. TDOT shall have no liability except as specifically provided in this Agreement.

18. This Agreement may be modified only by a written amendment executed by the parties hereto.

19. Failure by any party to this Agreement to insist in any one or more cases upon strict performance of any of the terms, covenants, conditions, or provisions of this Agreement shall not be construed as a waiver or relinquishment of any such term, covenant, condition or provision. No term, covenant, condition or provision of this Agreement shall be held to be waived, modified, or deleted except by written amendment signed by the parties hereto.

20. The Railroad hereby agrees, warrants, and assures that no person shall be excluded from participation in, be denied benefits of, or be otherwise subjected to discrimination in the performance of this Agreement or in the employment practices of the Railroad on the grounds of disability, age, race, color, religion, sex, national origin, or any classification protected by the Constitution or statutes of the United States or the State of Tennessee. The Railroad shall post in conspicuous places, available to all employees and applicants, notices of nondiscrimination.

21. The Railroad agrees to comply with all applicable federal and state laws and regulations in performing any of its obligations under this Agreement. The parties agree that failure of the Railroad to comply with this provision shall constitute a material breach of this Agreement, and subject the Railroad to the repayment of all State funds expended, or expenses incurred, under this Agreement.

22. This Agreement shall be binding upon and shall inure to the benefit of the parties hereto, their respective heirs, legal representatives, successors, and assigns. Time is of the essence of this Agreement.

23. This Agreement shall be governed by and construed in accordance with the laws of the State of Tennessee. The Railroad acknowledges and agrees that any rights or claims against the State of Tennessee or its employees hereunder, and any remedies arising therefrom, shall be subject to and limited to those rights and remedies, if any, available under Tennessee Code Annotated, Sections 9-8-101 through 9-8-407.

24. If any terms, covenants, conditions or provisions of this Agreement are held to be invalid or unenforceable as a matter of law, the other terms, covenants, conditions, and provisions hereof shall not be affected thereby, and shall remain in full force and effect. To this end, the terms and conditions of this Agreement are declared severable.

25. TDOT and the Railroad agree that any notice provided for in this Agreement or concerning this Agreement shall be in writing, and shall be made by personal delivery, by certified mail (return

receipt requested), by nationally recognized overnight delivery service (such as FedEx or UPS), or by facsimile transmission (provided that notice shall also be given in one of the other methods prescribed herein) addressed to the respective party at the appropriate facsimile number or address as set forth below or to such other party, facsimile number, or address as may be hereafter specified by written notice.

**26.** Subject to the provisions and limitations of Tennessee Code Annotated in Title 9, Chapter 8, Parts 3 and 4, TDOT shall defend and, if found liable, be responsible for paying damages arising from all claims, suits, liabilities and judgments for personal injuries or damage to property, caused by any activities conducted by TDOT in connection with the Highway Project, excepting any such injury, damage or loss caused by the Railroad's negligence or intentional wrongful misconduct in the performance of the Railroad Work or otherwise.

**27.** The parties acknowledge that the terms, covenants, conditions and provisions of this Agreement have been negotiated between and jointly authored by the parties hereto, and in consequence of this joint authorship, the parties agree that no term, covenant, condition or provision hereunder shall be construed more strictly against one party or the other hereto.

To TDOT:
Tennessee Department of Transportation
Attention: Jay Lanius, State Railroad Coordinator
Suite 600, James K. Polk Building
505 Deaderick Street
Nashville, Tennessee 37243-0329
Facsimile Number: (615) 253-1106

With a copy if requested by TDOT to:
Mr. John H. Reinbold, Office of General Counsel
Suite 300, James K. Polk Building
505 Deaderick Street
Nashville, Tennessee 37243-0326
Facsimile Number: (615) 532-5988

To the Railroad:
CSXT, Inc
Attention: Scott Willis, Project Manager II Public Projects
500 Water Street, HQ Bldg . 13th Floor
Jacksonville, Florida 32202
Phone Number: (904) 359-1405

With a copy if requested by Railroad to:
STV, Inc.
Attention: Ms. Vicki Matts, Project Coordinator
5200 Belfort Road, Suite 400
Jacksonville, Florida 32256
Phone Number: (904) 383-3919

To City:

City of Knoxville
Office of the Mayor
Attention: Mayor Madeline Rogero
400 Main Street, Room 691
Knoxville, Tennessee 37902
Phone Number: (865) 215-2040

To the County:

Knox County
Attention: Mayor Tim Burchett
400 Main Street, Suite 615
Knoxville, Tennessee 37902
Phone: (865) 215-2005

IN WITNESS WHEREOF, the parties have executed this Agreement.

CSXT, Inc.

BY: _____

TITLE: J. Tod Echler ~~Chief Engineer - Design & Construction~~

DATE: 11/12/18

STATE OF TENNESSEE DEPARTMENT OF TRANSPORTATION

BY: _____

Paul D Degges - Interim Commissioner

DATE: 1/28/19

APPROVED AS TO FORM:

BY: _____ for

John H. Reinbold - General Counsel

DATE: 1/16/19

CITY OF KNOXVILLE:

BY: _____

TITLE: Mayor

DATE: 12/6/18

APPROVED AS TO FORM:

BY: _____

City Attorney

DATE: 12-5-18

KNOX COUNTY:

BY: _____

TITLE: Mayor

DATE: 1/11/19

APPROVED AS TO FORM:

BY: _____

County Attorney

DATE: _____

FHWA-1273 – Revised May 1, 2012

**REQUIRED CONTRACT PROVISIONS**
**FEDERAL-AID CONSTRUCTION CONTRACTS**

X. Compliance with Governmentwide Suspension and Debarment Requirements

**X. CERTIFICATION REGARDING DEBARMENT, SUSPENSION, INELIGIBILITY AND VOLUNTARY EXCLUSION**

This provision is applicable to all Federal-aid construction contracts, design-build contracts, subcontracts, lower-tier subcontracts, purchase orders, lease agreements, consultant contracts or any other covered transaction requiring FHWA approval or that is estimated to cost $25,000 or more – as defined in 2 CFR Parts 180 and 1200

**1. Instructions for Certification – First Tier Participants:**

a. By signing and submitting this proposal, the prospective first tier participant is providing the certification set out below

b. The inability of a person to provide the certification set out below will not necessarily result in denial of participation in this covered transaction. The prospective first tier participant shall submit an explanation of why it cannot provide the certification set out below. The certification or explanation will be considered in connection with the department or agency's determination whether to enter into this transaction. However, failure of the prospective first tier participant to furnish a certification or an explanation shall disqualify such a person from participation in this transaction.

c. The certification in this clause is a material representation of fact upon which reliance was placed when the contracting agency determined to enter into this transaction. If it is later determined that the prospective participant knowingly rendered an erroneous certification, in addition to other remedies available to the Federal Government, the contracting agency may terminate this transaction for cause of default

d. The prospective first tier participant shall provide immediate written notice to the contracting agency to whom this proposal is submitted if any time the prospective first tier participant learns that its certification was erroneous when submitted or has become erroneous by reason of changed circumstances

e. The terms "covered transaction," "debarred," "suspended," "ineligible," "participant," "person," "principal," and "voluntarily excluded," as used in this clause, are defined in 2 CFR Parts 180 and 1200. "First Tier Covered Transactions" refers to any covered transaction between a grantee or subgrantee of Federal funds and a participant (such as the prime or general contract). "Lower Tier Covered Transactions" refers to any covered transaction under a First Tier Covered Transaction (such as subcontracts). "First Tier Participant" refers to the participant who has entered into a covered transaction with a grantee or subgrantee of Federal funds (such as the prime or general contractor). "Lower Tier Participant" refers any participant who has entered into a covered transaction with a First Tier Participant or other Lower Tier Participants (such as subcontractors and suppliers).

f. The prospective first tier participant agrees by submitting this proposal that, should the proposed covered transaction be entered into, it shall not knowingly enter into any lower tier covered transaction with a person who is debarred, suspended, declared ineligible, or voluntarily excluded from participation in this covered transaction, unless authorized by the department or agency entering into this transaction.

g. The prospective first tier participant further agrees by submitting this proposal that it will include the clause titled "Certification Regarding Debarment, Suspension, Ineligibility and Voluntary Exclusion-Lower Tier Covered Transactions," provided by the department or contracting agency, entering into this covered transaction, without modification, in all lower tier covered transactions and in all solicitations for lower tier covered transactions exceeding the $25,000 threshold.

h. A participant in a covered transaction may rely upon a certification of a prospective participant in a lower tier covered transaction that is not debarred, suspended, ineligible, or voluntarily excluded from the covered transaction, unless it knows that the certification is erroneous. A participant is responsible for ensuring that its principals are not suspended, debarred, or otherwise ineligible to participate in covered transactions. To verify the eligibility of its principals, as well as the eligibility of any lower tier prospective participants, each participant may, but is not required to, check the Excluded Parties List System website (https://www.epls.gov/), which is compiled by the General Services Administration.

i. Nothing contained in the foregoing shall be construed to require the establishment of a system of records in order to render in good faith the certification required by this clause. The knowledge and information of the prospective participant is not required to exceed that which is normally possessed by a prudent person in the ordinary course of business dealings.

j. Except for transactions authorized under paragraph (f) of these instructions, if a participant in a covered transaction knowingly enters into a lower tier covered transaction with a person who is suspended, debarred, ineligible, or voluntarily excluded from participation in this transaction, in addition to other remedies available to the Federal Government, the department or agency may terminate this transaction for cause or default.

**2. Certification Regarding Debarment, Suspension, Ineligibility and Voluntary Exclusion – First Tier Participants:**

a. The prospective first tier participant certifies to the best of its knowledge and belief, that it and its principals:

(1) Are not presently debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded from participating in covered transactions by any Federal department or agency;

(2) Have not within a three-year period preceding this proposal been convicted of or had a civil judgment rendered against them for commission of fraud or a criminal offense in connection with obtaining, attempting to obtain, or performing a public (Federal, State or local) transaction or contract under a public transaction; violation of Federal or State antitrust statutes or commission of embezzlement, theft, forgery, bribery, falsification or destruction of records, making false statements, or receiving stolen property;

(3) Are not presently indicted for or otherwise criminally or civilly charged by a governmental entity (Federal, State or local) with commission of any of the offenses enumerated in paragraph (a)(2) of this certification; and

(4) Have not within a three-year period preceding this application/proposal had one or more public transactions (Federal, State or local) terminated for cause or default.

b. Where the prospective participant is unable to certify to any of the statements in this certification, such prospective participant shall attach an explanation to this proposal.

2. **Instructions for Certification - Lower Tier Participants:**

(Applicable to all subcontracts, purchase orders and other lower tier transactions requiring prior FHWA approval or estimated to cost $25,000 or more - 2 CFR Parts 180 and 1200)

a. By signing and submitting this proposal, the prospective lower tier is providing the certification set out below.

b. The certification in this clause is a material representation of fact upon which reliance was placed when this transaction was entered into. If it is later determined that the prospective lower tier participant knowingly rendered an erroneous certification, in addition to other remedies available to the Federal Government, the department, or agency with which this transaction originated may pursue available remedies, including suspension and/or debarment.

c. The prospective lower tier participant shall provide immediate written notice to the person to which this proposal is submitted if at any time the prospective lower tier participant learns that its certification was erroneous by reason of changed circumstances.

d. The terms "covered transaction," "debarred," "suspended," "ineligible," "participant," "person," "principal," and "voluntarily excluded," as used in this clause, are defined in 2 CFR Parts 180 and 1200. You may contact the person to which this proposal is submitted for assistance in obtaining a copy of those regulations. "First Tier Covered Transactions" refers to any covered transaction between a grantee or subgrantee of Federal funds and a participant (such as the prime or general contract). "Lower Tier Covered Transactions" refers to any covered transaction under a First Tier Covered Transaction (such as subcontracts). "First Tier Participant" refers to the participant who has entered into a covered transaction with a grantee or subgrantee of Federal funds (such as the prime or general contractor). "Lower Tier Participant" refers any participant who has entered into a covered transaction with a First Tier Participant or other Lower Tier Participants (such as subcontractors and suppliers).

e. The prospective lower tier participant agrees by submitting this proposal that, should the proposed covered transaction be entered into, it shall not knowingly enter into any lower tier covered transaction with a person who is debarred, suspended, declared ineligible, or voluntarily excluded from participation in this covered transaction, unless authorized by the department or agency with which this transaction originated.

f. The prospective lower tier participant further agrees by submitting this proposal that it will include this clause titled "Certification Regarding Debarment, Suspension, Ineligibility and Voluntary Exclusion-Lower Tier Covered Transaction," without modification, in all lower tier covered transactions and in all solicitations for lower tier covered transactions exceeding the $25,000 threshold

g. A participant in a covered transaction may rely upon a certification of a prospective participant in a lower tier covered transaction that is not debarred, suspended, ineligible, or voluntarily excluded from the covered transaction, unless it knows that the certification is erroneous. A participant is responsible for ensuring that its principals are not suspended, debarred, or otherwise ineligible to participate in covered transactions. To verify the eligibility of its principals, as well as the eligibility of any lower tier prospective participants, each participant may, but is not required to, check the Excluded Parties List System website (https://www.epls.gov/), which is compiled by the General Services Administration.

h. Nothing contained in the foregoing shall be construed to require establishment of a system of records in order to render in good faith the certification required by this clause. The knowledge and information of participant is not required to exceed that which is normally possessed by a prudent person in the ordinary course of business dealings.

i. Except for transactions authorized under paragraph e of these instructions, if a participant in a covered transaction knowingly enters into a lower tier covered transaction with a person who is suspended, debarred, ineligible, or voluntarily excluded from participation in this transaction, in addition to other remedies available to the Federal Government, the department or agency with which this transaction originated may pursue available remedies, including suspension and/or debarment.

**Certification Regarding Debarment, Suspension, Ineligibility and Voluntary Exclusion–Lower Tier Participants:**

1. The prospective lower tier participant certifies, by submission of this proposal, that neither it nor its principals is presently debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded from participating in covered transactions by any Federal department or agency.

2. Where the prospective lower tier participant is unable to certify to any of the statements in this certification, such prospective participant shall attach an explanation to this proposal.

# EXHIBIT A



**STATE OF TENNESSEE**

SPECIAL PROVISIONS RELATIVE TO PROTECTION OF RAILROAD PROPERTY, RAILROAD FLAGGING, AND INSURANCE REQUIREMENTS

**Project Information:** PIN#: 100241.02; Legislative – Widen; State Route 115 ;US-(129), New Topside Road; Under Passing; CSXT Railroad Crossing DOT#: 938491V; MP.00C-281.76; Latitude: 35.874762, Longitude: 83.960126; Proj. No.(s): STP/NH-115(27); 47026-3281-14; in Knox County; CSXT OP#: TN0555.

**Tennessee Project Number(s):** PE: 47026-1269-14
Construction 47026-3281-14

**County:** Knox

**Railroad Company:** CSX Transportation, Inc. (CSXT)
P O. Box 45052
Jacksonville, FL 32232-5052

AUTHORITY OF CSXT ENGINEER:

The authorized representative of the railroad, hereinafter referred to as CSXT Engineer, shall have final authority in all questions affecting his railroad operations, and the contractor must be governed accordingly.

All engineering correspondence, scheduling of work, and request for pre-construction representation shall be addressed to the CSX Transportation, Inc. Project Manager contact (See sheet number 8 for name and address).

PRECONSTRUCTION MEETING:

A preconstruction meeting will be scheduled by Department personnel prior to the Department's contractor starting work. The Department shall notify CSXT when the preconstruction meeting is scheduled so that a CSXT representative may attend. The Department will document the notification requesting CSXT attendance in the project file.

CSXT SCHEDULE I

The Department's contractor shall execute a CSXT Schedule I agreement prior to starting work

INTERFERENCE WITH RAILROAD OPERATIONS:

The Department or its contractor shall so arrange and conduct their work that there will be no interference with railroad operations, including train, signal, telephone and telegraphic services, or damage to the property of the railroad, or to wires or other facilities of the tenants on the rights-of-way of the railroad.

The use of any scaffolding or other temporary framework that effects horizontal or vertical clearance must first be approved by the railroad CSXT Engineer and in no case exceed the approved clearances.

If conditions arising from or in connection with the Project require that immediate and unusual provisions be made to protect train operation or CSXT's property, the Department or its Contractor shall make such provision. If the CSXT Representative determines

that such provision is insufficient, CSXT may, at the expense of the Department or its Contractor, require or provide such provision as may be deemed necessary, or cause the Work to cease immediately.

DAMAGE TO RAILROAD PROPERTY:

Should any damage occur to railroad property as a result of the contractor's unauthorized or negligent operations, and the railroad superintendent deems it necessary to repair such damage or perform any work for the protection of its property, the required materials, labor and equipment shall be furnished by the railroad and the contractor shall reimburse it for the costs incurred.

TEMPORARY GRADE CROSSINGS:

If the contractor desires access across railroad's right-of-way and tracks at other than an existing and open public road crossing in or incident to construction of the project, the railroad may permit such contractor access across said right-of-way and tracks at such location as shall be mutually agreed upon by CSXT and contractor, provided contractor first executes a license agreement satisfactory to the railroad and agrees to bear all costs and liabilities related to such access, including reimburse the railroad for the flagmen expenses, cost of providing and removing any temporary grade crossing, and other costs which CSXT deems necessary for protection of its property and operations. Contractor shall at no time cross the railroad's right-of-way or tracks with vehicles or equipment of any kind or character, except at such crossing or crossings as may be established pursuant to this subsection

WATCHMEN:

The railroad shall have the right to assign a watchman to the site of the project to perform inspection services for protection of its railroad operations, whenever, in the opinion of CSXT, such inspection may be necessary to prevent interference with railroad operations, such as but not necessarily limited to obstruction of track clearances and roadbed drainage, foreign substances on or adjacent to the rails and disturbance of surface and alignment of track, but such inspection shall not relieve the contractor from liability. The cost incurred by the railroad for furnishing a watchman to perform such inspection services will be reimbursed by TDOT

FLAGGING SERVICES:

Any flagging service required, when in the opinion of CSXT that such service is necessary for the safety of its operations because of work being performed by the contractor or in connection therewith, will be provided by the railroad. The requirements of the railroad are as follows:

The services of two flagmen whenever the contractor's men or equipment are, or are liable to be, working within the specified track clearances, or over the tracks, or when work has disturbed the surface and alignment of any operated track to such extent that movement of trains should be controlled by flagging.

The Department or contractor shall give a minimum of thirty (30) days advance notice to CSXT for anticipated need for flagging service. No work shall be undertaken until the flag person(s) is/are at the job site. If it is necessary for CSXT to advertise a flagging job for bid, it may take up to 90 days to obtain this flagging service, and CSXT shall not be liable for the cost of delays attributable to obtaining this flagging service.

The Department will reimburse the Railroad directly for all costs incurred for flagging services by railroad personnel. The Railroad has officially allotted 160 flagging days to the Contractor for the resurfacing of the above described project. In the event that flagging services are required in excess of the officially allotted days, the Department will reimburse the Railroad for the additional cost of flagging services and such costs deducted from monies due the Contractor. No adjustments will be made to costs of flagging services that are required in excess of the allotted days. These additional flagging costs assessed against the Contractor will be made under the following item:

| | | |
|---|---|---|
| 105-03 | Railroad Flagging (Deduct) | Dollar |

The payment of flagging services will be based on invoices received from the Railroad. The Engineer shall sign the invoice in order to verify the flagging service performed by the Railroad.

Estimated flagging rate for this contract is $392.00 per day per flagman based on an eight hour work day.

Overtime rate over eight hours = 1.5 x regular hourly rate and over 16 hours = 2.0 x regular hourly rate

Holiday rate = 1.5 x regular hourly rate up to 16 hours and = 2.0 x regular hourly rate over 16 hours.

In addition to the above rate there will be an additive of 188.70% of direct labor for vacation, holiday, sickness, pension, administration, etc. and $120.00 per day, per flagman, for travel, meals, lodging, equipment and others.

Minimum + hours per call out is eight (8) hours and notification to start or to terminate flagman must be given at least five (5) days in advance or else contractor might be billed for flagman whether he is working or not working.

The Contractor and Department will review and sign the Railroad flagman's time sheet attesting that the flagman was present during the time recorded. Flagmen may be removed by Railroad if form is not signed. If flagman is removed, the Contractor will not be allowed to re-enter the Railroad right-of-way until the issue is resolved. Any complaints concerning flagman or flagmen must be resolved in a timely manner. If need for flagman or flagmen is questioned, please contact CSX Transportation, Inc. **Flag Request Contact. (See sheet number 8 for name and address).** All verbal complaints must be confirmed in writing by the Contractor within 5 working days with copy to the Highway Engineer. All written correspondence should be addressed to CSX Transportation, Inc. **Project Manager contact (See sheet number 8 for name and address)**

The Railroad flagman assigned to the project will be responsible for notifying the State Project Supervisor upon arrival at the job site on the first day (or as soon thereafter as possible) that flagging services begin and on the last day that he performs such services for each separate period that services are provided. The State Project Supervisor will document such notification in the project records. When requested, the State Project Supervisor will also sign the flagman's diary showing daily time spent and activity at the project site.

Upon completion of all work within the Railroad right-of-way, the State Project Supervisor shall notify the Railroad for final inspection of this work. The Department shall give the Railroad 120 calendar days from the date of the on-site final inspection, in which the work is accepted by the Department and the Railroad, to submit all invoices for which flagging services are to be reimbursed. Department will not be liable for any payment of flagging charges received after 120 calendar days.

USE OF EXPLOSIVES:

Explosives shall not be used on or adjacent to any track or other railroad property without the prior written approval of CSXT, but such approval will not relieve the contractor from any liability. If the use of the explosives are permitted, the blasting shall be done with light charges under supervision of a responsible employee of the Department or contractor. No blasting shall be done without the presence of an authorized representative of CSXT. At least ten (10) business days advance notice to either the CSXT Construction Manager contact or the CSXT Roadmaster is required to arrange for the presence of an authorized CSXT representative and any flagging that CSXT may require. Every precaution shall be taken to avoid damage to property, injury to persons and interruption of railroad operations. Electronic detonating fuses shall not be used because of the possibility of premature explosions resulting from operation of two-way train radios. Blasting shall be discontinued immediately on notice from CSXT that it is too hazardous.

The Department or contractor must have at the Project Site adequate equipment, labor and materials, and allow sufficient time to (i) clean up (at the Department's expense) debris resulting from the blasting without any delay to trains; and (ii) correct (at the Department's expense) any track misalignment or other damage to CSXT's property resulting from blasting, as directed by CSXT Representative, without delay to trains. If Department's or Contractor's actions result in delay of any trains, including Amtrak passenger trains, Department shall bear the entire cost thereof. In the event that the Contractor does not restore the Railroad's track and/or related train traffic facilities to their pre-blasting condition, and/or the Contractor's actions result in any delay of train traffic CSXT's costs to mitigate such damages and/or train traffic delays that are charged to the Department by CSXT shall be reimbursed to the Department from monies due the Contractor.

The Department or Contractor shall not store explosives on CSXT property.

STORAGE OF MATERIALS:

The contractor shall not store or pile materials or equipment on the right-of-way of the railroad without having first obtained permission from CSXT, and in no case shall they be stored closer than 13' 0" from the centerline on any railroad track measured at right angles thereto. Such permission will be with the understanding that the railroad will not be liable for any damage to such materials or equipment from any cause and that CSXT may move, or require the contractor to move, at the contractor's expense, such materials and equipment The contractor shall store materials so as to prevent trespassers from causing damage to trains or CSXT property.

CLEANING UP:

The contractor will be required upon completion of the work, to remove from within the limits of the railroad's right-of-way, all machinery equipment, surplus materials, falsework, rubbish, debris, or temporary buildings of said contractor, and to leave the right-of-way in a neat condition, satisfactory to CSXT. The contractor will be required to provide the project engineer with a letter of release from CSXT before final acceptance of the project by the State.

NOTICE OF STARTING WORK:

The contractor shall notify the CSXT Engineer of the railroad in writing at least ten (10) business days in advance, when he expects to start work on railroad's right-of-way and thirty (30) days in advance of flagging services.

COOPERATION AND DELAYS:

The contractor shall cooperate with others participating in the construction project, to the end that all work may be carried on to the best advantage. No charge or claim of the contractor against either the State or the railroad will be allowed for hindrance or delay on account of railroad traffic or any work done by the railroad or others, incident to or necessary for safe operation or maintenance of railroad traffic, facilities, and property, or completion of the project, but due consideration of any such delay will be taken into account in counting the working days to be charged against the project.

During construction of the footings of piers or other supports or structures adjacent to any track of the railroad, the contractor shall make adequate provisions against sliding, shifting, sinking, or in any way disturbing the railroad embankment and track operations, by driving temporary sheeting, and/or providing temporary shoring in a manner satisfactory to the State Project Supervisor, the railroad Project Manager (See sheet number 8 for name and address) and the railroad Staff Engineer.

Before commencing work on any pier or structure adjacent to any track, the contractor shall submit prints of the proposed shoring and bracing details for the protection of the railroad company's track to the State Project Supervisor for his approval. This submittal shall include the proposed method of installation and be accompanied by supporting data, including design computations, soil descriptions, and other pertinent information.

After approval by the State Project Supervisor, four prints of the proposed shoring and bracing details bearing the seal of a registered structural or professional engineer, together with supporting documents, shall be forwarded to the railroad Project Manager (See sheet number 8 for name and address) or his engineering designate for review and approval.

The contractor shall notify the railroad Engineering Consultant Designee and Project Manager (in writing) not less than one (1) week in advance of the proposed time of the beginning of the construction of the piers, supports or structures adjacent to the track.

INSURANCE:

In addition to any other forms of insurance or bonds required under the terms of the contract and specifications, the contractor will be required to carry insurance of the following kinds and minimum amounts:

(1.) Commercial General Liability insurance coverage with limits of not less than $5,000,000.00 in combined single limits for bodily injury and or property damage per occurrence. Said policy shall include "explosion, collapse, and underground hazard" ("XCU") coverage, shall be indorsed to name Railroad specified in item 2.C. below as an additional insured, and shall include a severability of interest provision, and shall be addressed directly to CSXT Risk Management contact (See sheet number 8 for name and address).

(2.) Statutory Worker's Compensation and Employers Liability Insurance with limits of not less than **$1,000,000.00**, which insurance must contain a waiver of subrogation against CSX Transportation, Inc. and its affiliates.

(3.) Commercial automobile liability insurance with limits of not less than **$1,000,000.00** combined single limit for bodily injury and/or property damage per occurrence, and such policies shall name CSX Transportation, Inc. as an additional named insured.

**Railroad's Protective Public Liability and Property Damage Liability Insurance:**

(4.) The contractor will be required to furnish Railroad Protective Insurance to protect CSX Transportation, Inc. in connection with operations to be performed on or adjacent to CSX Transportation's right-of-way. Questions concerning CSX Transportation Insurance requirements shall be addressed directly to **CSXT Risk Management contact (See sheet number 8 for name and address)**. These are CSXT specifications for proper evidence of insurance:

A. The insurer must be financially stable and rated B+ or better in Best's Insurance Reports.

B The policy must be written using the ISO/RIMA Form of Railroad Protective Insurance - Insurance Services Office (ISO) Form CG 00 35.

C. Named Insured Railroad and Address:

CSX Transportation, Inc
Risk Management (C-907)
500 Water Street
Jacksonville, FL 32202

Electronic mail should be sent to:

**Victoria.Matts@stvinc.com**

D. Limits of Liability:.

**$5,000,000.00 per occurrence combined single limit for bodily injury and property damage, subject to a $10,000,000.00 annual aggregate limit is required because a significant number of hazardous materials trains (a total of 10 Train Movements at 35 MPH along this track per day) are in the area of construction).**

E. **CSX Transportation must be named as the named insured on the Railroad Protective Policy.**

F. Name and address of the contractor and TDOT must be shown on the Declarations page.

G. Name and address of the Project Sponsor, being the State of Tennessee, Department of Transportation must be shown on the Declarations page.

H. Description of operations must appear on the Declarations page and must match the project description, including project or contract identification numbers.

I. Authorized Endorsements:

1. Must include:

a) Pollution Exclusion Amendment – CG 28 31

(Not necessary with Form CG 00 35 version 96 and later)

b) Delete Common Policy Conditions – CL/CG 99 01

If policy jacket does not include Common Policy Conditions this endorsement is not necessary.

2. Acceptable:
   a) Broad Form Nuclear Exclusion – IL 00 21
   b) 30-Day Advance Notice of Non-renewal or cancellation
   c) Required State Cancellation Endorsement
   d) Quick Reference or Index – CL/IL 240
3. Unacceptable:
   a) Any Pollution Exclusion Endorsement except CG 28 31
   b) An Endorsement that excludes TRIA coverage
   c) An Endorsement that limits or excludes Professional Liability coverage
   d) A Non-Cumulation of Liability or Pyramiding of Limits Endorsement
   e) A Known Injury Endorsement
   f) A Sole Agent Endorsement
   g) Any Punitive or Exemplary Damages Exclusion
   h) Any "Common Policy Conditions" Endorsement
   i) Any endorsement that is not named in I (1) or I (2) above.
   j) Policies that contain any type of deductible.

J. Additional Terms:

1. The Contractor must submit its original insurance policies and two copies and all notices and correspondence regarding insurance policies directly to the **CSX Risk Management Contact (See sheet Number 8 for electronic/e-mail address)**.
2. Neither TDOT nor the Contractor may begin work on the Project until it has received CSXT's written approval of the required insurance policies.

**GENERAL**

All insurance herein-before specified shall be carried until all work required to be performed under the terms of the contract has been satisfactorily completed within the limits of the right-of-way of the railroad, as evidenced by the formal acceptance by the State.

Insuring companies may not cancel insurance except by permission of the State and railroad insured, or on thirty (30) days written notice to the State and the railroad.

RAILROAD CONTACTS NAME AND ADDRESS

| | | | |
|---|---|---|---|
| Todd Allton<br>Project Manager – Public Projects<br><br>CSX Transportation, Inc.<br><br>351 Thornton Road<br>Suite 125<br>Lithia Springs, GA 30122<br>M. 904.588.8861<br>E. Todd_Allton@csx.com | Tony Bellamy<br>Director, Project Management Public Projects<br><br>CSX Transportation, Inc.<br><br>SC/J-301<br>500 Water Street<br>Jacksonville, FL 32202<br>O. 904.359.7601<br>F. 904.245.2824<br>E. tony_bellamy@csx.com | Insurance Risk Management<br><br>E. Victoria.Matts@stvinc.com | FLAGGING REQUEST<br><br>Patrick Proud<br>Construction Manager<br>STV, Inc.<br>5200 Belford Rd., Suite 400<br>Jacksonville, FL 32256<br>O.904.730.9777<br>M. 678.350.6750<br>E. Patrick.Proud@stvinc.com<br><br>TN0555 |

*Railroad Contacts For Pre-Con Meeting Notification And For Coordination of Construction Work:

Railroad's Construction Division Contact:
*Mr. Bill Stewart, Director Construction Engineering
CSX Transportation, Inc.
351 Thornton Road, Suite 125
Lithia Springs, GA 30122
Phone: (770) 819-2841
Fax: (770) 819-2850
E-mail: bill_r_stewart@csx.com

Railroad's Engineering Consultant Designate:

Mr. Randy Frederick - Project Manager
STV, Incorporated
5200 Belfort Rd., Suite 400
Jacksonville, FL 32256-6054
PHONE: (904) 383-3913
CELL: (904) 254-2692
FAX: (904) 730-7766
EMAIL: RANDY.FREDERICK@STVINC.COM

*Ms. Vicki Matts – Project Coordinator
STV, Incorporated
5200 Belfort Rd., Suite 400
Jacksonville, FL 32256-6054
PHONE: (904) 383-3919
CELL: (904) 651-0902
FAX: (904) 730-7766
EMAIL: VICTORIA.MATTS@STVINC.COM

TN TDOT

DOT Crossing Number(s): 938491V Information:

| | |
|---|---|
| Date: | 10/04/2018 |
| Average Trains/Day: | 10 |
| Maximum Train Speed: | 35 MPH |

## SPECIAL NOTES

The contractor shall provide the Railroad Protective Insurance Policy and Certificates of Insurance by e-mail within (20) calendar days of Notification of Award.

Failure to provide the above within the specified time may subject the award to annulment and forfeiture of the bid guarantee, not as a penalty, but as liquidated damages.

TN TDOT

**SCHEDULE I**

**TDOT PROJECT NO.:** 47026-3281-14
**CSXT OP NO.:** TN0555

## CONTRACTOR'S AGREEMENT

This CONTRACTOR'S AGREEMENT is made as of _____, _____, by _____ ("Contractor"), to and for the benefit of CSX Transportation, Inc. ("CSXT") and to induce CSXT to permit Contractor on or about CSXT's property, for the purposes of performing work in connection with the above-referenced project for Tennessee Department of Transportation.

In consideration of CSXT's consent to permit Contractor on or about CSXT's property for such purposes, and other good and valuable consideration, the receipt and sufficiency of which are acknowledged by Contractor, Contractor hereby agrees as follows:

1. CSXT Special Provisions. Contractor agrees to abide by and observe the terms and conditions of the CSXT Special Provisions (which is incorporated by reference into this Agreement).
2. Insurance Requirements. Contractor shall acquire and maintain the insurance described by the Special Provisions, and shall submit proof of insurance to CSXT in accordance with the Special Provisions, satisfactory to CSXT, prior to commencement of work on or about CSXT's property.
3. Indemnification.

Contractor further specifically agrees as follows:

(a) Contractor shall indemnify, defend and save harmless CSXT and its affiliates from all suits or claims of any character brought because of any injuries or damage received or sustained by any person, persons, or property, in whole or in part, on account of the operations of Contractor or any subcontractor or sub-subcontractor; or on account of or in consequence of any neglect in safeguarding the work; or through use of unacceptable materials or workmanship in constructing the work; or because of any act or omission, neglect, or misconduct of Contractor or any subcontractor or sub-subcontractor; or because of any claims or amounts recovered from any infringements of patent, trademark or copyright; or for failing to pay, when and as due, all bills and other legitimate charges, including lawful claims for labor performed or materials, equipment and supplies furnished for use in and about the construction of the work under contract; or from any claims or amounts arising or recovered under the Worker's Compensation Act, or any other law, ordinance or decree. The foregoing indemnification obligation shall not be limited to the insurance coverage required by this Agreement.

(b) Contractor shall comply with any federal, state or local laws, statutes, codes ordinances, rules, and regulations applicable to its construction and maintenance of

the project. Contractor shall indemnify, defend, and CSXT and its affiliates harmless with respect to any fines, penalties, liabilities, or other consequences arising from breaches of this Agreement.

(c) For the purpose of this Agreement, CSXT's affiliates include CSX Corporation and all entities, directly or indirectly, owned or controlled by or under common control of CSXT or CSX Corporation and their respective officers, directors, employees and agents.

(d) Contractor shall notify CSXT promptly of any loss, damage, injury or death arising out of or in connection with the Project work.

(e) The provisions of this agreement shall survive the termination or expiration of the Agreement.

IN WITNESS WHEREOF, Contractor has executed and delivered this Agreement as of the date set forth below.

**CONTRACTOR**

_____

**BY:** _____

**Print:** _____

**Date:** _____ **Title:** _____

# EXHIBIT B

**CSX TRANSPORTATION, INC.**
**FORCE ACCOUNT ESTIMATE**



**ACCT. CODE : 709 -**

**ESTIMATE SUBJECT TO REVISION AFTER:** 4/28/2019 **DOT NO.:** 938491V
**CITY:** Knoxville **COUNTY:** Knox **STATE:** TN
**DESCRIPTION:** CE&I and Project management of proposed New Bridge Topside Road over CSXT.

**ZONE** Atlanta **SUB-DIV:** KD **MILE POST:** 00C-281.76
**AGENCY PROJECT NUMBER:** PIN# 100241.02

| | | | | |
|---|---|---|---|---|
| | **PRELIMINARY ENGINEERING:** | | | |
| 212 | Contracted & Administrative Engineering Services STV | | $ | 35,000 |
| 212 | Contracted & Administrative Engineering Services CSXT | | $ | 2,000 |
| 50 | Preconstruction Flagging for Survey (14 days used) | | $ | 15,000 |
| | **Subtotal** | | $ | 52,000 |
| | **CONSTRUCTION ENGINEERING/INSPECTION:** | | | |
| 212 | Contracted & Administrative Engineering Services STV | | $ | 65,700 |
| 212 | Contracted & Administrative Engineering Services CSXT | | $ | 5,000 |
| | **Subtotal** | | $ | 70,700 |
| | **FLAGGING SERVICE: (Contract Labor)** | | | |
| 070 | Labor (Conductor-Flagman) | | $ | - |
| 050 | Labor (Foreman/Inspector) | | $ | 62,720 |
| 070 | Additive 209.30% | (Transportation Department) | $ | - |
| 050 | Additive 188.70% | (Engineering Department) | $ | 118,353 |
| 230 | Per Diem | (Engineering Department) | $ | 12,000 |
| 230 | Expenses | | $ | - |
| | **Subtotal** | | $ | 193,073 |
| | **SIGNAL & COMMUNICATIONS WORK:** | | $ | - |
| | **TRACK WORK:** | | $ | - |
| | **PROJECT SUBTOTAL** | | $ | 315,773 |
| 900 | **CONTINGENCIES:** | | $ | - |
| | **GRAND TOTAL** ********** | | $ | 315,773 |

☑ APPROVED
11/07/2018

**DIVISION OF COST:**

| | | | |
|---|---|---|---|
| Agency | 100.00% | $ | 315,773 |
| Railroad | | $ | - |
| **TOTAL** ********** | | $ | 315,773 |

**NOTE: Estimate is based on FULL CROSSING CLOSURE during work by Railroad Forces.**

This estimate has been prepared based on site conditions, anticipated work duration periods, material prices, labor rates, manpower and resource availability, and other factors known as of the date prepared. The actual cost for CSXT work may differ based upon the agency's requirements, their contractor's work procedures, and/or other conditions that become apparent once construction commences or during the progress of the work

Office of Assistant Chief Engineer Public Projects–Jacksonville, Florida

**Estimated prepared by:** STV, Inc. **Approved by:** CTA **CSXT Public Project Group**
**DATE:** 10/30/2018 **REVISED:** **DATE:** 11/01/18

# EXHIBIT C

**DEBARMENT CERTIFICATION OF CONTRACTOR REGARDING DEBARMENT, SUSPENSION, AND OTHER RESPONSIBILITY MATTERS**

_____ certifies to the best of its knowledge and belief, that it and its subsidiaries:

1. Are not presently debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded from covered transactions by any Federal department or agency;

2. Have not within a three (3) year period preceding this proposal been convicted of or had a civil judgment rendered against then for commission of fraud or criminal offence in connection with obtaining, attempting to obtain, or performing a public (Federal, State or Local) transaction or Contract under a public transaction; violation of Federal or State antitrust statutes or commission of embezzlement, theft, forgery, bribery, falsification or destruction of records, making false statements, or receiving stolen property;

3. Are not presently indicted for or otherwise criminally or civilly charged by a governmental entity (Federal, State or Local) with commission of any of the offenses enumerated in paragraph (2) of this certification; and

4. Have not within a three (3) year period preceding this application/proposal had on (1) or more public transactions (Federal, State or Local) terminated for cause or default.

(If the primary participant is unable to certify to any of the statements in this certification, the participant shall attach an explanation to this certification.)

THE PRIMARY PARTICIPANT (POTENTIAL CONTRACTOR FOR A MAJOR THIRD PARTY CONTRACT) _____, CERTIFIES OR AFFIRMS THE TRUTHFULNESS AND ACCURACY OF THE CONTENTS OF THE STATEMENTS SUBMITTED ON OR WITH THIS CERTIFICATION AND UNDERSTANDS THAT THE PROVISIONS OF 31 U.S.C. SECTIONS 3801 ET SEQ. ARE APPLICABLE THERETO.

_____
Signature and Title of Authorized Official

_____
Date

# EXHIBIT C

**DEBARMENT, SUSPENSION, & OTHER INELIGIBILITY AND VOLUNTARY EXCLUSION CERTIFICATION OF LOWER-TIER PARTICIPANTS REGARDING DEBARMENT, SUSPENSION, AND OTHER INELIGIBILITY AND VOLUNTARY EXCLUSION**

The Lower-Tier Participant (potential sub-contractor under a major third party Contract), _____, certifies, by submission of this proposal, that neither it nor its principals are presently debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded from participation in this transaction by any Federal department or agency.

(If the Lower-Tier Participant is unable to certify to any of the statements in this certification, such participant shall attach an explanation to this proposal.)

THE LOWER-TIER PARTICIPANT (POTENTIAL CONTRACTOR UNDER A MAJOR THIRD PARTY CONTRACT) _____, CERTIFIES OR AFFIRMS THE TRUTHFULNESS AND ACCURACY OF THE CONTENTS OF THE STATEMENTS SUBMITTED ON OR WITH THIS CERTIFICATION AND UNDERSTANDS THAT THE PROVISIONS OF 31 U.S.C. SECTIONS 3801 ET SEQ. ARE APPLICABLE THERETO.

_____
Signature and Title of Authorized Official

_____
Date

**RLA-18315** **16.**

**AGENDA COMMITTEE**

| | |
|---|---|
| Meeting Date: | 04/08/2026 |
| Requested By: | Jim Snowden, ENGINEERING AND PUBLIC WORKS |
| Department: | ENGINEERING AND PUBLIC WORKS |
| Requires Expenditure of Funds: | YES Funded in Current Budget: YES |
| Appropriation Required: | NO |

CAPTION

Consideration of a Resolution of the Commission of Knox County, Tennessee, approving Amendment No. 2 of the Construction Agreement between Knox County and CSXT in the amount of $194,907.00 for additional work related to the Coward Mill Road Phase 2 Roadway Improvement Project.
*(Engineering and Public Works)*

Attachments

file

**Realignment of Coward Mill Road at grade crossing**
**Knoxville, Knox County, TN**
**DOT 976877V; MP 00C-261.29**
**Atlanta Division, KD Sub-Division**
**CSXT OP No. TN0756**

## AMENDMENT #2 of CONSTRUCTION AGREEMENT

THIS AMENDMENT is made as of this _____day of _____, 20___, (the "Amendment #2") by and between CSX Transportation, Inc., a Virginia corporation with its principal place of business in Jacksonville, Florida ("CSXT") and Knox County, a political subdivision of the State of Tennessee ("Agency").

## WITNESSETH

**WHEREAS**, CSXT and Agency entered into the Construction Agreement dated August 31, 2023; known and identified by the parties as CSXT OP No. TN0756, (the "Construction Agreement"), under which Agency proposed to construct or to cause to be constructed Realignment of Coward mill Road with New at grade crossing, known and identified by the parties as DOT 976877V; MP 00C-261.29 (the "Project");

**WHEREAS,** section 2.3 of the Construction Agreement provides that the parties intend that work by CSXT or on CSXT property shall conclude no later than (1) one calendar year from date of executed agreement, unless the parties mutually agree to extend such date;

**WHEREAS,** parties mutually agree to extend such date to December 31, 2026;

**WHEREAS**, in section 4.2 of the Construction Agreement CSXT estimated the total Reimbursable Expenses for the Project to be $747,653 (referred to in the Construction Agreement and in Amendment #(1) $104,538 as the "Estimate");

**WHEREAS,** CSXT agrees the Agency has previously deposited $852,191 with CSXT as required by the Construction Agreement and Amendment # (1);

**WHEREAS,** section 4.2 of the Construction Agreement provides in the event CSXT anticipates that actual Reimbursable Expenses (as defined in section 4.1 of the Construction Agreement) for the Project may exceed such Estimate, it shall provide Agency with the revised Estimate of the total Reimbursable Expenses, together with a revised Payment Schedule (as defined by Section 4.3.1), for Agency's approval and confirmation that sufficient funds have been appropriated to cover the total Reimbursable Expenses of such revised Estimate;

**WHEREAS,** CSXT has provided Agency with a revised estimate of $1,047,098 ("Revised Estimate"), for the total Reimbursable Expenses, the Revised Estimate is shown in Exhibit "A" attached hereto and by reference made part hereof;

**WHEREAS**, the parties do not intend to change the Payment Schedule (as defined by Section 4.3.1) and intend that the additional deposit equal to the remaining Reimbursable Expenses shall be made by the Agency within 30 days following an invoice to Agency from CSXT as provided in Exhibit "E" of the Construction Agreement.

**WHEREAS**, CSXT and Agency now desire to amend the Construction Agreement as set forth herein.

**NOW THEREFORE**, in consideration of the foregoing and other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, CSXT and Agency agree as follows:

1. The recitals stated above are true and correct and are fully incorporated herein.

2. Pursuant to section 2.3 of the Construction Agreement, the parties mutually agree the date that all work by CSXT or on CSXT property shall be concluded is hereby extended to December 31, 2026.

3. Pursuant to section 4.2, Agency hereby approves and confirms that sufficient funds have been appropriated to cover Revised Estimate of $1,047,098.

4. Parties agree that Agency shall make an additional deposit of $194,907 with CSXT within 30 days following delivery of an invoice to agency as provided in Exhibit "E" of the Construction Agreement. CSXT agrees that this deposit represents the additional deposit equal to the remaining Reimbursable Expenses which CSXT estimates that it will incur.

5. The Construction Agreement, as amended by this Amendment #2 , continues in full force and effect.

**Remainder of page left intentionally blank**

**IN WITNESS WHEREOF**, CSXT and Agency have caused this Amendment #2 to be executed in duplicate, each by its duly authorized officers, as of the date first above-written.

KNOX COUNTY

By:

Name:

Title:

CSXT TRANSPORTATION, INC

By:

Name: Edward D. Sparks II, PE

Title: Chief Engineer - Bridges, Design & Construction

# EXHIBIT A

ACCT. CODE : 709 - TN0756 — Form Revision 04/24/25

ESTIMATE SUBJECT TO REVISION AFTER: 1/6/2027 — DOT NO.: 976877V
CITY: Knoxville — COUNTY: Knox — STATE: TN
DESCRIPTION: Supplement for Coward Mill Road - Retire existing Coward Mill Road warning system and install (2) FLS&G, (1) pedestrian gate, meter service, 8x8 house, (2) train detection units (PMD-4R) at new Coward Mill Road. Retire signals 2612/2613 at 00C-261.25 and install new signals and 6x6 wayside house at 00C-261.28. Replacement of existing 33' single-track timber and asphalt crossing with a new 33' Hi-rail rubber crossing.
ZONE: Atlanta — SUB-DIV: KD — MILE POST: 00C-261.28
AGENCY PROJECT NUMBER: 0

| | | | | | | |
|---|---|---|---|---|---|---|
| | **PRELIMINARY ENGINEERING:** | | | | | |
| 212 | Contracted & Administrative Engineering Services | | | | $ | 37,500 |
| | **Subtotal** | | | | **$** | **37,500** |
| | **CONSTRUCTION ENGINEERING/INSPECTION:** | | | | | |
| 212 | Contracted & Administrative Engineering Services - CSXT Signal Assistant | | | | $ | 6,500 |
| 212 | Contracted & Administrative Engineering Services - CSXT Admin | | | | $ | 3,000 |
| 212 | Contracted & Administrative Engineering Services - STV | | | | $ | 54,100 |
| | **Subtotal** | | | | **$** | **63,600** |
| | **FLAGGING SERVICE: (Contract Labor)** | 94 | Flagging/FCI | | $ | 243,837 |
| 70 | Labor (Conductor-Flagman) | 0 | Days @ | $ 350.00 | $ | - |
| 50 | Labor (Foreman/Inspector) | 30 | Days @ | $ 700.00 | $ | 21,000 |
| 70 | Additive 187.00% (Transportation Department) | | | | $ | - |
| 50 | Additive 245.90% (Engineering Department) | | | | $ | 51,639 |
| | **Subtotal** | | | | **$** | **316,476** |
| | **SIGNAL & COMMUNICATIONS WORK:** | | | | **$** | **473,216** |
| | **TRACK WORK:** | | | | **$** | **106,445** |
| | **PROJECT SUBTOTAL:** | | | | **$** | **997,236** |
| 900 | **CONTINGENCIES:** 5.00% | | | | $ | 49,862 |
| | **PROJECT TOTAL:** ********** | | | | $ | 1,047,098 |
| | **CURRENT AUTHORIZED BUDGET:** ********** | | | | $ | 852,191 |
| | **TOTAL SUPPLEMENT REQUESTED:** ********** | | | | **$** | **194,907** |
| | **DIVISION OF COST:** | | | | | |
| | Agency 100.00% | | | | $ | 194,907 |
| | Railroad 0.00% | | | | $ | - |

**NOTE: Estimate is based on FULL CROSSING CLOSURE during work by Railroad Forces.**

This estimate has been prepared based on site conditions, anticipated work duration periods, material prices, labor rates, manpower and resource availability, and other factors known as of the date prepared. The actual cost for CSXT work may differ based upon the agency's requirements, their contractor's work procedures, and/or other conditions that become apparent once construction commences or during the progress of the work.

Office of Chief Engineer Public Projects--Jacksonville, Florida

Estimated prepared by: V. Matts STV — Approved by: *BA* CSXT Public Project Group
DATE: 10/18/22 REVISED: 01/06/26 DATE: 03/03/26

**RLA-18317** **17.**

**AGENDA COMMITTEE**

| | |
|---|---|
| Meeting Date: | 04/08/2026 |
| Requested By: | Ben Friend, ENGINEERING AND PUBLIC WORKS |
| Department: | ENGINEERING AND PUBLIC WORKS |
| Requires Expenditure of Funds: | YES Funded in Current Budget: YES |
| Appropriation Required: | NO |

CAPTION

Consideration of a Resolution of the Commission of Knox County, Tennessee, approving the acquisition of remaining necessary right-of-way, temporary construction easements, and slope easements on four (4) tracts required to complete the Bakertown Road Widening and Realignment project.
(*Engineering and Public Works*)

Attachments

Bakertown ROW

# R.O.W. ACQUISITION TABLE

| TRACT NO. | PROPERTY OWNERS | COUNTY RECORDS | | | | TOTAL AREA (ACRES) | | | AREA TO BE ACQUIRED (ACRES) | | | AREA REMAINING (ACRES) | | EASEMENT (ACRES) | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | TAX MAP NO. | PARCEL NO. | DEED DOCUMENT REFERENCE | | LEFT | RIGHT | TOTAL | LEFT | RIGHT | TOTAL | LEFT | RIGHT | PERMANENT DRAINAGE | SLOPE | CONSTRUCTION Ⓐ | AIR RIGHTS |
| | | | | BOOK | PAGE | | | | | | | | | | | | |
| 1 | BALL CAMP RESIDENTIAL PARTNERS | 091 | 001.00 | 20150818 | 11243 | | 6.410 | 6.410 | | | | | 6.410 | | | | |
| 2 | BALL CAMP COMMERCIAL PARTNERS | 091 | 256.05 | 20050725 | 7476 | | 1.220 | 1.220 | | 4010 S.F. | 4010 S.F. | | 1.128 | | | 3103 S.F. | |
| 3 | TURNER HOMES, LLC | 091 | 256.08 | 20211001 | 26923 | | 9.070 | 9.070 | | | | | 9.070 | | 1733 S.F. | 0.118 | |
| 4 | BALL CAMP COMMERCIAL PARTNERS | 091 | 256.04 | 20050725 | 7476 | | 13.880 | 13.880 | | 357 S.F. | 357 S.F. | | 13.872 | | 93 S.F. | 0.132 | |
| 5 | LKM PROPERTIES, L.P. | 091 | 256.03 | 20241218 | 322220 | | 3.820 | 3.820 | | | | | 3.820 | | | | |
| 6 | VICTOR R. DEFENDERFER JR, UNMARRIED | 091 | 148.00 | 20060801 | 9109 | | 4.890 | 4.890 | | | | | 4.890 | | | | |
| 7 | DEBORAH D PACE AND HUSBAND, JOHN H PACE | 091 | 205.02 | 20050104 | 53228 | 32.560 | | 32.560 | | | | 32.560 | | | | | |
| 8 | JOHN PACE AND WIFE, DEBBIE PACE | 091 | 205.04 | 20040319 | 86863 | 1.600 | | 1.600 | | | | 1.600 | | | | | |
| 9 | GARY M. EDSELL AND WIFE, AMANDA M EDSELL | 091 | 144.00 | 20160217 | 47609 | 0.730 | | 0.730 | | | | 0.730 | | | | | |
| 10 | DUSTIN COMSTOCK, UNMARRIED | 091 | 145.00 | 20210810 | 11345 | 0.590 | | 0.590 | | | | 0.590 | | | | | |
| 11 | BT CROSSING, LLC | 091 | 146.00 | 20240205 | 40873 | 0.600 | | 0.600 | | | | 0.600 | | | | | |
| 12 | BT CROSSING, LLC | 091 | 147.00 | 20240205 | 40873 | 0.510 | | 0.510 | | | | 0.510 | | | | | |
| 13 | BT CROSSING, LLC | 091 | 147.01 | 20250206 | 40907 | 0.360 | | 0.360 | | | | 0.360 | | | | | |
| 14 | WILLIAM K. DENTON AND WIFE, SHERRIE L. DENTON AND WILL | 091 | 205.01 | 20250205 | 40733 | 1.480 | | 1.480 | | | | 1.480 | | | | | |
| 15 | ANTHONY STEPHENS AND CASEY STEPHENS, HUSBAND AND | 091 | 205.05 | 20090901 | 16851 | 1.300 | | 1.300 | | | | 1.300 | | | | | |
| 16 | JEREMY WALKER AND WIFE, LINDSEY WALKER | 091 | 205.06 | 20090819 | 13578 | 1.340 | | 1.340 | | | | 1.340 | | | | | |
| 17 | WILLIAM K DENTON AND WIFE, SHERRIE L DENTON | 091 | 205.03 | 20050104 | 53230 | 16.380 | | 16.380 | | | | 16.380 | | | | | |
| 18 | BAKER RIDGE, LLC | 091 | 226.00 | 20240412 | 50409 | 1.600 | 18.860 | 20.460 | | 0.207 | 0.207 | 1.600 | 18.653 | | | 1292 S.F. | |
| 19 | WCO AL DP, LLC | 091 | 228.01 | 20150429 | 58474 | | 7.320 | 7.320 | | | | | 7.320 | | | | |
| 20 | BAKERTOWN CROSSING HOMEOWNERS ASSOCIATION, INC. | 091 | 041.00 | 20190205 | 46364 | | 0.820 | 0.820 | | | | | 0.820 | | | | |
| ACQUISITION TOTALS (ACRES) | | | | | | | | | | 0.307 | | | | | 1826 S.F. | 0.351 | |

Ⓐ FOR WORKING ROOM

## PROPERTY MAP LEGEND

PRESENT R.O.W.

PRESENT & PROPOSED R.O.W.

PROPOSED R.O.W.

SLOPE EASEMENT

CONSTRUCTION EASEMENT

LDA ENGINEERING

| REV | DATE | REVISION DESCRIPTION |
|---|---|---|

BAKERTOWN ROAD REALIGNMENT AND WIDENING - PHASE 2
BALL CAMP PIKE TO SCHAAD ROAD
KNOX COUNTY, TENNESSEE

R.O.W. PLANS

PROJECT NUMBER: KCE402

| DATE: SEP 2025 | SCALE: |
|---|---|
| DRAWN BY: JCE | DESIGNED BY: JCE |

SHEET TITLE:

RIGHT-OF-WAY ACQUISITION TABLE AND LEGEND

SHEET 3A

**LEGEND**

- POINT OF BEGINNING (P.O.B.)
- ADJOINING PROPERTY LINE
- PROPOSED R.O.W. LINE
- R/W — RIGHT–OF–WAY (R.O.W.) LINE
- EASEMENT LINE
- PROPOSED R.O.W. AREA
- TEMPORARY CONSTRUCTION EASEMENT

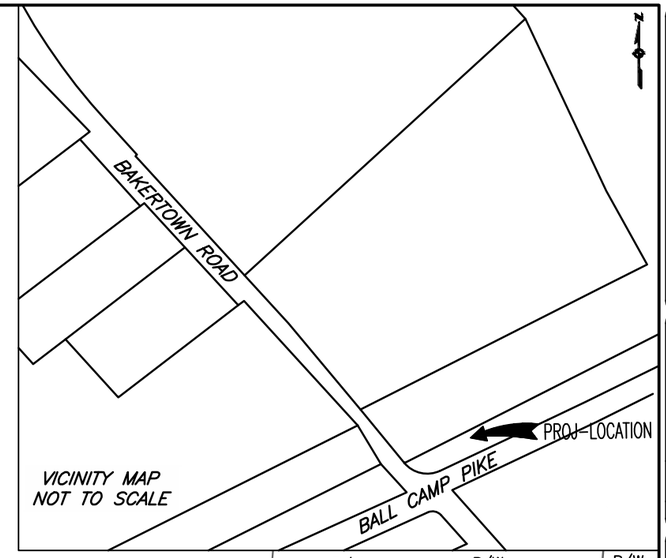
| AREA TABLE | |
|---|---|
| TYPE | SQ. FT. |
| PROPOSED R.O.W. | ±4,010 |
| TEMPORARY CONSTRUCTION EASEMENT | ±3,103 |

TN GRID (NAD 83/2011)

0 80 160

40 120

SCALE: 1"=80'




(21) MAP 091K, GRP C, PARCEL 002.00
ERIN K. LUCAS AND HUSBAND, ADAM W. LUCAS
INSTRUMENT NO. 20170505-0067413
ALSO DESCRIBED IN:
PLAT NO. 20160413-0059065
R.O.K.C.TN.
3210 JESSIE COVE LN

(20) MAP 091K, GRP C, PARCEL 041.00
BAKERTOWN CROSSING
HOMEOWNERS ASSOCIATION, INC.
INSTRUMENT NO. 20190205-0046364
ALSO DESCRIBED IN:
PLAT NO. 20160413-0059065
R.O.K.C.TN.
0 JESSIE COVE LN

(18) MAP 091, PARCEL 226.00
BAKER RIDGE, LLC
INSTRUMENT NO. 20240412-0050409
R.O.K.C.TN.
7816 BALL CAMP PIKE

CSX RR R.O.W.

VALUATION MAP: V90-30, 047-006
"RIGHT OF WAY AND TRACK MAP
LOUSVILLE AND NASHVILLE
R.R. CO. KNOXVILLE DIVISION"
L&N RAILROAD
100' RIGHT-OF-WAY

CSX RR R.O.W.

(17) MAP 091, PARCEL 205.03
WILLIAM K DENTON AND WIFE, SHERRIE L DENTON, AND
WILLIAM K. DENTON. II AS TENANTS IN COMMON
INSTRUMENT NO. 20250205-0040733
R.O.K.C.TN.
3207 BAKERTOWN RD

R/W R/W R/W R/W R/W R/W R/W R/W R/W

BAKERTOWN ROAD
(VARIABLE R.O.W.)

R/W R/W R/W R/W R/W R/W R/W R/W R/W

PROPOSED R.O.W.

R/W

(1) MAP 091K, GRP A, PARCEL 001.00
BAKERTOWN STATION CONDOMINIUM HOMEOWNERS
ASSOCIATION, INC.
INSTRUMENT NO. 20260311-0050683
AS DESCRIBED IN:
INSTRUMENT NO. 20061031-0037488
R.O.K.C.TN.
7905 CONDUCTOR WAY

R/W

BALL CAMP PIKE
(VARIABLE R.O.W.)

R/W

C1 L1 L2 L3 L4

S64° 39' 29"W 264.68'

N64° 43' 56"E 173.78'

(2) MAP 091, PARCEL 256.05
BALL CAMP COMMERCIAL PARTNERS
INSTRUMENT NO. 20050725-0007476
AS DESCRIBED IN:
INSTRUMENT NO. 20080722-0005317
"TRACT 3"
R.O.K.C.TN.
0 BALL CAMP PIKE

CSX RR R.O.W.

VALUATION MAP: V90-30, 047-006
"RIGHT OF WAY AND TRACK MAP LOUSVILLE
AND NASHVILLE R.R. CO. KNOXVILLE DIVISION"
L&N RAILROAD
VARIABLE RIGHT-OF-WAY

TEMPORARY CONSTRUCTION EASEMENT

P.O.B.
N: 600544.96
E: 2536950.55

R/W

PRESENT R.O.W.

(3) MAP 091, PARCEL 256.08
TURNER HOMES, LLC
INSTRUMENT NO. 20211001-0026923
AS DESCRIBED IN:
INSTRUMENT NO. 20210716-0004105
"LOT 26-1"
R.O.K.C.TN.
0 BAKERTOWN ROAD

(4) MAP 091, PARCEL 256.04
BALL CAMP COMMERCIAL PARTNERS
INSTRUMENT NO. 20050725-0007476
AS DESCRIBED IN:
INSTRUMENT NO. 20080722-0005317
"TRACT 2"
R.O.K.C.TN.
0 BAKERTOWN ROAD

| LINE TABLE | | |
|---|---|---|
| LINE | DIRECTION | LENGTH |
| L1 | N63° 08' 17"E | 33.78' |
| L2 | S46° 36' 59"E | 42.53' |
| L3 | N65° 03' 16"E | 51.43' |
| L4 | N75° 28' 09"E | 55.49' |

| CURVE TABLE | | | | |
|---|---|---|---|---|
| CURVE | LENGTH | RADIUS | CHORD BRG | CHORD DIST |
| C1 | 87.42 | 66.37 | N77° 36' 13"W | 81.24 |

NOTES:

1. SUBJECT PROPERTY SURVEYED AND MAPPED FOR: KNOX COUNTY
2. AREA BY COORDINATE COMPUTATION METHOD.
3. ALL DISTANCES ARE HORIZONTAL GROUND DISTANCES IN U.S. SURVEY FEET, BASED UPON THE TENNESSEE STATE PLANE COORDINATE SYSTEM, OF THE NORTH AMERICAN DATUM 1983 (NAD83, REALIZATIONS 2011, EPOCH 2010.00). GRID TO GROUND SCALE FACTOR = 1.0008.
4. PROPERTY SUBJECT TO ANY VALID & ENFORCEABLE EASEMENTS, RESTRICTIONS, & RIGHTS–OF–WAY.
5. THE OUTER LIMITS OF THE PROPOSED RIGHT–OF–WAY EXTENDS OR SHORTENS TO THE RESPECTIVE TRACT LINES.
6. THIS MAP HAS NOT BEEN REVIEWED BY A LOCAL GOVERNMENT AGENCY FOR COMPLIANCE WITH ANY APPLICABLE LAND DEVELOPMENT REGULATION.
7. PROPERTY LINES SHOWN ARE BASED ON RECORDED DEED AND PLAT INFORMATION TAKEN FROM THE KNOX COUNTY REGISTER'S OFFICE AND FROM EVIDENCE COLLECTED DURING FIELD SURVEY.

LDA ENGINEERING

| REV | DATE | REVISION DESCRIPTION |
|---|---|---|

BAKERTOWN ROAD REALIGNMENT AND WIDENING
TRACT 2 PROPOSED R.O.W. AND
TEMPORARY CONSTRUCTION EASEMENT
0 BAKERTOWN ROAD, KNOX COUNTY, TENNESSEE

| | |
|---|---|
| PROJECT NUMBER: | KCE402 |
| DATE: 04/02/2026 | SCALE: 1"=80' |
| DRAWN BY: CD | DESIGNED BY: CD |

SHEET TITLE:
TRACT 2
BALL CAMP COMMERCIAL PARTNERS
PROPOSED R.O.W. AND TEMPORARY CONSTRUCTION EASEMENT

SHEET 2 OF 2

P:\KCE402\DESIGN\DESIGN\DRAWING\EXHIBITS\KCE402_PARCEL_2_EASEMENT.DWG, 4/3/2026 7:35 AM, CORY DAILEY

THIS DOCUMENT AND THE IDEAS AND DESIGNS INCORPORATED HEREIN, AS AN INSTRUMENT OF PROFESSIONAL SERVICE, IS THE PROPERTY OF LDA ENGINEERING AND IS NOT TO BE USED, IN WHOLE OR IN PART, FOR ANY OTHER PROJECT WITHOUT THE WRITTEN AUTHORIZATION OF LDA ENGINEERING.

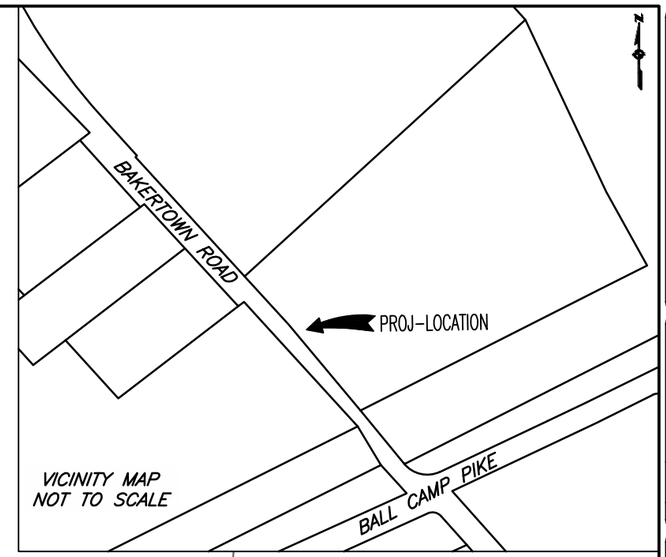
**LEGEND**

- ADJOINING PROPERTY LINE
- R/W — RIGHT–OF–WAY (R.O.W.) LINE
- SUBJECT PARCEL LINE
- SUBJECT PARCEL LINE
- SLOPE EASEMENT
- TEMPORARY CONSTRUCTION EASEMENT

| AREA TABLE | |
|---|---|
| TYPE | SQ. FT. |
| SLOPE EASEMENT | ±1,733 |
| TEMPORARY CONSTRUCTION EASEMENT | ±5,140 |

TN GRID (NAD 83/2011)

0 40 80
20 60
SCALE: 1"=40'




CSX RR R.O.W.

VALUATION MAP: V90-30, 047-006
"RIGHT OF WAY AND TRACK MAP
LOUSVILLE AND NASHVILLE
R.R. CO. KNOXVILLE DIVISION"
L&N RAILROAD
100' RIGHT-OF-WAY

CSX RR R.O.W.

(17)
MAP 091, PARCEL 205.03
WILLIAM K DENTON AND WIFE, SHERRIE L DENTON, AND
WILLIAM K. DENTON, II AS TENANTS IN COMMON
INSTRUMENT NO. 20250205-0040733
R.O.K.C.TN.
3207 BAKERTOWN RD

(16)
MAP 091, PARCEL 205.06
JEREMY WALKER AND WIFE, LINDSEY WALKER
INSTRUMENT NO. 20090819-0013578
ALSO DESCRIBED IN:
PLAT NO. 20090709-0002801
R.O.K.C.TN.
3213 BAKERTOWN RD

R/W R/W R/W

Docusign Envelope ID: D4491024-29C5-42CB-85FE-BF834461D03C

**LEGEND**

- POINT OF BEGINNING (P.O.B.)
- ADJOINING PROPERTY LINE
- RIGHT–OF–WAY (R.O.W.) LINE
- PROPOSED R.O.W. LINE
- PROPOSED R.O.W. AREA
- *TEMPORARY CONSTRUCTION EASEMENT*

| AREA TABLE | |
|---|---|
| TYPE | SQ. FT. |
| PROPOSED R.O.W. | ±357 |
| TEMPORARY CONSTRUCTION EASEMENT | ±5835 |

DocuSigned by:
438FED54FF7742F...
3/20/2026

ALAN HANISZEWSKI
REGISTERED LAND SURVEYOR
XVI
AGRICULTURE
COMMERCE
TENNESSEE NO. 2398

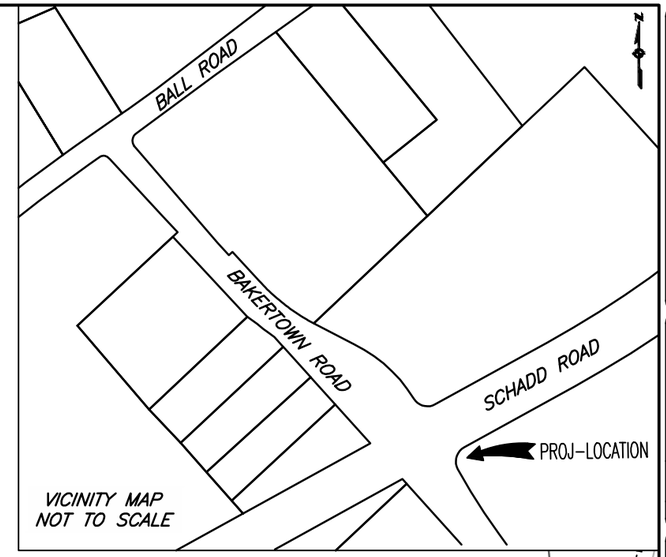
SURVEYORS CERTIFICATION

I, ALAN HANISZEWSKI, CERTIFY THAT THIS EXHIBIT WAS DRAWN UNDER MY SUPERVISION FROM AN ACTUAL SURVEY MADE UNDER MY SUPERVISION (DEED DESCRIPTION RECORDED IN INSTRUMENT NO. 20060801–0009109); AND THAT THIS MAP WAS COMPLETED UNDER THE AUTHORITY OF TENNESSEE TCA 62–18–126; THIS SURVEY IS NOT A "GENERAL PROPERTY SURVEY" AS DEFINED IN TENNESSEE RULE 0820–3–07; THE PURPOSE OF THIS EXHIBIT IS FOR RIGHT–OF–WAY OR EASEMENT ACQUISITION ONLY AND IS NOT INTENDED TO BE A BOUNDARY SURVEY OF THE PROPERTY SHOWN HEREON.

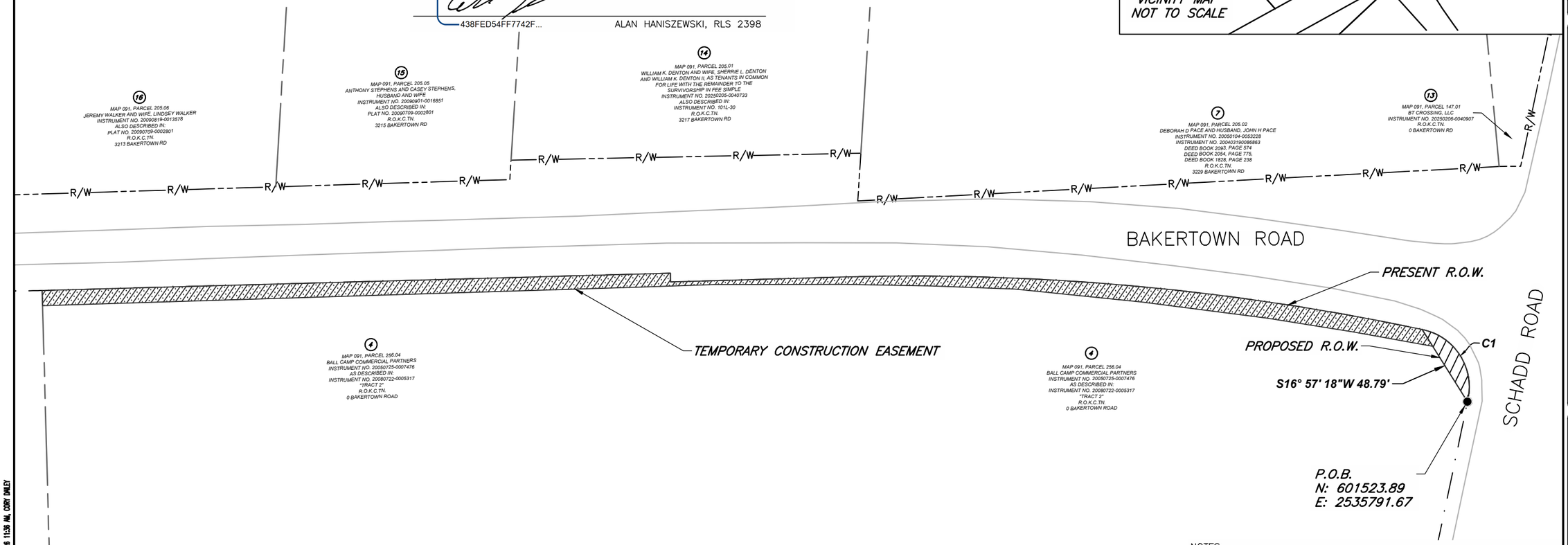
DocuSigned by: 3/20/2026
DATE
438FED54FF7742F... ALAN HANISZEWSKI, RLS 2398

TN GRID (NAD 83/2011)

0 60 120
30 90
SCALE: 1"=60'




VICINITY MAP
NOT TO SCALE




| CURVE TABLE | | | | |
|---|---|---|---|---|
| CURVE | LENGTH | RADIUS | CHORD BRG | CHORD DIST |
| C1 | 54.70 | 33.40 | N16° 57' 18"E | 48.79 |

NOTES:

1. SUBJECT PROPERTY SURVEYED AND MAPPED FOR: KNOX COUNTY
2. AREA BY COORDINATE COMPUTATION METHOD.
3. ALL DISTANCES ARE HORIZONTAL GROUND DISTANCES IN U.S. SURVEY FEET, BASED UPON THE TENNESSEE STATE PLANE COORDINATE SYSTEM, OF THE NORTH AMERICAN DATUM 1983 (NAD83, REALIZATIONS 2011, EPOCH 2010.00). GRID TO GROUND SCALE FACTOR = 1.0008.
4. PROPERTY SUBJECT TO ANY VALID & ENFORCEABLE EASEMENTS, RESTRICTIONS, & RIGHTS–OF–WAY.
5. THE OUTER LIMITS OF THE PROPOSED RIGHT–OF–WAY EXTENDS OR SHORTENS TO THE RESPECTIVE TRACT LINES.
6. THIS MAP HAS NOT BEEN REVIEWED BY A LOCAL GOVERNMENT AGENCY FOR COMPLIANCE WITH ANY APPLICABLE LAND DEVELOPMENT REGULATION.
7. PROPERTY LINES SHOWN ARE BASED ON RECORDED DEED AND PLAT INFORMATION TAKEN FROM THE KNOX COUNTY REGISTER'S OFFICE AND FROM EVIDENCE COLLECTED DURING FIELD SURVEY.

LDA ENGINEERING

| REV | DATE | REVISION DESCRIPTION |
|---|---|---|

BAKERTOWN ROAD REALIGNMENT AND WIDENING
TRACT 4 PROPOSED R.O.W. AND
TEMPORARY CONSTRUCTION EASEMENT
0 BAKERTOWN ROAD, KNOX COUNTY, TENNESSEE

| | |
|---|---|
| PROJECT NUMBER: | KCE402 |
| DATE: 03/19/2026 | SCALE: 1"=50' |
| DRAWN BY: CD | DESIGNED BY: CD |

SHEET TITLE:
TRACT 4
BALL CAMP COMMERCIAL PARTNERS
PROPOSED R.O.W. AND TEMPORARY CONSTRUCTION EASEMENT

SHEET 2 OF 2

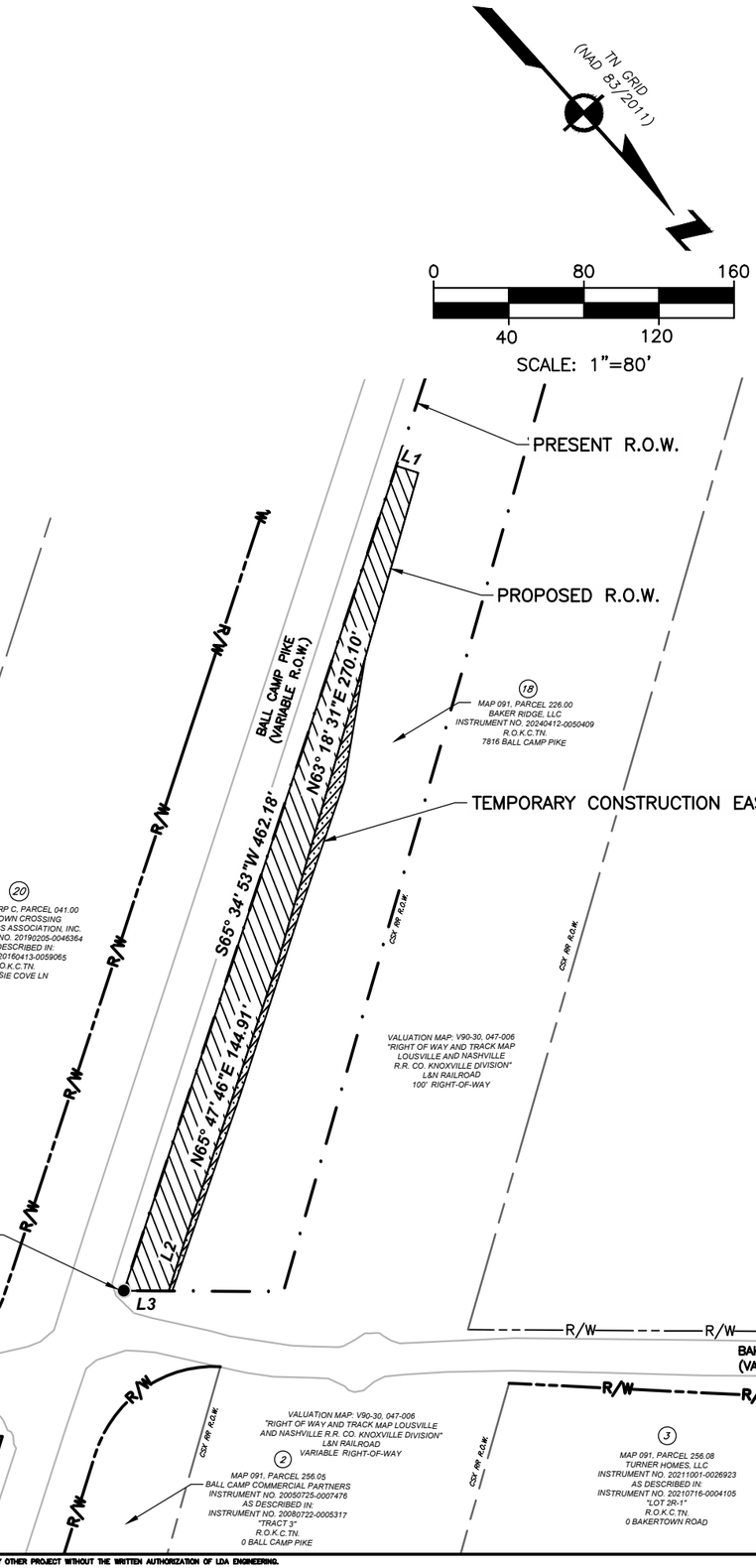
P:\KCE402\DESIGN\DESIGN\DRAWINGS\KCE402_PARCEL_4_EASEMENT.DWG, 3/20/2026 11:36 AM, CORY DALEY

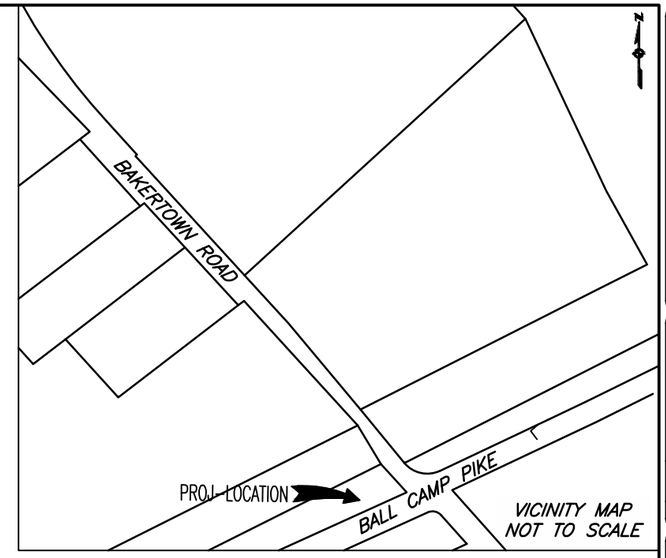
THIS DOCUMENT AND THE IDEAS AND DESIGNS INCORPORATED HEREIN, AS AN INSTRUMENT OF PROFESSIONAL SERVICE, IS THE PROPERTY OF LDA ENGINEERING AND IS NOT TO BE USED, IN WHOLE OR IN PART, FOR ANY OTHER PROJECT WITHOUT THE WRITTEN AUTHORIZATION OF LDA ENGINEERING.

**LEGEND**

- POINT OF BEGINNING (P.O.B.)
- ADJOINING PROPERTY LINE
- PROPOSED R.O.W. LINE
- RIGHT–OF–WAY (R.O.W.) LINE
- EASEMENT LINE
- PROPOSED R.O.W. AREA
- TEMPORARY CONSTRUCTION EASEMENT

| AREA TABLE | |
|---|---|
| TYPE | SQ. FT. |
| PROPOSED R.O.W. | ±9,025 |
| TEMPORARY CONSTRUCTION EASEMENT | ±1,292 |




NOTES:

1. SUBJECT PROPERTY SURVEYED AND MAPPED FOR: KNOX COUNTY
2. AREA BY COORDINATE COMPUTATION METHOD.
3. ALL DISTANCES ARE HORIZONTAL GROUND DISTANCES IN U.S. SURVEY FEET, BASED UPON THE TENNESSEE STATE PLANE COORDINATE SYSTEM, OF THE NORTH AMERICAN DATUM 1983 (NAD83, REALIZATIONS 2011, EPOCH 2010.00). GRID TO GROUND SCALE FACTOR = 1.0008.
4. PROPERTY SUBJECT TO ANY VALID & ENFORCEABLE EASEMENTS, RESTRICTIONS, & RIGHTS–OF–WAY.
5. THE OUTER LIMITS OF THE PROPOSED RIGHT–OF–WAY EXTENDS OR SHORTENS TO THE RESPECTIVE TRACT LINES.
6. THIS MAP HAS NOT BEEN REVIEWED BY A LOCAL GOVERNMENT AGENCY FOR COMPLIANCE WITH ANY APPLICABLE LAND DEVELOPMENT REGULATION.
7. PROPERTY LINES SHOWN ARE BASED ON RECORDED DEED AND PLAT INFORMATION TAKEN FROM THE KNOX COUNTY REGISTER'S OFFICE AND FROM EVIDENCE COLLECTED DURING FIELD SURVEY.

LDA ENGINEERING

| REV | DATE | REVISION DESCRIPTION |
|---|---|---|

BAKERTOWN ROAD REALIGNMENT AND WIDENING
TRACT 18 PROPOSED R.O.W. AND
TEMPORARY CONSTRUCTION EASEMENT
7816 BALL CAMP PIKE, KNOX COUNTY, TENNESSEE

| | |
|---|---|
| PROJECT NUMBER: | KCE402 |
| DATE: 04/02/2026 | SCALE: 1"=80' |
| DRAWN BY: CD | DESIGNED BY: CD |

SHEET TITLE:
TRACT 18
BAKER RIDGE, LLC
PROPOSED R.O.W. AND
TEMPORARY CONSTRUCTION
EASEMENT

SHEET 2 OF 2

P:\KCE402\DESIGN\DESIGN\DRAWINGS\KCE402_PARCEL_18_EASEMENT.DWG, 4/3/2026 7:36 AM, CORY DANLEY

THIS DOCUMENT AND THE IDEAS AND DESIGNS INCORPORATED HEREIN, AS AN INSTRUMENT OF PROFESSIONAL SERVICE, IS THE PROPERTY OF LDA ENGINEERING AND IS NOT TO BE USED, IN WHOLE OR IN PART, FOR ANY OTHER PROJECT WITHOUT THE WRITTEN AUTHORIZATION OF LDA ENGINEERING.

**RLA-18318** **18.**

**AGENDA COMMITTEE**

| | |
|---|---|
| Meeting Date: | 04/08/2026 |
| Requested By: | Ben Friend, ENGINEERING AND PUBLIC WORKS |
| Department: | ENGINEERING AND PUBLIC WORKS |
| Requires Expenditure of Funds: | YES Funded in Current Budget: YES |
| Appropriation Required: | NO |

CAPTION

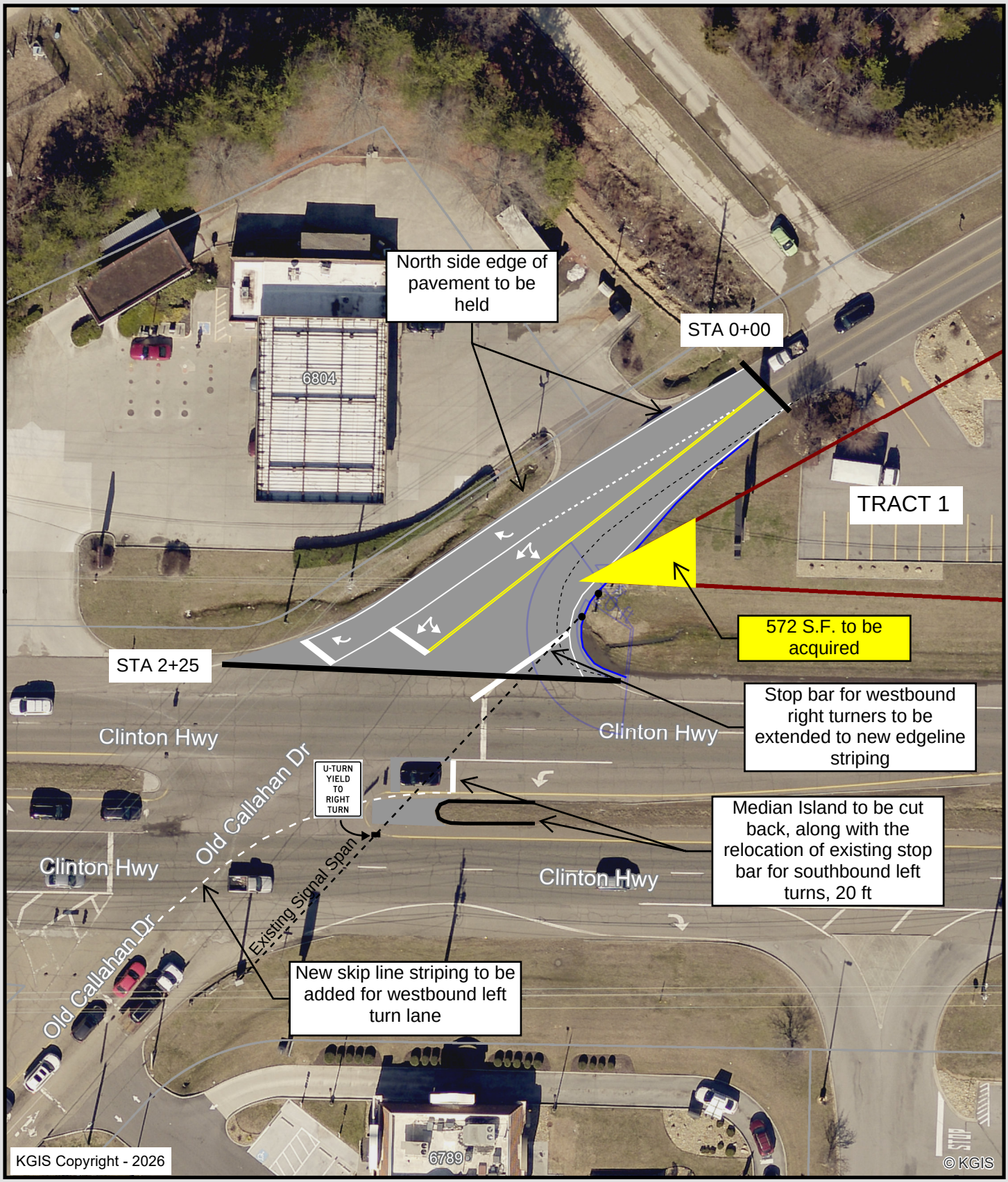
Consideration of a Resolution of the Commission of Knox County, Tennessee, approving the acquisition of right-of-way on one tract for the construction of a left-turn lane on SB Old Callahan Drive at Clinton Hwy.
*(Engineering and Public Works)*

Attachments

Old Callahan-Clinton Hwy ROW

## R.O.W. ACQUISITION TABLE

| TRACT NO. | PROPERTY OWNERS | COUNTY RECORDS | | | | TOTAL AREA (ACRES) | | | AREA TO BE ACQUIRED (ACRES) | | | AREA REMAINING (ACRES) | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | TAX MAP NO. | PARCEL NO. | DEED DOCUMENT REFERENCE | | LEFT | RIGHT | TOTAL | LEFT | RIGHT | TOTAL | LEFT | RIGHT |
| | | | | BOOK | PAGE | | | | | | | | |
| 1 | CHARLES W. AND CHARLOTTE HENDRIX | 67 | 230.01 | 20140828 | 0012426 | | 1.200 | 1.200 | | 572 S.F. | 572 S.F. | | 1.187 |
| | | | | | | | | | | | | | |




# Old Callahan Drive

## TRACT 1

**Knoxville - Knox County - KUB Geographic Information System**

Printed: 1/27/2026 at 11:18:46 AM

0 25 50 100

ft

KGIS makes no representation or warranty as to the accuracy of his map and its information nor to its fitness for use. Any user of this map product accepts the same AS IS ,WITH ALL FAULTS, and assumes all responsibility for the use thereof, and futher covenants and agrees to hold KGIS harmless from any and all damage, loss, or liability arising from any use of this map product.

**RLA-18319** **19.**

**AGENDA COMMITTEE**

| | |
|---|---|
| Meeting Date: | 04/08/2026 |
| Requested By: | Ben Friend, ENGINEERING AND PUBLIC WORKS |
| Department: | ENGINEERING AND PUBLIC WORKS |
| Requires Expenditure of Funds: | YES Funded in Current Budget: YES |
| Appropriation Required: | NO |

CAPTION

Consideration of a Resolution of the Commission of Knox County, Tennessee, approving a design contract with Ardurra in the amount of $103,100.00 for the Cedar Bluff/Dutchtown Sinkholes Excavation project.
*(Engineering and Public Works)*

Attachments

Ardurra proposal for Dutchtown

**PROFESSIONAL SERVICES AGREEMENT**

This PROFESSIONAL SERVICES AGREEMENT ("Agreement") is effective as of March 18, 2026 ("Effective Date") between **Knox County Engineering & Public Works** ("Client") and **Ardurra Group, Inc.** ("Consultant") to provide professional services to Client in support of the Dutchtown Sinkhole Project ("Project"). The project will include a proposed parking lot and sinkhole expansion. The Project is located at the intersection of Dutchtown Road and Cedar Bluff Road in Knox County, TN. Consultant's services under this Agreement are described in the Consultant's proposal provided in Appendix A to this Agreement ("Services").

1.01 *Basic Agreement and Period of Service:* Consultant shall perform the Services set forth in this Agreement. If agreed by the parties, Consultant shall furnish services in addition to those set forth above ("Additional Services"). Consultant shall complete its Services within the time period specified in Appendix A. If no specific time period is indicated, Consultant shall complete its Services within a reasonable period of time. If such periods of time or dates are changed, or the orderly and continuous progress of Consultant's Services is impaired, or Consultant's Services are delayed or suspended, then the time for completion of Consultant's Services, and the rates and amounts of Consultant's compensation, shall be adjusted equitably.

2.01 *Invoicing & Payment*: Consultant may submit its invoices monthly. Invoices are due and payable within 30 days of receipt. If Client fails to make any payment due Consultant for Services, Additional Services, and expenses within 30 days after receipt of Consultant's invoice, then Consultant may, after giving seven (7) days written notice to Client, suspend Services under this Agreement until Consultant has been paid in full all amounts due. Plans, interim or final documents, reports and attendance at meetings will not be provided unless payment is current. If Consultant is performing services for the Client under multiple agreements, payments must be kept current on all agreements for Services to continue. Should it become necessary to utilize legal or other resources to collect any or all monies rightfully due for services rendered, Consultant shall be entitled to full reimbursement of all such costs, including reasonable attorneys' fees and costs.

2.02 *Basis of Payment—Lump Sum with Progress or Milestone Payments*

Client shall pay Consultant for Services as follows: A lump sum amount of $103,100

A. Consultant's invoices will be based upon the estimated percentage of Services completed during the billing period, for each project phase in Appendix A.

2.03 *Additional Services:* For Additional Services, Client shall pay Consultant either: i) a lump-sum amount agreed by the parties payable in amounts based upon Consultant's estimate of the percentage of such Additional Services completed during the billing period or upon mutually agreed milestones; or ii) an amount equal to the time charged in providing the Additional Services by each class of Consultant's employees, times standard hourly rates in Appendix B for each applicable billing class; plus reimbursement of expenses incurred in connection with providing the Additional Services and subconsultants' charges.

3.01 *Client's Responsibilities*

A. Client shall provide available information to Consultant regarding the requirements for the Project. Consultant is entitled to rely upon the accuracy and completeness of all requirements, programs, instructions, reports, data, and other information furnished by Client pursuant to this Agreement. When requested by Consultant, Client will arrange access to and make provisions for Consultant to enter upon public and private property as required for Consultant to perform Services under this Agreement.

B. Client shall designate a representative authorized to act on its behalf with respect to the Project. Client, or such authorized representative, shall render decisions in a timely manner pertaining to documents submitted by Consultant in order to avoid unreasonable delay in the orderly and sequential progress of the Services.

C. Client is alone responsible for payment to Consultant under this Agreement and such duty to pay Consultant shall not be subject to any third party agreement.

D. If Client designates a construction manager, agent, or an individual or entity to represent Client at the Project site and coordinate the Project, Client will define and set forth the duties, responsibilities, and limitations of authority of such other party and the relation thereof to the duties, responsibilities, and authority of Consultant, but Owner remains responsible for such manager, agent, individual, or other.

4.01 *Termination*

A. The obligation to continue performance under this Agreement may be terminated:
   1. For cause, by either party, upon ten (10) days written notice in the event of substantial failure by the other party to perform in accordance with this Agreement through no fault of the terminating party. Failure to pay Consultant is a substantial failure to perform and a basis for termination.
   2. By Consultant:
      a. upon seven (7) days written notice if Client demands that Consultant furnish or perform services contrary to Consultant's responsibilities as a licensed professional; or
      b. upon seven (7) days written notice if the Consultant's Services are delayed for more than ninety (90) days for reasons beyond Consultant's control.

      Consultant shall have no liability to Client on account of a termination for cause by Consultant.
   3. By either party, for convenience, upon thirty days written notice to the other party.

B. This Agreement will not terminate as a result of a substantial failure under Paragraph 4.01.A.1 or 4.01.A.2 if the party receiving such notice begins, within seven days of receipt of such notice, to correct its substantial failure to perform and proceeds diligently to cure such failure within no more than thirty (30) days of receipt of notice; provided, however, that if and to the extent such substantial failure cannot be reasonably cured within such 30 day period, and if such party has diligently attempted to cure the same and thereafter continues diligently to cure the same, then the cure period provided for herein shall extend up to, but in no case more than, sixty (60) days after the date of receipt of the notice. Notwithstanding the foregoing, Client's failure to compensate Consultant shall not be subject to this Paragraph 4.01.B.

C. In the event of any termination under Paragraph 4.01, Client will compensate Consultant for all Services and Additional Services performed, plus reimbursement of expenses incurred through and including the effective date of termination in connection with providing the Services and Additional Services.

D. Termination of this Agreement shall not affect any right or obligation of any party which is accrued or vested prior to such termination, and any provision of this Agreement relating to any such right or obligation shall be deemed to survive the termination of this Agreement. The indemnities, audit rights, representations, warranties, covenants, guarantees, confidentiality obligations, insurance requirements, and intellectual property rights provisions set forth herein shall survive termination or expiration of this Agreement, in addition to any other provisions which by their nature should, or by their express terms do, survive or extend beyond termination or expiration of this Agreement.

5.01 *Successors, Assigns, and Beneficiaries*

A. Client and Consultant and their respective successors, executors, administrators, and legal representatives (and to the extent permitted by Paragraph 5.01.B the assigns of Client and Consultant) are hereby bound to the other party to this Agreement and to the successors, executors, administrators, and legal representatives (and said assigns) of such other party, in respect of all covenants, agreements, and obligations herein.

B. Neither party may assign or transfer its rights or obligations under this Agreement without the prior written consent of the other; provided, however, that either party may, without consent, assign this Agreement as a result of a merger or a sale of all or substantially all of the assets or stock of that party or to a parent, subsidiary or affiliate as part of any internal reorganization.

C. Nothing herein shall be construed to create, impose, or give rise to any duty owed by either party to any third party including any surety for or employee of any of them. All duties and responsibilities undertaken pursuant to this Agreement are for the sole and exclusive benefit of the parties and not for the benefit of any other.

6.01 *Standards; Services; Insurance; Indemnity; Damages*

A. Standard of Care; Consultant's Performance:

1. The standard of care for all Services performed or furnished by Consultant will be the care and skill ordinarily used by members of the subject profession practicing under similar circumstances at the same time and in the same locality. Consultant makes no warranties, express or implied, under this Agreement or otherwise, in connection with any Services. Consultant may use or rely upon design elements and information ordinarily or customarily furnished by others, including, but not limited to, specialty contractors, manufacturers, suppliers, and the publishers of technical standards. Consultant shall not at any time supervise, direct, control, or have authority over any party's work, nor shall Consultant have authority over or be responsible for the means, methods, techniques, sequences, or procedures of construction selected or used by any party, or the safety precautions and programs incident thereto, for security or safety at the Project site, nor for any failure of a party to comply with laws and regulations applicable to such party's furnishing and performing of its work. Consultant

neither guarantees the performance of any party nor assumes responsibility for any party's work.

2. Any opinion offered by Consultant of probable construction cost is made based on Consultant's experience, qualifications, and general familiarity with the construction industry. However, because Consultant has no control over the cost of labor, materials, equipment, or services furnished by others, or over contractors' methods of determining prices, or over competitive bidding or market conditions, Consultant cannot and does not guarantee that proposals, bids, or actual construction cost will not vary from opinions of probable construction cost prepared by Consultant. If Client requires greater assurance as to probable construction cost, then Client agrees to obtain an independent cost estimate. Consultant shall not be responsible for any decision made regarding construction contract requirements, or any application, interpretation, clarification, or modification of the construction contract documents other than those made by Consultant or its consultants.

3. Consultant's Services do not include any services related to unknown or undisclosed Constituents of Concern. If Consultant or any other party encounters, uncovers, or reveals an unknown or undisclosed Constituent of Concern, then Consultant may, at its option and without liability for consequential or any other damages, suspend performance of Services on the portion of the Project affected thereby until such portion of the Project is no longer affected, or terminate this Agreement for cause if it is not practical to continue providing Services. A "Constituent of Concern" means asbestos, petroleum, radioactive material, polychlorinated biphenyls (PCBs), hazardous waste, and any substance, product, waste, or other material of any nature whatsoever that is or becomes listed, regulated, or addressed pursuant to (a) the Comprehensive Environmental Response, Compensation and Liability Act, 42 U.S.C. §§9601 et seq. ("CERCLA"); (b) the Hazardous Materials Transportation Act, 49 U.S.C. §§5101 et seq.; (c) the Resource Conservation and Recovery Act, 42 U.S.C. §§6901 et seq. ("RCRA"); (d) the Toxic Substances Control Act, 15 U.S.C. §§2601 et seq. ("TSCA"); (e) the Clean Water Act, 33 U.S.C. §§1251 et seq.; (f) the Clean Air Act, 42 U.S.C. §§7401 et seq.; or (g) any other federal, State, or local statute, law, rule, regulation, ordinance, resolution, code, order, or decree regulating, relating to, or imposing liability or standards of conduct concerning, any hazardous, toxic, or dangerous waste, substance, or material.

B. Insurance: Consultant shall secure and maintain, at its own expense, Workers' Compensation insurance coverage for its employees performing the Work in accordance with statutory limits applicable to the State wherein the Work is completed. Consultant shall also procure and maintain General Liability, Automobile Liability and Professional Liability insurance at the limits and coverages specified below:

1. General Liability coverage of $1,000,000 per occurrence, and $2,000,000 in aggregate. General Liability coverage shall include broad-form contractual liability, personal injury, death, damage to property, and destruction of property.
2. Automobile Liability coverage of $1,000,000.
3. Professional Liability coverage of $1,000,000 per claim and $1,000,000 in aggregate.

Certificates of insurance will be furnished to Client upon request.

C. Indemnification: To the fullest extent permitted by law, Consultant and Client each agree to indemnify and hold harmless each other from all claims, lawsuits, or legal actions that arise out of, pertain to, or relate to damages, losses, personal injuries, death and property liability to the extent caused by the negligence or willful misconduct of the indemnifying party, its contracted parties, representatives, agents and employees. In no event shall either party indemnify the other party for the other party's own errors, omissions, negligence, willful misconduct, or fault.

D. Limit of Liability: To the fullest extent permitted by law, Client and Consultant agree that Consultant's total liability to Client under this Agreement shall be limited to the lessor of 1) the total amount of compensation received by Consultant, or 2) the limits of applicable insurance coverages described in Paragraph 6.01.B above.

E. Consequential Damages. Client and Consultant waive against each other, and the other's employees, officers, directors, members, agents, insurers, partners, and consultants, any and all claims for or entitlement to special, incidental, indirect, or consequential damages arising out of, resulting from, or in any way related to this Agreement or the Project.

7.01 *Documents*

A. Ownership: All documents, data, and professional work product (collectively "Documents") prepared or furnished by Consultant are instruments of service, and Consultant retains an ownership and property interest (including the copyright and the right of reuse) in such Documents. Consultant grants Client a limited license to use the Documents on and for the Project, extensions of the Project, and for related uses of the Client, subject to receipt by Consultant of full payment for Services and Additional Services, and subject to: 1) Client acknowledges that such Documents are not intended or represented to be suitable for use on the Project unless completed by Consultant, or for use or reuse by Client or others on extensions of the Project, on any other project, or for any other use or purpose, without written verification or adaptation by Consultant; 2) any such use or reuse, or any modification of the Documents, without written verification, completion, or adaptation by Consultant, as appropriate for the specific purpose intended, will be at Client's sole risk and without liability or legal exposure to Consultant or to its officers, directors, members, partners, agents, employees, and consultants; 3) Client shall indemnify and hold harmless Consultant and its officers, directors, members, partners, agents, employees, and consultants from all claims, damages, losses, and expenses, including attorneys' fees, arising out of or resulting from any use, reuse, or modification of the Documents without written verification, completion, or adaptation by Consultant; and 4) such limited license to Client shall not create any rights in third parties.

B. Electronic Transmittal: Consultant may, upon Client's request and upon Consultant's receipt of disclaimers or other agreements required by Consultant, provide or grant access to Documents to Client's agents, representatives, or third parties ("Recipients"). No warranty, either expressed or implied, is made by Consultant to Recipients regarding the accuracy or reliability of these documents. Consultant reserves the right to revise, update and improve its electronically stored documents without notice and assumes no responsibility for any damages which may arise as a result of the intended and continued use of this information by Consultant. Use of the Documents by Recipients is subject to the following limitations: 1) Recipients agree to verify the data and to ascertain its accuracy for the intended use; 2) Consultant assumes no responsibility for damages

caused by the installation or use of Documents; and 3) Consultant makes no representations as to compatibility, usability, or readability of the Documents resulting from the Recipient's use of software application packages, operating systems, or computer hardware differing from those used in the drafting or transmittal of the Documents.

8.01 *Resolution of Disputes; Governing Law*

A. If the parties fail to resolve a dispute through negotiated reconciliation by senior executives of the parties, Consultant and Client agree that they shall first submit all unsettled claims, counterclaims, disputes, and other matters in question between them, arising out of or relating to this Agreement or the breach thereof (collectively "Disputes"), to mediation conducted by a mutually-agreeable mediator. Client and Consultant agree to participate in the mediation process in good faith. The process shall be conducted on a confidential basis and shall be completed within one hundred twenty (120) days. If such mediation is unsuccessful in resolving a Dispute, then (a) the parties may mutually agree to a dispute resolution of their choice, or (b) either party may seek to have the Dispute resolved by a court of competent jurisdiction.

B. This Agreement is to be governed by the law of the state in which the Project is located. In the event of any litigation between the parties, it is agreed and stipulated that the case shall be heard and decided by the court, without a jury.

9.01 *Other Agreements*

A. Neither party shall be held responsible for any delay or failure in performance caused by fire, flood, explosion, war, strike, embargo, government requirement, civil or military authority, acts of God, act or omission of third-parties, vandalism, or other similar causes that are beyond its control. Client's failure to compensate Consultant as required in this Agreement shall not be subject to this Paragraph 9.01.A.

B. If any provision of this Agreement is held to be void, illegal or unenforceable, then (a) it is severed and the rest of this Agreement remains in force, and (b) the parties will replace the provision with one that is in accordance with applicable law and as close as possible to the parties' original intent.

C. All section and article headings herein are for convenience of reference only and are not part of this Agreement, and no construction or inference shall be derived therefrom. Wherever required by the context, any gender or neuter shall include the other gender or neuter, the singular shall include the plural, and the plural shall include the singular. Each defined term herein shall be used in its singular or plural form whether or not so defined.

D. Nothing contained in this Agreement shall create a contractual relationship with, or a cause of action in favor of, a third party against either party hereto. Consultant's Services under this Agreement are on behalf of and solely for the benefit and exclusive use of the Client for the limited purposes of this Agreement and no person or other. The Client agrees that in the event of a dispute regarding this Agreement or the Services rendered by Consultant hereunder, the Client shall only seek recourse against Consultant and hereby expressly waives any and all right to purse a claim against Consultant's individual officers, directors, or employees.

this Agreement or the Services rendered by Consultant hereunder, the Client shall only seek recourse against Consultant and hereby expressly waives any and all right to purse a claim against Consultant's individual officers, directors, or employees.

E. Termination of this Agreement for any reason whatsoever shall not affect any right or obligation of any Party which is accrued or vested prior to such termination, and any provision of this Agreement relating to any such right or obligation shall be deemed to survive the termination of this Agreement. The indemnities, audit rights, representations, warranties, covenants, guarantees, confidentiality obligations, insurance requirements, and intellectual property rights provisions set forth herein shall survive termination or expiration of this Agreement, in addition to any other provisions which by their nature should, or by their express terms do, survive or extend beyond termination or expiration of this Agreement.

F. This Agreement (including any expressly incorporated attachments), constitutes the entire agreement between Client and Consultant and supersedes all prior written or oral understandings. This Agreement may only be amended, supplemented, modified, or canceled by a duly and mutually executed written instrument. The parties acknowledge that each party and, if it so chooses, its counsel, have reviewed and revised this Agreement and that the normal rule of construction to the effect that any ambiguities are to be resolved against the drafting party shall not be employed in the interpretation of this Agreement or any amendments or exhibits hereto.

**IN WITNESS WHEREOF**, the parties voluntarily and knowingly execute and agree to bind the parties to the terms of this Agreement.

| **Consultant: Ardurra Group, Inc.** | **CLIENT: Knox County Engineering & Public Works** |
|---|---|
| | |
| Signature | Signature |
| Aarron M. Gray | Jim Snowden |
| Name | Name |
| Group Leader | Senior Director |
| Title | Title |

**APPENDIX A – GENERAL DESCRIPTION OF SERVICES**

## *1.01 Scope of Services*

A. Topographic and Boundary Survey

1. Topographic and planimetric survey of the project site area;
2. Boundary survey of the project properties including easements and ROW;

B. Preliminary Engineering

1. Preliminary due diligence activities and site visit;
2. Project meetings and coordination with owner and design team;
3. Prepare a preliminary site layout for the proposed parking lot and mid-block pedestrian crossing on Fox Lonas Drive. We will submit the preliminary plan to the Client and design team for review and approval;

C. Construction Documents

1. Construction plans per the approved preliminary layout. These plans will include site layout, paving, grading, erosion prevention and sediment control, storm drainage, and site related details (e.g., pavement thickness, drainage structures). Key components of the design plans will include:
    - Proposed parking lot
    - Clearing limits
    - Sinkhole expansion grading
2. Preparation and submittal of TDEC Underground Injection Control (UIC) Class V permit;
3. Notice of Intent (NOI) and Stormwater Pollution and Prevention Plan (SWPPP) preparation and submittal to TDEC for review;
4. Preparation of project manual including specifications and bidding documents.

D. Reimbursable Expenses: Includes but not limited to reimbursable expenses such as mileage, reproductions, and permitting fees.

E. Bidding Phase Services including attending pre-bid meetings, coordinating contractor questions, and issuing addenda if required. Produce a certified bid tab after bids opening. The fee provided is for one bid cycle. Additional bid cycle will constitute as additional services.

F. Construction Administration: field and office coordination including answering contractor's questions, reviewing shop drawings, working with the Client to coordinate field changes, and review change orders. The fee provided is for 30 hours of construction administration time. Additional time required beyond the 30 hours budgeted will continue to be invoiced on an hourly rate basis

## *1.02 Items Not Included*

A. At this time, we have not included budgets for the following services and/or reimbursable expenses; some may not be necessary for the project. We will be happy to furnish estimates for these upon request:

1. Traffic impact studies, signage plans, or other traffic design
2. Infrastructure improvements design outside of the proposed property lines (e.g., road widening, roads, utilities, off-site utility extension, sidewalks);
3. Site lighting and/or site electrical systems;
4. On-site gas or off-site gas system ;
5. Landscaping and hardscapes design;
6. Utility design (water or sewer);
7. Retaining wall design or calculations;
8. Environmental permitting (e.g., wetlands, ARAP,);
9. Property entitlement (i.e., Rezoning, Concept, UOR, BZA);
10. Right-of-Way and easement permitting (e.g., railroad, TDOT (if required budget $8,400), TVA)
11. Preparing estimates of probable construction cost;
12. City of Knoxville Permitting;
13. Post construction services and asbuilts;
14. Changes in scope of work including value engineering.

## *1.03 Professional Services Fee Breakdown*

A. Client shall pay Engineer for Services based on a Lump Sum amount of $103,100 (excluding reimbursable expenses) as follows:

| | |
|---|---|
| 1. Topographic and Boundary Survey | $ 45,000 |
| 2. Preliminary Engineering | $ 5,000 |
| 3. Construction Documents | $ 35,600 |
| 4. Reimbursable Expenses | $ 5,000 |
| 5. Bidding Phase | $ 5,000 |
| 6. Construction Administration | $ 7,500 |

**RLA-18320** **20.**

**AGENDA COMMITTEE**

| | |
|---|---|
| Meeting Date: | 04/08/2026 |
| Requested By: | Ben Friend, ENGINEERING AND PUBLIC WORKS |
| Department: | ENGINEERING AND PUBLIC WORKS |
| Requires Expenditure of Funds: | YES Funded in Current Budget: YES |
| Appropriation Required: | NO |

CAPTION

Consideration of a Resolution of the Commission of Knox County, Tennessee, approving the acquisition of necessary right-of-way on four (4) tracts for the E Beaver Creek Turn Lane and Traffic Signal project.
(*Engineering and Public Works*)

Attachments

E Beaver Creek ROW

# R.O.W. ACQUISITION TABLE

| TRACT NO. | PROPERTY OWNERS | COUNTY RECORDS | | | TOTAL AREA (ACRES) | | | AREA TO BE ACQUIRED (ACRES) | | | AREA REMAINING (ACRES) | | EASEMENT (ACRES) | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | TAX MAP NO. | PARCEL NO. | DEED DOCUMENT REFERENCE | LEFT | RIGHT | TOTAL | LEFT | RIGHT | TOTAL | LEFT | RIGHT | PERMANENT DRAINAGE | SLOPE | CONSTRUCTION |
| 1 | VINCENT SIMARANO<br>KELLY WELCOME | 057 | BA014 | 20240326-0046327 | | 0.526 | 0.526 | | | | | 0.526 | | | 0.024 |
| 2 | DEBORAH MASSEY | 057 | 11301 | 20121116-0032737 | 40.53 | | 40.53 | 0.090 | | 0.090 | 40.44 | | | | |
| 3 | VALLEY RIDGE S/D<br>HOMEOWNERS ASSOC | 057 | BD052<br>BD053 | 19960209-0030217 | | 12.415 | 12.415 | | 0.223 | 0.223 | | 12.192 | | | 0.456 |
| 4 | TIMOTHY ALDRIDGE<br>BERNITA ALDRIDGE | 057 | 114 | 20180522-0068897 | 0.44 | | 0.44 | 0.026 | | 0.026 | 0.414 | | | | |

| | PROPERTY TYPE | AREA | STATUS | GRANTOR |
|---|---|---|---|---|
| (1) | RIGHT-OF-WAY | 1.047 SF | EQUITABLE TITLE | CLEAR WATER PARTNERS II GP |
| (2) | RIGHT-OF-WAY | 9.703 SF | EQUITABLE TITLE | CLEAR WATER PARTNERS II GP |
| (3) | GRADE/PAVE ESMT | 19.874 SF | EQUITABLE TITLE | CLEAR WATER PARTNERS II GP |
| (4) | GRADE ESMT | 39.39 AC | EQUITABLE TITLE | CLEAR WATER PARTNERS II GP |
| (5) | RIGHT-OF-WAY | 3.881 SF | EQUITABLE TITLE | CLEAR WATER PARTNERS II GP |
| (6) | RIGHT-OF-WAY | 1.110 SF | EQUITABLE TITLE | CLEAR WATER PARTNERS II GP |
| (7) | GRADE ESMT | 18.120 SF | EQUITABLE TITLE | CLEAR WATER PARTNERS II GP |

** THIS IS NOT A SURVEY **

0 30 60
1" = 30' ON 24X36

REVISIONS:

| NO. | BY | DATE |
|---|---|---|
| | | |

THIS DRAWING IS PART OF A COMPREHENSIVE DESIGN AND SHOULD BE USED IN CONJUNCTION WITH THE WRITTEN TEXT
COPYRIGHT 2026. SILVUS ENGINEERING CONSULTING, LLC

PROJECT:

# E BEAVER CREEK DRIVE WIDENING AND INTERSECTION

525 E BEAVER CREEK DR, KNOXVILLE, TN 37918
PARCEL ID: 057-11301 AREA: 40.53 AC

OWNER:

**CLEAR WATER PARTNERS, GP**
PO BOX 23039
KNOXVILLE, TN 37933
865.966.1600

ENGINEER:
SEC
SILVUS ENGINEERING CONSULTING
NATHAN SILVUS, P.E.
1815 NANTASKET ROAD
KNOXVILLE, TN 37922
865.414.0524

NATHAN W. SILVUS
REGISTERED ENGINEER
IN AGRICULTURE
STATE OF TENNESSEE

DATE: 02-17-2026

SHEET:

**3A**

MAP AND
RIGHT OF WAY
ACQUISITION TABLE

**RLA-18321** **21.**

**AGENDA COMMITTEE**

| | |
|---|---|
| Meeting Date: | 04/08/2026 |
| Requested By: | Ben Friend, ENGINEERING AND PUBLIC WORKS |
| Department: | ENGINEERING AND PUBLIC WORKS |
| Requires Expenditure of Funds: | YES Funded in Current Budget: YES |
| Appropriation Required: | NO |

CAPTION

Consideration of a Resolution of the Commission of Knox County, Tennessee, approving a construction contract with Whaley Construction, LLC in the amount of $1,644,433.00 for construction of the E Beaver Creek Turn Lane and Traffic Signal project. (*Engineering and Public Works*)

Attachments

Whaley construction contract

SECTION 00500 - CONSTRUCTION CONTRACT

THIS CONTRACT, made this _____day of _____20____, at Knox County, State of Tennessee by and between Knox County, Party of the First Part, hereinafter called the "Owner" and Whaley Construction, LLC Party of the Second Part, hereinafter called the "Contractor."

WITNESSETH
In consideration of the mutual covenants and conditions hereinafter set forth, it is agreed as follows:

1. Statement of Work: This work shall include but not necessarily be limited to: East Beaver Creek Drive Widening and Signalized Intersection.

   The construction shall include but not necessarily be limited to: Clearing, Grading, Drainage, Base, Paving, Signage, Striping and Signalized Intersection.

2. Completion of Work: The Contractor shall commence work on the date to be specified in a written "Notice of Proceed" by the Owner and shall complete the project within the conditions as set forth in Special Provisions Section #SP1, unless the period for completion is extended as hereinafter provided.

3. Contract Sum: The Owner shall pay the Contractor for the performance of said work, subject to additions and deductions provided herein one million, six hundred forty-four thousand, four hundred thirty-three, and no/100 dollars ($1,644,433.00) as the contract bid in conformity with the bid schedules in Section 00300.

4. Payment: Payment shall be made to the Contractor for work performed under this contract for quantities of work as determined in accordance with this contract as set forth in Special Provisions-Section #SP0.

5. Intent of Plans and Specifications: The Contractor will keep on the project a copy of the plans and specifications and shall at all times give the Owner access thereto. Anything mentioned in the specifications and not shown on the plans, or shown on the plans and not mentioned in the specifications, shall be of like effect as if shown or mentioned in both. In case of differences between the plans and specifications, the specifications shall govern. The Contractor shall not take advantage of any errors, discrepancies or omissions which may exist in the plans and specifications but shall immediately call them to the attention of the Engineer whose interpretation or correction thereof shall be conclusive.

6. Extra Work and Charges: Extra work shall be work for which no unit bid was received in the bid and which was not included in the bid schedule and will be construed to mean work for which unit bids were received but which is in excess of the quantity mentioned in the bid. The Owner, without invalidating the contract, may order extra work or make changes in the work, the contract sum being adjusted accordingly. All such work shall be executed under the conditions of the original contract except that any claim for extension of time caused thereby shall be adjusted at the time of ordering such change. All such changes shall be agreed to and recorded on "Contract Change Order" form. In giving instructions, the Engineer shall have authority to make minor changes in the work not involving extra cost and not inconsistent with the purpose of the work, but otherwise, except in an emergency endangering life or property, no extra work or change shall be made unless covered by Contract Change Order, and no claim for an addition to the contract sum shall be valid unless so covered. Before becoming effective, all Change Orders must be signed by all parities indicated. In order to bind the County, if the change order is less than $100,000.00 the change order must be signed by the County Mayor. If, however, the change order is for an amount of $100,000.00 or more, the change order must be signed by the County Mayor and approved by County Commission. If the aggregate of the change orders to date total $99,999.99 then the next change order, regardless of amount, must be approved by the County Mayor and County Commission. Before becoming effective, all Change Orders must be signed by all parities indicated.

   The value of such extra work or change shall be determined in one or more of the following ways:

   (a) By estimate and acceptance in a lump sum.
   (b) By unit prices named in the contract or subsequently agreed upon.

   The above accounts shall be understood to include all other costs and compensation such as insurance, small tools, superintendence, office and overhead costs and profits. Rental on equipment shall be charged against the extra or changed work only for the actual time the equipment is used specifically therefore.

   Changed work shall be adjusted, considering separately the work added and the parts omitted. Amount of adjustment for parts omitted shall be estimated at the time omission of work is authorized and the agreed adjustment will be deducted form the subsequent monthly estimates.

   The Owner reserves the right to contract with any person or firm other than the Contractor for any or all extra work. The contractor's attention is especially called to the fact that he shall be entitled to no claim for damages for anticipated profits on any portion of work that may be omitted.

7. Claims for Extra Cost: If the Contractor claims that any changes in the work or any instructions by means of drawings or otherwise involve extra cost, he shall give the Engineer written notice thereof within a reasonable time after receipt of such instructions

or of notice of such changes and, in any event, before proceeding to carry out such instructions or to put such changes into effect, except in case of an emergency endangering life or property. In all such cases the Contractor shall keep a correct account of the extra cost in such form as the Engineer may direct and shall present such account supported by receipts to the Engineer. The Owner shall be entitled to reject any claim for extra cost concerning which the foregoing procedure is not followed.

8. Performance and/or Payment Bond: The Contractor shall within thirty (30) days after the receipt of the Notice of Award and before the commencement of any operations hereunder execute the contract and furnish the Owner with a performance and/or payment bond in a sum equal to the amount of the contract price, conditioned upon the performance by the Contractor of all undertakings, covenants, terms, conditions, and agreements of this contract, and upon the prompt payment by the Contractor to all persons supplying labor and materials in the prosecution of the work provided by this contract. Such bond shall be executed by the Contractor and a corporate bonding company licensed to transact such business in the State of Tennessee and acceptable to the Owner. The expense of this bond shall be borne by the Contractor. All bonding companies must be listed in the Federal Register Dept. of the Treasury Fiscal Service, companies holding Certificates of Authority as acceptable sureties on Federal Bonds and as acceptable reinsuring companies notice. If at any time a surety on such bond becomes irresponsible or loses its right to do business in the State of Tennessee, the Owner may require another surety which the Contractor shall furnish within ten (10) calendar days after receipt of written notice to do so.

   Evidence of authority of any attorney in fact acting for the corporate surety must be provided in the form of a certificate terminated and remains in full force and effect on the date of the bond. The form of the bond shall be subject to approval by the Owner.

9. License and Permits: The Owner will secure and pay for permits required for permanent structures. The Contractor shall obtain and pay for all other necessary licenses and permits and shall faithfully comply with all laws, ordinances, and regulations Federal, State, or local which may be applicable to the operations to be conducted hereunder.

10. Other Work: Wherever work being done by the Owner or by other contractors is contiguous to work covered by this contract, the interest involved of the parties shall be secured to protect the rights of the owner and to complete each work portion in general harmony.

11. Responsibility of the Engineer: The term "Engineer," wherever used in this Contract, shall be the person, firm, corporation, or representative of the Owner as its engineering representative during the course of construction. The Owner shall advise the Contractor in writing of the name and address of the Engineer. Notices of any change in the Engineer shall be given in writing by the Owner to the Contractor. The Engineer shall have full authority to interpret the plans and specifications and shall determine the amount, quality and acceptance of the work and supplies to be paid for under this Contract and every question relative to the fulfillment of the terms and provisions therein. Unless otherwise specifically provided in the specifications, all workmanship, equipment, and materials incorporated in the work are to be the best grade of their respective kinds for the purpose.

    It shall be the duty of the Engineer to enforce the specifications in a fair and unbiased manner, although he has the right to waive any term of the specifications if that term is found to be unreasonable and inconsistent with the general spirit of the specifications. If a variation from any requirement is allowed, the Engineer shall grant the same in writing with the reasons for his action outlined, and such action will not violate or change the contract in any other manner.

12. Waiver: It is expressly understood and agreed that any waiver granted by the Engineer of the Owner of any term, provision, or covenant of this contract shall not constitute a precedent nor breach of the same or any other terms, provisions, or covenants of this Contract. Any such waiver granted by the Engineer shall be made in writing and signed by all parties under this contract.

    Neither the acceptance of the work by the Owner nor the payment of all or any part of the sum due the Contractor hereunder shall constitute a waiver by the Owner of any claim which the Owner may have again the Contractor or surety under this contract or otherwise.

13. Superintendence: The Prime Contractor shall assign and provide a superintendent, who will be identified by name to the Owner. He will provide constant on-site supervision during any and all construction under the contract whether by the prime or a subcontractor. The superintendent shall have full authority to act for the Contractor and to carry all instructions given by the Engineer or Owner.

14. Labor Provisions: The Contractor and his subcontractors shall discharge, whenever ordered to do so by the Engineer, any employee who is disorderly or whose conduct in the opinion of the Engineer is detrimental to the prosecution of the work.

    No person under the age of sixteen (16) years shall be employed.

    The work shall at all times be prosecuted under safe working conditions, and in a safe and workmanlike manner and the conditions of work shall be subject to inspection and correction by the Engineer or safety inspectors of the Owner.

15. Liability Insurance: The Contractor shall procure and maintain, at his own expense, during the life of the contract liability insurance as necessary to indemnify the Owner and his

agents. All such insurance shall be subject to the approval of the owner for adequacy of protection, and shall contain a provision preventing cancellation without ten (10) days prior written notice to the owner. The liability insurance will be that required in Contractor's General Public Liability and Property Damage Insurance issued to the Contractor and protecting him from all claims for destruction of or damage to property arising out of or in connection with any operations under this contract, whether such operations were performed by himself or by any other subcontractor under him or anyone directly or indirectly employed by the Contractor or by a Subcontractor under him.

All such insurance shall be written on a comprehensive policy form and in the event blasting operations are required in performance of the work shall cover all blasting operation. Certificates evidencing the issuance of such insurance shall be filed with the owner prior to the commencement of any operations under this contract.

16. Workmen's Compensation Insurance: The Contractor shall procure and maintain, at his own expense during the life of this contract in accordance with the provisions of the laws of the State of Tennessee, Workmen's Compensation Insurance for all of his employees at the site of the project, and in case any work is sublet, the Contractor shall require each subcontractor similarly to provide Workmen's Compensation Insurance for all the latter's employees unless such employees are covered by the protection afforded by the Contractor.

In case any class of employees engaged in work under this contract at the site of the project is not protected under Workmen's Compensation Insurance, the Contractor shall provide and shall cause each subcontractor to provide adequate and suitable insurance for the protection of these employees not otherwise protected.

Certification evidencing the issuance of such insurance shall be filed with the Owner prior to the commencement of any operations under this Contract.

17. Payment for Work Completed: See Special Provision regarding Payments to contractor, Section # SP0.

18. Payments Withheld: The Engineer may withhold or, on account of subsequently discovered evidence, nullify the whole or part of any estimate to such extent as may be necessary to protect the Owner from loss on account of:
    (a) Defective work not remedied.
    (b) Claims filed or reasonable evidence indicating probable filing or claims.
    (c) Failure of the Contractor to make payments properly to subcontractors or for materials or labor.
    (d) A reasonable doubt that the contract can be completed for the balance then unpaid.
    (e) Damage to another Contractor.
    (f) Failure of the Contractor to keep his work progressing in accordance with his time schedule.

    When the above grounds are removed, payment shall be made for amounts withheld because of them.

19. Assignment and Transfer of Contract: The Contractor shall not assign or transfer this contract or any part thereof or any interest therein without the consent in writing of the Owner and the Contractor's surety and any such assignment or transfer without such written consent shall be null and void.

20. Indemnity: The Contractor shall indemnify and hold harmless the Owner, the Owner's agent and employees from and against all losses and all claims, demands, payments, suits, or action recoveries and judgments of every nature and description brought or recovered against them by reason of any act or omission of the said Contractor, his agents or employees in the execution of the work or in guarding the same.

21. Subcontractors: The Contractor shall cause appropriate provisions to be inserted in all subcontracts relating to the work to insure the fulfillment of all the provisions of this contract affecting subcontractors.

22. Protection of work and property: The Contractor shall continuously maintain adequate protection of all his work and materials from damage or theft and shall protect the Owner's property and all adjacent property from injury or loss arising in connection with activities under this contract. The Contractor shall make good any such damage, injury, or loss, except such as may be directly due to errors in the Contract Documents or such as may be caused by agents or employees of the Owner.

    The Contractor shall take, use, provide, and maintain all necessary precautions, safeguards, and protection to prevent accidents on the site of the work. The Contractor shall post danger signs warning against any hazards created by the work being done under this contract. He shall designate a responsible member of his organization on the work, whose duty shall be the prevention of accidents, and the name of the person so designated shall be reported to the Engineer and Owner in writing. In an emergency affecting the safety of life, or of the work or adjoining property, the Contractor without special instruction or authorization from the Engineer or Owner is hereby permitted to act, at his discretion, to prevent such threatened loss or injury, and he must take such action if so instructed or authorized by the Engineer or Owner.

    Additionally, in order to further protect the lives and health of his employees under the contract, the Contractor shall comply with all pertinent provisions of the "Manual of Accident Prevention in Construction" issued by the Associated General Contractors of America, Inc. and shall maintain an accurate record of all cases of death, occupational disease, and injury requiring medical attention or causing loss of time from work under the contract.

    The Contractor shall also protect property as required by law.

23. Land of Owner, Use of, by Contractor: The Owner shall provide the land upon which the work under this Contract is to be done, and will so far as is convenient, permit the Contractor to use as much of this land as is required for the erection of temporary construction facilities and storage of materials, together with the right of access to same,

but beyond this, the Contractor shall provide, at his cost and expense, any additional land required.

24. Liens: If at any time there shall be evidence of lien or claim for which the Owner might become liable and which is chargeable to the Contractor, the Owner shall have the right to retain out of any payment then due or thereafter to become due, an amount sufficient to complete indemnification against such lien or claim. In the event the Owner has already paid to the Contractor all sums due under this contract or the balance remaining unpaid is insufficient to protect the Owner, the Contractor and his surety shall be liable to the Owner for any loss so sustained.

25. Construction Staking: The Contractor will provide the necessary construction staking for the fulfillment of this contract. If re-staking of reference stakes provided by the Owner/Engineer is required due to negligence of the Contractor or his subcontractors, the cost of re-staking will be borne by the Contractor.

26. Preservation of Stakes: The Contractor and his subcontractors shall carefully preserve bench marks, reference points and stakes, and in case of willful or careless destruction, he will absorb the charge of the resulting expense and shall be responsible for any mistakes that may be caused by their unnecessary loss or disturbance.

27. Inspection: The Contractor shall do all work to the approval of the inspector. The inspector's daily log and weekly project progress video will constitute the construction record for the project. The Engineer and the Owner shall at all times have access to the work during its construction and shall be furnished with every reasonable facility for ascertaining that the stock and materials used and employed, and the workmanship are in accordance with the requirements and intentions of the specifications. All work done and all materials furnished shall be subject to their inspection and approval.

    The inspection of the work shall not relieve the Contractor of any of his obligations to fulfill his contract as prescribed, and defective work shall be made good and unsuitable materials shall be rejected, notwithstanding that such defective work and materials have been previously overlooked and accepted on estimates for payment. Materials of construction shall be subject to inspection and testing to establish conformance with specifications and suitability for uses intended. All work and material shall be tested to the satisfaction of the Engineer and the Owner before acceptance. The Engineer and Owner shall be provided copies of all testing performed for the project.

    No work shall be done at night without the previous approval of the Engineer.

28. Minimize Siltation: The Contractor, at his own expense, will be required to minimize siltation and bank erosion during construction and to restore disturbed areas to present or better conditions.

29. Defective Work or Material: The Contractor shall promptly remove from the premises all work and materials condemned by the Engineer as failing to conform to the contract,

whether incorporated or not, and the contractor shall promptly replace and re-execute his own work in accordance with the Contract and without expense to the Owner and shall bear the expense of making good all work of other contractors destroyed or damaged by such removal or replacement.

30. Other Contracts: The Owner may award other contracts. The Contractor shall fully cooperate with such other Contractors and carefully fit his work to that provided under other contracts as may be directed by the Engineer. The Contractor shall be liable for any act which will damage or interfere with the performance of work by any other Contractor.

31. Owner's Right To Take Over the Work: If the Contractor should be adjudged bankrupt, or if he should make a general assignment for the benefit of his creditors, or if a receiver should be appointed to take over his affairs, or if he should fail to prosecute his work with due diligence and carry the work forward in accordance with his work schedule and the time limits set forth in the Contract Documents, or if he should fail to substantially perform one or more of the provisions of the Contract Documents to be performed by him, the Owner may serve written notice on the Contractor and the surety on his performance bond, stating its intention to exercise one of the remedies hereinafter set forth and the grounds upon which the Owner bases its right to exercise such remedy.

In any event, unless the matter complained of is satisfactorily cleared within ten (10) days after service of such notice, the Owner may, without prejudice to any other right or remedy, exercise one of such remedies, at once, having first obtained a certificate from the Engineer that sufficient cause exists to justify such action.

(a) The Owner may terminate the services of the Contractor, which termination shall take effect immediately upon service of notice thereof on the Contractor and his surety, where upon the surety shall have the right to take over and perform the contract. If the surety does not commence performance of the contract within ten (10) days after service of the notice of termination, the Owner may itself take over the work, take possession of and use all materials, tools, equipment, and appliances on the premises and prosecute the work to completion by such means as it shall deem best. In the event of such termination of his service, the Contractor shall not be entitled to any further payment under this contract until the work is completed and accepted. If the Owner takes over the work and if the unpaid balance of the contract price when the owner takes over the work, exceeds the cost of completing the work, including compensation for any damages or expenses incurred by the Owner through the default of the Contractor, such excess shall be paid to the Contractor. In such event, if such cost, expenses, and damages shall exceed such unpaid balance of the contract price, the Contractor and his surety shall pay the difference to the Owner. Should cost, expenses, and damages exceed such unpaid balance of the contract price, the Contractor and his surety shall pay the difference to the Owner. Such cost, expenses and damages shall be certified by the Engineer.

(b) The Owner may take control of the work and either make good the deficiencies of the Contractor itself or direct the activities of the Contractor in doing so,

employing such additional help as the Owner deems advisable. In such event the Owner shall be entitled to collect from the Contractor and his surety, or to deduct from any payment then or thereafter due the Contractor, provided the Engineer approved the amount thus charged to the Contractor.

(c) The Owner may require the surety on the Contractor's bond to take control of the work at once and see to that all deficiencies of the Contractor are made good with due diligence. As between the Owner and the surety, the cost of making good such deficiencies shall all be borne by the surety. If the surety takes over the work, either upon termination of the services of the Contractor or upon instructions from the Owner to do so, the provisions of the Contract Documents shall govern in respect to the work done by the surety, the surety being substituted for the Contractor as to such provisions, including provisions as to payment for the work and provisions of this section as to the right of the Owner to do the work itself or to take control of the work.

32. Contractor's Right To Stop Work or Terminate Contract: If the work shall be stopped under an order of any court or other public authority for a period of three (3) months through no act or fault of the Contractor or any one employed by him, then the Contractor may on seven (7) days written notice to the Owner and the Engineer stop work or terminate this contract and recover from the Owner payment for all work executed, and losses sustained on any plant or material, and a reasonable profit. If the Engineer shall fail to issue any certificate for payment within ten (10) days after it is due, or if the Owner shall fail to pay the Contractor within fifteen (15) days after its maturity and presentation any sum certified by the Engineer, then the Contractor may on seven (7) days written notice to the Owner and to the Engineer stop work and give written notice of intention to terminate this contract. If the Owner shall thereafter fail to pay the Contractor within seven (7) days after receipt of such notice, then the Contractor may terminate the contract and recover from the Owner payment for all work executed, and losses sustained upon any plant or materials, and a reasonable profit.

33. Delays and Extension of Time: If the Contractor be delayed at any time in the progress of the work by an act or neglect of the Owner or the Engineer, or if any employee of either, or by any separate Contractor employed by the Owner, or by changes ordered in the work, or by strike, lockouts, fire, unusual delay in transportation, unavoidable casualties, or any causes beyond the Contractor's control, or by delay authorized by the Engineer, or by any cause which the Engineer shall decide to justify the delay, then the time of completion shall be extended for such reasonable time as the Engineer may decide. No such extension shall be made for delay occurring more than seven (7) days before claim therefore is made in writing to the Engineer. In the case of a continued cause of delay, only one claim is necessary.

34. Right of Occupancy: The Owner shall have the right, if necessary, to take possession of and to use any completed or partially completed portion of the work, if such use be approved by the Engineer even if the time for completing the entire work or such portions of the work has not expired and even if the work has not been finally accepted. Such

possession and use shall not constitute an acceptance of such portions of the work. The Owner shall not have the right of such possession and use if it materially interferes with the Contractor's operations. The Owner shall also have the right to enter the premises for the purpose of doing work not covered by its contract with the Contractor.

35. Underground Obstructions: The Contractor shall anticipate all underground obstructions such as water lines, gas lines, sewer lines, utility lines, concrete and debris. No extra payment will be allowed for the removal, replacement, repair or possible increased cost caused by underground obstructions. Any such lines or obstructions indicated on the map show only the approximate location and must be verified in the field by the Contractor. The Owner and Engineer will endeavor to familiarize the Contractor with all known underground utilities and obstructions, but this will not relieve the Contractor from full responsibility in anticipating all underground obstructions. All excavation shall be done in accordance with TCA 65-31-102, "Underground Utility Damage Prevention."

36. Acceptance: Final inspection and acceptance of the work shall be made by the Engineer in collaboration with the Owner. Such inspection shall be made as soon as practical after the Contractor has notified the Owner in writing that the work is ready for such inspection.

37. Final Estimates: Upon completion and acceptance of the work the Engineer shall issue a certificate that the whole work provided for in this contract has been completed and accepted by him under the conditions and terms thereof, and shall make the final estimate of the work. The final estimate of work must be checked and approved by the Engineer for the Owner; whereupon, the entire balance found to be due the Contractor, including said retained percentage but excepting such sums as may be retained lawfully by said Owner that all payrolls, material bills and outstanding to the Owner indebtedness in connection with this contract have been paid.

38. Cleaning Up: Upon completion or termination of the work, the Contractor shall, as directed by the Engineer, remove from the vicinity of the work all equipment and all temporary structures, waste materials, and rubbish from his operations, leaving the premises in a neat and presentable condition. In the event of his failure to do so, the same may be done by the Owner at the expense of the Contractor, and his surety shall be responsible therefore.

39. Guarantee and Correction of Work After Final Payment: Neither the final certificate nor payment nor any provisions in the Contract Documents shall relieve the Contractor of responsibility for faulty materials or workmanship and, unless otherwise specified, he shall remedy any defects due thereto and pay for any damage to other work resulting therefrom, which shall appear within a period of three (3) years from the date of final acceptance of the work by the Owner. The Owner shall give notice of observed defects with reasonable promptness. All questions arising under this article shall be decided by the Engineer.

    The Contractor and through him each subcontractor, in accepting the contract for this construction or respective portions of the construction covered by these plans and specifications, does hereby agree to replace and make good, without expense to the Owner, any work or material which may be found to be defective within three (3) years from the

date of the final certificate of payment to said Contractor. The deterioration due to ordinary use and normal wear is excluded from this guarantee. This guarantee shall include damage done by settlement of backfills, such damage and sinking of backfills being considered as defective workmanship. Backfilled areas that are unpaved shall be refilled if the filled material settles more than two inches (2) below original grade.

The Contractor shall reimburse the Owner for cost of damage if any, as well as cost of replacing defective materials or workmanship.

If replacement is not made within ten (10) days after notice is given of such defect in workmanship, or thirty (30) calendar days in case of materials, then the Owner shall have the right to make replacements and charge cost of same to Contractor or his bondsman.

40. The Contractor shall comply with the Department of Labor Safety and Health Regulations for construction promulgated under the Occupational and Health Act of 1970 (O4PL 91-596) and under Section 107 of the Contract Work House and Safety Standards Act (PL 92-54). The Contractor shall comply with the Occupational Safety and Health Act for Construction Industry (29 CFB Part 1926) under Section #s 650-652.

41. All chemicals used during project construction or furnished for project operation, whether herbicide, pesticide, disinfectant polymer, reactant, or of other classification, must show approval of either EPA or USDA. Use of all such chemicals and disposal or residues shall be in strict conformance with instructions.

42. Safety: Contractor will ensure that its employees observe and exercise all necessary caution and discretion so as to avoid injury to person or damage to property of any and all kinds.

All buildings, appurtenances and finishings shall be protected by the Contractor from damage, which might be done or caused by work performed under this contract. Such damages to the foregoing shall be repaired and/or replaced by approved methods so as to restore the damaged areas to their original condition at the expense of the Contractor.

The Contractor shall erect, install, and maintain all temporary public walks, warning signs, barricades, and other protective means as may be necessary for the protection of the public from injury. The Contractor shall assume all responsibility for properly securing the work area for the safety of its employees, school staff, students and general public.

43. The following items are Obligations, Rights and Remedies that shall be part of the Contract.

(a) INCORPORATION: All specifications, drawings, technical information, invitation to bid, bid, award and similar items referred to or attached or which are the basis for this contract are deemed incorporated by reference as if set out fully herein.

(b) ALTERATIONS OR AMENDMENTS: No alterations, amendments, changes, modifications or additions to this Contract shall be binding on Knox County without the prior written approval of the County.

(c) ASSIGNMENT: Contractor shall not assign or sub-contract this agreement, its obligations or rights hereunder to any party, company, partnership, incorporation or person without the prior written specific consent of Knox County.

(d) WARRANTY: Contractor warrants to Knox County that all items delivered and all services rendered shall conform to the specifications, drawings, bid and/or other descriptions furnished and/or incorporated by reference, and will be fit for the particular purpose purchased, of merchantable quality, good workmanship, and free from defects. Contractor extends to Knox County all warranties allowed under the U.C.C. Contractor shall provide copies of warranties to the County. Return of merchandise not meeting warranties shall be at contractor's expense.

(e) REMEDIES: Knox County shall have all rights and remedies afforded under the U.C.C. and Tennessee law in contract and in tort, including but not limited to rejection of goods, rescission, right of set-off, refund, incidental, consequential and compensatory damages and reasonable attorneys fees.

(f) INSPECTION AND ACCEPTANCE: Warranty periods shall not commence until Knox County inspects and formally accepts the goods and/or services. The terms, conditions and timing of acceptance shall be determined by Knox County. Knox County reserves the right to reject any or all items or services not in conformance with applicable specifications, and Contractor assumes the costs associated with such nonconformance. Acceptance of goods or services does not constitute a waiver of latent or hidden defects or defects not readily detectable by a reasonable person under the circumstances.

(g) IRAN DIVESTMENT ACT: By submission of this bid, each bidder and each person signing on behalf of any bidder certifies, and in the case of a joint bid each party thereto certifies as to its own organization, under penalty of perjury, that to the best of its knowledge and belief that each respondent is not on the list created pursuant to Tennessee Code Annotated § 12-12-106. All respondents must complete and submit with their bid the attached Affidavit of Compliance with Iran Divestment Act.

(h) NO BOYCOTT OF ISREAL: Pursuant to Tennessee Code Annotated Title 12, Chapter 4, Part 1, by submission of a response to this solicitation, each bidder and each person signing on behalf of any bidder certifies, and in the case of a joint response each party thereto certifies as to its own organization, under penalty of perjury, that to the best of its knowledge and belief that each bidder is not currently engaged in, and will not for the duration of the contract engage in, a boycott of Israel. All respondents must complete and submit with their bid the attached Affidavit of Compliance with No Boycott of Israel.

(i) ORDER OF PRECEDENCE: In the event of inconsistent or conflicting provision of this Contract and referenced documents, the following descending order of precedence shall

prevail: (1) Item Description, (2) Invitation to Bid, (3) Bid, (4) Award, (5) Special Terms and Conditions, (6) General Terms and Conditions, (7) Specifications, (8) Drawings.

(j) SEVERABILITY: If any provision of this Contract is declared illegal, void or unenforceable, the remaining provisions shall not be affected but shall remain in force and in effect.

(k) GOVERNING LAW: This Contract shall be governed by the laws of the State of Tennessee, and all obligations of the parties are performable in Knox County, Tennessee. The Chancery Court and/or the Circuit Court of Knox County, Tennessee, shall have exclusive and concurrent jurisdiction of any disputes which arise hereunder.

(l) DEFAULT: If Contractor fails to perform or comply with any provision of this contract or the terms or conditions of any documents referenced and made a part hereof, Knox County may terminate this contract, in whole or in part, and may consider such failure or noncompliance a breach of contract. Knox County expressly retains all its rights and remedies provided by law in case of such breach, and no action by Knox County shall constitute a waiver of any such rights or remedies. In the event of termination for default, Knox County reserves the right to purchase its requirements elsewhere, with or without competitive bidding.

(m) TERMINATION: County may terminate this agreement with or without cause at anytime. In the event of termination by either party, fees due for services satisfactorily performed or goods accepted prior to the termination date shall be paid.

(n) APPROPRIATION: In the event no funds are appropriated by Knox County for the goods or services in any fiscal year or insufficient funds exist to purchase the goods or services, then the Contract shall expire upon the expenditure of previously appropriated funds or the end of the current fiscal year, whichever occurs first, with no further obligations owed to or by either party.

(o) COMPLIANCE WITH ALL LAWS: Contractor is assumed to be familiar with and agrees to observe and comply with all federal, state, and local laws, statutes, ordinances, and regulations in any manner affecting the provision of goods and/or services, and all instructions and prohibitive orders issued regarding this work and shall obtain all necessary permits.

(p) INDEMNIFICATION/HOLD HARMLESS: Contractor shall indemnify, defend, save and hold harmless Knox County, its officers, agents and employees from all suits, claims, actions or damages of any nature brought because of, arising out of, or due to breach of the agreement by Contractor, its subcontractors, suppliers, agents, or employees or due to any act or occurrence or any omission or commission of Contractor, its subcontractors, suppliers, agents or employees.

(q) LIMITATIONS OF LIABILITY: In no event shall Knox County be liable for any indirect, incidental, consequential, special or exemplary damages or lost profits, even if Knox County has been advised of the possibility of such damages.

(r) INDEPENDENT CONTRACTOR: Contractor shall acknowledge that it and its employees serve as independent contractors and that Knox County shall not be responsible for any payment, insurance or incurred liability.

(s) RIGHT TO INSPECT: Knox County reserves the right to make periodic inspections of the manner and means the service is performed or the goods are supplied.

(t) NON-DISCRIMINATION AND NON-CONFLICT STATEMENT: Contractor agrees that no person on the grounds of handicap, age, race, color, religion, sex, national origin or any individual trait or characteristic found to be an illegal consideration, shall be excluded from participation in, or be denied the benefits of, or be otherwise subjected to discrimination in the performance of this agreement, or in the employment practices of Vendor. Contractor shall upon request show proof of such non-discrimination, and shall post in conspicuous places available to all employees and applicants notices of non-discrimination. Contractor covenants that it complies with the Fair Wage and Hour Laws, the National Labor Relations Act, and other federal and state employment laws as applicable. Contractor covenants that it does not engage in any illegal employment practices.

Contractor covenants that it has no public or private interest, and shall not acquire directly or indirectly any interest, that would conflict in any manner with the provision of its goods or performance of its services. Contractor warrants that no part of the total contract amount provided herein shall be paid directly or indirectly to any officer or employee of Knox County as wages, compensation, or gifts in exchange for acting as officer, agent, employee, subcontractor or consultant to Contractor in connection with any good provided or work contemplated or performed relative to the agreement.

(u) BOOKS AND RECORDS: Contractor shall maintain all books, documents, accounting records and other evidence pertaining to the goods and services provided under this Contract and make such materials available at its offices at all reasonable times during the contract period and for five (5) years from the date of the final payment under this agreement for inspection by County or by any other governmental entity or agency participating in the funding of this agreement, or any authorized agents thereof; copies of said records to be furnished if requested. Such records shall not include those books, documents and accounting records that represent the Contractor's costs of manufacturing, acquiring or delivering the products and services governed by this agreement.

(v) CHILD LABOR: Contractor agrees that that no products will be provided or used under this Contract which have been manufactured or assembled by child labor.

(w) CONSTRUCTION PROJECTS: Any construction undertaking for which the total cost of the project is twenty-five thousand dollars ($25,000) or more, is subject to the "Contractors

Licensing Act of 1994." In accordance with the Act, no bid will be opened unless the outside of the sealed envelope containing the bid provides the following information: the Contractor's license number, the date of the license's expiration, and a dollar quotation of that part of his classification applying to the bid. In addition, each HVAC, plumbing, and electrical subcontractor's license number, date of the license expiration and that part of each classification applying to the bid if the value of the work is $25,000 or greater, must be annotated.

If the value of the subcontractor's work is less than $25,000, the bid envelope is to be annotated with the phrase "Subcontractor's Bid is Less Than $25,000" after each appropriate heading. In the case of joint ventures, this information must be provided by each party submitting the bid. If no subcontractors are being used, the outside of the envelope must state, "No Subcontractors are being used on this project." All bids must be submitted in one envelope; use the Bid Envelope Cover provided with the Invitation for Bid.

(x) ENVELOPE COVER: Vendors must attach the bid envelope cover sheet to their submittal envelope. Complete all blanks on the cover. Insert "not applicable" if the category does not apply. Bids received without the envelope cover sheet information will not be considered.

(y) INSURANCE CHECKLIST: Vendors and their insurance agents must sign the attached Insurance Checklist form and submit it with their bid. This serves as proof that the vendor can and will obtain and maintain the insurance required for this project.

This Contract shall be binding upon the parties hereto and their respective heirs, executors, administrators, successors and assigns.

44. WORK BY UTILITIES: During the life of the contract, local utilities and Knox County may install or adjust their respective utilities in the project area and work shall be performed by the contractor in cooperation with the utilities. The contractor shall be responsible for the coordination of his work with the respective utility owner.

Any cost of relocation of the utility during construction such as power poles, etc., to facilitate the work of the contractor for the convenience of the contractor shall be borne by the contractor.

IN WITNESS WHEREOF, the parties hereto have caused these presents to be executed the day and year first above written.

ATTEST

Knox County
Owner

BY: _____

BY: _____

TITLE: _____

TITLE: Mayor

ATTEST

_Whaley Construction, LLC_
Contractor

BY: _____

BY: _____

TITLE: _____

TITLE: _____

Contract #: _____

Approved as to legal Form:

_____ _____

Knox County Law Director Date

**RLA-18306** **22.**

**AGENDA COMMITTEE**

| | |
|---|---|
| Meeting Date: | 04/08/2026 |
| Requested By: | Hannah Hinkle, COMMUNITY DEVELOPMENT |
| Department: | COMMUNITY DEVELOPMENT |
| Requires Expenditure of Funds: | YES Funded in Current Budget: NO |
| Appropriation Required: | NO |

CAPTION

Consideration of a Resolution of the Commission of Knox County, Tennessee, approving an Agreement for the Opioid Settlement Program abatement funds for remediation strategies addressing opioid substance misuse with Helen Ross McNabb Center, Inc. in the amount of $250,000.00. (No Local Match Required)
*(Community Development)*

Attachments

OSF McNabb Family Walk In Center

**AGREEMENT BETWEEN**
**KNOX COUNTY**
**AND**
**HELEN ROSS MCNABB CENTER, INC.**

**THIS AGREEMENT** is entered into this ____day of _____, 2025 by **Knox County,** hereinafter referred to as the **County**, and **Helen Ross McNabb Center, Inc.,** a nonprofit corporation hereinafter referred to as **Awardee** and which is located at **200 Tech Center Drive, Knoxville, Tennessee 37912.**

**WITNESSETH**

**WHEREAS,** by means of the Opioid Abatement Council Act of 2121 (T.C.A. Section 33-11-101, et seq., as amended), the Tennessee General Assembly created the Tennessee Opioid Abatement Council and established the duties and responsibilities of the Council; and

**WHEREAS,** the County is authorized by the Opioid Abatement Council to appropriate and spend public monies for either opioid abatement, or remediation, or are otherwise directed to abatement or remediation benefiting the general welfare of Knox County citizens; and

**WHEREAS,** the County established the Opioid Settlement Program from the monies authorized by the Opioid Abatement Council and the designated repository of funds that are received by the County pursuant to a judgment on opioid-related claims, a recovery of bankruptcy on opioid-related claims, or a settlement of opioid-related claims to involve organizations in the provision of critical services, and programs that the County Government might otherwise provide in the absence of said service, or program; and

**WHEREAS,** the County desires to engage Awardee who has the capability to perform the services required by the County and agrees to render certain assistance, projects, or services in connection with such undertakings of the Opioid Settlement Program, situated in the program area described in Appendix A, which description is incorporated by reference as if fully set forth herein verbatim; and

**WHEREAS**, Knox County Commission approved Knox County's enrollment with the State of Tennessee and other local governments as participants in the Tennessee State-Subdivision Opioid Abatement Agreement and the County's approval of related settlement agreements on November 15, 2021 and the amended agreements on March 27, 2023, and thereby includes the funding as described in Appendix C herein.

**NOW, THEREFORE,** the parties do hereby mutually agree as follows:

**A. DEFINITIONS**

1. "Opioid Settlement Program" These County funds are generated through the Tennessee Opioid Abatement Fund, or affiliates, or subsidiaries of these entities, or legal settlements authorized to the County for the purposes of opioid remediation. Knox County Opioid Settlement Program funds will be allocated to projects and programs aimed at remediating, preventing, and educating on substance misuse. This effort will combat the opioid epidemic by supplying essential resources for the community.

2. "Opioid Abatement and Remediation" for the purposes of this Agreement means purposes that are specifically approved by the Tennessee Opioid Abatement Council and include activities on the

list of approved programs created by the Opioid Abatement Council, as specified under T.C.A. § 33-11-103(r) and are specified under Appendix B of this Agreement.

3. "Opioid Remediation", care, treatment, and other programs and expenditures designed to (1) address the misuse and abuse of opioid products, (2) treat or mitigate opioid use or related disorders, or (3) mitigate other alleged effects of, including on those injured as a result of, the opioid epidemic.

4. "Opioid Abatement Fund" for the purposes of this Agreement means the designated repository of funds that are either dedicated to Opioid Abatement, or Remediation, or are otherwise directed to abatement, or remediation and that are received by the State pursuant to a judgment on opioid-related claims, a recovery in bankruptcy on opioid-related claims, or a settlement of opioid-related claims as specified under Tenn. Code Ann. § 9-4-1304.

5. "Opioid Abatement Council" for the purposes of this Agreement means the council created pursuant to Tenn. Code Ann. §§ 33-11-101, et seq., and who is responsible for disbursing funds from the Opioid Abatement Fund for proceeds received from a statewide opioid settlement agreement from the entities or the affiliates, or subsidiaries of these entities that are deposited in the Opioid Abatement Fund, as outlined in Tenn. Code Ann. § 33-11-103(p). The Opioid Abatement Council operates as a state entity and is therefore an extension of the State of Tennessee. The Opioid Abatement Council allocates the Opioid Abatement Funds to the County for administration of said funds.

6. "Subdivision Funds" for the purposes of this Agreement means the amount paid directly to the County that participated in legal settlements, or designated repository of funds that are received by the County pursuant to a judgment on opioid-related claims, a recovery of bankruptcy on opioid-related claims, or a settlement of opioid-related claims to be used on Opioid Remediation. The Subdivision Fund does not flow through the State or the Opioid Abatement Council.

**B. SCOPE OF WORK**

Awardee agrees to undertake the following activities as the scope of this Agreement:

1. Awardee, in close coordination with the County, shall perform all projects and services ("WORK") necessary to complete the activities that pertain to opioid abatement and remediation in full compliance with the terms of this Agreement.

2. The County will provide the Awardee **TWO HUNDRED FIFTY THOUSAND DOLLARS AND NO/100 ($250,000.00)** in *Opioid Settlement Program* funds to support the Family Crisis Walk-In Center.

3. The activities funded pursuant to this Agreement, are those which are stated in Appendix B and must be focused on Opioid Abatement and Opioid Remediation. Awardee shall do, comply with, perform, and carry-out in a satisfactory manner, as determined by the County, the goals, objectives, and tasks set forth in Appendix B, and incorporated by reference as if fully set forth verbatim herein.

4. This Agreement utilizes funding from the Opioid Abatement Fund or Subdivision Funds, as set out in Appendix C, to disburse funds to the Awardee based upon approval and selection from the County for the Opioid Settlement Program.

5. The Awardee shall collect and maintain data relating to grant project activities and program performance. Specifically, the Awardee shall submit quarterly reports to the County in a format and timeframe prescribed by County staff, detailing how the Awardee has met the remediation core strategies and uses specified in Appendix B.

6. The Awardee shall be subject to programmatic and fiscal monitoring on an annual basis, or as otherwise determined by the County, or the Opioid Abatement Council. The results of this monitoring shall be reported by the County publicly to the Opioid Abatement Council during quarterly meetings and shall be discussed publicly by the Opioid Abatement Council during these quarterly meetings. The Awardee's compliance with the terms set out in Appendix B, and the other measures of the Agreement shall be considered as part of the monitoring of the Awardee.

7. Awardee's obligation to the County shall not end until all closeout requirements are completed. Activities during this closeout period include, but are not limited to: making final payments, disposing of program assets, and determining the custodianship of records.

**C. TERM OF AGREEMENT**

1. The term of this Agreement shall be April 1, 2026 through June 30, 2027 unless terminated in conformity with the terms of this Agreement.

2. Timely completion of the work specified in this Agreement is an integral and essential part of performance. Funds should be expended in full, prior to renewal as set out above. Failure to meet these deadlines may result in cancellation of this contract and revocation of funds.

**D. PROGRAM EXPENSES AND REIMBURSEMENT COMPENSATION**

1. It is expressly understood and agreed that in no event will the total amount paid by the County to Awardee under this Agreement exceed **TWO HUNDRED FIFTY THOUSAND DOLLARS AND NO/100 ($250,000.00).** Program expenses paid to Awardee are provided through the Opioid Settlement Program for services satisfactorily rendered as outlined in Appendix B, "Performance Measurements."

2. This Agreement is subject to the appropriation and availability of Opioid Abatement Funds and Subdivision Funds. In the event that the funds are not appropriated, or are otherwise unavailable, the County reserves the right to delay payment, or terminate this Agreement upon written notice to the Awardee. The County's right to delay, or terminate this Agreement due to lack of funds is not a breach of this Agreement by the County. Upon receipt of the written notice, the Awardee shall cease all work associated with the Agreement. Should such an event occur, the Awardee shall be entitled to compensation for all satisfactory and authorized services completed as of the termination date. Upon such termination, the Awardee shall have no right to recover from the

County any actual, general, special, incidental, consequential, or any other damages whatsoever of any description or amount.

3. The Awardee will administer its program to adhere to standard accounting principles and procedures, utilize adequate internal controls and maintain necessary source documentation for all costs incurred. The Awardee specifies and certifies that expenses are incurred and expended in accordance with this Agreement. No other claims, including those of Awardee's creditors or lien holders shall be allowed. Awardee shall not claim reimbursement for that portion of its obligations that are paid by another source or revenue. The County reserves the right to inspect records and project sites to determine that reimbursement and compensation requests are reasonable. The County also reserves the right to hold payment until adequate documentation has been provided and reviewed. Final payment shall be made after the County has determined that all services have been rendered, files and documentation delivered.

4. Awardee shall seek compensation from third party payers or sources, such as Medicaid, or other grant sources, prior to billing against this Agreement, for reimbursable services and supports delivered under this Agreement. Funding under this Agreement should not supplant other funding sources, but should supplement the activities outlined in Appendix B and expenses outlined in Appendix C that are otherwise non-reimbursable from third-party payors or sources.

5. The Awardee certifies that work to be performed under this Agreement does not duplicate any work to be charged against any other contract, subcontract, or other source. Copies of support documents shall be sent to the offices of the County and shall include invoices and payments for project expenditures, time sheets, and supporting personnel expense. All personnel costs will be documented on time sheets for the project activity and submitted for review. The County may require a more detailed breakdown than the one outlined in Appendix C (Budget), and Awardee shall supply such supplementary information in a timely fashion in the form and context prescribed. All such expenses shall be in conformance to the approved budget, Appendix C. Requests to adjust performance measurements and/or adjust budget line items will be considered on a case-by-case basis and require the approval from the Knox County Grants & Community Development (KCGCD) Department prior to invoicing. KCGCD has the discretion to amend budget line items outlined in Appendix C, or performance measurements outlined Appendix B by form of an amendment to the Agreement, including incorporating new line items, or transferring funding between established budget line items included in this Agreement. Budget amendments and approval shall be required prior to payment of any expenses not conforming to the approved project budget.

6. Awardee shall file claims for payment with the County for costs incurred in accordance with the terms of this Agreement. Invoices must be received **by the fifteenth (15th)** following the activity of each quarter for the activity quarter only, as defined below:

| **Term** | **Quarter of Activity** | **Invoice DUE by** |
|---|---|---|
| Quarter One | July 1st through September 30th | October 15th |
| Quarter Two | October 1st through December 31st | January 15th |
| Quarter Three | January 1st through March 31st | April 15th |
| Quarter Four | April 1st through June 30th | July 15th |

Each invoice shall be itemized by budget line item and shall show the amount spent to date and the total amount charged to the County. Requests for payment must be submitted by Awardee in the County's web-based reporting system and payment may be withheld until Awardee is current on all reporting requirements. **The Final Invoice must be received by July 15, 2027. Additional Invoices will be required if contract is extended per Section C Term of Agreement above.**

7. The Awardee specifies and certifies that expenses are incurred and expended in accordance with this Agreement. No other claims, including those of Awardee's creditors or lien holders shall be allowed. Awardee shall not claim reimbursement for that portion of its obligations that are paid by another source, or revenue. The County reserves the right to inspect records and project sites to determine that reimbursement and compensation requests are reasonable. The County also reserves the right to hold payment until adequate documentation has been provided and reviewed. Final payment shall be made after the County has determined that all services have been rendered and files and documentation delivered. Failure to comply with the recommendations and requirements of the County shall be considered a violation of this Agreement and sufficient reason for termination in accordance with **Special Terms and Conditions.**

8. The County shall have the right to review and audit all records of Awardee pertaining to any payment by the County. Said records shall be maintained for a period of five (5) years with the retention period beginning on the date of the submission of the final program invoice. If there is litigation, claims, audits, negotiations or other actions that involve any of the records cited and that have started before the expiration of the five (5) year period, then such records must be retained until completion of the actions and resolution of all issues, or the expiration of the five (5) year period, whichever occurs later.

**E. REPORTING**

1. Awardee shall provide the County with a performance measurement report based on performance metrics in Appendix B, on a quarterly basis **by the fifteenth (15th)** following the activity of each quarter for the activity quarter only, as defined below. Submission will take place within the County's web-based reporting system, as defined:

| Term | Quarter of Activity | Report DUE by |
|---|---|---|
| Quarter One | July 1st through September 30th | October 15th |
| Quarter Two | October 1st through December 31st | January 15th |
| Quarter Three | January 1st through March 31st | April 15th |
| Quarter Four | April 1st through June 30th | July 15th |

**The Final Report will be due by July 15, 2027. Additional and Final Quarterly Reports will be required if the contract is amended and extended per Section C Term of Agreement above. Additional reporting requirements outside of the term of this agreement described in Section C above will be required as described in Appendix B.**

2. Awardee shall correct any deficiencies identified by the County, including the Internal Audit staff, in a reasonable period of time to be determined by the County. The County reserves the right to, at a minimum, suspend payment for noncompliance. Failure to comply with the recommendations and requirements of the County shall be considered a violation of this Agreement and sufficient reason for termination in accordance with **Special Terms and Conditions.**

**F. MONITORING, RECORDKEEPING, AND FINANCIAL REPORTING**

1. Records shall be maintained by Awardee for a period of five (5) years after all funds have been expended, or returned to the County, whichever is later. See D.8 and F.4.

2. The County reserves the right to monitor the manner, means and details of the delivery of services by Awardee, as well as to evaluate the goals to be accomplished. Awardee agrees to comply with evaluation and information requirements, including but not limited to: site visits, program or fiscal audits, and periodic and annual reports. Awardee shall comply fully with the recommendations and requirements of the County, including those issued by the County's Internal Audit staff, resulting from such evaluations and audits that are deemed by the County to be consistent with the provision of services under this Agreement. Awardee shall correct any deficiencies identified by the County, including the Internal Audit staff, in a reasonable period of time which will be determined by the County.

3. The County, or any of their authorized representatives shall have access to any records (electronic or otherwise) of Awardee including, but not limited to: books, documents, papers, and records of the Awardee that are related to this Agreement for the purpose of making investigations, audit, examination, excerpts, and transactions. The Awardee must provide the requested information and/or make the necessary modifications to the information presented to comply with the County's requirements and allow as many site visits by County's representative as are deemed necessary to establish and validate results/outcomes of the Performance Indicators set out in this Agreement. Failure to comply with the recommendations and requirements of the County shall be considered a violation of this Agreement and sufficient reason for termination in accordance with **Special Terms and Conditions.**

4. Awardee agrees to comply with all applicable requirements of all other Federal laws, executive orders, regulations, and policies governing this program. Awardee will be monitored by the County for compliance with the regulations of the Agreement and will provide reports and access to files related to this Opioid Settlement Funds Agreement as requested by the County during the Agreement and for five (5) years after completion and closeout of the Agreement.

5. **COUNTY FILING:** Awardee agrees to provide the county clerk a copy of an annual report of its business affairs and transactions, which includes, but is not limited to, a copy of either an annual audit or a report detailing all receipts and expenditures in a form prescribed by the comptroller of the treasury, a description of the program that services the residents of the county, and the proposed use of county assistance. This report will be open for public inspection during regular business hours of the county clerk's office.

6. Awardee represents and warrants that it has a system of internal controls designed to ensure (1) the Awardee's financial reporting is reliable and in accordance with Generally Accepted Accounting Principles (GAAP); and (2) the Awardee's operations are effective, efficient, and in compliance with applicable laws, regulations, contracts, and grants. The Awardee shall incorporate internal control principles as prescribed by the *Internal Control and Compliance Manual* of the Comptroller of the Treasury, as aligned with the Government Accountability Office's *Standards for Internal Control in the Federal Government.*

   Any other required records which are not contemplated in the above standards shall follow the format designated by the County, and/or designated office of authority of the County.

**G. PROGRAM REQUIREMENTS**

1. **NONDISCRIMINATION:** Awardee agrees to comply with all Federal statutes relating to nondiscrimination. These include but are not limited to: (a) Title VI of the Civil Rights Act of 1964 (P.L. 88-352) which prohibits discrimination on the basis of race, color, or national origin; (b) Title IX of the Education Amendments of 1972, as amended (20 U.S.C. §§ 1681, 1683, and 1685-1686), which prohibits discrimination on the basis of sex; (c) Section 504 of the Rehabilitation Act of 1973, as amended (29 U.S.C. § 794), which prohibits discrimination on the basis of handicaps; (d) the Age Discrimination Act of 1975, as amended (42 U.S.C. §6101-6107), which prohibits discrimination on the basis of age; (e) the Drug Abuse Office and Treatment Act of 1972 (P.L. 92-255), as amended relating to nondiscrimination on the basis of drug abuse; (f) the Comprehensive Alcohol Abuse and Alcoholism Prevention, Treatment and Rehabilitation Act of 1970 (P.L. 91-616), as amended, relating to nondiscrimination on the basis of alcohol abuse or alcoholism; (g)§523 and 527 of the Public Health Service Act of 1912 (42 U.S.C. §290 dd-3 and 290 ee 3), as amended, relating to confidentiality of alcohol and drug abuse patient records; (h) Title VIII of the Civil Rights Act of 1968 (42 U.S.C. §3601 et seq.), as amended, relating to nondiscrimination in the sale, rental or financing of housing; (i) and other nondiscrimination provisions in the specific statue(s) under which application for Federal assistance is being made; Fair Housing Act (42 use 3601-20), and (j) the requirement of any other nondiscrimination statue(s) which may apply to the application.

   The Awardee agrees that no person shall be excluded from participation in, be denied benefits of, or be otherwise subjected to discrimination in the performance of this Agreement, or in the employment practices of the Awardee on the grounds of handicap or disability, age, race, color, religion, sex, national origin, or any other classification protected by Federal, Tennessee State constitutional, or statutory law. The Awardee shall, upon request, show proof of such nondiscrimination and shall post in conspicuous places, available to all employees and applicants, notices of nondiscrimination.

   Awardee will, in all solicitations, or advertisements for employees placed by or on behalf of Awardee; state that all qualified applicants will receive consideration for employment without regard to race, color, creed, religion, sex, age, handicap, disability, ancestry, national origin, marital status, or any other basis prohibited by applicable law.

   In the event of Awardee's noncompliance with the nondiscrimination clauses of this agreement or with any of the said rules, regulations, or order, this agreement may be cancelled, terminated,

or suspended in whole or in part and Awardee may be declared ineligible for further government contracts.

2. **AMERICANS DISABILITY ACT:** The Awardee must comply with the Americans with Disabilities Act (ADA) of 1990, as amended, including implementing regulations codified at 28 CFR Part 35 "Nondiscrimination on the Basis of Disability in State and Local Government Services" and at 28 CFR Part 36 "Nondiscrimination on the Basis of Disability in Public Accommodations and Commercial Facilities," and any other laws or regulations governing the provision of services to persons with a disability, as applicable. For more information, please visit the ADA website: http://www.ada.gov.

3. **HIPAA COMPLIANCE**: The County and the Awardee shall comply with obligations under the Health Insurance Portability and Accountability Act of 1996 ("HIPAA"), Health Information Technology for Economic and Clinical Health ("HITECH") Act and any other relevant laws and regulations regarding privacy (collectively the "Privacy Rules"). The obligations set forth in this Section shall survive the termination of this Agreement. The Awardee warrants to the County that it is familiar with the requirements of the Privacy Rules, and will comply with all applicable requirements in the course of this Agreement.

   The Awardee warrants that it will cooperate with the County, including cooperation and coordination with County and State privacy officials and other compliance officers required by the Privacy Rules, in the course of performance of this Agreement so that both parties will be in compliance with the Privacy Rules.

   The County and the Awardee will sign documents, including but not limited to business associate agreements, as required by the Privacy Rules and that are reasonably necessary to keep the County and the Awardee in compliance with the Privacy Rules. This provision shall not apply if information received or delivered by the parties under this Agreement is NOT "protected health information" as defined by the Privacy Rules, or if the Privacy Rules permit the parties to receive or deliver the information without entering into a business associate agreement, or signing another document.

   The Awardee will indemnify the County and hold it harmless for any violation by the Awardee, or its subcontractors of the Privacy Rules. This includes the costs of responding to a breach of protected health information, the costs of responding to a government enforcement action related to the breach, and any fines, penalties, or damages paid by the County because of the violation.

4. **CONFIDENTIALITY:** Strict standards of confidentiality of records and information shall be maintained in accordance with applicable state and federal law. All material and information, regardless of form, medium, or method of communication, provided to the Awardee by the County, or acquired by the County on behalf of the State that is regarded as confidential under state, or federal law shall be regarded as "Confidential Information." Nothing in this Section shall permit the Awardee to disclose any Confidential Information, regardless of whether it has been disclosed or made available to the Awardee due to intentional, or negligent actions, or inactions

of agents of the State, County, or third parties. Confidential Information shall not be disclosed except as required, or permitted under state, or federal law. Awardee shall take all necessary steps to safeguard the confidentiality of such material or information in conformance with applicable state and federal law. The obligations set forth in this Section shall survive the termination of this Agreement.

The County and the Awardee shall comply with obligations under Part 2 of the Confidentiality of Substance Use Disorder Patient Records, and its accompanying regulations as codified at 42 C.F.R. §§ 2.1 et seq. ("Part 2").

a. The Awardee warrants to the County that it is familiar with the requirements of Part 2, and its accompanying regulations, and will comply with all applicable requirements in the course of this Agreement.

b. The Awardee warrants that it will cooperate with the County, including cooperation and coordination with County privacy officials and other compliance officers required by Part 2, and its regulations, in the course of performance of the Agreement so that both parties will be in compliance with Part 2.

c. The County and the Awardee will sign documents, including but not limited to business associate agreements, as required by Part 2, and that are reasonably necessary to keep the County, State, and the Awardee in compliance with Part 2. This provision shall not apply if information received by the County, or State under this Agreement is NOT "patient identifying information" as defined by Part 2, or if Part 2 permits the County, or State to receive such information without entering into a business associate agreement or signing another such document.

d. The Awardee will indemnify the County and hold it harmless for any violation by the Awardee, or its subcontractors of Part 2. This includes the costs of responding to a breach of protected information, the costs of responding to a government enforcement action related to the breach, and any fines, penalties, or damages paid by the County because of the violation.

5. **CONFLICT OF INTERESTS:** The Awardee warrants that no part of the total Agreement Amount shall be paid directly, or indirectly to an employee, or official of the State of Tennessee, or the County as wages, compensation, or gifts in exchange for acting as an officer, agent, employee, subcontractor, or consultant to the Awardee in connection with any work contemplated or performed relative to this Agreement.

   The Awardee acknowledges, understands, and agrees that this Agreement shall be null and void if the Awardee is, or within the past six (6) months has been, an employee of the State of Tennessee, or County, or if the Awardee is an entity in which a controlling interest is held by an individual who is, or within the past six (6) months has been, an employee of the State of Tennessee, or County.

6. **PUBLIC ACCOUNTABILITY**: If this Agreement involves the provision of services to citizens by the Awardee on behalf of the County, the Awardee agrees to establish a system through which recipients of services may present grievances about the operation of the service program. The Awardee shall also display in a prominent place, located near the passageway through which the

public enters in order to receive Grant supported services, a sign at least eleven inches (11") in height and seventeen inches (17") in width stating:

FRAUD AND COMPLIANCE HOTLINE, KNOX COUNTY, TENNESSEE. REPORT FRAUD AND WASTE IN KNOX COUNTY GOVERNMENT. REPORTS CAN BE MADE ANONYMOUSLY AND CONFIDENTIALLY, PLEASE CALL THE COUNTY HOTLINE: 865-215-2892 OR GO TO https://www.knoxcounty.org/audit/hotline.php

The sign shall be on the form prescribed by the County. The Awardee shall obtain copies of the sign from the Knox County Grants and Community Development.

7. **PUBLIC NOTICE:** All notices, informational pamphlets, press releases, research reports, signs, and similar public notices prepared and released by the Awardee in relation to this Agreement shall include the statement, "This project is funded under an Agreement with Knox County Opioid Settlement Program." All notices by the Awardee in relation to this Agreement shall be approved by the County.

8. **LICENSURE:** The Awardee and its employees and any approved sub-awardee shall be licensed pursuant to all applicable federal, state, and local laws, ordinances, rules, and regulations and shall upon request provide proof of all licenses to the County.

9. **SUBCONTRACTING:** The Awardee shall not assign, transfer, or restructure its operations or any part of this Agreement, or enter into a subcontract for any of the services performed under this Agreement without obtaining the prior written approval of the County. The Awardee shall immediately notify the County in writing of a proposed transfer, or restructuring of its operations related to this Agreement. The County reserves the right to request additional information or impose additional terms and conditions before approving a proposed transfer, or restructuring. Notwithstanding any use of approved subcontractors, the Awardee shall remain responsible for all work performed.

10. **INDEPENDENT CONTRACTOR:** The Awardee shall render all services as an independent contractor and shall not be considered an officer, agent, or employee of the County, or entitled to any benefits, insurance, pension, worker's compensation, or any other benefit as that of an employee of the County. However, the Awardee acknowledges that as a non-profit entity obtaining public funds is subject to the same public records disclosure requirements as is the County.

    The Awardee, being an independent contractor and not an employee of the County, agrees to carry adequate public liability and other appropriate forms of insurance, including adequate public liability and other appropriate forms of insurance on the Awardee's employees, and to pay all applicable taxes incident to this Agreement.

11. **PROCUREMENT:** Awardee shall comply with current County policy concerning the acquisition of goods, and/or services, and/or purchases of equipment and shall maintain inventory records of all

non-expendable personal property as defined by such policy as may be procured with funds provided herein.

12. **STRICT PERFORMANCE**: Failure by any party to this Agreement to insist in any one or more cases upon the strict performance of any of the terms, covenants, conditions, or provisions of this agreement shall not be construed as a waiver, or relinquishment of any such term, covenant, condition, or provision. No term or condition of this Agreement shall be held to be waived, modified, or deleted except by a written amendment.

**H. TECHNICAL ASSISTANCE**

The County agrees to provide technical assistance and training as required to assist Awardee in meeting the documentation and reporting requirements of this Agreement. The County shall carry out monitoring and evaluation activities that include Awardee's office, project sites, or client interviews to ensure adherence by Awardee to the Scope of Services and other conditions and provisions of this Agreement. Awardee agrees to cooperate fully with the County in the development, implementation, and maintenance of record-keeping systems, and to provide any and all data and documents of whatever kind determined by the County to be necessary, or appropriate for the County to monitor and evaluate Awardee.

**I. SPECIAL TERMS AND CONDITIONS**

1. **TERMINATION FOR CONVENIENCE:** The County may terminate this Agreement without cause for any reason. A termination for convenience shall not be a breach of this Agreement by the County. The County shall give the Awardee at least thirty (30) days written notice before the effective termination date. The Awardee shall be entitled to compensation for authorized expenditures and satisfactory services completed as of the termination date, but in no event shall the County be liable to the Awardee for compensation for any service that has not been rendered. The final decision as to the amount for which the County is liable shall be determined by the County. The Awardee shall not have any right to any actual general, special, incidental, consequential, or any other damages whatsoever of any description or amount for the County's exercise of its right to terminate for convenience.

2. **TERMINATION FOR CAUSE:** If the Awardee fails to properly perform its obligations under the Agreement in a timely or proper manner, or if the Awardee violates any term(s) of this agreement, the County shall have the right to immediately terminate the agreement and withhold payment in excess of fair compensation for completed services. Notwithstanding the above, the Awardee shall not be relieved of liability to the County for damages sustained by virtue of any breach of the agreement by the Awardee. Specifically, the Awardee shall be liable to the County for the full amount paid by the County to Awardee under this agreement if the Awardee fails to fully meet the requirements of the Scope of Services.

3. This Agreement will terminate automatically in the event that Awardee shall cease to exist as a not-for-profit corporation under the laws of the State of Tennessee.

4. The County also reserves the right to terminate this Agreement or to reduce the compensation amount if Awardee**:**
   a. Fails to file required reports or to meet project progress or completion deadlines;

b. Materially fails to comply with any provision of this Agreement. This includes non-compliance with the non-discrimination clauses of this Agreement, or with any of the said rules, regulations, or orders;
c. Expends funds under this Agreement for ineligible activities, services, or items;
d. Violates Labor Standards requirements; or
e. Fails to comply with written notice from the County of substandard performance under the terms of this Agreement.

5. **CLOSEOUT AND REVERSION OF ASSETS**: Awardee's obligation to the County shall not end until all closeout requirements are completed. Activities during this closeout period include, but are not limited to: making final payments, final reports, and determining the custodianship of records. Awardee shall transfer to the County any Opioid Settlement Program funds on hand and any accounts receivable attributable to the use of funds under this Agreement at the time of expiration, cancellation, or termination.

   Not withstanding the foregoing, the terms of this Agreement shall remain in effect during any period that the Awardee has control over Opioid Settlement Program funds.

6. **NO BOYCOTT OF ISRAEL:** Pursuant to T.C.A. Title 12, Chapter 4, Part 1, by submission of a response to this solicitation, each bidder and each person signing on behalf of any bidder certifies, and in the case of a joint response each party thereto certifies as to its own organization, under penalty of perjury, that to the best of its knowledge and belief that each bidder is not currently engaged in, and will not for the duration of the agreement engage in, a boycott of Israel.

7. **IRAN DIVESTMENT ACT:** By submission of this bid, each bidder and each person signing on behalf of any bidder certifies, and in the case of a joint bid each party thereto certifies as to its own organization, under penalty of perjury, that to the best of its knowledge and belief that each bidder is not on the list created pursuant to T.C.A. § 12-12-106.

**J. INDEMIFICATION**

The Awardee shall indemnify, defend, save, and hold harmless the County, its officers, agents and employees from all suits, claims, actions, or damages of any nature brought because of, arising out of, or due to breach of the Agreement by the Awardee, their subcontractors, agents or employees or due to any negligent act, occurrence, omission, commission of the Awardee, their subcontractors, agents or employees.

**K. POLITICAL ACTIVITY**

Neither the Awardee's program, nor the funds provided therefor, nor the personnel employed in the administration of the program shall be in any way, or to any extent engaged in the conduct of political activities within the term "political activity" being defined as an activity directed towards the success, or failure of a political party, candidate for partisan, or non-partisan political office, or a partisan political group. This is in no way prevents any employee acting in his, or her own capacity as an individual citizen from taking part in political activity, or expressing any personal opinion whatsoever; nor does this prevent the Awardee from engaging in general issue advocacy that is related to the support of its chartered mission so long as no tax pay funds are used for said advocacy.

**L. AMENDMENTS**

The County and Awardee may amend this Agreement at any time provided that such amendments make specific reference to this Agreement, are mutual in nature, and in writing and signed by duly authorized representatives of the Awardee and County. Such amendments shall not invalidate this Agreement, nor relieve, or release the County, or Awardee from its obligations under this Agreement.

The County may, in its discretion, amend this Agreement to conform with Federal, state, or local governmental guidelines, policies and available funding amounts, or for other reasons. If such amendments result in a change in the funding, scope of services, or schedule of the activities to be undertaken as part of this Agreement, such modifications will be incorporated by written agreement signed by both duly authorized representatives of the Awardee and County.

**M. AGREEMENT SIGNATURE**

The undersigned person signing as an officer on behalf of Awardee, a party to this Agreement, agrees that said person has authority to enter into this Agreement on behalf of Awardee and to bind the same to this Agreement, and further that Awardee has authority to enter into this Agreement and that there are no restrictions or prohibitions contained in any article of incorporation or bylaw against entering into this Agreement.

**N. SEVERABILITY**

If any provision of this Agreement is held invalid, the remainder of the Agreement shall not be affected thereby, and all other parts of this Agreement shall nevertheless be in full force and effect.

**O. PROVISIONS REQUIRED BY LAW DEEMED INSERTED**

Each and every provision of law and clause required by law to be inserted in this Agreement shall be deemed to be inserted herein and the Agreement shall be read and enforced as though it were included herein, and if through mistake or otherwise any such provision is not inserted, or is not correctly inserted, then upon the application of either party the Agreement shall forthwith be physically amended to make such insertion or correction.

**P. LAW AND VENUE**

To the extent that there is no Federal statute, or regulation that applies to a particular provision or particular provisions of this Agreement or to any issues that arise in regard thereto, then as to those provisions and issues this Agreement shall be governed by the laws of the State of Tennessee, both as to interpretation and performance. To the extent that venue is not required by Federal law, or regulation to be in Federal court, the Chancery Court and/or the Circuit Court of Knox County, Tennessee shall have exclusive and concurrent jurisdiction of any disputes which arise under this Agreement.

**IN WITNESS WHEREOF**, the parties hereto have executed this Agreement.

**KNOX COUNTY, TENNESSEE**

BY: _____ DATE: _____

GLENN JACOBS
COUNTY MAYOR

**HELEN ROSS MCNABB CENTER, INC.**

BY: _____ DATE: _____

MONA BLANTON-KITTS
PRESIDENT AND CEO

**APPROVED AS TO LEGAL FORM**

BY: _____ DATE: _____

KNOX COUNTY LAW DIRECTOR'S OFFICE

CONTRACT #: _____

**THE REMAINDER OF THIS PAGE WAS INTENTIONALLY LEFT BLANK.**

**APPENDIX A – HELEN ROSS MCNABB CENTER, INC.**

**PROGRAM AREA**

The principal offices of **Helen Ross McNabb Center, Inc.** are located at 200 Tech Center Drive, Knoxville, Tennessee 37912.

The program area is located at 5645 Merchants Center Drive, Knoxville, Tennessee 37912.

**THE REMAINDER OF THIS PAGE WAS INTENTIONALLY LEFT BLANK.**

**APPENDIX B – HELEN ROSS MCNABB CENTER, INC.**

**PERFORMANCE MEASUREMENTS**

**OBJECTIVE:**

Awardee will provide comprehensive mental health assessments and evidence-based services to children and adolescents by implementing remediation strategies categorized as Prevention (GG11) by the Opioid Abatement Council.

**GOALS:**

Awardee will provide comprehensive mental health assessments and evidence-based services to a minimum of 150 children and adolescents.

**PERFORMANCE INDICATORS-– REPORTED ON A <u>QUARTERLY</u> BASIS:**

Awardee will submit quarterly reports comprised of progress towards the set project goals and accomplishments. The following information will be required for submission:

Total number of unduplicated individuals receiving services _____

**<u>Narrative:</u>** Outline progress towards the set goals and objectives of the program as well as any barriers to accomplishing those. The narrative will also detail how the specified remediation core strategy has been met.

**<u>Accomplishment Data:</u>**

- Total number of unduplicated individuals served with funding
    - Gender; and
    - Income levels; and
    - Race and ethnicity
- Survey for each unduplicated individual reported as served during quarter reported

**TASKS:**

- Awardee will ensure program activity aligns with the applicable strategy.
- Awardee will administer, collect and maintain records of client surveys (provided by the County) for all beneficiaries.
- Awardee will ensure all policies and procedures of the Opioid Settlement Program are followed.
- Awardee will submit quarterly invoices.
- Awardee will submit quarterly reports.
- Awardee will ensure an adequate number of staff members are appropriately trained and credentialed for use of the software system adopted by Knox County to be used for data collection and project reporting.

**APPENDIX C – HELEN ROSS MCNABB CENTER, INC.**

**PROGRAM BUDGET**

| PROGRAM BUDGET LINE ITEM | PROGRAM ABATEMENT/INTEREST FUNDS | PROGRAM SUBDIVISION FUNDS |
|---|---|---|
| Case Manager(s) | | |
| Advanced Practice Provider(s) | | |
| Registered Nurse(s) | | |
| Therapist(s) | | |
| Program Coordinator | | |
| Senior Director | | |
| Fringe Benefit(s) | | |
| **TOTAL PROGRAM PERSONNEL COSTS SUBTOTAL** | **$250,000.00** | |
| **NOT TO EXCEED PROGRAM BUDGET TOTAL** | **$250,000.00** | |

**THE REMAINDER OF THIS PAGE WAS INTENTIONALLY LEFT BLANK.**

**RLA-18304** **23.**

**AGENDA COMMITTEE**

| | |
|---|---|
| Meeting Date: | 04/08/2026 |
| Requested By: | Hannah Hinkle, COMMUNITY DEVELOPMENT |
| Department: | COMMUNITY DEVELOPMENT |
| Requires Expenditure of Funds: | NO |
| Funded in Current Budget: | NO |
| Appropriation Required: | YES |

CAPTION

Consideration of a Resolution of the Commission of Knox County, Tennessee, 1) authorizing the acceptance of federal funds in the estimated amount of $1,102,177.00 for the Community Development Block Grant (CDBG) program and $477,177.00 for the Home Investment Partnerships (HOME) program for the period beginning July 1, 2026 and ending June 30, 2027 and 2) approving Knox County's 2026 Annual Action Plan to identify activities Knox County will undertake during the program year beginning July 1, 2026 and ending June 30, 2027 using federal funds granted to Knox County by the U.S. Department of Housing and Urban Development (HUD) to address priority needs in housing and community services in furtherance of the CDBG and HOME Programs. (No Local Match Required)
*(Community Development)*

Attachments

Annual Action Plan

# Knox County Grants and Community Development

# 2026 Annual Action Plan

Draft 1.0 for Public Comment

400 Main Street, Suite 364, Knoxville, TN 37902

865.215.3980- knoxcounty.org/communitydevelopment

## CONTACT INFORMATION

Alanna McKissack
Community Relations Manager
Knox County Grants and Community Development
400 Main Street, Suite 364
Knoxville, TN 37902
865-215-3980
Email: grants@knoxcounty.org
https://www.knoxcounty.org/communitydevelopment/

## ACRONYM AND ABBREVIATION LIST

| | |
|---|---|
| AAP | Annual Action Plan |
| CAC | Community Action Committee |
| CAPER | Consolidated Annual Performance and Evaluation Report |
| CD | Community Development |
| CDBG | Community Development Block Grant |
| CDBG-CV | Community Development Block Grant- Coronavirus |
| CHDO | Community Housing Development Organization |
| CFR | Code of Federal Regulations |
| CHAMP | Coordinated Housing Assessment and Match Plan |
| Con Plan | Consolidated Plan |
| CoC | Continuum of Care |
| CPP | Citizen Participation Plan |
| ESG | Emergency Solutions Grant |
| HMIS | Homeless Management Information System |
| HOME | HOME Investment Partnerships Program |
| HOME-ARP | HOME Investment Partnerships Program- American Rescue Plan Program |
| HUD | U.S. Department of Housing and Urban Development |
| KCDC | Knoxville Community Development Corporation |
| KCGCD | Knox County Grants and Community Development |
| LMI | Persons with Low-to-Moderate-Income |
| MSA | Metropolitan Statistical Area |
| PJ | Participating Jurisdiction |
| PVB | Project Based Vouchers |
| PY | Program Year |
| RAD | Rental Assistance Demonstration Program |
| VASH | Veterans Affairs Supportive Housing |

# CONTENTS

CONTACT INFORMATION ..... 2
ACRONYM AND ABBREVIATION LIST ..... 2
EXECUTIVE SUMMARY ..... 4
AP-05 EXECUTIVE SUMMARY - 24 CFR 91.200(C), 91.220(B) ..... 4
THE PROCESS ..... 7
PR-05 LEAD & RESPONSIBLE AGENCIES – 91.200(B) ..... 7
AP-10 CONSULTATION – 91.100, 91.200(B), 91.215(L) ..... 8
AP-12 PARTICIPATION – 91.105, 91.200(C) ..... 20
EXPECTED RESOURCES ..... 22
AP-15 EXPECTED RESOURCES – 91.220(C)(1,2) ..... 22
ANNUAL GOALS AND OBJECTIVES ..... 24
AP-20 ANNUAL GOALS AND OBJECTIVES ..... 24
PROJECTS ..... 26
AP-35 PROJECTS – 91.220(D) ..... 26
AP-38 PROJECT SUMMARY ..... 27
AP-50 GEOGRAPHIC DISTRIBUTION – 91.220(F) ..... 29
AFFORDABLE HOUSING ..... 30
AP-55 AFFORDABLE HOUSING – 91.220(G) ..... 30
AP-60 PUBLIC HOUSING – 91.220(H) ..... 32
AP-65 HOMELESS AND OTHER SPECIAL NEEDS ACTIVITIES – 91.220(I) ..... 34
AP-75 BARRIERS TO AFFORDABLE HOUSING – 91.220(J) ..... 37
AP-85 OTHER ACTIONS – 91.220(K) ..... 39
PROGRAM SPECIFIC REQUIREMENTS ..... 41
AP-90 PROGRAM SPECIFIC REQUIREMENTS – 91.220(L)(1,2,4) ..... 41
APPENDIX A: PY 2026 ANNUAL ACTION PLAN CITIZEN PARTICIPATION OPPORTUNITIES ..... 44

# EXECUTIVE SUMMARY

## AP-05 EXECUTIVE SUMMARY - 24 CFR 91.200(C), 91.220(B)

### Introduction

Nestled in the foothills of the Great Smoky Mountains, Knox County is a vibrant and steadily growing county in East Tennessee. Known for its blend of suburban, rural, and small-community environments, the County serves as a regional center for education, healthcare, commerce, and outdoor recreation. Its strategic location, stable economy, and strong community institutions have contributed to sustained population growth and increasing demand for housing, infrastructure, and public services.

Knox County Grants and Community Development (KCGCD) serves as the lead agency for the County's U.S. Department of Housing and Urban Development (HUD) funding allocations. Every five years, KCGCD submits a Consolidated Plan (Con Plan) to HUD, outlining a unified and coordinated vision for community development activities over the next five years. This plan guides the use of Community Development Block Grant (CDBG) and HOME Investment Partnerships (HOME) funding. The County's community development and housing needs are identified through citizen input and collaboration with community partners.

The 2025-2029 Con Plan priority needs identified include:

1. Increase quality of and access to affordable housing
2. Provide public services
3. Provide housing stability services

To address these needs, the County partners with the Continuum of Care (CoC), nonprofits, developers, community organizations, and other county departments.

This 2026 Annual Action Plan (AAP) represents the second program year (PY) of the County's current five-year Con Plan. The AAP identifies the County's priorities for housing, community development, and public service needs for low-to-moderate-income (LMI) residents and outlines the strategies, resources, and networks that will be implemented to address these needs. PY 2026 runs from July 1, 2026, through June 30, 2027.

### Summarize the objectives and outcomes identified in the Plan

The purpose of the County's HUD programs is to provide decent housing, create a suitable living environment for LMI residents, and expand economic opportunities for LMI individuals and families. The County works to achieve these objectives by maximizing and effectively utilizing all available funding resources to support housing and community development activities. With the resources allocated to the County for PY 2026, the following goals have been identified and will be addressed:

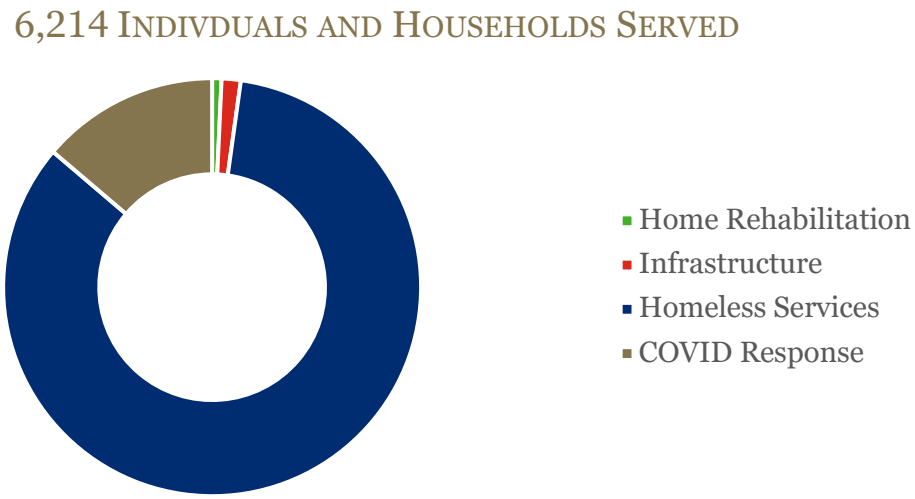
- Increase Access to and Quality of Affordable Rental Housing
- Provide Home Rehabilitation Assistance

- Provide Homeless Housing and Services
- Provide Services in Support of Workforce Development Efforts

## Evaluation of past performance

Knox County's evaluation of its past performance is completed in the Consolidated Annual Performance and Evaluation Report (CAPER). The CAPER details the performance of the outcomes and objectives identified in its associated AAP. The CAPER for PY 2024 and all other relevant HUD documents can be found on the KCGCD website at: https://knoxcounty.org/communitydevelopment.

Currently, KCGCD is implementing the PY 2025 Annual Action, the first plan year for the 2025-2029 Con Plan. The CAPER for PY 2025 will be published in October 2026. Below is data from PY 2024, in which Knox County funding served 6,157 individuals and 57 households.




## Summary of Citizen Participation Process and consultation process

The County recognizes the importance of public participation in identifying and understanding community needs, including those related to community development, economic development, and housing. The 2025 AAP was posted on the KCGCD website on March 24, 2026, and printed copies were made available at the KCGCD office. Notice of the public comment period, the hybrid Public Hearing, and the Knox County Commission Hearing were published in the Knoxville Focus and distributed by email to all agencies involved in the consultation process.

Details about the citizen participation and consultation process will be included in *Appendix A: PY 2026 Annual Action Plan Citizen Participation Opportunities* at the conclusion of the comment period.

## Summary of public comments

Comments will be provided at the conclusion of the public comment period.

## Summary of comments or views not accepted and the reasons for not accepting them

Comments will be provided at the conclusion of the public comment period.

## Summary

KCGCD is committed to using grant funding responsibly and strategically to support programs that expand opportunities for every Knox County resident to thrive in a vibrant, engaged community. Through partnerships with agencies that serve our community, KCGCD helps deliver programs and activities that primarily benefit LMI residents, supported by the County's annual HUD allocations. These efforts play a vital role in meeting essential needs and strengthening key aspects of daily life.

# THE PROCESS

## PR-05 LEAD & RESPONSIBLE AGENCIES – 91.200(B)

***Agency/entity responsible for preparing/administering the Consolidated Plan***

### Describe the agency/entity responsible for preparing the Consolidated Plan and those responsible for administration of each grant program and funding source.

| AGENCY ROLE | NAME | DEPARTMENT/AGENCY |
|---|---|---|
| CDBG Administrator | KNOX COUNTY | Grants and Community Development Department |
| HOME Administrator | KNOX COUNTY | Grants and Community Development Department |

***Table 1 Responsible Agencies***

### Narrative

Knox County's Grants and Community Development Department (KCGCD) is responsible for administering all Community Planning and Development programs. The Community Development Division oversees projects focused on attaining and maintaining affordable housing, improving public facilities and infrastructure, and supporting economic growth in the county. The Community Service Division oversees public service programs that focus on improving the quality of life for residents.

KCGCD worked with stakeholders and partner agencies to develop the priorities outlined in this AAP. The Department also participates in the Knoxville-Knox County Continuum of Care (CoC).

### Consolidated Plan Public Contact Information

**Alanna McKissack**
Community Relations Manager
Knox County Grants and Community Development
400 Main Street, Suite 364
Knoxville, TN 37902
865-215-5253
Email: grants@knoxcounty.org
https://www.knoxcounty.org/communitydevelopment/

DRAFT

## AP-10 CONSULTATION – 91.100, 91.200(B), 91.215(L)

### Introduction

Knox County is committed to fostering transparent and meaningful community involvement in the allocation and use of local, state, and federal funding. By actively engaging residents, local organizations, and stakeholders throughout the planning process, the County helps ensure that resources are directed toward projects and initiatives that reflect community needs and priorities. Stakeholders include affordable and accessible housing providers, social and health service agencies, economic development agencies, public safety agencies, and organizations serving children, youth, older adults, and other vulnerable populations. As part of this effort, the County notified agencies by email about the process, public hearing dates, opportunities to provide input, and requests for feedback on the process itself.

### Provide a concise summary of the jurisdiction's activities to enhance coordination between public and assisted housing providers and private and governmental health, mental health and service agencies (91.215(l))

Knox County enhances coordination among public and assisted housing providers and private and governmental health, mental health, and service agencies through ongoing communication, collaborative planning, and cross-sector partnerships. The County regularly consults with the housing authority, nonprofit and for-profit developers, healthcare and behavioral health providers, and social service organizations to align resources and reduce service gaps. Participation in community initiatives such as All4Knox further strengthens these efforts by bringing together partners across housing, health, and social service systems to address shared challenges and improve outcomes for residents.

### Describe coordination with the Continuum of Care and efforts to address the needs of homeless persons (particularly chronically homeless individuals and families, families with children, veterans, and unaccompanied youth) and persons at risk of homelessness.

Knox County actively participates in the Knoxville-Knox County Continuum of Care (CoC). In 2023, the City of Knoxville and Knox County established the joint Knoxville-Knox County Office of Housing Stability (OHS). This office serves as the Lead Agency for the CoC. The OHS works in close coordination with the Knoxville-Knox County Homeless Coalition, housing agencies, homeless service providers, and individuals with lived experience of homelessness. Their collective focus is to shape a unified vision with shared objectives, guided by a comprehensive, data-driven, evidence-based approach at the systemic level. The primary goal is to proactively prevent homelessness, sustain family residences, and streamline access to housing options and essential services for individuals and families.

In partnership, the Knox County, the City of Knoxville, and the CoC offer a variety of housing solutions, including emergency shelters, transitional housing, and permanent supportive housing.

DRAFT

## Describe consultation with the Continuum(s) of Care that serves the jurisdiction's area in determining how to allocate ESG funds, develop performance standards for and evaluate outcomes of projects and activities assisted by ESG funds, and develop funding, policies and procedures for the operation and administration of HMIS

The Knoxville-Knox County CoC utilizes a Homeless Management Information System (HMIS) operated through the University of Tennessee, Knoxville's Social Work Office of Research and Public Service. KnoxHMIS plays a central role in the community's coordinated entry system, the Coordinated Housing Assessment and Match Plan (CHAMP). CHAMP is a comprehensive intake and assessment process involving multiple agencies and is designed to connect individuals and families experiencing homelessness with the most appropriate housing resources and services available.

Although the County does not currently receive Emergency Solutions Grant (ESG) funding, the publicly available data collected through KnoxHMIS continues to inform both the CoC's and the County's priorities and strategies for addressing the needs of people experiencing homelessness.

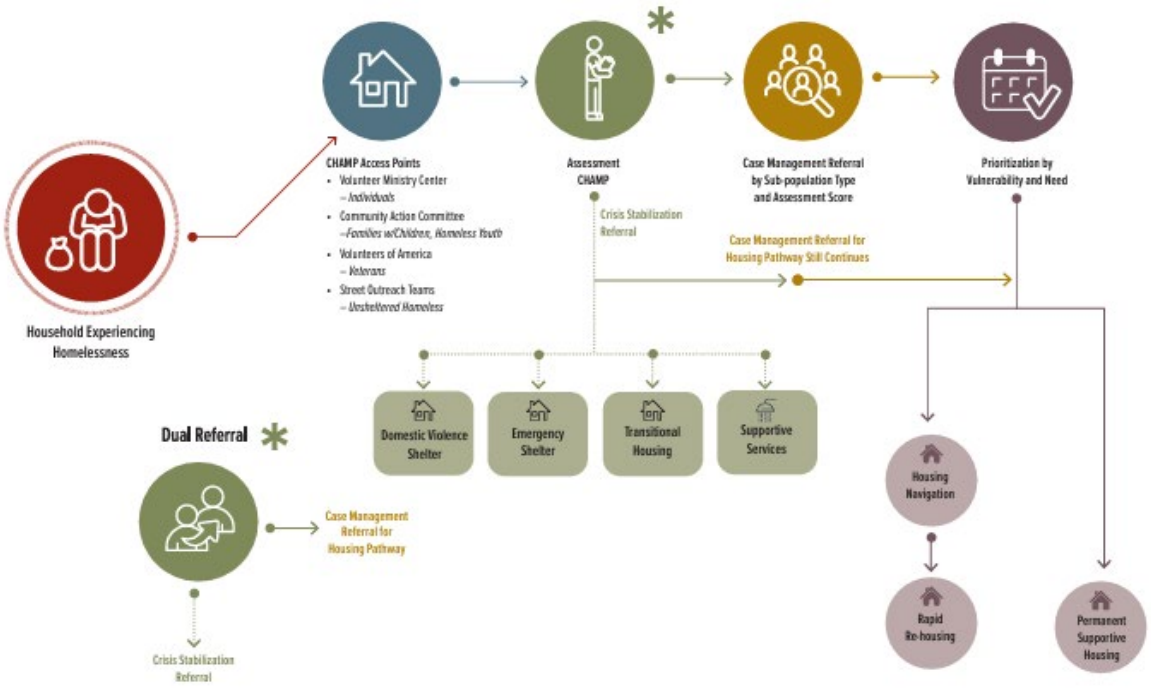



***Figure 1 Coordinated Entry Process***

## Describe Agencies, groups, organizations and others who participated in the process and describe the jurisdiction's consultations with housing, social service agencies and other entities

| | | |
|---|---|---|
| 1 | **Agency/Group/Organization** | Knoxville-Knox County Community Action Committee (CAC) |
| | **Agency/Group/Organization Type** | Services - Housing<br>Services-Children<br>Services-Elderly Persons<br>Services-Persons with Disabilities<br>Services-Homeless<br>Services-Education<br>Services-Employment |
| | **What section of the Plan was addressed by Consultation?** | Housing Need Assessment<br>Homeless Needs - Chronically homeless<br>Homeless Needs - Families with children<br>Homelessness Needs - Veterans<br>Homelessness Needs - Unaccompanied youth<br>Anti-poverty Strategy |
| | **How was the Agency/Group/Organization consulted and what are the anticipated outcomes of the consultation or areas for improved coordination?** | This agency is consulted throughout the year and during development of the plan was consulted via electronic notice and in-person hearing to provide feedback related to the service needs throughout the County. |
| 2 | **Agency/Group/Organization** | Knoxville Community Development Corporation |
| | **Agency/Group/Organization Type** | PHA |
| | **What section of the Plan was addressed by Consultation?** | Housing Need Assessment<br>Public Housing Needs<br>Market Analysis |
| | **How was the Agency/Group/Organization consulted and what are the anticipated outcomes of the consultation or areas for improved coordination?** | Continuous advice, feedback, and partnership on strategic and long-term planning initiatives. |

DRAFT

| | | |
|---|---|---|
| 3 | **Agency/Group/Organization** | Knoxville Habitat for Humanity, Inc |
| | **Agency/Group/Organization Type** | Housing<br>Services - Housing |
| | **What section of the Plan was addressed by Consultation?** | Housing Need Assessment<br>Market Analysis |
| | **How was the Agency/Group/Organization consulted and what are the anticipated outcomes of the consultation or areas for improved coordination?** | This agency was consulted via electronic notice to provide feedback related to the housing and service needs throughout the County. |
| 4 | **Agency/Group/Organization** | Knoxville-Knox County Continuum of Care |
| | **Agency/Group/Organization Type** | Services-homeless |
| | **What section of the Plan was addressed by Consultation?** | Homelessness Strategy<br>Homeless Needs - Chronically homeless<br>Homeless Needs - Families with children<br>Homelessness Needs - Veterans<br>Homelessness Needs - Unaccompanied youth |
| | **How was the Agency/Group/Organization consulted and what are the anticipated outcomes of the consultation or areas for improved coordination?** | Continuous advice, feedback, and partnership on strategic and long-term planning initiatives. |
| 5 | **Agency/Group/Organization** | Knoxville Leadership Foundation |
| | **Agency/Group/Organization Type** | Housing<br>Services-Education<br>Services-Employment |
| | **What section of the Plan was addressed by Consultation?** | Housing Need Assessment<br>Economic Development<br>Market Analysis |
| | **How was the Agency/Group/Organization consulted and what are the anticipated outcomes of the consultation or areas for improved coordination?** | Continuous advice, feedback, and partnership on strategic and long-term planning initiatives. |
| 6 | **Agency/Group/Organization** | Knox HMIS |
| | **Agency/Group/Organization Type** | Housing |
| | **What section of the Plan was addressed by Consultation?** | Homelessness Strategy |
| | **How was the Agency/Group/Organization consulted and what are the anticipated outcomes of the consultation or areas for improved coordination?** | This agency was consulted via electronic notice to provide feedback related to homelessness and HMIS data for the County. |

DRAFT

| | | |
|---|---|---|
| 7 | **Agency/Group/Organization** | Centro Hispano de East Tennessee |
| | **Agency/Group/Organization Type** | Services - Housing<br>Services-Persons with Disabilities<br>Services-Education<br>Services-Employment<br>Service-Fair Housing<br>Services-LEP persons |
| | **What section of the Plan was addressed by Consultation?** | Housing Need Assessment<br>Non-Homeless Special Needs<br>Economic Development<br>Market Analysis<br>Anti-poverty Strategy |
| | **How was the Agency/Group/Organization consulted and what are the anticipated outcomes of the consultation or areas for improved coordination?** | This agency was consulted via electronic notice to provide feedback related to the housing and service needs throughout the County. |
| 8 | **Agency/Group/Organization** | HomeSource east tennessee |
| | **Agency/Group/Organization Type** | Housing |
| | **What section of the Plan was addressed by Consultation?** | Housing Need Assessment |
| | **How was the Agency/Group/Organization consulted and what are the anticipated outcomes of the consultation or areas for improved coordination?** | This agency was consulted via electronic notice to provide feedback related to the housing and service needs throughout the County. |
| 9 | **Agency/Group/Organization** | Knoxville-Knox County Office of Housing Stability |
| | **Agency/Group/Organization Type** | Services - Housing<br>Housing |
| | **What section of the Plan was addressed by Consultation?** | Homeless Strategy<br>Housing Need Assessment<br>Non-Homeless Special Needs<br>Market Analysis |
| | **How was the Agency/Group/Organization consulted and what are the anticipated outcomes of the consultation or areas for improved coordination?** | Continuous advice, feedback, and partnership on strategic and long-term planning initiatives. |
| 10 | **Agency/Group/Organization** | Salvation Army |
| | **Agency/Group/Organization Type** | Services - Housing |
| | **What section of the Plan was addressed by Consultation?** | Homeless Strategy<br>Housing Need Assessment<br>Non-Homeless Special Needs<br>Market Analysis |

DRAFT

| | | |
|---|---|---|
| | **How was the Agency/Group/Organization consulted and what are the anticipated outcomes of the consultation or areas for improved coordination?** | This agency was consulted via electronic notice to provide feedback related to the housing and service needs throughout the County. |
| 11 | **Agency/Group/Organization** | East Tennessee Workforce Board |
| | **Agency/Group/Organization Type** | Services-Education<br>Services-Employment |
| | **What section of the Plan was addressed by Consultation?** | Economic Development |
| | **How was the Agency/Group/Organization consulted and what are the anticipated outcomes of the consultation or areas for improved coordination?** | This agency was consulted via electronic notice to provide feedback related to the housing and service needs throughout the County. |
| 12 | **Agency/Group/Organization** | East Tennessee Realtors |
| | **Agency/Group/Organization Type** | Housing |
| | **What section of the Plan was addressed by Consultation?** | Housing Need Assessment<br>Market Analysis |
| | **How was the Agency/Group/Organization consulted and what are the anticipated outcomes of the consultation or areas for improved coordination?** | Continuous advice, feedback, and partnership on strategic and long-term planning initiatives. |
| 13 | **Agency/Group/Organization** | Bridge Refugee Services |
| | **Agency/Group/Organization Type** | Services-Education<br>Services-Employment |
| | **What section of the Plan was addressed by Consultation?** | Non-Homeless Special Needs |
| | **How was the Agency/Group/Organization consulted and what are the anticipated outcomes of the consultation or areas for improved coordination?** | This agency was consulted via electronic notice to provide feedback related to the housing and service needs throughout the County. |
| 14 | **Agency/Group/Organization** | Community Coalition Against Human Trafficking |
| | **Agency/Group/Organization Type** | Services-Victims of Domestic Violence |
| | **What section of the Plan was addressed by Consultation?** | Non-Homeless Special Needs |
| | **How was the Agency/Group/Organization consulted and what are the anticipated outcomes of the consultation or areas for improved coordination?** | This agency was consulted via electronic notice to provide feedback related to the housing and service needs throughout the County. |

DRAFT

| | | |
|---|---|---|
| 15 | **Agency/Group/Organization** | Knoxville Area Urban League |
| | **Agency/Group/Organization Type** | Services - Housing<br>Services-Education<br>Services-Employment |
| | **What section of the Plan was addressed by Consultation?** | Non-Homeless Special Needs |
| | **How was the Agency/Group/Organization consulted and what are the anticipated outcomes of the consultation or areas for improved coordination?** | This agency was consulted via electronic notice to provide feedback related to the housing and service needs throughout the County. |
| 16 | **Agency/Group/Organization** | Knoxville Chamber |
| | **Agency/Group/Organization Type** | Regional organization |
| | **What section of the Plan was addressed by Consultation?** | Economic Development |
| | **How was the Agency/Group/Organization consulted and what are the anticipated outcomes of the consultation or areas for improved coordination?** | This agency was consulted via electronic notice to provide feedback related to the housing and service needs throughout the County. |
| 17 | **Agency/Group/Organization** | Legal Aid of East Tennessee |
| | **Agency/Group/Organization Type** | Legal Services |
| | **What section of the Plan was addressed by Consultation?** | Non-Homeless Special Needs<br>Anti-poverty Strategy |
| | **How was the Agency/Group/Organization consulted and what are the anticipated outcomes of the consultation or areas for improved coordination?** | This agency was consulted via electronic notice to provide feedback related to the housing and service needs throughout the County. |
| 18 | **Agency/Group/Organization** | Sacred Ground Hospice House |
| | **Agency/Group/Organization Type** | Services-Health |
| | **What section of the Plan was addressed by Consultation?** | Homeless Needs - Chronically homeless<br>Non-Homeless Special Needs |
| | **How was the Agency/Group/Organization consulted and what are the anticipated outcomes of the consultation or areas for improved coordination?** | This agency was consulted via electronic notice to provide feedback related to the housing and service needs throughout the County. |

DRAFT

| | | |
|---|---|---|
| 19 | **Agency/Group/Organization** | Volunteer Ministry Center |
| | **Agency/Group/Organization Type** | Services-homeless |
| | **What section of the Plan was addressed by Consultation?** | Homeless Needs - Chronically homeless<br>Homelessness Strategy |
| | **How was the Agency/Group/Organization consulted and what are the anticipated outcomes of the consultation or areas for improved coordination?** | This agency was consulted via electronic notice to provide feedback related to the housing and service needs throughout the County. |
| 20 | **Agency/Group/Organization** | Knoxville Family Justice Center |
| | **Agency/Group/Organization Type** | Services-Victims of Domestic Violence |
| | **What section of the Plan was addressed by Consultation?** | Non-Homeless Special Needs |
| | **How was the Agency/Group/Organization consulted and what are the anticipated outcomes of the consultation or areas for improved coordination?** | This agency was consulted via electronic notice to provide feedback related to the housing and service needs throughout the County. |
| 21 | **Agency/Group/Organization** | Interfaith Health Center |
| | **Agency/Group/Organization Type** | Services-Health |
| | **What section of the Plan was addressed by Consultation?** | Non-Homeless Special Needs |
| | **How was the Agency/Group/Organization consulted and what are the anticipated outcomes of the consultation or areas for improved coordination?** | This agency was consulted via electronic notice to provide feedback related to the housing and service needs throughout the County. |
| 22 | **Agency/Group/Organization** | Community Mediation Center |
| | **Agency/Group/Organization Type** | Services-Far Housing |
| | **What section of the Plan was addressed by Consultation?** | Housing Need Assessment |
| | **How was the Agency/Group/Organization consulted and what are the anticipated outcomes of the consultation or areas for improved coordination?** | This agency was consulted via electronic notice to provide feedback related to the housing and service needs throughout the County. |
| 23 | **Agency/Group/Organization** | Connection Center |
| | **Agency/Group/Organization Type** | Services-homeless |

DRAFT

| | | |
|---|---|---|
| | **What section of the Plan was addressed by Consultation?** | Homeless Needs - Chronically homeless<br>Homeless Needs - Families with children<br>Homelessness Needs - Veterans<br>Homelessness Needs - Unaccompanied youth<br>Homelessness Strategy |
| | **How was the Agency/Group/Organization consulted and what are the anticipated outcomes of the consultation or areas for improved coordination?** | This agency was consulted via electronic notice to provide feedback related to the housing and service needs throughout the County. |
| 24 | **Agency/Group/Organization** | Kim Health Center |
| | **Agency/Group/Organization Type** | Services-Health<br>Health Agency |
| | **What section of the Plan was addressed by Consultation?** | Non-Homeless Special Needs |
| | **How was the Agency/Group/Organization consulted and what are the anticipated outcomes of the consultation or areas for improved coordination?** | This agency was consulted via electronic notice to provide feedback related to the housing and service needs throughout the County. |
| 25 | **Agency/Group/Organization** | Knox County Health Department |
| | **Agency/Group/Organization Type** | Services-Health<br>Health Agency |
| | **What section of the Plan was addressed by Consultation?** | Non-Homeless Special Needs |
| | **How was the Agency/Group/Organization consulted and what are the anticipated outcomes of the consultation or areas for improved coordination?** | Continuous advice, feedback, and partnership on strategic and long-term planning initiatives. |
| 28 | **Agency/Group/Organization** | Knox County Senior Services |
| | **Agency/Group/Organization Type** | Services-Elderly Persons |
| | **What section of the Plan was addressed by Consultation?** | Homelessness Needs – Veterans<br>Non-Homeless Special Needs |
| | **How was the Agency/Group/Organization consulted and what are the anticipated outcomes of the consultation or areas for improved coordination?** | Continuous advice, feedback, and partnership on strategic and long-term planning initiatives. |
| 29 | **Agency/Group/Organization** | Knoxville Utility Board |

DRAFT

| | | |
|---|---|---|
| | **Agency/Group/Organization Type** | Services - Broadband Internet Service Providers<br>Services - Narrowing the Digital Divide |
| | **What section of the Plan was addressed by Consultation?** | Economic Development |
| | **How was the Agency/Group/Organization consulted and what are the anticipated outcomes of the consultation or areas for improved coordination?** | Continuous advice, feedback, and partnership on strategic and long-term planning initiatives. |
| 30 | **Agency/Group/Organization** | Covenant Health – Peninsula |
| | **Agency/Group/Organization Type** | Services-Health<br>Health Agency |
| | **What section of the Plan was addressed by Consultation?** | Non-Homeless Special Needs |
| | **How was the Agency/Group/Organization consulted and what are the anticipated outcomes of the consultation or areas for improved coordination?** | This agency was consulted via electronic notice to provide feedback related to the housing and service needs throughout the County. |
| 31 | **Agency/Group/Organization** | ReLAUNCH |
| | **Agency/Group/Organization Type** | Services-homeless |
| | **What section of the Plan was addressed by Consultation?** | Homeless Needs - Chronically homeless<br>Homeless Needs - Families with children<br>Homelessness Needs - Veterans<br>Homelessness Needs - Unaccompanied youth<br>Homelessness Strategy |
| | **How was the Agency/Group/Organization consulted and what are the anticipated outcomes of the consultation or areas for improved coordination?** | This agency was consulted via electronic notice to provide feedback related to the housing and service needs throughout the County. |
| 32 | **Agency/Group/Organization** | UT Medical Center |
| | **Agency/Group/Organization Type** | Services-Health<br>Health Agency |
| | **What section of the Plan was addressed by Consultation?** | Homelessness Strategy<br>Non-Homeless Special Needs |

DRAFT

| | | |
|---|---|---|
| | **How was the Agency/Group/Organization consulted and what are the anticipated outcomes of the consultation or areas for improved coordination?** | This agency was consulted via electronic notice to provide feedback related to the housing and service needs throughout the County. |
| 33 | **Agency/Group/Organization** | YWCA |
| | **Agency/Group/Organization Type** | Services-Victims of Domestic Violence |
| | **What section of the Plan was addressed by Consultation?** | Homeless Needs - Families with children<br>Homelessness Strategy<br>Non-Homeless Special Needs |
| | **How was the Agency/Group/Organization consulted and what are the anticipated outcomes of the consultation or areas for improved coordination?** | This agency was consulted via electronic notice to provide feedback related to the housing and service needs throughout the County. |
| 34 | **Agency/Group/Organization** | Metro Drug Coalition |
| | **Agency/Group/Organization Type** | Services-Health |
| | **What section of the Plan was addressed by Consultation?** | Non-Homeless Special Needs |
| | **How was the Agency/Group/Organization consulted and what are the anticipated outcomes of the consultation or areas for improved coordination?** | This agency was consulted via electronic notice to provide feedback related to the housing and service needs throughout the County. |
| 35 | **Agency/Group/Organization** | Knoxville-Knox County Emergency Management |
| | **Agency/Group/Organization Type** | Agency - Emergency Management |
| | **What section of the Plan was addressed by Consultation?** | Other- Hazard Mitigation |
| | **How was the Agency/Group/Organization consulted and what are the anticipated outcomes of the consultation or areas for improved coordination?** | Continuous advice, feedback, and partnership on strategic and long-term planning initiatives. |
| 36 | **Agency/Group/Organization** | Knox County Engineering and Public Works |
| | **Agency/Group/Organization Type** | Agency - Managing Flood Prone Areas<br>Agency - Management of Public Land or Water Resources |

DRAFT

| | | |
|---|---|---|
| | **What section of the Plan was addressed by Consultation?** | Other- Hazard Mitigation |
| | **How was the Agency/Group/Organization consulted and what are the anticipated outcomes of the consultation or areas for improved coordination?** | Continuous advice, feedback, and partnership on strategic and long-term planning initiatives. |

***Table 2 – Agencies, groups, organizations who participated***

## Identify any Agency Types not consulted and provide rationale for not consulting

There were no agencies that were not consulted. KCGCD made every effort to be inclusive in its consultation.

## Other local/regional/state/federal planning efforts considered when preparing the Plan

| NAME OF PLAN | LEAD ORGANIZATION | HOW DO THE GOALS OF YOUR STRATEGIC PLAN OVERLAP WITH THE GOALS OF EACH PLAN? |
|---|---|---|
| Continuum of Care Strategic Plan | Knoxville- Knox County Office of Housing Stability | The Strategic Plan Priorities were developed with direct input from OHS's current strategic plan |
| Advance Knox/County Comprehensive Plan | Knox County | The Strategic Plan Priorities were developed with direct input from Advance Knox Comprehensive Planning and the County's Growth Policy Plan |
| East Tennessee Realtors Forecast Report | East Tennessee Realtors | The Strategic Plan goals were informed by the housing outlook described in the Forecast Report |

***Table 3 – Other local / regional / federal planning efforts***

DRAFT

## AP-12 PARTICIPATION – 91.105, 91.200(C)

***Summary of citizen participation process/Efforts made to broaden citizen participation***

### Summarize citizen participation process and how it impacted goal-setting

Citizen participation is an essential component of Knox County's planning efforts. KCGCD has established the below Citizen Participation Process to foster and promote public participation.

***Figure 2 KCGCD Citizen Participation Process***

Knox County's goal for citizen participation is to ensure broad engagement from residents, housing and economic development partners, service providers, CoC representatives, County departments, nonprofit organizations, and other key stakeholders in the planning and implementation of community development and housing programs. In alignment with the County's Citizen Participation Plan, a variety of communication methods were used to share information and invite public input, including newspaper publications, website postings, and email outreach. Public notices were published in both English and Spanish and posted on the KCGCD website to ensure accessibility for a wider audience.

A copy of the PY 2026 Annual Action Plan was placed on the County's website for public review and physical copies were made available at KCGCD's office. A summary of the PY 2026 Annual Action Plan was published in The Knoxville Focus on March 23, 2026, notifying interested parties to the availability of the plan for public review. The proposed plan was on public display from March 24 through April 24, 2026.

A complete summary of citizen participation is included in Appendix A to this Action Plan titled *PY 2026 Annual Action Plan Citizen Participation Opportunities*.

DRAFT

## Citizen Participation Outreach

| MODE OF OUTREACH | TARGET OF OUT REACH | SUMMARY OF RESPONSE/ ATTENDANCE | SUMMARY OF COMMENTS |
|---|---|---|---|
| Internet Outreach | Housing and Public Service Agencies | Knox County released a NOFO for public service programs on January 28, 2026. The notification was emailed to 620 recipients. | N/A |
| Public Meeting | Housing and Public Service Agencies | An application workshop was held virtually on February 3, 2026. 46 agency representatives attended. | N/A |
| Newspaper Ad and Internet Outreach | County-wide | Knox County published a notice in the Knoxville Focus and on the KCGCD website on March 23, 2026. Information regarding the Annual Action Plan comment period and public hearing were included in the Public Notice | TBA |
| Public Hearing | County-Wide | KCGCD will hold a hybrid public hearing on April 8, 2026. | TBA |
| Public Hearing | County-Wide | The Knox County Commission will review the proposed Annual Action Plan at the April 27, 2026 meeting. | TBA |

***Table 4 – Citizen Participation Outreach***

DRAFT

# EXPECTED RESOURCES

## AP-15 EXPECTED RESOURCES – 91.220(C)(1,2)

### Introduction

The County anticipates receiving the following amounts for PY 2026. All proposed project budgets will be proportionally increased or decreased from the estimated funding levels to match actual allocations.

- $1,164,604 in CDBG
- $426,597.04 in HOME

### Anticipated Resources

| PROGRAM & SOURCE OF FUNDS | USES OF FUNDS | EXPECTED AMOUNT AVAILABLE YEAR 1 | | | | EXPECTED AMOUNT AVAILABLE REMAINDER OF CONPLAN $ | NARRATIVE DESCRIPTION |
|---|---|---|---|---|---|---|---|
| | | ANNUAL ALLOCATION: $ | PROGRAM INCOME: $ | PRIOR YEAR RESOURCES: $ | TOTAL: $ | | |
| CDBG<br>Public<br>Federal | Acquisition<br>Admin and Planning<br>Economic Development<br>Housing<br>Public Improvements<br>Public Services | $1,164,604 | $0 | $ 30,895 | $ 1,194,499 | $3,493,812 | Funds for housing and non-housing community development needs. The remainder available is approximately four times annual allocation. |
| HOME<br>Public<br>Federal | Acquisition<br>Homeowner Rehab<br>Multifamily Rental New Construction<br>Multifamily Rental Rehab | $426,597 | $0 | $0 | $426,597 | $1,279,971 | Funds for housing development. The remainder available is approximately four times annual allocation. |

***Table 5 - Expected Resources – Priority Table***

DRAFT

### Explain how federal funds will leverage those additional resources (private, state and local funds), including a description of how matching requirements will be satisfied

The County will continue to collaborate with public agencies and nonprofit organizations, when feasible, to leverage resources and maximize outcomes in housing and community development. Leveraged resources may include CoC funding, housing authority resources, Opioid Settlement funds, Payment in Lieu of Taxes (PILOT) programs, and Low-Income Housing Tax Credits (LIHTC).

The HOME program's requirement of a 25% match for every dollar of program funds will be met by the subrecipient, including developers and Community Housing Development Organizations (CHDO). Eligible match sources may include non-federal cash contributions and below-market interest rate loans. Developer equity generated through a LIHTC transaction will not be counted as match.

The County also anticipates continuing to pursue additional federal and state funding opportunities to further support housing and community development initiatives.

### If appropriate, describe publicly owned land or property located within the jurisdiction that may be used to address the needs identified in the plan

Although Knox County typically does not acquire property, ownership of single-family housing may be obtained through non-payment of property taxes. These properties are auctioned biannually through a Tax Sale, enabling developers or individuals to acquire housing for potential use in accommodating LMI individuals. While specific sites are not currently designated, there could be future situations where the County retains ownership and leases the property to a housing developer to establish affordable housing.

### Discussion

Knox County's targeted investment of HUD funds reflects a comprehensive approach to community development. By prioritizing affordable housing and public services that promote housing stability, the County aims to improve overall quality of life for residents.

DRAFT

# ANNUAL GOALS AND OBJECTIVES

## AP-20 ANNUAL GOALS AND OBJECTIVES

### Goals Summary Information

| SORT ORDER | GOAL NAME | START YEAR | END YEAR | CATEGORY | GEOGRAPHIC AREA | NEEDS ADDRESSED | FUNDING | GOAL OUTCOME INDICATOR |
|---|---|---|---|---|---|---|---|---|
| **1** | Increase Access to and Quality of Affordable Rental Housing | 2026 | 2027 | Affordable Housing | County-wide | Increase Rental Housing Opportunities | HOME: $383,937 | Rental units constructed: 1 Household Housing Unit |
| **2** | Provide Home Rehabilitation Assistance | 2026 | 2027 | Affordable Housing | County-wide | Improve Quality of Existing Housing Stock | CDBG: $787,887 | Homeowner Housing Rehabilitated: 35 Household Housing Unit |
| **3** | Provide Homeless Housing and Services | 2026 | 2027 | Homeless | County-wide | Provide Homeless Housing and Services | CDBG: $152,000 | Public Services Activities other than Low-Mod Housing Benefit: 3,665 Persons |
| **4** | Provide Services in Support of Workforce Development Efforts | 2026 | 2027 | Non-Housing Community Development | County-wide | Provide Public Services | CDBG: | Public Services Activities other than Low-Mod Housing Benefit: |
| **5** | Planning and Administration | 2026 | 2027 | Admin | County-wide | Planning and Administration | CDBG: $232,921<br><br>HOME: $42,660 | Other: 2 Other |

***Table 6 – Goals Summary***

DRAFT

## Goal Descriptions

| | | |
|---|---|---|
| 1 | **Goal Name** | Increase Access to and Quality of Affordable Rental Housing |
| | **Goal Description** | The County will provide resources to increase the supply of decent, safe, sanitary, and accessible rental housing that is affordable to low-moderate-income households. This could be construction of new units or rehabilitation of existing vacant units/buildings into affordable rental units. |
| 2 | **Goal Name** | Provide Home Rehabilitation Assistance |
| | **Goal Description** | The County will provide financial assistance and emergency repair assistance to low- and moderate-income homeowners to rehabilitate their existing owner-occupied housing. This includes accessibility improvements for the physically disabled. |
| 3 | **Goal Name** | Provide Homeless Housing and Services |
| | **Goal Description** | While the County does not receive ESG funds, the need exists for the County to support services for households experiencing or at-risk of homelessness within the County balance. |
| 4 | **Goal Name** | Provide Services in Support of Workforce Development Efforts |
| | **Goal Description** | |
| 5 | **Goal Name** | Planning and Administration |
| | **Goal Description** | The County will provide effective and efficient program management and oversight. |

DRAFT

# PROJECTS

## AP-35 PROJECTS – 91.220(D)

### Introduction

Knox County selected the below projects for PY 2026 according to 2025-2029 Consolidated Plan:

### Projects

| # | PROJECT NAME |
|---|---|
| 1 | Increase availability of affordable rental housing |
| 2 | Maintain affordable housing |
| 3 | Homelessness services |
| 3 | Workforce Development Services |
| 5 | Planning and Administration |

***Table 7 - Project Information***

### Describe the reasons for allocation priorities and any obstacles to addressing underserved needs

Federal funding allocations aim to cultivate thriving communities for low- and moderate-income (LMI) households, ensuring access to decent, affordable housing, a suitable living environment, and expanded economic opportunities. In Knox County, project funding focuses on projects that effectively address the needs of LMI residents, coordinate and leverage resources efficiently, demonstrate the capacity to achieve quantitative goals, and adhere to the statutory requirements of the CDBG and HOME programs. This comprehensive approach ensures that the funded projects contribute significantly to the overall well-being and prosperity of the community.

DRAFT

## AP-38 PROJECT SUMMARY

### Project Summary Information

| | | |
|---|---|---|
| 1 | Project name | Increase availability of affordable rental housing |
| | Description | Knox County will dedicate funding to construct affordable rental housing in areas experiencing high population growth, ensuring that residents have access to amenities and employment opportunities. This strategic investment aims to address the growing demand for affordable housing. |
| | Goal Supported | Increase Access to and Quality of Affordable Housing |
| | Need Addressed | Increase Quality of and Access to Affordable Housing |
| | Geographic Areas | County-wide |
| | Funding | HOME: $383,937.34 |
| | Planned Activity | Knox County will allocate its HOME funding toward at least one construction project, with the goal of enhancing the availability of affordable rental-housing units for extremely low-, low-, and moderate-income households. |
| 2 | Project name | Maintain affordable housing |
| | Description | Home rehabilitation activities will improve the conditions of existing housing stock occupied by low-and-moderate income households. |
| | Goal Supported | Provide Home Rehabilitation Assistance |
| | Need Addressed | Increase Quality of and Access to Affordable Housing |
| | Geographic Areas | County-wide |
| | Funding | CDBG: $787,887,27 |
| | Planned Activity | This program preserves naturally occurring affordable housing through accessibility improvements and emergency home repairs. |
| 3 | Project name | Homelessness services |
| | Description | The County will support services for households experiencing or at-risk of homelessness within the County balance. |
| | Goal Supported | Provide Homeless Housing and Services |
| | Need Addressed | Provide Housing Stability Services |

DRAFT

| | | |
|---|---|---|
| | Geographic Areas | County balance |
| | Funding | CDBG: $ |
| | Planned Activity | Provide homeless housing and services, as well as a wide variety of public services. |
| 4 | Project name | Workforce Development Services |
| | Description | The County will support workforce development services for low-to-moderate income individuals and those leaving incarceration. |
| | Goal Supported | Provide Services in Support of Workforce Development Efforts |
| | Need Addressed | Provide Public Services |
| | Geographic Areas | County balance |
| | Funding | CDBG: $ |
| | Planned Activity | Provide services in support of workforce development efforts, as well as a wide variety of public service |
| 5 | Project name | Planning and Administration |
| | Description | The County will provide effective and efficient program management and oversight. |
| | Goal Supported | Planning and Administration |
| | Need Addressed | Planning and Administration |
| | Geographic Areas | County-wide |
| | Funding | CDBG:$ 232,920.80; HOME: $42,659.70 |
| | Planned Activity | The County will provide effective and efficient program management and oversight. |

DRAFT

## AP-50 GEOGRAPHIC DISTRIBUTION – 91.220(F)

### Description of the geographic areas of the entitlement (including areas of low-income and minority concentration) where assistance will be directed

To the degree possible, Knox County will concentrate on geographic areas of opportunity.

### Geographic Distribution

| TARGET AREA | PERCENTAGE OF FUNDS |
|---|---|
| County-wide | 100% |

***Table 8 - Geographic Distribution***

### Rationale for the priorities for allocating investments geographically

Federal funds are intended to provide LMI households with viable communities, including decent housing, a suitable living environment, and expanded economic opportunities. The system for establishing the priority selection of these projects in Knox County is based on the following criteria:

- Meeting the needs of LMI residents and responding to expressed needs
- Sustainability and/or long-term impact
- Coordinating and leveraging resources
- The ability to demonstrate measurable progress and success
- Meeting the statutory requirements of the CDBG and HOME programs

DRAFT

# AFFORDABLE HOUSING

## AP-55 AFFORDABLE HOUSING – 91.220(G)

### Introduction

As Knox County's population continues to grow, the demand for housing has increased significantly. The County, and the broader East Tennessee region, has become one of the fastest-growing housing markets in the nation. However, the supply of available housing has not kept pace with demand, and homebuilders continue to face challenges such as labor shortages and rising material costs. These pressures have contributed to a shortage of affordable options, particularly for first-time homebuyers, larger families, and seniors.

The current housing landscape underscores the importance of prioritizing efforts that preserve naturally occurring affordable housing and expand affordability across the community. Knox County remains committed to closely monitoring housing market conditions and adjusting project strategies as needs and circumstances evolve.

| ONE YEAR GOALS FOR THE NUMBER OF HOUSEHOLDS TO BE SUPPORTED | |
|---|---|
| Homeless | 0 |
| Non-Homeless | 35 |
| Special-Needs | 0 |
| **Total** | 35 |

***Table 9 - One Year Goals for Affordable Housing by Support Requirement***

| ONE YEAR GOALS FOR THE NUMBER OF HOUSEHOLDS SUPPORTED THROUGH | |
|---|---|
| Rental Assistance | 0 |
| The Production of New Units | 1 |
| Rehab of Existing Units | 35 |
| Acquisition of Existing Units | 0 |
| **Total** | 36 |

***Table 10 - One Year Goals for Affordable Housing by Support Type***

DRAFT

## Discussion

The distribution of funds focuses on providing access to high-quality affordable rental housing, maintaining the county's current, aging housing stock, and providing services that promote access to employment and stability in housing.

Knox County is in the process of constructing 20 permanent supportive housing units for chronically homeless veterans. The development, Hero's Hill, will include 20 tiny homes and a community center. It will participate in the HUD-Veterans Affairs Supportive Housing (HUD-VASH) program. Funding for the project has come from federal appropriation, state grants, and community donors. Knox County anticipates completing the project in late summer 2026.

DRAFT

# AP-60 PUBLIC HOUSING – 91.220(H)

## Introduction

Knoxville's Community Development Corporation (KCDC) serves as the Public Housing Authority (PHA) for Knox County and the City of Knoxville. KCDC owns, manages, and maintains nearly 3,700 low-income rental units across the community. Additionally, KCDC administers a program that allows over 4,000 families to secure affordable housing in the private market.

## Actions planned during the next year to address the needs to public housing

KCDC has transformed public housing in both the County and City using the HUD Rental Assistance Demonstration (RAD) program. All properties in the KCDC portfolio have undergone conversion, with the exception of Western Heights Addition (3-4), which is currently in the process of conversion. The resources provided through the RAD program have enabled KCDC to consistently pursue its mission. Converting units to rental-based housing grants has allowed KCDC access to the same financing options as the private sector, enabling them to leverage private capital markets for capital improvements in the public housing stock.

Modernization and rehab have been ongoing for all four KCDC high-rise properties for elderly and disabled adults. KCDC completed First Creek at Austin in September 2025, a mixed-income development with over 400 units. Through a HUD Choice Neighborhoods grant, KCDC opened the first phase of mixed income housing at Western Heights in January 2026, which included 76 units. Phase 2 of Western Heights is underway, with an anticipated completion of 52 units in late 2026.

Additionally, upon completion in late summer 2026, KCDC's will operate and manage Hero's Hill, 20 units of HUD-Veterans Affairs Supportive Housing (VASH) Project Based Vouchers (PBV) housing for homeless or at-risk-of-homelessness vets. Knox County has spearheaded constructing this tiny home village in partnership with KCDC, the U.S. Department of Veteran's Affairs (VA), and Knox County Schools.

## Actions to encourage public housing residents to become more involved in management and participate in homeownership

Management actively fosters connections with their sites through community-centered activities, including recognizing graduates at their properties, hosting resource "fairs", and organizing other neighborhood-building events.

Residents actively engaged in the planning of the two latest neighborhood redevelopment initiatives, First Creek at Austin and Western Heights, through regular community meetings. The HUD Choice Neighborhood grant was awarded to KCDC for the comprehensive transformation of the Western Heights community and its surrounding neighborhood. Collaborating with community agencies is a key strategy for KCDC to enhance resident involvement.

DRAFT

### If the PHA is designated as troubled, describe the manner in which financial assistance will be provided or other assistance

KCDC is not “troubled” under 24 CFR Part 902.

DRAFT

# AP-65 HOMELESS AND OTHER SPECIAL NEEDS ACTIVITIES – 91.220(I)

## Introduction

The Knoxville-Knox County Office of Housing Stability's (OHS) primary focus is to expand and manage partnerships, align and leverage resources, and encourage evidence-based initiatives that keep families in their homes, connect people to housing opportunities and services, and make experiences of homelessness rare, brief, and non-recurring. In 2025, the OHS engaged providers for strategic planning sessions to provide a consolidated, streamlined role for the CoC, and is currently working with its network of providers to improve the Coordinated Entry System. Knox County has utilized the developed strategic plan to guide HUD funding for homelessness and housing services.

The 2025 Point-in-Time (PIT) Count for Knoxville-Knox County was conducted on January 22, 2025. The count identified 1,174 people without stable housing, a 30.6% increase from 2024. Of those counted, 814 were in emergency shelter, 115 in transitional housing, and 245 without shelter. While the PIT Count provides an annual one-day snapshot, KnoxHMIS provides a year-round database to track people accessing shelter, housing programs, and other homeless services. Per the KnoxHMIS 2025 Quarter Four (Q4 2025) Community Dashboard, on average 2,881 persons were receiving homelessness service each day in Knox County and 510 people experienced homelessness for the first time during that period.

***Describe the jurisdictions one-year goals and actions for reducing and ending homelessness including:***

### Reaching out to homeless persons (especially unsheltered persons) and assessing their individual needs

Longer periods without stable housing make it increasingly difficult for individuals to regain housing, as preexisting barriers are often compounded by the experience of homelessness itself. Unsheltered individuals frequently lack personal documents and identification, which delays access to services, benefits, and housing placements. Data from KnoxHMIS highlights the complexity of needs among people experiencing homelessness in Knox County. In Q4 2025, the median time homeless was 262 days and those experiencing homelessness had co-occurring challenges, including substance use disorders (20%), veteran status (9%), physical disabilities (36%), and mental health conditions (39%).

Knox County will continue to support outreach efforts targeting unsheltered individuals, with particular focus on unsheltered youth and people experiencing chronic homelessness. The CoC is working to expand the presence and effectiveness of Coordinated Entry throughout the County and will serve as a liaison among local government, private and public partners, and social service agencies. CDBG funds will be used to support programs that provide housing stability services and help individuals navigate barriers to permanent housing.

DRAFT

Knox County, along with the CoC and City of Knoxville, are committed to advancing toward functional zero for veterans. The availability of targeted resources and supportive services for this group, the community is positioned to make measurable progress in reducing veteran homelessness. The County's project, Hero's Hill, is one example of moving toward this goal.

### Addressing the emergency shelter and transitional housing needs of homeless persons

KnoxHMIS provides critical data, including PIT results, System Performance Measures, and Coordinated Entry information, that helps the community understand and respond to the emergency shelter and transitional housing needs of people experiencing homelessness in the county. Current capacity includes 400 warming center beds, 506 emergency shelter beds, and 122 transitional housing beds. Despite these resources, the number of people experiencing unsheltered homelessness exceeded available beds even when shelters operated at maximum capacity on PIT night. In Q4 2025, the median shelter stay was 50 days.

The CoC has established a goal to increase overall shelter capacity by 35% to better meet emergency needs. Transitional housing needs also remain significant, particularly for individuals who require longer-term stabilization paired with robust case management services to successfully transition to permanent housing.

Although Knox County does not currently receive Emergency Solutions Grant (ESG) funding, it continues to rely on KnoxHMIS data to guide planning efforts, identify gaps, and prioritize the use of available resources.

### Helping homeless persons (especially chronically homeless individuals and families, families with children, veterans and their families, and unaccompanied youth) make the transition to permanent housing and independent living, including shortening the period of time that individuals and families experience homelessness, facilitating access for homeless individuals and families to affordable housing units, and preventing individuals and families who were recently homeless from becoming homeless again

Knox County recognizes that helping individuals and families transition from homelessness to permanent housing requires addressing both immediate barriers and the complex needs that contribute to housing instability. The 2025 PIT Count identified 348 chronically homeless individuals, with the largest share between the ages of 35-44 and 45-54. KnoxHMIS data from Q4 2025 shows that 12% of people receiving homelessness services that quarter were returning to homelessness, highlighting the need for stronger stabilization supports and long-term housing solutions.

Youth and young adults ages 18-24 face particularly high risks, including elevated rates of first-time homelessness and significant mental health challenges. These factors highlight the importance of targeted interventions that address developmental needs and provide consistent support.

DRAFT

Although Knox County does not receive ESG funding, it utilizes CDBG funds to support case management services that help individuals and families navigate housing barriers, connect to resources, and maintain stability after placement. The County will also prioritize efforts to expand employment opportunities for people experiencing homelessness, recognizing that income stability is essential to preventing returns to homelessness.

Knox County, along with KCDC and various partners, are constructing 20 units of permanent supportive housing for veterans. Hero's Hill will utilize HUD-VASH vouchers and include onsite offices for VA case workers.

To further support long-term housing outcomes, the County plans to use its allocation from the HOME Investment Partnerships American Rescue Plan Program (HOME-ARP) to provide financial assistance and case management for qualifying populations. These resources will help individuals and families obtain permanent housing and reduce the length of time they experience homelessness.

**Helping low-income individuals and families avoid becoming homeless, especially extremely low-income individuals and families and those who are: being discharged from publicly funded institutions and systems of care (such as health care facilities, mental health facilities, foster care and other youth facilities, and corrections programs and institutions); or, receiving assistance from public or private agencies that address housing, health, social services, employment, education, or youth needs.**

Preventing homelessness requires addressing the economic pressures and housing shortages that place LMI households at heightened risk. Housing construction has not kept pace with rapid population growth, resulting in rising rents and fewer affordable options. Since 2020, median rent has increased by 62%, while average wages have risen only 15%, leaving many households cost-burdened. Those spending more than half of their income on rent are especially vulnerable; even a minor financial setback can lead to eviction, which in turn makes securing new housing significantly more difficult.

KnoxHMIS data from Q4 2025 illustrates these challenges: 44% of individuals cited the lack of affordable housing as the primary cause of their homelessness, 16% cited eviction, 15% lack of employment, and 6% reported exiting incarceration. These trends highlight the need for targeted prevention efforts.

To reduce the number of households entering homelessness, resources from CDBG and HOME programs will continue to support activities that expand the affordable housing inventory, preserve existing housing stock, and provide services that support long-term housing stability. Preservation efforts are especially important for seniors aging in place and for maintaining safe, standard housing conditions for low-income families.

Workforce development remains a key strategy for preventing homelessness. Expanding access to well-paying employment opportunities, particularly for individuals reentering

the community from incarceration and for LMI families, helps strengthen financial stability and reduce vulnerability to housing loss.

## AP-75 BARRIERS TO AFFORDABLE HOUSING – 91.220(J)

### Introduction:

Knox County's housing market is being shaped by a mix of economic caution, steady population growth, and a persistent mismatch between what is being built and what residents can afford.

While mortgage rates have fallen to their lowest point in three years and home-price growth has slowed, buyers remain hesitant due to inflation and economic trends. Inventory has improved some, yet lower-priced homes, where most local demand exists, remain extremely limited. These pressures are compounded by development being focused on higher-priced single-family homes, leaving many households priced out of available options. With a median household income of $74,222 in Knox County, East Tennessee Realtors found that it only allows a household to afford about 20% of the current listings.

**Housing Affordability: 2024 vs. 2025**

| | 2024 | 2025 | Change | Change (%) |
|---|---|---|---|---|
| Interest Rate (%) | 6.87 | 6.56 | 0.14 | +2.0% |
| Median Sale Price | $365,000 | $374,500 | $9,500 | +2.6% |
| Down Payment & Closing Costs | $47,450 | $48,685 | $1,235 | +2.6% |
| Monthly Principal & Interest Payment | $2,156 | $2,144 | -$12 | -0.5% |
| Total Monthly Owner Costs | $2,599 | $2,600 | $1 | 0% |
| Annual Income Needed | $93,580 | $93,600 | $20 | 0% |

***Source**: East Tennessee REALTORS® analysis of Freddie Mac, FHFA, and MLS data. Estimates assume a 10% down payment on a 30-year fixed-rate loan with zero points, 3% closing costs, 0.5% property taxes, 0.40% property insurance, 0.558% private mortgage insurance, and a maximum 30% debt-to-income ratio.*

On the rental side, new apartment construction has helped slow the pace of rent increases, but demand continues to outpace supply, keeping occupancy rates tight at nearly 96%. In Knox County, 35.05% of households rent their housing, and 46.01% of those renters are cost-burdened, meaning nearly half spend 30% or more of their income on housing each month. This combination of high demand, limited availability, and cost burden highlights the ongoing pressure on the rental market and the significant challenges LMI renters face in securing stable, affordable housing.

### Actions it planned to remove or ameliorate the negative effects of public policies that serve as barriers to affordable housing such as land use controls, tax policies affecting land, zoning ordinances, building codes, fees and charges, growth limitations, and policies affecting the return on residential investment

Knox County champions affordable housing opportunities for both individuals and investors, making use of a variety of available resources. Additionally, the County oversees a collection of properties obtained through non-payment of property taxes, adhering to the regulations outlined in the Tennessee Code Annotated. This involves the periodic release of selected properties through annual tax sales. This approach enables interested individuals and investors to engage in bids for Knox County properties, which are offered at rates below market value. Consequently, this initiative promotes enhanced possibilities for individual and investor ownership of single-family housing within the county.

### Discussion:

The housing landscape in Knox County highlights the need to preserve naturally occurring affordable housing and expand the supply of affordable units across the community. The County continues to closely track local market conditions and adapt its strategies as pressures shift, ensuring that investments remain responsive and effective. CDBG and HOME resources play a central role in this work, supporting projects that increase access to high-quality affordable housing, maintain the existing affordable housing stock, and advance efforts to expand homeownership opportunities. Through these targeted investments, the County aims to strengthen long-term housing stability and maintain affordability for residents across a range of income levels.

DRAFT

## AP-85 OTHER ACTIONS – 91.220(K)

### Introduction:

The following are additional actions Knox County will take in the 2026 Program Year.

### Actions planned to address obstacles to meeting underserved needs

The County prioritizes funding for services related to poverty reduction and self-sufficiency, including workforce development and housing stability services. To the extent feasible, HOME dollars will be allocated to projects that couple affordable housing development with self-sufficiency and employment programming.

The following goals are established by the County to address underserved needs in the County balance:

- Increase Access to and Quality of Affordable Rental Housing
- Provide Homeless Housing and Services
- Provide Services in Support of Workforce Development Efforts

Knox County utilizes local, state, and other federal funding to address additional underserved needs for the community including health services, recovery support, youth development, and other supportive programs.

### Actions planned to foster and maintain affordable housing

The County will utilize CDBG funding to improve the quality of the existing housing stock through the Knox County Home Rehabilitation Program (KCHR). This program preserves naturally affordable housing through emergency and minor home repairs. KCGCD works directly with licensed contractors to perform specified repairs to the dwellings of eligible homeowners. The program recently expanded to include individualized home modifications for older adults and lead hazard remediation for households with children 6 and under. These expansions were made possible through grants through the Office of Lead Hazard Control and Healthy Homes.

In addition, the County will utilize HOME dollars to provide support for increasing the affordable rental housing inventory.

### Actions planned to reduce lead-based paint hazards

Reduction of lead-based paint hazards is proactively addressed by the KCHR. The County ensures provisional controls are implemented to reduce lead-based paint hazards in the existing housing stock. Housing constructed before 1978 that is assisted with CDBG or HOME dollars is evaluated for the presence of lead-based paint hazards, and controls or abatement are performed if identified during the assessment.

### Actions planned to reduce the number of poverty-level families

DRAFT

With 14% of households living below the federal poverty line and an additional 29% classified as ALICE (Asset-Limited, Income-Constrained, Employed), reducing poverty in Knox County requires coordinated strategies that strengthen economic mobility, expand access to opportunity, and stabilize housing for vulnerable families. The County plans to use CDBG and HOME resources to support initiatives that help individuals and families move toward long-term self-sufficiency.

Planned actions include:

- Support sustainable economic development through affordable housing and other community development initiatives.
- Support workforce development efforts designed to place individuals in well-paying sustainable employment opportunities.
- Promote development and services in high opportunity areas.

Additionally, the Knoxville-Knox County Office of Housing Stability's primary focus will be on ensuring that individuals and families in Knox County have access to safe, affordable, and stable housing.

### Actions planned to develop institutional structure

The most significant gap in serving LMI households is the limited funding available to meet the County's growing housing and community development needs. To help close this gap, the County will continue to direct its CDBG and HOME resources toward expanding services for vulnerable populations, including individuals and families experiencing or at risk of homelessness, older adults, and other vulnerable residents. These investments will support housing stability, essential services, and targeted interventions that address the unique challenges faced by these groups. The County will also maintain and strengthen collaborative partnerships with community organizations, service providers, and other stakeholders to develop new resources and innovative approaches that respond to the evolving needs.

### Actions planned to enhance coordination between public and private housing and social service agencies

KCGCD enhances coordination between public and private housing and social service agencies by partnering closely with local organizations to address the housing needs of Knox County residents. The County provides ongoing technical assistance to ensure partners remain compliant with federal funding requirements and program regulations. Regular communication with these agencies allows for continuous review of project progress and the development of creative, responsive solutions to emerging community challenges. KCGCD also maintains strong relationships with service providers by actively participating in community initiatives, including the CoC, All4Knox, and the Homeless Coalition, helping to align efforts and strengthen the overall housing support system.

DRAFT

# PROGRAM SPECIFIC REQUIREMENTS

## AP-90 PROGRAM SPECIFIC REQUIREMENTS – 91.220(L)(1,2,4)

### Introduction:

*Projects planned with all CDBG funds expected to be available during the year are identified in the Projects Table. The following identifies program income that is available for use that is included in projects to be carried out.*

| COMMUNITY DEVELOPMENT BLOCK GRANT PROGRAM (CDBG) REFERENCE 24 CFR 91.220(L)(1) | |
|---|---|
| 1. The total amount of program income that will have been received before the start of the next program year and that has not yet been reprogrammed | $0 |
| 2. The amount of proceeds from section 108 loan guarantees that will be used during the year to address the priority needs and specific objectives identified in the grantee's strategic plan | $0 |
| 3. The amount of surplus funds from urban renewal settlements | $0 |
| 4. The amount of any grant funds returned to the line of credit for which the planned use has not been included in a prior statement or plan. | $0 |
| 5. The amount of income from float-funded activities | $0 |
| **Total Program Income** | $0 |

| OTHER CDBG REQUIREMENTS | |
|---|---|
| 1. The amount of urgent need activities | $0 |

### HOME Investment Partnership Program (HOME) — Reference 24 CFR 91.220(l)(2)

1. A description of other forms of investment being used beyond those identified in Section 92.205 is as follows:

   Knox County is not planning on any other forms of investment.

2. A description of the guidelines that will be used for resale or recapture of HOME funds when used for homebuyer activities as required in 92.254, is as follows:

   The County will recoup a portion of its HOME assistance to the first-time homebuyer if the house does not continue to be the principal residence of the family for the duration of the affordability period.

DRAFT

- The homebuyer may sell the property to any willing homebuyer.
- The amount of HOME investment to be recaptured will be reduced on a prorated basis for the time the homeowner has owned and occupied the housing measured against the required affordability period.
- If the net proceeds are not sufficient to recapture the balance owed on the HOME investment as mentioned in the above bullet, plus enable the homeowner to recover the amount of the homeowner's down payment and any capital improvement investment made by the owner since the purchase, Knox County and the owner will share the net proceeds.
- The net proceeds are the sales price minus loan repayment (non-HOME funds) and closing costs. The net proceeds will be divided proportionally according to the formulas below:
    - Example: A homebuyer received $14,500 of HOME down payment (roll-over subsidy) assistance. The total direct HOME subsidy to the homebuyer is $14,500 and requires a five-year period of affordability. If the homebuyer sells the unit in year 3 of the five-year affordability, the PJ will forgive 60% ($8,700) of the direct HOME subsidy and recapture 40% ($5,800) of the direct HOME subsidy, assuming that there are sufficient net proceeds available. Again, the repayment will not exceed the net proceeds of sale.

3. A description of the guidelines for resale or recapture that ensures the affordability of units acquired with HOME funds? See 24 CFR 92.254(a)(4) are as follows:

   Guidelines for resale or recapture are described above.

4. Plans for using HOME funds to refinance existing debt secured by multifamily housing that is rehabilitated with HOME funds along with a description of the refinancing guidelines required that will be used under 24 CFR 92.206(b), are as follows:

   The County does not intend to use HOME funds to refinance existing debt

5. If applicable to a planned HOME TBRA activity, a description of the preference for persons with special needs or disabilities. (See 24 CFR 92.209(c)(2)(i) and CFR 91.220(l)(2)(vii)).

   This is not applicable to Knox County.

6. If applicable to a planned HOME TBRA activity, a description of how the preference for a specific category of individuals with disabilities (e.g. persons with HIV/AIDS or chronic mental illness) will narrow the gap in benefits and the preference is needed to narrow the gap in benefits and services received by such persons. (See 24 CFR 92.209(c)(2)(ii) and 91.220(l)(2)(vii)).

   This is not applicable to Knox County.

7. If applicable, a description of any preference or limitation for rental housing projects. (See 24 CFR 92.253(d)(3) and CFR 91.220(l)(2)(vii)). Note: Preferences

DRAFT

cannot be administered in a manner that limits the opportunities of persons on any basis prohibited by the laws listed under 24 CFR 5.105(a).

This is not applicable to Knox County.

**Discussion:**

The County opened a competitive application process inviting nonprofits to submit funding proposals for CDBG public service activities. Accessible through Neighborly, a web-based grant portal, CDBG applications incorporate the County's grant parameters, eligible activities, and compliance requirements. Technical assistance is readily available to support interested parties, addressing queries related to the grant portal and offering guidance on programmatic and regulatory obligations.

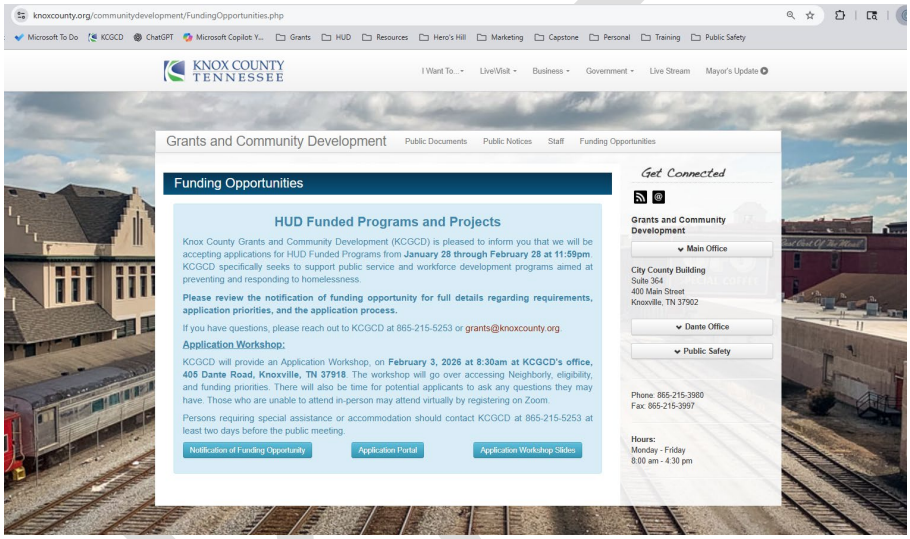
Eligible HOME beneficiaries encompass renters at or below 60% of the County's Area Median Income (AMI) and first-time homebuyers earning below 80% AMI. The County does not restrict funding beyond HUD parameters, allocating resources based on proposals aligning with the Knox County Consolidated Plan.

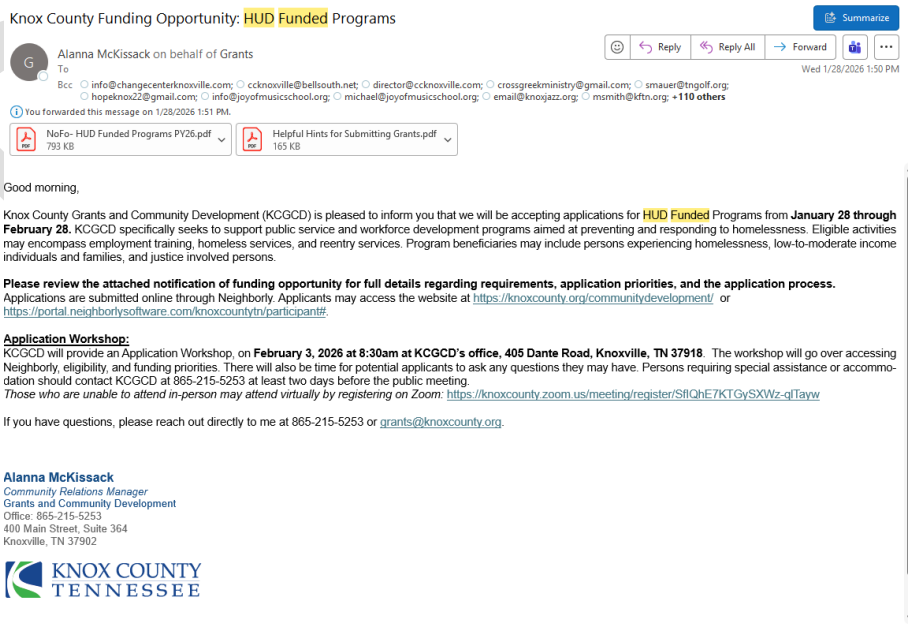
DRAFT

# APPENDIX A: PY 2026 ANNUAL ACTION PLAN CITIZEN PARTICIPATION OPPORTUNITIES

## SUBRECIPIENT APPLICATION PERIOD

Knox County released a notification of funding opportunities for HUD Funded Programs on January 28, 2026. The notification was sent via email to 620 recipients and posted on the Knox County website. Applications were sought for public services in support of homelessness services, reentry services, and workforce development. Applications were accepted through February 28, 2026.



## Applications Received

Knox County received 18 applications for HUD Funded Programs.

### ANNUAL ACTION PLAN PUBLIC NOTICE

Knox County published a notice in the Knoxville Focus and on the Knox County website on March 23, 2026. Information regarding the Annual Action Plan comment period and public hearings were included in the Public Notice.

### ANNUAL ACTION PLAN PUBLIC HEARING

Knox County Grants & Community Development will host a hybrid Public Hearing on April 8, 2026, at 8:30am.

### ANNUAL ACTION PLAN PUBLIC COMMENT PERIOD PARTICIPATION

Knox County residents are encouraged to share their verbal or written comments about the County's proposed Annual Action Plan. The proposed plan was made available for public comment from March 24, 2026 through April 24, 2026. A digital copy of the Action Plan was on the KCGCD website and printed documents were available for inspection at the KCGCD offices.

### ANNUAL ACTION PLAN COUNTY COMMISSION HEARING

The Program Year 2026 Annual Action Plan will be heard and approved at the April 27, 2026, meeting of the Knox County Commission.

DRAFT

**NOTICE OF PUBLIC HEARING AND PUBLIC COMMENT PERIOD**
KNOX COUNTY
PY 2026 ANNUAL ACTION PLAN
COMMUNITY DEVELOPMENT BLOCK GRANT PROGRAM
HOME INVESTMENT PARTNERSHIPS PROGRAM

Knox County has prepared its Annual Action Plan for Program Year (PY) 2026. The Action Plan outlines the County's housing and non-housing community development needs and priorities for the period July 1, 2026 - June 30, 2027, and describes how the County intends to expend approximately $1,100,000 in Community Development Block Grant (CDBG) and approximately $400,000 Home Investment Partnerships Program (HOME) funds. These are estimated amounts. Actual allocation amounts, once announced by the U.S. Department of Housing and Urban Development (HUD), will be included in the final Plan submitted to HUD.

In order to obtain the views of citizens, public agencies, and other interested parties, the County has placed its proposed Annual Action Plan for PY 2026 on public display for 30 days beginning March 24, 2026 through April 24, 2026. The documents will be available at the County's Office of Grants and Community Development 400 Main Street, Suite 364; Knoxville, TN 37902 and on the County's website https://knoxcounty.org/communitydevelopment/. Copies of the document will also be e-mailed or mailed upon request. To request copies of the document or to make a public comment, email grants@knoxcounty.org.

The County will host a public hearing to obtain views and comments of individuals and organizations on the proposed 2026 Annual Action Plan, Wednesday April 8, 2026 at 8:30 a.m. at 405 Dante Road; Knoxville, TN 37918. Virtual attendance will also be available through Zoom, those who wish to attend virtually should register in advance at https://knoxcounty.org/communitydevelopment/. Persons with special needs should contact Knox County Grants and Community Development at 865-215-5253 at least three days prior to the public hearing with accommodation requests. This location is fully accessible to persons with disabilities.

Knox County Commission is expected to act on the proposed 2026 Annual Action Plan on April 27, 2026, at the regularly scheduled Commission meeting at 5:00 P.M. The meeting is held in Large Assembly Room of the City-County Building 400 Main Street; Knoxville, TN 37902. In accordance with the Final Rule for consolidation of the CDBG and HOME Programs, 24 CFR Part 91, et. al., the County will submit the Annual Plan to HUD around May 15, 2025, or at such other time as directed by HUD.

**"Si usted necesitara asistencia para este aviso en otro idioma, por favor llame al 694-8880 para mayor información y mencione del Desarrollo Comunitario del Condado de Knox."**

Publication date: March 23, 2026

EQUAL HOUSING OPPORTUNITY

DRAFT

**AVISO DE AUDIENCIA PÚBLICA Y PERÍODO DE RECEPCIÓN DE COMENTARIOS PÚBLICOS**
CONDADO DE KNOX
PLAN DE ACCIÓN ANUAL DEL AÑO PROGRAMÁTICO 2026
PROGRAMA DE SUBVENCIONES EN BLOQUE PARA EL DESARROLLO COMUNITARIO
PROGRAMA DE ASOCIACIONES DE INVERSIÓN EN VIVIENDAS HOME

El condado de Knox ha preparado su Plan de Acción Anual para el Año Programático (PY) 2026. El Plan de Acción describe las necesidades y prioridades del Condado en materia de vivienda y de desarrollo comunitario no vinculado a la vivienda para el período del 1 de julio de 2026 al 30 de junio de 2027, y describe cómo el Condado prevé destinar aproximadamente $1,100,000 en fondos de la Subvención en Bloque para el Desarrollo Comunitario (CDBG) y aproximadamente $400,000 en fondos del Programa de Asociaciones de Inversión en Viviendas Home (HOME). Estas cantidades son estimadas. Las cantidades de asignación reales, una vez anunciadas por el Departamento de Vivienda y Desarrollo Urbano de EE. UU. (HUD), se incluirán en el Plan final que se presentará al HUD.

Con el fin de recabar las opiniones de los ciudadanos, los organismos públicos y otras partes interesadas, el Condado ha puesto a disposición del público su propuesta de Plan de Acción Anual para el Año Programático 2026 por un período de 30 días, desde el 24 de marzo de 2026 hasta el 24 de abril de 2026. Los documentos estarán disponibles en la Oficina de Subvenciones y Desarrollo Comunitario del Condado, ubicada en 400 Main Street, Suite 364; Knoxville, TN 37902, y en el sitio web del Condado: https://knoxcounty.org/communitydevelopment/. También se enviarán copias del documento por correo electrónico o por correo postal, previa solicitud enviada a grants@knoxcounty.org.

El Condado celebrará una audiencia pública para recabar las opiniones y comentarios de personas y organizaciones sobre la propuesta del Plan de Acción Anual 2026 el miércoles 8 de abril de 2026, a las 8:30 a. m., en 405 Dante Road; Knoxville, TN 37918. También se podrá asistir de forma virtual a través de Zoom; quienes deseen participar de forma virtual deberán registrarse con anticipación en https://knoxcounty.org/communitydevelopment/. Las personas con necesidades especiales deberán comunicarse con la Oficina de Subvenciones y Desarrollo Comunitario del condado de Knox al 865-215-5253 al menos tres días antes de la audiencia pública para solicitar adaptaciones. Este lugar es totalmente accesible para personas con discapacidad.

Se prevé que la Comisión del Condado de Knox tome acción sobre la propuesta del Plan de Acción Anual 2026 el 27 de abril de 2026, durante la reunión ordinaria de la Comisión, a las 5:00 p. m., en el Large Assembly Room del City-County Building, 400 Main Street; Knoxville, TN 37902. De conformidad con la Norma Final para la consolidación de los programas CDBG y HOME, 24 CFR, parte 91 y demás disposiciones aplicables, el Condado presentará la Estrategia Consolidada y los Planes Anuales al HUD alrededor del 15 de mayo de 2025, o en la fecha que el HUD indique.

Fecha de publicación: 23 de marzo de 2026

EQUAL HOUSING OPPORTUNITY

DRAFT

**RLA-18308** **24.**

**AGENDA COMMITTEE**

| | |
|---|---|
| Meeting Date: | 04/08/2026 |
| Requested By: | Jill Rosberg, LAW DEPARTMENT |
| Department: | FINANCE DEPARTMENT |
| Requires Expenditure of Funds: | YES |
| Funded in Current Budget: | YES |
| Appropriation Required: | NO |

CAPTION

Consideration of a Resolution of the Commission of Knox County, Tennessee, approving an Addendum to Contract No. 21-743 with Fifth Asset, Inc. D/B/A Debtbook for an additional Contract Management Module, which Addendum provides for the term of the agreement to be through June 30, 2028.
*(Finance)*

Attachments

Contract Addendum

DebtBook

**ORDER FORM**

I. **General Information**

Customer Information

Customer Name: Knox County, TN ("Customer")
Address: 400 Main Street
Knoxville, TN 37902
Contact Name: Perry Benshoof
Email: perry.benshoof@knoxcounty.org

Customer Billing Information

Address: 400 Main Street
Knoxville, TN 37902
Billing Email: perry.benshoof@knoxcounty.org

Order Form Information

Order Form Effective Date: Date of last signature

Agreement Effective Date: December 16, 2020

II. **Products & Services**

| Compliance | | | | |
|---|---|---|---|---|
| **Item & Description** | | **Year 1** | **Year 2** | **Year 3** |
| Contract Management Core<br>Annual recurring fee for DebtBook's contract management software-as-a-service application provided to Customer through access to the Application Services | **Price** | **$15,000.00** | **$15,450.00** | **$15,920.00** |

| Non-Recurring | | | | |
|---|---|---|---|---|
| **Item & Description** | | **Year 1** | **Year 2** | **Year 3** |
| Contract Management Core Premium Implementation<br>The additional implementation services provided to Customer including tailored implementation support, review of key information, and entry of relevant Customer Data. | **Price** | **$3,000.00** | - | - |

| **Annual Summary** | **Year 1** | **Year 2** | **Year 3** |
|---|---|---|---|
| Recurring Subscription Fees | $15,000.00 | $15,450.00 | $15,920.00 |
| One-Time Implementation Fees | $3,000.00 | | |
| **Annual Total** | **$18,000.00** | **$15,450.00** | **$15,920.00** |
| | | | |
| **TOTAL** | | | **$49,370.00** |

III. **Order Form Terms**

1. **Services**. This Order Form sets forth the Services to be provided to Customer, including the specific Products to be provided to Customer through its access to the Applications Services.

2. **Term**. The Initial Term of this Order Form begins on the Order Form Effective Date and ends on June 30, 2026. Thereafter, this Order Form will renew in accordance with the Agreement (as defined below).
3. **Fees**. DebtBook will invoice Customer upon signature of this Order Form. Notwithstanding the fees listed above, the recurring fees for the first year for the Products added under this Order Form will be prorated based on a 365-day year, using a per-day rate calculated by dividing the applicable annual fee by 365. The prorated fees will cover the period from the Order Form Effective Date through June 30, 2028, to align with the current subscription Term for Customer's existing Products and Services. Each invoice will be emailed to Customer's billing contacts indicated above.

## IV. General Terms

This Order Form and the Services are governed by the written Contract No. 20-674 (the "Agreement") executed between the Parties. The Agreement supersedes any prior discussion or representations regarding Customer's purchase and use of the Products and Services described in this Order Form. Each of the undersigned represents that (1) they are authorized to execute and deliver this Order Form on behalf of their respective party, (2) they are authorized to bind their respective party to the terms of the Order Form, and (3) if Customer is a Government Entity, sufficient funds have been appropriated and are available to pay any Fees due under the Order Form in Customer's current fiscal year. This Order Form and any other documents executed and delivered in connection with the Agreement may be executed in counterparts, each of which is deemed an original, but all of which together are deemed to be one and the same agreement. If permitted by applicable law, electronic signatures may be used for the purpose of executing this Order Form by email or other electronic means. Any document delivered electronically and accepted is deemed to be "in writing" to the same extent and with the same effect as if the document had been signed manually.

| **Fifth Asset, Inc. d/b/a DebtBook** | **Knox County, TN** |
|---|---|
| By: | By: |
| Name: | Name: |
| Title: | Title: |
| Date: | Date: |

**RLA-18313** **25.**

**AGENDA COMMITTEE**

| | | | |
|---|---|---|---|
| Meeting Date: | 04/08/2026 | | |
| Requested By: | Tonya Wade, PROCUREMENT | | |
| Department: | PROCUREMENT | | |
| Requires Expenditure of Funds: | NO | Funded in Current Budget: | YES |
| Appropriation Required: | NO | | |

CAPTION

Consideration of a Resolution of the Commission of Knox County, Tennessee, approving the Specific Performance Real Estate Sales Contracts for delinquent tax surplus properties sold via online and live auctions.
*(Procurement)*

Attachments

Contract List
Contracts 1-12
Contracts 13-24
Contracts 25-34

# KNOX COUNTY SURPLUS DELINQUENT TAX PROPERTY SALE

| LOT # | PARCEL ID | ADDRESS | ZIP CODE | BID AMOUNT | 5% BUYER'S PREMIUM | TOTAL CONTRACT PRICE | BUYER NAME & ADDRESS |
|---|---|---|---|---|---|---|---|
| 1 | 068KA034 | 5813 2ND LANE | 37912 | $46,500.00 | $2,325.00 | $48,825.00 | Heraclio Limon Valencia |
| 2 | 069AF007 | 0 INSKIP ROAD | 37912 | $69,575.00 | $3,478.75 | $73,053.75 | Sherry Crumley |
| 3 | 069EA019 | 218 SHIPMAN DRIVE | 37918 | $16,800.00 | $840.00 | $17,640.00 | Paul Beaty |
| 4 | 070MH015 | 4216 HOLSTON DRIVE | 37914 | $31,050.00 | $1,552.50 | $32,602.50 | Sebastian Waters |
| 5 | 071AD001 | 1121 LOVES CREEK ROAD | 37924 | $15,500.00 | $775.00 | $16,275.00 | Jason Newkoop |
| 6 | 080LE019 | 1440 LANTANA LANE | 37912 | $60,050.00 | $3,002.50 | $63,052.50 | Gary Allen |
| 7 | 081AA016 & 081AA017 | 1409 & 1411 RICKARD DRIVE | 37912 | $52,200.00 | $2,610.00 | $54,810.00 | Cloie Carrelli |
| 8 | 081BA005 | 123 WATAUGA AVENUE | 37917 | $10,300.00 | $515.00 | $10,815.00 | Justin McCarter |
| 9 | 081OF044 | 2106 LONSDALE PIKE | 37921 | $17,850.00 | $892.50 | $18,742.50 | Justin McCarter |
| 10 | 081OK013 | 822 W OAK HILL AVENUE | 37921 | $26,650.00 | $1,332.50 | $27,982.50 | Husam Benkhayal |
| 11 | 081OR003 | 2340 STONEWALL STREET | 37921 | $20,050.00 | $1,002.50 | $21,052.50 | Husam Benkhayal |
| 12 | 082DH001 | 602 FERN STREET | 37914 | $19,450.00 | $972.50 | $20,422.50 | Justin McCarter |
| 13 | 082EG042 | 805 BEAMAN LAKE ROAD | 37914 | $17,050.00 | $852.50 | $17,902.50 | Paul Beaty |
| 14 | 082FM019 | 307 S ELMWOOD STREET | 37914 | $25,050.00 | $1,252.50 | $26,302.50 | Thomas Hall |
| 15 | 082HD023 | 2405 HOITT AVENUE | 37917 | $27,850.00 | $1,392.50 | $29,242.50 | Tran Quynh |
| 16 | 082JB035 | 2343 DODSON AVENUE | 37917 | $25,850.00 | $1,292.50 | $27,142.50 | Kings Plumbing Services, LLC |
| 17 | 082JJ002 | 2606 WOODBINE AVENUE | 37914 | $28,050.00 | $1,402.50 | $29,452.50 | John Tabares |
| 18 | 082KG042 | 2802 TARLETON AVENUE | 37914 | $28,050.00 | $1,402.50 | $29,452.50 | Zaheer Ahmed |
| 19 | 082KH015 | 2806 ONTARIO STREET | 37914 | $39,950.00 | $1,997.50 | $41,947.50 | Gary Allen |
| 20 | 083AH014 | 4020 LILAC AVENUE | 37914 | $17,150.00 | $857.50 | $18,007.50 | Paul Beaty |
| 21 | 083HJ010 | 1017 YELLOWSTONE ROAD | 37914 | $27,100.00 | $1,355.00 | $28,455.00 | Manuel Hudson |
| 22 | 093CC006 | 4100 COTTONWOOD DRIVE | 37921 | $60,150.00 | $3,007.50 | $63,157.50 | Fred Ball |
| 23 | 094CM023 | 1248 IREDELL AVENUE, KNOXV | 37921 | $18,250.00 | $912.50 | $19,162.50 | Justin McCarter |
| 24 | 094GB001 | 2144 MISSISSIPPI AVENUE | 37921 | $40,000.00 | $2,000.00 | $42,000.00 | Zaheer Ahmed |
| 25 | 094HJ009 | 0 STERCHI STREET | 37921 | $9,800.00 | $490.00 | $10,290.00 | Sandra Paiz |
| 26 | 109BE016 | 2628 SEVIER AVENUE | 37920 | $57,050.00 | $2,852.50 | $59,902.50 | Michael Seemer |

# KNOX COUNTY SURPLUS DELINQUENT TAX PROPERTY SALE

| LOT # | PARCEL ID | ADDRESS | ZIP CODE | BID AMOUNT | 5% BUYER'S PREMIUM | TOTAL CONTRACT PRICE | BUYER NAME & ADDRESS |
|---|---|---|---|---|---|---|---|
| 27 | 109DK018 | 2243 MCCLUNG AVENUE | 37920 | $89,000.00 | $4,450.00 | $93,450.00 | Michael Seemer |
| 28 | 123HL002 | 1100 AVENUE C | 37920 | $28,300.00 | $1,415.00 | $29,715.00 | Sebastian Ferrara |
| 29 | 123HP028 | 403 AVENUE B | 37920 | $34,300.00 | $1,715.00 | $36,015.00 | Sebastian Ferrara |
| 30 | 070MH042 | 3941 ALMA AVENUE | 37914 | $30,000.00 | $1,500.00 | $31,500.00 | Charles Drew |
| 31 | 082NJ02401 | 2538 WAYLAND AVENUE | 37914 | $16,600.00 | $830.00 | $17,430.00 | Blake Cue |
| 32 | 095CF012 | 2445 BROOKS AVENUE | 37914 | $23,050.00 | $1,152.50 | $24,202.50 | Katelyn Lewis |
| 33 | 081OE035 | 0 LONSDALE PIKE | 37921 | $11,600.00 | $580.00 | $12,180.00 | Justin McCarter |
| 34 | 123BD024 | 0 OVERBROOK DRIVE | 37920 | $11,300.00 | $565.00 | $11,865.00 | Michelle Summitt |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | **Totals** | | | **$1,051,475.00** | **$52,573.75** | **$1,104,048.75** | |

POWELL
Auction & Realty, LLC
6729 Pleasant Ridge Road | Knoxville, TN 37921
Phone: 865-938-3403 | Fax: 865-947-5668

# SPECIFIC PERFORMANCE REAL ESTATE SALES CONTRACT

THIS CONTRACT made and entered into this 25th day of February, 2026 by and between KNOX COUNTY TENNESSEE, A POLITICAL SUBDIVISION OF THE STATE OF TENNESSEE hereinafter called "Seller(s)", and Heraldio Limon Valencia of Knoxville State of TN hereinafter called "Buyer(s)":

WITNESSETH: That the Buyer(s) hereby agrees to purchase and the Seller(s) hereby agrees to sell, subject to the terms, conditions and for the consideration hereinafter set forth, the following real property: Located in Knox County, Tennessee, and being further described real property as follows: 5813 2nd Lane, Knoxville, TN 37912 - Parcel/Tax ID: 068KA034

1) **EARNEST MONEY:** Buyer(s) has deposited with POWELL AUCTION & REALTY, LLC, of Knoxville, Tennessee, hereinafter called "Agent", the sum of $ 4,882.50, as earnest money to guarantee the performance by Buyer(s) hereunder and which will be applied as partial payment of purchase price. Both parties agree that Agent shall deposit and hold Earnest Money in an escrow account and will be disbursed pursuant to the terms of this contract. If buyer has purchased online, Earnest Money payment is to be made within 48 hours of sale conclusion.

2) **PURCHASE PRICE & TERMS:** Buyer(s) agree to pay and Seller(s) agree to accept the sum of $ 48,825.00. Upon the following terms: the bid price of $ 46,500.00 plus the buyer's premium of 5% in the amount of $ 2,325.00, together will be the total purchase price to be paid by the Buyer(s), PAID IN US DOLLARS. Property sold "AS- IS, WHERE-IS WITH ALL FAULTS", without any warranties expressed, implied, as to condition or title. Sale is NOT contingent upon financing. Balance to be paid in full at closing. Buyer is purchasing with any remaining personal property conveying with the property to the Buyer. **Attached Auction Terms & Conditions and any additional documents pertaining to the sale are part of the Sales Contract. SALE IS SUBJECT TO KNOX COUNTY COMMISSION APPROVAL.**

3) **POSSESSION:** Possession of real property to be given AT CLOSING.

4) **TITLE TRANSFER:** For the above consideration, Seller (s) agrees to convey title by Quit Claim Deed. Title to be conveyed subject to all prior restrictions, easements, conditions, encumbrances, condemnation, right of ways, joint permanent easements, covenants or restrictions of record, zoning ordinances or laws of any government authority, status of mineral rights, status of oil and gas rights, or any type leases or assignments, taxes of any type, properties in FEMA flood zone, and other matters recorded or unrecorded, known or unknown. Mobile Homes Are Sold WITHOUT TITLE. Buyer shall pay, but not limited to: HOA requirements, Buyers Occurred expense, ALL Transfer Fees and/or Membership Fees, if applicable.

5) **DEED:** Deed shall be made to: Limon Construction, LLC

6) **TENANTS:** The Buyer(s) understands and acknowledges that IF properties are occupied by tenants/previous owners, they are buying the property with the tenants/previous owners in possession and purchases the property subject to the rights of the tenants/previous owners in possession and all applicable rules and regulations relating thereto. Seller and Auctioneer make no representations or warranties regarding the same.

7) **CLOSING DATE:** ALL parties agree the closing date of this sale shall be on or before **60 DAYS AFTER KNOX COUNTY COMMISSION APPROVAL.** The Seller reserves the option to extend the closing 30 days if needed to resolve title issues without further notice.

8) **TAXES:** REAL ESTATE TAXES START AT CLOSING FOR THE BUYER.

9) **BUYER(S)' AS-IS ACKNOWLEDGEMENT: The property is sold "AS-IS, WHERE-IS and WITH ALL FAULTS", without any warranties expressed, implied or guarantees of any kind or accuracy to information.** Buyer accepts all faults and defects of the property; whether known or unknown, disclosed or undisclosed, presently existing or that may hereafter arise. Purchase is not contingent upon viewing the property after purchasing. By bidding, the Buyer is agreeing that they have had the opportunity to inspect the property prior to bidding and have inspected the property and all appurtenances thereto and are agreeing that they will sign the sales contract and other required documents within 12 hours of being provided said documents for signing. It is further agreed that this contract & terms contains the entire agreement between the parties and except as contained herein and that this property is purchased on an "AS-IS, WHERE-IS and with ALL FAULTS" basis. All announcements made at the auction take precedence over all other advertising and/or any type and/or kind of material.

10) **AGENCY DISCLOSURE:** Powell Auction & Realty LLC, its auctioneer(s) and employee(s) are acting as Agent(s) and represent the Seller(s) and is compensated by the Seller(s) in this transaction.

11) **RISK OF LOSS:** Risk of loss shall remain with the Seller(s) until closing. In the event any improvements to the property be destroyed or damaged by fire or other destructive force which cannot be repaired prior to closing, this contract may be voided at the option of the Buyer(s) and the earnest money shall be returned to Buyer(s).

12) **FAILURE TO CLOSE:**

(A) If Seller(s) fails to convey the property as provided in this contract: Buyer(s) may only obtain a return of the earnest money actually deposited.

(B) If Buyer(s) fail to purchase the property as provided in this contract: Seller(s) may exercise legal remedies including suit for specific performance or damages. Seller(s) may elect to retain Earnest Money deposit as liquidated damages for breach of contract, in this case, it is agreed that Agent may retain from such Earnest Money deposit an amount not greater than his total commission of the sale had been consummated and the residue, if any, will be paid to Seller(s).

(C) Buyer(s) and Seller(s) further agree that in the event of default by either that results in litigation, all parties are responsible for their own attorney fees and costs.

13) **CONDITION OF PROPERTY:** The property will be sold by the Seller to the Buyer on an "AS-IS, WHERE-IS and WITH ALL FAULTS" basis. Buyer accepts all faults and defects of the property whether known or unknown, presently existing or that may hereafter arise. Buyer acknowledges and agrees that the Seller and the Agents have not made, does not make and specifically negates and disclaims any representations, warranties, promises, covenants, agreements or guarantees of any kind or character whatsoever, whether expressed or implied, oral or written, past, present or future, or concerning to or with respect to: **(i)** the value, nature, quality or condition of the property, including without limitation: lease or rent information; noise disturbances; waste and/or septic disposal systems; marked or unmarked cemeteries/burial grounds; soil results for septic disposal systems; city or well water, either availability, connectivity or purity of; timber; soil; earth; rock; caverns; sinkholes; wood destroying organisms or infestations; geology; utilities either availability or connectivity; acreage of parcel; square footage or condition of structure; any improvements; all photographs; age; any measurements; and working or non-working components; **(ii)** the income to be derived from the property; **(iii)** the suitability of the property for any and all activities and uses which buyer may conduct from there; **(iv)** the compliance of by the property or its operation with any laws, rules, ordinances, or regulations of any governmental authority or body; **(v)** the habitability, merchantability, marketability, profitability, or fitness for a particular purpose of the property; **(vi)** the manner or quality of the construction or materials, if any, incorporated into the property; **(vii)** the manner, quality, state of repair of the property; **(viii)** the existence of any view from the property or that any existing view will not be obstructed in the future; or **(ix)** any other matter with respect to the property, and specifically, without limitation, that seller has not made, does not make, and specifically disclaims any representation regarding compliance with the Americans with Disabilities Act or with any environmental protection, pollution or land use laws, rules, orders or requirements; including solid waste (as defined by the U.S. Environmental Protection Agency regulations at 40 c.f.r., part 261), or the disposal or existence of any type or kind of hazardous substance in or on the property, such as mold/fungus, radon, lead, asbestos, landfills, aldehydes/chemicals, pesticides, by-products of methamphetamines, or storage of any type of hazardous waste or substances AND as defined by the Comprehensive Environmental Response, Compensation, and Liability Act of 1980, as amended, and regulations thereunder.

14) **ALL ONLINE BIDDING:** will have the same Terms & Conditions as live auctions, unless otherwise specified.

15) **FAIR HOUSING:** All parties understand that the federal Fair Housing Act of 1989 prohibits the discrimination of housing based on race, color, national origin, religion, sex, familial status, and disability and the Agents will not discriminate against anyone for any reason.

16) **TIME IS OF THE ESSENCE:** Time is of the essence in this contract.

17) **RESPONSIBILITY TO COOPERATE:** Buyer and seller agree to immediately take actions if needed to correct any clerical errors or pay any amounts due; by reason of mistake, clerical errors, omissions, or the result of erroneous information.

18) **WIRE FRAUD WARNING:** Never trust bank wiring instructions sent via email. Always independently confirm instructions in person or via a telephone call to a trusted and verified telephone number. Never wire money without double-checking that the wiring instructions are correct.

All parties hereto bind themselves, their heirs, executors, or administrators to the faithful Performance of this agreement and affix their signatures the day and date first above written.

Kay Pulliam

**AGENT: POWELL AUCTION & REALTY, LLC**

HERACLIO LIMON V

**BUYER**

**SELLER**

**BUYER**

865-455-0724

**PHONE**

limon1.construction@gmail.com

**EMAIL**

**POWELL**
Auction & Realty, LLC
6729 Pleasant Ridge Road | Knoxville, TN 37921
Phone: 865-938-3403 | Fax: 865-947-5668

# TERMS & CONDITIONS OF REAL ESTATE AUCTION SALE

## SELLER: KNOX COUNTY TENNESSEE, A POLITICAL SUBDIVISION OF THE STATE OF TENNESSEE

## ONLINE AUCTION PROPERTIES DATED FEBRUARY 26TH, 2026

**PROPERTY INSPECTION:** We recommend that you preview the property. The property is being sold "AS-IS, WHERE-IS and WITH ALL FAULTS", without any warranties expressed, implied, or guarantees of any kind or accuracy to information. All information concerning the auction sale was derived from sources believed to be correct, but not guaranteed. Buyer shall rely on his/her own information, judgment and inspection of the property and records. Agent or Seller makes no warranty as to square footage, acreage or age. All announcements made at the auction take precedence over all other advertising and/or any type and/or kind of material. Title to be conveyed subject to all prior restrictions, easements, conditions, encumbrances, condemnation, right-of-ways, joint permanent easements, covenants or restrictions of record, zoning ordinances or laws of any governmental authority, status of mineral rights, status of oil and gas rights, any type of leases or assignments, taxes of any type, properties located in FEMA Flood Zones, and other matters recorded or unrecorded, known or unknown. Mobile Homes are sold WITHOUT TITLE. By bidding, the Buyer is agreeing that they have had the opportunity to inspect the property prior to bidding and have inspected the property and all appurtenances thereto and are agreeing that they will sign the sales contract and other required documents within 12 hours of being provided said documents for signing.

**TERMS:** The successful high bidder on this property will be required to sign the Specific Performance Real Estate Contract immediately upon conclusion of the bidding and will make an **Earnest Money deposit of Ten Percent (10%) of the bid or $1,000.00, WHICHEVER IS GREATER.** A FIVE Percent (5%) Buyer's Premium will be added to the high bid to establish the total sales price. The balance is to be paid in full at the closing. The contract will NOT be contingent upon financing. If property is residential and applicable, Tennessee Residential Property Exemption and Lead-Based Paint Disclosure Waiver will be a part of the sales contract. Buyer is purchasing with any remaining personal property conveying with the property to the Buyer. **SALE IS SUBJECT TO KNOX COUNTY COMMISSION APPROVAL.**

Pursuant to Resolution R-07-1-903 passed by the Commission of Knox County, Tennessee, bidders hereby acknowledge by submission of their bid or proposal that they are current in their respective Federal, State, County, and City taxes of whatever kind or nature and are not delinquent in any way. Bidders delinquent on any taxes, or who have been delinquent within the last 5 years, of whatever kind are not eligible and risk debarment from future sales. Bids from bidders who are found to be delinquent will not be considered. In no event shall Knox County or Powell Auction & Realty be liable for any indirect, incidental, consequential, special or exemplary damages or lost profits, even if Knox County has been advised of the possibility of such damages. If a purchaser fails to close on a property, they forfeit their full earnest money deposit and Buyer's Premium and may be banned from future Knox County auctions. The sale is subject to rebid per TCA 67-5-2507. After the closing of the online auction, a notice of the proposed sales will be published in the Knoxville Focus on or around Monday, March 2nd, 2026. Rebids of 10% or more of the bid received from the online auction will be accepted by Knox County Procurement by **4:00PM (ET) on Monday, March 16th,2026.** A final live auction will be held on Monday, March 30th, 2026 at 12:00PM – Noon (ET) at Powell Auction & Realty, LLC located at 6729 Pleasant Ridge Road, Knoxville, TN 37921 on all properties with a valid rebid. If there is no rebid on a property, then the online auction is final.

**TAXES:** REAL ESTATE TAXES START AT CLOSING FOR THE BUYER.

**CONDUCT OF THE AUCTION:** Conduct of the auction and increments of bidding are at the discretion of the Auctioneer. The Auctioneer's decision is final in the event of a dispute over any matter. The Auctioneer reserves the right to accept bids in any increments he deems to be in the best interest of his client, and reserves the right to waive any previously announced requirements. Bid rigging and bid suppression schemes are violations of the Sherman Antitrust Act and are deemed illegal and punishable as a federal felony.

**CLOSING:** QUIT CLAIM DEED closing will take place within 60 DAYS AFTER KNOX COUNTY COMMISSION APPROVAL. Buyer will be advised as to the day and location of closing. Seller to furnish a QUIT CLAIM DEED only. Buyer is responsible for recording and must record the Deed. **BUYER understands and acknowledges that the properties were acquired by Knox County from a Tax Sale and TITLE INSURANCE MAY NOT BE AVAILABLE.** Sellers or Seller's Agent make NO warranties on these properties or that Title Insurance can be obtained and the Buyer is advised to seek legal counsel.

**EXCLUSIVE CLOSING AGENT:** **Knox County Law Director's Office**
**City County Building – 400 W Main Street, Suite 612 – Knoxville, TN 37902**
**865-215-5790**

**POSSESSION:** Possession of the property will be delivered upon closing, subject to rights of tenants/previous owners in possession.

**AGENCY DISCLOSURE:** Powell Auction & Realty LLC, a Tennessee Real Estate and Auction Company, and its auctioneer(s) and employee(s) are representing the Seller(s) as the Seller(s)' Agent(s).

*THESE TERMS AND CONDITIONS ARE A PART OF THE CONTRACT OF SALE AND SHALL STAND AS SUCH UNTIL THE DELIVERY AND ACCEPTANCE OF THE DEED.* ***SIGNED THIS*** 30TH ***DAY OF*** MARCH ***, 2026:***

**AUCTIONEER** Kay Phillips

**BUYER** HERACLIO LIMON V

**SELLER** _____

**BUYER** _____

POWELL
Auction & Realty, LLC
6729 Pleasant Ridge Road | Knoxville, TN 37921
Phone: 865-938-3403 | Fax: 865-947-5668

# SPECIFIC PERFORMANCE REAL ESTATE SALES CONTRACT

THIS CONTRACT made and entered into this 25th day of February, 2026 by and between KNOX COUNTY TENNESSEE, A POLITICAL SUBDIVISION OF THE STATE OF TENNESSEE hereinafter called "Seller(s)", and Sherry Crumley of Knoxville State of TN hereinafter called "Buyer(s)":

WITNESSETH: That the Buyer(s) hereby agrees to purchase and the Seller(s) hereby agrees to sell, subject to the terms, conditions and for the consideration hereinafter set forth, the following real property: Located in Knox County, Tennessee, and being further described real property as follows: 0 Inskip Road, Knoxville, TN 37912 - Parcel/Tax ID: 069AF007

1) **EARNEST MONEY:** Buyer(s) has deposited with POWELL AUCTION & REALTY, LLC, of Knoxville, Tennessee, hereinafter called "Agent", the sum of $ 7,305.38, as earnest money to guarantee the performance by Buyer(s) hereunder and which will be applied as partial payment of purchase price. Both parties agree that Agent shall deposit and hold Earnest Money in an escrow account and will be disbursed pursuant to the terms of this contract. If buyer has purchased online, Earnest Money payment is to be made within 48 hours of sale conclusion.

2) **PURCHASE PRICE & TERMS:** Buyer(s) agree to pay and Seller(s) agree to accept the sum of $ 73,053.75. Upon the following terms: the bid price of $ 69,575.00 plus the buyer's premium of 5% in the amount of $ 3,478.75, together will be the total purchase price to be paid by the Buyer(s), PAID IN US DOLLARS. Property sold "AS- IS, WHERE-IS WITH ALL FAULTS", without any warranties expressed, implied, as to condition or title. Sale is NOT contingent upon financing. Balance to be paid in full at closing. Buyer is purchasing with any remaining personal property conveying with the property to the Buyer. **Attached Auction Terms & Conditions and any additional documents pertaining to the sale are part of the Sales Contract. SALE IS SUBJECT TO KNOX COUNTY COMMISSION APPROVAL.**

3) **POSSESSION:** Possession of real property to be given AT CLOSING.

4) **TITLE TRANSFER:** For the above consideration, Seller (s) agrees to convey title by Quit Claim Deed. Title to be conveyed subject to all prior restrictions, easements, conditions, encumbrances, condemnation, right of ways, joint permanent easements, covenants or restrictions of record, zoning ordinances or laws of any government authority, status of mineral rights, status of oil and gas rights, or any type leases or assignments, taxes of any type, properties in FEMA flood zone, and other matters recorded or unrecorded, known or unknown. Mobile Homes Are Sold WITHOUT TITLE. Buyer shall pay, but not limited to: HOA requirements, Buyers Occurred expense, ALL Transfer Fees and/or Membership Fees, if applicable.

5) **DEED**: Deed shall be made to: Christian And Sherry Crumley

6) **TENANTS:** The Buyer(s) understands and acknowledges that IF properties are occupied by tenants/previous owners, they are buying the property with the tenants/previous owners in possession and purchases the property subject to the rights of the tenants/previous owners in possession and all applicable rules and regulations relating thereto. Seller and Auctioneer make no representations or warranties regarding the same.

7) **CLOSING DATE:** ALL parties agree the closing date of this sale shall be on or before **60 DAYS AFTER KNOX COUNTY COMMISSION APPROVAL.** The Seller reserves the option to extend the closing 30 days if needed to resolve title issues without further notice.

8) **TAXES:** REAL ESTATE TAXES START AT CLOSING FOR THE BUYER.

9) **BUYER(S)' AS-IS ACKNOWLEDGEMENT: The property is sold "AS-IS, WHERE-IS and WITH ALL FAULTS", without any warranties expressed, implied or guarantees of any kind or accuracy to information.** Buyer accepts all faults and defects of the property; whether known or unknown, disclosed or undisclosed, presently existing or that may hereafter arise. Purchase is not contingent upon viewing the property after purchasing. By bidding, the Buyer is agreeing that they have had the opportunity to inspect the property prior to bidding and have inspected the property and all appurtenances thereto and are agreeing that they will sign the sales contract and other required documents within 12 hours of being provided said documents for signing. It is further agreed that this contract & terms contains the entire agreement between the parties and except as contained herein and that this property is purchased on an "AS-IS, WHERE-IS and with ALL FAULTS" basis. All announcements made at the auction take precedence over all other advertising and/or any type and/or kind of material.

10) **AGENCY DISCLOSURE:** Powell Auction & Realty LLC, its auctioneer(s) and employee(s) are acting as Agent(s) and represent the Seller(s) and is compensated by the Seller(s) in this transaction.

11) **RISK OF LOSS:** Risk of loss shall remain with the Seller(s) until closing. In the event any improvements to the property be destroyed or damaged by fire or other destructive force which cannot be repaired prior to closing, this contract may be voided at the option of the Buyer(s) and the earnest money shall be returned to Buyer(s).

12) **FAILURE TO CLOSE:**

(A) If Seller(s) fails to convey the property as provided in this contract: Buyer(s) may only obtain a return of the earnest money actually deposited.

(B) If Buyer(s) fail to purchase the property as provided in this contract: Seller(s) may exercise legal remedies including suit for specific performance or damages. Seller(s) may elect to retain Earnest Money deposit as liquidated damages for breach of contract, in this case, it is agreed that Agent may retain from such Earnest Money deposit an amount not greater than his total commission of the sale had been consummated and the residue, if any, will be paid to Seller(s).

(C) Buyer(s) and Seller(s) further agree that in the event of default by either that results in litigation, all parties are responsible for their own attorney fees and costs.

13) **CONDITION OF PROPERTY:** The property will be sold by the Seller to the Buyer on an "AS-IS, WHERE-IS and WITH ALL FAULTS" basis. Buyer accepts all faults and defects of the property whether known or unknown, presently existing or that may hereafter arise. Buyer acknowledges and agrees that the Seller and the Agents have not made, does not make and specifically negates and disclaims any representations, warranties, promises, covenants, agreements or guarantees of any kind or character whatsoever, whether expressed or implied, oral or written, past, present or future, or concerning to or with respect to: **(i)** the value, nature, quality or condition of the property, including without limitation: lease or rent information; noise disturbances; waste and/or septic disposal systems; marked or unmarked cemeteries/burial grounds; soil results for septic disposal systems; city or well water, either availability, connectivity or purity of; timber; soil; earth; rock; caverns; sinkholes; wood destroying organisms or infestations; geology; utilities either availability or connectivity; acreage of parcel; square footage or condition of structure; any improvements; all photographs; age; any measurements; and working or non-working components; **(ii)** the income to be derived from the property; **(iii)** the suitability of the property for any and all activities and uses which buyer may conduct from there; **(iv)** the compliance of by the property or its operation with any laws, rules, ordinances, or regulations of any governmental authority or body; **(v)** the habitability, merchantability, marketability, profitability, or fitness for a particular purpose of the property; **(vi)** the manner or quality of the construction or materials, if any, incorporated into the property; **(vii)** the manner, quality, state of repair of the property; **(viii)** the existence of any view from the property or that any existing view will not be obstructed in the future; or **(ix)** any other matter with respect to the property, and specifically, without limitation, that seller has not made, does not make, and specifically disclaims any representation regarding compliance with the Americans with Disabilities Act or with any environmental protection, pollution or land use laws, rules, orders or requirements; including solid waste (as defined by the U.S. Environmental Protection Agency regulations at 40 c.f.r., part 261), or the disposal or existence of any type or kind of hazardous substance in or on the property, such as mold/fungus, radon, lead, asbestos, landfills, aldehydes/chemicals, pesticides, by-products of methamphetamines, or storage of any type of hazardous waste or substances AND as defined by the Comprehensive Environmental Response, Compensation, and Liability Act of 1980, as amended, and regulations thereunder.

14) **ALL ONLINE BIDDING:** will have the same Terms & Conditions as live auctions, unless otherwise specified.

15) **FAIR HOUSING:** All parties understand that the federal Fair Housing Act of 1989 prohibits the discrimination of housing based on race, color, national origin, religion, sex, familial status, and disability and the Agents will not discriminate against anyone for any reason.

16) **TIME IS OF THE ESSENCE:** Time is of the essence in this contract.

17) **RESPONSIBILITY TO COOPERATE:** Buyer and seller agree to immediately take actions if needed to correct any clerical errors or pay any amounts due; by reason of mistake, clerical errors, omissions, or the result of erroneous information.

18) **WIRE FRAUD WARNING:** Never trust bank wiring instructions sent via email. Always independently confirm instructions in person or via a telephone call to a trusted and verified telephone number. Never wire money without double-checking that the wiring instructions are correct.

All parties hereto bind themselves, their heirs, executors, or administrators to the faithful Performance of this agreement and affix their signatures the day and date first above written.

Keg Powell
**AGENT: POWELL AUCTION & REALTY, LLC**

Sherry Crumley
**BUYER**

**SELLER**

**BUYER**

865-680-2799
**PHONE**

sherry.crumley2799@gmail.com
**EMAIL**

**POWELL**
SOLD **Auction & Realty, LLC**
6729 Pleasant Ridge Road | Knoxville, TN 37921
Phone: 865-938-3403 | Fax: 865-947-5668

# TERMS & CONDITIONS OF REAL ESTATE AUCTION SALE

## SELLER: KNOX COUNTY TENNESSEE, A POLITICAL SUBDIVISION OF THE STATE OF TENNESSEE

## ONLINE AUCTION PROPERTIES DATED FEBRUARY 26TH, 2026

**PROPERTY INSPECTION:** We recommend that you preview the property. The property is being sold "AS-IS, WHERE-IS and WITH ALL FAULTS", without any warranties expressed, implied, or guarantees of any kind or accuracy to information. All information concerning the auction sale was derived from sources believed to be correct, but not guaranteed. Buyer shall rely on his/her own information, judgment and inspection of the property and records. Agent or Seller makes no warranty as to square footage, acreage or age. All announcements made at the auction take precedence over all other advertising and/or any type and/or kind of material. Title to be conveyed subject to all prior restrictions, easements, conditions, encumbrances, condemnation, right-of-ways, joint permanent easements, covenants or restrictions of record, zoning ordinances or laws of any governmental authority, status of mineral rights, status of oil and gas rights, any type of leases or assignments, taxes of any type, properties located in FEMA Flood Zones, and other matters recorded or unrecorded, known or unknown. Mobile Homes are sold WITHOUT TITLE. By bidding, the Buyer is agreeing that they have had the opportunity to inspect the property prior to bidding and have inspected the property and all appurtenances thereto and are agreeing that they will sign the sales contract and other required documents within 12 hours of being provided said documents for signing.

**TERMS:** The successful high bidder on this property will be required to sign the Specific Performance Real Estate Contract immediately upon conclusion of the bidding and will make an **Earnest Money deposit of Ten Percent (10%) of the bid or $1,000.00, WHICHEVER IS GREATER.** A FIVE Percent (5%) Buyer's Premium will be added to the high bid to establish the total sales price. The balance is to be paid in full at the closing. The contract will NOT be contingent upon financing. If property is residential and applicable, Tennessee Residential Property Exemption and Lead-Based Paint Disclosure Waiver will be a part of the sales contract. Buyer is purchasing with any remaining personal property conveying with the property to the Buyer. **SALE IS SUBJECT TO KNOX COUNTY COMMISSION APPROVAL.**

Pursuant to Resolution R-07-1-903 passed by the Commission of Knox County, Tennessee, bidders hereby acknowledge by submission of their bid or proposal that they are current in their respective Federal, State, County, and City taxes of whatever kind or nature and are not delinquent in any way. Bidders delinquent on any taxes, or who have been delinquent within the last 5 years, of whatever kind are not eligible and risk debarment from future sales. Bids from bidders who are found to be delinquent will not be considered. In no event shall Knox County or Powell Auction & Realty be liable for any indirect, incidental, consequential, special or exemplary damages or lost profits, even if Knox County has been advised of the possibility of such damages. If a purchaser fails to close on a property, they forfeit their full earnest money deposit and Buyer's Premium and may be banned from future Knox County auctions. The sale is subject to rebid per TCA 67-5-2507. After the closing of the online auction, a notice of the proposed sales will be published in the Knoxville Focus on or around Monday, March 2nd, 2026. Rebids of 10% or more of the bid received from the online auction will be accepted by Knox County Procurement by **4:00PM (ET) on Monday, March 16th,2026.** A final live auction will be held on Monday, March 30th, 2026 at 12:00PM – Noon (ET) at Powell Auction & Realty, LLC located at 6729 Pleasant Ridge Road, Knoxville, TN 37921 on all properties with a valid rebid. If there is no rebid on a property, then the online auction is final.

**TAXES:** REAL ESTATE TAXES START AT CLOSING FOR THE BUYER.

**CONDUCT OF THE AUCTION:** Conduct of the auction and increments of bidding are at the discretion of the Auctioneer. The Auctioneer's decision is final in the event of a dispute over any matter. The Auctioneer reserves the right to accept bids in any increments he deems to be in the best interest of his client, and reserves the right to waive any previously announced requirements. Bid rigging and bid suppression schemes are violations of the Sherman Antitrust Act and are deemed illegal and punishable as a federal felony.

**CLOSING:** QUIT CLAIM DEED closing will take place within 60 DAYS AFTER KNOX COUNTY COMMISSION APPROVAL. Buyer will be advised as to the day and location of closing. Seller to furnish a QUIT CLAIM DEED only. Buyer is responsible for recording and must record the Deed. **BUYER understands and acknowledges that the properties were acquired by Knox County from a Tax Sale and TITLE INSURANCE MAY NOT BE AVAILABLE.** Sellers or Seller's Agent make NO warranties on these properties or that Title Insurance can be obtained and the Buyer is advised to seek legal counsel.

**EXCLUSIVE CLOSING AGENT:** **Knox County Law Director's Office**
**City County Building – 400 W Main Street, Suite 612 – Knoxville, TN 37902**
**865-215-5790**

**POSSESSION:** Possession of the property will be delivered upon closing, subject to rights of tenants/previous owners in possession.

**AGENCY DISCLOSURE:** Powell Auction & Realty LLC, a Tennessee Real Estate and Auction Company, and its auctioneer(s) and employee(s) are representing the Seller(s) as the Seller(s)' Agent(s).

*THESE TERMS AND CONDITIONS ARE A PART OF THE CONTRACT OF SALE AND SHALL STAND AS SUCH UNTIL THE DELIVERY AND ACCEPTANCE OF THE DEED.* ***SIGNED THIS*** 30TH ***DAY OF*** MARCH ***, 2026:***

**AUCTIONEER** Kay Pulltop _____ **BUYER** Sherry Conley _____

**SELLER** _____ **BUYER** _____

**POWELL**
**Auction & Realty, LLC**
6729 Pleasant Ridge Road | Knoxville, TN 37921
Phone: 865-938-3403 | Fax: 865-947-5668

# SPECIFIC PERFORMANCE REAL ESTATE SALES CONTRACT

THIS CONTRACT made and entered into this 25th day of February, 2026 by and between KNOX COUNTY TENNESSEE, A POLITICAL SUBDIVISION OF THE STATE OF TENNESSEE hereinafter called "Seller(s)", and Paul Beaty of Knoxville, State of TN hereinafter called "Buyer(s)":

WITNESSETH: That the Buyer(s) hereby agrees to purchase and the Seller(s) hereby agrees to sell, subject to the terms, conditions and for the consideration hereinafter set forth, the following real property: Located in Knox County, Tennessee, and being further described real property as follows: 218 Shipman Drive, Knoxville, TN 37918 – Parcel/Tax ID: 069EA019

1) **EARNEST MONEY:** Buyer(s) has deposited with POWELL AUCTION & REALTY, LLC, of Knoxville, Tennessee, hereinafter called "Agent", the sum of **$1,764.00**, as earnest money to guarantee the performance by Buyer(s) hereunder and which will be applied as partial payment of purchase price. Both parties agree that Agent shall deposit and hold Earnest Money in an escrow account and will be disbursed pursuant to the terms of this contract. If buyer has purchased online, Earnest Money payment is to be made within 48 hours of sale conclusion.

2) **PURCHASE PRICE & TERMS:** Buyer(s) agree to pay and Seller(s) agree to accept the sum of **$17,640.00**. Upon the following terms: the bid price of **$16,800.00** plus the buyer's premium of 5% in the amount of **$840.00**, together will be the total purchase price to be paid by the Buyer(s), PAID IN US DOLLARS. Property sold "AS- IS, WHERE-IS WITH ALL FAULTS", without any warranties expressed, implied, as to condition or title. Sale is NOT contingent upon financing. Balance to be paid in full at closing. Buyer is purchasing with any remaining personal property conveying with the property to the Buyer. **Attached Auction Terms & Conditions and any additional documents pertaining to the sale are part of the Sales Contract. SALE IS SUBJECT TO KNOX COUNTY COMMISSION APPROVAL.**

3) **POSSESSION:** Possession of real property to be given AT CLOSING.

4) **TITLE TRANSFER:** For the above consideration, Seller (s) agrees to convey title by Quit Claim Deed. Title to be conveyed subject to all prior restrictions, easements, conditions, encumbrances, condemnation, right of ways, joint permanent easements, covenants or restrictions of record, zoning ordinances or laws of any government authority, status of mineral rights, status of oil and gas rights, or any type leases or assignments, taxes of any type, properties in FEMA flood zone, and other matters recorded or unrecorded, known or unknown. Mobile Homes Are Sold WITHOUT TITLE. Buyer shall pay, but not limited to: HOA requirements, Buyers Occurred expense, ALL Transfer Fees and/or Membership Fees, if applicable.

5) **DEED**: Deed shall be made to: _____

6) **TENANTS:** The Buyer(s) understands and acknowledges that IF properties are occupied by tenants/previous owners, they are buying the property with the tenants/previous owners in possession and purchases the property subject to the rights of the tenants/previous owners in possession and all applicable rules and regulations relating thereto. Seller and Auctioneer make no representations or warranties regarding the same.

7) **CLOSING DATE:** ALL parties agree the closing date of this sale shall be on or before **60 DAYS AFTER KNOX COUNTY COMMISSION APPROVAL.** The Seller reserves the option to extend the closing 30 days if needed to resolve title issues without further notice.

8) **TAXES:** REAL ESTATE TAXES START AT CLOSING FOR THE BUYER.

9) **BUYER(S)' AS-IS ACKNOWLEDGEMENT: The property is sold "AS-IS, WHERE-IS and WITH ALL FAULTS", without any warranties expressed, implied or guarantees of any kind or accuracy to information.** Buyer accepts all faults and defects of the property; whether known or unknown, disclosed or undisclosed, presently existing or that may hereafter arise. Purchase is not contingent upon viewing the property after purchasing. By bidding, the Buyer is agreeing that they have had the opportunity to inspect the property prior to bidding and have inspected the property and all appurtenances thereto and are agreeing that they will sign the sales contract and other required documents within 12 hours of being provided said documents for signing. It is further agreed that this contract & terms contains the entire agreement between the parties and except as contained herein and that this property is purchased on an "AS-IS, WHERE-IS and with ALL FAULTS" basis. All announcements made at the auction take precedence over all other advertising and/or any type and/or kind of material.

10) **AGENCY DISCLOSURE:** Powell Auction & Realty LLC, its auctioneer(s) and employee(s) are acting as Agent(s) and represent the Seller(s) and is compensated by the Seller(s) in this transaction.

11) **RISK OF LOSS:** Risk of loss shall remain with the Seller(s) until closing. In the event any improvements to the property be destroyed or damaged by fire or other destructive force which cannot be repaired prior to closing, this contract may be voided at the option of the Buyer(s) and the earnest money shall be returned to Buyer(s).

12) **FAILURE TO CLOSE:**

(A) If Seller(s) fails to convey the property as provided in this contract: Buyer(s) may only obtain a return of the earnest money actually deposited.

(B) If Buyer(s) fail to purchase the property as provided in this contract: Seller(s) may exercise legal remedies including suit for specific performance or damages. Seller(s) may elect to retain Earnest Money deposit as liquidated damages for breach of contract, in this case, it is agreed that Agent may retain from such Earnest Money deposit an amount not greater than his total commission of the sale had been consummated and the residue, if any, will be paid to Seller(s).

(C) Buyer(s) and Seller(s) further agree that in the event of default by either that results in litigation, all parties are responsible for their own attorney fees and costs.

13) **CONDITION OF PROPERTY:** The property will be sold by the Seller to the Buyer on an "AS-IS, WHERE-IS and WITH ALL FAULTS" basis. Buyer accepts all faults and defects of the property whether known or unknown, presently existing or that may hereafter arise. Buyer acknowledges and agrees that the Seller and the Agents have not made, does not make and specifically negates and disclaims any representations, warranties, promises, covenants, agreements or guarantees of any kind or character whatsoever, whether expressed or implied, oral or written, past, present or future, or concerning to or with respect to: **(i)** the value, nature, quality or condition of the property, including without limitation: lease or rent information; noise disturbances; waste and/or septic disposal systems; marked or unmarked cemeteries/burial grounds; soil results for septic disposal systems; city or well water, either availability, connectivity or purity of; timber; soil; earth; rock; caverns; sinkholes; wood destroying organisms or infestations; geology; utilities either availability or connectivity; acreage of parcel; square footage or condition of structure; any improvements; all photographs; age; any measurements; and working or non-working components; **(ii)** the income to be derived from the property; **(iii)** the suitability of the property for any and all activities and uses which buyer may conduct from there; **(iv)** the compliance of by the property or its operation with any laws, rules, ordinances, or regulations of any governmental authority or body; **(v)** the habitability, merchantability, marketability, profitability, or fitness for a particular purpose of the property; **(vi)** the manner or quality of the construction or materials, if any, incorporated into the property; **(vii)** the manner, quality, state of repair of the property; **(viii)** the existence of any view from the property or that any existing view will not be obstructed in the future; or **(ix)** any other matter with respect to the property, and specifically, without limitation, that seller has not made, does not make, and specifically disclaims any representation regarding compliance with the Americans with Disabilities Act or with any environmental protection, pollution or land use laws, rules, orders or requirements; including solid waste (as defined by the U.S. Environmental Protection Agency regulations at 40 c.f.r., part 261), or the disposal or existence of any type or kind of hazardous substance in or on the property, such as mold/fungus, radon, lead, asbestos, landfills, aldehydes/chemicals, pesticides, by-products of methamphetamines, or storage of any type of hazardous waste or substances AND as defined by the Comprehensive Environmental Response, Compensation, and Liability Act of 1980, as amended, and regulations thereunder.

14) **ALL ONLINE BIDDING:** will have the same Terms & Conditions as live auctions, unless otherwise specified.

15) **FAIR HOUSING:** All parties understand that the federal Fair Housing Act of 1989 prohibits the discrimination of housing based on race, color, national origin, religion, sex, familial status, and disability and the Agents will not discriminate against anyone for any reason.

16) **TIME IS OF THE ESSENCE:** Time is of the essence in this contract.

17) **RESPONSIBILITY TO COOPERATE:** Buyer and seller agree to immediately take actions if needed to correct any clerical errors or pay any amounts due; by reason of mistake, clerical errors, omissions, or the result of erroneous information.

18) **WIRE FRAUD WARNING:** Never trust bank wiring instructions sent via email. Always independently confirm instructions in person or via a telephone call to a trusted and verified telephone number. Never wire money without double-checking that the wiring instructions are correct.

All parties hereto bind themselves, their heirs, executors, or administrators to the faithful Performance of this agreement and affix their signatures the day and date first above written.

Kay Phillips

**AGENT: POWELL AUCTION & REALTY, LLC**

**BUYER**

**SELLER**

**BUYER**

865-389-1601
**PHONE**

paulbeatyjr@gmail.com
**EMAIL**

**POWELL**
Auction & Realty, LLC
6729 Pleasant Ridge Road | Knoxville, TN 37921
Phone: 865-938-3403 | Fax: 865-947-5668

# TERMS & CONDITIONS OF REAL ESTATE AUCTION SALE

## SELLER: KNOX COUNTY TENNESSEE, A POLITICAL SUBDIVISION OF THE STATE OF TENNESSEE

## ONLINE AUCTION PROPERTIES DATED FEBRUARY 26TH, 2026

**PROPERTY INSPECTION:** We recommend that you preview the property. The property is being sold "AS-IS, WHERE-IS and WITH ALL FAULTS", without any warranties expressed, implied, or guarantees of any kind or accuracy to information. All information concerning the auction sale was derived from sources believed to be correct, but not guaranteed. Buyer shall rely on his/her own information, judgment and inspection of the property and records. Agent or Seller makes no warranty as to square footage, acreage or age. All announcements made at the auction take precedence over all other advertising and/or any type and/or kind of material. Title to be conveyed subject to all prior restrictions, easements, conditions, encumbrances, condemnation, right-of-ways, joint permanent easements, covenants or restrictions of record, zoning ordinances or laws of any governmental authority, status of mineral rights, status of oil and gas rights, any type of leases or assignments, taxes of any type, properties located in FEMA Flood Zones, and other matters recorded or unrecorded, known or unknown. Mobile Homes are sold WITHOUT TITLE. By bidding, the Buyer is agreeing that they have had the opportunity to inspect the property prior to bidding and have inspected the property and all appurtenances thereto and are agreeing that they will sign the sales contract and other required documents within 12 hours of being provided said documents for signing.

**TERMS:** The successful high bidder on this property will be required to sign the Specific Performance Real Estate Contract immediately upon conclusion of the bidding and will make an **Earnest Money deposit of Ten Percent (10%) of the bid or $1,000.00, WHICHEVER IS GREATER.** A FIVE Percent (5%) Buyer's Premium will be added to the high bid to establish the total sales price. The balance is to be paid in full at the closing. The contract will NOT be contingent upon financing. If property is residential and applicable, Tennessee Residential Property Exemption and Lead-Based Paint Disclosure Waiver will be a part of the sales contract. Buyer is purchasing with any remaining personal property conveying with the property to the Buyer. **SALE IS SUBJECT TO KNOX COUNTY COMMISSION APPROVAL.**

Pursuant to Resolution R-07-1-903 passed by the Commission of Knox County, Tennessee, bidders hereby acknowledge by submission of their bid or proposal that they are current in their respective Federal, State, County, and City taxes of whatever kind or nature and are not delinquent in any way. Bidders delinquent on any taxes, or who have been delinquent within the last 5 years, of whatever kind are not eligible and risk debarment from future sales. Bids from bidders who are found to be delinquent will not be considered. In no event shall Knox County or Powell Auction & Realty be liable for any indirect, incidental, consequential, special or exemplary damages or lost profits, even if Knox County has been advised of the possibility of such damages. If a purchaser fails to close on a property, they forfeit their full earnest money deposit and Buyer's Premium and may be banned from future Knox County auctions. The sale is subject to rebid per TCA 67-5-2507. After the closing of the online auction, a notice of the proposed sales will be published in the Knoxville Focus on or around Monday, March 2nd, 2026. Rebids of 10% or more of the bid received from the online auction will be accepted by Knox County Procurement by **4:00PM (ET) on Monday, March 16th, 2026.** A final live auction will be held on Monday, March 30th, 2026 at 12:00PM – Noon (ET) at Powell Auction & Realty, LLC located at 6729 Pleasant Ridge Road, Knoxville, TN 37921 on all properties with a valid rebid. If there is no rebid on a property, then the online auction is final.

**TAXES:** REAL ESTATE TAXES START AT CLOSING FOR THE BUYER.

**CONDUCT OF THE AUCTION:** Conduct of the auction and increments of bidding are at the discretion of the Auctioneer. The Auctioneer's decision is final in the event of a dispute over any matter. The Auctioneer reserves the right to accept bids in any increments he deems to be in the best interest of his client, and reserves the right to waive any previously announced requirements. Bid rigging and bid suppression schemes are violations of the Sherman Antitrust Act and are deemed illegal and punishable as a federal felony.

**CLOSING:** QUIT CLAIM DEED closing will take place within 60 DAYS AFTER KNOX COUNTY COMMISSION APPROVAL. Buyer will be advised as to the day and location of closing. Seller to furnish a QUIT CLAIM DEED only. Buyer is responsible for recording and must record the Deed. **BUYER understands and acknowledges that the properties were acquired by Knox County from a Tax Sale and TITLE INSURANCE MAY NOT BE AVAILABLE.** Sellers or Seller's Agent make NO warranties on these properties or that Title Insurance can be obtained and the Buyer is advised to seek legal counsel.

**EXCLUSIVE CLOSING AGENT:** **Knox County Law Director's Office**
**City County Building – 400 W Main Street, Suite 612 – Knoxville, TN 37902**
**865-215-5790**

**POSSESSION:** Possession of the property will be delivered upon closing, subject to rights of tenants/previous owners in possession.

**AGENCY DISCLOSURE:** Powell Auction & Realty LLC, a Tennessee Real Estate and Auction Company, and its auctioneer(s) and employee(s) are representing the Seller(s) as the Seller(s)' Agent(s).

*THESE TERMS AND CONDITIONS ARE A PART OF THE CONTRACT OF SALE AND SHALL STAND AS SUCH UNTIL THE DELIVERY AND ACCEPTANCE OF THE DEED.* ***SIGNED THIS*** 19TH ***DAY OF*** MARCH, 2026:

**AUCTIONEER** Kay Phillips _____ **BUYER** _____

**SELLER** _____ **BUYER** _____

POWELL
Auction & Realty, LLC
6729 Pleasant Ridge Road | Knoxville, TN 37921
Phone: 865-938-3403 | Fax: 865-947-5668

# SPECIFIC PERFORMANCE REAL ESTATE SALES CONTRACT

THIS CONTRACT made and entered into this 25th day of February, 2026 by and between KNOX COUNTY TENNESSEE, A POLITICAL SUBDIVISION OF THE STATE OF TENNESSEE hereinafter called "Seller(s)", and Sebastian Waters of Knoxville, State of TN hereinafter called "Buyer(s)":

WITNESSETH: That the Buyer(s) hereby agrees to purchase and the Seller(s) hereby agrees to sell, subject to the terms, conditions and for the consideration hereinafter set forth, the following real property: Located in Knox County, Tennessee, and being further described real property as follows: 4216 Holston Drive, Knoxville, TN 37914 – Parcel/Tax ID: 070MH015

1) **EARNEST MONEY:** Buyer(s) has deposited with POWELL AUCTION & REALTY, LLC, of Knoxville, Tennessee, hereinafter called "Agent", the sum of **$3,260.25**, as earnest money to guarantee the performance by Buyer(s) hereunder and which will be applied as partial payment of purchase price. Both parties agree that Agent shall deposit and hold Earnest Money in an escrow account and will be disbursed pursuant to the terms of this contract. If buyer has purchased online, Earnest Money payment is to be made within 48 hours of sale conclusion.

2) **PURCHASE PRICE & TERMS:** Buyer(s) agree to pay and Seller(s) agree to accept the sum of **$32,602.50**. Upon the following terms: the bid price of **$31,050.00** plus the buyer's premium of 5% in the amount of **$1,552.50**, together will be the total purchase price to be paid by the Buyer(s), PAID IN US DOLLARS. Property sold "AS- IS, WHERE-IS WITH ALL FAULTS", without any warranties expressed, implied, as to condition or title. Sale is NOT contingent upon financing. Balance to be paid in full at closing. Buyer is purchasing with any remaining personal property conveying with the property to the Buyer. **Attached Auction Terms & Conditions and any additional documents pertaining to the sale are part of the Sales Contract. SALE IS SUBJECT TO KNOX COUNTY COMMISSION APPROVAL.**

3) **POSSESSION:** Possession of real property to be given AT CLOSING.

4) **TITLE TRANSFER:** For the above consideration, Seller (s) agrees to convey title by Quit Claim Deed. Title to be conveyed subject to all prior restrictions, easements, conditions, encumbrances, condemnation, right of ways, joint permanent easements, covenants or restrictions of record, zoning ordinances or laws of any government authority, status of mineral rights, status of oil and gas rights, or any type leases or assignments, taxes of any type, properties in FEMA flood zone, and other matters recorded or unrecorded, known or unknown. Mobile Homes Are Sold WITHOUT TITLE. Buyer shall pay, but not limited to: HOA requirements, Buyers Occurred expense, ALL Transfer Fees and/or Membership Fees, if applicable.

5) **DEED**: Deed shall be made to: N&L Real Estate Holding Company GP

6) **TENANTS:** The Buyer(s) understands and acknowledges that IF properties are occupied by tenants/previous owners, they are buying the property with the tenants/previous owners in possession and purchases the property subject to the rights of the tenants/previous owners in possession and all applicable rules and regulations relating thereto. Seller and Auctioneer make no representations or warranties regarding the same.

7) **CLOSING DATE:** ALL parties agree the closing date of this sale shall be on or before **60 DAYS AFTER KNOX COUNTY COMMISSION APPROVAL.** The Seller reserves the option to extend the closing 30 days if needed to resolve title issues without further notice.

8) **TAXES:** REAL ESTATE TAXES START AT CLOSING FOR THE BUYER.

9) **BUYER(S)' AS-IS ACKNOWLEDGEMENT: The property is sold "AS-IS, WHERE-IS and WITH ALL FAULTS", without any warranties expressed, implied or guarantees of any kind or accuracy to information.** Buyer accepts all faults and defects of the property; whether known or unknown, disclosed or undisclosed, presently existing or that may hereafter arise. Purchase is not contingent upon viewing the property after purchasing. By bidding, the Buyer is agreeing that they have had the opportunity to inspect the property prior to bidding and have inspected the property and all appurtenances thereto and are agreeing that they will sign the sales contract and other required documents within 12 hours of being provided said documents for signing. It is further agreed that this contract & terms contains the entire agreement between the parties and except as contained herein and that this property is purchased on an "AS-IS, WHERE-IS and with ALL FAULTS" basis. All announcements made at the auction take precedence over all other advertising and/or any type and/or kind of material.

10) **AGENCY DISCLOSURE:** Powell Auction & Realty LLC, its auctioneer(s) and employee(s) are acting as Agent(s) and represent the Seller(s) and is compensated by the Seller(s) in this transaction.

11) **RISK OF LOSS:** Risk of loss shall remain with the Seller(s) until closing. In the event any improvements to the property be destroyed or damaged by fire or other destructive force which cannot be repaired prior to closing, this contract may be voided at the option of the Buyer(s) and the earnest money shall be returned to Buyer(s).

12) **FAILURE TO CLOSE:**

(A) If Seller(s) fails to convey the property as provided in this contract: Buyer(s) may only obtain a return of the earnest money actually deposited.

(B) If Buyer(s) fail to purchase the property as provided in this contract: Seller(s) may exercise legal remedies including suit for specific performance or damages. Seller(s) may elect to retain Earnest Money deposit as liquidated damages for breach of contract, in this case, it is agreed that Agent may retain from such Earnest Money deposit an amount not greater than his total commission of the sale had been consummated and the residue, if any, will be paid to Seller(s).

(C) Buyer(s) and Seller(s) further agree that in the event of default by either that results in litigation, all parties are responsible for their own attorney fees and costs.

13) **CONDITION OF PROPERTY:** The property will be sold by the Seller to the Buyer on an "AS-IS, WHERE-IS and WITH ALL FAULTS" basis. Buyer accepts all faults and defects of the property whether known or unknown, presently existing or that may hereafter arise. Buyer acknowledges and agrees that the Seller and the Agents have not made, does not make and specifically negates and disclaims any representations, warranties, promises, covenants, agreements or guarantees of any kind or character whatsoever, whether expressed or implied, oral or written, past, present or future, or concerning to or with respect to: **(i)** the value, nature, quality or condition of the property, including without limitation: lease or rent information; noise disturbances; waste and/or septic disposal systems; marked or unmarked cemeteries/burial grounds; soil results for septic disposal systems; city or well water, either availability, connectivity or purity of; timber; soil; earth; rock; caverns; sinkholes; wood destroying organisms or infestations; geology; utilities either availability or connectivity; acreage of parcel; square footage or condition of structure; any improvements; all photographs; age; any measurements; and working or non-working components; **(ii)** the income to be derived from the property; **(iii)** the suitability of the property for any and all activities and uses which buyer may conduct from there; **(iv)** the compliance of by the property or its operation with any laws, rules, ordinances, or regulations of any governmental authority or body; **(v)** the habitability, merchantability, marketability, profitability, or fitness for a particular purpose of the property; **(vi)** the manner or quality of the construction or materials, if any, incorporated into the property; **(vii)** the manner, quality, state of repair of the property; **(viii)** the existence of any view from the property or that any existing view will not be obstructed in the future; or **(ix)** any other matter with respect to the property, and specifically, without limitation, that seller has not made, does not make, and specifically disclaims any representation regarding compliance with the Americans with Disabilities Act or with any environmental protection, pollution or land use laws, rules, orders or requirements; including solid waste (as defined by the U.S. Environmental Protection Agency regulations at 40 c.f.r., part 261), or the disposal or existence of any type or kind of hazardous substance in or on the property, such as mold/fungus, radon, lead, asbestos, landfills, aldehydes/chemicals, pesticides, by-products of methamphetamines, or storage of any type of hazardous waste or substances AND as defined by the Comprehensive Environmental Response, Compensation, and Liability Act of 1980, as amended, and regulations thereunder.

14) **ALL ONLINE BIDDING:** will have the same Terms & Conditions as live auctions, unless otherwise specified.

15) **FAIR HOUSING:** All parties understand that the federal Fair Housing Act of 1989 prohibits the discrimination of housing based on race, color, national origin, religion, sex, familial status, and disability and the Agents will not discriminate against anyone for any reason.

16) **TIME IS OF THE ESSENCE:** Time is of the essence in this contract.

17) **RESPONSIBILITY TO COOPERATE:** Buyer and seller agree to immediately take actions if needed to correct any clerical errors or pay any amounts due; by reason of mistake, clerical errors, omissions, or the result of erroneous information.

18) **WIRE FRAUD WARNING:** Never trust bank wiring instructions sent via email. Always independently confirm instructions in person or via a telephone call to a trusted and verified telephone number. Never wire money without double-checking that the wiring instructions are correct.

All parties hereto bind themselves, their heirs, executors, or administrators to the faithful Performance of this agreement and affix their signatures the day and date first above written.

Kacy Phillips
**AGENT: POWELL AUCTION & REALTY, LLC**

John S. Waters II
**BUYER**

**SELLER**

Nikeshe Waters
**BUYER**

865-748-8513
**PHONE**

waters65@hotmail.com
**EMAIL**

**POWELL**
SOLD **Auction & Realty, LLC**
6729 Pleasant Ridge Road | Knoxville, TN 37921
Phone: 865-938-3403 | Fax: 865-947-5668

# TERMS & CONDITIONS OF REAL ESTATE AUCTION SALE

**SELLER: KNOX COUNTY TENNESSEE, A POLITICAL SUBDIVISION OF THE STATE OF TENNESSEE**
**ONLINE AUCTION PROPERTIES DATED FEBRUARY 25TH, 2026**

**PROPERTY INSPECTION:** We recommend that you preview the property. The property is being sold "AS-IS, WHERE-IS and WITH ALL FAULTS", without any warranties expressed, implied, or guarantees of any kind or accuracy to information. All information concerning the auction sale was derived from sources believed to be correct, but not guaranteed. Buyer shall rely on his/her own information, judgment and inspection of the property and records. Agent or Seller makes no warranty as to square footage, acreage or age. All announcements made at the auction take precedence over all other advertising and/or any type and/or kind of material. Title to be conveyed subject to all prior restrictions, easements, conditions, encumbrances, condemnation, right-of-ways, joint permanent easements, covenants or restrictions of record, zoning ordinances or laws of any governmental authority, status of mineral rights, status of oil and gas rights, any type of leases or assignments, taxes of any type, properties located in FEMA Flood Zones, and other matters recorded or unrecorded, known or unknown. Mobile Homes are sold WITHOUT TITLE. By bidding, the Buyer is agreeing that they have had the opportunity to inspect the property prior to bidding and have inspected the property and all appurtenances thereto and are agreeing that they will sign the sales contract and other required documents within 12 hours of being provided said documents for signing.

**TERMS:** The successful high bidder on this property will be required to sign the Specific Performance Real Estate Contract immediately upon conclusion of the bidding and will make an **Earnest Money deposit of Ten Percent (10%) of the bid or $1,000.00, WHICHEVER IS GREATER.** A FIVE Percent (5%) Buyer's Premium will be added to the high bid to establish the total sales price. The balance is to be paid in full at the closing. The contract will NOT be contingent upon financing. If property is residential and applicable, Tennessee Residential Property Exemption and Lead-Based Paint Disclosure Waiver will be a part of the sales contract. Buyer is purchasing with any remaining personal property conveying with the property to the Buyer. **SALE IS SUBJECT TO KNOX COUNTY COMMISSION APPROVAL.**
Pursuant to Resolution R-07-1-903 passed by the Commission of Knox County, Tennessee, bidders hereby acknowledge by submission of their bid or proposal that they are current in their respective Federal, State, County, and City taxes of whatever kind or nature and are not delinquent in any way. Bidders delinquent on any taxes, or who have been delinquent within the last 5 years, of whatever kind are not eligible and risk debarment from future sales. Bids from bidders who are found to be delinquent will not be considered. In no event shall Knox County or Powell Auction & Realty be liable for any indirect, incidental, consequential, special or exemplary damages or lost profits, even if Knox County has been advised of the possibility of such damages. If a purchaser fails to close on a property, they forfeit their full earnest money deposit and Buyer's Premium and may be banned from future Knox County auctions. The sale is subject to rebid per TCA 67-5-2507. After the closing of the online auction, a notice of the proposed sales will be published in the Knoxville Focus on or around Monday, March 2nd. Rebids of 10% or more of the bid received from the online auction will be accepted by Knox County Procurement by **4:00PM (ET) on Monday, March 16th.** A final live auction will be held on Monday, March 30th at Powell Auction & Realty, LLC on all properties with a valid rebid. If there is no rebid on a property, then the online auction is final.

**TAXES:** REAL ESTATE TAXES START AT CLOSING FOR THE BUYER.

**CONDUCT OF THE AUCTION:** Conduct of the auction and increments of bidding are at the discretion of the Auctioneer. The Auctioneer's decision is final in the event of a dispute over any matter. The Auctioneer reserves the right to accept bids in any increments he deems to be in the best interest of his client, and reserves the right to waive any previously announced requirements. Bid rigging and bid suppression schemes are violations of the Sherman Antitrust Act and are deemed illegal and punishable as a federal felony.

**CLOSING:** QUIT CLAIM DEED closing will take place within 60 DAYS AFTER KNOX COUNTY COMMISSION APPROVAL. Buyer will be advised as to the day and location of closing. Seller to furnish a QUIT CLAIM DEED only. Buyer is responsible for recording and must record the Deed. **BUYER understands and acknowledges that the properties were acquired by Knox County from a Tax Sale and TITLE INSURANCE MAY NOT BE AVAILABLE.** Sellers or Seller's Agent make NO warranties on these properties or that Title Insurance can be obtained and the Buyer is advised to seek legal counsel.

**EXCLUSIVE CLOSING AGENT:** **Knox County Law Director's Office**
**City County Building – 400 W Main Street, Suite 612 – Knoxville, TN 37902**
**865-215-5790**

**POSSESSION:** Possession of the property will be delivered upon closing, subject to rights of tenants/previous owners in possession.

**AGENCY DISCLOSURE:** Powell Auction & Realty LLC, a Tennessee Real Estate and Auction Company, and its auctioneer(s) and employee(s) are representing the Seller(s) as the Seller(s)' Agent(s).

*THESE TERMS AND CONDITIONS ARE A PART OF THE CONTRACT OF SALE AND SHALL STAND AS SUCH UNTIL THE DELIVERY AND ACCEPTANCE OF THE DEED.* ***SIGNED THIS*** 24 ***DAY OF*** March, **2026:**

**AUCTIONEER** Kay Phillips

**BUYER** Lyle S. Watt II

**SELLER** _____

**BUYER** Nikesh Watt

**POWELL**
**Auction & Realty, LLC**
**6729 Pleasant Ridge Road | Knoxville, TN 37921**
**Phone: 865-938-3403 | Fax: 865-947-5668**

# SPECIFIC PERFORMANCE REAL ESTATE SALES CONTRACT

THIS CONTRACT made and entered into this 25th day of February, 2026 by and between KNOX COUNTY TENNESSEE, A POLITICAL SUBDIVISION OF THE STATE OF TENNESSEE hereinafter called "Seller(s)", and Jason Newkoop of Knoxville State of TN hereinafter called "Buyer(s)":

WITNESSETH: That the Buyer(s) hereby agrees to purchase and the Seller(s) hereby agrees to sell, subject to the terms, conditions and for the consideration hereinafter set forth, the following real property: Located in Knox County, Tennessee, and being further described real property as follows: 1121 Loves Creek Road, Knoxville, TN 37924 - Parcel/Tax ID: 071AD001

1) **EARNEST MONEY:** Buyer(s) has deposited with POWELL AUCTION & REALTY, LLC, of Knoxville, Tennessee, hereinafter called "Agent", the sum of **$1,627.50**, as earnest money to guarantee the performance by Buyer(s) hereunder and which will be applied as partial payment of purchase price. Both parties agree that Agent shall deposit and hold Earnest Money in an escrow account and will be disbursed pursuant to the terms of this contract. If buyer has purchased online, Earnest Money payment is to be made within 48 hours of sale conclusion.

2) **PURCHASE PRICE & TERMS:** Buyer(s) agree to pay and Seller(s) agree to accept the sum of **$16,275.00**. Upon the following terms: the bid price of **$15,500.00** plus the buyer's premium of 5% in the amount of **$775.00**, together will be the total purchase price to be paid by the Buyer(s), PAID IN US DOLLARS. Property sold "AS- IS, WHERE-IS WITH ALL FAULTS", without any warranties expressed, implied, as to condition or title. Sale is NOT contingent upon financing. Balance to be paid in full at closing. Buyer is purchasing with any remaining personal property conveying with the property to the Buyer. **Attached Auction Terms & Conditions and any additional documents pertaining to the sale are part of the Sales Contract. SALE IS SUBJECT TO KNOX COUNTY COMMISSION APPROVAL.**

3) **POSSESSION:** Possession of real property to be given AT CLOSING.

4) **TITLE TRANSFER:** For the above consideration, Seller (s) agrees to convey title by Quit Claim Deed. Title to be conveyed subject to all prior restrictions, easements, conditions, encumbrances, condemnation, right of ways, joint permanent easements, covenants or restrictions of record, zoning ordinances or laws of any government authority, status of mineral rights, status of oil and gas rights, or any type leases or assignments, taxes of any type, properties in FEMA flood zone, and other matters recorded or unrecorded, known or unknown. Mobile Homes Are Sold WITHOUT TITLE. Buyer shall pay, but not limited to: HOA requirements, Buyers Occurred expense, ALL Transfer Fees and/or Membership Fees, if applicable.

5) **DEED**: Deed shall be made to: Jason Newkoop

6) **TENANTS:** The Buyer(s) understands and acknowledges that IF properties are occupied by tenants/previous owners, they are buying the property with the tenants/previous owners in possession and purchases the property subject to the rights of the tenants/previous owners in possession and all applicable rules and regulations relating thereto. Seller and Auctioneer make no representations or warranties regarding the same.

7) **CLOSING DATE:** ALL parties agree the closing date of this sale shall be on or before **60 DAYS AFTER KNOX COUNTY COMMISSION APPROVAL.** The Seller reserves the option to extend the closing 30 days if needed to resolve title issues without further notice.

8) **TAXES:** REAL ESTATE TAXES START AT CLOSING FOR THE BUYER.

9) **BUYER(S)' AS-IS ACKNOWLEDGEMENT: The property is sold "AS-IS, WHERE-IS and WITH ALL FAULTS", without any warranties expressed, implied or guarantees of any kind or accuracy to information.** Buyer accepts all faults and defects of the property; whether known or unknown, disclosed or undisclosed, presently existing or that may hereafter arise. Purchase is not contingent upon viewing the property after purchasing. By bidding, the Buyer is agreeing that they have had the opportunity to inspect the property prior to bidding and have inspected the property and all appurtenances thereto and are agreeing that they will sign the sales contract and other required documents within 12 hours of being provided said documents for signing. It is further agreed that this contract & terms contains the entire agreement between the parties and except as contained herein and that this property is purchased on an "AS-IS, WHERE-IS and with ALL FAULTS" basis. All announcements made at the auction take precedence over all other advertising and/or any type and/or kind of material.

10) **AGENCY DISCLOSURE:** Powell Auction & Realty LLC, its auctioneer(s) and employee(s) are acting as Agent(s) and represent the Seller(s) and is compensated by the Seller(s) in this transaction.

11) **RISK OF LOSS:** Risk of loss shall remain with the Seller(s) until closing. In the event any improvements to the property be destroyed or damaged by fire or other destructive force which cannot be repaired prior to closing, this contract may be voided at the option of the Buyer(s) and the earnest money shall be returned to Buyer(s).

12) **FAILURE TO CLOSE:**

(A) If Seller(s) fails to convey the property as provided in this contract: Buyer(s) may only obtain a return of the earnest money actually deposited.

(B) If Buyer(s) fail to purchase the property as provided in this contract: Seller(s) may exercise legal remedies including suit for specific performance or damages. Seller(s) may elect to retain Earnest Money deposit as liquidated damages for breach of contract, in this case, it is agreed that Agent may retain from such Earnest Money deposit an amount not greater than his total commission of the sale had been consummated and the residue, if any, will be paid to Seller(s).

(C) Buyer(s) and Seller(s) further agree that in the event of default by either that results in litigation, all parties are responsible for their own attorney fees and costs.

13) **CONDITION OF PROPERTY:** The property will be sold by the Seller to the Buyer on an "AS-IS, WHERE-IS and WITH ALL FAULTS" basis. Buyer accepts all faults and defects of the property whether known or unknown, presently existing or that may hereafter arise. Buyer acknowledges and agrees that the Seller and the Agents have not made, does not make and specifically negates and disclaims any representations, warranties, promises, covenants, agreements or guarantees of any kind or character whatsoever, whether expressed or implied, oral or written, past, present or future, or concerning to or with respect to: **(i)** the value, nature, quality or condition of the property, including without limitation: lease or rent information; noise disturbances; waste and/or septic disposal systems; marked or unmarked cemeteries/burial grounds; soil results for septic disposal systems; city or well water, either availability, connectivity or purity of; timber; soil; earth; rock; caverns; sinkholes; wood destroying organisms or infestations; geology; utilities either availability or connectivity; acreage of parcel; square footage or condition of structure; any improvements; all photographs; age; any measurements; and working or non-working components; **(ii)** the income to be derived from the property; **(iii)** the suitability of the property for any and all activities and uses which buyer may conduct from there; **(iv)** the compliance of by the property or its operation with any laws, rules, ordinances, or regulations of any governmental authority or body; **(v)** the habitability, merchantability, marketability, profitability, or fitness for a particular purpose of the property; **(vi)** the manner or quality of the construction or materials, if any, incorporated into the property; **(vii)** the manner, quality, state of repair of the property; **(viii)** the existence of any view from the property or that any existing view will not be obstructed in the future; or **(ix)** any other matter with respect to the property, and specifically, without limitation, that seller has not made, does not make, and specifically disclaims any representation regarding compliance with the Americans with Disabilities Act or with any environmental protection, pollution or land use laws, rules, orders or requirements; including solid waste (as defined by the U.S. Environmental Protection Agency regulations at 40 c.f.r., part 261), or the disposal or existence of any type or kind of hazardous substance in or on the property, such as mold/fungus, radon, lead, asbestos, landfills, aldehydes/chemicals, pesticides, by-products of methamphetamines, or storage of any type of hazardous waste or substances AND as defined by the Comprehensive Environmental Response, Compensation, and Liability Act of 1980, as amended, and regulations thereunder.

14) **ALL ONLINE BIDDING:** will have the same Terms & Conditions as live auctions, unless otherwise specified.

15) **FAIR HOUSING:** All parties understand that the federal Fair Housing Act of 1989 prohibits the discrimination of housing based on race, color, national origin, religion, sex, familial status, and disability and the Agents will not discriminate against anyone for any reason.

16) **TIME IS OF THE ESSENCE:** Time is of the essence in this contract.

17) **RESPONSIBILITY TO COOPERATE:** Buyer and seller agree to immediately take actions if needed to correct any clerical errors or pay any amounts due; by reason of mistake, clerical errors, omissions, or the result of erroneous information.

18) **WIRE FRAUD WARNING:** Never trust bank wiring instructions sent via email. Always independently confirm instructions in person or via a telephone call to a trusted and verified telephone number. Never wire money without double-checking that the wiring instructions are correct.

All parties hereto bind themselves, their heirs, executors, or administrators to the faithful Performance of this agreement and affix their signatures the day and date first above written.

Kay Phillips

**AGENT: POWELL AUCTION & REALTY, LLC**

**BUYER**

**SELLER**

**BUYER**

865-405-0078
**PHONE**

newkoop78@gmail.com
**EMAIL**

**POWELL**
SOLD **Auction & Realty, LLC**
6729 Pleasant Ridge Road | Knoxville, TN 37921
Phone: 865-938-3403 | Fax: 865-947-5668

# TERMS & CONDITIONS OF REAL ESTATE AUCTION SALE

**SELLER: KNOX COUNTY TENNESSEE, A POLITICAL SUBDIVISION OF THE STATE OF TENNESSEE**
**ONLINE AUCTION PROPERTIES DATED FEBRUARY 25TH, 2026**

**PROPERTY INSPECTION:** We recommend that you preview the property. The property is being sold "AS-IS, WHERE-IS and WITH ALL FAULTS", without any warranties expressed, implied, or guarantees of any kind or accuracy to information. All information concerning the auction sale was derived from sources believed to be correct, but not guaranteed. Buyer shall rely on his/her own information, judgment and inspection of the property and records. Agent or Seller makes no warranty as to square footage, acreage or age. All announcements made at the auction take precedence over all other advertising and/or any type and/or kind of material. Title to be conveyed subject to all prior restrictions, easements, conditions, encumbrances, condemnation, right-of-ways, joint permanent easements, covenants or restrictions of record, zoning ordinances or laws of any governmental authority, status of mineral rights, status of oil and gas rights, any type of leases or assignments, taxes of any type, properties located in FEMA Flood Zones, and other matters recorded or unrecorded, known or unknown. Mobile Homes are sold WITHOUT TITLE. By bidding, the Buyer is agreeing that they have had the opportunity to inspect the property prior to bidding and have inspected the property and all appurtenances thereto and are agreeing that they will sign the sales contract and other required documents within 12 hours of being provided said documents for signing.

**TERMS:** The successful high bidder on this property will be required to sign the Specific Performance Real Estate Contract immediately upon conclusion of the bidding and will make an **Earnest Money deposit of Ten Percent (10%) of the bid or $1,000.00, WHICHEVER IS GREATER.** A FIVE Percent (5%) Buyer's Premium will be added to the high bid to establish the total sales price. The balance is to be paid in full at the closing. The contract will NOT be contingent upon financing. If property is residential and applicable, Tennessee Residential Property Exemption and Lead-Based Paint Disclosure Waiver will be a part of the sales contract. Buyer is purchasing with any remaining personal property conveying with the property to the Buyer. **SALE IS SUBJECT TO KNOX COUNTY COMMISSION APPROVAL.**

Pursuant to Resolution R-07-1-903 passed by the Commission of Knox County, Tennessee, bidders hereby acknowledge by submission of their bid or proposal that they are current in their respective Federal, State, County, and City taxes of whatever kind or nature and are not delinquent in any way. Bidders delinquent on any taxes, or who have been delinquent within the last 5 years, of whatever kind are not eligible and risk debarment from future sales. Bids from bidders who are found to be delinquent will not be considered. In no event shall Knox County or Powell Auction & Realty be liable for any indirect, incidental, consequential, special or exemplary damages or lost profits, even if Knox County has been advised of the possibility of such damages. If a purchaser fails to close on a property, they forfeit their full earnest money deposit and Buyer's Premium and may be banned from future Knox County auctions. The sale is subject to rebid per TCA 67-5-2507. After the closing of the online auction, a notice of the proposed sales will be published in the Knoxville Focus on or around Monday, March 2nd. Rebids of 10% or more of the bid received from the online auction will be accepted by Knox County Procurement by **4:00PM (ET) on Monday, March 16th.** A final live auction will be held on Monday, March 30th at Powell Auction & Realty, LLC on all properties with a valid rebid. If there is no rebid on a property, then the online auction is final.

**TAXES:** REAL ESTATE TAXES START AT CLOSING FOR THE BUYER.

**CONDUCT OF THE AUCTION:** Conduct of the auction and increments of bidding are at the discretion of the Auctioneer. The Auctioneer's decision is final in the event of a dispute over any matter. The Auctioneer reserves the right to accept bids in any increments he deems to be in the best interest of his client, and reserves the right to waive any previously announced requirements. Bid rigging and bid suppression schemes are violations of the Sherman Antitrust Act and are deemed illegal and punishable as a federal felony.

**CLOSING:** QUIT CLAIM DEED closing will take place within 60 DAYS AFTER KNOX COUNTY COMMISSION APPROVAL. Buyer will be advised as to the day and location of closing. Seller to furnish a QUIT CLAIM DEED only. Buyer is responsible for recording and must record the Deed. **BUYER understands and acknowledges that the properties were acquired by Knox County from a Tax Sale and TITLE INSURANCE MAY NOT BE AVAILABLE.** Sellers or Seller's Agent make NO warranties on these properties or that Title Insurance can be obtained and the Buyer is advised to seek legal counsel.

**EXCLUSIVE CLOSING AGENT:** **Knox County Law Director's Office**
**City County Building – 400 W Main Street, Suite 612 – Knoxville, TN 37902**
**865-215-5790**

**POSSESSION:** Possession of the property will be delivered upon closing, subject to rights of tenants/previous owners in possession.

**AGENCY DISCLOSURE:** Powell Auction & Realty LLC, a Tennessee Real Estate and Auction Company, and its auctioneer(s) and employee(s) are representing the Seller(s) as the Seller(s)' Agent(s).

*THESE TERMS AND CONDITIONS ARE A PART OF THE CONTRACT OF SALE AND SHALL STAND AS SUCH UNTIL THE DELIVERY AND ACCEPTANCE OF THE DEED.* ***SIGNED THIS*** 30 ***DAY OF*** March ***, 2026:***

**AUCTIONEER** Key Phillips **BUYER** _____

**SELLER** _____ **BUYER** _____

**POWELL**
**Auction & Realty, LLC**
6729 Pleasant Ridge Road | Knoxville, TN 37921
Phone: 865-938-3403 | Fax: 865-947-5668

# SPECIFIC PERFORMANCE REAL ESTATE SALES CONTRACT

THIS CONTRACT made and entered into this 25th day of February, 2026 by and between KNOX COUNTY TENNESSEE, A POLITICAL SUBDIVISION OF THE STATE OF TENNESSEE hereinafter called "Seller(s)", and Gary Allen of Knoxville, State of TN hereinafter called "Buyer(s)":

WITNESSETH: That the Buyer(s) hereby agrees to purchase and the Seller(s) hereby agrees to sell, subject to the terms, conditions and for the consideration hereinafter set forth, the following real property: Located in Knox County, Tennessee, and being further described real property as follows: 1440 Lantana Lane, Knoxville, TN 37912 – Parcel/Tax ID: 080LE019

1) **EARNEST MONEY:** Buyer(s) has deposited with POWELL AUCTION & REALTY, LLC, of Knoxville, Tennessee, hereinafter called "Agent", the sum of **$6,305.25**, as earnest money to guarantee the performance by Buyer(s) hereunder and which will be applied as partial payment of purchase price. Both parties agree that Agent shall deposit and hold Earnest Money in an escrow account and will be disbursed pursuant to the terms of this contract. If buyer has purchased online, Earnest Money payment is to be made within 48 hours of sale conclusion.

2) **PURCHASE PRICE & TERMS:** Buyer(s) agree to pay and Seller(s) agree to accept the sum of **$63,052.50**. Upon the following terms: the bid price of **$60,050.00** plus the buyer's premium of 5% in the amount of **$3,002.50**, together will be the total purchase price to be paid by the Buyer(s), PAID IN US DOLLARS. Property sold "AS- IS, WHERE-IS WITH ALL FAULTS", without any warranties expressed, implied, as to condition or title. Sale is NOT contingent upon financing. Balance to be paid in full at closing. Buyer is purchasing with any remaining personal property conveying with the property to the Buyer. **Attached Auction Terms & Conditions and any additional documents pertaining to the sale are part of the Sales Contract. SALE IS SUBJECT TO KNOX COUNTY COMMISSION APPROVAL.**

3) **POSSESSION:** Possession of real property to be given AT CLOSING.

4) **TITLE TRANSFER:** For the above consideration, Seller (s) agrees to convey title by Quit Claim Deed. Title to be conveyed subject to all prior restrictions, easements, conditions, encumbrances, condemnation, right of ways, joint permanent easements, covenants or restrictions of record, zoning ordinances or laws of any government authority, status of mineral rights, status of oil and gas rights, or any type leases or assignments, taxes of any type, properties in FEMA flood zone, and other matters recorded or unrecorded, known or unknown. Mobile Homes Are Sold WITHOUT TITLE. Buyer shall pay, but not limited to: HOA requirements, Buyers Occurred expense, ALL Transfer Fees and/or Membership Fees, if applicable.

5) **DEED:** Deed shall be made to: DaVinci Enterprises LLC

6) **TENANTS:** The Buyer(s) understands and acknowledges that IF properties are occupied by tenants/previous owners, they are buying the property with the tenants/previous owners in possession and purchases the property subject to the rights of the tenants/previous owners in possession and all applicable rules and regulations relating thereto. Seller and Auctioneer make no representations or warranties regarding the same.

7) **CLOSING DATE:** ALL parties agree the closing date of this sale shall be on or before **60 DAYS AFTER KNOX COUNTY COMMISSION APPROVAL.** The Seller reserves the option to extend the closing 30 days if needed to resolve title issues without further notice.

8) **TAXES:** REAL ESTATE TAXES START AT CLOSING FOR THE BUYER.

9) **BUYER(S)' AS-IS ACKNOWLEDGEMENT: The property is sold "AS-IS, WHERE-IS and WITH ALL FAULTS", without any warranties expressed, implied or guarantees of any kind or accuracy to information.** Buyer accepts all faults and defects of the property; whether known or unknown, disclosed or undisclosed, presently existing or that may hereafter arise. Purchase is not contingent upon viewing the property after purchasing. By bidding, the Buyer is agreeing that they have had the opportunity to inspect the property prior to bidding and have inspected the property and all appurtenances thereto and are agreeing that they will sign the sales contract and other required documents within 12 hours of being provided said documents for signing. It is further agreed that this contract & terms contains the entire agreement between the parties and except as contained herein and that this property is purchased on an "AS-IS, WHERE-IS and with ALL FAULTS" basis. All announcements made at the auction take precedence over all other advertising and/or any type and/or kind of material.

10) **AGENCY DISCLOSURE:** Powell Auction & Realty LLC, its auctioneer(s) and employee(s) are acting as Agent(s) and represent the Seller(s) and is compensated by the Seller(s) in this transaction.

11) **RISK OF LOSS:** Risk of loss shall remain with the Seller(s) until closing. In the event any improvements to the property be destroyed or damaged by fire or other destructive force which cannot be repaired prior to closing, this contract may be voided at the option of the Buyer(s) and the earnest money shall be returned to Buyer(s).

12) **FAILURE TO CLOSE:**

(A) If Seller(s) fails to convey the property as provided in this contract: Buyer(s) may only obtain a return of the earnest money actually deposited.

(B) If Buyer(s) fail to purchase the property as provided in this contract: Seller(s) may exercise legal remedies including suit for specific performance or damages. Seller(s) may elect to retain Earnest Money deposit as liquidated damages for breach of contract, in this case, it is agreed that Agent may retain from such Earnest Money deposit an amount not greater than his total commission of the sale had been consummated and the residue, if any, will be paid to Seller(s).

(C) Buyer(s) and Seller(s) further agree that in the event of default by either that results in litigation, all parties are responsible for their own attorney fees and costs.

13) **CONDITION OF PROPERTY:** The property will be sold by the Seller to the Buyer on an "AS-IS, WHERE-IS and WITH ALL FAULTS" basis. Buyer accepts all faults and defects of the property whether known or unknown, presently existing or that may hereafter arise. Buyer acknowledges and agrees that the Seller and the Agents have not made, does not make and specifically negates and disclaims any representations, warranties, promises, covenants, agreements or guarantees of any kind or character whatsoever, whether expressed or implied, oral or written, past, present or future, or concerning to or with respect to: **(i)** the value, nature, quality or condition of the property, including without limitation: lease or rent information; noise disturbances; waste and/or septic disposal systems; marked or unmarked cemeteries/burial grounds; soil results for septic disposal systems; city or well water, either availability, connectivity or purity of; timber; soil; earth; rock; caverns; sinkholes; wood destroying organisms or infestations; geology; utilities either availability or connectivity; acreage of parcel; square footage or condition of structure; any improvements; all photographs; age; any measurements; and working or non-working components; **(ii)** the income to be derived from the property; **(iii)** the suitability of the property for any and all activities and uses which buyer may conduct from there; **(iv)** the compliance of by the property or its operation with any laws, rules, ordinances, or regulations of any governmental authority or body; **(v)** the habitability, merchantability, marketability, profitability, or fitness for a particular purpose of the property; **(vi)** the manner or quality of the construction or materials, if any, incorporated into the property; **(vii)** the manner, quality, state of repair of the property; **(viii)** the existence of any view from the property or that any existing view will not be obstructed in the future; or **(ix)** any other matter with respect to the property, and specifically, without limitation, that seller has not made, does not make, and specifically disclaims any representation regarding compliance with the Americans with Disabilities Act or with any environmental protection, pollution or land use laws, rules, orders or requirements; including solid waste (as defined by the U.S. Environmental Protection Agency regulations at 40 c.f.r., part 261), or the disposal or existence of any type or kind of hazardous substance in or on the property, such as mold/fungus, radon, lead, asbestos, landfills, aldehydes/chemicals, pesticides, by-products of methamphetamines, or storage of any type of hazardous waste or substances AND as defined by the Comprehensive Environmental Response, Compensation, and Liability Act of 1980, as amended, and regulations thereunder.

14) **ALL ONLINE BIDDING:** will have the same Terms & Conditions as live auctions, unless otherwise specified.

15) **FAIR HOUSING:** All parties understand that the federal Fair Housing Act of 1989 prohibits the discrimination of housing based on race, color, national origin, religion, sex, familial status, and disability and the Agents will not discriminate against anyone for any reason.

16) **TIME IS OF THE ESSENCE:** Time is of the essence in this contract.

17) **RESPONSIBILITY TO COOPERATE:** Buyer and seller agree to immediately take actions if needed to correct any clerical errors or pay any amounts due; by reason of mistake, clerical errors, omissions, or the result of erroneous information.

18) **WIRE FRAUD WARNING:** Never trust bank wiring instructions sent via email. Always independently confirm instructions in person or via a telephone call to a trusted and verified telephone number. Never wire money without double-checking that the wiring instructions are correct.

All parties hereto bind themselves, their heirs, executors, or administrators to the faithful Performance of this agreement and affix their signatures the day and date first above written.

Kay Phillips
**AGENT: POWELL AUCTION & REALTY, LLC**

**BUYER**

**SELLER**

**BUYER**

865-456-5028
**PHONE**

galln902@gmail.com
**EMAIL**

**POWELL**
Auction & Realty, LLC
6729 Pleasant Ridge Road | Knoxville, TN 37921
Phone: 865-938-3403 | Fax: 865-947-5668

# TERMS & CONDITIONS OF REAL ESTATE AUCTION SALE

**SELLER: KNOX COUNTY TENNESSEE, A POLITICAL SUBDIVISION OF THE STATE OF TENNESSEE**
**ONLINE AUCTION PROPERTIES DATED FEBRUARY 25TH, 2026**

**PROPERTY INSPECTION:** We recommend that you preview the property. The property is being sold "AS-IS, WHERE-IS and WITH ALL FAULTS", without any warranties expressed, implied, or guarantees of any kind or accuracy to information. All information concerning the auction sale was derived from sources believed to be correct, but not guaranteed. Buyer shall rely on his/her own information, judgment and inspection of the property and records. Agent or Seller makes no warranty as to square footage, acreage or age. All announcements made at the auction take precedence over all other advertising and/or any type and/or kind of material. Title to be conveyed subject to all prior restrictions, easements, conditions, encumbrances, condemnation, right-of-ways, joint permanent easements, covenants or restrictions of record, zoning ordinances or laws of any governmental authority, status of mineral rights, status of oil and gas rights, any type of leases or assignments, taxes of any type, properties located in FEMA Flood Zones, and other matters recorded or unrecorded, known or unknown. Mobile Homes are sold WITHOUT TITLE. By bidding, the Buyer is agreeing that they have had the opportunity to inspect the property prior to bidding and have inspected the property and all appurtenances thereto and are agreeing that they will sign the sales contract and other required documents within 12 hours of being provided said documents for signing.

**TERMS:** The successful high bidder on this property will be required to sign the Specific Performance Real Estate Contract immediately upon conclusion of the bidding and will make an **Earnest Money deposit of Ten Percent (10%) of the bid or $1,000.00, WHICHEVER IS GREATER.** A FIVE Percent (5%) Buyer's Premium will be added to the high bid to establish the total sales price. The balance is to be paid in full at the closing. The contract will NOT be contingent upon financing. If property is residential and applicable, Tennessee Residential Property Exemption and Lead-Based Paint Disclosure Waiver will be a part of the sales contract. Buyer is purchasing with any remaining personal property conveying with the property to the Buyer. **SALE IS SUBJECT TO KNOX COUNTY COMMISSION APPROVAL.**
Pursuant to Resolution R-07-1-903 passed by the Commission of Knox County, Tennessee, bidders hereby acknowledge by submission of their bid or proposal that they are current in their respective Federal, State, County, and City taxes of whatever kind or nature and are not delinquent in any way. Bidders delinquent on any taxes, or who have been delinquent within the last 5 years, of whatever kind are not eligible and risk debarment from future sales. Bids from bidders who are found to be delinquent will not be considered. In no event shall Knox County or Powell Auction & Realty be liable for any indirect, incidental, consequential, special or exemplary damages or lost profits, even if Knox County has been advised of the possibility of such damages. If a purchaser fails to close on a property, they forfeit their full earnest money deposit and Buyer's Premium and may be banned from future Knox County auctions. The sale is subject to rebid per TCA 67-5-2507. After the closing of the online auction, a notice of the proposed sales will be published in the Knoxville Focus on or around Monday, March 2nd. Rebids of 10% or more of the bid received from the online auction will be accepted by Knox County Procurement by **4:00PM (ET) on Monday, March 16th.** A final live auction will be held on Monday, March 30th at Powell Auction & Realty, LLC on all properties with a valid rebid. If there is no rebid on a property, then the online auction is final.

**TAXES:** REAL ESTATE TAXES START AT CLOSING FOR THE BUYER.

**CONDUCT OF THE AUCTION:** Conduct of the auction and increments of bidding are at the discretion of the Auctioneer. The Auctioneer's decision is final in the event of a dispute over any matter. The Auctioneer reserves the right to accept bids in any increments he deems to be in the best interest of his client, and reserves the right to waive any previously announced requirements. Bid rigging and bid suppression schemes are violations of the Sherman Antitrust Act and are deemed illegal and punishable as a federal felony.

**CLOSING:** QUIT CLAIM DEED closing will take place within 60 DAYS AFTER KNOX COUNTY COMMISSION APPROVAL. Buyer will be advised as to the day and location of closing. Seller to furnish a QUIT CLAIM DEED only. Buyer is responsible for recording and must record the Deed. **BUYER understands and acknowledges that the properties were acquired by Knox County from a Tax Sale and TITLE INSURANCE MAY NOT BE AVAILABLE.** Sellers or Seller's Agent make NO warranties on these properties or that Title Insurance can be obtained and the Buyer is advised to seek legal counsel.

**EXCLUSIVE CLOSING AGENT:** **Knox County Law Director's Office**
**City County Building – 400 W Main Street, Suite 612 – Knoxville, TN 37902**
**865-215-5790**

**POSSESSION:** Possession of the property will be delivered upon closing, subject to rights of tenants/previous owners in possession.

**AGENCY DISCLOSURE:** Powell Auction & Realty LLC, a Tennessee Real Estate and Auction Company, and its auctioneer(s) and employee(s) are representing the Seller(s) as the Seller(s)' Agent(s).

*THESE TERMS AND CONDITIONS ARE A PART OF THE CONTRACT OF SALE AND SHALL STAND AS SUCH UNTIL THE DELIVERY AND ACCEPTANCE OF THE DEED.* ***SIGNED THIS*** Monday ***DAY OF*** 24 ***, 2026:***

**AUCTIONEER** Kay Phillips _____ **BUYER** _____

**SELLER** _____ **BUYER** _____

**POWELL**
**Auction & Realty, LLC**
**6729 Pleasant Ridge Road | Knoxville, TN 37921**
**Phone: 865-938-3403 | Fax: 865-947-5668**

# SPECIFIC PERFORMANCE REAL ESTATE SALES CONTRACT

THIS CONTRACT made and entered into this 25th day of February, 2026 by and between KNOX COUNTY TENNESSEE, A POLITICAL SUBDIVISION OF THE STATE OF TENNESSEE hereinafter called "Seller(s)", and Cloie Carrelli of Knoxville State of TN hereinafter called "Buyer(s)":

WITNESSETH: That the Buyer(s) hereby agrees to purchase and the Seller(s) hereby agrees to sell, subject to the terms, conditions and for the consideration hereinafter set forth, the following real property: Located in Knox County, Tennessee, and being further described real property as follows: 1409 & 1411 Richard Drive, Knoxville, TN 37912
Parcel/Tax IDs:081AA016 & 081AA017

1) **EARNEST MONEY:** Buyer(s) has deposited with POWELL AUCTION & REALTY, LLC, of Knoxville, Tennessee, hereinafter called "Agent", the sum of **$5,481.00**, as earnest money to guarantee the performance by Buyer(s) hereunder and which will be applied as partial payment of purchase price. Both parties agree that Agent shall deposit and hold Earnest Money in an escrow account and will be disbursed pursuant to the terms of this contract. If buyer has purchased online, Earnest Money payment is to be made within 48 hours of sale conclusion.

2) **PURCHASE PRICE & TERMS:** Buyer(s) agree to pay and Seller(s) agree to accept the sum of **$54,810.00**. Upon the following terms: the bid price of **$52,200.00** plus the buyer's premium of 5% in the amount of **$2,610.00**, together will be the total purchase price to be paid by the Buyer(s), PAID IN US DOLLARS. Property sold "AS- IS, WHERE-IS WITH ALL FAULTS", without any warranties expressed, implied, as to condition or title. Sale is NOT contingent upon financing. Balance to be paid in full at closing. Buyer is purchasing with any remaining personal property conveying with the property to the Buyer. **Attached Auction Terms & Conditions and any additional documents pertaining to the sale are part of the Sales Contract. SALE IS SUBJECT TO KNOX COUNTY COMMISSION APPROVAL.**

3) **POSSESSION:** Possession of real property to be given AT CLOSING.

4) **TITLE TRANSFER:** For the above consideration, Seller (s) agrees to convey title by Quit Claim Deed. Title to be conveyed subject to all prior restrictions, easements, conditions, encumbrances, condemnation, right of ways, joint permanent easements, covenants or restrictions of record, zoning ordinances or laws of any government authority, status of mineral rights, status of oil and gas rights, or any type leases or assignments, taxes of any type, properties in FEMA flood zone, and other matters recorded or unrecorded, known or unknown. Mobile Homes Are Sold WITHOUT TITLE. Buyer shall pay, but not limited to: HOA requirements, Buyers Occurred expense, ALL Transfer Fees and/or Membership Fees, if applicable.

5) **DEED**: Deed shall be made to: Cloie Carrelli

6) **TENANTS:** The Buyer(s) understands and acknowledges that IF properties are occupied by tenants/previous owners, they are buying the property with the tenants/previous owners in possession and purchases the property subject to the rights of the tenants/previous owners in possession and all applicable rules and regulations relating thereto. Seller and Auctioneer make no representations or warranties regarding the same.

7) **CLOSING DATE:** ALL parties agree the closing date of this sale shall be on or before **60 DAYS AFTER KNOX COUNTY COMMISSION APPROVAL.** The Seller reserves the option to extend the closing 30 days if needed to resolve title issues without further notice.

8) **TAXES:** REAL ESTATE TAXES START AT CLOSING FOR THE BUYER.

9) **BUYER(S)' AS-IS ACKNOWLEDGEMENT: The property is sold "AS-IS, WHERE-IS and WITH ALL FAULTS", without any warranties expressed, implied or guarantees of any kind or accuracy to information.** Buyer accepts all faults and defects of the property; whether known or unknown, disclosed or undisclosed, presently existing or that may hereafter arise. Purchase is not contingent upon viewing the property after purchasing. By bidding, the Buyer is agreeing that they have had the opportunity to inspect the property prior to bidding and have inspected the property and all appurtenances thereto and are agreeing that they will sign the sales contract and other required documents within 12 hours of being provided said documents for signing. It is further agreed that this contract & terms contains the entire agreement between the parties and except as contained herein and that this property is purchased on an "AS-IS, WHERE-IS and with ALL FAULTS" basis. All announcements made at the auction take precedence over all other advertising and/or any type and/or kind of material.

10) **AGENCY DISCLOSURE:** Powell Auction & Realty LLC, its auctioneer(s) and employee(s) are acting as Agent(s) and represent the Seller(s) and is compensated by the Seller(s) in this transaction.

11) **RISK OF LOSS:** Risk of loss shall remain with the Seller(s) until closing. In the event any improvements to the property be destroyed or damaged by fire or other destructive force which cannot be repaired prior to closing, this contract may be voided at the option of the Buyer(s) and the earnest money shall be returned to Buyer(s).

12) **FAILURE TO CLOSE:**

(A) If Seller(s) fails to convey the property as provided in this contract: Buyer(s) may only obtain a return of the earnest money actually deposited.

(B) If Buyer(s) fail to purchase the property as provided in this contract: Seller(s) may exercise legal remedies including suit for specific performance or damages. Seller(s) may elect to retain Earnest Money deposit as liquidated damages for breach of contract, in this case, it is agreed that Agent may retain from such Earnest Money deposit an amount not greater than his total commission of the sale had been consummated and the residue, if any, will be paid to Seller(s).

(C) Buyer(s) and Seller(s) further agree that in the event of default by either that results in litigation, all parties are responsible for their own attorney fees and costs.

13) **CONDITION OF PROPERTY:** The property will be sold by the Seller to the Buyer on an "AS-IS, WHERE-IS and WITH ALL FAULTS" basis. Buyer accepts all faults and defects of the property whether known or unknown, presently existing or that may hereafter arise. Buyer acknowledges and agrees that the Seller and the Agents have not made, does not make and specifically negates and disclaims any representations, warranties, promises, covenants, agreements or guarantees of any kind or character whatsoever, whether expressed or implied, oral or written, past, present or future, or concerning to or with respect to: **(i)** the value, nature, quality or condition of the property, including without limitation: lease or rent information; noise disturbances; waste and/or septic disposal systems; marked or unmarked cemeteries/burial grounds; soil results for septic disposal systems; city or well water, either availability, connectivity or purity of; timber; soil; earth; rock; caverns; sinkholes; wood destroying organisms or infestations; geology; utilities either availability or connectivity; acreage of parcel; square footage or condition of structure; any improvements; all photographs; age; any measurements; and working or non-working components; **(ii)** the income to be derived from the property; **(iii)** the suitability of the property for any and all activities and uses which buyer may conduct from there; **(iv)** the compliance of by the property or its operation with any laws, rules, ordinances, or regulations of any governmental authority or body; **(v)** the habitability, merchantability, marketability, profitability, or fitness for a particular purpose of the property; **(vi)** the manner or quality of the construction or materials, if any, incorporated into the property; **(vii)** the manner, quality, state of repair of the property; **(viii)** the existence of any view from the property or that any existing view will not be obstructed in the future; or **(ix)** any other matter with respect to the property, and specifically, without limitation, that seller has not made, does not make, and specifically disclaims any representation regarding compliance with the Americans with Disabilities Act or with any environmental protection, pollution or land use laws, rules, orders or requirements; including solid waste (as defined by the U.S. Environmental Protection Agency regulations at 40 c.f.r., part 261), or the disposal or existence of any type or kind of hazardous substance in or on the property, such as mold/fungus, radon, lead, asbestos, landfills, aldehydes/chemicals, pesticides, by-products of methamphetamines, or storage of any type of hazardous waste or substances AND as defined by the Comprehensive Environmental Response, Compensation, and Liability Act of 1980, as amended, and regulations thereunder.

14) **ALL ONLINE BIDDING:** will have the same Terms & Conditions as live auctions, unless otherwise specified.

15) **FAIR HOUSING:** All parties understand that the federal Fair Housing Act of 1989 prohibits the discrimination of housing based on race, color, national origin, religion, sex, familial status, and disability and the Agents will not discriminate against anyone for any reason.

16) **TIME IS OF THE ESSENCE:** Time is of the essence in this contract.

17) **RESPONSIBILITY TO COOPERATE:** Buyer and seller agree to immediately take actions if needed to correct any clerical errors or pay any amounts due; by reason of mistake, clerical errors, omissions, or the result of erroneous information.

18) **WIRE FRAUD WARNING:** Never trust bank wiring instructions sent via email. Always independently confirm instructions in person or via a telephone call to a trusted and verified telephone number. Never wire money without double-checking that the wiring instructions are correct.

All parties hereto bind themselves, their heirs, executors, or administrators to the faithful Performance of this agreement and affix their signatures the day and date first above written.

Kay Phillips
**AGENT: POWELL AUCTION & REALTY, LLC**

**SELLER**

**BUYER**

**BUYER**

865-330-3840
**PHONE**

roek234@gmail.com
**EMAIL**

**POWELL**
**Auction & Realty, LLC**
6729 Pleasant Ridge Road | Knoxville, TN 37921
Phone: 865-938-3403 | Fax: 865-947-5668

# TERMS & CONDITIONS OF REAL ESTATE AUCTION SALE

**SELLER: KNOX COUNTY TENNESSEE, A POLITICAL SUBDIVISION OF THE STATE OF TENNESSEE**
**ONLINE AUCTION PROPERTIES DATED FEBRUARY 25TH, 2026**

**PROPERTY INSPECTION:** We recommend that you preview the property. The property is being sold "AS-IS, WHERE-IS and WITH ALL FAULTS", without any warranties expressed, implied, or guarantees of any kind or accuracy to information. All information concerning the auction sale was derived from sources believed to be correct, but not guaranteed. Buyer shall rely on his/her own information, judgment and inspection of the property and records. Agent or Seller makes no warranty as to square footage, acreage or age. All announcements made at the auction take precedence over all other advertising and/or any type and/or kind of material. Title to be conveyed subject to all prior restrictions, easements, conditions, encumbrances, condemnation, right-of-ways, joint permanent easements, covenants or restrictions of record, zoning ordinances or laws of any governmental authority, status of mineral rights, status of oil and gas rights, any type of leases or assignments, taxes of any type, properties located in FEMA Flood Zones, and other matters recorded or unrecorded, known or unknown. Mobile Homes are sold WITHOUT TITLE. By bidding, the Buyer is agreeing that they have had the opportunity to inspect the property prior to bidding and have inspected the property and all appurtenances thereto and are agreeing that they will sign the sales contract and other required documents within 12 hours of being provided said documents for signing.

**TERMS:** The successful high bidder on this property will be required to sign the Specific Performance Real Estate Contract immediately upon conclusion of the bidding and will make an **Earnest Money deposit of Ten Percent (10%) of the bid or $1,000.00, WHICHEVER IS GREATER.** A FIVE Percent (5%) Buyer's Premium will be added to the high bid to establish the total sales price. The balance is to be paid in full at the closing. The contract will NOT be contingent upon financing. If property is residential and applicable, Tennessee Residential Property Exemption and Lead-Based Paint Disclosure Waiver will be a part of the sales contract. Buyer is purchasing with any remaining personal property conveying with the property to the Buyer. **SALE IS SUBJECT TO KNOX COUNTY COMMISSION APPROVAL.**
Pursuant to Resolution R-07-1-903 passed by the Commission of Knox County, Tennessee, bidders hereby acknowledge by submission of their bid or proposal that they are current in their respective Federal, State, County, and City taxes of whatever kind or nature and are not delinquent in any way. Bidders delinquent on any taxes, or who have been delinquent within the last 5 years, of whatever kind are not eligible and risk debarment from future sales. Bids from bidders who are found to be delinquent will not be considered. In no event shall Knox County or Powell Auction & Realty be liable for any indirect, incidental, consequential, special or exemplary damages or lost profits, even if Knox County has been advised of the possibility of such damages. If a purchaser fails to close on a property, they forfeit their full earnest money deposit and Buyer's Premium and may be banned from future Knox County auctions. The sale is subject to rebid per TCA 67-5-2507. After the closing of the online auction, a notice of the proposed sales will be published in the Knoxville Focus on or around Monday, March 2nd. Rebids of 10% or more of the bid received from the online auction will be accepted by Knox County Procurement by **4:00PM (ET) on Monday, March 16th.** A final live auction will be held on Monday, March 30th at Powell Auction & Realty, LLC on all properties with a valid rebid. If there is no rebid on a property, then the online auction is final.

**TAXES:** REAL ESTATE TAXES START AT CLOSING FOR THE BUYER.

**CONDUCT OF THE AUCTION:** Conduct of the auction and increments of bidding are at the discretion of the Auctioneer. The Auctioneer's decision is final in the event of a dispute over any matter. The Auctioneer reserves the right to accept bids in any increments he deems to be in the best interest of his client, and reserves the right to waive any previously announced requirements. Bid rigging and bid suppression schemes are violations of the Sherman Antitrust Act and are deemed illegal and punishable as a federal felony.

**CLOSING:** QUIT CLAIM DEED closing will take place within 60 DAYS AFTER KNOX COUNTY COMMISSION APPROVAL. Buyer will be advised as to the day and location of closing. Seller to furnish a QUIT CLAIM DEED only. Buyer is responsible for recording and must record the Deed. **BUYER understands and acknowledges that the properties were acquired by Knox County from a Tax Sale and TITLE INSURANCE MAY NOT BE AVAILABLE.** Sellers or Seller's Agent make NO warranties on these properties or that Title Insurance can be obtained and the Buyer is advised to seek legal counsel.

**EXCLUSIVE CLOSING AGENT:** **Knox County Law Director's Office**
**City County Building – 400 W Main Street, Suite 612 – Knoxville, TN 37902**
**865-215-5790**

**POSSESSION:** Possession of the property will be delivered upon closing, subject to rights of tenants/previous owners in possession.

**AGENCY DISCLOSURE:** Powell Auction & Realty LLC, a Tennessee Real Estate and Auction Company, and its auctioneer(s) and employee(s) are representing the Seller(s) as the Seller(s)' Agent(s).

*THESE TERMS AND CONDITIONS ARE A PART OF THE CONTRACT OF SALE AND SHALL STAND AS SUCH UNTIL THE DELIVERY AND ACCEPTANCE OF THE DEED.* ***SIGNED THIS*** 19TH ***DAY OF*** MARCH ***, 2026:***

**AUCTIONEER** _____ **BUYER** _____

**SELLER** _____ **BUYER** _____

POWELL
Auction & Realty, LLC

# TENNESSEE RESIDENTIAL PROPERTY CONDITION EXEMPTION

Property Address: 1409 & 1411 Rickard Drive - Knoxville, TN 37912

Seller: Knox County Tennessee, a Political Subdivision of the State of Tennessee

The Tennessee Residential Property Disclosure Act requires sellers of residential real property with one to four dwelling units to furnish to a buyer one of the following: (1) a residential property disclosure statement (the "Disclosure"), or (2) a residential property disclaimer statement (permitted only where the buyer waives the required Disclosure). Some property transfers may be exempt from this requirement (See Tenn. Code Ann. § 66-5-209). The following is a summary of the buyers' and sellers' rights and obligations under the Act. A complete copy of the Act may be found at Tenn. Code Ann. § 66-5-201, et seq.

1. Sellers must disclose all known material defects, and must answer the questions on the Disclosure form in good faith to the best of the seller's knowledge as of the Disclosure date.
2. Sellers must give the buyers the Disclosure form before the acceptance of a purchase contract.
3. Sellers must inform the buyers, at or before closing, of any inaccuracies or material changes in the condition that have occurred since the time of the initial Disclosure, or certify that there are no changes.
4. Sellers may give the buyers a report or opinion prepared by a professional inspector or other expert(s), or certain information provided by a public agency, in lieu of responding to some or all of the questions on the form (See Tenn. Code Ann. § 66-5-204).
5. Sellers are not required to have a home inspection or other investigation in order to complete the Disclosure form.
6. Sellers are not required to repair any items listed on the Disclosure form or on any past or future inspection report unless agreed to in the purchase contract.
7. Sellers involved in the first sale of a dwelling must disclose the amount of any impact fees or adequate facility taxes paid.
8. Sellers are not required to disclose if any occupant was HIV–positive, or had any other disease not likely to be transmitted by occupying a home, or whether the home had been the site of a homicide, suicide or felony, or act or occurrence which had no effect on the physical structure of the property.
9. Sellers may provide an "as is", "no representations or warranties" disclaimer statement in lieu of the Disclosure form only if the buyer waives the right to the required disclosure, otherwise the sellers must provide the completed Disclosure form (See Tenn. Code Ann. § 66-5-202).
10. Sellers may be exempt from having to complete the Disclosure form in certain limited circumstances (e.g. public auctions, court orders, some foreclosures and bankruptcies, new construction with written warranty, or owner has not resided on the property at any time within the prior 3 years). (See Tenn. Code Ann. § 66-5-209).
11. Buyers are advised to include home, wood infestation, well, water sources, septic system, lead-based paint, radon, mold, and other appropriate inspection contingencies in the contract, as the Disclosure form is not a warranty of any kind by the seller, and is not a substitute for any warranties or inspections the buyer may desire to purchase.
12. Any repair of disclosed defects must be negotiated and addressed in the Purchase and Sale Agreement; otherwise, seller is not required to repair any such items.
13. Buyers may, but do not have to, waive their right to receive the Disclosure form from the sellers if the sellers provide a disclaimer statement with no representations or warranties. (See Tenn. Code Ann. § 66-5-202).
14. Remedies for misrepresentations or nondisclosure in a Property Condition Disclosure statement may be available to buyer and are set out fully in Tenn. Code Ann. § 66-5-208. Buyer should consult with an attorney regarding any such matters.
15. Representations in the Disclosure form are those of the sellers only, and not of any real estate licensee, although licensees are required to disclose to all parties adverse facts of which the licensee has actual knowledge or notice.
16. Pursuant to Tenn. Code Ann. § 47-18-104(b), sellers of newly constructed residences on a septic system are prohibited from knowingly advertising or marketing a home as having more bedrooms than are permitted by the subsurface sewage disposal system permit.
17. Sellers must disclose the presence of any known exterior injection well, the presence of any known sinkhole(s), the results of any known percolation test or soil absorption rate performed on the property that is determined or accepted by the

This form is copyrighted and may only be used in real estate transactions in which Kenny Phillips is involved as a Tennessee REALTORS® authorized user. Unauthorized use of the form may result in legal sanctions being brought against the user and should be reported to Tennessee REALTORS® at 615- 321-1477.

Department of Environment and Conservation, and whether the property is located within a Planned Unit Development as defined by Tenn. Code Ann. § 66-5-213 and, if requested, provide buyers with a copy of the development's restrictive covenants, homeowner bylaws and master deed. Sellers must also disclose if they have knowledge that the residence has ever been moved from an existing foundation to another foundation.

The Buyers and Sellers involved in the current or prospective real estate transaction for the property listed above acknowledge that they were informed of their rights and obligations regarding Residential Property Disclosures, and that this information was provided by the real estate licensee(s) prior to the completion or reviewing of a Tennessee Residential Property Condition Disclosure, a Tennessee Residential Property Condition Disclaimer Statement, or a Tennessee Residential Property Condition Exemption. Buyers and Sellers also acknowledge that they were advised to seek the advice of an attorney on any legal questions they may have regarding this information or prior to taking any legal actions.

The Tennessee Residential Property Disclosure Act states that anyone transferring title to residential real property must provide information about the condition of the property. This completed form constitutes that disclosure by the Seller. The information contained in the disclosure is the representation of the owner and not the representation of the real estate licensee or sales person, if any. This is not a warranty or a substitute for any professional inspections or warranties that the purchasers may wish to obtain.

**Buyers and Sellers should be aware that any sales agreement executed between the parties shall supersede this form as to the terms of sale, property included in the sale and any obligations on the part of the seller to repair items identified below and/or the obligation of the buyer to accept such items "as is."**

The undersigned Seller of the property described as 1409 & 1411 Rickard Drive - Knoxville, TN 37912 does hereby notify Buyer that said property is being offered without a Residential Property Condition Disclosure Statement as provided by the Tennessee Residential Property Disclosure Act. This transfer is excluded under Tenn. Code Ann. § 66-5-209 for the following reason(s):

- ☐ This is a transfer pursuant to court order including, but not limited to, transfers ordered by a court in the administration of an estate, transfers pursuant to a writ of execution, transfers by foreclosure sale, transfers by a trustee in a bankruptcy, transfers by eminent domain and transfers resulting from a decree of specific performance.
- ☐ This is a transfer to a beneficiary of a deed of trust by a trustor or successor in interest who is in default; transfers by a trustee under a deed of trust pursuant to a foreclosure sale, or transfers by a beneficiary under a deed of trust who has acquired the real property at a sale conducted pursuant to a foreclosure sale under a deed of trust or has acquired the real property by a deed in lieu of foreclosure.
- ☐ This is a transfer by a fiduciary in the course of the administration of a decedent's estate, guardianship, conservatorship or trust.
- ☐ This is a transfer from one (1) or more co-owners solely to one (1) or more co-owners. This provision is intended to apply and only does apply in situations where ownership is by a tenancy by the entirety, a joint tenancy or a tenancy in common and the transfer shall be made from one (1) or more of the owners to another owner or co-owners holding property either as a joint tenancy, tenancy in common or tenancy by the entirety.
- ☐ This is a transfer made by virtue of the record owner's failure to pay federal, state or local taxes.
- ☐ This is a transfer between spouses resulting from a decree of divorce or a property settlement stipulation.
- ☐ This is a transfer made solely to any combination of a spouse or a person or persons in the lineal line of consanguinity of one (1) or more of the transferors.
- ☒ This is a transfer to or from any governmental entity of public or quasi-public housing authority or agency.
- ☐ This is a transfer involving the first sale of a dwelling provided that the builder offers a written warranty.
- ☒ This is a transfer of any property sold at public auction.
- ☒ This is a transfer of any property where the owner has not resided on the property at any time within three (3) years prior to the date of transfer.
- ☐ This is a transfer from a debtor in a chapter 7 or a chapter 13 bankruptcy to a creditor or third party by a deed in lieu of foreclosure or by a quitclaim deed.

Pursuant to Tenn. Code Ann. § 66-5-212, Sellers are required to disclose, in writing, the presence of any known exterior injection well on the Property, whether the Sellers have knowledge that any single family residence on the Property has ever been moved from an existing foundation to another foundation, whether the Sellers have knowledge of any percolation tests or soil absorption rates performed on the Property that are determined or accepted by the Tennessee Department of Environment and Conservation and the results of said tests and/or rates, and the presence of any known sinkholes. Sellers, pursuant to Tenn. Code Ann. § 66-5-213, are also required to disclose in writing if the Property is located in a Planned Unit Development and upon request, provide buyers with a copy of the development's restrictive covenants, homeowner bylaws and master deed.

This form is copyrighted and may only be used in real estate transactions in which Kenny Phillips is involved as a Tennessee REALTORS® authorized user. Unauthorized use of the form may result in legal sanctions being brought against the user and should be reported to Tennessee REALTORS® at (615) 321-1477.

| ARE YOU (SELLER) AWARE OF ANY OF THE FOLLOWING: | YES | NO | UNKNOWN |
|---|---|---|---|
| 1. Is there an exterior injection well anywhere on the property? | □ | □ | ☒ |
| 2. Is seller aware of any percolation tests or soil absorption rates being performed on the property that are determined or accepted by the Tennessee Department of Environment and Conservation? If yes, results of test(s) and/or rate(s) are attached. | □ | □ | ☒ |
| 3. Has any residence on this property ever been moved from its original foundation to another foundation? | □ | □ | ☒ |
| 4. Is this property in a Planned Unit Development? Planned Unit Development is defined pursuant to Tenn. Code Ann. § 66-5-213 as "an area of land, controlled by one (1) or more landowners, to be developed under unified control or unified plan of development for a number of dwelling units, commercial, educational, recreational or industrial uses, or any combination of the foregoing, the plan for which does not correspond in lot size, bulk or type of use, density, lot coverage, open space, or other restrictions to the existing land use regulations." Unknown is not a permissible answer under the statute. | □ | ☒ | |
| 5. Is a sinkhole present on the property? A sinkhole is defined pursuant to Tenn. Code Ann. § 66-5-212(c) as "a subterranean void created by the dissolution of limestone or dolostone strata resulting from groundwater erosion, causing a surface subsidence of soil, sediment, or rock and is indicated through the contour lines on the property's recorded plat map." This disclosure is required regardless of whether the sinkhole is indicated through the contour lines on the property's recorded plat map. | □ | □ | ☒ |
| 6. Was a permit for a subsurface sewage disposal system for the Property issued during a sewer moratorium pursuant to Tenn. Code Ann. § 68-221-409? If yes, Buyer may have a future obligation to connect to the public sewer system. | □ | ☒ | |

Buyer is advised that no representation or warranties, express or implied, as to the condition of the property and its improvements, are being offered by Seller except in the case where transfer involves the first sale of a dwelling in which builder offers a written warranty and those required by Seller pursuant to Tenn. Code Ann. §§ 66-5-212 and 66-5-213. Furthermore, the Buyer should make or have made on the Buyer's behalf a thorough and diligent inspection of the property.

If the property being purchased is a condominium, the transferee/buyer is hereby given notice that the transferee/buyer is entitled, upon request, to receive certain information regarding the administration of the condominium from the developer or the condominium association, as applicable, pursuant to Tennessee Code Annotated § 66-27-502.

The party(ies) below have signed and acknowledge receipt of a copy.

| SELLER | SELLER |
|---|---|
| _____ at _____ o'clock □ am/ □ pm | _____ at _____ o'clock □ am/ □ pm |
| Date | Date |

The party(ies) below have signed and acknowledge receipt of a copy.

| BUYER | BUYER |
|---|---|
| 3-19-26 at 1:37 o'clock □ am/ ☒ pm | _____ at _____ o'clock □ am/ □ pm |
| Date | Date |

*NOTE: This form is provided by Tennessee REALTORS® to its members for their use in real estate transactions and is to be used as is. By downloading and/or using this form, you agree and covenant not to alter, amend, or edit said form or its contents except as where provided in the blank fields, and agree and acknowledge that any such alteration, amendment or edit of said form is done at your own risk. Use of the Tennessee REALTORS® logo in conjunction with any form other than standardized forms created by Tennessee REALTORS® is strictly prohibited. This form is subject to periodic revision and it is the responsibility of the member to use the most recent available form.*

This form is copyrighted and may only be used in real estate transactions in which Kenny Phillips is involved as a Tennessee REALTORS® authorized user. Unauthorized use of the form may result in legal sanctions being brought against the user and should be reported to Tennessee REALTORS® at (615) 321-1477.

POWELL Auction & Realty, LLC

# LEAD-BASED PAINT DISCLOSURE

*Federal law mandates that Sellers of* ***housing constructed prior to 1978*** *must complete certain Lead-Based Paint Disclosure requirements. These should be completed* ***before the Buyer makes an offer*** *and certainly before the Seller accepts a purchase offer, otherwise the Buyer may not be obligated under any agreement to purchase such housing.*

**Lead Warning Statement**

Every purchaser of any interest in residential real property on which a residential dwelling was built prior to 1978 is notified that such property may present exposure to lead from lead-based paint that may place young children at risk of developing lead poisoning. Lead poisoning in young children may produce permanent neurological damage, including learning disabilities, reduced intelligence quotient, behavioral problems, and impaired memory. Lead poisoning also poses a particular risk to pregnant women. The Seller of any interest in residential real property is required to provide the Buyer with any information on lead-based paint hazards from risk assessments or inspections in the Seller's possession and notify the Buyer of any known lead-based paint hazards. A risk assessment or inspection for possible lead-based paint hazards is recommended prior to purchase.

Property Address: 1409 & 1411 Rickard Drive Knoxville, TN 37918

**Seller Disclosure**

***Seller to check <u>one</u> box below:***

(a) Presence of lead-based paint and/or lead-based paint hazards

☐ Known lead-based paint and/or lead-based paint hazards are present in the housing. Describe what is known:

_____

☒ Seller has no knowledge of lead-based paint and/or lead-based paint hazards in the housing.

***Seller to check <u>one</u> box below***:

(b) Records and reports available to Seller.

☐ Seller has provided the purchaser with all available records and reports pertaining to lead-based paint and/or lead-based paint hazards in the housing. List documents below:

_____

☒ Seller has no reports or records pertaining to lead-based paint and/or lead-based paint hazards in the housing.

**Buyer Acknowledgment**

(c) Buyer has (check one box below):

☐ received copies of all records and reports pertaining to lead-based paint and/ or lead-based paint hazards in the housing listed above.

☒ not received any records and reports regarding lead-based paint and/ or lead-based paint hazards in the housing.

(d) EC (initial) Buyer has received the pamphlet Protect Your Family from Lead in Your Home.

**Contingency**

***Buyer to check <u>one</u> box below:***

☐ Agreement is subject to Buyer's approval of the results of a risk assessment or inspection of the property for the presence of lead-based paint and/or lead-based paint hazards, to be completed at the Buyer's expense. This contingency shall be satisfied **within 10 calendar days after the Binding Agreement Date.**

☒ Buyer ***waives the opportunity to conduct a risk assessment or inspection*** for the presence of lead-based paint and/or lead-based paint hazards.

This form is copyrighted and may only be used in real estate transactions in which Kenny Phillips is involved as a Tennessee REALTORS® authorized user. Unauthorized use of the form may result in legal sanctions being brought against the user and should be reported to Tennessee REALTORS® at 615- 321-1477.

TENNESSEE REALTORS Copyright 2015 © Tennessee Association of Realtors®

**Licensee Acknowledgment (initial or enter N/A if not applicable)**

⊟ KP Seller's Agent has informed Seller of the seller's obligations under 42 U.S.C. 4852d and is aware of his/her responsibility to ensure compliance.

⊟ _____ Buyer's Agent has informed Seller of the seller's obligations under 42 U.S.C. 4852d and is aware of his/her responsibility to ensure compliance. (Only required if the Buyer's Agent receives compensation from the Seller.)

**Certification of Accuracy**

The Sellers, Buyers, and Licensees have reviewed the information above and certify, to the best of their knowledge, that the information they have provided is true and accurate and they have received a copy hereof.

The parties agree that the Licensees' signatures on this document are for certification and acknowledgment purposes only as required and do not make either said Licensee a party to the Purchase and Sale Agreement.

The party(ies) below have signed and acknowledge receipt of a copy.

| | |
|---|---|
| _____ | _____ |
| **SELLER** | **SELLER** |
| _____ at _____ o'clock □ am/ □ pm | _____ at _____ o'clock □ am/ □ pm |
| **Date** | **Date** |

The party(ies) below have signed and acknowledge receipt of a copy.

| | |
|---|---|
| _____ | _____ |
| **BUYER** | **BUYER** |
| 3-19-26 at 1:39 o'clock □ am/ ⊟ pm | _____ at _____ o'clock □ am/ □ pm |
| **Date** | **Date** |

The party(ies) below have signed and acknowledge receipt of a copy.

_____

**REAL ESTATE LICENSEE FOR SELLER**

3/19/26 at 1:40 o'clock □ am/ ⊟ pm

**Date**

The party(ies) below have signed and acknowledge receipt of a copy.

_____

**REAL ESTATE LICENSEE FOR BUYER**

_____ at _____ o'clock □ am/ □ pm

**Date**

For Information Purposes Only:

| | |
|---|---|
| Powell Auction & Realty | _____ |
| Listing Firm | Buyer Broker Firm |
| Kenny Phillips | _____ |
| Independent Licensee | Independent Licensee |

*NOTE: This form is provided by Tennessee REALTORS® to its members for their use in real estate transactions and is to be used as is. By downloading and/or using this form, you agree and covenant not to alter, amend, or edit said form or its contents except as where provided in the blank fields, and agree and acknowledge that any such alteration, amendment or edit of said form is done at your own risk. Use of the Tennessee REALTORS® logo in conjunction with any form other than standardized forms created by Tennessee REALTORS® is strictly prohibited. This form is subject to periodic revision and it is the responsibility of the member to use the most recent available form.*

This form is copyrighted and may only be used in real estate transactions in which Kenny Phillips is involved as a Tennessee REALTORS® authorized user. Unauthorized use of the form may result in legal sanctions being brought against the user and should be reported to Tennessee REALTORS® at 615- 321-1477.

**POWELL**
**Auction & Realty, LLC**
6729 Pleasant Ridge Road | Knoxville, TN 37921
Phone: 865-938-3403 | Fax: 865-947-5668

# SPECIFIC PERFORMANCE REAL ESTATE SALES CONTRACT

THIS CONTRACT made and entered into this 25th day of February, 2026 by and between KNOX COUNTY TENNESSEE, A POLITICAL SUBDIVISION OF THE STATE OF TENNESSEE hereinafter called "Seller(s)", and Justin McCarter of Knoxville, State of TN hereinafter called "Buyer(s)":

WITNESSETH: That the Buyer(s) hereby agrees to purchase and the Seller(s) hereby agrees to sell, subject to the terms, conditions and for the consideration hereinafter set forth, the following real property: Located in Knox County, Tennessee, and being further described real property as follows: 123 Watauga Avenue, Knoxville, TN 37917 – Parcel/Tax ID: 081BA005

1) **EARNEST MONEY:** Buyer(s) has deposited with POWELL AUCTION & REALTY, LLC, of Knoxville, Tennessee, hereinafter called "Agent", the sum of **$1,081.50**, as earnest money to guarantee the performance by Buyer(s) hereunder and which will be applied as partial payment of purchase price. Both parties agree that Agent shall deposit and hold Earnest Money in an escrow account and will be disbursed pursuant to the terms of this contract. If buyer has purchased online, Earnest Money payment is to be made within 48 hours of sale conclusion.

2) **PURCHASE PRICE & TERMS:** Buyer(s) agree to pay and Seller(s) agree to accept the sum of **$10,815.00**. Upon the following terms: the bid price of **$10,300.00** plus the buyer's premium of 5% in the amount of **$515.00**, together will be the total purchase price to be paid by the Buyer(s), PAID IN US DOLLARS. Property sold "AS- IS, WHERE-IS WITH ALL FAULTS", without any warranties expressed, implied, as to condition or title. Sale is NOT contingent upon financing. Balance to be paid in full at closing. Buyer is purchasing with any remaining personal property conveying with the property to the Buyer. **Attached Auction Terms & Conditions and any additional documents pertaining to the sale are part of the Sales Contract. SALE IS SUBJECT TO KNOX COUNTY COMMISSION APPROVAL.**

3) **POSSESSION:** Possession of real property to be given AT CLOSING.

4) **TITLE TRANSFER:** For the above consideration, Seller (s) agrees to convey title by Quit Claim Deed. Title to be conveyed subject to all prior restrictions, easements, conditions, encumbrances, condemnation, right of ways, joint permanent easements, covenants or restrictions of record, zoning ordinances or laws of any government authority, status of mineral rights, status of oil and gas rights, or any type leases or assignments, taxes of any type, properties in FEMA flood zone, and other matters recorded or unrecorded, known or unknown. Mobile Homes Are Sold WITHOUT TITLE. Buyer shall pay, but not limited to: HOA requirements, Buyers Occurred expense, ALL Transfer Fees and/or Membership Fees, if applicable.

5) **DEED:** Deed shall be made to: Honey Fund LLC

6) **TENANTS:** The Buyer(s) understands and acknowledges that IF properties are occupied by tenants/previous owners, they are buying the property with the tenants/previous owners in possession and purchases the property subject to the rights of the tenants/previous owners in possession and all applicable rules and regulations relating thereto. Seller and Auctioneer make no representations or warranties regarding the same.

7) **CLOSING DATE:** ALL parties agree the closing date of this sale shall be on or before **60 DAYS AFTER KNOX COUNTY COMMISSION APPROVAL.** The Seller reserves the option to extend the closing 30 days if needed to resolve title issues without further notice.

8) **TAXES:** REAL ESTATE TAXES START AT CLOSING FOR THE BUYER.

9) **BUYER(S)' AS-IS ACKNOWLEDGEMENT: The property is sold "AS-IS, WHERE-IS and WITH ALL FAULTS", without any warranties expressed, implied or guarantees of any kind or accuracy to information.** Buyer accepts all faults and defects of the property; whether known or unknown, disclosed or undisclosed, presently existing or that may hereafter arise. Purchase is not contingent upon viewing the property after purchasing. By bidding, the Buyer is agreeing that they have had the opportunity to inspect the property prior to bidding and have inspected the property and all appurtenances thereto and are agreeing that they will sign the sales contract and other required documents within 12 hours of being provided said documents for signing. It is further agreed that this contract & terms contains the entire agreement between the parties and except as contained herein and that this property is purchased on an "AS-IS, WHERE-IS and with ALL FAULTS" basis. All announcements made at the auction take precedence over all other advertising and/or any type and/or kind of material.

10) **AGENCY DISCLOSURE:** Powell Auction & Realty LLC, its auctioneer(s) and employee(s) are acting as Agent(s) and represent the Seller(s) and is compensated by the Seller(s) in this transaction.

11) **RISK OF LOSS:** Risk of loss shall remain with the Seller(s) until closing. In the event any improvements to the property be destroyed or damaged by fire or other destructive force which cannot be repaired prior to closing, this contract may be voided at the option of the Buyer(s) and the earnest money shall be returned to Buyer(s).

12) **FAILURE TO CLOSE:**

(A) If Seller(s) fails to convey the property as provided in this contract: Buyer(s) may only obtain a return of the earnest money actually deposited.

(B) If Buyer(s) fail to purchase the property as provided in this contract: Seller(s) may exercise legal remedies including suit for specific performance or damages. Seller(s) may elect to retain Earnest Money deposit as liquidated damages for breach of contract, in this case, it is agreed that Agent may retain from such Earnest Money deposit an amount not greater than his total commission of the sale had been consummated and the residue, if any, will be paid to Seller(s).

(C) Buyer(s) and Seller(s) further agree that in the event of default by either that results in litigation, all parties are responsible for their own attorney fees and costs.

13) **CONDITION OF PROPERTY:** The property will be sold by the Seller to the Buyer on an "AS-IS, WHERE-IS and WITH ALL FAULTS" basis. Buyer accepts all faults and defects of the property whether known or unknown, presently existing or that may hereafter arise. Buyer acknowledges and agrees that the Seller and the Agents have not made, does not make and specifically negates and disclaims any representations, warranties, promises, covenants, agreements or guarantees of any kind or character whatsoever, whether expressed or implied, oral or written, past, present or future, or concerning to or with respect to: **(i)** the value, nature, quality or condition of the property, including without limitation: lease or rent information; noise disturbances; waste and/or septic disposal systems; marked or unmarked cemeteries/burial grounds; soil results for septic disposal systems; city or well water, either availability, connectivity or purity of; timber; soil; earth; rock; caverns; sinkholes; wood destroying organisms or infestations; geology; utilities either availability or connectivity; acreage of parcel; square footage or condition of structure; any improvements; all photographs; age; any measurements; and working or non-working components; **(ii)** the income to be derived from the property; **(iii)** the suitability of the property for any and all activities and uses which buyer may conduct from there; **(iv)** the compliance of by the property or its operation with any laws, rules, ordinances, or regulations of any governmental authority or body; **(v)** the habitability, merchantability, marketability, profitability, or fitness for a particular purpose of the property; **(vi)** the manner or quality of the construction or materials, if any, incorporated into the property; **(vii)** the manner, quality, state of repair of the property; **(viii)** the existence of any view from the property or that any existing view will not be obstructed in the future; or **(ix)** any other matter with respect to the property, and specifically, without limitation, that seller has not made, does not make, and specifically disclaims any representation regarding compliance with the Americans with Disabilities Act or with any environmental protection, pollution or land use laws, rules, orders or requirements; including solid waste (as defined by the U.S. Environmental Protection Agency regulations at 40 c.f.r., part 261), or the disposal or existence of any type or kind of hazardous substance in or on the property, such as mold/fungus, radon, lead, asbestos, landfills, aldehydes/chemicals, pesticides, by-products of methamphetamines, or storage of any type of hazardous waste or substances AND as defined by the Comprehensive Environmental Response, Compensation, and Liability Act of 1980, as amended, and regulations thereunder.

14) **ALL ONLINE BIDDING:** will have the same Terms & Conditions as live auctions, unless otherwise specified.

15) **FAIR HOUSING:** All parties understand that the federal Fair Housing Act of 1989 prohibits the discrimination of housing based on race, color, national origin, religion, sex, familial status, and disability and the Agents will not discriminate against anyone for any reason.

16) **TIME IS OF THE ESSENCE:** Time is of the essence in this contract.

17) **RESPONSIBILITY TO COOPERATE:** Buyer and seller agree to immediately take actions if needed to correct any clerical errors or pay any amounts due; by reason of mistake, clerical errors, omissions, or the result of erroneous information.

18) **WIRE FRAUD WARNING:** Never trust bank wiring instructions sent via email. Always independently confirm instructions in person or via a telephone call to a trusted and verified telephone number. Never wire money without double-checking that the wiring instructions are correct.

All parties hereto bind themselves, their heirs, executors, or administrators to the faithful Performance of this agreement and affix their signatures the day and date first above written.

Kerry Phillips
**AGENT: POWELL AUCTION & REALTY, LLC**

**BUYER**

**SELLER**

**BUYER**

865-924-4753
**PHONE**

justinmccarter@honeybrookholdings.com
**EMAIL**

POWELL
Auction & Realty, LLC
6729 Pleasant Ridge Road | Knoxville, TN 37921
Phone: 865-938-3403 | Fax: 865-947-5668

# TERMS & CONDITIONS OF REAL ESTATE AUCTION SALE

**SELLER: KNOX COUNTY TENNESSEE, A POLITICAL SUBDIVISION OF THE STATE OF TENNESSEE**
**ONLINE AUCTION PROPERTIES DATED FEBRUARY 25TH, 2026**

**PROPERTY INSPECTION:** We recommend that you preview the property. The property is being sold "AS-IS, WHERE-IS and WITH ALL FAULTS", without any warranties expressed, implied, or guarantees of any kind or accuracy to information. All information concerning the auction sale was derived from sources believed to be correct, but not guaranteed. Buyer shall rely on his/her own information, judgment and inspection of the property and records. Agent or Seller makes no warranty as to square footage, acreage or age. All announcements made at the auction take precedence over all other advertising and/or any type and/or kind of material. Title to be conveyed subject to all prior restrictions, easements, conditions, encumbrances, condemnation, right-of-ways, joint permanent easements, covenants or restrictions of record, zoning ordinances or laws of any governmental authority, status of mineral rights, status of oil and gas rights, any type of leases or assignments, taxes of any type, properties located in FEMA Flood Zones, and other matters recorded or unrecorded, known or unknown. Mobile Homes are sold WITHOUT TITLE. By bidding, the Buyer is agreeing that they have had the opportunity to inspect the property prior to bidding and have inspected the property and all appurtenances thereto and are agreeing that they will sign the sales contract and other required documents within 12 hours of being provided said documents for signing.

**TERMS:** The successful high bidder on this property will be required to sign the Specific Performance Real Estate Contract immediately upon conclusion of the bidding and will make an **Earnest Money deposit of Ten Percent (10%) of the bid or $1,000.00, WHICHEVER IS GREATER.** A FIVE Percent (5%) Buyer's Premium will be added to the high bid to establish the total sales price. The balance is to be paid in full at the closing. The contract will NOT be contingent upon financing. If property is residential and applicable, Tennessee Residential Property Exemption and Lead-Based Paint Disclosure Waiver will be a part of the sales contract. Buyer is purchasing with any remaining personal property conveying with the property to the Buyer. **SALE IS SUBJECT TO KNOX COUNTY COMMISSION APPROVAL.**

Pursuant to Resolution R-07-1-903 passed by the Commission of Knox County, Tennessee, bidders hereby acknowledge by submission of their bid or proposal that they are current in their respective Federal, State, County, and City taxes of whatever kind or nature and are not delinquent in any way. Bidders delinquent on any taxes, or who have been delinquent within the last 5 years, of whatever kind are not eligible and risk debarment from future sales. Bids from bidders who are found to be delinquent will not be considered. In no event shall Knox County or Powell Auction & Realty be liable for any indirect, incidental, consequential, special or exemplary damages or lost profits, even if Knox County has been advised of the possibility of such damages. If a purchaser fails to close on a property, they forfeit their full earnest money deposit and Buyer's Premium and may be banned from future Knox County auctions. The sale is subject to rebid per TCA 67-5-2507. After the closing of the online auction, a notice of the proposed sales will be published in the Knoxville Focus on or around Monday, March 2nd. Rebids of 10% or more of the bid received from the online auction will be accepted by Knox County Procurement by **4:00PM (ET) on Monday, March 16th.** A final live auction will be held on Monday, March 30th at Powell Auction & Realty, LLC on all properties with a valid rebid. If there is no rebid on a property, then the online auction is final.

**TAXES:** REAL ESTATE TAXES START AT CLOSING FOR THE BUYER.

**CONDUCT OF THE AUCTION:** Conduct of the auction and increments of bidding are at the discretion of the Auctioneer. The Auctioneer's decision is final in the event of a dispute over any matter. The Auctioneer reserves the right to accept bids in any increments he deems to be in the best interest of his client, and reserves the right to waive any previously announced requirements. Bid rigging and bid suppression schemes are violations of the Sherman Antitrust Act and are deemed illegal and punishable as a federal felony.

**CLOSING:** QUIT CLAIM DEED closing will take place within 60 DAYS AFTER KNOX COUNTY COMMISSION APPROVAL. Buyer will be advised as to the day and location of closing. Seller to furnish a QUIT CLAIM DEED only. Buyer is responsible for recording and must record the Deed. **BUYER understands and acknowledges that the properties were acquired by Knox County from a Tax Sale and TITLE INSURANCE MAY NOT BE AVAILABLE.** Sellers or Seller's Agent make NO warranties on these properties or that Title Insurance can be obtained and the Buyer is advised to seek legal counsel.

**EXCLUSIVE CLOSING AGENT:** **Knox County Law Director's Office**
**City County Building – 400 W Main Street, Suite 612 – Knoxville, TN 37902**
**865-215-5790**

**POSSESSION:** Possession of the property will be delivered upon closing, subject to rights of tenants/previous owners in possession.

**AGENCY DISCLOSURE:** Powell Auction & Realty LLC, a Tennessee Real Estate and Auction Company, and its auctioneer(s) and employee(s) are representing the Seller(s) as the Seller(s)' Agent(s).

*THESE TERMS AND CONDITIONS ARE A PART OF THE CONTRACT OF SALE AND SHALL STAND AS SUCH UNTIL THE DELIVERY AND ACCEPTANCE OF THE DEED.* ***SIGNED THIS*** 20TH ***DAY OF*** MARCH ***, 2026:***

**AUCTIONEER** Kevin Phillips _____ **BUYER** _____

**SELLER** _____ **BUYER** _____

**POWELL**
**Auction & Realty, LLC**
6729 Pleasant Ridge Road | Knoxville, TN 37921
Phone: 865-938-3403 | Fax: 865-947-5668

# SPECIFIC PERFORMANCE REAL ESTATE SALES CONTRACT

THIS CONTRACT made and entered into this 25th day of February, 2026 by and between KNOX COUNTY TENNESSEE, A POLITICAL SUBDIVISION OF THE STATE OF TENNESSEE hereinafter called "Seller(s)", and Justin McCarter of Knoxville, State of TN hereinafter called "Buyer(s)":

WITNESSETH: That the Buyer(s) hereby agrees to purchase and the Seller(s) hereby agrees to sell, subject to the terms, conditions and for the consideration hereinafter set forth, the following real property: Located in Knox County, Tennessee, and being further described real property as follows: 2106 Lonsdale Pike, Knoxville, TN 37921 – Parcel/Tax ID: 081OF044

1) **EARNEST MONEY:** Buyer(s) has deposited with POWELL AUCTION & REALTY, LLC, of Knoxville, Tennessee, hereinafter called "Agent", the sum of **$1,874.25**, as earnest money to guarantee the performance by Buyer(s) hereunder and which will be applied as partial payment of purchase price. Both parties agree that Agent shall deposit and hold Earnest Money in an escrow account and will be disbursed pursuant to the terms of this contract. If buyer has purchased online, Earnest Money payment is to be made within 48 hours of sale conclusion.

2) **PURCHASE PRICE & TERMS:** Buyer(s) agree to pay and Seller(s) agree to accept the sum of **$18,742.50**. Upon the following terms: the bid price of **$17,850.00** plus the buyer's premium of 5% in the amount of **$892.50**, together will be the total purchase price to be paid by the Buyer(s), PAID IN US DOLLARS. Property sold "AS- IS, WHERE-IS WITH ALL FAULTS", without any warranties expressed, implied, as to condition or title. Sale is NOT contingent upon financing. Balance to be paid in full at closing. Buyer is purchasing with any remaining personal property conveying with the property to the Buyer. **Attached Auction Terms & Conditions and any additional documents pertaining to the sale are part of the Sales Contract. SALE IS SUBJECT TO KNOX COUNTY COMMISSION APPROVAL.**

3) **POSSESSION:** Possession of real property to be given AT CLOSING.

4) **TITLE TRANSFER:** For the above consideration, Seller (s) agrees to convey title by Quit Claim Deed. Title to be conveyed subject to all prior restrictions, easements, conditions, encumbrances, condemnation, right of ways, joint permanent easements, covenants or restrictions of record, zoning ordinances or laws of any government authority, status of mineral rights, status of oil and gas rights, or any type leases or assignments, taxes of any type, properties in FEMA flood zone, and other matters recorded or unrecorded, known or unknown. Mobile Homes Are Sold WITHOUT TITLE. Buyer shall pay, but not limited to: HOA requirements, Buyers Occurred expense, ALL Transfer Fees and/or Membership Fees, if applicable.

5) **DEED**: Deed shall be made to: Honey Fund LLC

6) **TENANTS:** The Buyer(s) understands and acknowledges that IF properties are occupied by tenants/previous owners, they are buying the property with the tenants/previous owners in possession and purchases the property subject to the rights of the tenants/previous owners in possession and all applicable rules and regulations relating thereto. Seller and Auctioneer make no representations or warranties regarding the same.

7) **CLOSING DATE:** ALL parties agree the closing date of this sale shall be on or before **60 DAYS AFTER KNOX COUNTY COMMISSION APPROVAL.** The Seller reserves the option to extend the closing 30 days if needed to resolve title issues without further notice.

8) **TAXES:** REAL ESTATE TAXES START AT CLOSING FOR THE BUYER.

9) **BUYER(S)' AS-IS ACKNOWLEDGEMENT: The property is sold "AS-IS, WHERE-IS and WITH ALL FAULTS", without any warranties expressed, implied or guarantees of any kind or accuracy to information.** Buyer accepts all faults and defects of the property; whether known or unknown, disclosed or undisclosed, presently existing or that may hereafter arise. Purchase is not contingent upon viewing the property after purchasing. By bidding, the Buyer is agreeing that they have had the opportunity to inspect the property prior to bidding and have inspected the property and all appurtenances thereto and are agreeing that they will sign the sales contract and other required documents within 12 hours of being provided said documents for signing. It is further agreed that this contract & terms contains the entire agreement between the parties and except as contained herein and that this property is purchased on an "AS-IS, WHERE-IS and with ALL FAULTS" basis. All announcements made at the auction take precedence over all other advertising and/or any type and/or kind of material.

10) **AGENCY DISCLOSURE:** Powell Auction & Realty LLC, its auctioneer(s) and employee(s) are acting as Agent(s) and represent the Seller(s) and is compensated by the Seller(s) in this transaction.

11) **RISK OF LOSS:** Risk of loss shall remain with the Seller(s) until closing. In the event any improvements to the property be destroyed or damaged by fire or other destructive force which cannot be repaired prior to closing, this contract may be voided at the option of the Buyer(s) and the earnest money shall be returned to Buyer(s).

12) **FAILURE TO CLOSE:**

(A) If Seller(s) fails to convey the property as provided in this contract: Buyer(s) may only obtain a return of the earnest money actually deposited.

(B) If Buyer(s) fail to purchase the property as provided in this contract: Seller(s) may exercise legal remedies including suit for specific performance or damages. Seller(s) may elect to retain Earnest Money deposit as liquidated damages for breach of contract, in this case, it is agreed that Agent may retain from such Earnest Money deposit an amount not greater than his total commission of the sale had been consummated and the residue, if any, will be paid to Seller(s).

(C) Buyer(s) and Seller(s) further agree that in the event of default by either that results in litigation, all parties are responsible for their own attorney fees and costs.

13) **CONDITION OF PROPERTY:** The property will be sold by the Seller to the Buyer on an "AS-IS, WHERE-IS and WITH ALL FAULTS" basis. Buyer accepts all faults and defects of the property whether known or unknown, presently existing or that may hereafter arise. Buyer acknowledges and agrees that the Seller and the Agents have not made, does not make and specifically negates and disclaims any representations, warranties, promises, covenants, agreements or guarantees of any kind or character whatsoever, whether expressed or implied, oral or written, past, present or future, or concerning to or with respect to: **(i)** the value, nature, quality or condition of the property, including without limitation: lease or rent information; noise disturbances; waste and/or septic disposal systems; marked or unmarked cemeteries/burial grounds; soil results for septic disposal systems; city or well water, either availability, connectivity or purity of; timber; soil; earth; rock; caverns; sinkholes; wood destroying organisms or infestations; geology; utilities either availability or connectivity; acreage of parcel; square footage or condition of structure; any improvements; all photographs; age; any measurements; and working or non-working components; **(ii)** the income to be derived from the property; **(iii)** the suitability of the property for any and all activities and uses which buyer may conduct from there; **(iv)** the compliance of by the property or its operation with any laws, rules, ordinances, or regulations of any governmental authority or body; **(v)** the habitability, merchantability, marketability, profitability, or fitness for a particular purpose of the property; **(vi)** the manner or quality of the construction or materials, if any, incorporated into the property; **(vii)** the manner, quality, state of repair of the property; **(viii)** the existence of any view from the property or that any existing view will not be obstructed in the future; or **(ix)** any other matter with respect to the property, and specifically, without limitation, that seller has not made, does not make, and specifically disclaims any representation regarding compliance with the Americans with Disabilities Act or with any environmental protection, pollution or land use laws, rules, orders or requirements; including solid waste (as defined by the U.S. Environmental Protection Agency regulations at 40 c.f.r., part 261), or the disposal or existence of any type or kind of hazardous substance in or on the property, such as mold/fungus, radon, lead, asbestos, landfills, aldehydes/chemicals, pesticides, by-products of methamphetamines, or storage of any type of hazardous waste or substances AND as defined by the Comprehensive Environmental Response, Compensation, and Liability Act of 1980, as amended, and regulations thereunder.

14) **ALL ONLINE BIDDING:** will have the same Terms & Conditions as live auctions, unless otherwise specified.

15) **FAIR HOUSING:** All parties understand that the federal Fair Housing Act of 1989 prohibits the discrimination of housing based on race, color, national origin, religion, sex, familial status, and disability and the Agents will not discriminate against anyone for any reason.

16) **TIME IS OF THE ESSENCE:** Time is of the essence in this contract.

17) **RESPONSIBILITY TO COOPERATE:** Buyer and seller agree to immediately take actions if needed to correct any clerical errors or pay any amounts due; by reason of mistake, clerical errors, omissions, or the result of erroneous information.

18) **WIRE FRAUD WARNING:** Never trust bank wiring instructions sent via email. Always independently confirm instructions in person or via a telephone call to a trusted and verified telephone number. Never wire money without double-checking that the wiring instructions are correct.

All parties hereto bind themselves, their heirs, executors, or administrators to the faithful Performance of this agreement and affix their signatures the day and date first above written.

**AGENT: POWELL AUCTION & REALTY, LLC**

**BUYER**

**SELLER**

**BUYER**

865-924-4753
**PHONE**

justinmccarter@honeybrookholdings.com
**EMAIL**

**POWELL**
Auction & Realty, LLC
6729 Pleasant Ridge Road | Knoxville, TN 37921
Phone: 865-938-3403 | Fax: 865-947-5668

# TERMS & CONDITIONS OF REAL ESTATE AUCTION SALE

**SELLER: KNOX COUNTY TENNESSEE, A POLITICAL SUBDIVISION OF THE STATE OF TENNESSEE**
**ONLINE AUCTION PROPERTIES DATED FEBRUARY 25TH, 2026**

**PROPERTY INSPECTION:** We recommend that you preview the property. The property is being sold "AS-IS, WHERE-IS and WITH ALL FAULTS", without any warranties expressed, implied, or guarantees of any kind or accuracy to information. All information concerning the auction sale was derived from sources believed to be correct, but not guaranteed. Buyer shall rely on his/her own information, judgment and inspection of the property and records. Agent or Seller makes no warranty as to square footage, acreage or age. All announcements made at the auction take precedence over all other advertising and/or any type and/or kind of material. Title to be conveyed subject to all prior restrictions, easements, conditions, encumbrances, condemnation, right-of-ways, joint permanent easements, covenants or restrictions of record, zoning ordinances or laws of any governmental authority, status of mineral rights, status of oil and gas rights, any type of leases or assignments, taxes of any type, properties located in FEMA Flood Zones, and other matters recorded or unrecorded, known or unknown. Mobile Homes are sold WITHOUT TITLE. By bidding, the Buyer is agreeing that they have had the opportunity to inspect the property prior to bidding and have inspected the property and all appurtenances thereto and are agreeing that they will sign the sales contract and other required documents within 12 hours of being provided said documents for signing.

**TERMS:** The successful high bidder on this property will be required to sign the Specific Performance Real Estate Contract immediately upon conclusion of the bidding and will make an **Earnest Money deposit of Ten Percent (10%) of the bid or $1,000.00, WHICHEVER IS GREATER.** A FIVE Percent (5%) Buyer's Premium will be added to the high bid to establish the total sales price. The balance is to be paid in full at the closing. The contract will NOT be contingent upon financing. If property is residential and applicable, Tennessee Residential Property Exemption and Lead-Based Paint Disclosure Waiver will be a part of the sales contract. Buyer is purchasing with any remaining personal property conveying with the property to the Buyer. **SALE IS SUBJECT TO KNOX COUNTY COMMISSION APPROVAL.**
Pursuant to Resolution R-07-1-903 passed by the Commission of Knox County, Tennessee, bidders hereby acknowledge by submission of their bid or proposal that they are current in their respective Federal, State, County, and City taxes of whatever kind or nature and are not delinquent in any way. Bidders delinquent on any taxes, or who have been delinquent within the last 5 years, of whatever kind are not eligible and risk debarment from future sales. Bids from bidders who are found to be delinquent will not be considered. In no event shall Knox County or Powell Auction & Realty be liable for any indirect, incidental, consequential, special or exemplary damages or lost profits, even if Knox County has been advised of the possibility of such damages. If a purchaser fails to close on a property, they forfeit their full earnest money deposit and Buyer's Premium and may be banned from future Knox County auctions. The sale is subject to rebid per TCA 67-5-2507. After the closing of the online auction, a notice of the proposed sales will be published in the Knoxville Focus on or around Monday, March 2nd. Rebids of 10% or more of the bid received from the online auction will be accepted by Knox County Procurement by **4:00PM (ET) on Monday, March 16th.** A final live auction will be held on Monday, March 30th at Powell Auction & Realty, LLC on all properties with a valid rebid. If there is no rebid on a property, then the online auction is final.

**TAXES:** REAL ESTATE TAXES START AT CLOSING FOR THE BUYER.

**CONDUCT OF THE AUCTION:** Conduct of the auction and increments of bidding are at the discretion of the Auctioneer. The Auctioneer's decision is final in the event of a dispute over any matter. The Auctioneer reserves the right to accept bids in any increments he deems to be in the best interest of his client, and reserves the right to waive any previously announced requirements. Bid rigging and bid suppression schemes are violations of the Sherman Antitrust Act and are deemed illegal and punishable as a federal felony.

**CLOSING:** QUIT CLAIM DEED closing will take place within 60 DAYS AFTER KNOX COUNTY COMMISSION APPROVAL. Buyer will be advised as to the day and location of closing. Seller to furnish a QUIT CLAIM DEED only. Buyer is responsible for recording and must record the Deed. **BUYER understands and acknowledges that the properties were acquired by Knox County from a Tax Sale and TITLE INSURANCE MAY NOT BE AVAILABLE.** Sellers or Seller's Agent make NO warranties on these properties or that Title Insurance can be obtained and the Buyer is advised to seek legal counsel.

**EXCLUSIVE CLOSING AGENT:** **Knox County Law Director's Office**
**City County Building – 400 W Main Street, Suite 612 – Knoxville, TN 37902**
**865-215-5790**

**POSSESSION:** Possession of the property will be delivered upon closing, subject to rights of tenants/previous owners in possession.

**AGENCY DISCLOSURE:** Powell Auction & Realty LLC, a Tennessee Real Estate and Auction Company, and its auctioneer(s) and employee(s) are representing the Seller(s) as the Seller(s)' Agent(s).

*THESE TERMS AND CONDITIONS ARE A PART OF THE CONTRACT OF SALE AND SHALL STAND AS SUCH UNTIL THE DELIVERY AND ACCEPTANCE OF THE DEED.* ***SIGNED THIS*** 20TH ***DAY OF*** MARCH ***, 2026:***

**AUCTIONEER** Kevin Phillips _____ **BUYER** _____

**SELLER** _____ **BUYER** _____

POWELL
Auction & Realty, LLC
6729 Pleasant Ridge Road | Knoxville, TN 37921
Phone: 865-938-3403 | Fax: 865-947-5668

# SPECIFIC PERFORMANCE REAL ESTATE SALES CONTRACT

THIS CONTRACT made and entered into this 25th day of February, 2026 by and between KNOX COUNTY TENNESSEE, A POLITICAL SUBDIVISION OF THE STATE OF TENNESSEE hereinafter called "Seller(s)", and Husam Benkhayal of Knoxville, State of TN hereinafter called "Buyer(s)":

WITNESSETH: That the Buyer(s) hereby agrees to purchase and the Seller(s) hereby agrees to sell, subject to the terms, conditions and for the consideration hereinafter set forth, the following real property: Located in Knox County, Tennessee, and being further described real property as follows: 822 W Oak Hill Avenue, Knoxville, TN 37921 – Parcel/Tax ID: 081OK013

1) **EARNEST MONEY:** Buyer(s) has deposited with POWELL AUCTION & REALTY, LLC, of Knoxville, Tennessee, hereinafter called "Agent", the sum of **$2,798.25**, as earnest money to guarantee the performance by Buyer(s) hereunder and which will be applied as partial payment of purchase price. Both parties agree that Agent shall deposit and hold Earnest Money in an escrow account and will be disbursed pursuant to the terms of this contract. If buyer has purchased online, Earnest Money payment is to be made within 48 hours of sale conclusion.

2) **PURCHASE PRICE & TERMS:** Buyer(s) agree to pay and Seller(s) agree to accept the sum of **$27,982.50**. Upon the following terms: the bid price of **$26,650.00** plus the buyer's premium of 5% in the amount of **$1,332.50**, together will be the total purchase price to be paid by the Buyer(s), PAID IN US DOLLARS. Property sold "AS- IS, WHERE-IS WITH ALL FAULTS", without any warranties expressed, implied, as to condition or title. Sale is NOT contingent upon financing. Balance to be paid in full at closing. Buyer is purchasing with any remaining personal property conveying with the property to the Buyer. **Attached Auction Terms & Conditions and any additional documents pertaining to the sale are part of the Sales Contract. SALE IS SUBJECT TO KNOX COUNTY COMMISSION APPROVAL.**

3) **POSSESSION:** Possession of real property to be given AT CLOSING.

4) **TITLE TRANSFER:** For the above consideration, Seller (s) agrees to convey title by Quit Claim Deed. Title to be conveyed subject to all prior restrictions, easements, conditions, encumbrances, condemnation, right of ways, joint permanent easements, covenants or restrictions of record, zoning ordinances or laws of any government authority, status of mineral rights, status of oil and gas rights, or any type leases or assignments, taxes of any type, properties in FEMA flood zone, and other matters recorded or unrecorded, known or unknown. Mobile Homes Are Sold WITHOUT TITLE. Buyer shall pay, but not limited to: HOA requirements, Buyers Occurred expense, ALL Transfer Fees and/or Membership Fees, if applicable.

5) **DEED**: Deed shall be made to: Husam Benkhayal

6) **TENANTS:** The Buyer(s) understands and acknowledges that IF properties are occupied by tenants/previous owners, they are buying the property with the tenants/previous owners in possession and purchases the property subject to the rights of the tenants/previous owners in possession and all applicable rules and regulations relating thereto. Seller and Auctioneer make no representations or warranties regarding the same.

7) **CLOSING DATE:** ALL parties agree the closing date of this sale shall be on or before **60 DAYS AFTER KNOX COUNTY COMMISSION APPROVAL.** The Seller reserves the option to extend the closing 30 days if needed to resolve title issues without further notice.

8) **TAXES:** REAL ESTATE TAXES START AT CLOSING FOR THE BUYER.

9) **BUYER(S)' AS-IS ACKNOWLEDGEMENT: The property is sold "AS-IS, WHERE-IS and WITH ALL FAULTS", without any warranties expressed, implied or guarantees of any kind or accuracy to information.** Buyer accepts all faults and defects of the property; whether known or unknown, disclosed or undisclosed, presently existing or that may hereafter arise. Purchase is not contingent upon viewing the property after purchasing. By bidding, the Buyer is agreeing that they have had the opportunity to inspect the property prior to bidding and have inspected the property and all appurtenances thereto and are agreeing that they will sign the sales contract and other required documents within 12 hours of being provided said documents for signing. It is further agreed that this contract & terms contains the entire agreement between the parties and except as contained herein and that this property is purchased on an "AS-IS, WHERE-IS and with ALL FAULTS" basis. All announcements made at the auction take precedence over all other advertising and/or any type and/or kind of material.

10) **AGENCY DISCLOSURE:** Powell Auction & Realty LLC, its auctioneer(s) and employee(s) are acting as Agent(s) and represent the Seller(s) and is compensated by the Seller(s) in this transaction.

11) **RISK OF LOSS:** Risk of loss shall remain with the Seller(s) until closing. In the event any improvements to the property be destroyed or damaged by fire or other destructive force which cannot be repaired prior to closing, this contract may be voided at the option of the Buyer(s) and the earnest money shall be returned to Buyer(s).

12) **FAILURE TO CLOSE:**

(A) If Seller(s) fails to convey the property as provided in this contract: Buyer(s) may only obtain a return of the earnest money actually deposited.

(B) If Buyer(s) fail to purchase the property as provided in this contract: Seller(s) may exercise legal remedies including suit for specific performance or damages. Seller(s) may elect to retain Earnest Money deposit as liquidated damages for breach of contract, in this case, it is agreed that Agent may retain from such Earnest Money deposit an amount not greater than his total commission of the sale had been consummated and the residue, if any, will be paid to Seller(s).

(C) Buyer(s) and Seller(s) further agree that in the event of default by either that results in litigation, all parties are responsible for their own attorney fees and costs.

13) **CONDITION OF PROPERTY:** The property will be sold by the Seller to the Buyer on an "AS-IS, WHERE-IS and WITH ALL FAULTS" basis. Buyer accepts all faults and defects of the property whether known or unknown, presently existing or that may hereafter arise. Buyer acknowledges and agrees that the Seller and the Agents have not made, does not make and specifically negates and disclaims any representations, warranties, promises, covenants, agreements or guarantees of any kind or character whatsoever, whether expressed or implied, oral or written, past, present or future, or concerning to or with respect to: **(i)** the value, nature, quality or condition of the property, including without limitation: lease or rent information; noise disturbances; waste and/or septic disposal systems; marked or unmarked cemeteries/burial grounds; soil results for septic disposal systems; city or well water, either availability, connectivity or purity of; timber; soil; earth; rock; caverns; sinkholes; wood destroying organisms or infestations; geology; utilities either availability or connectivity; acreage of parcel; square footage or condition of structure; any improvements; all photographs; age; any measurements; and working or non-working components; **(ii)** the income to be derived from the property; **(iii)** the suitability of the property for any and all activities and uses which buyer may conduct from there; **(iv)** the compliance of by the property or its operation with any laws, rules, ordinances, or regulations of any governmental authority or body; **(v)** the habitability, merchantability, marketability, profitability, or fitness for a particular purpose of the property; **(vi)** the manner or quality of the construction or materials, if any, incorporated into the property; **(vii)** the manner, quality, state of repair of the property; **(viii)** the existence of any view from the property or that any existing view will not be obstructed in the future; or **(ix)** any other matter with respect to the property, and specifically, without limitation, that seller has not made, does not make, and specifically disclaims any representation regarding compliance with the Americans with Disabilities Act or with any environmental protection, pollution or land use laws, rules, orders or requirements; including solid waste (as defined by the U.S. Environmental Protection Agency regulations at 40 c.f.r., part 261), or the disposal or existence of any type or kind of hazardous substance in or on the property, such as mold/fungus, radon, lead, asbestos, landfills, aldehydes/chemicals, pesticides, by-products of methamphetamines, or storage of any type of hazardous waste or substances AND as defined by the Comprehensive Environmental Response, Compensation, and Liability Act of 1980, as amended, and regulations thereunder.

14) **ALL ONLINE BIDDING:** will have the same Terms & Conditions as live auctions, unless otherwise specified.

15) **FAIR HOUSING:** All parties understand that the federal Fair Housing Act of 1989 prohibits the discrimination of housing based on race, color, national origin, religion, sex, familial status, and disability and the Agents will not discriminate against anyone for any reason.

16) **TIME IS OF THE ESSENCE:** Time is of the essence in this contract.

17) **RESPONSIBILITY TO COOPERATE:** Buyer and seller agree to immediately take actions if needed to correct any clerical errors or pay any amounts due; by reason of mistake, clerical errors, omissions, or the result of erroneous information.

18) **WIRE FRAUD WARNING:** Never trust bank wiring instructions sent via email. Always independently confirm instructions in person or via a telephone call to a trusted and verified telephone number. Never wire money without double-checking that the wiring instructions are correct.

All parties hereto bind themselves, their heirs, executors, or administrators to the faithful Performance of this agreement and affix their signatures the day and date first above written.

AGENT: POWELL AUCTION & REALTY, LLC

BUYER

SELLER

BUYER

804-564-7458
PHONE

husambenkhayal@gmail.com
EMAIL

**POWELL**
Auction & Realty, LLC
6729 Pleasant Ridge Road | Knoxville, TN 37921
Phone: 865-938-3403 | Fax: 865-947-5668

# TERMS & CONDITIONS OF REAL ESTATE AUCTION SALE

**SELLER: KNOX COUNTY TENNESSEE, A POLITICAL SUBDIVISION OF THE STATE OF TENNESSEE**
**ONLINE AUCTION PROPERTIES DATED FEBRUARY 25TH, 2026**

**PROPERTY INSPECTION:** We recommend that you preview the property. The property is being sold "AS-IS, WHERE-IS and WITH ALL FAULTS", without any warranties expressed, implied, or guarantees of any kind or accuracy to information. All information concerning the auction sale was derived from sources believed to be correct, but not guaranteed. Buyer shall rely on his/her own information, judgment and inspection of the property and records. Agent or Seller makes no warranty as to square footage, acreage or age. All announcements made at the auction take precedence over all other advertising and/or any type and/or kind of material. Title to be conveyed subject to all prior restrictions, easements, conditions, encumbrances, condemnation, right-of-ways, joint permanent easements, covenants or restrictions of record, zoning ordinances or laws of any governmental authority, status of mineral rights, status of oil and gas rights, any type of leases or assignments, taxes of any type, properties located in FEMA Flood Zones, and other matters recorded or unrecorded, known or unknown. Mobile Homes are sold WITHOUT TITLE. By bidding, the Buyer is agreeing that they have had the opportunity to inspect the property prior to bidding and have inspected the property and all appurtenances thereto and are agreeing that they will sign the sales contract and other required documents within 12 hours of being provided said documents for signing.

**TERMS:** The successful high bidder on this property will be required to sign the Specific Performance Real Estate Contract immediately upon conclusion of the bidding and will make an **Earnest Money deposit of Ten Percent (10%) of the bid or $1,000.00, WHICHEVER IS GREATER.** A FIVE Percent (5%) Buyer's Premium will be added to the high bid to establish the total sales price. The balance is to be paid in full at the closing. The contract will NOT be contingent upon financing. If property is residential and applicable, Tennessee Residential Property Exemption and Lead-Based Paint Disclosure Waiver will be a part of the sales contract. Buyer is purchasing with any remaining personal property conveying with the property to the Buyer. **SALE IS SUBJECT TO KNOX COUNTY COMMISSION APPROVAL.**
Pursuant to Resolution R-07-1-903 passed by the Commission of Knox County, Tennessee, bidders hereby acknowledge by submission of their bid or proposal that they are current in their respective Federal, State, County, and City taxes of whatever kind or nature and are not delinquent in any way. Bidders delinquent on any taxes, or who have been delinquent within the last 5 years, of whatever kind are not eligible and risk debarment from future sales. Bids from bidders who are found to be delinquent will not be considered. In no event shall Knox County or Powell Auction & Realty be liable for any indirect, incidental, consequential, special or exemplary damages or lost profits, even if Knox County has been advised of the possibility of such damages. If a purchaser fails to close on a property, they forfeit their full earnest money deposit and Buyer's Premium and may be banned from future Knox County auctions. The sale is subject to rebid per TCA 67-5-2507. After the closing of the online auction, a notice of the proposed sales will be published in the Knoxville Focus on or around Monday, March 2nd. Rebids of 10% or more of the bid received from the online auction will be accepted by Knox County Procurement by **4:00PM (ET) on Monday, March 16th.** A final live auction will be held on Monday, March 30th at Powell Auction & Realty, LLC on all properties with a valid rebid. If there is no rebid on a property, then the online auction is final.

**TAXES:** REAL ESTATE TAXES START AT CLOSING FOR THE BUYER.

**CONDUCT OF THE AUCTION:** Conduct of the auction and increments of bidding are at the discretion of the Auctioneer. The Auctioneer's decision is final in the event of a dispute over any matter. The Auctioneer reserves the right to accept bids in any increments he deems to be in the best interest of his client, and reserves the right to waive any previously announced requirements. Bid rigging and bid suppression schemes are violations of the Sherman Antitrust Act and are deemed illegal and punishable as a federal felony.

**CLOSING:** QUIT CLAIM DEED closing will take place within 60 DAYS AFTER KNOX COUNTY COMMISSION APPROVAL. Buyer will be advised as to the day and location of closing. Seller to furnish a QUIT CLAIM DEED only. Buyer is responsible for recording and must record the Deed. **BUYER understands and acknowledges that the properties were acquired by Knox County from a Tax Sale and TITLE INSURANCE MAY NOT BE AVAILABLE.** Sellers or Seller's Agent make NO warranties on these properties or that Title Insurance can be obtained and the Buyer is advised to seek legal counsel.

**EXCLUSIVE CLOSING AGENT:** **Knox County Law Director's Office**
**City County Building – 400 W Main Street, Suite 612 – Knoxville, TN 37902**
**865-215-5790**

**POSSESSION:** Possession of the property will be delivered upon closing, subject to rights of tenants/previous owners in possession.

**AGENCY DISCLOSURE:** Powell Auction & Realty LLC, a Tennessee Real Estate and Auction Company, and its auctioneer(s) and employee(s) are representing the Seller(s) as the Seller(s)' Agent(s).

*THESE TERMS AND CONDITIONS ARE A PART OF THE CONTRACT OF SALE AND SHALL STAND AS SUCH UNTIL THE DELIVERY AND ACCEPTANCE OF THE DEED.* ***SIGNED THIS*** 24 ***DAY OF*** March, ***2026:***

**AUCTIONEER** Kay Phillips _____ **BUYER** _____

**SELLER** _____ **BUYER** _____

POWELL
Auction & Realty, LLC
6729 Pleasant Ridge Road | Knoxville, TN 37921
Phone: 865-938-3403 | Fax: 865-947-5668

# SPECIFIC PERFORMANCE REAL ESTATE SALES CONTRACT

THIS CONTRACT made and entered into this 25th day of February, 2026 by and between KNOX COUNTY TENNESSEE, A POLITICAL SUBDIVISION OF THE STATE OF TENNESSEE hereinafter called "Seller(s)", and Husam Benkhayal of Knoxville, State of TN hereinafter called "Buyer(s)":

WITNESSETH: That the Buyer(s) hereby agrees to purchase and the Seller(s) hereby agrees to sell, subject to the terms, conditions and for the consideration hereinafter set forth, the following real property: Located in Knox County, Tennessee, and being further described real property as follows: 2340 Stonewall Street, Knoxville, TN 37921 – Parcel/Tax ID: 081OR003

1) **EARNEST MONEY:** Buyer(s) has deposited with POWELL AUCTION & REALTY, LLC, of Knoxville, Tennessee, hereinafter called "Agent", the sum of **$2,105.25**, as earnest money to guarantee the performance by Buyer(s) hereunder and which will be applied as partial payment of purchase price. Both parties agree that Agent shall deposit and hold Earnest Money in an escrow account and will be disbursed pursuant to the terms of this contract. If buyer has purchased online, Earnest Money payment is to be made within 48 hours of sale conclusion.

2) **PURCHASE PRICE & TERMS:** Buyer(s) agree to pay and Seller(s) agree to accept the sum of **$21,052.50**. Upon the following terms: the bid price of **$20,050.00** plus the buyer's premium of 5% in the amount of **$1,002.50**, together will be the total purchase price to be paid by the Buyer(s), PAID IN US DOLLARS. Property sold "AS- IS, WHERE-IS WITH ALL FAULTS", without any warranties expressed, implied, as to condition or title. Sale is NOT contingent upon financing. Balance to be paid in full at closing. Buyer is purchasing with any remaining personal property conveying with the property to the Buyer. **Attached Auction Terms & Conditions and any additional documents pertaining to the sale are part of the Sales Contract. SALE IS SUBJECT TO KNOX COUNTY COMMISSION APPROVAL.**

3) **POSSESSION:** Possession of real property to be given AT CLOSING.

4) **TITLE TRANSFER:** For the above consideration, Seller (s) agrees to convey title by Quit Claim Deed. Title to be conveyed subject to all prior restrictions, easements, conditions, encumbrances, condemnation, right of ways, joint permanent easements, covenants or restrictions of record, zoning ordinances or laws of any government authority, status of mineral rights, status of oil and gas rights, or any type leases or assignments, taxes of any type, properties in FEMA flood zone, and other matters recorded or unrecorded, known or unknown. Mobile Homes Are Sold WITHOUT TITLE. Buyer shall pay, but not limited to: HOA requirements, Buyers Occurred expense, ALL Transfer Fees and/or Membership Fees, if applicable.

5) **DEED**: Deed shall be made to: Husam Benkhayal

6) **TENANTS:** The Buyer(s) understands and acknowledges that IF properties are occupied by tenants/previous owners, they are buying the property with the tenants/previous owners in possession and purchases the property subject to the rights of the tenants/previous owners in possession and all applicable rules and regulations relating thereto. Seller and Auctioneer make no representations or warranties regarding the same.

7) **CLOSING DATE:** ALL parties agree the closing date of this sale shall be on or before **60 DAYS AFTER KNOX COUNTY COMMISSION APPROVAL.** The Seller reserves the option to extend the closing 30 days if needed to resolve title issues without further notice.

8) **TAXES:** REAL ESTATE TAXES START AT CLOSING FOR THE BUYER.

9) **BUYER(S)' AS-IS ACKNOWLEDGEMENT: The property is sold "AS-IS, WHERE-IS and WITH ALL FAULTS", without any warranties expressed, implied or guarantees of any kind or accuracy to information.** Buyer accepts all faults and defects of the property; whether known or unknown, disclosed or undisclosed, presently existing or that may hereafter arise. Purchase is not contingent upon viewing the property after purchasing. By bidding, the Buyer is agreeing that they have had the opportunity to inspect the property prior to bidding and have inspected the property and all appurtenances thereto and are agreeing that they will sign the sales contract and other required documents within 12 hours of being provided said documents for signing. It is further agreed that this contract & terms contains the entire agreement between the parties and except as contained herein and that this property is purchased on an "AS-IS, WHERE-IS and with ALL FAULTS" basis. All announcements made at the auction take precedence over all other advertising and/or any type and/or kind of material.

10) **AGENCY DISCLOSURE:** Powell Auction & Realty LLC, its auctioneer(s) and employee(s) are acting as Agent(s) and represent the Seller(s) and is compensated by the Seller(s) in this transaction.

11) **RISK OF LOSS:** Risk of loss shall remain with the Seller(s) until closing. In the event any improvements to the property be destroyed or damaged by fire or other destructive force which cannot be repaired prior to closing, this contract may be voided at the option of the Buyer(s) and the earnest money shall be returned to Buyer(s).

12) **FAILURE TO CLOSE:**

(A) If Seller(s) fails to convey the property as provided in this contract: Buyer(s) may only obtain a return of the earnest money actually deposited.

(B) If Buyer(s) fail to purchase the property as provided in this contract: Seller(s) may exercise legal remedies including suit for specific performance or damages. Seller(s) may elect to retain Earnest Money deposit as liquidated damages for breach of contract, in this case, it is agreed that Agent may retain from such Earnest Money deposit an amount not greater than his total commission of the sale had been consummated and the residue, if any, will be paid to Seller(s).

(C) Buyer(s) and Seller(s) further agree that in the event of default by either that results in litigation, all parties are responsible for their own attorney fees and costs.

13) **CONDITION OF PROPERTY:** The property will be sold by the Seller to the Buyer on an "AS-IS, WHERE-IS and WITH ALL FAULTS" basis. Buyer accepts all faults and defects of the property whether known or unknown, presently existing or that may hereafter arise. Buyer acknowledges and agrees that the Seller and the Agents have not made, does not make and specifically negates and disclaims any representations, warranties, promises, covenants, agreements or guarantees of any kind or character whatsoever, whether expressed or implied, oral or written, past, present or future, or concerning to or with respect to: **(i)** the value, nature, quality or condition of the property, including without limitation: lease or rent information; noise disturbances; waste and/or septic disposal systems; marked or unmarked cemeteries/burial grounds; soil results for septic disposal systems; city or well water, either availability, connectivity or purity of; timber; soil; earth; rock; caverns; sinkholes; wood destroying organisms or infestations; geology; utilities either availability or connectivity; acreage of parcel; square footage or condition of structure; any improvements; all photographs; age; any measurements; and working or non-working components; **(ii)** the income to be derived from the property; **(iii)** the suitability of the property for any and all activities and uses which buyer may conduct from there; **(iv)** the compliance of by the property or its operation with any laws, rules, ordinances, or regulations of any governmental authority or body; **(v)** the habitability, merchantability, marketability, profitability, or fitness for a particular purpose of the property; **(vi)** the manner or quality of the construction or materials, if any, incorporated into the property; **(vii)** the manner, quality, state of repair of the property; **(viii)** the existence of any view from the property or that any existing view will not be obstructed in the future; or **(ix)** any other matter with respect to the property, and specifically, without limitation, that seller has not made, does not make, and specifically disclaims any representation regarding compliance with the Americans with Disabilities Act or with any environmental protection, pollution or land use laws, rules, orders or requirements; including solid waste (as defined by the U.S. Environmental Protection Agency regulations at 40 c.f.r., part 261), or the disposal or existence of any type or kind of hazardous substance in or on the property, such as mold/fungus, radon, lead, asbestos, landfills, aldehydes/chemicals, pesticides, by-products of methamphetamines, or storage of any type of hazardous waste or substances AND as defined by the Comprehensive Environmental Response, Compensation, and Liability Act of 1980, as amended, and regulations thereunder.

14) **ALL ONLINE BIDDING:** will have the same Terms & Conditions as live auctions, unless otherwise specified.

15) **FAIR HOUSING:** All parties understand that the federal Fair Housing Act of 1989 prohibits the discrimination of housing based on race, color, national origin, religion, sex, familial status, and disability and the Agents will not discriminate against anyone for any reason.

16) **TIME IS OF THE ESSENCE:** Time is of the essence in this contract.

17) **RESPONSIBILITY TO COOPERATE:** Buyer and seller agree to immediately take actions if needed to correct any clerical errors or pay any amounts due; by reason of mistake, clerical errors, omissions, or the result of erroneous information.

18) **WIRE FRAUD WARNING:** Never trust bank wiring instructions sent via email. Always independently confirm instructions in person or via a telephone call to a trusted and verified telephone number. Never wire money without double-checking that the wiring instructions are correct.

All parties hereto bind themselves, their heirs, executors, or administrators to the faithful Performance of this agreement and affix their signatures the day and date first above written.

AGENT: POWELL AUCTION & REALTY, LLC

BUYER

SELLER

BUYER

804-564-7458
PHONE

husambenkhayal@gmail.com
EMAIL

POWELL
Auction & Realty, LLC
6729 Pleasant Ridge Road | Knoxville, TN 37921
Phone: 865-938-3403 | Fax: 865-947-5668

# TERMS & CONDITIONS OF REAL ESTATE AUCTION SALE

**SELLER: KNOX COUNTY TENNESSEE, A POLITICAL SUBDIVISION OF THE STATE OF TENNESSEE**
**ONLINE AUCTION PROPERTIES DATED FEBRUARY 25TH, 2026**

**PROPERTY INSPECTION:** We recommend that you preview the property. The property is being sold "AS-IS, WHERE-IS and WITH ALL FAULTS", without any warranties expressed, implied, or guarantees of any kind or accuracy to information. All information concerning the auction sale was derived from sources believed to be correct, but not guaranteed. Buyer shall rely on his/her own information, judgment and inspection of the property and records. Agent or Seller makes no warranty as to square footage, acreage or age. All announcements made at the auction take precedence over all other advertising and/or any type and/or kind of material. Title to be conveyed subject to all prior restrictions, easements, conditions, encumbrances, condemnation, right-of-ways, joint permanent easements, covenants or restrictions of record, zoning ordinances or laws of any governmental authority, status of mineral rights, status of oil and gas rights, any type of leases or assignments, taxes of any type, properties located in FEMA Flood Zones, and other matters recorded or unrecorded, known or unknown. Mobile Homes are sold WITHOUT TITLE. By bidding, the Buyer is agreeing that they have had the opportunity to inspect the property prior to bidding and have inspected the property and all appurtenances thereto and are agreeing that they will sign the sales contract and other required documents within 12 hours of being provided said documents for signing.

**TERMS:** The successful high bidder on this property will be required to sign the Specific Performance Real Estate Contract immediately upon conclusion of the bidding and will make an **Earnest Money deposit of Ten Percent (10%) of the bid or $1,000.00, WHICHEVER IS GREATER.** A FIVE Percent (5%) Buyer's Premium will be added to the high bid to establish the total sales price. The balance is to be paid in full at the closing. The contract will NOT be contingent upon financing. If property is residential and applicable, Tennessee Residential Property Exemption and Lead-Based Paint Disclosure Waiver will be a part of the sales contract. Buyer is purchasing with any remaining personal property conveying with the property to the Buyer. **SALE IS SUBJECT TO KNOX COUNTY COMMISSION APPROVAL.**
Pursuant to Resolution R-07-1-903 passed by the Commission of Knox County, Tennessee, bidders hereby acknowledge by submission of their bid or proposal that they are current in their respective Federal, State, County, and City taxes of whatever kind or nature and are not delinquent in any way. Bidders delinquent on any taxes, or who have been delinquent within the last 5 years, of whatever kind are not eligible and risk debarment from future sales. Bids from bidders who are found to be delinquent will not be considered. In no event shall Knox County or Powell Auction & Realty be liable for any indirect, incidental, consequential, special or exemplary damages or lost profits, even if Knox County has been advised of the possibility of such damages. If a purchaser fails to close on a property, they forfeit their full earnest money deposit and Buyer's Premium and may be banned from future Knox County auctions. The sale is subject to rebid per TCA 67-5-2507. After the closing of the online auction, a notice of the proposed sales will be published in the Knoxville Focus on or around Monday, March 2nd. Rebids of 10% or more of the bid received from the online auction will be accepted by Knox County Procurement by **4:00PM (ET) on Monday, March 16th.** A final live auction will be held on Monday, March 30th at Powell Auction & Realty, LLC on all properties with a valid rebid. If there is no rebid on a property, then the online auction is final.

**TAXES:** REAL ESTATE TAXES START AT CLOSING FOR THE BUYER.

**CONDUCT OF THE AUCTION:** Conduct of the auction and increments of bidding are at the discretion of the Auctioneer. The Auctioneer's decision is final in the event of a dispute over any matter. The Auctioneer reserves the right to accept bids in any increments he deems to be in the best interest of his client, and reserves the right to waive any previously announced requirements. Bid rigging and bid suppression schemes are violations of the Sherman Antitrust Act and are deemed illegal and punishable as a federal felony.

**CLOSING:** QUIT CLAIM DEED closing will take place within 60 DAYS AFTER KNOX COUNTY COMMISSION APPROVAL. Buyer will be advised as to the day and location of closing. Seller to furnish a QUIT CLAIM DEED only. Buyer is responsible for recording and must record the Deed. **BUYER understands and acknowledges that the properties were acquired by Knox County from a Tax Sale and TITLE INSURANCE MAY NOT BE AVAILABLE.** Sellers or Seller's Agent make NO warranties on these properties or that Title Insurance can be obtained and the Buyer is advised to seek legal counsel.

**EXCLUSIVE CLOSING AGENT:** **Knox County Law Director's Office**
**City County Building – 400 W Main Street, Suite 612 – Knoxville, TN 37902**
**865-215-5790**

**POSSESSION:** Possession of the property will be delivered upon closing, subject to rights of tenants/previous owners in possession.

**AGENCY DISCLOSURE:** Powell Auction & Realty LLC, a Tennessee Real Estate and Auction Company, and its auctioneer(s) and employee(s) are representing the Seller(s) as the Seller(s)' Agent(s).

*THESE TERMS AND CONDITIONS ARE A PART OF THE CONTRACT OF SALE AND SHALL STAND AS SUCH UNTIL THE DELIVERY AND ACCEPTANCE OF THE DEED.* ***SIGNED THIS*** 24 ***DAY OF*** March ***, 2026:***

**AUCTIONEER** Kevin Phillips _____ **BUYER** _____

**SELLER** _____ **BUYER** _____

**POWELL**
SOLD **Auction & Realty, LLC**
6729 Pleasant Ridge Road | Knoxville, TN 37921
Phone: 865-938-3403 | Fax: 865-947-5668

# SPECIFIC PERFORMANCE REAL ESTATE SALES CONTRACT

THIS CONTRACT made and entered into this 25th day of February, 2026 by and between KNOX COUNTY TENNESSEE, A POLITICAL SUBDIVISION OF THE STATE OF TENNESSEE hereinafter called "Seller(s)", and Justin McCarter of Knoxville, State of TN hereinafter called "Buyer(s)":

WITNESSETH: That the Buyer(s) hereby agrees to purchase and the Seller(s) hereby agrees to sell, subject to the terms, conditions and for the consideration hereinafter set forth, the following real property: Located in Knox County, Tennessee, and being further described real property as follows: 602 Fern Street, Knoxville, TN 37914 – Parcel/Tax ID: 082DH001

1) **EARNEST MONEY:** Buyer(s) has deposited with POWELL AUCTION & REALTY, LLC, of Knoxville, Tennessee, hereinafter called "Agent", the sum of **$2,042.25**, as earnest money to guarantee the performance by Buyer(s) hereunder and which will be applied as partial payment of purchase price. Both parties agree that Agent shall deposit and hold Earnest Money in an escrow account and will be disbursed pursuant to the terms of this contract. If buyer has purchased online, Earnest Money payment is to be made within 48 hours of sale conclusion.

2) **PURCHASE PRICE & TERMS:** Buyer(s) agree to pay and Seller(s) agree to accept the sum of **$20,422.50**. Upon the following terms: the bid price of **$19,450.00** plus the buyer's premium of 5% in the amount of **$972.50**, together will be the total purchase price to be paid by the Buyer(s), PAID IN US DOLLARS. Property sold "AS- IS, WHERE-IS WITH ALL FAULTS", without any warranties expressed, implied, as to condition or title. Sale is NOT contingent upon financing. Balance to be paid in full at closing. Buyer is purchasing with any remaining personal property conveying with the property to the Buyer. **Attached Auction Terms & Conditions and any additional documents pertaining to the sale are part of the Sales Contract. SALE IS SUBJECT TO KNOX COUNTY COMMISSION APPROVAL.**

3) **POSSESSION:** Possession of real property to be given AT CLOSING.

4) **TITLE TRANSFER:** For the above consideration, Seller (s) agrees to convey title by Quit Claim Deed. Title to be conveyed subject to all prior restrictions, easements, conditions, encumbrances, condemnation, right of ways, joint permanent easements, covenants or restrictions of record, zoning ordinances or laws of any government authority, status of mineral rights, status of oil and gas rights, or any type leases or assignments, taxes of any type, properties in FEMA flood zone, and other matters recorded or unrecorded, known or unknown. Mobile Homes Are Sold WITHOUT TITLE. Buyer shall pay, but not limited to: HOA requirements, Buyers Occurred expense, ALL Transfer Fees and/or Membership Fees, if applicable.

5) **DEED:** Deed shall be made to: Honey Fund LLC

6) **TENANTS:** The Buyer(s) understands and acknowledges that IF properties are occupied by tenants/previous owners, they are buying the property with the tenants/previous owners in possession and purchases the property subject to the rights of the tenants/previous owners in possession and all applicable rules and regulations relating thereto. Seller and Auctioneer make no representations or warranties regarding the same.

7) **CLOSING DATE:** ALL parties agree the closing date of this sale shall be on or before **60 DAYS AFTER KNOX COUNTY COMMISSION APPROVAL.** The Seller reserves the option to extend the closing 30 days if needed to resolve title issues without further notice.

8) **TAXES:** REAL ESTATE TAXES START AT CLOSING FOR THE BUYER.

9) **BUYER(S)' AS-IS ACKNOWLEDGEMENT: The property is sold "AS-IS, WHERE-IS and WITH ALL FAULTS", without any warranties expressed, implied or guarantees of any kind or accuracy to information.** Buyer accepts all faults and defects of the property; whether known or unknown, disclosed or undisclosed, presently existing or that may hereafter arise. Purchase is not contingent upon viewing the property after purchasing. By bidding, the Buyer is agreeing that they have had the opportunity to inspect the property prior to bidding and have inspected the property and all appurtenances thereto and are agreeing that they will sign the sales contract and other required documents within 12 hours of being provided said documents for signing. It is further agreed that this contract & terms contains the entire agreement between the parties and except as contained herein and that this property is purchased on an "AS-IS, WHERE-IS and with ALL FAULTS" basis. All announcements made at the auction take precedence over all other advertising and/or any type and/or kind of material.

10) **AGENCY DISCLOSURE:** Powell Auction & Realty LLC, its auctioneer(s) and employee(s) are acting as Agent(s) and represent the Seller(s) and is compensated by the Seller(s) in this transaction.

11) **RISK OF LOSS:** Risk of loss shall remain with the Seller(s) until closing. In the event any improvements to the property be destroyed or damaged by fire or other destructive force which cannot be repaired prior to closing, this contract may be voided at the option of the Buyer(s) and the earnest money shall be returned to Buyer(s).

12) **FAILURE TO CLOSE:**

(A) If Seller(s) fails to convey the property as provided in this contract: Buyer(s) may only obtain a return of the earnest money actually deposited.

(B) If Buyer(s) fail to purchase the property as provided in this contract: Seller(s) may exercise legal remedies including suit for specific performance or damages. Seller(s) may elect to retain Earnest Money deposit as liquidated damages for breach of contract, in this case, it is agreed that Agent may retain from such Earnest Money deposit an amount not greater than his total commission of the sale had been consummated and the residue, if any, will be paid to Seller(s).

(C) Buyer(s) and Seller(s) further agree that in the event of default by either that results in litigation, all parties are responsible for their own attorney fees and costs.

13) **CONDITION OF PROPERTY:** The property will be sold by the Seller to the Buyer on an "AS-IS, WHERE-IS and WITH ALL FAULTS" basis. Buyer accepts all faults and defects of the property whether known or unknown, presently existing or that may hereafter arise. Buyer acknowledges and agrees that the Seller and the Agents have not made, does not make and specifically negates and disclaims any representations, warranties, promises, covenants, agreements or guarantees of any kind or character whatsoever, whether expressed or implied, oral or written, past, present or future, or concerning to or with respect to: **(i)** the value, nature, quality or condition of the property, including without limitation: lease or rent information; noise disturbances; waste and/or septic disposal systems; marked or unmarked cemeteries/burial grounds; soil results for septic disposal systems; city or well water, either availability, connectivity or purity of; timber; soil; earth; rock; caverns; sinkholes; wood destroying organisms or infestations; geology; utilities either availability or connectivity; acreage of parcel; square footage or condition of structure; any improvements; all photographs; age; any measurements; and working or non-working components; **(ii)** the income to be derived from the property; **(iii)** the suitability of the property for any and all activities and uses which buyer may conduct from there; **(iv)** the compliance of by the property or its operation with any laws, rules, ordinances, or regulations of any governmental authority or body; **(v)** the habitability, merchantability, marketability, profitability, or fitness for a particular purpose of the property; **(vi)** the manner or quality of the construction or materials, if any, incorporated into the property; **(vii)** the manner, quality, state of repair of the property; **(viii)** the existence of any view from the property or that any existing view will not be obstructed in the future; or **(ix)** any other matter with respect to the property, and specifically, without limitation, that seller has not made, does not make, and specifically disclaims any representation regarding compliance with the Americans with Disabilities Act or with any environmental protection, pollution or land use laws, rules, orders or requirements; including solid waste (as defined by the U.S. Environmental Protection Agency regulations at 40 c.f.r., part 261), or the disposal or existence of any type or kind of hazardous substance in or on the property, such as mold/fungus, radon, lead, asbestos, landfills, aldehydes/chemicals, pesticides, by-products of methamphetamines, or storage of any type of hazardous waste or substances AND as defined by the Comprehensive Environmental Response, Compensation, and Liability Act of 1980, as amended, and regulations thereunder.

14) **ALL ONLINE BIDDING:** will have the same Terms & Conditions as live auctions, unless otherwise specified.

15) **FAIR HOUSING:** All parties understand that the federal Fair Housing Act of 1989 prohibits the discrimination of housing based on race, color, national origin, religion, sex, familial status, and disability and the Agents will not discriminate against anyone for any reason.

16) **TIME IS OF THE ESSENCE:** Time is of the essence in this contract.

17) **RESPONSIBILITY TO COOPERATE:** Buyer and seller agree to immediately take actions if needed to correct any clerical errors or pay any amounts due; by reason of mistake, clerical errors, omissions, or the result of erroneous information.

18) **WIRE FRAUD WARNING:** Never trust bank wiring instructions sent via email. Always independently confirm instructions in person or via a telephone call to a trusted and verified telephone number. Never wire money without double-checking that the wiring instructions are correct.

All parties hereto bind themselves, their heirs, executors, or administrators to the faithful Performance of this agreement and affix their signatures the day and date first above written.

**AGENT: POWELL AUCTION & REALTY, LLC**

**BUYER**

**SELLER**

**BUYER**

865-924-4753
**PHONE**

justinmccarter@honeybrookholdings.com
**EMAIL**

POWELL
Auction & Realty, LLC
6729 Pleasant Ridge Road | Knoxville, TN 37921
Phone: 865-938-3403 | Fax: 865-947-5668

# TERMS & CONDITIONS OF REAL ESTATE AUCTION SALE

**SELLER: KNOX COUNTY TENNESSEE, A POLITICAL SUBDIVISION OF THE STATE OF TENNESSEE**
**ONLINE AUCTION PROPERTIES DATED FEBRUARY 25TH, 2026**

**PROPERTY INSPECTION:** We recommend that you preview the property. The property is being sold "AS-IS, WHERE-IS and WITH ALL FAULTS", without any warranties expressed, implied, or guarantees of any kind or accuracy to information. All information concerning the auction sale was derived from sources believed to be correct, but not guaranteed. Buyer shall rely on his/her own information, judgment and inspection of the property and records. Agent or Seller makes no warranty as to square footage, acreage or age. All announcements made at the auction take precedence over all other advertising and/or any type and/or kind of material. Title to be conveyed subject to all prior restrictions, easements, conditions, encumbrances, condemnation, right-of-ways, joint permanent easements, covenants or restrictions of record, zoning ordinances or laws of any governmental authority, status of mineral rights, status of oil and gas rights, any type of leases or assignments, taxes of any type, properties located in FEMA Flood Zones, and other matters recorded or unrecorded, known or unknown. Mobile Homes are sold WITHOUT TITLE. By bidding, the Buyer is agreeing that they have had the opportunity to inspect the property prior to bidding and have inspected the property and all appurtenances thereto and are agreeing that they will sign the sales contract and other required documents within 12 hours of being provided said documents for signing.

**TERMS:** The successful high bidder on this property will be required to sign the Specific Performance Real Estate Contract immediately upon conclusion of the bidding and will make an **Earnest Money deposit of Ten Percent (10%) of the bid or $1,000.00, WHICHEVER IS GREATER.** A FIVE Percent (5%) Buyer's Premium will be added to the high bid to establish the total sales price. The balance is to be paid in full at the closing. The contract will NOT be contingent upon financing. If property is residential and applicable, Tennessee Residential Property Exemption and Lead-Based Paint Disclosure Waiver will be a part of the sales contract. Buyer is purchasing with any remaining personal property conveying with the property to the Buyer. **SALE IS SUBJECT TO KNOX COUNTY COMMISSION APPROVAL.**
Pursuant to Resolution R-07-1-903 passed by the Commission of Knox County, Tennessee, bidders hereby acknowledge by submission of their bid or proposal that they are current in their respective Federal, State, County, and City taxes of whatever kind or nature and are not delinquent in any way. Bidders delinquent on any taxes, or who have been delinquent within the last 5 years, of whatever kind are not eligible and risk debarment from future sales. Bids from bidders who are found to be delinquent will not be considered. In no event shall Knox County or Powell Auction & Realty be liable for any indirect, incidental, consequential, special or exemplary damages or lost profits, even if Knox County has been advised of the possibility of such damages. If a purchaser fails to close on a property, they forfeit their full earnest money deposit and Buyer's Premium and may be banned from future Knox County auctions. The sale is subject to rebid per TCA 67-5-2507. After the closing of the online auction, a notice of the proposed sales will be published in the Knoxville Focus on or around Monday, March 2nd. Rebids of 10% or more of the bid received from the online auction will be accepted by Knox County Procurement by **4:00PM (ET) on Monday, March 16th.** A final live auction will be held on Monday, March 30th at Powell Auction & Realty, LLC on all properties with a valid rebid. If there is no rebid on a property, then the online auction is final.

**TAXES:** REAL ESTATE TAXES START AT CLOSING FOR THE BUYER.

**CONDUCT OF THE AUCTION:** Conduct of the auction and increments of bidding are at the discretion of the Auctioneer. The Auctioneer's decision is final in the event of a dispute over any matter. The Auctioneer reserves the right to accept bids in any increments he deems to be in the best interest of his client, and reserves the right to waive any previously announced requirements. Bid rigging and bid suppression schemes are violations of the Sherman Antitrust Act and are deemed illegal and punishable as a federal felony.

**CLOSING:** QUIT CLAIM DEED closing will take place within 60 DAYS AFTER KNOX COUNTY COMMISSION APPROVAL. Buyer will be advised as to the day and location of closing. Seller to furnish a QUIT CLAIM DEED only. Buyer is responsible for recording and must record the Deed. **BUYER understands and acknowledges that the properties were acquired by Knox County from a Tax Sale and TITLE INSURANCE MAY NOT BE AVAILABLE.** Sellers or Seller's Agent make NO warranties on these properties or that Title Insurance can be obtained and the Buyer is advised to seek legal counsel.

**EXCLUSIVE CLOSING AGENT:** **Knox County Law Director's Office**
**City County Building – 400 W Main Street, Suite 612 – Knoxville, TN 37902**
**865-215-5790**

**POSSESSION:** Possession of the property will be delivered upon closing, subject to rights of tenants/previous owners in possession.

**AGENCY DISCLOSURE:** Powell Auction & Realty LLC, a Tennessee Real Estate and Auction Company, and its auctioneer(s) and employee(s) are representing the Seller(s) as the Seller(s)' Agent(s).

*THESE TERMS AND CONDITIONS ARE A PART OF THE CONTRACT OF SALE AND SHALL STAND AS SUCH UNTIL THE DELIVERY AND ACCEPTANCE OF THE DEED.* ***SIGNED THIS*** 20TH ***DAY OF*** MARCH ***, 2026:***

**AUCTIONEER** Kevin Sullivan _____ **BUYER** _____

**SELLER** _____ **BUYER** _____

POWELL
Auction & Realty, LLC
6729 Pleasant Ridge Road | Knoxville, TN 37921
Phone: 865-938-3403 | Fax: 865-947-5668

# SPECIFIC PERFORMANCE REAL ESTATE SALES CONTRACT

THIS CONTRACT made and entered into this 25th day of February, 2026 by and between KNOX COUNTY TENNESSEE, A POLITICAL SUBDIVISION OF THE STATE OF TENNESSEE hereinafter called "Seller(s)", and Paul Beaty of Knoxville, State of TN hereinafter called "Buyer(s)":

WITNESSETH: That the Buyer(s) hereby agrees to purchase and the Seller(s) hereby agrees to sell, subject to the terms, conditions and for the consideration hereinafter set forth, the following real property: Located in Knox County, Tennessee, and being further described real property as follows: 805 Beaman Lake Road, Knoxville, TN 37914 – Parcel/Tax ID: 082EG042

1) **EARNEST MONEY:** Buyer(s) has deposited with POWELL AUCTION & REALTY, LLC, of Knoxville, Tennessee, hereinafter called "Agent", the sum of **$1,790.25**, as earnest money to guarantee the performance by Buyer(s) hereunder and which will be applied as partial payment of purchase price. Both parties agree that Agent shall deposit and hold Earnest Money in an escrow account and will be disbursed pursuant to the terms of this contract. If buyer has purchased online, Earnest Money payment is to be made within 48 hours of sale conclusion.

2) **PURCHASE PRICE & TERMS:** Buyer(s) agree to pay and Seller(s) agree to accept the sum of **$17,902.50**. Upon the following terms: the bid price of **$17,050.00** plus the buyer's premium of 5% in the amount of **$852.50**, together will be the total purchase price to be paid by the Buyer(s), PAID IN US DOLLARS. Property sold "AS- IS, WHERE-IS WITH ALL FAULTS", without any warranties expressed, implied, as to condition or title. Sale is NOT contingent upon financing. Balance to be paid in full at closing. Buyer is purchasing with any remaining personal property conveying with the property to the Buyer. **Attached Auction Terms & Conditions and any additional documents pertaining to the sale are part of the Sales Contract. SALE IS SUBJECT TO KNOX COUNTY COMMISSION APPROVAL.**

3) **POSSESSION:** Possession of real property to be given AT CLOSING.

4) **TITLE TRANSFER:** For the above consideration, Seller (s) agrees to convey title by Quit Claim Deed. Title to be conveyed subject to all prior restrictions, easements, conditions, encumbrances, condemnation, right of ways, joint permanent easements, covenants or restrictions of record, zoning ordinances or laws of any government authority, status of mineral rights, status of oil and gas rights, or any type leases or assignments, taxes of any type, properties in FEMA flood zone, and other matters recorded or unrecorded, known or unknown. Mobile Homes Are Sold WITHOUT TITLE. Buyer shall pay, but not limited to: HOA requirements, Buyers Occurred expense, ALL Transfer Fees and/or Membership Fees, if applicable.

5) **DEED:** Deed shall be made to: _____

6) **TENANTS:** The Buyer(s) understands and acknowledges that IF properties are occupied by tenants/previous owners, they are buying the property with the tenants/previous owners in possession and purchases the property subject to the rights of the tenants/previous owners in possession and all applicable rules and regulations relating thereto. Seller and Auctioneer make no representations or warranties regarding the same.

7) **CLOSING DATE:** ALL parties agree the closing date of this sale shall be on or before **60 DAYS AFTER KNOX COUNTY COMMISSION APPROVAL.** The Seller reserves the option to extend the closing 30 days if needed to resolve title issues without further notice.

8) **TAXES:** REAL ESTATE TAXES START AT CLOSING FOR THE BUYER.

9) **BUYER(S)' AS-IS ACKNOWLEDGEMENT: The property is sold "AS-IS, WHERE-IS and WITH ALL FAULTS", without any warranties expressed, implied or guarantees of any kind or accuracy to information.** Buyer accepts all faults and defects of the property; whether known or unknown, disclosed or undisclosed, presently existing or that may hereafter arise. Purchase is not contingent upon viewing the property after purchasing. By bidding, the Buyer is agreeing that they have had the opportunity to inspect the property prior to bidding and have inspected the property and all appurtenances thereto and are agreeing that they will sign the sales contract and other required documents within 12 hours of being provided said documents for signing. It is further agreed that this contract & terms contains the entire agreement between the parties and except as contained herein and that this property is purchased on an "AS-IS, WHERE-IS and with ALL FAULTS" basis. All announcements made at the auction take precedence over all other advertising and/or any type and/or kind of material.

10) **AGENCY DISCLOSURE:** Powell Auction & Realty LLC, its auctioneer(s) and employee(s) are acting as Agent(s) and represent the Seller(s) and is compensated by the Seller(s) in this transaction.

11) **RISK OF LOSS:** Risk of loss shall remain with the Seller(s) until closing. In the event any improvements to the property be destroyed or damaged by fire or other destructive force which cannot be repaired prior to closing, this contract may be voided at the option of the Buyer(s) and the earnest money shall be returned to Buyer(s).

12) **FAILURE TO CLOSE:**

(A) If Seller(s) fails to convey the property as provided in this contract: Buyer(s) may only obtain a return of the earnest money actually deposited.

(B) If Buyer(s) fail to purchase the property as provided in this contract: Seller(s) may exercise legal remedies including suit for specific performance or damages. Seller(s) may elect to retain Earnest Money deposit as liquidated damages for breach of contract, in this case, it is agreed that Agent may retain from such Earnest Money deposit an amount not greater than his total commission of the sale had been consummated and the residue, if any, will be paid to Seller(s).

(C) Buyer(s) and Seller(s) further agree that in the event of default by either that results in litigation, all parties are responsible for their own attorney fees and costs.

13) **CONDITION OF PROPERTY:** The property will be sold by the Seller to the Buyer on an "AS-IS, WHERE-IS and WITH ALL FAULTS" basis. Buyer accepts all faults and defects of the property whether known or unknown, presently existing or that may hereafter arise. Buyer acknowledges and agrees that the Seller and the Agents have not made, does not make and specifically negates and disclaims any representations, warranties, promises, covenants, agreements or guarantees of any kind or character whatsoever, whether expressed or implied, oral or written, past, present or future, or concerning to or with respect to: **(i)** the value, nature, quality or condition of the property, including without limitation: lease or rent information; noise disturbances; waste and/or septic disposal systems; marked or unmarked cemeteries/burial grounds; soil results for septic disposal systems; city or well water, either availability, connectivity or purity of; timber; soil; earth; rock; caverns; sinkholes; wood destroying organisms or infestations; geology; utilities either availability or connectivity; acreage of parcel; square footage or condition of structure; any improvements; all photographs; age; any measurements; and working or non-working components; **(ii)** the income to be derived from the property; **(iii)** the suitability of the property for any and all activities and uses which buyer may conduct from there; **(iv)** the compliance of by the property or its operation with any laws, rules, ordinances, or regulations of any governmental authority or body; **(v)** the habitability, merchantability, marketability, profitability, or fitness for a particular purpose of the property; **(vi)** the manner or quality of the construction or materials, if any, incorporated into the property; **(vii)** the manner, quality, state of repair of the property; **(viii)** the existence of any view from the property or that any existing view will not be obstructed in the future; or **(ix)** any other matter with respect to the property, and specifically, without limitation, that seller has not made, does not make, and specifically disclaims any representation regarding compliance with the Americans with Disabilities Act or with any environmental protection, pollution or land use laws, rules, orders or requirements; including solid waste (as defined by the U.S. Environmental Protection Agency regulations at 40 c.f.r., part 261), or the disposal or existence of any type or kind of hazardous substance in or on the property, such as mold/fungus, radon, lead, asbestos, landfills, aldehydes/chemicals, pesticides, by-products of methamphetamines, or storage of any type of hazardous waste or substances AND as defined by the Comprehensive Environmental Response, Compensation, and Liability Act of 1980, as amended, and regulations thereunder.

14) **ALL ONLINE BIDDING:** will have the same Terms & Conditions as live auctions, unless otherwise specified.

15) **FAIR HOUSING:** All parties understand that the federal Fair Housing Act of 1989 prohibits the discrimination of housing based on race, color, national origin, religion, sex, familial status, and disability and the Agents will not discriminate against anyone for any reason.

16) **TIME IS OF THE ESSENCE:** Time is of the essence in this contract.

17) **RESPONSIBILITY TO COOPERATE:** Buyer and seller agree to immediately take actions if needed to correct any clerical errors or pay any amounts due; by reason of mistake, clerical errors, omissions, or the result of erroneous information.

18) **WIRE FRAUD WARNING:** Never trust bank wiring instructions sent via email. Always independently confirm instructions in person or via a telephone call to a trusted and verified telephone number. Never wire money without double-checking that the wiring instructions are correct.

All parties hereto bind themselves, their heirs, executors, or administrators to the faithful Performance of this agreement and affix their signatures the day and date first above written.

Kay Phillips
**AGENT: POWELL AUCTION & REALTY, LLC**

**BUYER**

**SELLER**

**BUYER**

865-389-1601
**PHONE**

paulbeatyjr@gmail.com
**EMAIL**

POWELL
Auction & Realty, LLC
6729 Pleasant Ridge Road | Knoxville, TN 37921
Phone: 865-938-3403 | Fax: 865-947-5668

# TERMS & CONDITIONS OF REAL ESTATE AUCTION SALE

## SELLER: KNOX COUNTY TENNESSEE, A POLITICAL SUBDIVISION OF THE STATE OF TENNESSEE

## ONLINE AUCTION PROPERTIES DATED FEBRUARY 26TH, 2026

**PROPERTY INSPECTION:** We recommend that you preview the property. The property is being sold "AS-IS, WHERE-IS and WITH ALL FAULTS", without any warranties expressed, implied, or guarantees of any kind or accuracy to information. All information concerning the auction sale was derived from sources believed to be correct, but not guaranteed. Buyer shall rely on his/her own information, judgment and inspection of the property and records. Agent or Seller makes no warranty as to square footage, acreage or age. All announcements made at the auction take precedence over all other advertising and/or any type and/or kind of material. Title to be conveyed subject to all prior restrictions, easements, conditions, encumbrances, condemnation, right-of-ways, joint permanent easements, covenants or restrictions of record, zoning ordinances or laws of any governmental authority, status of mineral rights, status of oil and gas rights, any type of leases or assignments, taxes of any type, properties located in FEMA Flood Zones, and other matters recorded or unrecorded, known or unknown. Mobile Homes are sold WITHOUT TITLE. By bidding, the Buyer is agreeing that they have had the opportunity to inspect the property prior to bidding and have inspected the property and all appurtenances thereto and are agreeing that they will sign the sales contract and other required documents within 12 hours of being provided said documents for signing.

**TERMS:** The successful high bidder on this property will be required to sign the Specific Performance Real Estate Contract immediately upon conclusion of the bidding and will make an **Earnest Money deposit of Ten Percent (10%) of the bid or $1,000.00, WHICHEVER IS GREATER.** A FIVE Percent (5%) Buyer's Premium will be added to the high bid to establish the total sales price. The balance is to be paid in full at the closing. The contract will NOT be contingent upon financing. If property is residential and applicable, Tennessee Residential Property Exemption and Lead-Based Paint Disclosure Waiver will be a part of the sales contract. Buyer is purchasing with any remaining personal property conveying with the property to the Buyer. **SALE IS SUBJECT TO KNOX COUNTY COMMISSION APPROVAL.**

Pursuant to Resolution R-07-1-903 passed by the Commission of Knox County, Tennessee, bidders hereby acknowledge by submission of their bid or proposal that they are current in their respective Federal, State, County, and City taxes of whatever kind or nature and are not delinquent in any way. Bidders delinquent on any taxes, or who have been delinquent within the last 5 years, of whatever kind are not eligible and risk debarment from future sales. Bids from bidders who are found to be delinquent will not be considered. In no event shall Knox County or Powell Auction & Realty be liable for any indirect, incidental, consequential, special or exemplary damages or lost profits, even if Knox County has been advised of the possibility of such damages. If a purchaser fails to close on a property, they forfeit their full earnest money deposit and Buyer's Premium and may be banned from future Knox County auctions. The sale is subject to rebid per TCA 67-5-2507. After the closing of the online auction, a notice of the proposed sales will be published in the Knoxville Focus on or around Monday, March 2nd, 2026. Rebids of 10% or more of the bid received from the online auction will be accepted by Knox County Procurement by **4:00PM (ET) on Monday, March 16th, 2026.** A final live auction will be held on Monday, March 30th, 2026 at 12:00PM – Noon (ET) at Powell Auction & Realty, LLC located at 6729 Pleasant Ridge Road, Knoxville, TN 37921 on all properties with a valid rebid. If there is no rebid on a property, then the online auction is final.

**TAXES:** REAL ESTATE TAXES START AT CLOSING FOR THE BUYER.

**CONDUCT OF THE AUCTION:** Conduct of the auction and increments of bidding are at the discretion of the Auctioneer. The Auctioneer's decision is final in the event of a dispute over any matter. The Auctioneer reserves the right to accept bids in any increments he deems to be in the best interest of his client, and reserves the right to waive any previously announced requirements. Bid rigging and bid suppression schemes are violations of the Sherman Antitrust Act and are deemed illegal and punishable as a federal felony.

**CLOSING:** QUIT CLAIM DEED closing will take place within 60 DAYS AFTER KNOX COUNTY COMMISSION APPROVAL. Buyer will be advised as to the day and location of closing. Seller to furnish a QUIT CLAIM DEED only. Buyer is responsible for recording and must record the Deed. **BUYER understands and acknowledges that the properties were acquired by Knox County from a Tax Sale and TITLE INSURANCE MAY NOT BE AVAILABLE.** Sellers or Seller's Agent make NO warranties on these properties or that Title Insurance can be obtained and the Buyer is advised to seek legal counsel.

**EXCLUSIVE CLOSING AGENT:** **Knox County Law Director's Office**
**City County Building – 400 W Main Street, Suite 612 – Knoxville, TN 37902**
**865-215-5790**

**POSSESSION:** Possession of the property will be delivered upon closing, subject to rights of tenants/previous owners in possession.

**AGENCY DISCLOSURE:** Powell Auction & Realty LLC, a Tennessee Real Estate and Auction Company, and its auctioneer(s) and employee(s) are representing the Seller(s) as the Seller(s)' Agent(s).

*THESE TERMS AND CONDITIONS ARE A PART OF THE CONTRACT OF SALE AND SHALL STAND AS SUCH UNTIL THE DELIVERY AND ACCEPTANCE OF THE DEED.* ***SIGNED THIS*** 19TH ***DAY OF*** MARCH ***, 2026:***

**AUCTIONEER** Kay Phillips _____ **BUYER** _____

**SELLER** _____ **BUYER** _____

**POWELL**
**Auction & Realty, LLC**
6729 Pleasant Ridge Road | Knoxville, TN 37921
Phone: 865-938-3403 | Fax: 865-947-5668

# SPECIFIC PERFORMANCE REAL ESTATE SALES CONTRACT

THIS CONTRACT made and entered into this 25th day of February, 2026 by and between KNOX COUNTY TENNESSEE, A POLITICAL SUBDIVISION OF THE STATE OF TENNESSEE hereinafter called "Seller(s)", and Thomas Hall of Knoxville, State of TN hereinafter called "Buyer(s)":

WITNESSETH: That the Buyer(s) hereby agrees to purchase and the Seller(s) hereby agrees to sell, subject to the terms, conditions and for the consideration hereinafter set forth, the following real property: Located in Knox County, Tennessee, and being further described real property as follows: 307 S Elmwood Street, Knoxville, TN 37914 – Parcel/Tax ID: 082FM019

1) **EARNEST MONEY:** Buyer(s) has deposited with POWELL AUCTION & REALTY, LLC, of Knoxville, Tennessee, hereinafter called "Agent", the sum of **$2,630.25**, as earnest money to guarantee the performance by Buyer(s) hereunder and which will be applied as partial payment of purchase price. Both parties agree that Agent shall deposit and hold Earnest Money in an escrow account and will be disbursed pursuant to the terms of this contract. If buyer has purchased online, Earnest Money payment is to be made within 48 hours of sale conclusion.

2) **PURCHASE PRICE & TERMS:** Buyer(s) agree to pay and Seller(s) agree to accept the sum of **$26,302.50**. Upon the following terms: the bid price of **$25,050.00** plus the buyer's premium of 5% in the amount of **$1,252.50**, together will be the total purchase price to be paid by the Buyer(s), PAID IN US DOLLARS. Property sold "AS- IS, WHERE-IS WITH ALL FAULTS", without any warranties expressed, implied, as to condition or title. Sale is NOT contingent upon financing. Balance to be paid in full at closing. Buyer is purchasing with any remaining personal property conveying with the property to the Buyer. **Attached Auction Terms & Conditions and any additional documents pertaining to the sale are part of the Sales Contract. SALE IS SUBJECT TO KNOX COUNTY COMMISSION APPROVAL.**

3) **POSSESSION:** Possession of real property to be given AT CLOSING.

4) **TITLE TRANSFER:** For the above consideration, Seller (s) agrees to convey title by Quit Claim Deed. Title to be conveyed subject to all prior restrictions, easements, conditions, encumbrances, condemnation, right of ways, joint permanent easements, covenants or restrictions of record, zoning ordinances or laws of any government authority, status of mineral rights, status of oil and gas rights, or any type leases or assignments, taxes of any type, properties in FEMA flood zone, and other matters recorded or unrecorded, known or unknown. Mobile Homes Are Sold WITHOUT TITLE. Buyer shall pay, but not limited to: HOA requirements, Buyers Occurred expense, ALL Transfer Fees and/or Membership Fees, if applicable.

5) **DEED:** Deed shall be made to: Thomas R Hall

6) **TENANTS:** The Buyer(s) understands and acknowledges that IF properties are occupied by tenants/previous owners, they are buying the property with the tenants/previous owners in possession and purchases the property subject to the rights of the tenants/previous owners in possession and all applicable rules and regulations relating thereto. Seller and Auctioneer make no representations or warranties regarding the same.

7) **CLOSING DATE:** ALL parties agree the closing date of this sale shall be on or before **60 DAYS AFTER KNOX COUNTY COMMISSION APPROVAL.** The Seller reserves the option to extend the closing 30 days if needed to resolve title issues without further notice.

8) **TAXES:** REAL ESTATE TAXES START AT CLOSING FOR THE BUYER.

9) **BUYER(S)' AS-IS ACKNOWLEDGEMENT: The property is sold "AS-IS, WHERE-IS and WITH ALL FAULTS", without any warranties expressed, implied or guarantees of any kind or accuracy to information.** Buyer accepts all faults and defects of the property; whether known or unknown, disclosed or undisclosed, presently existing or that may hereafter arise. Purchase is not contingent upon viewing the property after purchasing. By bidding, the Buyer is agreeing that they have had the opportunity to inspect the property prior to bidding and have inspected the property and all appurtenances thereto and are agreeing that they will sign the sales contract and other required documents within 12 hours of being provided said documents for signing. It is further agreed that this contract & terms contains the entire agreement between the parties and except as contained herein and that this property is purchased on an "AS-IS, WHERE-IS and with ALL FAULTS" basis. All announcements made at the auction take precedence over all other advertising and/or any type and/or kind of material.

10) **AGENCY DISCLOSURE:** Powell Auction & Realty LLC, its auctioneer(s) and employee(s) are acting as Agent(s) and represent the Seller(s) and is compensated by the Seller(s) in this transaction.

11) **RISK OF LOSS:** Risk of loss shall remain with the Seller(s) until closing. In the event any improvements to the property be destroyed or damaged by fire or other destructive force which cannot be repaired prior to closing, this contract may be voided at the option of the Buyer(s) and the earnest money shall be returned to Buyer(s).

12) **FAILURE TO CLOSE:**

(A) If Seller(s) fails to convey the property as provided in this contract: Buyer(s) may only obtain a return of the earnest money actually deposited.

(B) If Buyer(s) fail to purchase the property as provided in this contract: Seller(s) may exercise legal remedies including suit for specific performance or damages. Seller(s) may elect to retain Earnest Money deposit as liquidated damages for breach of contract, in this case, it is agreed that Agent may retain from such Earnest Money deposit an amount not greater than his total commission of the sale had been consummated and the residue, if any, will be paid to Seller(s).

(C) Buyer(s) and Seller(s) further agree that in the event of default by either that results in litigation, all parties are responsible for their own attorney fees and costs.

13) **CONDITION OF PROPERTY:** The property will be sold by the Seller to the Buyer on an "AS-IS, WHERE-IS and WITH ALL FAULTS" basis. Buyer accepts all faults and defects of the property whether known or unknown, presently existing or that may hereafter arise. Buyer acknowledges and agrees that the Seller and the Agents have not made, does not make and specifically negates and disclaims any representations, warranties, promises, covenants, agreements or guarantees of any kind or character whatsoever, whether expressed or implied, oral or written, past, present or future, or concerning to or with respect to: **(i)** the value, nature, quality or condition of the property, including without limitation: lease or rent information; noise disturbances; waste and/or septic disposal systems; marked or unmarked cemeteries/burial grounds; soil results for septic disposal systems; city or well water, either availability, connectivity or purity of; timber; soil; earth; rock; caverns; sinkholes; wood destroying organisms or infestations; geology; utilities either availability or connectivity; acreage of parcel; square footage or condition of structure; any improvements; all photographs; age; any measurements; and working or non-working components; **(ii)** the income to be derived from the property; **(iii)** the suitability of the property for any and all activities and uses which buyer may conduct from there; **(iv)** the compliance of by the property or its operation with any laws, rules, ordinances, or regulations of any governmental authority or body; **(v)** the habitability, merchantability, marketability, profitability, or fitness for a particular purpose of the property; **(vi)** the manner or quality of the construction or materials, if any, incorporated into the property; **(vii)** the manner, quality, state of repair of the property; **(viii)** the existence of any view from the property or that any existing view will not be obstructed in the future; or **(ix)** any other matter with respect to the property, and specifically, without limitation, that seller has not made, does not make, and specifically disclaims any representation regarding compliance with the Americans with Disabilities Act or with any environmental protection, pollution or land use laws, rules, orders or requirements; including solid waste (as defined by the U.S. Environmental Protection Agency regulations at 40 c.f.r., part 261), or the disposal or existence of any type or kind of hazardous substance in or on the property, such as mold/fungus, radon, lead, asbestos, landfills, aldehydes/chemicals, pesticides, by-products of methamphetamines, or storage of any type of hazardous waste or substances AND as defined by the Comprehensive Environmental Response, Compensation, and Liability Act of 1980, as amended, and regulations thereunder.

14) **ALL ONLINE BIDDING:** will have the same Terms & Conditions as live auctions, unless otherwise specified.

15) **FAIR HOUSING:** All parties understand that the federal Fair Housing Act of 1989 prohibits the discrimination of housing based on race, color, national origin, religion, sex, familial status, and disability and the Agents will not discriminate against anyone for any reason.

16) **TIME IS OF THE ESSENCE:** Time is of the essence in this contract.

17) **RESPONSIBILITY TO COOPERATE:** Buyer and seller agree to immediately take actions if needed to correct any clerical errors or pay any amounts due; by reason of mistake, clerical errors, omissions, or the result of erroneous information.

18) **WIRE FRAUD WARNING:** Never trust bank wiring instructions sent via email. Always independently confirm instructions in person or via a telephone call to a trusted and verified telephone number. Never wire money without double-checking that the wiring instructions are correct.

All parties hereto bind themselves, their heirs, executors, or administrators to the faithful Performance of this agreement and affix their signatures the day and date first above written.

Kay Phillips
**AGENT: POWELL AUCTION & REALTY, LLC**

Thomas R Hall
**BUYER**

**SELLER**

**BUYER**

865-454-9043 | 865-454-5527
**PHONE**

georgette101@hotmail.com
**EMAIL**

**POWELL**
Auction & Realty, LLC
6729 Pleasant Ridge Road | Knoxville, TN 37921
Phone: 865-938-3403 | Fax: 865-947-5668

# TERMS & CONDITIONS OF REAL ESTATE AUCTION SALE

**SELLER: KNOX COUNTY TENNESSEE, A POLITICAL SUBDIVISION OF THE STATE OF TENNESSEE**
**ONLINE AUCTION PROPERTIES DATED FEBRUARY 25TH, 2026**

**PROPERTY INSPECTION:** We recommend that you preview the property. The property is being sold "AS-IS, WHERE-IS and WITH ALL FAULTS", without any warranties expressed, implied, or guarantees of any kind or accuracy to information. All information concerning the auction sale was derived from sources believed to be correct, but not guaranteed. Buyer shall rely on his/her own information, judgment and inspection of the property and records. Agent or Seller makes no warranty as to square footage, acreage or age. All announcements made at the auction take precedence over all other advertising and/or any type and/or kind of material. Title to be conveyed subject to all prior restrictions, easements, conditions, encumbrances, condemnation, right-of-ways, joint permanent easements, covenants or restrictions of record, zoning ordinances or laws of any governmental authority, status of mineral rights, status of oil and gas rights, any type of leases or assignments, taxes of any type, properties located in FEMA Flood Zones, and other matters recorded or unrecorded, known or unknown. Mobile Homes are sold WITHOUT TITLE. By bidding, the Buyer is agreeing that they have had the opportunity to inspect the property prior to bidding and have inspected the property and all appurtenances thereto and are agreeing that they will sign the sales contract and other required documents within 12 hours of being provided said documents for signing.

**TERMS:** The successful high bidder on this property will be required to sign the Specific Performance Real Estate Contract immediately upon conclusion of the bidding and will make an **Earnest Money deposit of Ten Percent (10%) of the bid or $1,000.00, WHICHEVER IS GREATER.** A FIVE Percent (5%) Buyer's Premium will be added to the high bid to establish the total sales price. The balance is to be paid in full at the closing. The contract will NOT be contingent upon financing. If property is residential and applicable, Tennessee Residential Property Exemption and Lead-Based Paint Disclosure Waiver will be a part of the sales contract. Buyer is purchasing with any remaining personal property conveying with the property to the Buyer. **SALE IS SUBJECT TO KNOX COUNTY COMMISSION APPROVAL.**
Pursuant to Resolution R-07-1-903 passed by the Commission of Knox County, Tennessee, bidders hereby acknowledge by submission of their bid or proposal that they are current in their respective Federal, State, County, and City taxes of whatever kind or nature and are not delinquent in any way. Bidders delinquent on any taxes, or who have been delinquent within the last 5 years, of whatever kind are not eligible and risk debarment from future sales. Bids from bidders who are found to be delinquent will not be considered. In no event shall Knox County or Powell Auction & Realty be liable for any indirect, incidental, consequential, special or exemplary damages or lost profits, even if Knox County has been advised of the possibility of such damages. If a purchaser fails to close on a property, they forfeit their full earnest money deposit and Buyer's Premium and may be banned from future Knox County auctions. The sale is subject to rebid per TCA 67-5-2507. After the closing of the online auction, a notice of the proposed sales will be published in the Knoxville Focus on or around Monday, March 2nd. Rebids of 10% or more of the bid received from the online auction will be accepted by Knox County Procurement by **4:00PM (ET) on Monday, March 16th.** A final live auction will be held on Monday, March 30th at Powell Auction & Realty, LLC on all properties with a valid rebid. If there is no rebid on a property, then the online auction is final.

**TAXES:** REAL ESTATE TAXES START AT CLOSING FOR THE BUYER.

**CONDUCT OF THE AUCTION:** Conduct of the auction and increments of bidding are at the discretion of the Auctioneer. The Auctioneer's decision is final in the event of a dispute over any matter. The Auctioneer reserves the right to accept bids in any increments he deems to be in the best interest of his client, and reserves the right to waive any previously announced requirements. Bid rigging and bid suppression schemes are violations of the Sherman Antitrust Act and are deemed illegal and punishable as a federal felony.

**CLOSING:** QUIT CLAIM DEED closing will take place within 60 DAYS AFTER KNOX COUNTY COMMISSION APPROVAL. Buyer will be advised as to the day and location of closing. Seller to furnish a QUIT CLAIM DEED only. Buyer is responsible for recording and must record the Deed. **BUYER understands and acknowledges that the properties were acquired by Knox County from a Tax Sale and TITLE INSURANCE MAY NOT BE AVAILABLE.** Sellers or Seller's Agent make NO warranties on these properties or that Title Insurance can be obtained and the Buyer is advised to seek legal counsel.

**EXCLUSIVE CLOSING AGENT:** **Knox County Law Director's Office**
**City County Building – 400 W Main Street, Suite 612 – Knoxville, TN 37902**
**865-215-5790**

**POSSESSION:** Possession of the property will be delivered upon closing, subject to rights of tenants/previous owners in possession.

**AGENCY DISCLOSURE:** Powell Auction & Realty LLC, a Tennessee Real Estate and Auction Company, and its auctioneer(s) and employee(s) are representing the Seller(s) as the Seller(s)' Agent(s).

*THESE TERMS AND CONDITIONS ARE A PART OF THE CONTRACT OF SALE AND SHALL STAND AS SUCH UNTIL THE DELIVERY AND ACCEPTANCE OF THE DEED.* ***SIGNED THIS*** 20 ***DAY OF*** 3-20 ***, 2026:***

**AUCTIONEER** Kevin Powell **BUYER** Thomas R Hall

**SELLER** _____ **BUYER** _____

POWELL
Auction & Realty, LLC
6729 Pleasant Ridge Road | Knoxville, TN 37921
Phone: 865-938-3403 | Fax: 865-947-5668

# SPECIFIC PERFORMANCE REAL ESTATE SALES CONTRACT

THIS CONTRACT made and entered into this 25th day of February, 2026 by and between KNOX COUNTY TENNESSEE, A POLITICAL SUBDIVISION OF THE STATE OF TENNESSEE hereinafter called "Seller(s)", and Tran Quynh of Knoxville, State of TN hereinafter called "Buyer(s)":

WITNESSETH: That the Buyer(s) hereby agrees to purchase and the Seller(s) hereby agrees to sell, subject to the terms, conditions and for the consideration hereinafter set forth, the following real property: Located in Knox County, Tennessee, and being further described real property as follows: 2405 Hoitt Avenue, Knoxville, TN 37917 – Parcel/Tax ID: 082HD023

1) **EARNEST MONEY:** Buyer(s) has deposited with POWELL AUCTION & REALTY, LLC, of Knoxville, Tennessee, hereinafter called "Agent", the sum of **$2,924.25**, as earnest money to guarantee the performance by Buyer(s) hereunder and which will be applied as partial payment of purchase price. Both parties agree that Agent shall deposit and hold Earnest Money in an escrow account and will be disbursed pursuant to the terms of this contract. If buyer has purchased online, Earnest Money payment is to be made within 48 hours of sale conclusion.

2) **PURCHASE PRICE & TERMS:** Buyer(s) agree to pay and Seller(s) agree to accept the sum of **$29,242.50**. Upon the following terms: the bid price of **$27,850.00** plus the buyer's premium of 5% in the amount of **$1,392.50**, together will be the total purchase price to be paid by the Buyer(s), PAID IN US DOLLARS. Property sold "AS- IS, WHERE-IS WITH ALL FAULTS", without any warranties expressed, implied, as to condition or title. Sale is NOT contingent upon financing. Balance to be paid in full at closing. Buyer is purchasing with any remaining personal property conveying with the property to the Buyer. **Attached Auction Terms & Conditions and any additional documents pertaining to the sale are part of the Sales Contract. SALE IS SUBJECT TO KNOX COUNTY COMMISSION APPROVAL.**

3) **POSSESSION:** Possession of real property to be given AT CLOSING.

4) **TITLE TRANSFER:** For the above consideration, Seller (s) agrees to convey title by Quit Claim Deed. Title to be conveyed subject to all prior restrictions, easements, conditions, encumbrances, condemnation, right of ways, joint permanent easements, covenants or restrictions of record, zoning ordinances or laws of any government authority, status of mineral rights, status of oil and gas rights, or any type leases or assignments, taxes of any type, properties in FEMA flood zone, and other matters recorded or unrecorded, known or unknown. Mobile Homes Are Sold WITHOUT TITLE. Buyer shall pay, but not limited to: HOA requirements, Buyers Occurred expense, ALL Transfer Fees and/or Membership Fees, if applicable.

5) **DEED:** Deed shall be made to: GL Rental LLC

6) **TENANTS:** The Buyer(s) understands and acknowledges that IF properties are occupied by tenants/previous owners, they are buying the property with the tenants/previous owners in possession and purchases the property subject to the rights of the tenants/previous owners in possession and all applicable rules and regulations relating thereto. Seller and Auctioneer make no representations or warranties regarding the same.

7) **CLOSING DATE:** ALL parties agree the closing date of this sale shall be on or before **60 DAYS AFTER KNOX COUNTY COMMISSION APPROVAL.** The Seller reserves the option to extend the closing 30 days if needed to resolve title issues without further notice.

8) **TAXES:** REAL ESTATE TAXES START AT CLOSING FOR THE BUYER.

9) **BUYER(S)' AS-IS ACKNOWLEDGEMENT: The property is sold "AS-IS, WHERE-IS and WITH ALL FAULTS", without any warranties expressed, implied or guarantees of any kind or accuracy to information.** Buyer accepts all faults and defects of the property; whether known or unknown, disclosed or undisclosed, presently existing or that may hereafter arise. Purchase is not contingent upon viewing the property after purchasing. By bidding, the Buyer is agreeing that they have had the opportunity to inspect the property prior to bidding and have inspected the property and all appurtenances thereto and are agreeing that they will sign the sales contract and other required documents within 12 hours of being provided said documents for signing. It is further agreed that this contract & terms contains the entire agreement between the parties and except as contained herein and that this property is purchased on an "AS-IS, WHERE-IS and with ALL FAULTS" basis. All announcements made at the auction take precedence over all other advertising and/or any type and/or kind of material.

10) **AGENCY DISCLOSURE:** Powell Auction & Realty LLC, its auctioneer(s) and employee(s) are acting as Agent(s) and represent the Seller(s) and is compensated by the Seller(s) in this transaction.

11) **RISK OF LOSS:** Risk of loss shall remain with the Seller(s) until closing. In the event any improvements to the property be destroyed or damaged by fire or other destructive force which cannot be repaired prior to closing, this contract may be voided at the option of the Buyer(s) and the earnest money shall be returned to Buyer(s).

12) **FAILURE TO CLOSE:**

(A) If Seller(s) fails to convey the property as provided in this contract: Buyer(s) may only obtain a return of the earnest money actually deposited.

(B) If Buyer(s) fail to purchase the property as provided in this contract: Seller(s) may exercise legal remedies including suit for specific performance or damages. Seller(s) may elect to retain Earnest Money deposit as liquidated damages for breach of contract, in this case, it is agreed that Agent may retain from such Earnest Money deposit an amount not greater than his total commission of the sale had been consummated and the residue, if any, will be paid to Seller(s).

(C) Buyer(s) and Seller(s) further agree that in the event of default by either that results in litigation, all parties are responsible for their own attorney fees and costs.

13) **CONDITION OF PROPERTY:** The property will be sold by the Seller to the Buyer on an "AS-IS, WHERE-IS and WITH ALL FAULTS" basis. Buyer accepts all faults and defects of the property whether known or unknown, presently existing or that may hereafter arise. Buyer acknowledges and agrees that the Seller and the Agents have not made, does not make and specifically negates and disclaims any representations, warranties, promises, covenants, agreements or guarantees of any kind or character whatsoever, whether expressed or implied, oral or written, past, present or future, or concerning to or with respect to: **(i)** the value, nature, quality or condition of the property, including without limitation: lease or rent information; noise disturbances; waste and/or septic disposal systems; marked or unmarked cemeteries/burial grounds; soil results for septic disposal systems; city or well water, either availability, connectivity or purity of; timber; soil; earth; rock; caverns; sinkholes; wood destroying organisms or infestations; geology; utilities either availability or connectivity; acreage of parcel; square footage or condition of structure; any improvements; all photographs; age; any measurements; and working or non-working components; **(ii)** the income to be derived from the property; **(iii)** the suitability of the property for any and all activities and uses which buyer may conduct from there; **(iv)** the compliance of by the property or its operation with any laws, rules, ordinances, or regulations of any governmental authority or body; **(v)** the habitability, merchantability, marketability, profitability, or fitness for a particular purpose of the property; **(vi)** the manner or quality of the construction or materials, if any, incorporated into the property; **(vii)** the manner, quality, state of repair of the property; **(viii)** the existence of any view from the property or that any existing view will not be obstructed in the future; or **(ix)** any other matter with respect to the property, and specifically, without limitation, that seller has not made, does not make, and specifically disclaims any representation regarding compliance with the Americans with Disabilities Act or with any environmental protection, pollution or land use laws, rules, orders or requirements; including solid waste (as defined by the U.S. Environmental Protection Agency regulations at 40 c.f.r., part 261), or the disposal or existence of any type or kind of hazardous substance in or on the property, such as mold/fungus, radon, lead, asbestos, landfills, aldehydes/chemicals, pesticides, by-products of methamphetamines, or storage of any type of hazardous waste or substances AND as defined by the Comprehensive Environmental Response, Compensation, and Liability Act of 1980, as amended, and regulations thereunder.

14) **ALL ONLINE BIDDING:** will have the same Terms & Conditions as live auctions, unless otherwise specified.

15) **FAIR HOUSING:** All parties understand that the federal Fair Housing Act of 1989 prohibits the discrimination of housing based on race, color, national origin, religion, sex, familial status, and disability and the Agents will not discriminate against anyone for any reason.

16) **TIME IS OF THE ESSENCE:** Time is of the essence in this contract.

17) **RESPONSIBILITY TO COOPERATE:** Buyer and seller agree to immediately take actions if needed to correct any clerical errors or pay any amounts due; by reason of mistake, clerical errors, omissions, or the result of erroneous information.

18) **WIRE FRAUD WARNING:** Never trust bank wiring instructions sent via email. Always independently confirm instructions in person or via a telephone call to a trusted and verified telephone number. Never wire money without double-checking that the wiring instructions are correct.

All parties hereto bind themselves, their heirs, executors, or administrators to the faithful Performance of this agreement and affix their signatures the day and date first above written.

Kerry Phillips
**AGENT: POWELL AUCTION & REALTY, LLC**

x Quynh Tran
**BUYER**

**SELLER**

**BUYER**

865-221-0802
**PHONE**

douglasdam2213@gmail.com
**EMAIL**

POWELL
Auction & Realty, LLC
6729 Pleasant Ridge Road | Knoxville, TN 37921
Phone: 865-938-3403 | Fax: 865-947-5668

# TERMS & CONDITIONS OF REAL ESTATE AUCTION SALE

**SELLER: KNOX COUNTY TENNESSEE, A POLITICAL SUBDIVISION OF THE STATE OF TENNESSEE**
**ONLINE AUCTION PROPERTIES DATED FEBRUARY 25TH, 2026**

**PROPERTY INSPECTION:** We recommend that you preview the property. The property is being sold "AS-IS, WHERE-IS and WITH ALL FAULTS", without any warranties expressed, implied, or guarantees of any kind or accuracy to information. All information concerning the auction sale was derived from sources believed to be correct, but not guaranteed. Buyer shall rely on his/her own information, judgment and inspection of the property and records. Agent or Seller makes no warranty as to square footage, acreage or age. All announcements made at the auction take precedence over all other advertising and/or any type and/or kind of material. Title to be conveyed subject to all prior restrictions, easements, conditions, encumbrances, condemnation, right-of-ways, joint permanent easements, covenants or restrictions of record, zoning ordinances or laws of any governmental authority, status of mineral rights, status of oil and gas rights, any type of leases or assignments, taxes of any type, properties located in FEMA Flood Zones, and other matters recorded or unrecorded, known or unknown. Mobile Homes are sold WITHOUT TITLE. By bidding, the Buyer is agreeing that they have had the opportunity to inspect the property prior to bidding and have inspected the property and all appurtenances thereto and are agreeing that they will sign the sales contract and other required documents within 12 hours of being provided said documents for signing.

**TERMS:** The successful high bidder on this property will be required to sign the Specific Performance Real Estate Contract immediately upon conclusion of the bidding and will make an **Earnest Money deposit of Ten Percent (10%) of the bid or $1,000.00, WHICHEVER IS GREATER.** A FIVE Percent (5%) Buyer's Premium will be added to the high bid to establish the total sales price. The balance is to be paid in full at the closing. The contract will NOT be contingent upon financing. If property is residential and applicable, Tennessee Residential Property Exemption and Lead-Based Paint Disclosure Waiver will be a part of the sales contract. Buyer is purchasing with any remaining personal property conveying with the property to the Buyer. **SALE IS SUBJECT TO KNOX COUNTY COMMISSION APPROVAL.**
Pursuant to Resolution R-07-1-903 passed by the Commission of Knox County, Tennessee, bidders hereby acknowledge by submission of their bid or proposal that they are current in their respective Federal, State, County, and City taxes of whatever kind or nature and are not delinquent in any way. Bidders delinquent on any taxes, or who have been delinquent within the last 5 years, of whatever kind are not eligible and risk debarment from future sales. Bids from bidders who are found to be delinquent will not be considered. In no event shall Knox County or Powell Auction & Realty be liable for any indirect, incidental, consequential, special or exemplary damages or lost profits, even if Knox County has been advised of the possibility of such damages. If a purchaser fails to close on a property, they forfeit their full earnest money deposit and Buyer's Premium and may be banned from future Knox County auctions. The sale is subject to rebid per TCA 67-5-2507. After the closing of the online auction, a notice of the proposed sales will be published in the Knoxville Focus on or around Monday, March 2nd. Rebids of 10% or more of the bid received from the online auction will be accepted by Knox County Procurement by **4:00PM (ET) on Monday, March 16th.** A final live auction will be held on Monday, March 30th at Powell Auction & Realty, LLC on all properties with a valid rebid. If there is no rebid on a property, then the online auction is final.

**TAXES:** REAL ESTATE TAXES START AT CLOSING FOR THE BUYER.

**CONDUCT OF THE AUCTION:** Conduct of the auction and increments of bidding are at the discretion of the Auctioneer. The Auctioneer's decision is final in the event of a dispute over any matter. The Auctioneer reserves the right to accept bids in any increments he deems to be in the best interest of his client, and reserves the right to waive any previously announced requirements. Bid rigging and bid suppression schemes are violations of the Sherman Antitrust Act and are deemed illegal and punishable as a federal felony.

**CLOSING:** QUIT CLAIM DEED closing will take place within 60 DAYS AFTER KNOX COUNTY COMMISSION APPROVAL. Buyer will be advised as to the day and location of closing. Seller to furnish a QUIT CLAIM DEED only. Buyer is responsible for recording and must record the Deed. **BUYER understands and acknowledges that the properties were acquired by Knox County from a Tax Sale and TITLE INSURANCE MAY NOT BE AVAILABLE.** Sellers or Seller's Agent make NO warranties on these properties or that Title Insurance can be obtained and the Buyer is advised to seek legal counsel.

**EXCLUSIVE CLOSING AGENT:** **Knox County Law Director's Office**
**City County Building – 400 W Main Street, Suite 612 – Knoxville, TN 37902**
**865-215-5790**

**POSSESSION:** Possession of the property will be delivered upon closing, subject to rights of tenants/previous owners in possession.

**AGENCY DISCLOSURE:** Powell Auction & Realty LLC, a Tennessee Real Estate and Auction Company, and its auctioneer(s) and employee(s) are representing the Seller(s) as the Seller(s)' Agent(s).

*THESE TERMS AND CONDITIONS ARE A PART OF THE CONTRACT OF SALE AND SHALL STAND AS SUCH UNTIL THE DELIVERY AND ACCEPTANCE OF THE DEED.* ***SIGNED THIS 23rd DAY OF March, 2026:***

**AUCTIONEER** _____ **BUYER** _____

**SELLER** _____ **BUYER** _____

POWELL
Auction & Realty, LLC
6729 Pleasant Ridge Road | Knoxville, TN 37921
Phone: 865-938-3403 | Fax: 865-947-5668

# SPECIFIC PERFORMANCE REAL ESTATE SALES CONTRACT

THIS CONTRACT made and entered into this 25th day of February, 2026 by and between KNOX COUNTY TENNESSEE, A POLITICAL SUBDIVISION OF THE STATE OF TENNESSEE hereinafter called "Seller(s)", and Kings Plumbing Services, LLC of Knoxville State of TN hereinafter called "Buyer(s)":

WITNESSETH: That the Buyer(s) hereby agrees to purchase and the Seller(s) hereby agrees to sell, subject to the terms, conditions and for the consideration hereinafter set forth, the following real property: Located in Knox County, Tennessee, and being further described real property as follows: 2343 Dodson Avenue, Knoxville, TN 37917 - Parcel/Tax ID: 082JB035

1) **EARNEST MONEY:** Buyer(s) has deposited with POWELL AUCTION & REALTY, LLC, of Knoxville, Tennessee, hereinafter called "Agent", the sum of **$2,714.25**, as earnest money to guarantee the performance by Buyer(s) hereunder and which will be applied as partial payment of purchase price. Both parties agree that Agent shall deposit and hold Earnest Money in an escrow account and will be disbursed pursuant to the terms of this contract. If buyer has purchased online, Earnest Money payment is to be made within 48 hours of sale conclusion.

2) **PURCHASE PRICE & TERMS:** Buyer(s) agree to pay and Seller(s) agree to accept the sum of **$27,142.50**. Upon the following terms: the bid price of **$25,850.00** plus the buyer's premium of 5% in the amount of **$1,292.50**, together will be the total purchase price to be paid by the Buyer(s), PAID IN US DOLLARS. Property sold "AS- IS, WHERE-IS WITH ALL FAULTS", without any warranties expressed, implied, as to condition or title. Sale is NOT contingent upon financing. Balance to be paid in full at closing. Buyer is purchasing with any remaining personal property conveying with the property to the Buyer. **Attached Auction Terms & Conditions and any additional documents pertaining to the sale are part of the Sales Contract. SALE IS SUBJECT TO KNOX COUNTY COMMISSION APPROVAL.**

3) **POSSESSION:** Possession of real property to be given AT CLOSING.

4) **TITLE TRANSFER:** For the above consideration, Seller (s) agrees to convey title by Quit Claim Deed. Title to be conveyed subject to all prior restrictions, easements, conditions, encumbrances, condemnation, right of ways, joint permanent easements, covenants or restrictions of record, zoning ordinances or laws of any government authority, status of mineral rights, status of oil and gas rights, or any type leases or assignments, taxes of any type, properties in FEMA flood zone, and other matters recorded or unrecorded, known or unknown. Mobile Homes Are Sold WITHOUT TITLE. Buyer shall pay, but not limited to: HOA requirements, Buyers Occurred expense, ALL Transfer Fees and/or Membership Fees, if applicable.

5) **DEED:** Deed shall be made to: 3 Cords Renovations LLC

6) **TENANTS:** The Buyer(s) understands and acknowledges that IF properties are occupied by tenants/previous owners, they are buying the property with the tenants/previous owners in possession and purchases the property subject to the rights of the tenants/previous owners in possession and all applicable rules and regulations relating thereto. Seller and Auctioneer make no representations or warranties regarding the same.

7) **CLOSING DATE:** ALL parties agree the closing date of this sale shall be on or before **60 DAYS AFTER KNOX COUNTY COMMISSION APPROVAL.** The Seller reserves the option to extend the closing 30 days if needed to resolve title issues without further notice.

8) **TAXES:** REAL ESTATE TAXES START AT CLOSING FOR THE BUYER.

9) **BUYER(S)' AS-IS ACKNOWLEDGEMENT: The property is sold "AS-IS, WHERE-IS and WITH ALL FAULTS", without any warranties expressed, implied or guarantees of any kind or accuracy to information.** Buyer accepts all faults and defects of the property; whether known or unknown, disclosed or undisclosed, presently existing or that may hereafter arise. Purchase is not contingent upon viewing the property after purchasing. By bidding, the Buyer is agreeing that they have had the opportunity to inspect the property prior to bidding and have inspected the property and all appurtenances thereto and are agreeing that they will sign the sales contract and other required documents within 12 hours of being provided said documents for signing. It is further agreed that this contract & terms contains the entire agreement between the parties and except as contained herein and that this property is purchased on an "AS-IS, WHERE-IS and with ALL FAULTS" basis. All announcements made at the auction take precedence over all other advertising and/or any type and/or kind of material.

10) **AGENCY DISCLOSURE:** Powell Auction & Realty LLC, its auctioneer(s) and employee(s) are acting as Agent(s) and represent the Seller(s) and is compensated by the Seller(s) in this transaction.

11) **RISK OF LOSS:** Risk of loss shall remain with the Seller(s) until closing. In the event any improvements to the property be destroyed or damaged by fire or other destructive force which cannot be repaired prior to closing, this contract may be voided at the option of the Buyer(s) and the earnest money shall be returned to Buyer(s).

12) **FAILURE TO CLOSE:**

(A) If Seller(s) fails to convey the property as provided in this contract: Buyer(s) may only obtain a return of the earnest money actually deposited.

(B) If Buyer(s) fail to purchase the property as provided in this contract: Seller(s) may exercise legal remedies including suit for specific performance or damages. Seller(s) may elect to retain Earnest Money deposit as liquidated damages for breach of contract, in this case, it is agreed that Agent may retain from such Earnest Money deposit an amount not greater than his total commission of the sale had been consummated and the residue, if any, will be paid to Seller(s).

(C) Buyer(s) and Seller(s) further agree that in the event of default by either that results in litigation, all parties are responsible for their own attorney fees and costs.

13) **CONDITION OF PROPERTY:** The property will be sold by the Seller to the Buyer on an "AS-IS, WHERE-IS and WITH ALL FAULTS" basis. Buyer accepts all faults and defects of the property whether known or unknown, presently existing or that may hereafter arise. Buyer acknowledges and agrees that the Seller and the Agents have not made, does not make and specifically negates and disclaims any representations, warranties, promises, covenants, agreements or guarantees of any kind or character whatsoever, whether expressed or implied, oral or written, past, present or future, or concerning to or with respect to: **(i)** the value, nature, quality or condition of the property, including without limitation: lease or rent information; noise disturbances; waste and/or septic disposal systems; marked or unmarked cemeteries/burial grounds; soil results for septic disposal systems; city or well water, either availability, connectivity or purity of; timber; soil; earth; rock; caverns; sinkholes; wood destroying organisms or infestations; geology; utilities either availability or connectivity; acreage of parcel; square footage or condition of structure; any improvements; all photographs; age; any measurements; and working or non-working components; **(ii)** the income to be derived from the property; **(iii)** the suitability of the property for any and all activities and uses which buyer may conduct from there; **(iv)** the compliance of by the property or its operation with any laws, rules, ordinances, or regulations of any governmental authority or body; **(v)** the habitability, merchantability, marketability, profitability, or fitness for a particular purpose of the property; **(vi)** the manner or quality of the construction or materials, if any, incorporated into the property; **(vii)** the manner, quality, state of repair of the property; **(viii)** the existence of any view from the property or that any existing view will not be obstructed in the future; or **(ix)** any other matter with respect to the property, and specifically, without limitation, that seller has not made, does not make, and specifically disclaims any representation regarding compliance with the Americans with Disabilities Act or with any environmental protection, pollution or land use laws, rules, orders or requirements; including solid waste (as defined by the U.S. Environmental Protection Agency regulations at 40 c.f.r., part 261), or the disposal or existence of any type or kind of hazardous substance in or on the property, such as mold/fungus, radon, lead, asbestos, landfills, aldehydes/chemicals, pesticides, by-products of methamphetamines, or storage of any type of hazardous waste or substances AND as defined by the Comprehensive Environmental Response, Compensation, and Liability Act of 1980, as amended, and regulations thereunder.

14) **ALL ONLINE BIDDING:** will have the same Terms & Conditions as live auctions, unless otherwise specified.

15) **FAIR HOUSING:** All parties understand that the federal Fair Housing Act of 1989 prohibits the discrimination of housing based on race, color, national origin, religion, sex, familial status, and disability and the Agents will not discriminate against anyone for any reason.

16) **TIME IS OF THE ESSENCE:** Time is of the essence in this contract.

17) **RESPONSIBILITY TO COOPERATE:** Buyer and seller agree to immediately take actions if needed to correct any clerical errors or pay any amounts due; by reason of mistake, clerical errors, omissions, or the result of erroneous information.

18) **WIRE FRAUD WARNING:** Never trust bank wiring instructions sent via email. Always independently confirm instructions in person or via a telephone call to a trusted and verified telephone number. Never wire money without double-checking that the wiring instructions are correct.

All parties hereto bind themselves, their heirs, executors, or administrators to the faithful Performance of this agreement and affix their signatures the day and date first above written.

**AGENT: POWELL AUCTION & REALTY, LLC**

**BUYER**

**SELLER**

**BUYER**

865-773-9211
**PHONE**

kingsplumbingservicesllc@gmail.com
**EMAIL**

POWELL
SOLD Auction & Realty, LLC
6729 Pleasant Ridge Road | Knoxville, TN 37921
Phone: 865-938-3403 | Fax: 865-947-5668

# TERMS & CONDITIONS OF REAL ESTATE AUCTION SALE

**SELLER: KNOX COUNTY TENNESSEE, A POLITICAL SUBDIVISION OF THE STATE OF TENNESSEE**
**ONLINE AUCTION PROPERTIES DATED FEBRUARY 25TH, 2026**

**PROPERTY INSPECTION:** We recommend that you preview the property. The property is being sold "AS-IS, WHERE-IS and WITH ALL FAULTS", without any warranties expressed, implied, or guarantees of any kind or accuracy to information. All information concerning the auction sale was derived from sources believed to be correct, but not guaranteed. Buyer shall rely on his/her own information, judgment and inspection of the property and records. Agent or Seller makes no warranty as to square footage, acreage or age. All announcements made at the auction take precedence over all other advertising and/or any type and/or kind of material. Title to be conveyed subject to all prior restrictions, easements, conditions, encumbrances, condemnation, right-of-ways, joint permanent easements, covenants or restrictions of record, zoning ordinances or laws of any governmental authority, status of mineral rights, status of oil and gas rights, any type of leases or assignments, taxes of any type, properties located in FEMA Flood Zones, and other matters recorded or unrecorded, known or unknown. Mobile Homes are sold WITHOUT TITLE. By bidding, the Buyer is agreeing that they have had the opportunity to inspect the property prior to bidding and have inspected the property and all appurtenances thereto and are agreeing that they will sign the sales contract and other required documents within 12 hours of being provided said documents for signing.

**TERMS:** The successful high bidder on this property will be required to sign the Specific Performance Real Estate Contract immediately upon conclusion of the bidding and will make an **Earnest Money deposit of Ten Percent (10%) of the bid or $1,000.00, WHICHEVER IS GREATER.** A FIVE Percent (5%) Buyer's Premium will be added to the high bid to establish the total sales price. The balance is to be paid in full at the closing. The contract will NOT be contingent upon financing. If property is residential and applicable, Tennessee Residential Property Exemption and Lead-Based Paint Disclosure Waiver will be a part of the sales contract. Buyer is purchasing with any remaining personal property conveying with the property to the Buyer. **SALE IS SUBJECT TO KNOX COUNTY COMMISSION APPROVAL.**
Pursuant to Resolution R-07-1-903 passed by the Commission of Knox County, Tennessee, bidders hereby acknowledge by submission of their bid or proposal that they are current in their respective Federal, State, County, and City taxes of whatever kind or nature and are not delinquent in any way. Bidders delinquent on any taxes, or who have been delinquent within the last 5 years, of whatever kind are not eligible and risk debarment from future sales. Bids from bidders who are found to be delinquent will not be considered. In no event shall Knox County or Powell Auction & Realty be liable for any indirect, incidental, consequential, special or exemplary damages or lost profits, even if Knox County has been advised of the possibility of such damages. If a purchaser fails to close on a property, they forfeit their full earnest money deposit and Buyer's Premium and may be banned from future Knox County auctions. The sale is subject to rebid per TCA 67-5-2507. After the closing of the online auction, a notice of the proposed sales will be published in the Knoxville Focus on or around Monday, March 2nd. Rebids of 10% or more of the bid received from the online auction will be accepted by Knox County Procurement by **4:00PM (ET) on Monday, March 16th.** A final live auction will be held on Monday, March 30th at Powell Auction & Realty, LLC on all properties with a valid rebid. If there is no rebid on a property, then the online auction is final.

**TAXES:** REAL ESTATE TAXES START AT CLOSING FOR THE BUYER.

**CONDUCT OF THE AUCTION:** Conduct of the auction and increments of bidding are at the discretion of the Auctioneer. The Auctioneer's decision is final in the event of a dispute over any matter. The Auctioneer reserves the right to accept bids in any increments he deems to be in the best interest of his client, and reserves the right to waive any previously announced requirements. Bid rigging and bid suppression schemes are violations of the Sherman Antitrust Act and are deemed illegal and punishable as a federal felony.

**CLOSING:** QUIT CLAIM DEED closing will take place within 60 DAYS AFTER KNOX COUNTY COMMISSION APPROVAL. Buyer will be advised as to the day and location of closing. Seller to furnish a QUIT CLAIM DEED only. Buyer is responsible for recording and must record the Deed. **BUYER understands and acknowledges that the properties were acquired by Knox County from a Tax Sale and TITLE INSURANCE MAY NOT BE AVAILABLE.** Sellers or Seller's Agent make NO warranties on these properties or that Title Insurance can be obtained and the Buyer is advised to seek legal counsel.

**EXCLUSIVE CLOSING AGENT:** **Knox County Law Director's Office**
**City County Building – 400 W Main Street, Suite 612 – Knoxville, TN 37902**
**865-215-5790**

**POSSESSION:** Possession of the property will be delivered upon closing, subject to rights of tenants/previous owners in possession.

**AGENCY DISCLOSURE:** Powell Auction & Realty LLC, a Tennessee Real Estate and Auction Company, and its auctioneer(s) and employee(s) are representing the Seller(s) as the Seller(s)' Agent(s).

*THESE TERMS AND CONDITIONS ARE A PART OF THE CONTRACT OF SALE AND SHALL STAND AS SUCH UNTIL THE DELIVERY AND ACCEPTANCE OF THE DEED.* ***SIGNED THIS*** 23 ***DAY OF*** March ***, 2026:***

**AUCTIONEER** Kay Phillips _____ **BUYER** _____

**SELLER** _____ **BUYER** _____

**POWELL**
**Auction & Realty, LLC**
6729 Pleasant Ridge Road | Knoxville, TN 37921
Phone: 865-938-3403 | Fax: 865-947-5668

# SPECIFIC PERFORMANCE REAL ESTATE SALES CONTRACT

THIS CONTRACT made and entered into this 25th day of February, 2026 by and between KNOX COUNTY TENNESSEE, A POLITICAL SUBDIVISION OF THE STATE OF TENNESSEE hereinafter called "Seller(s)", and John Tabares of Knoxville, State of TN hereinafter called "Buyer(s)":

WITNESSETH: That the Buyer(s) hereby agrees to purchase and the Seller(s) hereby agrees to sell, subject to the terms, conditions and for the consideration hereinafter set forth, the following real property: Located in Knox County, Tennessee, and being further described real property as follows: 2606 Woodbine Avenue, Knoxville, TN 37914 – Parcel/Tax ID: 082JJ002

1) **EARNEST MONEY:** Buyer(s) has deposited with POWELL AUCTION & REALTY, LLC, of Knoxville, Tennessee, hereinafter called "Agent", the sum of **$2,945.25**, as earnest money to guarantee the performance by Buyer(s) hereunder and which will be applied as partial payment of purchase price. Both parties agree that Agent shall deposit and hold Earnest Money in an escrow account and will be disbursed pursuant to the terms of this contract. If buyer has purchased online, Earnest Money payment is to be made within 48 hours of sale conclusion.

2) **PURCHASE PRICE & TERMS:** Buyer(s) agree to pay and Seller(s) agree to accept the sum of **$29,452.50**. Upon the following terms: the bid price of **$28,050.00** plus the buyer's premium of 5% in the amount of **$1,402.50**, together will be the total purchase price to be paid by the Buyer(s), PAID IN US DOLLARS. Property sold "AS- IS, WHERE-IS WITH ALL FAULTS", without any warranties expressed, implied, as to condition or title. Sale is NOT contingent upon financing. Balance to be paid in full at closing. Buyer is purchasing with any remaining personal property conveying with the property to the Buyer. **Attached Auction Terms & Conditions and any additional documents pertaining to the sale are part of the Sales Contract. SALE IS SUBJECT TO KNOX COUNTY COMMISSION APPROVAL.**

3) **POSSESSION:** Possession of real property to be given AT CLOSING.

4) **TITLE TRANSFER:** For the above consideration, Seller (s) agrees to convey title by Quit Claim Deed. Title to be conveyed subject to all prior restrictions, easements, conditions, encumbrances, condemnation, right of ways, joint permanent easements, covenants or restrictions of record, zoning ordinances or laws of any government authority, status of mineral rights, status of oil and gas rights, or any type leases or assignments, taxes of any type, properties in FEMA flood zone, and other matters recorded or unrecorded, known or unknown. Mobile Homes Are Sold WITHOUT TITLE. Buyer shall pay, but not limited to: HOA requirements, Buyers Occurred expense, ALL Transfer Fees and/or Membership Fees, if applicable.

5) **DEED**: Deed shall be made to: S2T Homes LLC

6) **TENANTS:** The Buyer(s) understands and acknowledges that IF properties are occupied by tenants/previous owners, they are buying the property with the tenants/previous owners in possession and purchases the property subject to the rights of the tenants/previous owners in possession and all applicable rules and regulations relating thereto. Seller and Auctioneer make no representations or warranties regarding the same.

7) **CLOSING DATE:** ALL parties agree the closing date of this sale shall be on or before **60 DAYS AFTER KNOX COUNTY COMMISSION APPROVAL.** The Seller reserves the option to extend the closing 30 days if needed to resolve title issues without further notice.

8) **TAXES:** REAL ESTATE TAXES START AT CLOSING FOR THE BUYER.

9) **BUYER(S)' AS-IS ACKNOWLEDGEMENT: The property is sold "AS-IS, WHERE-IS and WITH ALL FAULTS", without any warranties expressed, implied or guarantees of any kind or accuracy to information.** Buyer accepts all faults and defects of the property; whether known or unknown, disclosed or undisclosed, presently existing or that may hereafter arise. Purchase is not contingent upon viewing the property after purchasing. By bidding, the Buyer is agreeing that they have had the opportunity to inspect the property prior to bidding and have inspected the property and all appurtenances thereto and are agreeing that they will sign the sales contract and other required documents within 12 hours of being provided said documents for signing. It is further agreed that this contract & terms contains the entire agreement between the parties and except as contained herein and that this property is purchased on an "AS-IS, WHERE-IS and with ALL FAULTS" basis. All announcements made at the auction take precedence over all other advertising and/or any type and/or kind of material.

10) **AGENCY DISCLOSURE:** Powell Auction & Realty LLC, its auctioneer(s) and employee(s) are acting as Agent(s) and represent the Seller(s) and is compensated by the Seller(s) in this transaction.

11) **RISK OF LOSS:** Risk of loss shall remain with the Seller(s) until closing. In the event any improvements to the property be destroyed or damaged by fire or other destructive force which cannot be repaired prior to closing, this contract may be voided at the option of the Buyer(s) and the earnest money shall be returned to Buyer(s).

12) **FAILURE TO CLOSE:**

(A) If Seller(s) fails to convey the property as provided in this contract: Buyer(s) may only obtain a return of the earnest money actually deposited.

(B) If Buyer(s) fail to purchase the property as provided in this contract: Seller(s) may exercise legal remedies including suit for specific performance or damages. Seller(s) may elect to retain Earnest Money deposit as liquidated damages for breach of contract, in this case, it is agreed that Agent may retain from such Earnest Money deposit an amount not greater than his total commission of the sale had been consummated and the residue, if any, will be paid to Seller(s).

(C) Buyer(s) and Seller(s) further agree that in the event of default by either that results in litigation, all parties are responsible for their own attorney fees and costs.

13) **CONDITION OF PROPERTY:** The property will be sold by the Seller to the Buyer on an "AS-IS, WHERE-IS and WITH ALL FAULTS" basis. Buyer accepts all faults and defects of the property whether known or unknown, presently existing or that may hereafter arise. Buyer acknowledges and agrees that the Seller and the Agents have not made, does not make and specifically negates and disclaims any representations, warranties, promises, covenants, agreements or guarantees of any kind or character whatsoever, whether expressed or implied, oral or written, past, present or future, or concerning to or with respect to: **(i)** the value, nature, quality or condition of the property, including without limitation: lease or rent information; noise disturbances; waste and/or septic disposal systems; marked or unmarked cemeteries/burial grounds; soil results for septic disposal systems; city or well water, either availability, connectivity or purity of; timber; soil; earth; rock; caverns; sinkholes; wood destroying organisms or infestations; geology; utilities either availability or connectivity; acreage of parcel; square footage or condition of structure; any improvements; all photographs; age; any measurements; and working or non-working components; **(ii)** the income to be derived from the property; **(iii)** the suitability of the property for any and all activities and uses which buyer may conduct from there; **(iv)** the compliance of by the property or its operation with any laws, rules, ordinances, or regulations of any governmental authority or body; **(v)** the habitability, merchantability, marketability, profitability, or fitness for a particular purpose of the property; **(vi)** the manner or quality of the construction or materials, if any, incorporated into the property; **(vii)** the manner, quality, state of repair of the property; **(viii)** the existence of any view from the property or that any existing view will not be obstructed in the future; or **(ix)** any other matter with respect to the property, and specifically, without limitation, that seller has not made, does not make, and specifically disclaims any representation regarding compliance with the Americans with Disabilities Act or with any environmental protection, pollution or land use laws, rules, orders or requirements; including solid waste (as defined by the U.S. Environmental Protection Agency regulations at 40 c.f.r., part 261), or the disposal or existence of any type or kind of hazardous substance in or on the property, such as mold/fungus, radon, lead, asbestos, landfills, aldehydes/chemicals, pesticides, by-products of methamphetamines, or storage of any type of hazardous waste or substances AND as defined by the Comprehensive Environmental Response, Compensation, and Liability Act of 1980, as amended, and regulations thereunder.

14) **ALL ONLINE BIDDING:** will have the same Terms & Conditions as live auctions, unless otherwise specified.

15) **FAIR HOUSING:** All parties understand that the federal Fair Housing Act of 1989 prohibits the discrimination of housing based on race, color, national origin, religion, sex, familial status, and disability and the Agents will not discriminate against anyone for any reason.

16) **TIME IS OF THE ESSENCE:** Time is of the essence in this contract.

17) **RESPONSIBILITY TO COOPERATE:** Buyer and seller agree to immediately take actions if needed to correct any clerical errors or pay any amounts due; by reason of mistake, clerical errors, omissions, or the result of erroneous information.

18) **WIRE FRAUD WARNING:** Never trust bank wiring instructions sent via email. Always independently confirm instructions in person or via a telephone call to a trusted and verified telephone number. Never wire money without double-checking that the wiring instructions are correct.

All parties hereto bind themselves, their heirs, executors, or administrators to the faithful Performance of this agreement and affix their signatures the day and date first above written.

Kacy Phillips
**AGENT: POWELL AUCTION & REALTY, LLC**

Glen T.
**BUYER**

**SELLER**

**BUYER**

865-507-3321
**PHONE**

everbluehomes1@gmail.com
**EMAIL**

**POWELL**
Auction & Realty, LLC
6729 Pleasant Ridge Road | Knoxville, TN 37921
Phone: 865-938-3403 | Fax: 865-947-5668

# TERMS & CONDITIONS OF REAL ESTATE AUCTION SALE

**SELLER: KNOX COUNTY TENNESSEE, A POLITICAL SUBDIVISION OF THE STATE OF TENNESSEE**
**ONLINE AUCTION PROPERTIES DATED FEBRUARY 25TH, 2026**

**PROPERTY INSPECTION:** We recommend that you preview the property. The property is being sold "AS-IS, WHERE-IS and WITH ALL FAULTS", without any warranties expressed, implied, or guarantees of any kind or accuracy to information. All information concerning the auction sale was derived from sources believed to be correct, but not guaranteed. Buyer shall rely on his/her own information, judgment and inspection of the property and records. Agent or Seller makes no warranty as to square footage, acreage or age. All announcements made at the auction take precedence over all other advertising and/or any type and/or kind of material. Title to be conveyed subject to all prior restrictions, easements, conditions, encumbrances, condemnation, right-of-ways, joint permanent easements, covenants or restrictions of record, zoning ordinances or laws of any governmental authority, status of mineral rights, status of oil and gas rights, any type of leases or assignments, taxes of any type, properties located in FEMA Flood Zones, and other matters recorded or unrecorded, known or unknown. Mobile Homes are sold WITHOUT TITLE. By bidding, the Buyer is agreeing that they have had the opportunity to inspect the property prior to bidding and have inspected the property and all appurtenances thereto and are agreeing that they will sign the sales contract and other required documents within 12 hours of being provided said documents for signing.

**TERMS:** The successful high bidder on this property will be required to sign the Specific Performance Real Estate Contract immediately upon conclusion of the bidding and will make an **Earnest Money deposit of Ten Percent (10%) of the bid or $1,000.00, WHICHEVER IS GREATER.** A FIVE Percent (5%) Buyer's Premium will be added to the high bid to establish the total sales price. The balance is to be paid in full at the closing. The contract will NOT be contingent upon financing. If property is residential and applicable, Tennessee Residential Property Exemption and Lead-Based Paint Disclosure Waiver will be a part of the sales contract. Buyer is purchasing with any remaining personal property conveying with the property to the Buyer. **SALE IS SUBJECT TO KNOX COUNTY COMMISSION APPROVAL.**
Pursuant to Resolution R-07-1-903 passed by the Commission of Knox County, Tennessee, bidders hereby acknowledge by submission of their bid or proposal that they are current in their respective Federal, State, County, and City taxes of whatever kind or nature and are not delinquent in any way. Bidders delinquent on any taxes, or who have been delinquent within the last 5 years, of whatever kind are not eligible and risk debarment from future sales. Bids from bidders who are found to be delinquent will not be considered. In no event shall Knox County or Powell Auction & Realty be liable for any indirect, incidental, consequential, special or exemplary damages or lost profits, even if Knox County has been advised of the possibility of such damages. If a purchaser fails to close on a property, they forfeit their full earnest money deposit and Buyer's Premium and may be banned from future Knox County auctions. The sale is subject to rebid per TCA 67-5-2507. After the closing of the online auction, a notice of the proposed sales will be published in the Knoxville Focus on or around Monday, March 2nd. Rebids of 10% or more of the bid received from the online auction will be accepted by Knox County Procurement by **4:00PM (ET) on Monday, March 16th.** A final live auction will be held on Monday, March 30th at Powell Auction & Realty, LLC on all properties with a valid rebid. If there is no rebid on a property, then the online auction is final.

**TAXES:** REAL ESTATE TAXES START AT CLOSING FOR THE BUYER.

**CONDUCT OF THE AUCTION:** Conduct of the auction and increments of bidding are at the discretion of the Auctioneer. The Auctioneer's decision is final in the event of a dispute over any matter. The Auctioneer reserves the right to accept bids in any increments he deems to be in the best interest of his client, and reserves the right to waive any previously announced requirements. Bid rigging and bid suppression schemes are violations of the Sherman Antitrust Act and are deemed illegal and punishable as a federal felony.

**CLOSING:** QUIT CLAIM DEED closing will take place within 60 DAYS AFTER KNOX COUNTY COMMISSION APPROVAL. Buyer will be advised as to the day and location of closing. Seller to furnish a QUIT CLAIM DEED only. Buyer is responsible for recording and must record the Deed. **BUYER understands and acknowledges that the properties were acquired by Knox County from a Tax Sale and TITLE INSURANCE MAY NOT BE AVAILABLE.** Sellers or Seller's Agent make NO warranties on these properties or that Title Insurance can be obtained and the Buyer is advised to seek legal counsel.

**EXCLUSIVE CLOSING AGENT:** **Knox County Law Director's Office**
**City County Building – 400 W Main Street, Suite 612 – Knoxville, TN 37902**
**865-215-5790**

**POSSESSION:** Possession of the property will be delivered upon closing, subject to rights of tenants/previous owners in possession.

**AGENCY DISCLOSURE:** Powell Auction & Realty LLC, a Tennessee Real Estate and Auction Company, and its auctioneer(s) and employee(s) are representing the Seller(s) as the Seller(s)' Agent(s).

*THESE TERMS AND CONDITIONS ARE A PART OF THE CONTRACT OF SALE AND SHALL STAND AS SUCH UNTIL THE DELIVERY AND ACCEPTANCE OF THE DEED.* ***SIGNED THIS 20th DAY OF March, 2026:***

**AUCTIONEER** Kay Phillips **BUYER** Hun T.

**SELLER** _____ **BUYER** _____

**POWELL**
**Auction & Realty, LLC**
6729 Pleasant Ridge Road | Knoxville, TN 37921
Phone: 865-938-3403 | Fax: 865-947-5668

# SPECIFIC PERFORMANCE REAL ESTATE SALES CONTRACT

THIS CONTRACT made and entered into this 25th day of February, 2026 by and between KNOX COUNTY TENNESSEE, A POLITICAL SUBDIVISION OF THE STATE OF TENNESSEE hereinafter called "Seller(s)", and Zaheer Ahmed of Knoxville, State of TN hereinafter called "Buyer(s)":

WITNESSETH: That the Buyer(s) hereby agrees to purchase and the Seller(s) hereby agrees to sell, subject to the terms, conditions and for the consideration hereinafter set forth, the following real property: Located in Knox County, Tennessee, and being further described real property as follows: 2802 Tarleton Avenue, Knoxville, TN 37914 – Parcel/Tax ID: 082KG042

1) **EARNEST MONEY:** Buyer(s) has deposited with POWELL AUCTION & REALTY, LLC, of Knoxville, Tennessee, hereinafter called "Agent", the sum of **$2,945.25**, as earnest money to guarantee the performance by Buyer(s) hereunder and which will be applied as partial payment of purchase price. Both parties agree that Agent shall deposit and hold Earnest Money in an escrow account and will be disbursed pursuant to the terms of this contract. If buyer has purchased online, Earnest Money payment is to be made within 48 hours of sale conclusion.

2) **PURCHASE PRICE & TERMS:** Buyer(s) agree to pay and Seller(s) agree to accept the sum of **$29,452.50**. Upon the following terms: the bid price of **$28,050.00** plus the buyer's premium of 5% in the amount of **$1,402.50**, together will be the total purchase price to be paid by the Buyer(s), PAID IN US DOLLARS. Property sold "AS- IS, WHERE-IS WITH ALL FAULTS", without any warranties expressed, implied, as to condition or title. Sale is NOT contingent upon financing. Balance to be paid in full at closing. Buyer is purchasing with any remaining personal property conveying with the property to the Buyer. **Attached Auction Terms & Conditions and any additional documents pertaining to the sale are part of the Sales Contract. SALE IS SUBJECT TO KNOX COUNTY COMMISSION APPROVAL.**

3) **POSSESSION:** Possession of real property to be given AT CLOSING.

4) **TITLE TRANSFER:** For the above consideration, Seller (s) agrees to convey title by Quit Claim Deed. Title to be conveyed subject to all prior restrictions, easements, conditions, encumbrances, condemnation, right of ways, joint permanent easements, covenants or restrictions of record, zoning ordinances or laws of any government authority, status of mineral rights, status of oil and gas rights, or any type leases or assignments, taxes of any type, properties in FEMA flood zone, and other matters recorded or unrecorded, known or unknown. Mobile Homes Are Sold WITHOUT TITLE. Buyer shall pay, but not limited to: HOA requirements, Buyers Occurred expense, ALL Transfer Fees and/or Membership Fees, if applicable.

5) **DEED:** Deed shall be made to: ZAHEERUDDIN AHMED AND SABA SALLAT

6) **TENANTS:** The Buyer(s) understands and acknowledges that IF properties are occupied by tenants/previous owners, they are buying the property with the tenants/previous owners in possession and purchases the property subject to the rights of the tenants/previous owners in possession and all applicable rules and regulations relating thereto. Seller and Auctioneer make no representations or warranties regarding the same.

7) **CLOSING DATE:** ALL parties agree the closing date of this sale shall be on or before **60 DAYS AFTER KNOX COUNTY COMMISSION APPROVAL.** The Seller reserves the option to extend the closing 30 days if needed to resolve title issues without further notice.

8) **TAXES:** REAL ESTATE TAXES START AT CLOSING FOR THE BUYER.

9) **BUYER(S)' AS-IS ACKNOWLEDGEMENT: The property is sold "AS-IS, WHERE-IS and WITH ALL FAULTS", without any warranties expressed, implied or guarantees of any kind or accuracy to information.** Buyer accepts all faults and defects of the property; whether known or unknown, disclosed or undisclosed, presently existing or that may hereafter arise. Purchase is not contingent upon viewing the property after purchasing. By bidding, the Buyer is agreeing that they have had the opportunity to inspect the property prior to bidding and have inspected the property and all appurtenances thereto and are agreeing that they will sign the sales contract and other required documents within 12 hours of being provided said documents for signing. It is further agreed that this contract & terms contains the entire agreement between the parties and except as contained herein and that this property is purchased on an "AS-IS, WHERE-IS and with ALL FAULTS" basis. All announcements made at the auction take precedence over all other advertising and/or any type and/or kind of material.

10) **AGENCY DISCLOSURE:** Powell Auction & Realty LLC, its auctioneer(s) and employee(s) are acting as Agent(s) and represent the Seller(s) and is compensated by the Seller(s) in this transaction.

11) **RISK OF LOSS:** Risk of loss shall remain with the Seller(s) until closing. In the event any improvements to the property be destroyed or damaged by fire or other destructive force which cannot be repaired prior to closing, this contract may be voided at the option of the Buyer(s) and the earnest money shall be returned to Buyer(s).

12) **FAILURE TO CLOSE:**

(A) If Seller(s) fails to convey the property as provided in this contract: Buyer(s) may only obtain a return of the earnest money actually deposited.

(B) If Buyer(s) fail to purchase the property as provided in this contract: Seller(s) may exercise legal remedies including suit for specific performance or damages. Seller(s) may elect to retain Earnest Money deposit as liquidated damages for breach of contract, in this case, it is agreed that Agent may retain from such Earnest Money deposit an amount not greater than his total commission of the sale had been consummated and the residue, if any, will be paid to Seller(s).

(C) Buyer(s) and Seller(s) further agree that in the event of default by either that results in litigation, all parties are responsible for their own attorney fees and costs.

13) **CONDITION OF PROPERTY:** The property will be sold by the Seller to the Buyer on an "AS-IS, WHERE-IS and WITH ALL FAULTS" basis. Buyer accepts all faults and defects of the property whether known or unknown, presently existing or that may hereafter arise. Buyer acknowledges and agrees that the Seller and the Agents have not made, does not make and specifically negates and disclaims any representations, warranties, promises, covenants, agreements or guarantees of any kind or character whatsoever, whether expressed or implied, oral or written, past, present or future, or concerning to or with respect to: **(i)** the value, nature, quality or condition of the property, including without limitation: lease or rent information; noise disturbances; waste and/or septic disposal systems; marked or unmarked cemeteries/burial grounds; soil results for septic disposal systems; city or well water, either availability, connectivity or purity of; timber; soil; earth; rock; caverns; sinkholes; wood destroying organisms or infestations; geology; utilities either availability or connectivity; acreage of parcel; square footage or condition of structure; any improvements; all photographs; age; any measurements; and working or non-working components; **(ii)** the income to be derived from the property; **(iii)** the suitability of the property for any and all activities and uses which buyer may conduct from there; **(iv)** the compliance of by the property or its operation with any laws, rules, ordinances, or regulations of any governmental authority or body; **(v)** the habitability, merchantability, marketability, profitability, or fitness for a particular purpose of the property; **(vi)** the manner or quality of the construction or materials, if any, incorporated into the property; **(vii)** the manner, quality, state of repair of the property; **(viii)** the existence of any view from the property or that any existing view will not be obstructed in the future; or **(ix)** any other matter with respect to the property, and specifically, without limitation, that seller has not made, does not make, and specifically disclaims any representation regarding compliance with the Americans with Disabilities Act or with any environmental protection, pollution or land use laws, rules, orders or requirements; including solid waste (as defined by the U.S. Environmental Protection Agency regulations at 40 c.f.r., part 261), or the disposal or existence of any type or kind of hazardous substance in or on the property, such as mold/fungus, radon, lead, asbestos, landfills, aldehydes/chemicals, pesticides, by-products of methamphetamines, or storage of any type of hazardous waste or substances AND as defined by the Comprehensive Environmental Response, Compensation, and Liability Act of 1980, as amended, and regulations thereunder.

14) **ALL ONLINE BIDDING:** will have the same Terms & Conditions as live auctions, unless otherwise specified.

15) **FAIR HOUSING:** All parties understand that the federal Fair Housing Act of 1989 prohibits the discrimination of housing based on race, color, national origin, religion, sex, familial status, and disability and the Agents will not discriminate against anyone for any reason.

16) **TIME IS OF THE ESSENCE:** Time is of the essence in this contract.

17) **RESPONSIBILITY TO COOPERATE:** Buyer and seller agree to immediately take actions if needed to correct any clerical errors or pay any amounts due; by reason of mistake, clerical errors, omissions, or the result of erroneous information.

18) **WIRE FRAUD WARNING:** Never trust bank wiring instructions sent via email. Always independently confirm instructions in person or via a telephone call to a trusted and verified telephone number. Never wire money without double-checking that the wiring instructions are correct.

All parties hereto bind themselves, their heirs, executors, or administrators to the faithful Performance of this agreement and affix their signatures the day and date first above written.

**AGENT: POWELL AUCTION & REALTY, LLC**

**BUYER**

**SELLER**

**BUYER**

865-660-4959
**PHONE**

zza101@gmail.com
**EMAIL**

POWELL
Auction & Realty, LLC
6729 Pleasant Ridge Road | Knoxville, TN 37921
Phone: 865-938-3403 | Fax: 865-947-5668

# TERMS & CONDITIONS OF REAL ESTATE AUCTION SALE

**SELLER:** KNOX COUNTY TENNESSEE, A POLITICAL SUBDIVISION OF THE STATE OF TENNESSEE
**ONLINE AUCTION PROPERTIES DATED FEBRUARY 25TH, 2026**

**PROPERTY INSPECTION:** We recommend that you preview the property. The property is being sold "AS-IS, WHERE-IS and WITH ALL FAULTS", without any warranties expressed, implied, or guarantees of any kind or accuracy to information. All information concerning the auction sale was derived from sources believed to be correct, but not guaranteed. Buyer shall rely on his/her own information, judgment and inspection of the property and records. Agent or Seller makes no warranty as to square footage, acreage or age. All announcements made at the auction take precedence over all other advertising and/or any type and/or kind of material. Title to be conveyed subject to all prior restrictions, easements, conditions, encumbrances, condemnation, right-of-ways, joint permanent easements, covenants or restrictions of record, zoning ordinances or laws of any governmental authority, status of mineral rights, status of oil and gas rights, any type of leases or assignments, taxes of any type, properties located in FEMA Flood Zones, and other matters recorded or unrecorded, known or unknown. Mobile Homes are sold WITHOUT TITLE. By bidding, the Buyer is agreeing that they have had the opportunity to inspect the property prior to bidding and have inspected the property and all appurtenances thereto and are agreeing that they will sign the sales contract and other required documents within 12 hours of being provided said documents for signing.

**TERMS:** The successful high bidder on this property will be required to sign the Specific Performance Real Estate Contract immediately upon conclusion of the bidding and will make an **Earnest Money deposit of Ten Percent (10%) of the bid or $1,000.00, WHICHEVER IS GREATER.** A FIVE Percent (5%) Buyer's Premium will be added to the high bid to establish the total sales price. The balance is to be paid in full at the closing. The contract will NOT be contingent upon financing. If property is residential and applicable, Tennessee Residential Property Exemption and Lead-Based Paint Disclosure Waiver will be a part of the sales contract. Buyer is purchasing with any remaining personal property conveying with the property to the Buyer. **SALE IS SUBJECT TO KNOX COUNTY COMMISSION APPROVAL.**
Pursuant to Resolution R-07-1-903 passed by the Commission of Knox County, Tennessee, bidders hereby acknowledge by submission of their bid or proposal that they are current in their respective Federal, State, County, and City taxes of whatever kind or nature and are not delinquent in any way. Bidders delinquent on any taxes, or who have been delinquent within the last 5 years, of whatever kind are not eligible and risk debarment from future sales. Bids from bidders who are found to be delinquent will not be considered. In no event shall Knox County or Powell Auction & Realty be liable for any indirect, incidental, consequential, special or exemplary damages or lost profits, even if Knox County has been advised of the possibility of such damages. If a purchaser fails to close on a property, they forfeit their full earnest money deposit and Buyer's Premium and may be banned from future Knox County auctions. The sale is subject to rebid per TCA 67-5-2507. After the closing of the online auction, a notice of the proposed sales will be published in the Knoxville Focus on or around Monday, March 2nd. Rebids of 10% or more of the bid received from the online auction will be accepted by Knox County Procurement by **4:00PM (ET) on Monday, March 16th.** A final live auction will be held on Monday, March 30th at Powell Auction & Realty, LLC on all properties with a valid rebid. If there is no rebid on a property, then the online auction is final.

**TAXES:** REAL ESTATE TAXES START AT CLOSING FOR THE BUYER.

**CONDUCT OF THE AUCTION:** Conduct of the auction and increments of bidding are at the discretion of the Auctioneer. The Auctioneer's decision is final in the event of a dispute over any matter. The Auctioneer reserves the right to accept bids in any increments he deems to be in the best interest of his client, and reserves the right to waive any previously announced requirements. Bid rigging and bid suppression schemes are violations of the Sherman Antitrust Act and are deemed illegal and punishable as a federal felony.

**CLOSING:** QUIT CLAIM DEED closing will take place within 60 DAYS AFTER KNOX COUNTY COMMISSION APPROVAL. Buyer will be advised as to the day and location of closing. Seller to furnish a QUIT CLAIM DEED only. Buyer is responsible for recording and must record the Deed. **BUYER understands and acknowledges that the properties were acquired by Knox County from a Tax Sale and TITLE INSURANCE MAY NOT BE AVAILABLE.** Sellers or Seller's Agent make NO warranties on these properties or that Title Insurance can be obtained and the Buyer is advised to seek legal counsel.

**EXCLUSIVE CLOSING AGENT:** **Knox County Law Director's Office**
**City County Building – 400 W Main Street, Suite 612 – Knoxville, TN 37902**
**865-215-5790**

**POSSESSION:** Possession of the property will be delivered upon closing, subject to rights of tenants/previous owners in possession.

**AGENCY DISCLOSURE:** Powell Auction & Realty LLC, a Tennessee Real Estate and Auction Company, and its auctioneer(s) and employee(s) are representing the Seller(s) as the Seller(s)' Agent(s).

*THESE TERMS AND CONDITIONS ARE A PART OF THE CONTRACT OF SALE AND SHALL STAND AS SUCH UNTIL THE DELIVERY AND ACCEPTANCE OF THE DEED.* ***SIGNED THIS 24TH DAY OF MARCH, 2026:***

**AUCTIONEER** Kay Powell **BUYER** _____

**SELLER** _____ **BUYER** _____

**POWELL**
**Auction & Realty, LLC**
6729 Pleasant Ridge Road | Knoxville, TN 37921
Phone: 865-938-3403 | Fax: 865-947-5668

# SPECIFIC PERFORMANCE REAL ESTATE SALES CONTRACT

THIS CONTRACT made and entered into this 25th day of February, 2026 by and between KNOX COUNTY TENNESSEE, A POLITICAL SUBDIVISION OF THE STATE OF TENNESSEE hereinafter called "Seller(s)", and Gary Allen of Knoxville, State of TN hereinafter called "Buyer(s)":

WITNESSETH: That the Buyer(s) hereby agrees to purchase and the Seller(s) hereby agrees to sell, subject to the terms, conditions and for the consideration hereinafter set forth, the following real property: Located in Knox County, Tennessee, and being further described real property as follows: 2806 Ontario Street, Knoxville, TN 37914 – Parcel/Tax ID: 082KH015

1) **EARNEST MONEY:** Buyer(s) has deposited with POWELL AUCTION & REALTY, LLC, of Knoxville, Tennessee, hereinafter called "Agent", the sum of **$4,194.75**, as earnest money to guarantee the performance by Buyer(s) hereunder and which will be applied as partial payment of purchase price. Both parties agree that Agent shall deposit and hold Earnest Money in an escrow account and will be disbursed pursuant to the terms of this contract. If buyer has purchased online, Earnest Money payment is to be made within 48 hours of sale conclusion.

2) **PURCHASE PRICE & TERMS:** Buyer(s) agree to pay and Seller(s) agree to accept the sum of **$41,947.50**. Upon the following terms: the bid price of **$39,950.00** plus the buyer's premium of 5% in the amount of **$1,997.50**, together will be the total purchase price to be paid by the Buyer(s), PAID IN US DOLLARS. Property sold "AS- IS, WHERE-IS WITH ALL FAULTS", without any warranties expressed, implied, as to condition or title. Sale is NOT contingent upon financing. Balance to be paid in full at closing. Buyer is purchasing with any remaining personal property conveying with the property to the Buyer. **Attached Auction Terms & Conditions and any additional documents pertaining to the sale are part of the Sales Contract. SALE IS SUBJECT TO KNOX COUNTY COMMISSION APPROVAL.**

3) **POSSESSION:** Possession of real property to be given AT CLOSING.

4) **TITLE TRANSFER:** For the above consideration, Seller (s) agrees to convey title by Quit Claim Deed. Title to be conveyed subject to all prior restrictions, easements, conditions, encumbrances, condemnation, right of ways, joint permanent easements, covenants or restrictions of record, zoning ordinances or laws of any government authority, status of mineral rights, status of oil and gas rights, or any type leases or assignments, taxes of any type, properties in FEMA flood zone, and other matters recorded or unrecorded, known or unknown. Mobile Homes Are Sold WITHOUT TITLE. Buyer shall pay, but not limited to: HOA requirements, Buyers Occurred expense, ALL Transfer Fees and/or Membership Fees, if applicable.

5) **DEED**: Deed shall be made to: DaVinci Enterprises LLC

6) **TENANTS:** The Buyer(s) understands and acknowledges that IF properties are occupied by tenants/previous owners, they are buying the property with the tenants/previous owners in possession and purchases the property subject to the rights of the tenants/previous owners in possession and all applicable rules and regulations relating thereto. Seller and Auctioneer make no representations or warranties regarding the same.

7) **CLOSING DATE:** ALL parties agree the closing date of this sale shall be on or before **60 DAYS AFTER KNOX COUNTY COMMISSION APPROVAL.** The Seller reserves the option to extend the closing 30 days if needed to resolve title issues without further notice.

8) **TAXES:** REAL ESTATE TAXES START AT CLOSING FOR THE BUYER.

9) **BUYER(S)' AS-IS ACKNOWLEDGEMENT: The property is sold "AS-IS, WHERE-IS and WITH ALL FAULTS", without any warranties expressed, implied or guarantees of any kind or accuracy to information.** Buyer accepts all faults and defects of the property; whether known or unknown, disclosed or undisclosed, presently existing or that may hereafter arise. Purchase is not contingent upon viewing the property after purchasing. By bidding, the Buyer is agreeing that they have had the opportunity to inspect the property prior to bidding and have inspected the property and all appurtenances thereto and are agreeing that they will sign the sales contract and other required documents within 12 hours of being provided said documents for signing. It is further agreed that this contract & terms contains the entire agreement between the parties and except as contained herein and that this property is purchased on an "AS-IS, WHERE-IS and with ALL FAULTS" basis. All announcements made at the auction take precedence over all other advertising and/or any type and/or kind of material.

10) **AGENCY DISCLOSURE:** Powell Auction & Realty LLC, its auctioneer(s) and employee(s) are acting as Agent(s) and represent the Seller(s) and is compensated by the Seller(s) in this transaction.

11) **RISK OF LOSS:** Risk of loss shall remain with the Seller(s) until closing. In the event any improvements to the property be destroyed or damaged by fire or other destructive force which cannot be repaired prior to closing, this contract may be voided at the option of the Buyer(s) and the earnest money shall be returned to Buyer(s).

12) **FAILURE TO CLOSE:**

(A) If Seller(s) fails to convey the property as provided in this contract: Buyer(s) may only obtain a return of the earnest money actually deposited.

(B) If Buyer(s) fail to purchase the property as provided in this contract: Seller(s) may exercise legal remedies including suit for specific performance or damages. Seller(s) may elect to retain Earnest Money deposit as liquidated damages for breach of contract, in this case, it is agreed that Agent may retain from such Earnest Money deposit an amount not greater than his total commission of the sale had been consummated and the residue, if any, will be paid to Seller(s).

(C) Buyer(s) and Seller(s) further agree that in the event of default by either that results in litigation, all parties are responsible for their own attorney fees and costs.

13) **CONDITION OF PROPERTY:** The property will be sold by the Seller to the Buyer on an "AS-IS, WHERE-IS and WITH ALL FAULTS" basis. Buyer accepts all faults and defects of the property whether known or unknown, presently existing or that may hereafter arise. Buyer acknowledges and agrees that the Seller and the Agents have not made, does not make and specifically negates and disclaims any representations, warranties, promises, covenants, agreements or guarantees of any kind or character whatsoever, whether expressed or implied, oral or written, past, present or future, or concerning to or with respect to: **(i)** the value, nature, quality or condition of the property, including without limitation: lease or rent information; noise disturbances; waste and/or septic disposal systems; marked or unmarked cemeteries/burial grounds; soil results for septic disposal systems; city or well water, either availability, connectivity or purity of; timber; soil; earth; rock; caverns; sinkholes; wood destroying organisms or infestations; geology; utilities either availability or connectivity; acreage of parcel; square footage or condition of structure; any improvements; all photographs; age; any measurements; and working or non-working components; **(ii)** the income to be derived from the property; **(iii)** the suitability of the property for any and all activities and uses which buyer may conduct from there; **(iv)** the compliance of by the property or its operation with any laws, rules, ordinances, or regulations of any governmental authority or body; **(v)** the habitability, merchantability, marketability, profitability, or fitness for a particular purpose of the property; **(vi)** the manner or quality of the construction or materials, if any, incorporated into the property; **(vii)** the manner, quality, state of repair of the property; **(viii)** the existence of any view from the property or that any existing view will not be obstructed in the future; or **(ix)** any other matter with respect to the property, and specifically, without limitation, that seller has not made, does not make, and specifically disclaims any representation regarding compliance with the Americans with Disabilities Act or with any environmental protection, pollution or land use laws, rules, orders or requirements; including solid waste (as defined by the U.S. Environmental Protection Agency regulations at 40 c.f.r., part 261), or the disposal or existence of any type or kind of hazardous substance in or on the property, such as mold/fungus, radon, lead, asbestos, landfills, aldehydes/chemicals, pesticides, by-products of methamphetamines, or storage of any type of hazardous waste or substances AND as defined by the Comprehensive Environmental Response, Compensation, and Liability Act of 1980, as amended, and regulations thereunder.

14) **ALL ONLINE BIDDING:** will have the same Terms & Conditions as live auctions, unless otherwise specified.

15) **FAIR HOUSING:** All parties understand that the federal Fair Housing Act of 1989 prohibits the discrimination of housing based on race, color, national origin, religion, sex, familial status, and disability and the Agents will not discriminate against anyone for any reason.

16) **TIME IS OF THE ESSENCE:** Time is of the essence in this contract.

17) **RESPONSIBILITY TO COOPERATE:** Buyer and seller agree to immediately take actions if needed to correct any clerical errors or pay any amounts due; by reason of mistake, clerical errors, omissions, or the result of erroneous information.

18) **WIRE FRAUD WARNING:** Never trust bank wiring instructions sent via email. Always independently confirm instructions in person or via a telephone call to a trusted and verified telephone number. Never wire money without double-checking that the wiring instructions are correct.

All parties hereto bind themselves, their heirs, executors, or administrators to the faithful Performance of this agreement and affix their signatures the day and date first above written.

Kevin Fielding
**AGENT: POWELL AUCTION & REALTY, LLC**

**BUYER**

**SELLER**

**BUYER**

865-456-5028
**PHONE**

galln902@gmail.com
**EMAIL**

POWELL
Auction & Realty, LLC
6729 Pleasant Ridge Road | Knoxville, TN 37921
Phone: 865-938-3403 | Fax: 865-947-5668

# TERMS & CONDITIONS OF REAL ESTATE AUCTION SALE

**SELLER: KNOX COUNTY TENNESSEE, A POLITICAL SUBDIVISION OF THE STATE OF TENNESSEE**
**ONLINE AUCTION PROPERTIES DATED FEBRUARY 25TH, 2026**

**PROPERTY INSPECTION:** We recommend that you preview the property. The property is being sold "AS-IS, WHERE-IS and WITH ALL FAULTS", without any warranties expressed, implied, or guarantees of any kind or accuracy to information. All information concerning the auction sale was derived from sources believed to be correct, but not guaranteed. Buyer shall rely on his/her own information, judgment and inspection of the property and records. Agent or Seller makes no warranty as to square footage, acreage or age. All announcements made at the auction take precedence over all other advertising and/or any type and/or kind of material. Title to be conveyed subject to all prior restrictions, easements, conditions, encumbrances, condemnation, right-of-ways, joint permanent easements, covenants or restrictions of record, zoning ordinances or laws of any governmental authority, status of mineral rights, status of oil and gas rights, any type of leases or assignments, taxes of any type, properties located in FEMA Flood Zones, and other matters recorded or unrecorded, known or unknown. Mobile Homes are sold WITHOUT TITLE. By bidding, the Buyer is agreeing that they have had the opportunity to inspect the property prior to bidding and have inspected the property and all appurtenances thereto and are agreeing that they will sign the sales contract and other required documents within 12 hours of being provided said documents for signing.

**TERMS:** The successful high bidder on this property will be required to sign the Specific Performance Real Estate Contract immediately upon conclusion of the bidding and will make an **Earnest Money deposit of Ten Percent (10%) of the bid or $1,000.00, WHICHEVER IS GREATER.** A FIVE Percent (5%) Buyer's Premium will be added to the high bid to establish the total sales price. The balance is to be paid in full at the closing. The contract will NOT be contingent upon financing. If property is residential and applicable, Tennessee Residential Property Exemption and Lead-Based Paint Disclosure Waiver will be a part of the sales contract. Buyer is purchasing with any remaining personal property conveying with the property to the Buyer. **SALE IS SUBJECT TO KNOX COUNTY COMMISSION APPROVAL.**
Pursuant to Resolution R-07-1-903 passed by the Commission of Knox County, Tennessee, bidders hereby acknowledge by submission of their bid or proposal that they are current in their respective Federal, State, County, and City taxes of whatever kind or nature and are not delinquent in any way. Bidders delinquent on any taxes, or who have been delinquent within the last 5 years, of whatever kind are not eligible and risk debarment from future sales. Bids from bidders who are found to be delinquent will not be considered. In no event shall Knox County or Powell Auction & Realty be liable for any indirect, incidental, consequential, special or exemplary damages or lost profits, even if Knox County has been advised of the possibility of such damages. If a purchaser fails to close on a property, they forfeit their full earnest money deposit and Buyer's Premium and may be banned from future Knox County auctions. The sale is subject to rebid per TCA 67-5-2507. After the closing of the online auction, a notice of the proposed sales will be published in the Knoxville Focus on or around Monday, March 2nd. Rebids of 10% or more of the bid received from the online auction will be accepted by Knox County Procurement by **4:00PM (ET) on Monday, March 16th.** A final live auction will be held on Monday, March 30th at Powell Auction & Realty, LLC on all properties with a valid rebid. If there is no rebid on a property, then the online auction is final.

**TAXES:** REAL ESTATE TAXES START AT CLOSING FOR THE BUYER.

**CONDUCT OF THE AUCTION:** Conduct of the auction and increments of bidding are at the discretion of the Auctioneer. The Auctioneer's decision is final in the event of a dispute over any matter. The Auctioneer reserves the right to accept bids in any increments he deems to be in the best interest of his client, and reserves the right to waive any previously announced requirements. Bid rigging and bid suppression schemes are violations of the Sherman Antitrust Act and are deemed illegal and punishable as a federal felony.

**CLOSING:** QUIT CLAIM DEED closing will take place within 60 DAYS AFTER KNOX COUNTY COMMISSION APPROVAL. Buyer will be advised as to the day and location of closing. Seller to furnish a QUIT CLAIM DEED only. Buyer is responsible for recording and must record the Deed. **BUYER understands and acknowledges that the properties were acquired by Knox County from a Tax Sale and TITLE INSURANCE MAY NOT BE AVAILABLE.** Sellers or Seller's Agent make NO warranties on these properties or that Title Insurance can be obtained and the Buyer is advised to seek legal counsel.

**EXCLUSIVE CLOSING AGENT:** **Knox County Law Director's Office**
**City County Building – 400 W Main Street, Suite 612 – Knoxville, TN 37902**
**865-215-5790**

**POSSESSION:** Possession of the property will be delivered upon closing, subject to rights of tenants/previous owners in possession.

**AGENCY DISCLOSURE:** Powell Auction & Realty LLC, a Tennessee Real Estate and Auction Company, and its auctioneer(s) and employee(s) are representing the Seller(s) as the Seller(s)' Agent(s).

*THESE TERMS AND CONDITIONS ARE A PART OF THE CONTRACT OF SALE AND SHALL STAND AS SUCH UNTIL THE DELIVERY AND ACCEPTANCE OF THE DEED.* ***SIGNED THIS 24th DAY OF March, 2026:***

**AUCTIONEER** Kay Phillips _____ **BUYER** _____

**SELLER** _____ **BUYER** _____

**POWELL**
**Auction & Realty, LLC**
6729 Pleasant Ridge Road | Knoxville, TN 37921
Phone: 865-938-3403 | Fax: 865-947-5668

# SPECIFIC PERFORMANCE REAL ESTATE SALES CONTRACT

THIS CONTRACT made and entered into this 25th day of February, 2026 by and between KNOX COUNTY TENNESSEE, A POLITICAL SUBDIVISION OF THE STATE OF TENNESSEE hereinafter called "Seller(s)", and Paul Beaty of Knoxville, State of TN hereinafter called "Buyer(s)":

WITNESSETH: That the Buyer(s) hereby agrees to purchase and the Seller(s) hereby agrees to sell, subject to the terms, conditions and for the consideration hereinafter set forth, the following real property: Located in Knox County, Tennessee, and being further described real property as follows: 4020 Lilac Avenue, Knoxville, TN 37914 – Parcel/Tax ID: 083AH014

1) **EARNEST MONEY:** Buyer(s) has deposited with POWELL AUCTION & REALTY, LLC, of Knoxville, Tennessee, hereinafter called "Agent", the sum of **$1,800.75**, as earnest money to guarantee the performance by Buyer(s) hereunder and which will be applied as partial payment of purchase price. Both parties agree that Agent shall deposit and hold Earnest Money in an escrow account and will be disbursed pursuant to the terms of this contract. If buyer has purchased online, Earnest Money payment is to be made within 48 hours of sale conclusion.

2) **PURCHASE PRICE & TERMS:** Buyer(s) agree to pay and Seller(s) agree to accept the sum of **$18,007.50**. Upon the following terms: the bid price of **$17,150.00** plus the buyer's premium of 5% in the amount of **$857.50**, together will be the total purchase price to be paid by the Buyer(s), PAID IN US DOLLARS. Property sold "AS- IS, WHERE-IS WITH ALL FAULTS", without any warranties expressed, implied, as to condition or title. Sale is NOT contingent upon financing. Balance to be paid in full at closing. Buyer is purchasing with any remaining personal property conveying with the property to the Buyer. **Attached Auction Terms & Conditions and any additional documents pertaining to the sale are part of the Sales Contract. SALE IS SUBJECT TO KNOX COUNTY COMMISSION APPROVAL.**

3) **POSSESSION:** Possession of real property to be given AT CLOSING.

4) **TITLE TRANSFER:** For the above consideration, Seller (s) agrees to convey title by Quit Claim Deed. Title to be conveyed subject to all prior restrictions, easements, conditions, encumbrances, condemnation, right of ways, joint permanent easements, covenants or restrictions of record, zoning ordinances or laws of any government authority, status of mineral rights, status of oil and gas rights, or any type leases or assignments, taxes of any type, properties in FEMA flood zone, and other matters recorded or unrecorded, known or unknown. Mobile Homes Are Sold WITHOUT TITLE. Buyer shall pay, but not limited to: HOA requirements, Buyers Occurred expense, ALL Transfer Fees and/or Membership Fees, if applicable.

5) **DEED:** Deed shall be made to: _____

6) **TENANTS:** The Buyer(s) understands and acknowledges that IF properties are occupied by tenants/previous owners, they are buying the property with the tenants/previous owners in possession and purchases the property subject to the rights of the tenants/previous owners in possession and all applicable rules and regulations relating thereto. Seller and Auctioneer make no representations or warranties regarding the same.

7) **CLOSING DATE:** ALL parties agree the closing date of this sale shall be on or before **60 DAYS AFTER KNOX COUNTY COMMISSION APPROVAL.** The Seller reserves the option to extend the closing 30 days if needed to resolve title issues without further notice.

8) **TAXES:** REAL ESTATE TAXES START AT CLOSING FOR THE BUYER.

9) **BUYER(S)' AS-IS ACKNOWLEDGEMENT: The property is sold "AS-IS, WHERE-IS and WITH ALL FAULTS", without any warranties expressed, implied or guarantees of any kind or accuracy to information.** Buyer accepts all faults and defects of the property; whether known or unknown, disclosed or undisclosed, presently existing or that may hereafter arise. Purchase is not contingent upon viewing the property after purchasing. By bidding, the Buyer is agreeing that they have had the opportunity to inspect the property prior to bidding and have inspected the property and all appurtenances thereto and are agreeing that they will sign the sales contract and other required documents within 12 hours of being provided said documents for signing. It is further agreed that this contract & terms contains the entire agreement between the parties and except as contained herein and that this property is purchased on an "AS-IS, WHERE-IS and with ALL FAULTS" basis. All announcements made at the auction take precedence over all other advertising and/or any type and/or kind of material.

10) **AGENCY DISCLOSURE:** Powell Auction & Realty LLC, its auctioneer(s) and employee(s) are acting as Agent(s) and represent the Seller(s) and is compensated by the Seller(s) in this transaction.

11) **RISK OF LOSS:** Risk of loss shall remain with the Seller(s) until closing. In the event any improvements to the property be destroyed or damaged by fire or other destructive force which cannot be repaired prior to closing, this contract may be voided at the option of the Buyer(s) and the earnest money shall be returned to Buyer(s).

12) **FAILURE TO CLOSE:**

(A) If Seller(s) fails to convey the property as provided in this contract: Buyer(s) may only obtain a return of the earnest money actually deposited.

(B) If Buyer(s) fail to purchase the property as provided in this contract: Seller(s) may exercise legal remedies including suit for specific performance or damages. Seller(s) may elect to retain Earnest Money deposit as liquidated damages for breach of contract, in this case, it is agreed that Agent may retain from such Earnest Money deposit an amount not greater than his total commission of the sale had been consummated and the residue, if any, will be paid to Seller(s).

(C) Buyer(s) and Seller(s) further agree that in the event of default by either that results in litigation, all parties are responsible for their own attorney fees and costs.

13) **CONDITION OF PROPERTY:** The property will be sold by the Seller to the Buyer on an "AS-IS, WHERE-IS and WITH ALL FAULTS" basis. Buyer accepts all faults and defects of the property whether known or unknown, presently existing or that may hereafter arise. Buyer acknowledges and agrees that the Seller and the Agents have not made, does not make and specifically negates and disclaims any representations, warranties, promises, covenants, agreements or guarantees of any kind or character whatsoever, whether expressed or implied, oral or written, past, present or future, or concerning to or with respect to: **(i)** the value, nature, quality or condition of the property, including without limitation: lease or rent information; noise disturbances; waste and/or septic disposal systems; marked or unmarked cemeteries/burial grounds; soil results for septic disposal systems; city or well water, either availability, connectivity or purity of; timber; soil; earth; rock; caverns; sinkholes; wood destroying organisms or infestations; geology; utilities either availability or connectivity; acreage of parcel; square footage or condition of structure; any improvements; all photographs; age; any measurements; and working or non-working components; **(ii)** the income to be derived from the property; **(iii)** the suitability of the property for any and all activities and uses which buyer may conduct from there; **(iv)** the compliance of by the property or its operation with any laws, rules, ordinances, or regulations of any governmental authority or body; **(v)** the habitability, merchantability, marketability, profitability, or fitness for a particular purpose of the property; **(vi)** the manner or quality of the construction or materials, if any, incorporated into the property; **(vii)** the manner, quality, state of repair of the property; **(viii)** the existence of any view from the property or that any existing view will not be obstructed in the future; or **(ix)** any other matter with respect to the property, and specifically, without limitation, that seller has not made, does not make, and specifically disclaims any representation regarding compliance with the Americans with Disabilities Act or with any environmental protection, pollution or land use laws, rules, orders or requirements; including solid waste (as defined by the U.S. Environmental Protection Agency regulations at 40 c.f.r., part 261), or the disposal or existence of any type or kind of hazardous substance in or on the property, such as mold/fungus, radon, lead, asbestos, landfills, aldehydes/chemicals, pesticides, by-products of methamphetamines, or storage of any type of hazardous waste or substances AND as defined by the Comprehensive Environmental Response, Compensation, and Liability Act of 1980, as amended, and regulations thereunder.

14) **ALL ONLINE BIDDING:** will have the same Terms & Conditions as live auctions, unless otherwise specified.

15) **FAIR HOUSING:** All parties understand that the federal Fair Housing Act of 1989 prohibits the discrimination of housing based on race, color, national origin, religion, sex, familial status, and disability and the Agents will not discriminate against anyone for any reason.

16) **TIME IS OF THE ESSENCE:** Time is of the essence in this contract.

17) **RESPONSIBILITY TO COOPERATE:** Buyer and seller agree to immediately take actions if needed to correct any clerical errors or pay any amounts due; by reason of mistake, clerical errors, omissions, or the result of erroneous information.

18) **WIRE FRAUD WARNING:** Never trust bank wiring instructions sent via email. Always independently confirm instructions in person or via a telephone call to a trusted and verified telephone number. Never wire money without double-checking that the wiring instructions are correct.

All parties hereto bind themselves, their heirs, executors, or administrators to the faithful Performance of this agreement and affix their signatures the day and date first above written.

**AGENT: POWELL AUCTION & REALTY, LLC**

**BUYER**

**SELLER**

**BUYER**

865-389-1601
**PHONE**

paulbeatyjr@gmail.com
**EMAIL**

POWELL
Auction & Realty, LLC
6729 Pleasant Ridge Road | Knoxville, TN 37921
Phone: 865-938-3403 | Fax: 865-947-5668

# TERMS & CONDITIONS OF REAL ESTATE AUCTION SALE

## SELLER: KNOX COUNTY TENNESSEE, A POLITICAL SUBDIVISION OF THE STATE OF TENNESSEE

## ONLINE AUCTION PROPERTIES DATED FEBRUARY 26TH, 2026

**PROPERTY INSPECTION:** We recommend that you preview the property. The property is being sold "AS-IS, WHERE-IS and WITH ALL FAULTS", without any warranties expressed, implied, or guarantees of any kind or accuracy to information. All information concerning the auction sale was derived from sources believed to be correct, but not guaranteed. Buyer shall rely on his/her own information, judgment and inspection of the property and records. Agent or Seller makes no warranty as to square footage, acreage or age. All announcements made at the auction take precedence over all other advertising and/or any type and/or kind of material. Title to be conveyed subject to all prior restrictions, easements, conditions, encumbrances, condemnation, right-of-ways, joint permanent easements, covenants or restrictions of record, zoning ordinances or laws of any governmental authority, status of mineral rights, status of oil and gas rights, any type of leases or assignments, taxes of any type, properties located in FEMA Flood Zones, and other matters recorded or unrecorded, known or unknown. Mobile Homes are sold WITHOUT TITLE. By bidding, the Buyer is agreeing that they have had the opportunity to inspect the property prior to bidding and have inspected the property and all appurtenances thereto and are agreeing that they will sign the sales contract and other required documents within 12 hours of being provided said documents for signing.

**TERMS:** The successful high bidder on this property will be required to sign the Specific Performance Real Estate Contract immediately upon conclusion of the bidding and will make an **Earnest Money deposit of Ten Percent (10%) of the bid or $1,000.00, WHICHEVER IS GREATER.** A FIVE Percent (5%) Buyer's Premium will be added to the high bid to establish the total sales price. The balance is to be paid in full at the closing. The contract will NOT be contingent upon financing. If property is residential and applicable, Tennessee Residential Property Exemption and Lead-Based Paint Disclosure Waiver will be a part of the sales contract. Buyer is purchasing with any remaining personal property conveying with the property to the Buyer. **SALE IS SUBJECT TO KNOX COUNTY COMMISSION APPROVAL.**
Pursuant to Resolution R-07-1-903 passed by the Commission of Knox County, Tennessee, bidders hereby acknowledge by submission of their bid or proposal that they are current in their respective Federal, State, County, and City taxes of whatever kind or nature and are not delinquent in any way. Bidders delinquent on any taxes, or who have been delinquent within the last 5 years, of whatever kind are not eligible and risk debarment from future sales. Bids from bidders who are found to be delinquent will not be considered. In no event shall Knox County or Powell Auction & Realty be liable for any indirect, incidental, consequential, special or exemplary damages or lost profits, even if Knox County has been advised of the possibility of such damages. If a purchaser fails to close on a property, they forfeit their full earnest money deposit and Buyer's Premium and may be banned from future Knox County auctions. The sale is subject to rebid per TCA 67-5-2507. After the closing of the online auction, a notice of the proposed sales will be published in the Knoxville Focus on or around Monday, March 2nd, 2026. Rebids of 10% or more of the bid received from the online auction will be accepted by Knox County Procurement by **4:00PM (ET) on Monday, March 16th, 2026.** A final live auction will be held on Monday, March 30th, 2026 at 12:00PM – Noon (ET) at Powell Auction & Realty, LLC located at 6729 Pleasant Ridge Road, Knoxville, TN 37921 on all properties with a valid rebid. If there is no rebid on a property, then the online auction is final.

**TAXES:** REAL ESTATE TAXES START AT CLOSING FOR THE BUYER.

**CONDUCT OF THE AUCTION:** Conduct of the auction and increments of bidding are at the discretion of the Auctioneer. The Auctioneer's decision is final in the event of a dispute over any matter. The Auctioneer reserves the right to accept bids in any increments he deems to be in the best interest of his client, and reserves the right to waive any previously announced requirements. Bid rigging and bid suppression schemes are violations of the Sherman Antitrust Act and are deemed illegal and punishable as a federal felony.

**CLOSING:** QUIT CLAIM DEED closing will take place within 60 DAYS AFTER KNOX COUNTY COMMISSION APPROVAL. Buyer will be advised as to the day and location of closing. Seller to furnish a QUIT CLAIM DEED only. Buyer is responsible for recording and must record the Deed. **BUYER understands and acknowledges that the properties were acquired by Knox County from a Tax Sale and TITLE INSURANCE MAY NOT BE AVAILABLE.** Sellers or Seller's Agent make NO warranties on these properties or that Title Insurance can be obtained and the Buyer is advised to seek legal counsel.

**EXCLUSIVE CLOSING AGENT:** **Knox County Law Director's Office**
**City County Building – 400 W Main Street, Suite 612 – Knoxville, TN 37902**
**865-215-5790**

**POSSESSION:** Possession of the property will be delivered upon closing, subject to rights of tenants/previous owners in possession.

**AGENCY DISCLOSURE:** Powell Auction & Realty LLC, a Tennessee Real Estate and Auction Company, and its auctioneer(s) and employee(s) are representing the Seller(s) as the Seller(s)' Agent(s).

*THESE TERMS AND CONDITIONS ARE A PART OF THE CONTRACT OF SALE AND SHALL STAND AS SUCH UNTIL THE DELIVERY AND ACCEPTANCE OF THE DEED.* ***SIGNED THIS*** 19TH ***DAY OF*** MARCH ***, 2026:***

**AUCTIONEER** Kay Phillips _____ **BUYER** _____

**SELLER** _____ **BUYER** _____

**POWELL**
**Auction & Realty, LLC**
6729 Pleasant Ridge Road | Knoxville, TN 37921
Phone: 865-938-3403 | Fax: 865-947-5668

# SPECIFIC PERFORMANCE REAL ESTATE SALES CONTRACT

THIS CONTRACT made and entered into this 25th day of February, 2026 by and between KNOX COUNTY TENNESSEE, A POLITICAL SUBDIVISION OF THE STATE OF TENNESSEE hereinafter called "Seller(s)", and Manuel Hudson of Knoxville, State of TN hereinafter called "Buyer(s)":

WITNESSETH: That the Buyer(s) hereby agrees to purchase and the Seller(s) hereby agrees to sell, subject to the terms, conditions and for the consideration hereinafter set forth, the following real property: Located in Knox County, Tennessee, and being further described real property as follows: 1017 Yellowstone Road, Knoxville, TN 37914 – Parcel/Tax ID: 083HJ010

1) **EARNEST MONEY:** Buyer(s) has deposited with POWELL AUCTION & REALTY, LLC, of Knoxville, Tennessee, hereinafter called "Agent", the sum of **$2,845.50**, as earnest money to guarantee the performance by Buyer(s) hereunder and which will be applied as partial payment of purchase price. Both parties agree that Agent shall deposit and hold Earnest Money in an escrow account and will be disbursed pursuant to the terms of this contract. If buyer has purchased online, Earnest Money payment is to be made within 48 hours of sale conclusion.

2) **PURCHASE PRICE & TERMS:** Buyer(s) agree to pay and Seller(s) agree to accept the sum of **$28,455.00**. Upon the following terms: the bid price of **$27,100.00** plus the buyer's premium of 5% in the amount of **$1,355.00**, together will be the total purchase price to be paid by the Buyer(s), PAID IN US DOLLARS. Property sold "AS- IS, WHERE-IS WITH ALL FAULTS", without any warranties expressed, implied, as to condition or title. Sale is NOT contingent upon financing. Balance to be paid in full at closing. Buyer is purchasing with any remaining personal property conveying with the property to the Buyer. **Attached Auction Terms & Conditions and any additional documents pertaining to the sale are part of the Sales Contract. SALE IS SUBJECT TO KNOX COUNTY COMMISSION APPROVAL.**

3) **POSSESSION:** Possession of real property to be given AT CLOSING.

4) **TITLE TRANSFER:** For the above consideration, Seller (s) agrees to convey title by Quit Claim Deed. Title to be conveyed subject to all prior restrictions, easements, conditions, encumbrances, condemnation, right of ways, joint permanent easements, covenants or restrictions of record, zoning ordinances or laws of any government authority, status of mineral rights, status of oil and gas rights, or any type leases or assignments, taxes of any type, properties in FEMA flood zone, and other matters recorded or unrecorded, known or unknown. Mobile Homes Are Sold WITHOUT TITLE. Buyer shall pay, but not limited to: HOA requirements, Buyers Occurred expense, ALL Transfer Fees and/or Membership Fees, if applicable.

5) **DEED:** Deed shall be made to: Elbert Manuel Hudson

6) **TENANTS:** The Buyer(s) understands and acknowledges that IF properties are occupied by tenants/previous owners, they are buying the property with the tenants/previous owners in possession and purchases the property subject to the rights of the tenants/previous owners in possession and all applicable rules and regulations relating thereto. Seller and Auctioneer make no representations or warranties regarding the same.

7) **CLOSING DATE:** ALL parties agree the closing date of this sale shall be on or before **60 DAYS AFTER KNOX COUNTY COMMISSION APPROVAL.** The Seller reserves the option to extend the closing 30 days if needed to resolve title issues without further notice.

8) **TAXES:** REAL ESTATE TAXES START AT CLOSING FOR THE BUYER.

9) **BUYER(S)' AS-IS ACKNOWLEDGEMENT: The property is sold "AS-IS, WHERE-IS and WITH ALL FAULTS", without any warranties expressed, implied or guarantees of any kind or accuracy to information.** Buyer accepts all faults and defects of the property; whether known or unknown, disclosed or undisclosed, presently existing or that may hereafter arise. Purchase is not contingent upon viewing the property after purchasing. By bidding, the Buyer is agreeing that they have had the opportunity to inspect the property prior to bidding and have inspected the property and all appurtenances thereto and are agreeing that they will sign the sales contract and other required documents within 12 hours of being provided said documents for signing. It is further agreed that this contract & terms contains the entire agreement between the parties and except as contained herein and that this property is purchased on an "AS-IS, WHERE-IS and with ALL FAULTS" basis. All announcements made at the auction take precedence over all other advertising and/or any type and/or kind of material.

10) **AGENCY DISCLOSURE:** Powell Auction & Realty LLC, its auctioneer(s) and employee(s) are acting as Agent(s) and represent the Seller(s) and is compensated by the Seller(s) in this transaction.

11) **RISK OF LOSS:** Risk of loss shall remain with the Seller(s) until closing. In the event any improvements to the property be destroyed or damaged by fire or other destructive force which cannot be repaired prior to closing, this contract may be voided at the option of the Buyer(s) and the earnest money shall be returned to Buyer(s).

12) **FAILURE TO CLOSE:**

(A) If Seller(s) fails to convey the property as provided in this contract: Buyer(s) may only obtain a return of the earnest money actually deposited.

(B) If Buyer(s) fail to purchase the property as provided in this contract: Seller(s) may exercise legal remedies including suit for specific performance or damages. Seller(s) may elect to retain Earnest Money deposit as liquidated damages for breach of contract, in this case, it is agreed that Agent may retain from such Earnest Money deposit an amount not greater than his total commission of the sale had been consummated and the residue, if any, will be paid to Seller(s).

(C) Buyer(s) and Seller(s) further agree that in the event of default by either that results in litigation, all parties are responsible for their own attorney fees and costs.

13) **CONDITION OF PROPERTY:** The property will be sold by the Seller to the Buyer on an "AS-IS, WHERE-IS and WITH ALL FAULTS" basis. Buyer accepts all faults and defects of the property whether known or unknown, presently existing or that may hereafter arise. Buyer acknowledges and agrees that the Seller and the Agents have not made, does not make and specifically negates and disclaims any representations, warranties, promises, covenants, agreements or guarantees of any kind or character whatsoever, whether expressed or implied, oral or written, past, present or future, or concerning to or with respect to: **(i)** the value, nature, quality or condition of the property, including without limitation: lease or rent information; noise disturbances; waste and/or septic disposal systems; marked or unmarked cemeteries/burial grounds; soil results for septic disposal systems; city or well water, either availability, connectivity or purity of; timber; soil; earth; rock; caverns; sinkholes; wood destroying organisms or infestations; geology; utilities either availability or connectivity; acreage of parcel; square footage or condition of structure; any improvements; all photographs; age; any measurements; and working or non-working components; **(ii)** the income to be derived from the property; **(iii)** the suitability of the property for any and all activities and uses which buyer may conduct from there; **(iv)** the compliance of by the property or its operation with any laws, rules, ordinances, or regulations of any governmental authority or body; **(v)** the habitability, merchantability, marketability, profitability, or fitness for a particular purpose of the property; **(vi)** the manner or quality of the construction or materials, if any, incorporated into the property; **(vii)** the manner, quality, state of repair of the property; **(viii)** the existence of any view from the property or that any existing view will not be obstructed in the future; or **(ix)** any other matter with respect to the property, and specifically, without limitation, that seller has not made, does not make, and specifically disclaims any representation regarding compliance with the Americans with Disabilities Act or with any environmental protection, pollution or land use laws, rules, orders or requirements; including solid waste (as defined by the U.S. Environmental Protection Agency regulations at 40 c.f.r., part 261), or the disposal or existence of any type or kind of hazardous substance in or on the property, such as mold/fungus, radon, lead, asbestos, landfills, aldehydes/chemicals, pesticides, by-products of methamphetamines, or storage of any type of hazardous waste or substances AND as defined by the Comprehensive Environmental Response, Compensation, and Liability Act of 1980, as amended, and regulations thereunder.

14) **ALL ONLINE BIDDING:** will have the same Terms & Conditions as live auctions, unless otherwise specified.

15) **FAIR HOUSING:** All parties understand that the federal Fair Housing Act of 1989 prohibits the discrimination of housing based on race, color, national origin, religion, sex, familial status, and disability and the Agents will not discriminate against anyone for any reason.

16) **TIME IS OF THE ESSENCE:** Time is of the essence in this contract.

17) **RESPONSIBILITY TO COOPERATE:** Buyer and seller agree to immediately take actions if needed to correct any clerical errors or pay any amounts due; by reason of mistake, clerical errors, omissions, or the result of erroneous information.

18) **WIRE FRAUD WARNING:** Never trust bank wiring instructions sent via email. Always independently confirm instructions in person or via a telephone call to a trusted and verified telephone number. Never wire money without double-checking that the wiring instructions are correct.

All parties hereto bind themselves, their heirs, executors, or administrators to the faithful Performance of this agreement and affix their signatures the day and date first above written.

**AGENT: POWELL AUCTION & REALTY, LLC**

**BUYER**

**SELLER**

**BUYER**

865-604-7434
**PHONE**

hytecelectric@gmail.com
**EMAIL**

POWELL
Auction & Realty, LLC
6729 Pleasant Ridge Road | Knoxville, TN 37921
Phone: 865-938-3403 | Fax: 865-947-5668

# TERMS & CONDITIONS OF REAL ESTATE AUCTION SALE

**SELLER: KNOX COUNTY TENNESSEE, A POLITICAL SUBDIVISION OF THE STATE OF TENNESSEE**
**ONLINE AUCTION PROPERTIES DATED FEBRUARY 25TH, 2026**

**PROPERTY INSPECTION:** We recommend that you preview the property. The property is being sold "AS-IS, WHERE-IS and WITH ALL FAULTS", without any warranties expressed, implied, or guarantees of any kind or accuracy to information. All information concerning the auction sale was derived from sources believed to be correct, but not guaranteed. Buyer shall rely on his/her own information, judgment and inspection of the property and records. Agent or Seller makes no warranty as to square footage, acreage or age. All announcements made at the auction take precedence over all other advertising and/or any type and/or kind of material. Title to be conveyed subject to all prior restrictions, easements, conditions, encumbrances, condemnation, right-of-ways, joint permanent easements, covenants or restrictions of record, zoning ordinances or laws of any governmental authority, status of mineral rights, status of oil and gas rights, any type of leases or assignments, taxes of any type, properties located in FEMA Flood Zones, and other matters recorded or unrecorded, known or unknown. Mobile Homes are sold WITHOUT TITLE. By bidding, the Buyer is agreeing that they have had the opportunity to inspect the property prior to bidding and have inspected the property and all appurtenances thereto and are agreeing that they will sign the sales contract and other required documents within 12 hours of being provided said documents for signing.

**TERMS:** The successful high bidder on this property will be required to sign the Specific Performance Real Estate Contract immediately upon conclusion of the bidding and will make an **Earnest Money deposit of Ten Percent (10%) of the bid or $1,000.00, WHICHEVER IS GREATER.** A FIVE Percent (5%) Buyer's Premium will be added to the high bid to establish the total sales price. The balance is to be paid in full at the closing. The contract will NOT be contingent upon financing. If property is residential and applicable, Tennessee Residential Property Exemption and Lead-Based Paint Disclosure Waiver will be a part of the sales contract. Buyer is purchasing with any remaining personal property conveying with the property to the Buyer. **SALE IS SUBJECT TO KNOX COUNTY COMMISSION APPROVAL.**
Pursuant to Resolution R-07-1-903 passed by the Commission of Knox County, Tennessee, bidders hereby acknowledge by submission of their bid or proposal that they are current in their respective Federal, State, County, and City taxes of whatever kind or nature and are not delinquent in any way. Bidders delinquent on any taxes, or who have been delinquent within the last 5 years, of whatever kind are not eligible and risk debarment from future sales. Bids from bidders who are found to be delinquent will not be considered. In no event shall Knox County or Powell Auction & Realty be liable for any indirect, incidental, consequential, special or exemplary damages or lost profits, even if Knox County has been advised of the possibility of such damages. If a purchaser fails to close on a property, they forfeit their full earnest money deposit and Buyer's Premium and may be banned from future Knox County auctions. The sale is subject to rebid per TCA 67-5-2507. After the closing of the online auction, a notice of the proposed sales will be published in the Knoxville Focus on or around Monday, March 2nd. Rebids of 10% or more of the bid received from the online auction will be accepted by Knox County Procurement by **4:00PM (ET) on Monday, March 16th.** A final live auction will be held on Monday, March 30th at Powell Auction & Realty, LLC on all properties with a valid rebid. If there is no rebid on a property, then the online auction is final.

**TAXES:** REAL ESTATE TAXES START AT CLOSING FOR THE BUYER.

**CONDUCT OF THE AUCTION:** Conduct of the auction and increments of bidding are at the discretion of the Auctioneer. The Auctioneer's decision is final in the event of a dispute over any matter. The Auctioneer reserves the right to accept bids in any increments he deems to be in the best interest of his client, and reserves the right to waive any previously announced requirements. Bid rigging and bid suppression schemes are violations of the Sherman Antitrust Act and are deemed illegal and punishable as a federal felony.

**CLOSING:** QUIT CLAIM DEED closing will take place within 60 DAYS AFTER KNOX COUNTY COMMISSION APPROVAL. Buyer will be advised as to the day and location of closing. Seller to furnish a QUIT CLAIM DEED only. Buyer is responsible for recording and must record the Deed. **BUYER understands and acknowledges that the properties were acquired by Knox County from a Tax Sale and TITLE INSURANCE MAY NOT BE AVAILABLE.** Sellers or Seller's Agent make NO warranties on these properties or that Title Insurance can be obtained and the Buyer is advised to seek legal counsel.

**EXCLUSIVE CLOSING AGENT:** **Knox County Law Director's Office**
**City County Building – 400 W Main Street, Suite 612 – Knoxville, TN 37902**
**865-215-5790**

**POSSESSION:** Possession of the property will be delivered upon closing, subject to rights of tenants/previous owners in possession.

**AGENCY DISCLOSURE:** Powell Auction & Realty LLC, a Tennessee Real Estate and Auction Company, and its auctioneer(s) and employee(s) are representing the Seller(s) as the Seller(s)' Agent(s).

*THESE TERMS AND CONDITIONS ARE A PART OF THE CONTRACT OF SALE AND SHALL STAND AS SUCH UNTIL THE DELIVERY AND ACCEPTANCE OF THE DEED.* ***SIGNED THIS*** 24 ***DAY OF*** March ***, 2026:***

**AUCTIONEER** _____ **BUYER** E. McDaniel

**SELLER** _____ **BUYER** _____

POWELL
Auction & Realty, LLC
6729 Pleasant Ridge Road | Knoxville, TN 37921
Phone: 865-938-3403 | Fax: 865-947-5668

# SPECIFIC PERFORMANCE REAL ESTATE SALES CONTRACT

THIS CONTRACT made and entered into this 25th day of February, 2026 by and between KNOX COUNTY TENNESSEE, A POLITICAL SUBDIVISION OF THE STATE OF TENNESSEE hereinafter called "Seller(s)", and Fred Ball of Knoxville State of TN hereinafter called "Buyer(s)":

WITNESSETH: That the Buyer(s) hereby agrees to purchase and the Seller(s) hereby agrees to sell, subject to the terms, conditions and for the consideration hereinafter set forth, the following real property: Located in Knox County, Tennessee, and being further described real property as follows: 4100 Cottonwood Drive, Knoxville, TN 37921 - Parcel/Tax ID: 093CC006

1) **EARNEST MONEY:** Buyer(s) has deposited with POWELL AUCTION & REALTY, LLC, of Knoxville, Tennessee, hereinafter called "Agent", the sum of **$6,315.75**, as earnest money to guarantee the performance by Buyer(s) hereunder and which will be applied as partial payment of purchase price. Both parties agree that Agent shall deposit and hold Earnest Money in an escrow account and will be disbursed pursuant to the terms of this contract. If buyer has purchased online, Earnest Money payment is to be made within 48 hours of sale conclusion.

2) **PURCHASE PRICE & TERMS:** Buyer(s) agree to pay and Seller(s) agree to accept the sum of **$63,157.50**. Upon the following terms: the bid price of **$60,150.00** plus the buyer's premium of 5% in the amount of **$3,007.50**, together will be the total purchase price to be paid by the Buyer(s), PAID IN US DOLLARS. Property sold "AS- IS, WHERE-IS WITH ALL FAULTS", without any warranties expressed, implied, as to condition or title. Sale is NOT contingent upon financing. Balance to be paid in full at closing. Buyer is purchasing with any remaining personal property conveying with the property to the Buyer. **Attached Auction Terms & Conditions and any additional documents pertaining to the sale are part of the Sales Contract. SALE IS SUBJECT TO KNOX COUNTY COMMISSION APPROVAL.**

3) **POSSESSION:** Possession of real property to be given AT CLOSING.

4) **TITLE TRANSFER:** For the above consideration, Seller (s) agrees to convey title by Quit Claim Deed. Title to be conveyed subject to all prior restrictions, easements, conditions, encumbrances, condemnation, right of ways, joint permanent easements, covenants or restrictions of record, zoning ordinances or laws of any government authority, status of mineral rights, status of oil and gas rights, or any type leases or assignments, taxes of any type, properties in FEMA flood zone, and other matters recorded or unrecorded, known or unknown. Mobile Homes Are Sold WITHOUT TITLE. Buyer shall pay, but not limited to: HOA requirements, Buyers Occurred expense, ALL Transfer Fees and/or Membership Fees, if applicable.

5) **DEED:** Deed shall be made to: FRED L. BALL

6) **TENANTS:** The Buyer(s) understands and acknowledges that IF properties are occupied by tenants/previous owners, they are buying the property with the tenants/previous owners in possession and purchases the property subject to the rights of the tenants/previous owners in possession and all applicable rules and regulations relating thereto. Seller and Auctioneer make no representations or warranties regarding the same.

7) **CLOSING DATE:** ALL parties agree the closing date of this sale shall be on or before **60 DAYS AFTER KNOX COUNTY COMMISSION APPROVAL.** The Seller reserves the option to extend the closing 30 days if needed to resolve title issues without further notice.

8) **TAXES:** REAL ESTATE TAXES START AT CLOSING FOR THE BUYER.

9) **BUYER(S)' AS-IS ACKNOWLEDGEMENT: The property is sold "AS-IS, WHERE-IS and WITH ALL FAULTS", without any warranties expressed, implied or guarantees of any kind or accuracy to information.** Buyer accepts all faults and defects of the property; whether known or unknown, disclosed or undisclosed, presently existing or that may hereafter arise. Purchase is not contingent upon viewing the property after purchasing. By bidding, the Buyer is agreeing that they have had the opportunity to inspect the property prior to bidding and have inspected the property and all appurtenances thereto and are agreeing that they will sign the sales contract and other required documents within 12 hours of being provided said documents for signing. It is further agreed that this contract & terms contains the entire agreement between the parties and except as contained herein and that this property is purchased on an "AS-IS, WHERE-IS and with ALL FAULTS" basis. All announcements made at the auction take precedence over all other advertising and/or any type and/or kind of material.

10) **AGENCY DISCLOSURE:** Powell Auction & Realty LLC, its auctioneer(s) and employee(s) are acting as Agent(s) and represent the Seller(s) and is compensated by the Seller(s) in this transaction.

11) **RISK OF LOSS:** Risk of loss shall remain with the Seller(s) until closing. In the event any improvements to the property be destroyed or damaged by fire or other destructive force which cannot be repaired prior to closing, this contract may be voided at the option of the Buyer(s) and the earnest money shall be returned to Buyer(s).

12) **FAILURE TO CLOSE:**

(A) If Seller(s) fails to convey the property as provided in this contract: Buyer(s) may only obtain a return of the earnest money actually deposited.

(B) If Buyer(s) fail to purchase the property as provided in this contract: Seller(s) may exercise legal remedies including suit for specific performance or damages. Seller(s) may elect to retain Earnest Money deposit as liquidated damages for breach of contract, in this case, it is agreed that Agent may retain from such Earnest Money deposit an amount not greater than his total commission of the sale had been consummated and the residue, if any, will be paid to Seller(s).

(C) Buyer(s) and Seller(s) further agree that in the event of default by either that results in litigation, all parties are responsible for their own attorney fees and costs.

13) **CONDITION OF PROPERTY:** The property will be sold by the Seller to the Buyer on an "AS-IS, WHERE-IS and WITH ALL FAULTS" basis. Buyer accepts all faults and defects of the property whether known or unknown, presently existing or that may hereafter arise. Buyer acknowledges and agrees that the Seller and the Agents have not made, does not make and specifically negates and disclaims any representations, warranties, promises, covenants, agreements or guarantees of any kind or character whatsoever, whether expressed or implied, oral or written, past, present or future, or concerning to or with respect to: **(i)** the value, nature, quality or condition of the property, including without limitation: lease or rent information; noise disturbances; waste and/or septic disposal systems; marked or unmarked cemeteries/burial grounds; soil results for septic disposal systems; city or well water, either availability, connectivity or purity of; timber; soil; earth; rock; caverns; sinkholes; wood destroying organisms or infestations; geology; utilities either availability or connectivity; acreage of parcel; square footage or condition of structure; any improvements; all photographs; age; any measurements; and working or non-working components; **(ii)** the income to be derived from the property; **(iii)** the suitability of the property for any and all activities and uses which buyer may conduct from there; **(iv)** the compliance of by the property or its operation with any laws, rules, ordinances, or regulations of any governmental authority or body; **(v)** the habitability, merchantability, marketability, profitability, or fitness for a particular purpose of the property; **(vi)** the manner or quality of the construction or materials, if any, incorporated into the property; **(vii)** the manner, quality, state of repair of the property; **(viii)** the existence of any view from the property or that any existing view will not be obstructed in the future; or **(ix)** any other matter with respect to the property, and specifically, without limitation, that seller has not made, does not make, and specifically disclaims any representation regarding compliance with the Americans with Disabilities Act or with any environmental protection, pollution or land use laws, rules, orders or requirements; including solid waste (as defined by the U.S. Environmental Protection Agency regulations at 40 c.f.r., part 261), or the disposal or existence of any type or kind of hazardous substance in or on the property, such as mold/fungus, radon, lead, asbestos, landfills, aldehydes/chemicals, pesticides, by-products of methamphetamines, or storage of any type of hazardous waste or substances AND as defined by the Comprehensive Environmental Response, Compensation, and Liability Act of 1980, as amended, and regulations thereunder.

14) **ALL ONLINE BIDDING:** will have the same Terms & Conditions as live auctions, unless otherwise specified.

15) **FAIR HOUSING:** All parties understand that the federal Fair Housing Act of 1989 prohibits the discrimination of housing based on race, color, national origin, religion, sex, familial status, and disability and the Agents will not discriminate against anyone for any reason.

16) **TIME IS OF THE ESSENCE:** Time is of the essence in this contract.

17) **RESPONSIBILITY TO COOPERATE:** Buyer and seller agree to immediately take actions if needed to correct any clerical errors or pay any amounts due; by reason of mistake, clerical errors, omissions, or the result of erroneous information.

18) **WIRE FRAUD WARNING:** Never trust bank wiring instructions sent via email. Always independently confirm instructions in person or via a telephone call to a trusted and verified telephone number. Never wire money without double-checking that the wiring instructions are correct.

All parties hereto bind themselves, their heirs, executors, or administrators to the faithful Performance of this agreement and affix their signatures the day and date first above written.

Keng Phillips
**AGENT: POWELL AUCTION & REALTY, LLC**

**BUYER**

**SELLER**

**BUYER**

615-815-7437
**PHONE**

flball@hotmail.com
**EMAIL**

**POWELL**
SOLD **Auction & Realty, LLC**
6729 Pleasant Ridge Road | Knoxville, TN 37921
Phone: 865-938-3403 | Fax: 865-947-5668

# TERMS & CONDITIONS OF REAL ESTATE AUCTION SALE

**SELLER: KNOX COUNTY TENNESSEE, A POLITICAL SUBDIVISION OF THE STATE OF TENNESSEE**
**ONLINE AUCTION PROPERTIES DATED FEBRUARY 25TH, 2026**

**PROPERTY INSPECTION:** We recommend that you preview the property. The property is being sold "AS-IS, WHERE-IS and WITH ALL FAULTS", without any warranties expressed, implied, or guarantees of any kind or accuracy to information. All information concerning the auction sale was derived from sources believed to be correct, but not guaranteed. Buyer shall rely on his/her own information, judgment and inspection of the property and records. Agent or Seller makes no warranty as to square footage, acreage or age. All announcements made at the auction take precedence over all other advertising and/or any type and/or kind of material. Title to be conveyed subject to all prior restrictions, easements, conditions, encumbrances, condemnation, right-of-ways, joint permanent easements, covenants or restrictions of record, zoning ordinances or laws of any governmental authority, status of mineral rights, status of oil and gas rights, any type of leases or assignments, taxes of any type, properties located in FEMA Flood Zones, and other matters recorded or unrecorded, known or unknown. Mobile Homes are sold WITHOUT TITLE. By bidding, the Buyer is agreeing that they have had the opportunity to inspect the property prior to bidding and have inspected the property and all appurtenances thereto and are agreeing that they will sign the sales contract and other required documents within 12 hours of being provided said documents for signing.

**TERMS:** The successful high bidder on this property will be required to sign the Specific Performance Real Estate Contract immediately upon conclusion of the bidding and will make an **Earnest Money deposit of Ten Percent (10%) of the bid or $1,000.00, WHICHEVER IS GREATER.** A FIVE Percent (5%) Buyer's Premium will be added to the high bid to establish the total sales price. The balance is to be paid in full at the closing. The contract will NOT be contingent upon financing. If property is residential and applicable, Tennessee Residential Property Exemption and Lead-Based Paint Disclosure Waiver will be a part of the sales contract. Buyer is purchasing with any remaining personal property conveying with the property to the Buyer. **SALE IS SUBJECT TO KNOX COUNTY COMMISSION APPROVAL.**
Pursuant to Resolution R-07-1-903 passed by the Commission of Knox County, Tennessee, bidders hereby acknowledge by submission of their bid or proposal that they are current in their respective Federal, State, County, and City taxes of whatever kind or nature and are not delinquent in any way. Bidders delinquent on any taxes, or who have been delinquent within the last 5 years, of whatever kind are not eligible and risk debarment from future sales. Bids from bidders who are found to be delinquent will not be considered. In no event shall Knox County or Powell Auction & Realty be liable for any indirect, incidental, consequential, special or exemplary damages or lost profits, even if Knox County has been advised of the possibility of such damages. If a purchaser fails to close on a property, they forfeit their full earnest money deposit and Buyer's Premium and may be banned from future Knox County auctions. The sale is subject to rebid per TCA 67-5-2507. After the closing of the online auction, a notice of the proposed sales will be published in the Knoxville Focus on or around Monday, March 2nd. Rebids of 10% or more of the bid received from the online auction will be accepted by Knox County Procurement by **4:00PM (ET) on Monday, March 16th.** A final live auction will be held on Monday, March 30th at Powell Auction & Realty, LLC on all properties with a valid rebid. If there is no rebid on a property, then the online auction is final.

**TAXES:** REAL ESTATE TAXES START AT CLOSING FOR THE BUYER.

**CONDUCT OF THE AUCTION:** Conduct of the auction and increments of bidding are at the discretion of the Auctioneer. The Auctioneer's decision is final in the event of a dispute over any matter. The Auctioneer reserves the right to accept bids in any increments he deems to be in the best interest of his client, and reserves the right to waive any previously announced requirements. Bid rigging and bid suppression schemes are violations of the Sherman Antitrust Act and are deemed illegal and punishable as a federal felony.

**CLOSING:** QUIT CLAIM DEED closing will take place within 60 DAYS AFTER KNOX COUNTY COMMISSION APPROVAL. Buyer will be advised as to the day and location of closing. Seller to furnish a QUIT CLAIM DEED only. Buyer is responsible for recording and must record the Deed. **BUYER understands and acknowledges that the properties were acquired by Knox County from a Tax Sale and TITLE INSURANCE MAY NOT BE AVAILABLE.** Sellers or Seller's Agent make NO warranties on these properties or that Title Insurance can be obtained and the Buyer is advised to seek legal counsel.

**EXCLUSIVE CLOSING AGENT:** **Knox County Law Director's Office**
**City County Building – 400 W Main Street, Suite 612 – Knoxville, TN 37902**
**865-215-5790**

**POSSESSION:** Possession of the property will be delivered upon closing, subject to rights of tenants/previous owners in possession.

**AGENCY DISCLOSURE:** Powell Auction & Realty LLC, a Tennessee Real Estate and Auction Company, and its auctioneer(s) and employee(s) are representing the Seller(s) as the Seller(s)' Agent(s).

*THESE TERMS AND CONDITIONS ARE A PART OF THE CONTRACT OF SALE AND SHALL STAND AS SUCH UNTIL THE DELIVERY AND ACCEPTANCE OF THE DEED.* ***SIGNED THIS*** 24th ***DAY OF*** MARCH ***, 2026:***

**AUCTIONEER** Kevin Phillips **BUYER** _____

**SELLER** _____ **BUYER** _____

POWELL
Auction & Realty, LLC
6729 Pleasant Ridge Road | Knoxville, TN 37921
Phone: 865-938-3403 | Fax: 865-947-5668

# SPECIFIC PERFORMANCE REAL ESTATE SALES CONTRACT

THIS CONTRACT made and entered into this 25th day of February, 2026 by and between KNOX COUNTY TENNESSEE, A POLITICAL SUBDIVISION OF THE STATE OF TENNESSEE hereinafter called "Seller(s)", and Justin McCarter of Knoxville, State of TN hereinafter called "Buyer(s)":

WITNESSETH: That the Buyer(s) hereby agrees to purchase and the Seller(s) hereby agrees to sell, subject to the terms, conditions and for the consideration hereinafter set forth, the following real property: Located in Knox County, Tennessee, and being further described real property as follows: 1248 Iredell Avenue, Knoxville, TN 37921 – Parcel/Tax ID: 094CM023

1) **EARNEST MONEY:** Buyer(s) has deposited with POWELL AUCTION & REALTY, LLC, of Knoxville, Tennessee, hereinafter called "Agent", the sum of **$1,916.25**, as earnest money to guarantee the performance by Buyer(s) hereunder and which will be applied as partial payment of purchase price. Both parties agree that Agent shall deposit and hold Earnest Money in an escrow account and will be disbursed pursuant to the terms of this contract. If buyer has purchased online, Earnest Money payment is to be made within 48 hours of sale conclusion.

2) **PURCHASE PRICE & TERMS:** Buyer(s) agree to pay and Seller(s) agree to accept the sum of **$19,162.50**. Upon the following terms: the bid price of **$18,250.00** plus the buyer's premium of 5% in the amount of **$912.50**, together will be the total purchase price to be paid by the Buyer(s), PAID IN US DOLLARS. Property sold "AS- IS, WHERE-IS WITH ALL FAULTS", without any warranties expressed, implied, as to condition or title. Sale is NOT contingent upon financing. Balance to be paid in full at closing. Buyer is purchasing with any remaining personal property conveying with the property to the Buyer. **Attached Auction Terms & Conditions and any additional documents pertaining to the sale are part of the Sales Contract. SALE IS SUBJECT TO KNOX COUNTY COMMISSION APPROVAL.**

3) **POSSESSION:** Possession of real property to be given AT CLOSING.

4) **TITLE TRANSFER:** For the above consideration, Seller (s) agrees to convey title by Quit Claim Deed. Title to be conveyed subject to all prior restrictions, easements, conditions, encumbrances, condemnation, right of ways, joint permanent easements, covenants or restrictions of record, zoning ordinances or laws of any government authority, status of mineral rights, status of oil and gas rights, or any type leases or assignments, taxes of any type, properties in FEMA flood zone, and other matters recorded or unrecorded, known or unknown. Mobile Homes Are Sold WITHOUT TITLE. Buyer shall pay, but not limited to: HOA requirements, Buyers Occurred expense, ALL Transfer Fees and/or Membership Fees, if applicable.

5) **DEED:** Deed shall be made to: Honey Fund LLC

6) **TENANTS:** The Buyer(s) understands and acknowledges that IF properties are occupied by tenants/previous owners, they are buying the property with the tenants/previous owners in possession and purchases the property subject to the rights of the tenants/previous owners in possession and all applicable rules and regulations relating thereto. Seller and Auctioneer make no representations or warranties regarding the same.

7) **CLOSING DATE:** ALL parties agree the closing date of this sale shall be on or before **60 DAYS AFTER KNOX COUNTY COMMISSION APPROVAL.** The Seller reserves the option to extend the closing 30 days if needed to resolve title issues without further notice.

8) **TAXES:** REAL ESTATE TAXES START AT CLOSING FOR THE BUYER.

9) **BUYER(S)' AS-IS ACKNOWLEDGEMENT: The property is sold "AS-IS, WHERE-IS and WITH ALL FAULTS", without any warranties expressed, implied or guarantees of any kind or accuracy to information.** Buyer accepts all faults and defects of the property; whether known or unknown, disclosed or undisclosed, presently existing or that may hereafter arise. Purchase is not contingent upon viewing the property after purchasing. By bidding, the Buyer is agreeing that they have had the opportunity to inspect the property prior to bidding and have inspected the property and all appurtenances thereto and are agreeing that they will sign the sales contract and other required documents within 12 hours of being provided said documents for signing. It is further agreed that this contract & terms contains the entire agreement between the parties and except as contained herein and that this property is purchased on an "AS-IS, WHERE-IS and with ALL FAULTS" basis. All announcements made at the auction take precedence over all other advertising and/or any type and/or kind of material.

10) **AGENCY DISCLOSURE:** Powell Auction & Realty LLC, its auctioneer(s) and employee(s) are acting as Agent(s) and represent the Seller(s) and is compensated by the Seller(s) in this transaction.

11) **RISK OF LOSS:** Risk of loss shall remain with the Seller(s) until closing. In the event any improvements to the property be destroyed or damaged by fire or other destructive force which cannot be repaired prior to closing, this contract may be voided at the option of the Buyer(s) and the earnest money shall be returned to Buyer(s).

12) **FAILURE TO CLOSE:**

(A) If Seller(s) fails to convey the property as provided in this contract: Buyer(s) may only obtain a return of the earnest money actually deposited.

(B) If Buyer(s) fail to purchase the property as provided in this contract: Seller(s) may exercise legal remedies including suit for specific performance or damages. Seller(s) may elect to retain Earnest Money deposit as liquidated damages for breach of contract, in this case, it is agreed that Agent may retain from such Earnest Money deposit an amount not greater than his total commission of the sale had been consummated and the residue, if any, will be paid to Seller(s).

(C) Buyer(s) and Seller(s) further agree that in the event of default by either that results in litigation, all parties are responsible for their own attorney fees and costs.

13) **CONDITION OF PROPERTY:** The property will be sold by the Seller to the Buyer on an "AS-IS, WHERE-IS and WITH ALL FAULTS" basis. Buyer accepts all faults and defects of the property whether known or unknown, presently existing or that may hereafter arise. Buyer acknowledges and agrees that the Seller and the Agents have not made, does not make and specifically negates and disclaims any representations, warranties, promises, covenants, agreements or guarantees of any kind or character whatsoever, whether expressed or implied, oral or written, past, present or future, or concerning to or with respect to: **(i)** the value, nature, quality or condition of the property, including without limitation: lease or rent information; noise disturbances; waste and/or septic disposal systems; marked or unmarked cemeteries/burial grounds; soil results for septic disposal systems; city or well water, either availability, connectivity or purity of; timber; soil; earth; rock; caverns; sinkholes; wood destroying organisms or infestations; geology; utilities either availability or connectivity; acreage of parcel; square footage or condition of structure; any improvements; all photographs; age; any measurements; and working or non-working components; **(ii)** the income to be derived from the property; **(iii)** the suitability of the property for any and all activities and uses which buyer may conduct from there; **(iv)** the compliance of by the property or its operation with any laws, rules, ordinances, or regulations of any governmental authority or body; **(v)** the habitability, merchantability, marketability, profitability, or fitness for a particular purpose of the property; **(vi)** the manner or quality of the construction or materials, if any, incorporated into the property; **(vii)** the manner, quality, state of repair of the property; **(viii)** the existence of any view from the property or that any existing view will not be obstructed in the future; or **(ix)** any other matter with respect to the property, and specifically, without limitation, that seller has not made, does not make, and specifically disclaims any representation regarding compliance with the Americans with Disabilities Act or with any environmental protection, pollution or land use laws, rules, orders or requirements; including solid waste (as defined by the U.S. Environmental Protection Agency regulations at 40 c.f.r., part 261), or the disposal or existence of any type or kind of hazardous substance in or on the property, such as mold/fungus, radon, lead, asbestos, landfills, aldehydes/chemicals, pesticides, by-products of methamphetamines, or storage of any type of hazardous waste or substances AND as defined by the Comprehensive Environmental Response, Compensation, and Liability Act of 1980, as amended, and regulations thereunder.

14) **ALL ONLINE BIDDING:** will have the same Terms & Conditions as live auctions, unless otherwise specified.

15) **FAIR HOUSING:** All parties understand that the federal Fair Housing Act of 1989 prohibits the discrimination of housing based on race, color, national origin, religion, sex, familial status, and disability and the Agents will not discriminate against anyone for any reason.

16) **TIME IS OF THE ESSENCE:** Time is of the essence in this contract.

17) **RESPONSIBILITY TO COOPERATE:** Buyer and seller agree to immediately take actions if needed to correct any clerical errors or pay any amounts due; by reason of mistake, clerical errors, omissions, or the result of erroneous information.

18) **WIRE FRAUD WARNING:** Never trust bank wiring instructions sent via email. Always independently confirm instructions in person or via a telephone call to a trusted and verified telephone number. Never wire money without double-checking that the wiring instructions are correct.

All parties hereto bind themselves, their heirs, executors, or administrators to the faithful Performance of this agreement and affix their signatures the day and date first above written.

Kay Phillips
**AGENT: POWELL AUCTION & REALTY, LLC**

**BUYER**

**SELLER**

**BUYER**

865-924-4753
**PHONE**

justinmccarter@honeybrookholdings.com
**EMAIL**

POWELL
Auction & Realty, LLC
6729 Pleasant Ridge Road | Knoxville, TN 37921
Phone: 865-938-3403 | Fax: 865-947-5668

# TERMS & CONDITIONS OF REAL ESTATE AUCTION SALE

**SELLER: KNOX COUNTY TENNESSEE, A POLITICAL SUBDIVISION OF THE STATE OF TENNESSEE**
**ONLINE AUCTION PROPERTIES DATED FEBRUARY 25TH, 2026**

**PROPERTY INSPECTION:** We recommend that you preview the property. The property is being sold "AS-IS, WHERE-IS and WITH ALL FAULTS", without any warranties expressed, implied, or guarantees of any kind or accuracy to information. All information concerning the auction sale was derived from sources believed to be correct, but not guaranteed. Buyer shall rely on his/her own information, judgment and inspection of the property and records. Agent or Seller makes no warranty as to square footage, acreage or age. All announcements made at the auction take precedence over all other advertising and/or any type and/or kind of material. Title to be conveyed subject to all prior restrictions, easements, conditions, encumbrances, condemnation, right-of-ways, joint permanent easements, covenants or restrictions of record, zoning ordinances or laws of any governmental authority, status of mineral rights, status of oil and gas rights, any type of leases or assignments, taxes of any type, properties located in FEMA Flood Zones, and other matters recorded or unrecorded, known or unknown. Mobile Homes are sold WITHOUT TITLE. By bidding, the Buyer is agreeing that they have had the opportunity to inspect the property prior to bidding and have inspected the property and all appurtenances thereto and are agreeing that they will sign the sales contract and other required documents within 12 hours of being provided said documents for signing.

**TERMS:** The successful high bidder on this property will be required to sign the Specific Performance Real Estate Contract immediately upon conclusion of the bidding and will make an **Earnest Money deposit of Ten Percent (10%) of the bid or $1,000.00, WHICHEVER IS GREATER.** A FIVE Percent (5%) Buyer's Premium will be added to the high bid to establish the total sales price. The balance is to be paid in full at the closing. The contract will NOT be contingent upon financing. If property is residential and applicable, Tennessee Residential Property Exemption and Lead-Based Paint Disclosure Waiver will be a part of the sales contract. Buyer is purchasing with any remaining personal property conveying with the property to the Buyer. **SALE IS SUBJECT TO KNOX COUNTY COMMISSION APPROVAL.**

Pursuant to Resolution R-07-1-903 passed by the Commission of Knox County, Tennessee, bidders hereby acknowledge by submission of their bid or proposal that they are current in their respective Federal, State, County, and City taxes of whatever kind or nature and are not delinquent in any way. Bidders delinquent on any taxes, or who have been delinquent within the last 5 years, of whatever kind are not eligible and risk debarment from future sales. Bids from bidders who are found to be delinquent will not be considered. In no event shall Knox County or Powell Auction & Realty be liable for any indirect, incidental, consequential, special or exemplary damages or lost profits, even if Knox County has been advised of the possibility of such damages. If a purchaser fails to close on a property, they forfeit their full earnest money deposit and Buyer's Premium and may be banned from future Knox County auctions. The sale is subject to rebid per TCA 67-5-2507. After the closing of the online auction, a notice of the proposed sales will be published in the Knoxville Focus on or around Monday, March 2nd. Rebids of 10% or more of the bid received from the online auction will be accepted by Knox County Procurement by **4:00PM (ET) on Monday, March 16th.** A final live auction will be held on Monday, March 30th at Powell Auction & Realty, LLC on all properties with a valid rebid. If there is no rebid on a property, then the online auction is final.

**TAXES:** REAL ESTATE TAXES START AT CLOSING FOR THE BUYER.

**CONDUCT OF THE AUCTION:** Conduct of the auction and increments of bidding are at the discretion of the Auctioneer. The Auctioneer's decision is final in the event of a dispute over any matter. The Auctioneer reserves the right to accept bids in any increments he deems to be in the best interest of his client, and reserves the right to waive any previously announced requirements. Bid rigging and bid suppression schemes are violations of the Sherman Antitrust Act and are deemed illegal and punishable as a federal felony.

**CLOSING:** QUIT CLAIM DEED closing will take place within 60 DAYS AFTER KNOX COUNTY COMMISSION APPROVAL. Buyer will be advised as to the day and location of closing. Seller to furnish a QUIT CLAIM DEED only. Buyer is responsible for recording and must record the Deed. **BUYER understands and acknowledges that the properties were acquired by Knox County from a Tax Sale and TITLE INSURANCE MAY NOT BE AVAILABLE.** Sellers or Seller's Agent make NO warranties on these properties or that Title Insurance can be obtained and the Buyer is advised to seek legal counsel.

**EXCLUSIVE CLOSING AGENT:** **Knox County Law Director's Office**
**City County Building – 400 W Main Street, Suite 612 – Knoxville, TN 37902**
**865-215-5790**

**POSSESSION:** Possession of the property will be delivered upon closing, subject to rights of tenants/previous owners in possession.

**AGENCY DISCLOSURE:** Powell Auction & Realty LLC, a Tennessee Real Estate and Auction Company, and its auctioneer(s) and employee(s) are representing the Seller(s) as the Seller(s)' Agent(s).

*THESE TERMS AND CONDITIONS ARE A PART OF THE CONTRACT OF SALE AND SHALL STAND AS SUCH UNTIL THE DELIVERY AND ACCEPTANCE OF THE DEED.* ***SIGNED THIS*** 20TH ***DAY OF*** MARCH ***, 2026:***

**AUCTIONEER** Kevin Phillips _____ **BUYER** _____

**SELLER** _____ **BUYER** _____

**POWELL**
**Auction & Realty, LLC**
6729 Pleasant Ridge Road | Knoxville, TN 37921
Phone: 865-938-3403 | Fax: 865-947-5668

# SPECIFIC PERFORMANCE REAL ESTATE SALES CONTRACT

THIS CONTRACT made and entered into this 25th day of February, 2026 by and between KNOX COUNTY TENNESSEE, A POLITICAL SUBDIVISION OF THE STATE OF TENNESSEE hereinafter called "Seller(s)", and Zaheer Ahmed of Knoxville State of TN hereinafter called "Buyer(s)":

WITNESSETH: That the Buyer(s) hereby agrees to purchase and the Seller(s) hereby agrees to sell, subject to the terms, conditions and for the consideration hereinafter set forth, the following real property: Located in Knox County, Tennessee, and being further described real property as follows: 2144 Mississippi Avenue, Knoxville, TN 37921 - Parcel/Tax ID: 094GB001

1) **EARNEST MONEY:** Buyer(s) has deposited with POWELL AUCTION & REALTY, LLC, of Knoxville, Tennessee, hereinafter called "Agent", the sum of **$4,200.00**, as earnest money to guarantee the performance by Buyer(s) hereunder and which will be applied as partial payment of purchase price. Both parties agree that Agent shall deposit and hold Earnest Money in an escrow account and will be disbursed pursuant to the terms of this contract. If buyer has purchased online, Earnest Money payment is to be made within 48 hours of sale conclusion.

2) **PURCHASE PRICE & TERMS:** Buyer(s) agree to pay and Seller(s) agree to accept the sum of **$42,000.00**. Upon the following terms: the bid price of **$40,000.00** plus the buyer's premium of 5% in the amount of **$2,000.00**, together will be the total purchase price to be paid by the Buyer(s), PAID IN US DOLLARS. Property sold "AS- IS, WHERE-IS WITH ALL FAULTS", without any warranties expressed, implied, as to condition or title. Sale is NOT contingent upon financing. Balance to be paid in full at closing. Buyer is purchasing with any remaining personal property conveying with the property to the Buyer. **Attached Auction Terms & Conditions and any additional documents pertaining to the sale are part of the Sales Contract. SALE IS SUBJECT TO KNOX COUNTY COMMISSION APPROVAL.**

3) **POSSESSION:** Possession of real property to be given AT CLOSING.

4) **TITLE TRANSFER:** For the above consideration, Seller (s) agrees to convey title by Quit Claim Deed. Title to be conveyed subject to all prior restrictions, easements, conditions, encumbrances, condemnation, right of ways, joint permanent easements, covenants or restrictions of record, zoning ordinances or laws of any government authority, status of mineral rights, status of oil and gas rights, or any type leases or assignments, taxes of any type, properties in FEMA flood zone, and other matters recorded or unrecorded, known or unknown. Mobile Homes Are Sold WITHOUT TITLE. Buyer shall pay, but not limited to: HOA requirements, Buyers Occurred expense, ALL Transfer Fees and/or Membership Fees, if applicable.

5) **DEED:** Deed shall be made to: ZAHEERUDDIN AHMED AND SARA SALLAT

6) **TENANTS:** The Buyer(s) understands and acknowledges that IF properties are occupied by tenants/previous owners, they are buying the property with the tenants/previous owners in possession and purchases the property subject to the rights of the tenants/previous owners in possession and all applicable rules and regulations relating thereto. Seller and Auctioneer make no representations or warranties regarding the same.

7) **CLOSING DATE:** ALL parties agree the closing date of this sale shall be on or before **60 DAYS AFTER KNOX COUNTY COMMISSION APPROVAL.** The Seller reserves the option to extend the closing 30 days if needed to resolve title issues without further notice.

8) **TAXES:** REAL ESTATE TAXES START AT CLOSING FOR THE BUYER.

9) **BUYER(S)' AS-IS ACKNOWLEDGEMENT: The property is sold "AS-IS, WHERE-IS and WITH ALL FAULTS", without any warranties expressed, implied or guarantees of any kind or accuracy to information.** Buyer accepts all faults and defects of the property; whether known or unknown, disclosed or undisclosed, presently existing or that may hereafter arise. Purchase is not contingent upon viewing the property after purchasing. By bidding, the Buyer is agreeing that they have had the opportunity to inspect the property prior to bidding and have inspected the property and all appurtenances thereto and are agreeing that they will sign the sales contract and other required documents within 12 hours of being provided said documents for signing. It is further agreed that this contract & terms contains the entire agreement between the parties and except as contained herein and that this property is purchased on an "AS-IS, WHERE-IS and with ALL FAULTS" basis. All announcements made at the auction take precedence over all other advertising and/or any type and/or kind of material.

10) **AGENCY DISCLOSURE:** Powell Auction & Realty LLC, its auctioneer(s) and employee(s) are acting as Agent(s) and represent the Seller(s) and is compensated by the Seller(s) in this transaction.

11) **RISK OF LOSS:** Risk of loss shall remain with the Seller(s) until closing. In the event any improvements to the property be destroyed or damaged by fire or other destructive force which cannot be repaired prior to closing, this contract may be voided at the option of the Buyer(s) and the earnest money shall be returned to Buyer(s).

12) **FAILURE TO CLOSE:**

(A) If Seller(s) fails to convey the property as provided in this contract: Buyer(s) may only obtain a return of the earnest money actually deposited.

(B) If Buyer(s) fail to purchase the property as provided in this contract: Seller(s) may exercise legal remedies including suit for specific performance or damages. Seller(s) may elect to retain Earnest Money deposit as liquidated damages for breach of contract, in this case, it is agreed that Agent may retain from such Earnest Money deposit an amount not greater than his total commission of the sale had been consummated and the residue, if any, will be paid to Seller(s).

(C) Buyer(s) and Seller(s) further agree that in the event of default by either that results in litigation, all parties are responsible for their own attorney fees and costs.

13) **CONDITION OF PROPERTY:** The property will be sold by the Seller to the Buyer on an "AS-IS, WHERE-IS and WITH ALL FAULTS" basis. Buyer accepts all faults and defects of the property whether known or unknown, presently existing or that may hereafter arise. Buyer acknowledges and agrees that the Seller and the Agents have not made, does not make and specifically negates and disclaims any representations, warranties, promises, covenants, agreements or guarantees of any kind or character whatsoever, whether expressed or implied, oral or written, past, present or future, or concerning to or with respect to: **(i)** the value, nature, quality or condition of the property, including without limitation: lease or rent information; noise disturbances; waste and/or septic disposal systems; marked or unmarked cemeteries/burial grounds; soil results for septic disposal systems; city or well water, either availability, connectivity or purity of; timber; soil; earth; rock; caverns; sinkholes; wood destroying organisms or infestations; geology; utilities either availability or connectivity; acreage of parcel; square footage or condition of structure; any improvements; all photographs; age; any measurements; and working or non-working components; **(ii)** the income to be derived from the property; **(iii)** the suitability of the property for any and all activities and uses which buyer may conduct from there; **(iv)** the compliance of by the property or its operation with any laws, rules, ordinances, or regulations of any governmental authority or body; **(v)** the habitability, merchantability, marketability, profitability, or fitness for a particular purpose of the property; **(vi)** the manner or quality of the construction or materials, if any, incorporated into the property; **(vii)** the manner, quality, state of repair of the property; **(viii)** the existence of any view from the property or that any existing view will not be obstructed in the future; or **(ix)** any other matter with respect to the property, and specifically, without limitation, that seller has not made, does not make, and specifically disclaims any representation regarding compliance with the Americans with Disabilities Act or with any environmental protection, pollution or land use laws, rules, orders or requirements; including solid waste (as defined by the U.S. Environmental Protection Agency regulations at 40 c.f.r., part 261), or the disposal or existence of any type or kind of hazardous substance in or on the property, such as mold/fungus, radon, lead, asbestos, landfills, aldehydes/chemicals, pesticides, by-products of methamphetamines, or storage of any type of hazardous waste or substances AND as defined by the Comprehensive Environmental Response, Compensation, and Liability Act of 1980, as amended, and regulations thereunder.

14) **ALL ONLINE BIDDING:** will have the same Terms & Conditions as live auctions, unless otherwise specified.

15) **FAIR HOUSING:** All parties understand that the federal Fair Housing Act of 1989 prohibits the discrimination of housing based on race, color, national origin, religion, sex, familial status, and disability and the Agents will not discriminate against anyone for any reason.

16) **TIME IS OF THE ESSENCE:** Time is of the essence in this contract.

17) **RESPONSIBILITY TO COOPERATE:** Buyer and seller agree to immediately take actions if needed to correct any clerical errors or pay any amounts due; by reason of mistake, clerical errors, omissions, or the result of erroneous information.

18) **WIRE FRAUD WARNING:** Never trust bank wiring instructions sent via email. Always independently confirm instructions in person or via a telephone call to a trusted and verified telephone number. Never wire money without double-checking that the wiring instructions are correct.

All parties hereto bind themselves, their heirs, executors, or administrators to the faithful Performance of this agreement and affix their signatures the day and date first above written.

**AGENT: POWELL AUCTION & REALTY, LLC**

**BUYER**

**SELLER**

**BUYER**

865-660-4959
**PHONE**

zza101@gmail.com
**EMAIL**

POWELL
Auction & Realty, LLC
6729 Pleasant Ridge Road | Knoxville, TN 37921
Phone: 865-938-3403 | Fax: 865-947-5668

# TERMS & CONDITIONS OF REAL ESTATE AUCTION SALE

**SELLER: KNOX COUNTY TENNESSEE, A POLITICAL SUBDIVISION OF THE STATE OF TENNESSEE**
**ONLINE AUCTION PROPERTIES DATED FEBRUARY 25TH, 2026**

**PROPERTY INSPECTION:** We recommend that you preview the property. The property is being sold "AS-IS, WHERE-IS and WITH ALL FAULTS", without any warranties expressed, implied, or guarantees of any kind or accuracy to information. All information concerning the auction sale was derived from sources believed to be correct, but not guaranteed. Buyer shall rely on his/her own information, judgment and inspection of the property and records. Agent or Seller makes no warranty as to square footage, acreage or age. All announcements made at the auction take precedence over all other advertising and/or any type and/or kind of material. Title to be conveyed subject to all prior restrictions, easements, conditions, encumbrances, condemnation, right-of-ways, joint permanent easements, covenants or restrictions of record, zoning ordinances or laws of any governmental authority, status of mineral rights, status of oil and gas rights, any type of leases or assignments, taxes of any type, properties located in FEMA Flood Zones, and other matters recorded or unrecorded, known or unknown. Mobile Homes are sold WITHOUT TITLE. By bidding, the Buyer is agreeing that they have had the opportunity to inspect the property prior to bidding and have inspected the property and all appurtenances thereto and are agreeing that they will sign the sales contract and other required documents within 12 hours of being provided said documents for signing.

**TERMS:** The successful high bidder on this property will be required to sign the Specific Performance Real Estate Contract immediately upon conclusion of the bidding and will make an **Earnest Money deposit of Ten Percent (10%) of the bid or $1,000.00, WHICHEVER IS GREATER.** A FIVE Percent (5%) Buyer's Premium will be added to the high bid to establish the total sales price. The balance is to be paid in full at the closing. The contract will NOT be contingent upon financing. If property is residential and applicable, Tennessee Residential Property Exemption and Lead-Based Paint Disclosure Waiver will be a part of the sales contract. Buyer is purchasing with any remaining personal property conveying with the property to the Buyer. **SALE IS SUBJECT TO KNOX COUNTY COMMISSION APPROVAL.**
Pursuant to Resolution R-07-1-903 passed by the Commission of Knox County, Tennessee, bidders hereby acknowledge by submission of their bid or proposal that they are current in their respective Federal, State, County, and City taxes of whatever kind or nature and are not delinquent in any way. Bidders delinquent on any taxes, or who have been delinquent within the last 5 years, of whatever kind are not eligible and risk debarment from future sales. Bids from bidders who are found to be delinquent will not be considered. In no event shall Knox County or Powell Auction & Realty be liable for any indirect, incidental, consequential, special or exemplary damages or lost profits, even if Knox County has been advised of the possibility of such damages. If a purchaser fails to close on a property, they forfeit their full earnest money deposit and Buyer's Premium and may be banned from future Knox County auctions. The sale is subject to rebid per TCA 67-5-2507. After the closing of the online auction, a notice of the proposed sales will be published in the Knoxville Focus on or around Monday, March 2nd. Rebids of 10% or more of the bid received from the online auction will be accepted by Knox County Procurement by **4:00PM (ET) on Monday, March 16th.** A final live auction will be held on Monday, March 30th at Powell Auction & Realty, LLC on all properties with a valid rebid. If there is no rebid on a property, then the online auction is final.

**TAXES:** REAL ESTATE TAXES START AT CLOSING FOR THE BUYER.

**CONDUCT OF THE AUCTION:** Conduct of the auction and increments of bidding are at the discretion of the Auctioneer. The Auctioneer's decision is final in the event of a dispute over any matter. The Auctioneer reserves the right to accept bids in any increments he deems to be in the best interest of his client, and reserves the right to waive any previously announced requirements. Bid rigging and bid suppression schemes are violations of the Sherman Antitrust Act and are deemed illegal and punishable as a federal felony.

**CLOSING:** QUIT CLAIM DEED closing will take place within 60 DAYS AFTER KNOX COUNTY COMMISSION APPROVAL. Buyer will be advised as to the day and location of closing. Seller to furnish a QUIT CLAIM DEED only. Buyer is responsible for recording and must record the Deed. **BUYER understands and acknowledges that the properties were acquired by Knox County from a Tax Sale and TITLE INSURANCE MAY NOT BE AVAILABLE.** Sellers or Seller's Agent make NO warranties on these properties or that Title Insurance can be obtained and the Buyer is advised to seek legal counsel.

**EXCLUSIVE CLOSING AGENT:** **Knox County Law Director's Office**
**City County Building – 400 W Main Street, Suite 612 – Knoxville, TN 37902**
**865-215-5790**

**POSSESSION:** Possession of the property will be delivered upon closing, subject to rights of tenants/previous owners in possession.

**AGENCY DISCLOSURE:** Powell Auction & Realty LLC, a Tennessee Real Estate and Auction Company, and its auctioneer(s) and employee(s) are representing the Seller(s) as the Seller(s)' Agent(s).

*THESE TERMS AND CONDITIONS ARE A PART OF THE CONTRACT OF SALE AND SHALL STAND AS SUCH UNTIL THE DELIVERY AND ACCEPTANCE OF THE DEED.* ***SIGNED THIS*** 24TH ***DAY OF*** MARCH ***, 2026:***

**AUCTIONEER** Kay Phillips _____ **BUYER** _____

**SELLER** _____ **BUYER** _____

POWELL
Auction & Realty, LLC
6729 Pleasant Ridge Road | Knoxville, TN 37921
Phone: 865-938-3403 | Fax: 865-947-5668

# SPECIFIC PERFORMANCE REAL ESTATE SALES CONTRACT

THIS CONTRACT made and entered into this 25th day of February, 2026 by and between KNOX COUNTY TENNESSEE, A POLITICAL SUBDIVISION OF THE STATE OF TENNESSEE hereinafter called "Seller(s)", and Sandra Paiz of Knoxville, State of TN hereinafter called "Buyer(s)":

WITNESSETH: That the Buyer(s) hereby agrees to purchase and the Seller(s) hereby agrees to sell, subject to the terms, conditions and for the consideration hereinafter set forth, the following real property: Located in Knox County, Tennessee, and being further described real property as follows: 0 Sterchi Street, Knoxville, TN 37921 – Parcel/Tax ID: 094HJ009

1) **EARNEST MONEY:** Buyer(s) has deposited with POWELL AUCTION & REALTY, LLC, of Knoxville, Tennessee, hereinafter called "Agent", the sum of **$1,029.00**, as earnest money to guarantee the performance by Buyer(s) hereunder and which will be applied as partial payment of purchase price. Both parties agree that Agent shall deposit and hold Earnest Money in an escrow account and will be disbursed pursuant to the terms of this contract. If buyer has purchased online, Earnest Money payment is to be made within 48 hours of sale conclusion.

2) **PURCHASE PRICE & TERMS:** Buyer(s) agree to pay and Seller(s) agree to accept the sum of **$10,290.00**. Upon the following terms: the bid price of **$9,800.00** plus the buyer's premium of 5% in the amount of **$490.00**, together will be the total purchase price to be paid by the Buyer(s), PAID IN US DOLLARS. Property sold "AS- IS, WHERE-IS WITH ALL FAULTS", without any warranties expressed, implied, as to condition or title. Sale is NOT contingent upon financing. Balance to be paid in full at closing. Buyer is purchasing with any remaining personal property conveying with the property to the Buyer. **Attached Auction Terms & Conditions and any additional documents pertaining to the sale are part of the Sales Contract. SALE IS SUBJECT TO KNOX COUNTY COMMISSION APPROVAL.**

3) **POSSESSION:** Possession of real property to be given AT CLOSING.

4) **TITLE TRANSFER:** For the above consideration, Seller (s) agrees to convey title by Quit Claim Deed. Title to be conveyed subject to all prior restrictions, easements, conditions, encumbrances, condemnation, right of ways, joint permanent easements, covenants or restrictions of record, zoning ordinances or laws of any government authority, status of mineral rights, status of oil and gas rights, or any type leases or assignments, taxes of any type, properties in FEMA flood zone, and other matters recorded or unrecorded, known or unknown. Mobile Homes Are Sold WITHOUT TITLE. Buyer shall pay, but not limited to: HOA requirements, Buyers Occurred expense, ALL Transfer Fees and/or Membership Fees, if applicable.

5) **DEED**: Deed shall be made to: SANDRA PAIZ PASCUAL

6) **TENANTS:** The Buyer(s) understands and acknowledges that IF properties are occupied by tenants/previous owners, they are buying the property with the tenants/previous owners in possession and purchases the property subject to the rights of the tenants/previous owners in possession and all applicable rules and regulations relating thereto. Seller and Auctioneer make no representations or warranties regarding the same.

7) **CLOSING DATE:** ALL parties agree the closing date of this sale shall be on or before **60 DAYS AFTER KNOX COUNTY COMMISSION APPROVAL.** The Seller reserves the option to extend the closing 30 days if needed to resolve title issues without further notice.

8) **TAXES:** REAL ESTATE TAXES START AT CLOSING FOR THE BUYER.

9) **BUYER(S)' AS-IS ACKNOWLEDGEMENT: The property is sold "AS-IS, WHERE-IS and WITH ALL FAULTS", without any warranties expressed, implied or guarantees of any kind or accuracy to information.** Buyer accepts all faults and defects of the property; whether known or unknown, disclosed or undisclosed, presently existing or that may hereafter arise. Purchase is not contingent upon viewing the property after purchasing. By bidding, the Buyer is agreeing that they have had the opportunity to inspect the property prior to bidding and have inspected the property and all appurtenances thereto and are agreeing that they will sign the sales contract and other required documents within 12 hours of being provided said documents for signing. It is further agreed that this contract & terms contains the entire agreement between the parties and except as contained herein and that this property is purchased on an "AS-IS, WHERE-IS and with ALL FAULTS" basis. All announcements made at the auction take precedence over all other advertising and/or any type and/or kind of material.

10) **AGENCY DISCLOSURE:** Powell Auction & Realty LLC, its auctioneer(s) and employee(s) are acting as Agent(s) and represent the Seller(s) and is compensated by the Seller(s) in this transaction.

11) **RISK OF LOSS:** Risk of loss shall remain with the Seller(s) until closing. In the event any improvements to the property be destroyed or damaged by fire or other destructive force which cannot be repaired prior to closing, this contract may be voided at the option of the Buyer(s) and the earnest money shall be returned to Buyer(s).

12) **FAILURE TO CLOSE:**

(A) If Seller(s) fails to convey the property as provided in this contract: Buyer(s) may only obtain a return of the earnest money actually deposited.

(B) If Buyer(s) fail to purchase the property as provided in this contract: Seller(s) may exercise legal remedies including suit for specific performance or damages. Seller(s) may elect to retain Earnest Money deposit as liquidated damages for breach of contract, in this case, it is agreed that Agent may retain from such Earnest Money deposit an amount not greater than his total commission of the sale had been consummated and the residue, if any, will be paid to Seller(s).

(C) Buyer(s) and Seller(s) further agree that in the event of default by either that results in litigation, all parties are responsible for their own attorney fees and costs.

13) **CONDITION OF PROPERTY:** The property will be sold by the Seller to the Buyer on an "AS-IS, WHERE-IS and WITH ALL FAULTS" basis. Buyer accepts all faults and defects of the property whether known or unknown, presently existing or that may hereafter arise. Buyer acknowledges and agrees that the Seller and the Agents have not made, does not make and specifically negates and disclaims any representations, warranties, promises, covenants, agreements or guarantees of any kind or character whatsoever, whether expressed or implied, oral or written, past, present or future, or concerning to or with respect to: **(i)** the value, nature, quality or condition of the property, including without limitation: lease or rent information; noise disturbances; waste and/or septic disposal systems; marked or unmarked cemeteries/burial grounds; soil results for septic disposal systems; city or well water, either availability, connectivity or purity of; timber; soil; earth; rock; caverns; sinkholes; wood destroying organisms or infestations; geology; utilities either availability or connectivity; acreage of parcel; square footage or condition of structure; any improvements; all photographs; age; any measurements; and working or non-working components; **(ii)** the income to be derived from the property; **(iii)** the suitability of the property for any and all activities and uses which buyer may conduct from there; **(iv)** the compliance of by the property or its operation with any laws, rules, ordinances, or regulations of any governmental authority or body; **(v)** the habitability, merchantability, marketability, profitability, or fitness for a particular purpose of the property; **(vi)** the manner or quality of the construction or materials, if any, incorporated into the property; **(vii)** the manner, quality, state of repair of the property; **(viii)** the existence of any view from the property or that any existing view will not be obstructed in the future; or **(ix)** any other matter with respect to the property, and specifically, without limitation, that seller has not made, does not make, and specifically disclaims any representation regarding compliance with the Americans with Disabilities Act or with any environmental protection, pollution or land use laws, rules, orders or requirements; including solid waste (as defined by the U.S. Environmental Protection Agency regulations at 40 c.f.r., part 261), or the disposal or existence of any type or kind of hazardous substance in or on the property, such as mold/fungus, radon, lead, asbestos, landfills, aldehydes/chemicals, pesticides, by-products of methamphetamines, or storage of any type of hazardous waste or substances AND as defined by the Comprehensive Environmental Response, Compensation, and Liability Act of 1980, as amended, and regulations thereunder.

14) **ALL ONLINE BIDDING:** will have the same Terms & Conditions as live auctions, unless otherwise specified.

15) **FAIR HOUSING:** All parties understand that the federal Fair Housing Act of 1989 prohibits the discrimination of housing based on race, color, national origin, religion, sex, familial status, and disability and the Agents will not discriminate against anyone for any reason.

16) **TIME IS OF THE ESSENCE:** Time is of the essence in this contract.

17) **RESPONSIBILITY TO COOPERATE:** Buyer and seller agree to immediately take actions if needed to correct any clerical errors or pay any amounts due; by reason of mistake, clerical errors, omissions, or the result of erroneous information.

18) **WIRE FRAUD WARNING:** Never trust bank wiring instructions sent via email. Always independently confirm instructions in person or via a telephone call to a trusted and verified telephone number. Never wire money without double-checking that the wiring instructions are correct.

All parties hereto bind themselves, their heirs, executors, or administrators to the faithful Performance of this agreement and affix their signatures the day and date first above written.

**AGENT: POWELL AUCTION & REALTY, LLC**

**BUYER**

**SELLER**

**BUYER**

865-256-4971
**PHONE**

sanipz4971@gmail.com
**EMAIL**

**POWELL**
Auction & Realty, LLC
6729 Pleasant Ridge Road | Knoxville, TN 37921
Phone: 865-938-3403 | Fax: 865-947-5668

# TERMS & CONDITIONS OF REAL ESTATE AUCTION SALE

**SELLER: KNOX COUNTY TENNESSEE, A POLITICAL SUBDIVISION OF THE STATE OF TENNESSEE**
**ONLINE AUCTION PROPERTIES DATED FEBRUARY 25TH, 2026**

**PROPERTY INSPECTION:** We recommend that you preview the property. The property is being sold "AS-IS, WHERE-IS and WITH ALL FAULTS", without any warranties expressed, implied, or guarantees of any kind or accuracy to information. All information concerning the auction sale was derived from sources believed to be correct, but not guaranteed. Buyer shall rely on his/her own information, judgment and inspection of the property and records. Agent or Seller makes no warranty as to square footage, acreage or age. All announcements made at the auction take precedence over all other advertising and/or any type and/or kind of material. Title to be conveyed subject to all prior restrictions, easements, conditions, encumbrances, condemnation, right-of-ways, joint permanent easements, covenants or restrictions of record, zoning ordinances or laws of any governmental authority, status of mineral rights, status of oil and gas rights, any type of leases or assignments, taxes of any type, properties located in FEMA Flood Zones, and other matters recorded or unrecorded, known or unknown. Mobile Homes are sold WITHOUT TITLE. By bidding, the Buyer is agreeing that they have had the opportunity to inspect the property prior to bidding and have inspected the property and all appurtenances thereto and are agreeing that they will sign the sales contract and other required documents within 12 hours of being provided said documents for signing.

**TERMS:** The successful high bidder on this property will be required to sign the Specific Performance Real Estate Contract immediately upon conclusion of the bidding and will make an **Earnest Money deposit of Ten Percent (10%) of the bid or $1,000.00, WHICHEVER IS GREATER.** A FIVE Percent (5%) Buyer's Premium will be added to the high bid to establish the total sales price. The balance is to be paid in full at the closing. The contract will NOT be contingent upon financing. If property is residential and applicable, Tennessee Residential Property Exemption and Lead-Based Paint Disclosure Waiver will be a part of the sales contract. Buyer is purchasing with any remaining personal property conveying with the property to the Buyer. **SALE IS SUBJECT TO KNOX COUNTY COMMISSION APPROVAL.**
Pursuant to Resolution R-07-1-903 passed by the Commission of Knox County, Tennessee, bidders hereby acknowledge by submission of their bid or proposal that they are current in their respective Federal, State, County, and City taxes of whatever kind or nature and are not delinquent in any way. Bidders delinquent on any taxes, or who have been delinquent within the last 5 years, of whatever kind are not eligible and risk debarment from future sales. Bids from bidders who are found to be delinquent will not be considered. In no event shall Knox County or Powell Auction & Realty be liable for any indirect, incidental, consequential, special or exemplary damages or lost profits, even if Knox County has been advised of the possibility of such damages. If a purchaser fails to close on a property, they forfeit their full earnest money deposit and Buyer's Premium and may be banned from future Knox County auctions. The sale is subject to rebid per TCA 67-5-2507. After the closing of the online auction, a notice of the proposed sales will be published in the Knoxville Focus on or around Monday, March 2nd. Rebids of 10% or more of the bid received from the online auction will be accepted by Knox County Procurement by **4:00PM (ET) on Monday, March 16th.** A final live auction will be held on Monday, March 30th at Powell Auction & Realty, LLC on all properties with a valid rebid. If there is no rebid on a property, then the online auction is final.

**TAXES:** REAL ESTATE TAXES START AT CLOSING FOR THE BUYER.

**CONDUCT OF THE AUCTION:** Conduct of the auction and increments of bidding are at the discretion of the Auctioneer. The Auctioneer's decision is final in the event of a dispute over any matter. The Auctioneer reserves the right to accept bids in any increments he deems to be in the best interest of his client, and reserves the right to waive any previously announced requirements. Bid rigging and bid suppression schemes are violations of the Sherman Antitrust Act and are deemed illegal and punishable as a federal felony.

**CLOSING:** QUIT CLAIM DEED closing will take place within 60 DAYS AFTER KNOX COUNTY COMMISSION APPROVAL. Buyer will be advised as to the day and location of closing. Seller to furnish a QUIT CLAIM DEED only. Buyer is responsible for recording and must record the Deed. **BUYER understands and acknowledges that the properties were acquired by Knox County from a Tax Sale and TITLE INSURANCE MAY NOT BE AVAILABLE.** Sellers or Seller's Agent make NO warranties on these properties or that Title Insurance can be obtained and the Buyer is advised to seek legal counsel.

**EXCLUSIVE CLOSING AGENT:** **Knox County Law Director's Office**
**City County Building – 400 W Main Street, Suite 612 – Knoxville, TN 37902**
**865-215-5790**

**POSSESSION:** Possession of the property will be delivered upon closing, subject to rights of tenants/previous owners in possession.

**AGENCY DISCLOSURE:** Powell Auction & Realty LLC, a Tennessee Real Estate and Auction Company, and its auctioneer(s) and employee(s) are representing the Seller(s) as the Seller(s)' Agent(s).

*THESE TERMS AND CONDITIONS ARE A PART OF THE CONTRACT OF SALE AND SHALL STAND AS SUCH UNTIL THE DELIVERY AND ACCEPTANCE OF THE DEED.* ***SIGNED THIS*** 24 ***DAY OF*** March, ***2026:***

**AUCTIONEER** Kay Phillips _____ **BUYER** _____

**SELLER** _____ **BUYER** _____

**POWELL**
**Auction & Realty, LLC**
6729 Pleasant Ridge Road | Knoxville, TN 37921
Phone: 865-938-3403 | Fax: 865-947-5668

# SPECIFIC PERFORMANCE REAL ESTATE SALES CONTRACT

THIS CONTRACT made and entered into this 25th day of February, 2026 by and between KNOX COUNTY TENNESSEE, A POLITICAL SUBDIVISION OF THE STATE OF TENNESSEE hereinafter called "Seller(s)", and Mike Seemer of Knoxville, State of TN hereinafter called "Buyer(s)":

WITNESSETH: That the Buyer(s) hereby agrees to purchase and the Seller(s) hereby agrees to sell, subject to the terms, conditions and for the consideration hereinafter set forth, the following real property: Located in Knox County, Tennessee, and being further described real property as follows: 2628 Sevier Avenue, Knoxville, TN 37920 – Parcel/Tax ID: 109BE016

1) **EARNEST MONEY:** Buyer(s) has deposited with POWELL AUCTION & REALTY, LLC, of Knoxville, Tennessee, hereinafter called "Agent", the sum of **$5,990.25**, as earnest money to guarantee the performance by Buyer(s) hereunder and which will be applied as partial payment of purchase price. Both parties agree that Agent shall deposit and hold Earnest Money in an escrow account and will be disbursed pursuant to the terms of this contract. If buyer has purchased online, Earnest Money payment is to be made within 48 hours of sale conclusion.

2) **PURCHASE PRICE & TERMS:** Buyer(s) agree to pay and Seller(s) agree to accept the sum of **$59,902.50**. Upon the following terms: the bid price of **$57,050.00** plus the buyer's premium of 5% in the amount of **$2,852.50**, together will be the total purchase price to be paid by the Buyer(s), PAID IN US DOLLARS. Property sold "AS- IS, WHERE-IS WITH ALL FAULTS", without any warranties expressed, implied, as to condition or title. Sale is NOT contingent upon financing. Balance to be paid in full at closing. Buyer is purchasing with any remaining personal property conveying with the property to the Buyer. **Attached Auction Terms & Conditions and any additional documents pertaining to the sale are part of the Sales Contract. SALE IS SUBJECT TO KNOX COUNTY COMMISSION APPROVAL.**

3) **POSSESSION:** Possession of real property to be given AT CLOSING.

4) **TITLE TRANSFER:** For the above consideration, Seller (s) agrees to convey title by Quit Claim Deed. Title to be conveyed subject to all prior restrictions, easements, conditions, encumbrances, condemnation, right of ways, joint permanent easements, covenants or restrictions of record, zoning ordinances or laws of any government authority, status of mineral rights, status of oil and gas rights, or any type leases or assignments, taxes of any type, properties in FEMA flood zone, and other matters recorded or unrecorded, known or unknown. Mobile Homes Are Sold WITHOUT TITLE. Buyer shall pay, but not limited to: HOA requirements, Buyers Occurred expense, ALL Transfer Fees and/or Membership Fees, if applicable.

5) **DEED:** Deed shall be made to: MICHAEL V SEEMER

6) **TENANTS:** The Buyer(s) understands and acknowledges that IF properties are occupied by tenants/previous owners, they are buying the property with the tenants/previous owners in possession and purchases the property subject to the rights of the tenants/previous owners in possession and all applicable rules and regulations relating thereto. Seller and Auctioneer make no representations or warranties regarding the same.

7) **CLOSING DATE:** ALL parties agree the closing date of this sale shall be on or before **60 DAYS AFTER KNOX COUNTY COMMISSION APPROVAL.** The Seller reserves the option to extend the closing 30 days if needed to resolve title issues without further notice.

8) **TAXES:** REAL ESTATE TAXES START AT CLOSING FOR THE BUYER.

9) **BUYER(S)' AS-IS ACKNOWLEDGEMENT: The property is sold "AS-IS, WHERE-IS and WITH ALL FAULTS", without any warranties expressed, implied or guarantees of any kind or accuracy to information.** Buyer accepts all faults and defects of the property; whether known or unknown, disclosed or undisclosed, presently existing or that may hereafter arise. Purchase is not contingent upon viewing the property after purchasing. By bidding, the Buyer is agreeing that they have had the opportunity to inspect the property prior to bidding and have inspected the property and all appurtenances thereto and are agreeing that they will sign the sales contract and other required documents within 12 hours of being provided said documents for signing. It is further agreed that this contract & terms contains the entire agreement between the parties and except as contained herein and that this property is purchased on an "AS-IS, WHERE-IS and with ALL FAULTS" basis. All announcements made at the auction take precedence over all other advertising and/or any type and/or kind of material.

10) **AGENCY DISCLOSURE:** Powell Auction & Realty LLC, its auctioneer(s) and employee(s) are acting as Agent(s) and represent the Seller(s) and is compensated by the Seller(s) in this transaction.

11) **RISK OF LOSS:** Risk of loss shall remain with the Seller(s) until closing. In the event any improvements to the property be destroyed or damaged by fire or other destructive force which cannot be repaired prior to closing, this contract may be voided at the option of the Buyer(s) and the earnest money shall be returned to Buyer(s).

12) **FAILURE TO CLOSE:**

(A) If Seller(s) fails to convey the property as provided in this contract: Buyer(s) may only obtain a return of the earnest money actually deposited.

(B) If Buyer(s) fail to purchase the property as provided in this contract: Seller(s) may exercise legal remedies including suit for specific performance or damages. Seller(s) may elect to retain Earnest Money deposit as liquidated damages for breach of contract, in this case, it is agreed that Agent may retain from such Earnest Money deposit an amount not greater than his total commission of the sale had been consummated and the residue, if any, will be paid to Seller(s).

(C) Buyer(s) and Seller(s) further agree that in the event of default by either that results in litigation, all parties are responsible for their own attorney fees and costs.

13) **CONDITION OF PROPERTY:** The property will be sold by the Seller to the Buyer on an "AS-IS, WHERE-IS and WITH ALL FAULTS" basis. Buyer accepts all faults and defects of the property whether known or unknown, presently existing or that may hereafter arise. Buyer acknowledges and agrees that the Seller and the Agents have not made, does not make and specifically negates and disclaims any representations, warranties, promises, covenants, agreements or guarantees of any kind or character whatsoever, whether expressed or implied, oral or written, past, present or future, or concerning to or with respect to: **(i)** the value, nature, quality or condition of the property, including without limitation: lease or rent information; noise disturbances; waste and/or septic disposal systems; marked or unmarked cemeteries/burial grounds; soil results for septic disposal systems; city or well water, either availability, connectivity or purity of; timber; soil; earth; rock; caverns; sinkholes; wood destroying organisms or infestations; geology; utilities either availability or connectivity; acreage of parcel; square footage or condition of structure; any improvements; all photographs; age; any measurements; and working or non-working components; **(ii)** the income to be derived from the property; **(iii)** the suitability of the property for any and all activities and uses which buyer may conduct from there; **(iv)** the compliance of by the property or its operation with any laws, rules, ordinances, or regulations of any governmental authority or body; **(v)** the habitability, merchantability, marketability, profitability, or fitness for a particular purpose of the property; **(vi)** the manner or quality of the construction or materials, if any, incorporated into the property; **(vii)** the manner, quality, state of repair of the property; **(viii)** the existence of any view from the property or that any existing view will not be obstructed in the future; or **(ix)** any other matter with respect to the property, and specifically, without limitation, that seller has not made, does not make, and specifically disclaims any representation regarding compliance with the Americans with Disabilities Act or with any environmental protection, pollution or land use laws, rules, orders or requirements; including solid waste (as defined by the U.S. Environmental Protection Agency regulations at 40 c.f.r., part 261), or the disposal or existence of any type or kind of hazardous substance in or on the property, such as mold/fungus, radon, lead, asbestos, landfills, aldehydes/chemicals, pesticides, by-products of methamphetamines, or storage of any type of hazardous waste or substances AND as defined by the Comprehensive Environmental Response, Compensation, and Liability Act of 1980, as amended, and regulations thereunder.

14) **ALL ONLINE BIDDING:** will have the same Terms & Conditions as live auctions, unless otherwise specified.

15) **FAIR HOUSING:** All parties understand that the federal Fair Housing Act of 1989 prohibits the discrimination of housing based on race, color, national origin, religion, sex, familial status, and disability and the Agents will not discriminate against anyone for any reason.

16) **TIME IS OF THE ESSENCE:** Time is of the essence in this contract.

17) **RESPONSIBILITY TO COOPERATE:** Buyer and seller agree to immediately take actions if needed to correct any clerical errors or pay any amounts due; by reason of mistake, clerical errors, omissions, or the result of erroneous information.

18) **WIRE FRAUD WARNING:** Never trust bank wiring instructions sent via email. Always independently confirm instructions in person or via a telephone call to a trusted and verified telephone number. Never wire money without double-checking that the wiring instructions are correct.

All parties hereto bind themselves, their heirs, executors, or administrators to the faithful Performance of this agreement and affix their signatures the day and date first above written.

Kay Phillips

**AGENT: POWELL AUCTION & REALTY, LLC**

**BUYER**

**SELLER**

**BUYER**

760-887-4141
**PHONE**

mseemer@aol.com
**EMAIL**

**POWELL**
SOLD **Auction & Realty, LLC**
6729 Pleasant Ridge Road | Knoxville, TN 37921
Phone: 865-938-3403 | Fax: 865-947-5668

# TERMS & CONDITIONS OF REAL ESTATE AUCTION SALE

**SELLER: KNOX COUNTY TENNESSEE, A POLITICAL SUBDIVISION OF THE STATE OF TENNESSEE**
**ONLINE AUCTION PROPERTIES DATED FEBRUARY 25TH, 2026**

**PROPERTY INSPECTION:** We recommend that you preview the property. The property is being sold "AS-IS, WHERE-IS and WITH ALL FAULTS", without any warranties expressed, implied, or guarantees of any kind or accuracy to information. All information concerning the auction sale was derived from sources believed to be correct, but not guaranteed. Buyer shall rely on his/her own information, judgment and inspection of the property and records. Agent or Seller makes no warranty as to square footage, acreage or age. All announcements made at the auction take precedence over all other advertising and/or any type and/or kind of material. Title to be conveyed subject to all prior restrictions, easements, conditions, encumbrances, condemnation, right-of-ways, joint permanent easements, covenants or restrictions of record, zoning ordinances or laws of any governmental authority, status of mineral rights, status of oil and gas rights, any type of leases or assignments, taxes of any type, properties located in FEMA Flood Zones, and other matters recorded or unrecorded, known or unknown. Mobile Homes are sold WITHOUT TITLE. By bidding, the Buyer is agreeing that they have had the opportunity to inspect the property prior to bidding and have inspected the property and all appurtenances thereto and are agreeing that they will sign the sales contract and other required documents within 12 hours of being provided said documents for signing.

**TERMS:** The successful high bidder on this property will be required to sign the Specific Performance Real Estate Contract immediately upon conclusion of the bidding and will make an **Earnest Money deposit of Ten Percent (10%) of the bid or $1,000.00, WHICHEVER IS GREATER.** A FIVE Percent (5%) Buyer's Premium will be added to the high bid to establish the total sales price. The balance is to be paid in full at the closing. The contract will NOT be contingent upon financing. If property is residential and applicable, Tennessee Residential Property Exemption and Lead-Based Paint Disclosure Waiver will be a part of the sales contract. Buyer is purchasing with any remaining personal property conveying with the property to the Buyer. **SALE IS SUBJECT TO KNOX COUNTY COMMISSION APPROVAL.**
Pursuant to Resolution R-07-1-903 passed by the Commission of Knox County, Tennessee, bidders hereby acknowledge by submission of their bid or proposal that they are current in their respective Federal, State, County, and City taxes of whatever kind or nature and are not delinquent in any way. Bidders delinquent on any taxes, or who have been delinquent within the last 5 years, of whatever kind are not eligible and risk debarment from future sales. Bids from bidders who are found to be delinquent will not be considered. In no event shall Knox County or Powell Auction & Realty be liable for any indirect, incidental, consequential, special or exemplary damages or lost profits, even if Knox County has been advised of the possibility of such damages. If a purchaser fails to close on a property, they forfeit their full earnest money deposit and Buyer's Premium and may be banned from future Knox County auctions. The sale is subject to rebid per TCA 67-5-2507. After the closing of the online auction, a notice of the proposed sales will be published in the Knoxville Focus on or around Monday, March 2nd. Rebids of 10% or more of the bid received from the online auction will be accepted by Knox County Procurement by **4:00PM (ET) on Monday, March 16th.** A final live auction will be held on Monday, March 30th at Powell Auction & Realty, LLC on all properties with a valid rebid. If there is no rebid on a property, then the online auction is final.

**TAXES:** REAL ESTATE TAXES START AT CLOSING FOR THE BUYER.

**CONDUCT OF THE AUCTION:** Conduct of the auction and increments of bidding are at the discretion of the Auctioneer. The Auctioneer's decision is final in the event of a dispute over any matter. The Auctioneer reserves the right to accept bids in any increments he deems to be in the best interest of his client, and reserves the right to waive any previously announced requirements. Bid rigging and bid suppression schemes are violations of the Sherman Antitrust Act and are deemed illegal and punishable as a federal felony.

**CLOSING:** QUIT CLAIM DEED closing will take place within 60 DAYS AFTER KNOX COUNTY COMMISSION APPROVAL. Buyer will be advised as to the day and location of closing. Seller to furnish a QUIT CLAIM DEED only. Buyer is responsible for recording and must record the Deed. **BUYER understands and acknowledges that the properties were acquired by Knox County from a Tax Sale and TITLE INSURANCE MAY NOT BE AVAILABLE.** Sellers or Seller's Agent make NO warranties on these properties or that Title Insurance can be obtained and the Buyer is advised to seek legal counsel.

**EXCLUSIVE CLOSING AGENT:** **Knox County Law Director's Office**
**City County Building – 400 W Main Street, Suite 612 – Knoxville, TN 37902**
**865-215-5790**

**POSSESSION:** Possession of the property will be delivered upon closing, subject to rights of tenants/previous owners in possession.

**AGENCY DISCLOSURE:** Powell Auction & Realty LLC, a Tennessee Real Estate and Auction Company, and its auctioneer(s) and employee(s) are representing the Seller(s) as the Seller(s)' Agent(s).

*THESE TERMS AND CONDITIONS ARE A PART OF THE CONTRACT OF SALE AND SHALL STAND AS SUCH UNTIL THE DELIVERY AND ACCEPTANCE OF THE DEED.* ***SIGNED THIS*** 22ND ***DAY OF*** MARCH ***, 2026:***

**AUCTIONEER** Kay Phillips _____ **BUYER** _____

**SELLER** _____ **BUYER** _____

POWELL
Auction & Realty, LLC
6729 Pleasant Ridge Road | Knoxville, TN 37921
Phone: 865-938-3403 | Fax: 865-947-5668

# SPECIFIC PERFORMANCE REAL ESTATE SALES CONTRACT

THIS CONTRACT made and entered into this 25th day of February, 2026 by and between KNOX COUNTY TENNESSEE, A POLITICAL SUBDIVISION OF THE STATE OF TENNESSEE hereinafter called "Seller(s)", and Mike Seemer of Knoxville State of TN hereinafter called "Buyer(s)":

WITNESSETH: That the Buyer(s) hereby agrees to purchase and the Seller(s) hereby agrees to sell, subject to the terms, conditions and for the consideration hereinafter set forth, the following real property: Located in Knox County, Tennessee, and being further described real property as follows: 2243 McClung Avenue, Knoxville, TN 37920 - Parcel/Tax ID:109DK018

1) **EARNEST MONEY:** Buyer(s) has deposited with POWELL AUCTION & REALTY, LLC, of Knoxville, Tennessee, hereinafter called "Agent", the sum of $ 9,345.00, as earnest money to guarantee the performance by Buyer(s) hereunder and which will be applied as partial payment of purchase price. Both parties agree that Agent shall deposit and hold Earnest Money in an escrow account and will be disbursed pursuant to the terms of this contract. If buyer has purchased online, Earnest Money payment is to be made within 48 hours of sale conclusion.

2) **PURCHASE PRICE & TERMS:** Buyer(s) agree to pay and Seller(s) agree to accept the sum of $ 93,450.00. Upon the following terms: the bid price of $ 89,000.00 plus the buyer's premium of 5% in the amount of $ 4,450.00, together will be the total purchase price to be paid by the Buyer(s), PAID IN US DOLLARS. Property sold "AS- IS, WHERE-IS WITH ALL FAULTS", without any warranties expressed, implied, as to condition or title. Sale is NOT contingent upon financing. Balance to be paid in full at closing. Buyer is purchasing with any remaining personal property conveying with the property to the Buyer. **Attached Auction Terms & Conditions and any additional documents pertaining to the sale are part of the Sales Contract. SALE IS SUBJECT TO KNOX COUNTY COMMISSION APPROVAL.**

3) **POSSESSION:** Possession of real property to be given AT CLOSING.

4) **TITLE TRANSFER:** For the above consideration, Seller (s) agrees to convey title by Quit Claim Deed. Title to be conveyed subject to all prior restrictions, easements, conditions, encumbrances, condemnation, right of ways, joint permanent easements, covenants or restrictions of record, zoning ordinances or laws of any government authority, status of mineral rights, status of oil and gas rights, or any type leases or assignments, taxes of any type, properties in FEMA flood zone, and other matters recorded or unrecorded, known or unknown. Mobile Homes Are Sold WITHOUT TITLE. Buyer shall pay, but not limited to: HOA requirements, Buyers Occurred expense, ALL Transfer Fees and/or Membership Fees, if applicable.

5) **DEED**: Deed shall be made to: As Directed By The Buyer

6) **TENANTS:** The Buyer(s) understands and acknowledges that IF properties are occupied by tenants/previous owners, they are buying the property with the tenants/previous owners in possession and purchases the property subject to the rights of the tenants/previous owners in possession and all applicable rules and regulations relating thereto. Seller and Auctioneer make no representations or warranties regarding the same.

7) **CLOSING DATE:** ALL parties agree the closing date of this sale shall be on or before **60 DAYS AFTER KNOX COUNTY COMMISSION APPROVAL.** The Seller reserves the option to extend the closing 30 days if needed to resolve title issues without further notice.

8) **TAXES:** REAL ESTATE TAXES START AT CLOSING FOR THE BUYER.

9) **BUYER(S)' AS-IS ACKNOWLEDGEMENT: The property is sold "AS-IS, WHERE-IS and WITH ALL FAULTS", without any warranties expressed, implied or guarantees of any kind or accuracy to information.** Buyer accepts all faults and defects of the property; whether known or unknown, disclosed or undisclosed, presently existing or that may hereafter arise. Purchase is not contingent upon viewing the property after purchasing. By bidding, the Buyer is agreeing that they have had the opportunity to inspect the property prior to bidding and have inspected the property and all appurtenances thereto and are agreeing that they will sign the sales contract and other required documents within 12 hours of being provided said documents for signing. It is further agreed that this contract & terms contains the entire agreement between the parties and except as contained herein and that this property is purchased on an "AS-IS, WHERE-IS and with ALL FAULTS" basis. All announcements made at the auction take precedence over all other advertising and/or any type and/or kind of material.

10) **AGENCY DISCLOSURE:** Powell Auction & Realty LLC, its auctioneer(s) and employee(s) are acting as Agent(s) and represent the Seller(s) and is compensated by the Seller(s) in this transaction.

11) **RISK OF LOSS:** Risk of loss shall remain with the Seller(s) until closing. In the event any improvements to the property be destroyed or damaged by fire or other destructive force which cannot be repaired prior to closing, this contract may be voided at the option of the Buyer(s) and the earnest money shall be returned to Buyer(s).

12) **FAILURE TO CLOSE:**

(A) If Seller(s) fails to convey the property as provided in this contract: Buyer(s) may only obtain a return of the earnest money actually deposited.

(B) If Buyer(s) fail to purchase the property as provided in this contract: Seller(s) may exercise legal remedies including suit for specific performance or damages. Seller(s) may elect to retain Earnest Money deposit as liquidated damages for breach of contract, in this case, it is agreed that Agent may retain from such Earnest Money deposit an amount not greater than his total commission of the sale had been consummated and the residue, if any, will be paid to Seller(s).

(C) Buyer(s) and Seller(s) further agree that in the event of default by either that results in litigation, all parties are responsible for their own attorney fees and costs.

13) **CONDITION OF PROPERTY:** The property will be sold by the Seller to the Buyer on an "AS-IS, WHERE-IS and WITH ALL FAULTS" basis. Buyer accepts all faults and defects of the property whether known or unknown, presently existing or that may hereafter arise. Buyer acknowledges and agrees that the Seller and the Agents have not made, does not make and specifically negates and disclaims any representations, warranties, promises, covenants, agreements or guarantees of any kind or character whatsoever, whether expressed or implied, oral or written, past, present or future, or concerning to or with respect to: **(i)** the value, nature, quality or condition of the property, including without limitation: lease or rent information; noise disturbances; waste and/or septic disposal systems; marked or unmarked cemeteries/burial grounds; soil results for septic disposal systems; city or well water, either availability, connectivity or purity of; timber; soil; earth; rock; caverns; sinkholes; wood destroying organisms or infestations; geology; utilities either availability or connectivity; acreage of parcel; square footage or condition of structure; any improvements; all photographs; age; any measurements; and working or non-working components; **(ii)** the income to be derived from the property; **(iii)** the suitability of the property for any and all activities and uses which buyer may conduct from there; **(iv)** the compliance of by the property or its operation with any laws, rules, ordinances, or regulations of any governmental authority or body; **(v)** the habitability, merchantability, marketability, profitability, or fitness for a particular purpose of the property; **(vi)** the manner or quality of the construction or materials, if any, incorporated into the property; **(vii)** the manner, quality, state of repair of the property; **(viii)** the existence of any view from the property or that any existing view will not be obstructed in the future; or **(ix)** any other matter with respect to the property, and specifically, without limitation, that seller has not made, does not make, and specifically disclaims any representation regarding compliance with the Americans with Disabilities Act or with any environmental protection, pollution or land use laws, rules, orders or requirements; including solid waste (as defined by the U.S. Environmental Protection Agency regulations at 40 c.f.r., part 261), or the disposal or existence of any type or kind of hazardous substance in or on the property, such as mold/fungus, radon, lead, asbestos, landfills, aldehydes/chemicals, pesticides, by-products of methamphetamines, or storage of any type of hazardous waste or substances AND as defined by the Comprehensive Environmental Response, Compensation, and Liability Act of 1980, as amended, and regulations thereunder.

14) **ALL ONLINE BIDDING:** will have the same Terms & Conditions as live auctions, unless otherwise specified.

15) **FAIR HOUSING:** All parties understand that the federal Fair Housing Act of 1989 prohibits the discrimination of housing based on race, color, national origin, religion, sex, familial status, and disability and the Agents will not discriminate against anyone for any reason.

16) **TIME IS OF THE ESSENCE:** Time is of the essence in this contract.

17) **RESPONSIBILITY TO COOPERATE:** Buyer and seller agree to immediately take actions if needed to correct any clerical errors or pay any amounts due; by reason of mistake, clerical errors, omissions, or the result of erroneous information.

18) **WIRE FRAUD WARNING:** Never trust bank wiring instructions sent via email. Always independently confirm instructions in person or via a telephone call to a trusted and verified telephone number. Never wire money without double-checking that the wiring instructions are correct.

All parties hereto bind themselves, their heirs, executors, or administrators to the faithful Performance of this agreement and affix their signatures the day and date first above written.

Kay Powell

AGENT: POWELL AUCTION & REALTY, LLC

BUYER

SELLER

BUYER

760-887-4141

PHONE

MSeemer@aol.com

EMAIL

POWELL
Auction & Realty, LLC
6729 Pleasant Ridge Road | Knoxville, TN 37921
Phone: 865-938-3403 | Fax: 865-947-5668

# TERMS & CONDITIONS OF REAL ESTATE AUCTION SALE

## SELLER: KNOX COUNTY TENNESSEE, A POLITICAL SUBDIVISION OF THE STATE OF TENNESSEE

## ONLINE AUCTION PROPERTIES DATED FEBRUARY 26TH, 2026

**PROPERTY INSPECTION:** We recommend that you preview the property. The property is being sold "AS-IS, WHERE-IS and WITH ALL FAULTS", without any warranties expressed, implied, or guarantees of any kind or accuracy to information. All information concerning the auction sale was derived from sources believed to be correct, but not guaranteed. Buyer shall rely on his/her own information, judgment and inspection of the property and records. Agent or Seller makes no warranty as to square footage, acreage or age. All announcements made at the auction take precedence over all other advertising and/or any type and/or kind of material. Title to be conveyed subject to all prior restrictions, easements, conditions, encumbrances, condemnation, right-of-ways, joint permanent easements, covenants or restrictions of record, zoning ordinances or laws of any governmental authority, status of mineral rights, status of oil and gas rights, any type of leases or assignments, taxes of any type, properties located in FEMA Flood Zones, and other matters recorded or unrecorded, known or unknown. Mobile Homes are sold WITHOUT TITLE. By bidding, the Buyer is agreeing that they have had the opportunity to inspect the property prior to bidding and have inspected the property and all appurtenances thereto and are agreeing that they will sign the sales contract and other required documents within 12 hours of being provided said documents for signing.

**TERMS:** The successful high bidder on this property will be required to sign the Specific Performance Real Estate Contract immediately upon conclusion of the bidding and will make an **Earnest Money deposit of Ten Percent (10%) of the bid or $1,000.00, WHICHEVER IS GREATER.** A FIVE Percent (5%) Buyer's Premium will be added to the high bid to establish the total sales price. The balance is to be paid in full at the closing. The contract will NOT be contingent upon financing. If property is residential and applicable, Tennessee Residential Property Exemption and Lead-Based Paint Disclosure Waiver will be a part of the sales contract. Buyer is purchasing with any remaining personal property conveying with the property to the Buyer. **SALE IS SUBJECT TO KNOX COUNTY COMMISSION APPROVAL.**

Pursuant to Resolution R-07-1-903 passed by the Commission of Knox County, Tennessee, bidders hereby acknowledge by submission of their bid or proposal that they are current in their respective Federal, State, County, and City taxes of whatever kind or nature and are not delinquent in any way. Bidders delinquent on any taxes, or who have been delinquent within the last 5 years, of whatever kind are not eligible and risk debarment from future sales. Bids from bidders who are found to be delinquent will not be considered. In no event shall Knox County or Powell Auction & Realty be liable for any indirect, incidental, consequential, special or exemplary damages or lost profits, even if Knox County has been advised of the possibility of such damages. If a purchaser fails to close on a property, they forfeit their full earnest money deposit and Buyer's Premium and may be banned from future Knox County auctions. The sale is subject to rebid per TCA 67-5-2507. After the closing of the online auction, a notice of the proposed sales will be published in the Knoxville Focus on or around Monday, March 2nd, 2026. Rebids of 10% or more of the bid received from the online auction will be accepted by Knox County Procurement by **4:00PM (ET) on Monday, March 16th,2026.** A final live auction will be held on Monday, March 30th, 2026 at 12:00PM – Noon (ET) at Powell Auction & Realty, LLC located at 6729 Pleasant Ridge Road, Knoxville, TN 37921 on all properties with a valid rebid. If there is no rebid on a property, then the online auction is final.

**TAXES:** REAL ESTATE TAXES START AT CLOSING FOR THE BUYER.

**CONDUCT OF THE AUCTION:** Conduct of the auction and increments of bidding are at the discretion of the Auctioneer. The Auctioneer's decision is final in the event of a dispute over any matter. The Auctioneer reserves the right to accept bids in any increments he deems to be in the best interest of his client, and reserves the right to waive any previously announced requirements. Bid rigging and bid suppression schemes are violations of the Sherman Antitrust Act and are deemed illegal and punishable as a federal felony.

**CLOSING:** QUIT CLAIM DEED closing will take place within 60 DAYS AFTER KNOX COUNTY COMMISSION APPROVAL. Buyer will be advised as to the day and location of closing. Seller to furnish a QUIT CLAIM DEED only. Buyer is responsible for recording and must record the Deed. **BUYER understands and acknowledges that the properties were acquired by Knox County from a Tax Sale and TITLE INSURANCE MAY NOT BE AVAILABLE.** Sellers or Seller's Agent make NO warranties on these properties or that Title Insurance can be obtained and the Buyer is advised to seek legal counsel.

**EXCLUSIVE CLOSING AGENT:** **Knox County Law Director's Office**
**City County Building – 400 W Main Street, Suite 612 – Knoxville, TN 37902**
**865-215-5790**

**POSSESSION:** Possession of the property will be delivered upon closing, subject to rights of tenants/previous owners in possession.

**AGENCY DISCLOSURE:** Powell Auction & Realty LLC, a Tennessee Real Estate and Auction Company, and its auctioneer(s) and employee(s) are representing the Seller(s) as the Seller(s)' Agent(s).

*THESE TERMS AND CONDITIONS ARE A PART OF THE CONTRACT OF SALE AND SHALL STAND AS SUCH UNTIL THE DELIVERY AND ACCEPTANCE OF THE DEED.* ***SIGNED THIS*** 30TH ***DAY OF*** MARCH ***, 2026:***

**AUCTIONEER** Kevin Phillips _____ **BUYER** _____

**SELLER** _____ **BUYER** _____

POWELL
Auction & Realty, LLC
6729 Pleasant Ridge Road | Knoxville, TN 37921
Phone: 865-938-3403 | Fax: 865-947-5668

# SPECIFIC PERFORMANCE REAL ESTATE SALES CONTRACT

THIS CONTRACT made and entered into this 25th day of February, 2026 by and between KNOX COUNTY TENNESSEE, A POLITICAL SUBDIVISION OF THE STATE OF TENNESSEE hereinafter called "Seller(s)", and Sebastian Ferrara of Knoxville, State of TN hereinafter called "Buyer(s)":

WITNESSETH: That the Buyer(s) hereby agrees to purchase and the Seller(s) hereby agrees to sell, subject to the terms, conditions and for the consideration hereinafter set forth, the following real property: Located in Knox County, Tennessee, and being further described real property as follows: 1100 Avenue C, Knoxville, TN 37920 – Parcel/Tax ID: 123HL002

1) **EARNEST MONEY:** Buyer(s) has deposited with POWELL AUCTION & REALTY, LLC, of Knoxville, Tennessee, hereinafter called "Agent", the sum of **$2,971.50**, as earnest money to guarantee the performance by Buyer(s) hereunder and which will be applied as partial payment of purchase price. Both parties agree that Agent shall deposit and hold Earnest Money in an escrow account and will be disbursed pursuant to the terms of this contract. If buyer has purchased online, Earnest Money payment is to be made within 48 hours of sale conclusion.

2) **PURCHASE PRICE & TERMS:** Buyer(s) agree to pay and Seller(s) agree to accept the sum of **$29,715.00**. Upon the following terms: the bid price of **$28,300.00** plus the buyer's premium of 5% in the amount of **$1,415.00**, together will be the total purchase price to be paid by the Buyer(s), PAID IN US DOLLARS. Property sold "AS- IS, WHERE-IS WITH ALL FAULTS", without any warranties expressed, implied, as to condition or title. Sale is NOT contingent upon financing. Balance to be paid in full at closing. Buyer is purchasing with any remaining personal property conveying with the property to the Buyer. **Attached Auction Terms & Conditions and any additional documents pertaining to the sale are part of the Sales Contract. SALE IS SUBJECT TO KNOX COUNTY COMMISSION APPROVAL.**

3) **POSSESSION:** Possession of real property to be given AT CLOSING.

4) **TITLE TRANSFER:** For the above consideration, Seller (s) agrees to convey title by Quit Claim Deed. Title to be conveyed subject to all prior restrictions, easements, conditions, encumbrances, condemnation, right of ways, joint permanent easements, covenants or restrictions of record, zoning ordinances or laws of any government authority, status of mineral rights, status of oil and gas rights, or any type leases or assignments, taxes of any type, properties in FEMA flood zone, and other matters recorded or unrecorded, known or unknown. Mobile Homes Are Sold WITHOUT TITLE. Buyer shall pay, but not limited to: HOA requirements, Buyers Occurred expense, ALL Transfer Fees and/or Membership Fees, if applicable.

5) **DEED:** Deed shall be made to: Sebastian Ferrara Jr and Diego Rosas Lund

6) **TENANTS:** The Buyer(s) understands and acknowledges that IF properties are occupied by tenants/previous owners, they are buying the property with the tenants/previous owners in possession and purchases the property subject to the rights of the tenants/previous owners in possession and all applicable rules and regulations relating thereto. Seller and Auctioneer make no representations or warranties regarding the same.

7) **CLOSING DATE:** ALL parties agree the closing date of this sale shall be on or before **60 DAYS AFTER KNOX COUNTY COMMISSION APPROVAL.** The Seller reserves the option to extend the closing 30 days if needed to resolve title issues without further notice.

8) **TAXES:** REAL ESTATE TAXES START AT CLOSING FOR THE BUYER.

9) **BUYER(S)' AS-IS ACKNOWLEDGEMENT: The property is sold "AS-IS, WHERE-IS and WITH ALL FAULTS", without any warranties expressed, implied or guarantees of any kind or accuracy to information.** Buyer accepts all faults and defects of the property; whether known or unknown, disclosed or undisclosed, presently existing or that may hereafter arise. Purchase is not contingent upon viewing the property after purchasing. By bidding, the Buyer is agreeing that they have had the opportunity to inspect the property prior to bidding and have inspected the property and all appurtenances thereto and are agreeing that they will sign the sales contract and other required documents within 12 hours of being provided said documents for signing. It is further agreed that this contract & terms contains the entire agreement between the parties and except as contained herein and that this property is purchased on an "AS-IS, WHERE-IS and with ALL FAULTS" basis. All announcements made at the auction take precedence over all other advertising and/or any type and/or kind of material.

10) **AGENCY DISCLOSURE:** Powell Auction & Realty LLC, its auctioneer(s) and employee(s) are acting as Agent(s) and represent the Seller(s) and is compensated by the Seller(s) in this transaction.

11) **RISK OF LOSS:** Risk of loss shall remain with the Seller(s) until closing. In the event any improvements to the property be destroyed or damaged by fire or other destructive force which cannot be repaired prior to closing, this contract may be voided at the option of the Buyer(s) and the earnest money shall be returned to Buyer(s).

12) **FAILURE TO CLOSE:**

(A) If Seller(s) fails to convey the property as provided in this contract: Buyer(s) may only obtain a return of the earnest money actually deposited.

(B) If Buyer(s) fail to purchase the property as provided in this contract: Seller(s) may exercise legal remedies including suit for specific performance or damages. Seller(s) may elect to retain Earnest Money deposit as liquidated damages for breach of contract, in this case, it is agreed that Agent may retain from such Earnest Money deposit an amount not greater than his total commission of the sale had been consummated and the residue, if any, will be paid to Seller(s).

(C) Buyer(s) and Seller(s) further agree that in the event of default by either that results in litigation, all parties are responsible for their own attorney fees and costs.

13) **CONDITION OF PROPERTY:** The property will be sold by the Seller to the Buyer on an "AS-IS, WHERE-IS and WITH ALL FAULTS" basis. Buyer accepts all faults and defects of the property whether known or unknown, presently existing or that may hereafter arise. Buyer acknowledges and agrees that the Seller and the Agents have not made, does not make and specifically negates and disclaims any representations, warranties, promises, covenants, agreements or guarantees of any kind or character whatsoever, whether expressed or implied, oral or written, past, present or future, or concerning to or with respect to: **(i)** the value, nature, quality or condition of the property, including without limitation: lease or rent information; noise disturbances; waste and/or septic disposal systems; marked or unmarked cemeteries/burial grounds; soil results for septic disposal systems; city or well water, either availability, connectivity or purity of; timber; soil; earth; rock; caverns; sinkholes; wood destroying organisms or infestations; geology; utilities either availability or connectivity; acreage of parcel; square footage or condition of structure; any improvements; all photographs; age; any measurements; and working or non-working components; **(ii)** the income to be derived from the property; **(iii)** the suitability of the property for any and all activities and uses which buyer may conduct from there; **(iv)** the compliance of by the property or its operation with any laws, rules, ordinances, or regulations of any governmental authority or body; **(v)** the habitability, merchantability, marketability, profitability, or fitness for a particular purpose of the property; **(vi)** the manner or quality of the construction or materials, if any, incorporated into the property; **(vii)** the manner, quality, state of repair of the property; **(viii)** the existence of any view from the property or that any existing view will not be obstructed in the future; or **(ix)** any other matter with respect to the property, and specifically, without limitation, that seller has not made, does not make, and specifically disclaims any representation regarding compliance with the Americans with Disabilities Act or with any environmental protection, pollution or land use laws, rules, orders or requirements; including solid waste (as defined by the U.S. Environmental Protection Agency regulations at 40 c.f.r., part 261), or the disposal or existence of any type or kind of hazardous substance in or on the property, such as mold/fungus, radon, lead, asbestos, landfills, aldehydes/chemicals, pesticides, by-products of methamphetamines, or storage of any type of hazardous waste or substances AND as defined by the Comprehensive Environmental Response, Compensation, and Liability Act of 1980, as amended, and regulations thereunder.

14) **ALL ONLINE BIDDING:** will have the same Terms & Conditions as live auctions, unless otherwise specified.

15) **FAIR HOUSING:** All parties understand that the federal Fair Housing Act of 1989 prohibits the discrimination of housing based on race, color, national origin, religion, sex, familial status, and disability and the Agents will not discriminate against anyone for any reason.

16) **TIME IS OF THE ESSENCE:** Time is of the essence in this contract.

17) **RESPONSIBILITY TO COOPERATE:** Buyer and seller agree to immediately take actions if needed to correct any clerical errors or pay any amounts due; by reason of mistake, clerical errors, omissions, or the result of erroneous information.

18) **WIRE FRAUD WARNING:** Never trust bank wiring instructions sent via email. Always independently confirm instructions in person or via a telephone call to a trusted and verified telephone number. Never wire money without double-checking that the wiring instructions are correct.

All parties hereto bind themselves, their heirs, executors, or administrators to the faithful Performance of this agreement and affix their signatures the day and date first above written.

**AGENT: POWELL AUCTION & REALTY, LLC**

**BUYER** Sebastian Ferrara Jr.

**SELLER**

**BUYER**

865-406-1458
**PHONE**

ferrarasebastia@aol.com
**EMAIL**

**POWELL**
SOLD **Auction & Realty, LLC**
6729 Pleasant Ridge Road | Knoxville, TN 37921
Phone: 865-938-3403 | Fax: 865-947-5668

# TERMS & CONDITIONS OF REAL ESTATE AUCTION SALE

**SELLER: KNOX COUNTY TENNESSEE, A POLITICAL SUBDIVISION OF THE STATE OF TENNESSEE**
**ONLINE AUCTION PROPERTIES DATED FEBRUARY 25TH, 2026**

**PROPERTY INSPECTION:** We recommend that you preview the property. The property is being sold "AS-IS, WHERE-IS and WITH ALL FAULTS", without any warranties expressed, implied, or guarantees of any kind or accuracy to information. All information concerning the auction sale was derived from sources believed to be correct, but not guaranteed. Buyer shall rely on his/her own information, judgment and inspection of the property and records. Agent or Seller makes no warranty as to square footage, acreage or age. All announcements made at the auction take precedence over all other advertising and/or any type and/or kind of material. Title to be conveyed subject to all prior restrictions, easements, conditions, encumbrances, condemnation, right-of-ways, joint permanent easements, covenants or restrictions of record, zoning ordinances or laws of any governmental authority, status of mineral rights, status of oil and gas rights, any type of leases or assignments, taxes of any type, properties located in FEMA Flood Zones, and other matters recorded or unrecorded, known or unknown. Mobile Homes are sold WITHOUT TITLE. By bidding, the Buyer is agreeing that they have had the opportunity to inspect the property prior to bidding and have inspected the property and all appurtenances thereto and are agreeing that they will sign the sales contract and other required documents within 12 hours of being provided said documents for signing.

**TERMS:** The successful high bidder on this property will be required to sign the Specific Performance Real Estate Contract immediately upon conclusion of the bidding and will make an **Earnest Money deposit of Ten Percent (10%) of the bid or $1,000.00, WHICHEVER IS GREATER.** A FIVE Percent (5%) Buyer's Premium will be added to the high bid to establish the total sales price. The balance is to be paid in full at the closing. The contract will NOT be contingent upon financing. If property is residential and applicable, Tennessee Residential Property Exemption and Lead-Based Paint Disclosure Waiver will be a part of the sales contract. Buyer is purchasing with any remaining personal property conveying with the property to the Buyer. **SALE IS SUBJECT TO KNOX COUNTY COMMISSION APPROVAL.**
Pursuant to Resolution R-07-1-903 passed by the Commission of Knox County, Tennessee, bidders hereby acknowledge by submission of their bid or proposal that they are current in their respective Federal, State, County, and City taxes of whatever kind or nature and are not delinquent in any way. Bidders delinquent on any taxes, or who have been delinquent within the last 5 years, of whatever kind are not eligible and risk debarment from future sales. Bids from bidders who are found to be delinquent will not be considered. In no event shall Knox County or Powell Auction & Realty be liable for any indirect, incidental, consequential, special or exemplary damages or lost profits, even if Knox County has been advised of the possibility of such damages. If a purchaser fails to close on a property, they forfeit their full earnest money deposit and Buyer's Premium and may be banned from future Knox County auctions. The sale is subject to rebid per TCA 67-5-2507. After the closing of the online auction, a notice of the proposed sales will be published in the Knoxville Focus on or around Monday, March 2nd. Rebids of 10% or more of the bid received from the online auction will be accepted by Knox County Procurement by **4:00PM (ET) on Monday, March 16th.** A final live auction will be held on Monday, March 30th at Powell Auction & Realty, LLC on all properties with a valid rebid. If there is no rebid on a property, then the online auction is final.

**TAXES:** REAL ESTATE TAXES START AT CLOSING FOR THE BUYER.

**CONDUCT OF THE AUCTION:** Conduct of the auction and increments of bidding are at the discretion of the Auctioneer. The Auctioneer's decision is final in the event of a dispute over any matter. The Auctioneer reserves the right to accept bids in any increments he deems to be in the best interest of his client, and reserves the right to waive any previously announced requirements. Bid rigging and bid suppression schemes are violations of the Sherman Antitrust Act and are deemed illegal and punishable as a federal felony.

**CLOSING:** QUIT CLAIM DEED closing will take place within 60 DAYS AFTER KNOX COUNTY COMMISSION APPROVAL. Buyer will be advised as to the day and location of closing. Seller to furnish a QUIT CLAIM DEED only. Buyer is responsible for recording and must record the Deed. **BUYER understands and acknowledges that the properties were acquired by Knox County from a Tax Sale and TITLE INSURANCE MAY NOT BE AVAILABLE.** Sellers or Seller's Agent make NO warranties on these properties or that Title Insurance can be obtained and the Buyer is advised to seek legal counsel.

**EXCLUSIVE CLOSING AGENT:** **Knox County Law Director's Office**
**City County Building – 400 W Main Street, Suite 612 – Knoxville, TN 37902**
**865-215-5790**

**POSSESSION:** Possession of the property will be delivered upon closing, subject to rights of tenants/previous owners in possession.

**AGENCY DISCLOSURE:** Powell Auction & Realty LLC, a Tennessee Real Estate and Auction Company, and its auctioneer(s) and employee(s) are representing the Seller(s) as the Seller(s)' Agent(s).

*THESE TERMS AND CONDITIONS ARE A PART OF THE CONTRACT OF SALE AND SHALL STAND AS SUCH UNTIL THE DELIVERY AND ACCEPTANCE OF THE DEED.* ***SIGNED THIS*** 23rd ***DAY OF*** March ***, 2026:***

**AUCTIONEER** Kevin Powell _____ **BUYER** _____ Sebastian Ferrara Jr.

**SELLER** _____ **BUYER** _____

**POWELL**
**Auction & Realty, LLC**
6729 Pleasant Ridge Road | Knoxville, TN 37921
Phone: 865-938-3403 | Fax: 865-947-5668

# SPECIFIC PERFORMANCE REAL ESTATE SALES CONTRACT

THIS CONTRACT made and entered into this 25th day of February, 2026 by and between KNOX COUNTY TENNESSEE, A POLITICAL SUBDIVISION OF THE STATE OF TENNESSEE hereinafter called "Seller(s)", and Sebastian Ferrara of Knoxville, State of TN hereinafter called "Buyer(s)":

WITNESSETH: That the Buyer(s) hereby agrees to purchase and the Seller(s) hereby agrees to sell, subject to the terms, conditions and for the consideration hereinafter set forth, the following real property: Located in Knox County, Tennessee, and being further described real property as follows: 403 Avenue B, Knoxville, TN 37920 – Parcel/Tax ID: 123HP028

1) **EARNEST MONEY:** Buyer(s) has deposited with POWELL AUCTION & REALTY, LLC, of Knoxville, Tennessee, hereinafter called "Agent", the sum of **$3,601.50**, as earnest money to guarantee the performance by Buyer(s) hereunder and which will be applied as partial payment of purchase price. Both parties agree that Agent shall deposit and hold Earnest Money in an escrow account and will be disbursed pursuant to the terms of this contract. If buyer has purchased online, Earnest Money payment is to be made within 48 hours of sale conclusion.

2) **PURCHASE PRICE & TERMS:** Buyer(s) agree to pay and Seller(s) agree to accept the sum of **$36,015.00**. Upon the following terms: the bid price of **$34,300.00** plus the buyer's premium of 5% in the amount of **$1,715.00**, together will be the total purchase price to be paid by the Buyer(s), PAID IN US DOLLARS. Property sold "AS- IS, WHERE-IS WITH ALL FAULTS", without any warranties expressed, implied, as to condition or title. Sale is NOT contingent upon financing. Balance to be paid in full at closing. Buyer is purchasing with any remaining personal property conveying with the property to the Buyer. **Attached Auction Terms & Conditions and any additional documents pertaining to the sale are part of the Sales Contract. SALE IS SUBJECT TO KNOX COUNTY COMMISSION APPROVAL.**

3) **POSSESSION:** Possession of real property to be given AT CLOSING.

4) **TITLE TRANSFER:** For the above consideration, Seller (s) agrees to convey title by Quit Claim Deed. Title to be conveyed subject to all prior restrictions, easements, conditions, encumbrances, condemnation, right of ways, joint permanent easements, covenants or restrictions of record, zoning ordinances or laws of any government authority, status of mineral rights, status of oil and gas rights, or any type leases or assignments, taxes of any type, properties in FEMA flood zone, and other matters recorded or unrecorded, known or unknown. Mobile Homes Are Sold WITHOUT TITLE. Buyer shall pay, but not limited to: HOA requirements, Buyers Occurred expense, ALL Transfer Fees and/or Membership Fees, if applicable.

5) **DEED:** Deed shall be made to: Sebastian Ferrara Jr and Diego Rosas Luna

6) **TENANTS:** The Buyer(s) understands and acknowledges that IF properties are occupied by tenants/previous owners, they are buying the property with the tenants/previous owners in possession and purchases the property subject to the rights of the tenants/previous owners in possession and all applicable rules and regulations relating thereto. Seller and Auctioneer make no representations or warranties regarding the same.

7) **CLOSING DATE:** ALL parties agree the closing date of this sale shall be on or before **60 DAYS AFTER KNOX COUNTY COMMISSION APPROVAL.** The Seller reserves the option to extend the closing 30 days if needed to resolve title issues without further notice.

8) **TAXES:** REAL ESTATE TAXES START AT CLOSING FOR THE BUYER.

9) **BUYER(S)' AS-IS ACKNOWLEDGEMENT: The property is sold "AS-IS, WHERE-IS and WITH ALL FAULTS", without any warranties expressed, implied or guarantees of any kind or accuracy to information.** Buyer accepts all faults and defects of the property; whether known or unknown, disclosed or undisclosed, presently existing or that may hereafter arise. Purchase is not contingent upon viewing the property after purchasing. By bidding, the Buyer is agreeing that they have had the opportunity to inspect the property prior to bidding and have inspected the property and all appurtenances thereto and are agreeing that they will sign the sales contract and other required documents within 12 hours of being provided said documents for signing. It is further agreed that this contract & terms contains the entire agreement between the parties and except as contained herein and that this property is purchased on an "AS-IS, WHERE-IS and with ALL FAULTS" basis. All announcements made at the auction take precedence over all other advertising and/or any type and/or kind of material.

10) **AGENCY DISCLOSURE:** Powell Auction & Realty LLC, its auctioneer(s) and employee(s) are acting as Agent(s) and represent the Seller(s) and is compensated by the Seller(s) in this transaction.

11) **RISK OF LOSS:** Risk of loss shall remain with the Seller(s) until closing. In the event any improvements to the property be destroyed or damaged by fire or other destructive force which cannot be repaired prior to closing, this contract may be voided at the option of the Buyer(s) and the earnest money shall be returned to Buyer(s).

12) **FAILURE TO CLOSE:**

(A) If Seller(s) fails to convey the property as provided in this contract: Buyer(s) may only obtain a return of the earnest money actually deposited.

(B) If Buyer(s) fail to purchase the property as provided in this contract: Seller(s) may exercise legal remedies including suit for specific performance or damages. Seller(s) may elect to retain Earnest Money deposit as liquidated damages for breach of contract, in this case, it is agreed that Agent may retain from such Earnest Money deposit an amount not greater than his total commission of the sale had been consummated and the residue, if any, will be paid to Seller(s).

(C) Buyer(s) and Seller(s) further agree that in the event of default by either that results in litigation, all parties are responsible for their own attorney fees and costs.

13) **CONDITION OF PROPERTY:** The property will be sold by the Seller to the Buyer on an "AS-IS, WHERE-IS and WITH ALL FAULTS" basis. Buyer accepts all faults and defects of the property whether known or unknown, presently existing or that may hereafter arise. Buyer acknowledges and agrees that the Seller and the Agents have not made, does not make and specifically negates and disclaims any representations, warranties, promises, covenants, agreements or guarantees of any kind or character whatsoever, whether expressed or implied, oral or written, past, present or future, or concerning to or with respect to: **(i)** the value, nature, quality or condition of the property, including without limitation: lease or rent information; noise disturbances; waste and/or septic disposal systems; marked or unmarked cemeteries/burial grounds; soil results for septic disposal systems; city or well water, either availability, connectivity or purity of; timber; soil; earth; rock; caverns; sinkholes; wood destroying organisms or infestations; geology; utilities either availability or connectivity; acreage of parcel; square footage or condition of structure; any improvements; all photographs; age; any measurements; and working or non-working components; **(ii)** the income to be derived from the property; **(iii)** the suitability of the property for any and all activities and uses which buyer may conduct from there; **(iv)** the compliance of by the property or its operation with any laws, rules, ordinances, or regulations of any governmental authority or body; **(v)** the habitability, merchantability, marketability, profitability, or fitness for a particular purpose of the property; **(vi)** the manner or quality of the construction or materials, if any, incorporated into the property; **(vii)** the manner, quality, state of repair of the property; **(viii)** the existence of any view from the property or that any existing view will not be obstructed in the future; or **(ix)** any other matter with respect to the property, and specifically, without limitation, that seller has not made, does not make, and specifically disclaims any representation regarding compliance with the Americans with Disabilities Act or with any environmental protection, pollution or land use laws, rules, orders or requirements; including solid waste (as defined by the U.S. Environmental Protection Agency regulations at 40 c.f.r., part 261), or the disposal or existence of any type or kind of hazardous substance in or on the property, such as mold/fungus, radon, lead, asbestos, landfills, aldehydes/chemicals, pesticides, by-products of methamphetamines, or storage of any type of hazardous waste or substances AND as defined by the Comprehensive Environmental Response, Compensation, and Liability Act of 1980, as amended, and regulations thereunder.

14) **ALL ONLINE BIDDING:** will have the same Terms & Conditions as live auctions, unless otherwise specified.

15) **FAIR HOUSING:** All parties understand that the federal Fair Housing Act of 1989 prohibits the discrimination of housing based on race, color, national origin, religion, sex, familial status, and disability and the Agents will not discriminate against anyone for any reason.

16) **TIME IS OF THE ESSENCE:** Time is of the essence in this contract.

17) **RESPONSIBILITY TO COOPERATE:** Buyer and seller agree to immediately take actions if needed to correct any clerical errors or pay any amounts due; by reason of mistake, clerical errors, omissions, or the result of erroneous information.

18) **WIRE FRAUD WARNING:** Never trust bank wiring instructions sent via email. Always independently confirm instructions in person or via a telephone call to a trusted and verified telephone number. Never wire money without double-checking that the wiring instructions are correct.

All parties hereto bind themselves, their heirs, executors, or administrators to the faithful Performance of this agreement and affix their signatures the day and date first above written.

**AGENT: POWELL AUCTION & REALTY, LLC**

Sebastian Ferrara Jr

**BUYER**

**SELLER**

**BUYER**

865-406-1458
**PHONE**

ferrarasebastia@aol.com
**EMAIL**

**POWELL**
SOLD **Auction & Realty, LLC**
6729 Pleasant Ridge Road | Knoxville, TN 37921
Phone: 865-938-3403 | Fax: 865-947-5668

# TERMS & CONDITIONS OF REAL ESTATE AUCTION SALE

**SELLER: KNOX COUNTY TENNESSEE, A POLITICAL SUBDIVISION OF THE STATE OF TENNESSEE**
**ONLINE AUCTION PROPERTIES DATED FEBRUARY 25TH, 2026**

**PROPERTY INSPECTION:** We recommend that you preview the property. The property is being sold "AS-IS, WHERE-IS and WITH ALL FAULTS", without any warranties expressed, implied, or guarantees of any kind or accuracy to information. All information concerning the auction sale was derived from sources believed to be correct, but not guaranteed. Buyer shall rely on his/her own information, judgment and inspection of the property and records. Agent or Seller makes no warranty as to square footage, acreage or age. All announcements made at the auction take precedence over all other advertising and/or any type and/or kind of material. Title to be conveyed subject to all prior restrictions, easements, conditions, encumbrances, condemnation, right-of-ways, joint permanent easements, covenants or restrictions of record, zoning ordinances or laws of any governmental authority, status of mineral rights, status of oil and gas rights, any type of leases or assignments, taxes of any type, properties located in FEMA Flood Zones, and other matters recorded or unrecorded, known or unknown. Mobile Homes are sold WITHOUT TITLE. By bidding, the Buyer is agreeing that they have had the opportunity to inspect the property prior to bidding and have inspected the property and all appurtenances thereto and are agreeing that they will sign the sales contract and other required documents within 12 hours of being provided said documents for signing.

**TERMS:** The successful high bidder on this property will be required to sign the Specific Performance Real Estate Contract immediately upon conclusion of the bidding and will make an **Earnest Money deposit of Ten Percent (10%) of the bid or $1,000.00, WHICHEVER IS GREATER.** A FIVE Percent (5%) Buyer's Premium will be added to the high bid to establish the total sales price. The balance is to be paid in full at the closing. The contract will NOT be contingent upon financing. If property is residential and applicable, Tennessee Residential Property Exemption and Lead-Based Paint Disclosure Waiver will be a part of the sales contract. Buyer is purchasing with any remaining personal property conveying with the property to the Buyer. **SALE IS SUBJECT TO KNOX COUNTY COMMISSION APPROVAL.**

Pursuant to Resolution R-07-1-903 passed by the Commission of Knox County, Tennessee, bidders hereby acknowledge by submission of their bid or proposal that they are current in their respective Federal, State, County, and City taxes of whatever kind or nature and are not delinquent in any way. Bidders delinquent on any taxes, or who have been delinquent within the last 5 years, of whatever kind are not eligible and risk debarment from future sales. Bids from bidders who are found to be delinquent will not be considered. In no event shall Knox County or Powell Auction & Realty be liable for any indirect, incidental, consequential, special or exemplary damages or lost profits, even if Knox County has been advised of the possibility of such damages. If a purchaser fails to close on a property, they forfeit their full earnest money deposit and Buyer's Premium and may be banned from future Knox County auctions. The sale is subject to rebid per TCA 67-5-2507. After the closing of the online auction, a notice of the proposed sales will be published in the Knoxville Focus on or around Monday, March 2nd. Rebids of 10% or more of the bid received from the online auction will be accepted by Knox County Procurement by **4:00PM (ET) on Monday, March 16th.** A final live auction will be held on Monday, March 30th at Powell Auction & Realty, LLC on all properties with a valid rebid. If there is no rebid on a property, then the online auction is final.

**TAXES:** REAL ESTATE TAXES START AT CLOSING FOR THE BUYER.

**CONDUCT OF THE AUCTION:** Conduct of the auction and increments of bidding are at the discretion of the Auctioneer. The Auctioneer's decision is final in the event of a dispute over any matter. The Auctioneer reserves the right to accept bids in any increments he deems to be in the best interest of his client, and reserves the right to waive any previously announced requirements. Bid rigging and bid suppression schemes are violations of the Sherman Antitrust Act and are deemed illegal and punishable as a federal felony.

**CLOSING:** QUIT CLAIM DEED closing will take place within 60 DAYS AFTER KNOX COUNTY COMMISSION APPROVAL. Buyer will be advised as to the day and location of closing. Seller to furnish a QUIT CLAIM DEED only. Buyer is responsible for recording and must record the Deed. **BUYER understands and acknowledges that the properties were acquired by Knox County from a Tax Sale and TITLE INSURANCE MAY NOT BE AVAILABLE.** Sellers or Seller's Agent make NO warranties on these properties or that Title Insurance can be obtained and the Buyer is advised to seek legal counsel.

**EXCLUSIVE CLOSING AGENT:** **Knox County Law Director's Office**
**City County Building – 400 W Main Street, Suite 612 – Knoxville, TN 37902**
**865-215-5790**

**POSSESSION:** Possession of the property will be delivered upon closing, subject to rights of tenants/previous owners in possession.

**AGENCY DISCLOSURE:** Powell Auction & Realty LLC, a Tennessee Real Estate and Auction Company, and its auctioneer(s) and employee(s) are representing the Seller(s) as the Seller(s)' Agent(s).

*THESE TERMS AND CONDITIONS ARE A PART OF THE CONTRACT OF SALE AND SHALL STAND AS SUCH UNTIL THE DELIVERY AND ACCEPTANCE OF THE DEED.* ***SIGNED THIS*** 23rd ***DAY OF*** March ***, 2026:***

**AUCTIONEER** Kay Phillips

**BUYER** Sebastian Ferrara Jr.

**SELLER** _____

**BUYER** _____

POWELL
Auction & Realty, LLC
6729 Pleasant Ridge Road | Knoxville, TN 37921
Phone: 865-938-3403 | Fax: 865-947-5668

# SPECIFIC PERFORMANCE REAL ESTATE SALES CONTRACT

THIS CONTRACT made and entered into this 25th day of February, 2026 by and between KNOX COUNTY TENNESSEE, A POLITICAL SUBDIVISION OF THE STATE OF TENNESSEE hereinafter called "Seller(s)", and CHARLES DREW of KNOXVILLE State of TN hereinafter called "Buyer(s)":

WITNESSETH: That the Buyer(s) hereby agrees to purchase and the Seller(s) hereby agrees to sell, subject to the terms, conditions and for the consideration hereinafter set forth, the following real property: Located in Knox County, Tennessee, and being further described real property as follows: 3941 Alma Avenue, Knoxville, TN 37914 - Parcel/Tax ID: 070MH042

1) **EARNEST MONEY:** Buyer(s) has deposited with POWELL AUCTION & REALTY, LLC, of Knoxville, Tennessee, hereinafter called "Agent", the sum of $ 3,150.00, as earnest money to guarantee the performance by Buyer(s) hereunder and which will be applied as partial payment of purchase price. Both parties agree that Agent shall deposit and hold Earnest Money in an escrow account and will be disbursed pursuant to the terms of this contract. If buyer has purchased online, Earnest Money payment is to be made within 48 hours of sale conclusion.

2) **PURCHASE PRICE & TERMS:** Buyer(s) agree to pay and Seller(s) agree to accept the sum of $ 31,500.00. Upon the following terms: the bid price of $ 30,000.00 plus the buyer's premium of 5% in the amount of $ 1,500.00, together will be the total purchase price to be paid by the Buyer(s), PAID IN US DOLLARS. Property sold "AS- IS, WHERE-IS WITH ALL FAULTS", without any warranties expressed, implied, as to condition or title. Sale is NOT contingent upon financing. Balance to be paid in full at closing. Buyer is purchasing with any remaining personal property conveying with the property to the Buyer. **Attached Auction Terms & Conditions and any additional documents pertaining to the sale are part of the Sales Contract. SALE IS SUBJECT TO KNOX COUNTY COMMISSION APPROVAL.**

3) **POSSESSION:** Possession of real property to be given AT CLOSING.

4) **TITLE TRANSFER:** For the above consideration, Seller (s) agrees to convey title by Quit Claim Deed. Title to be conveyed subject to all prior restrictions, easements, conditions, encumbrances, condemnation, right of ways, joint permanent easements, covenants or restrictions of record, zoning ordinances or laws of any government authority, status of mineral rights, status of oil and gas rights, or any type leases or assignments, taxes of any type, properties in FEMA flood zone, and other matters recorded or unrecorded, known or unknown. Mobile Homes Are Sold WITHOUT TITLE. Buyer shall pay, but not limited to: HOA requirements, Buyers Occurred expense, ALL Transfer Fees and/or Membership Fees, if applicable.

5) **DEED:** Deed shall be made to: CHARLES P. DREW

6) **TENANTS:** The Buyer(s) understands and acknowledges that IF properties are occupied by tenants/previous owners, they are buying the property with the tenants/previous owners in possession and purchases the property subject to the rights of the tenants/previous owners in possession and all applicable rules and regulations relating thereto. Seller and Auctioneer make no representations or warranties regarding the same.

7) **CLOSING DATE:** ALL parties agree the closing date of this sale shall be on or before **60 DAYS AFTER KNOX COUNTY COMMISSION APPROVAL.** The Seller reserves the option to extend the closing 30 days if needed to resolve title issues without further notice.

8) **TAXES:** REAL ESTATE TAXES START AT CLOSING FOR THE BUYER.

9) **BUYER(S)' AS-IS ACKNOWLEDGEMENT: The property is sold "AS-IS, WHERE-IS and WITH ALL FAULTS", without any warranties expressed, implied or guarantees of any kind or accuracy to information.** Buyer accepts all faults and defects of the property; whether known or unknown, disclosed or undisclosed, presently existing or that may hereafter arise. Purchase is not contingent upon viewing the property after purchasing. By bidding, the Buyer is agreeing that they have had the opportunity to inspect the property prior to bidding and have inspected the property and all appurtenances thereto and are agreeing that they will sign the sales contract and other required documents within 12 hours of being provided said documents for signing. It is further agreed that this contract & terms contains the entire agreement between the parties and except as contained herein and that this property is purchased on an "AS-IS, WHERE-IS and with ALL FAULTS" basis. All announcements made at the auction take precedence over all other advertising and/or any type and/or kind of material.

10) **AGENCY DISCLOSURE:** Powell Auction & Realty LLC, its auctioneer(s) and employee(s) are acting as Agent(s) and represent the Seller(s) and is compensated by the Seller(s) in this transaction.

11) **RISK OF LOSS:** Risk of loss shall remain with the Seller(s) until closing. In the event any improvements to the property be destroyed or damaged by fire or other destructive force which cannot be repaired prior to closing, this contract may be voided at the option of the Buyer(s) and the earnest money shall be returned to Buyer(s).

12) **FAILURE TO CLOSE:**

(A) If Seller(s) fails to convey the property as provided in this contract: Buyer(s) may only obtain a return of the earnest money actually deposited.

(B) If Buyer(s) fail to purchase the property as provided in this contract: Seller(s) may exercise legal remedies including suit for specific performance or damages. Seller(s) may elect to retain Earnest Money deposit as liquidated damages for breach of contract, in this case, it is agreed that Agent may retain from such Earnest Money deposit an amount not greater than his total commission of the sale had been consummated and the residue, if any, will be paid to Seller(s).

(C) Buyer(s) and Seller(s) further agree that in the event of default by either that results in litigation, all parties are responsible for their own attorney fees and costs.

13) **CONDITION OF PROPERTY:** The property will be sold by the Seller to the Buyer on an "AS-IS, WHERE-IS and WITH ALL FAULTS" basis. Buyer accepts all faults and defects of the property whether known or unknown, presently existing or that may hereafter arise. Buyer acknowledges and agrees that the Seller and the Agents have not made, does not make and specifically negates and disclaims any representations, warranties, promises, covenants, agreements or guarantees of any kind or character whatsoever, whether expressed or implied, oral or written, past, present or future, or concerning to or with respect to: **(i)** the value, nature, quality or condition of the property, including without limitation: lease or rent information; noise disturbances; waste and/or septic disposal systems; marked or unmarked cemeteries/burial grounds; soil results for septic disposal systems; city or well water, either availability, connectivity or purity of; timber; soil; earth; rock; caverns; sinkholes; wood destroying organisms or infestations; geology; utilities either availability or connectivity; acreage of parcel; square footage or condition of structure; any improvements; all photographs; age; any measurements; and working or non-working components; **(ii)** the income to be derived from the property; **(iii)** the suitability of the property for any and all activities and uses which buyer may conduct from there; **(iv)** the compliance of by the property or its operation with any laws, rules, ordinances, or regulations of any governmental authority or body; **(v)** the habitability, merchantability, marketability, profitability, or fitness for a particular purpose of the property; **(vi)** the manner or quality of the construction or materials, if any, incorporated into the property; **(vii)** the manner, quality, state of repair of the property; **(viii)** the existence of any view from the property or that any existing view will not be obstructed in the future; or **(ix)** any other matter with respect to the property, and specifically, without limitation, that seller has not made, does not make, and specifically disclaims any representation regarding compliance with the Americans with Disabilities Act or with any environmental protection, pollution or land use laws, rules, orders or requirements; including solid waste (as defined by the U.S. Environmental Protection Agency regulations at 40 c.f.r., part 261), or the disposal or existence of any type or kind of hazardous substance in or on the property, such as mold/fungus, radon, lead, asbestos, landfills, aldehydes/chemicals, pesticides, by-products of methamphetamines, or storage of any type of hazardous waste or substances AND as defined by the Comprehensive Environmental Response, Compensation, and Liability Act of 1980, as amended, and regulations thereunder.

14) **ALL ONLINE BIDDING:** will have the same Terms & Conditions as live auctions, unless otherwise specified.

15) **FAIR HOUSING:** All parties understand that the federal Fair Housing Act of 1989 prohibits the discrimination of housing based on race, color, national origin, religion, sex, familial status, and disability and the Agents will not discriminate against anyone for any reason.

16) **TIME IS OF THE ESSENCE:** Time is of the essence in this contract.

17) **RESPONSIBILITY TO COOPERATE:** Buyer and seller agree to immediately take actions if needed to correct any clerical errors or pay any amounts due; by reason of mistake, clerical errors, omissions, or the result of erroneous information.

18) **WIRE FRAUD WARNING:** Never trust bank wiring instructions sent via email. Always independently confirm instructions in person or via a telephone call to a trusted and verified telephone number. Never wire money without double-checking that the wiring instructions are correct.

All parties hereto bind themselves, their heirs, executors, or administrators to the faithful Performance of this agreement and affix their signatures the day and date first above written.

Kay Phillips
AGENT: POWELL AUCTION & REALTY, LLC

BUYER

SELLER

BUYER

865-358-2638
PHONE

EMAIL

**POWELL**
Auction & Realty, LLC
6729 Pleasant Ridge Road | Knoxville, TN 37921
Phone: 865-938-3403 | Fax: 865-947-5668

# TERMS & CONDITIONS OF REAL ESTATE AUCTION SALE

## SELLER: KNOX COUNTY TENNESSEE, A POLITICAL SUBDIVISION OF THE STATE OF TENNESSEE

## ONLINE AUCTION PROPERTIES DATED FEBRUARY 26TH, 2026

**PROPERTY INSPECTION:** We recommend that you preview the property. The property is being sold "AS-IS, WHERE-IS and WITH ALL FAULTS", without any warranties expressed, implied, or guarantees of any kind or accuracy to information. All information concerning the auction sale was derived from sources believed to be correct, but not guaranteed. Buyer shall rely on his/her own information, judgment and inspection of the property and records. Agent or Seller makes no warranty as to square footage, acreage or age. All announcements made at the auction take precedence over all other advertising and/or any type and/or kind of material. Title to be conveyed subject to all prior restrictions, easements, conditions, encumbrances, condemnation, right-of-ways, joint permanent easements, covenants or restrictions of record, zoning ordinances or laws of any governmental authority, status of mineral rights, status of oil and gas rights, any type of leases or assignments, taxes of any type, properties located in FEMA Flood Zones, and other matters recorded or unrecorded, known or unknown. Mobile Homes are sold WITHOUT TITLE. By bidding, the Buyer is agreeing that they have had the opportunity to inspect the property prior to bidding and have inspected the property and all appurtenances thereto and are agreeing that they will sign the sales contract and other required documents within 12 hours of being provided said documents for signing.

**TERMS:** The successful high bidder on this property will be required to sign the Specific Performance Real Estate Contract immediately upon conclusion of the bidding and will make an **Earnest Money deposit of Ten Percent (10%) of the bid or $1,000.00, WHICHEVER IS GREATER.** A FIVE Percent (5%) Buyer's Premium will be added to the high bid to establish the total sales price. The balance is to be paid in full at the closing. The contract will NOT be contingent upon financing. If property is residential and applicable, Tennessee Residential Property Exemption and Lead-Based Paint Disclosure Waiver will be a part of the sales contract. Buyer is purchasing with any remaining personal property conveying with the property to the Buyer. **SALE IS SUBJECT TO KNOX COUNTY COMMISSION APPROVAL.**

Pursuant to Resolution R-07-1-903 passed by the Commission of Knox County, Tennessee, bidders hereby acknowledge by submission of their bid or proposal that they are current in their respective Federal, State, County, and City taxes of whatever kind or nature and are not delinquent in any way. Bidders delinquent on any taxes, or who have been delinquent within the last 5 years, of whatever kind are not eligible and risk debarment from future sales. Bids from bidders who are found to be delinquent will not be considered. In no event shall Knox County or Powell Auction & Realty be liable for any indirect, incidental, consequential, special or exemplary damages or lost profits, even if Knox County has been advised of the possibility of such damages. If a purchaser fails to close on a property, they forfeit their full earnest money deposit and Buyer's Premium and may be banned from future Knox County auctions. The sale is subject to rebid per TCA 67-5-2507. After the closing of the online auction, a notice of the proposed sales will be published in the Knoxville Focus on or around Monday, March 2nd, 2026. Rebids of 10% or more of the bid received from the online auction will be accepted by Knox County Procurement by **4:00PM (ET) on Monday, March 16th,2026.** A final live auction will be held on Monday, March 30th, 2026 at 12:00PM – Noon (ET) at Powell Auction & Realty, LLC located at 6729 Pleasant Ridge Road, Knoxville, TN 37921 on all properties with a valid rebid. If there is no rebid on a property, then the online auction is final.

**TAXES:** REAL ESTATE TAXES START AT CLOSING FOR THE BUYER.

**CONDUCT OF THE AUCTION:** Conduct of the auction and increments of bidding are at the discretion of the Auctioneer. The Auctioneer's decision is final in the event of a dispute over any matter. The Auctioneer reserves the right to accept bids in any increments he deems to be in the best interest of his client, and reserves the right to waive any previously announced requirements. Bid rigging and bid suppression schemes are violations of the Sherman Antitrust Act and are deemed illegal and punishable as a federal felony.

**CLOSING:** QUIT CLAIM DEED closing will take place within 60 DAYS AFTER KNOX COUNTY COMMISSION APPROVAL. Buyer will be advised as to the day and location of closing. Seller to furnish a QUIT CLAIM DEED only. Buyer is responsible for recording and must record the Deed. **BUYER understands and acknowledges that the properties were acquired by Knox County from a Tax Sale and TITLE INSURANCE MAY NOT BE AVAILABLE.** Sellers or Seller's Agent make NO warranties on these properties or that Title Insurance can be obtained and the Buyer is advised to seek legal counsel.

**EXCLUSIVE CLOSING AGENT:** **Knox County Law Director's Office**
**City County Building – 400 W Main Street, Suite 612 – Knoxville, TN 37902**
**865-215-5790**

**POSSESSION:** Possession of the property will be delivered upon closing, subject to rights of tenants/previous owners in possession.

**AGENCY DISCLOSURE:** Powell Auction & Realty LLC, a Tennessee Real Estate and Auction Company, and its auctioneer(s) and employee(s) are representing the Seller(s) as the Seller(s)' Agent(s).

*THESE TERMS AND CONDITIONS ARE A PART OF THE CONTRACT OF SALE AND SHALL STAND AS SUCH UNTIL THE DELIVERY AND ACCEPTANCE OF THE DEED.* ***SIGNED THIS*** 30TH ***DAY OF*** MARCH, ***2026:***

**AUCTIONEER** Kay Pettigrew **BUYER** Charles Drew

**SELLER** _____ **BUYER** _____

POWELL
Auction & Realty, LLC
6729 Pleasant Ridge Road | Knoxville, TN 37921
Phone: 865-938-3403 | Fax: 865-947-5668

# SPECIFIC PERFORMANCE REAL ESTATE SALES CONTRACT

THIS CONTRACT made and entered into this 25th day of February, 2026 by and between KNOX COUNTY TENNESSEE, A POLITICAL SUBDIVISION OF THE STATE OF TENNESSEE hereinafter called "Seller(s)", and Blake Cue of Knoxville, State of TN hereinafter called "Buyer(s)":

WITNESSETH: That the Buyer(s) hereby agrees to purchase and the Seller(s) hereby agrees to sell, subject to the terms, conditions and for the consideration hereinafter set forth, the following real property: Located in Knox County, Tennessee, and being further described real property as follows: 2538 Wayland Avenue, Knoxville, TN 37914 – Parcel/Tax ID: 082NJ02401

1) **EARNEST MONEY:** Buyer(s) has deposited with POWELL AUCTION & REALTY, LLC, of Knoxville, Tennessee, hereinafter called "Agent", the sum of **$1,743.00**, as earnest money to guarantee the performance by Buyer(s) hereunder and which will be applied as partial payment of purchase price. Both parties agree that Agent shall deposit and hold Earnest Money in an escrow account and will be disbursed pursuant to the terms of this contract. If buyer has purchased online, Earnest Money payment is to be made within 48 hours of sale conclusion.

2) **PURCHASE PRICE & TERMS:** Buyer(s) agree to pay and Seller(s) agree to accept the sum of **$17,430.00**. Upon the following terms: the bid price of **$16,600.00** plus the buyer's premium of 5% in the amount of **$830.00**, together will be the total purchase price to be paid by the Buyer(s), PAID IN US DOLLARS. Property sold "AS- IS, WHERE-IS WITH ALL FAULTS", without any warranties expressed, implied, as to condition or title. Sale is NOT contingent upon financing. Balance to be paid in full at closing. Buyer is purchasing with any remaining personal property conveying with the property to the Buyer. **Attached Auction Terms & Conditions and any additional documents pertaining to the sale are part of the Sales Contract. SALE IS SUBJECT TO KNOX COUNTY COMMISSION APPROVAL.**

3) **POSSESSION:** Possession of real property to be given AT CLOSING.

4) **TITLE TRANSFER:** For the above consideration, Seller (s) agrees to convey title by Quit Claim Deed. Title to be conveyed subject to all prior restrictions, easements, conditions, encumbrances, condemnation, right of ways, joint permanent easements, covenants or restrictions of record, zoning ordinances or laws of any government authority, status of mineral rights, status of oil and gas rights, or any type leases or assignments, taxes of any type, properties in FEMA flood zone, and other matters recorded or unrecorded, known or unknown. Mobile Homes Are Sold WITHOUT TITLE. Buyer shall pay, but not limited to: HOA requirements, Buyers Occurred expense, ALL Transfer Fees and/or Membership Fees, if applicable.

5) **DEED**: Deed shall be made to: Blake Cue Or Rapid Consulting, LLC

6) **TENANTS:** The Buyer(s) understands and acknowledges that IF properties are occupied by tenants/previous owners, they are buying the property with the tenants/previous owners in possession and purchases the property subject to the rights of the tenants/previous owners in possession and all applicable rules and regulations relating thereto. Seller and Auctioneer make no representations or warranties regarding the same.

7) **CLOSING DATE:** ALL parties agree the closing date of this sale shall be on or before **60 DAYS AFTER KNOX COUNTY COMMISSION APPROVAL.** The Seller reserves the option to extend the closing 30 days if needed to resolve title issues without further notice.

8) **TAXES:** REAL ESTATE TAXES START AT CLOSING FOR THE BUYER.

9) **BUYER(S)' AS-IS ACKNOWLEDGEMENT: The property is sold "AS-IS, WHERE-IS and WITH ALL FAULTS", without any warranties expressed, implied or guarantees of any kind or accuracy to information.** Buyer accepts all faults and defects of the property; whether known or unknown, disclosed or undisclosed, presently existing or that may hereafter arise. Purchase is not contingent upon viewing the property after purchasing. By bidding, the Buyer is agreeing that they have had the opportunity to inspect the property prior to bidding and have inspected the property and all appurtenances thereto and are agreeing that they will sign the sales contract and other required documents within 12 hours of being provided said documents for signing. It is further agreed that this contract & terms contains the entire agreement between the parties and except as contained herein and that this property is purchased on an "AS-IS, WHERE-IS and with ALL FAULTS" basis. All announcements made at the auction take precedence over all other advertising and/or any type and/or kind of material.

10) **AGENCY DISCLOSURE:** Powell Auction & Realty LLC, its auctioneer(s) and employee(s) are acting as Agent(s) and represent the Seller(s) and is compensated by the Seller(s) in this transaction.

11) **RISK OF LOSS:** Risk of loss shall remain with the Seller(s) until closing. In the event any improvements to the property be destroyed or damaged by fire or other destructive force which cannot be repaired prior to closing, this contract may be voided at the option of the Buyer(s) and the earnest money shall be returned to Buyer(s).

12) **FAILURE TO CLOSE:**

(A) If Seller(s) fails to convey the property as provided in this contract: Buyer(s) may only obtain a return of the earnest money actually deposited.

(B) If Buyer(s) fail to purchase the property as provided in this contract: Seller(s) may exercise legal remedies including suit for specific performance or damages. Seller(s) may elect to retain Earnest Money deposit as liquidated damages for breach of contract, in this case, it is agreed that Agent may retain from such Earnest Money deposit an amount not greater than his total commission of the sale had been consummated and the residue, if any, will be paid to Seller(s).

(C) Buyer(s) and Seller(s) further agree that in the event of default by either that results in litigation, all parties are responsible for their own attorney fees and costs.

13) **CONDITION OF PROPERTY:** The property will be sold by the Seller to the Buyer on an "AS-IS, WHERE-IS and WITH ALL FAULTS" basis. Buyer accepts all faults and defects of the property whether known or unknown, presently existing or that may hereafter arise. Buyer acknowledges and agrees that the Seller and the Agents have not made, does not make and specifically negates and disclaims any representations, warranties, promises, covenants, agreements or guarantees of any kind or character whatsoever, whether expressed or implied, oral or written, past, present or future, or concerning to or with respect to: **(i)** the value, nature, quality or condition of the property, including without limitation: lease or rent information; noise disturbances; waste and/or septic disposal systems; marked or unmarked cemeteries/burial grounds; soil results for septic disposal systems; city or well water, either availability, connectivity or purity of; timber; soil; earth; rock; caverns; sinkholes; wood destroying organisms or infestations; geology; utilities either availability or connectivity; acreage of parcel; square footage or condition of structure; any improvements; all photographs; age; any measurements; and working or non-working components; **(ii)** the income to be derived from the property; **(iii)** the suitability of the property for any and all activities and uses which buyer may conduct from there; **(iv)** the compliance of by the property or its operation with any laws, rules, ordinances, or regulations of any governmental authority or body; **(v)** the habitability, merchantability, marketability, profitability, or fitness for a particular purpose of the property; **(vi)** the manner or quality of the construction or materials, if any, incorporated into the property; **(vii)** the manner, quality, state of repair of the property; **(viii)** the existence of any view from the property or that any existing view will not be obstructed in the future; or **(ix)** any other matter with respect to the property, and specifically, without limitation, that seller has not made, does not make, and specifically disclaims any representation regarding compliance with the Americans with Disabilities Act or with any environmental protection, pollution or land use laws, rules, orders or requirements; including solid waste (as defined by the U.S. Environmental Protection Agency regulations at 40 c.f.r., part 261), or the disposal or existence of any type or kind of hazardous substance in or on the property, such as mold/fungus, radon, lead, asbestos, landfills, aldehydes/chemicals, pesticides, by-products of methamphetamines, or storage of any type of hazardous waste or substances AND as defined by the Comprehensive Environmental Response, Compensation, and Liability Act of 1980, as amended, and regulations thereunder.

14) **ALL ONLINE BIDDING:** will have the same Terms & Conditions as live auctions, unless otherwise specified.

15) **FAIR HOUSING:** All parties understand that the federal Fair Housing Act of 1989 prohibits the discrimination of housing based on race, color, national origin, religion, sex, familial status, and disability and the Agents will not discriminate against anyone for any reason.

16) **TIME IS OF THE ESSENCE:** Time is of the essence in this contract.

17) **RESPONSIBILITY TO COOPERATE:** Buyer and seller agree to immediately take actions if needed to correct any clerical errors or pay any amounts due; by reason of mistake, clerical errors, omissions, or the result of erroneous information.

18) **WIRE FRAUD WARNING:** Never trust bank wiring instructions sent via email. Always independently confirm instructions in person or via a telephone call to a trusted and verified telephone number. Never wire money without double-checking that the wiring instructions are correct.

All parties hereto bind themselves, their heirs, executors, or administrators to the faithful Performance of this agreement and affix their signatures the day and date first above written.

**AGENT: POWELL AUCTION & REALTY, LLC**

**BUYER**

**SELLER**

**BUYER**

541-393-7163
**PHONE**

blake34608@gmail.com
**EMAIL**

**POWELL**
SOLD **Auction & Realty, LLC**
6729 Pleasant Ridge Road | Knoxville, TN 37921
Phone: 865-938-3403 | Fax: 865-947-5668

# TERMS & CONDITIONS OF REAL ESTATE AUCTION SALE

**SELLER: KNOX COUNTY TENNESSEE, A POLITICAL SUBDIVISION OF THE STATE OF TENNESSEE**
**ONLINE AUCTION PROPERTIES DATED FEBRUARY 25TH, 2026**

**PROPERTY INSPECTION:** We recommend that you preview the property. The property is being sold "AS-IS, WHERE-IS and WITH ALL FAULTS", without any warranties expressed, implied, or guarantees of any kind or accuracy to information. All information concerning the auction sale was derived from sources believed to be correct, but not guaranteed. Buyer shall rely on his/her own information, judgment and inspection of the property and records. Agent or Seller makes no warranty as to square footage, acreage or age. All announcements made at the auction take precedence over all other advertising and/or any type and/or kind of material. Title to be conveyed subject to all prior restrictions, easements, conditions, encumbrances, condemnation, right-of-ways, joint permanent easements, covenants or restrictions of record, zoning ordinances or laws of any governmental authority, status of mineral rights, status of oil and gas rights, any type of leases or assignments, taxes of any type, properties located in FEMA Flood Zones, and other matters recorded or unrecorded, known or unknown. Mobile Homes are sold WITHOUT TITLE. By bidding, the Buyer is agreeing that they have had the opportunity to inspect the property prior to bidding and have inspected the property and all appurtenances thereto and are agreeing that they will sign the sales contract and other required documents within 12 hours of being provided said documents for signing.

**TERMS:** The successful high bidder on this property will be required to sign the Specific Performance Real Estate Contract immediately upon conclusion of the bidding and will make an **Earnest Money deposit of Ten Percent (10%) of the bid or $1,000.00, WHICHEVER IS GREATER.** A FIVE Percent (5%) Buyer's Premium will be added to the high bid to establish the total sales price. The balance is to be paid in full at the closing. The contract will NOT be contingent upon financing. If property is residential and applicable, Tennessee Residential Property Exemption and Lead-Based Paint Disclosure Waiver will be a part of the sales contract. Buyer is purchasing with any remaining personal property conveying with the property to the Buyer. **SALE IS SUBJECT TO KNOX COUNTY COMMISSION APPROVAL.**
Pursuant to Resolution R-07-1-903 passed by the Commission of Knox County, Tennessee, bidders hereby acknowledge by submission of their bid or proposal that they are current in their respective Federal, State, County, and City taxes of whatever kind or nature and are not delinquent in any way. Bidders delinquent on any taxes, or who have been delinquent within the last 5 years, of whatever kind are not eligible and risk debarment from future sales. Bids from bidders who are found to be delinquent will not be considered. In no event shall Knox County or Powell Auction & Realty be liable for any indirect, incidental, consequential, special or exemplary damages or lost profits, even if Knox County has been advised of the possibility of such damages. If a purchaser fails to close on a property, they forfeit their full earnest money deposit and Buyer's Premium and may be banned from future Knox County auctions. The sale is subject to rebid per TCA 67-5-2507. After the closing of the online auction, a notice of the proposed sales will be published in the Knoxville Focus on or around Monday, March 2nd. Rebids of 10% or more of the bid received from the online auction will be accepted by Knox County Procurement by **4:00PM (ET) on Monday, March 16th.** A final live auction will be held on Monday, March 30th at Powell Auction & Realty, LLC on all properties with a valid rebid. If there is no rebid on a property, then the online auction is final.

**TAXES:** REAL ESTATE TAXES START AT CLOSING FOR THE BUYER.

**CONDUCT OF THE AUCTION:** Conduct of the auction and increments of bidding are at the discretion of the Auctioneer. The Auctioneer's decision is final in the event of a dispute over any matter. The Auctioneer reserves the right to accept bids in any increments he deems to be in the best interest of his client, and reserves the right to waive any previously announced requirements. Bid rigging and bid suppression schemes are violations of the Sherman Antitrust Act and are deemed illegal and punishable as a federal felony.

**CLOSING:** QUIT CLAIM DEED closing will take place within 60 DAYS AFTER KNOX COUNTY COMMISSION APPROVAL. Buyer will be advised as to the day and location of closing. Seller to furnish a QUIT CLAIM DEED only. Buyer is responsible for recording and must record the Deed. **BUYER understands and acknowledges that the properties were acquired by Knox County from a Tax Sale and TITLE INSURANCE MAY NOT BE AVAILABLE.** Sellers or Seller's Agent make NO warranties on these properties or that Title Insurance can be obtained and the Buyer is advised to seek legal counsel.

**EXCLUSIVE CLOSING AGENT:** **Knox County Law Director's Office**
**City County Building – 400 W Main Street, Suite 612 – Knoxville, TN 37902**
**865-215-5790**

**POSSESSION:** Possession of the property will be delivered upon closing, subject to rights of tenants/previous owners in possession.

**AGENCY DISCLOSURE:** Powell Auction & Realty LLC, a Tennessee Real Estate and Auction Company, and its auctioneer(s) and employee(s) are representing the Seller(s) as the Seller(s)' Agent(s).

*THESE TERMS AND CONDITIONS ARE A PART OF THE CONTRACT OF SALE AND SHALL STAND AS SUCH UNTIL THE DELIVERY AND ACCEPTANCE OF THE DEED.* ***SIGNED THIS*** 19TH ***DAY OF*** MARCH ***, 2026:***

**AUCTIONEER** Kay Phillips _____ **BUYER** _____

**SELLER** _____ **BUYER** _____

POWELL
Auction & Realty, LLC
6729 Pleasant Ridge Road | Knoxville, TN 37921
Phone: 865-938-3403 | Fax: 865-947-5668

# SPECIFIC PERFORMANCE REAL ESTATE SALES CONTRACT

THIS CONTRACT made and entered into this 25th day of February, 2026 by and between KNOX COUNTY TENNESSEE, A POLITICAL SUBDIVISION OF THE STATE OF TENNESSEE hereinafter called "Seller(s)", and Katelyn Lewis of Knoxville, State of TN hereinafter called "Buyer(s)":

WITNESSETH: That the Buyer(s) hereby agrees to purchase and the Seller(s) hereby agrees to sell, subject to the terms, conditions and for the consideration hereinafter set forth, the following real property: Located in Knox County, Tennessee, and being further described real property as follows: 2445 Brooks Avenue, Knoxville, TN 37914 – Parcel/Tax ID: 095CF012

1) **EARNEST MONEY:** Buyer(s) has deposited with POWELL AUCTION & REALTY, LLC, of Knoxville, Tennessee, hereinafter called "Agent", the sum of **$2,420.25**, as earnest money to guarantee the performance by Buyer(s) hereunder and which will be applied as partial payment of purchase price. Both parties agree that Agent shall deposit and hold Earnest Money in an escrow account and will be disbursed pursuant to the terms of this contract. If buyer has purchased online, Earnest Money payment is to be made within 48 hours of sale conclusion.

2) **PURCHASE PRICE & TERMS:** Buyer(s) agree to pay and Seller(s) agree to accept the sum of **$24,202.50**. Upon the following terms: the bid price of **$23,050.00** plus the buyer's premium of 5% in the amount of **$1,152.50**, together will be the total purchase price to be paid by the Buyer(s), PAID IN US DOLLARS. Property sold "AS- IS, WHERE-IS WITH ALL FAULTS", without any warranties expressed, implied, as to condition or title. Sale is NOT contingent upon financing. Balance to be paid in full at closing. Buyer is purchasing with any remaining personal property conveying with the property to the Buyer. **Attached Auction Terms & Conditions and any additional documents pertaining to the sale are part of the Sales Contract. SALE IS SUBJECT TO KNOX COUNTY COMMISSION APPROVAL.**

3) **POSSESSION:** Possession of real property to be given AT CLOSING.

4) **TITLE TRANSFER:** For the above consideration, Seller (s) agrees to convey title by Quit Claim Deed. Title to be conveyed subject to all prior restrictions, easements, conditions, encumbrances, condemnation, right of ways, joint permanent easements, covenants or restrictions of record, zoning ordinances or laws of any government authority, status of mineral rights, status of oil and gas rights, or any type leases or assignments, taxes of any type, properties in FEMA flood zone, and other matters recorded or unrecorded, known or unknown. Mobile Homes Are Sold WITHOUT TITLE. Buyer shall pay, but not limited to: HOA requirements, Buyers Occurred expense, ALL Transfer Fees and/or Membership Fees, if applicable.

5) **DEED:** Deed shall be made to: Katelyn Lewis and Jonathan Wolfe

6) **TENANTS:** The Buyer(s) understands and acknowledges that IF properties are occupied by tenants/previous owners, they are buying the property with the tenants/previous owners in possession and purchases the property subject to the rights of the tenants/previous owners in possession and all applicable rules and regulations relating thereto. Seller and Auctioneer make no representations or warranties regarding the same.

7) **CLOSING DATE:** ALL parties agree the closing date of this sale shall be on or before **60 DAYS AFTER KNOX COUNTY COMMISSION APPROVAL.** The Seller reserves the option to extend the closing 30 days if needed to resolve title issues without further notice.

8) **TAXES:** REAL ESTATE TAXES START AT CLOSING FOR THE BUYER.

9) **BUYER(S)' AS-IS ACKNOWLEDGEMENT: The property is sold "AS-IS, WHERE-IS and WITH ALL FAULTS", without any warranties expressed, implied or guarantees of any kind or accuracy to information.** Buyer accepts all faults and defects of the property; whether known or unknown, disclosed or undisclosed, presently existing or that may hereafter arise. Purchase is not contingent upon viewing the property after purchasing. By bidding, the Buyer is agreeing that they have had the opportunity to inspect the property prior to bidding and have inspected the property and all appurtenances thereto and are agreeing that they will sign the sales contract and other required documents within 12 hours of being provided said documents for signing. It is further agreed that this contract & terms contains the entire agreement between the parties and except as contained herein and that this property is purchased on an "AS-IS, WHERE-IS and with ALL FAULTS" basis. All announcements made at the auction take precedence over all other advertising and/or any type and/or kind of material.

10) **AGENCY DISCLOSURE:** Powell Auction & Realty LLC, its auctioneer(s) and employee(s) are acting as Agent(s) and represent the Seller(s) and is compensated by the Seller(s) in this transaction.

11) **RISK OF LOSS:** Risk of loss shall remain with the Seller(s) until closing. In the event any improvements to the property be destroyed or damaged by fire or other destructive force which cannot be repaired prior to closing, this contract may be voided at the option of the Buyer(s) and the earnest money shall be returned to Buyer(s).

12) **FAILURE TO CLOSE:**

(A) If Seller(s) fails to convey the property as provided in this contract: Buyer(s) may only obtain a return of the earnest money actually deposited.

(B) If Buyer(s) fail to purchase the property as provided in this contract: Seller(s) may exercise legal remedies including suit for specific performance or damages. Seller(s) may elect to retain Earnest Money deposit as liquidated damages for breach of contract, in this case, it is agreed that Agent may retain from such Earnest Money deposit an amount not greater than his total commission of the sale had been consummated and the residue, if any, will be paid to Seller(s).

(C) Buyer(s) and Seller(s) further agree that in the event of default by either that results in litigation, all parties are responsible for their own attorney fees and costs.

13) **CONDITION OF PROPERTY:** The property will be sold by the Seller to the Buyer on an "AS-IS, WHERE-IS and WITH ALL FAULTS" basis. Buyer accepts all faults and defects of the property whether known or unknown, presently existing or that may hereafter arise. Buyer acknowledges and agrees that the Seller and the Agents have not made, does not make and specifically negates and disclaims any representations, warranties, promises, covenants, agreements or guarantees of any kind or character whatsoever, whether expressed or implied, oral or written, past, present or future, or concerning to or with respect to: **(i)** the value, nature, quality or condition of the property, including without limitation: lease or rent information; noise disturbances; waste and/or septic disposal systems; marked or unmarked cemeteries/burial grounds; soil results for septic disposal systems; city or well water, either availability, connectivity or purity of; timber; soil; earth; rock; caverns; sinkholes; wood destroying organisms or infestations; geology; utilities either availability or connectivity; acreage of parcel; square footage or condition of structure; any improvements; all photographs; age; any measurements; and working or non-working components; **(ii)** the income to be derived from the property; **(iii)** the suitability of the property for any and all activities and uses which buyer may conduct from there; **(iv)** the compliance of by the property or its operation with any laws, rules, ordinances, or regulations of any governmental authority or body; **(v)** the habitability, merchantability, marketability, profitability, or fitness for a particular purpose of the property; **(vi)** the manner or quality of the construction or materials, if any, incorporated into the property; **(vii)** the manner, quality, state of repair of the property; **(viii)** the existence of any view from the property or that any existing view will not be obstructed in the future; or **(ix)** any other matter with respect to the property, and specifically, without limitation, that seller has not made, does not make, and specifically disclaims any representation regarding compliance with the Americans with Disabilities Act or with any environmental protection, pollution or land use laws, rules, orders or requirements; including solid waste (as defined by the U.S. Environmental Protection Agency regulations at 40 c.f.r., part 261), or the disposal or existence of any type or kind of hazardous substance in or on the property, such as mold/fungus, radon, lead, asbestos, landfills, aldehydes/chemicals, pesticides, by-products of methamphetamines, or storage of any type of hazardous waste or substances AND as defined by the Comprehensive Environmental Response, Compensation, and Liability Act of 1980, as amended, and regulations thereunder.

14) **ALL ONLINE BIDDING:** will have the same Terms & Conditions as live auctions, unless otherwise specified.

15) **FAIR HOUSING:** All parties understand that the federal Fair Housing Act of 1989 prohibits the discrimination of housing based on race, color, national origin, religion, sex, familial status, and disability and the Agents will not discriminate against anyone for any reason.

16) **TIME IS OF THE ESSENCE:** Time is of the essence in this contract.

17) **RESPONSIBILITY TO COOPERATE:** Buyer and seller agree to immediately take actions if needed to correct any clerical errors or pay any amounts due; by reason of mistake, clerical errors, omissions, or the result of erroneous information.

18) **WIRE FRAUD WARNING:** Never trust bank wiring instructions sent via email. Always independently confirm instructions in person or via a telephone call to a trusted and verified telephone number. Never wire money without double-checking that the wiring instructions are correct.

All parties hereto bind themselves, their heirs, executors, or administrators to the faithful Performance of this agreement and affix their signatures the day and date first above written.

**AGENT: POWELL AUCTION & REALTY, LLC**

**BUYER**

**SELLER**

**BUYER**

817-703-5058
**PHONE**

kjlewis517@gmail.com
**EMAIL**

**POWELL**
SOLD **Auction & Realty, LLC**
6729 Pleasant Ridge Road | Knoxville, TN 37921
Phone: 865-938-3403 | Fax: 865-947-5668

# TERMS & CONDITIONS OF REAL ESTATE AUCTION SALE

**SELLER: KNOX COUNTY TENNESSEE, A POLITICAL SUBDIVISION OF THE STATE OF TENNESSEE**
**ONLINE AUCTION PROPERTIES DATED FEBRUARY 25TH, 2026**

**PROPERTY INSPECTION:** We recommend that you preview the property. The property is being sold "AS-IS, WHERE-IS and WITH ALL FAULTS", without any warranties expressed, implied, or guarantees of any kind or accuracy to information. All information concerning the auction sale was derived from sources believed to be correct, but not guaranteed. Buyer shall rely on his/her own information, judgment and inspection of the property and records. Agent or Seller makes no warranty as to square footage, acreage or age. All announcements made at the auction take precedence over all other advertising and/or any type and/or kind of material. Title to be conveyed subject to all prior restrictions, easements, conditions, encumbrances, condemnation, right-of-ways, joint permanent easements, covenants or restrictions of record, zoning ordinances or laws of any governmental authority, status of mineral rights, status of oil and gas rights, any type of leases or assignments, taxes of any type, properties located in FEMA Flood Zones, and other matters recorded or unrecorded, known or unknown. Mobile Homes are sold WITHOUT TITLE. By bidding, the Buyer is agreeing that they have had the opportunity to inspect the property prior to bidding and have inspected the property and all appurtenances thereto and are agreeing that they will sign the sales contract and other required documents within 12 hours of being provided said documents for signing.

**TERMS:** The successful high bidder on this property will be required to sign the Specific Performance Real Estate Contract immediately upon conclusion of the bidding and will make an **Earnest Money deposit of Ten Percent (10%) of the bid or $1,000.00, WHICHEVER IS GREATER.** A FIVE Percent (5%) Buyer's Premium will be added to the high bid to establish the total sales price. The balance is to be paid in full at the closing. The contract will NOT be contingent upon financing. If property is residential and applicable, Tennessee Residential Property Exemption and Lead-Based Paint Disclosure Waiver will be a part of the sales contract. Buyer is purchasing with any remaining personal property conveying with the property to the Buyer. **SALE IS SUBJECT TO KNOX COUNTY COMMISSION APPROVAL.**
Pursuant to Resolution R-07-1-903 passed by the Commission of Knox County, Tennessee, bidders hereby acknowledge by submission of their bid or proposal that they are current in their respective Federal, State, County, and City taxes of whatever kind or nature and are not delinquent in any way. Bidders delinquent on any taxes, or who have been delinquent within the last 5 years, of whatever kind are not eligible and risk debarment from future sales. Bids from bidders who are found to be delinquent will not be considered. In no event shall Knox County or Powell Auction & Realty be liable for any indirect, incidental, consequential, special or exemplary damages or lost profits, even if Knox County has been advised of the possibility of such damages. If a purchaser fails to close on a property, they forfeit their full earnest money deposit and Buyer's Premium and may be banned from future Knox County auctions. The sale is subject to rebid per TCA 67-5-2507. After the closing of the online auction, a notice of the proposed sales will be published in the Knoxville Focus on or around Monday, March 2nd. Rebids of 10% or more of the bid received from the online auction will be accepted by Knox County Procurement by **4:00PM (ET) on Monday, March 16th.** A final live auction will be held on Monday, March 30th at Powell Auction & Realty, LLC on all properties with a valid rebid. If there is no rebid on a property, then the online auction is final.

**TAXES:** REAL ESTATE TAXES START AT CLOSING FOR THE BUYER.

**CONDUCT OF THE AUCTION:** Conduct of the auction and increments of bidding are at the discretion of the Auctioneer. The Auctioneer's decision is final in the event of a dispute over any matter. The Auctioneer reserves the right to accept bids in any increments he deems to be in the best interest of his client, and reserves the right to waive any previously announced requirements. Bid rigging and bid suppression schemes are violations of the Sherman Antitrust Act and are deemed illegal and punishable as a federal felony.

**CLOSING:** QUIT CLAIM DEED closing will take place within 60 DAYS AFTER KNOX COUNTY COMMISSION APPROVAL. Buyer will be advised as to the day and location of closing. Seller to furnish a QUIT CLAIM DEED only. Buyer is responsible for recording and must record the Deed. **BUYER understands and acknowledges that the properties were acquired by Knox County from a Tax Sale and TITLE INSURANCE MAY NOT BE AVAILABLE.** Sellers or Seller's Agent make NO warranties on these properties or that Title Insurance can be obtained and the Buyer is advised to seek legal counsel.

**EXCLUSIVE CLOSING AGENT:** **Knox County Law Director's Office**
**City County Building – 400 W Main Street, Suite 612 – Knoxville, TN 37902**
**865-215-5790**

**POSSESSION:** Possession of the property will be delivered upon closing, subject to rights of tenants/previous owners in possession.

**AGENCY DISCLOSURE:** Powell Auction & Realty LLC, a Tennessee Real Estate and Auction Company, and its auctioneer(s) and employee(s) are representing the Seller(s) as the Seller(s)' Agent(s).

*THESE TERMS AND CONDITIONS ARE A PART OF THE CONTRACT OF SALE AND SHALL STAND AS SUCH UNTIL THE DELIVERY AND ACCEPTANCE OF THE DEED.* ***SIGNED THIS 24 DAY OF March, 2026:***

**AUCTIONEER** Kay Phillips

**BUYER**

**SELLER** _____

**BUYER** _____

**POWELL**
**Auction & Realty, LLC**
6729 Pleasant Ridge Road | Knoxville, TN 37921
Phone: 865-938-3403 | Fax: 865-947-5668

# SPECIFIC PERFORMANCE REAL ESTATE SALES CONTRACT

THIS CONTRACT made and entered into this 25th day of February, 2026 by and between KNOX COUNTY TENNESSEE, A POLITICAL SUBDIVISION OF THE STATE OF TENNESSEE hereinafter called "Seller(s)", and Justin McCarter of Knoxville, State of TN hereinafter called "Buyer(s)":

WITNESSETH: That the Buyer(s) hereby agrees to purchase and the Seller(s) hereby agrees to sell, subject to the terms, conditions and for the consideration hereinafter set forth, the following real property: Located in Knox County, Tennessee, and being further described real property as follows: 0 Lonsdale Pike, Knoxville, TN 37921 – Parcel/Tax ID: 081OE035

1) **EARNEST MONEY:** Buyer(s) has deposited with POWELL AUCTION & REALTY, LLC, of Knoxville, Tennessee, hereinafter called "Agent", the sum of **$1,218,00**, as earnest money to guarantee the performance by Buyer(s) hereunder and which will be applied as partial payment of purchase price. Both parties agree that Agent shall deposit and hold Earnest Money in an escrow account and will be disbursed pursuant to the terms of this contract. If buyer has purchased online, Earnest Money payment is to be made within 48 hours of sale conclusion.

2) **PURCHASE PRICE & TERMS:** Buyer(s) agree to pay and Seller(s) agree to accept the sum of **$12,180.00**. Upon the following terms: the bid price of **$11,600.00** plus the buyer's premium of 5% in the amount of **$580.00**, together will be the total purchase price to be paid by the Buyer(s), PAID IN US DOLLARS. Property sold "AS- IS, WHERE-IS WITH ALL FAULTS", without any warranties expressed, implied, as to condition or title. Sale is NOT contingent upon financing. Balance to be paid in full at closing. Buyer is purchasing with any remaining personal property conveying with the property to the Buyer. **Attached Auction Terms & Conditions and any additional documents pertaining to the sale are part of the Sales Contract. SALE IS SUBJECT TO KNOX COUNTY COMMISSION APPROVAL.**

3) **POSSESSION:** Possession of real property to be given AT CLOSING.

4) **TITLE TRANSFER:** For the above consideration, Seller (s) agrees to convey title by Quit Claim Deed. Title to be conveyed subject to all prior restrictions, easements, conditions, encumbrances, condemnation, right of ways, joint permanent easements, covenants or restrictions of record, zoning ordinances or laws of any government authority, status of mineral rights, status of oil and gas rights, or any type leases or assignments, taxes of any type, properties in FEMA flood zone, and other matters recorded or unrecorded, known or unknown. Mobile Homes Are Sold WITHOUT TITLE. Buyer shall pay, but not limited to: HOA requirements, Buyers Occurred expense, ALL Transfer Fees and/or Membership Fees, if applicable.

5) **DEED:** Deed shall be made to: Honey Fund LLC

6) **TENANTS:** The Buyer(s) understands and acknowledges that IF properties are occupied by tenants/previous owners, they are buying the property with the tenants/previous owners in possession and purchases the property subject to the rights of the tenants/previous owners in possession and all applicable rules and regulations relating thereto. Seller and Auctioneer make no representations or warranties regarding the same.

7) **CLOSING DATE:** ALL parties agree the closing date of this sale shall be on or before **60 DAYS AFTER KNOX COUNTY COMMISSION APPROVAL.** The Seller reserves the option to extend the closing 30 days if needed to resolve title issues without further notice.

8) **TAXES:** REAL ESTATE TAXES START AT CLOSING FOR THE BUYER.

9) **BUYER(S)' AS-IS ACKNOWLEDGEMENT: The property is sold "AS-IS, WHERE-IS and WITH ALL FAULTS", without any warranties expressed, implied or guarantees of any kind or accuracy to information.** Buyer accepts all faults and defects of the property; whether known or unknown, disclosed or undisclosed, presently existing or that may hereafter arise. Purchase is not contingent upon viewing the property after purchasing. By bidding, the Buyer is agreeing that they have had the opportunity to inspect the property prior to bidding and have inspected the property and all appurtenances thereto and are agreeing that they will sign the sales contract and other required documents within 12 hours of being provided said documents for signing. It is further agreed that this contract & terms contains the entire agreement between the parties and except as contained herein and that this property is purchased on an "AS-IS, WHERE-IS and with ALL FAULTS" basis. All announcements made at the auction take precedence over all other advertising and/or any type and/or kind of material.

10) **AGENCY DISCLOSURE:** Powell Auction & Realty LLC, its auctioneer(s) and employee(s) are acting as Agent(s) and represent the Seller(s) and is compensated by the Seller(s) in this transaction.

11) **RISK OF LOSS:** Risk of loss shall remain with the Seller(s) until closing. In the event any improvements to the property be destroyed or damaged by fire or other destructive force which cannot be repaired prior to closing, this contract may be voided at the option of the Buyer(s) and the earnest money shall be returned to Buyer(s).

12) **FAILURE TO CLOSE:**

(A) If Seller(s) fails to convey the property as provided in this contract: Buyer(s) may only obtain a return of the earnest money actually deposited.

(B) If Buyer(s) fail to purchase the property as provided in this contract: Seller(s) may exercise legal remedies including suit for specific performance or damages. Seller(s) may elect to retain Earnest Money deposit as liquidated damages for breach of contract, in this case, it is agreed that Agent may retain from such Earnest Money deposit an amount not greater than his total commission of the sale had been consummated and the residue, if any, will be paid to Seller(s).

(C) Buyer(s) and Seller(s) further agree that in the event of default by either that results in litigation, all parties are responsible for their own attorney fees and costs.

13) **CONDITION OF PROPERTY:** The property will be sold by the Seller to the Buyer on an "AS-IS, WHERE-IS and WITH ALL FAULTS" basis. Buyer accepts all faults and defects of the property whether known or unknown, presently existing or that may hereafter arise. Buyer acknowledges and agrees that the Seller and the Agents have not made, does not make and specifically negates and disclaims any representations, warranties, promises, covenants, agreements or guarantees of any kind or character whatsoever, whether expressed or implied, oral or written, past, present or future, or concerning to or with respect to: **(i)** the value, nature, quality or condition of the property, including without limitation: lease or rent information; noise disturbances; waste and/or septic disposal systems; marked or unmarked cemeteries/burial grounds; soil results for septic disposal systems; city or well water, either availability, connectivity or purity of; timber; soil; earth; rock; caverns; sinkholes; wood destroying organisms or infestations; geology; utilities either availability or connectivity; acreage of parcel; square footage or condition of structure; any improvements; all photographs; age; any measurements; and working or non-working components; **(ii)** the income to be derived from the property; **(iii)** the suitability of the property for any and all activities and uses which buyer may conduct from there; **(iv)** the compliance of by the property or its operation with any laws, rules, ordinances, or regulations of any governmental authority or body; **(v)** the habitability, merchantability, marketability, profitability, or fitness for a particular purpose of the property; **(vi)** the manner or quality of the construction or materials, if any, incorporated into the property; **(vii)** the manner, quality, state of repair of the property; **(viii)** the existence of any view from the property or that any existing view will not be obstructed in the future; or **(ix)** any other matter with respect to the property, and specifically, without limitation, that seller has not made, does not make, and specifically disclaims any representation regarding compliance with the Americans with Disabilities Act or with any environmental protection, pollution or land use laws, rules, orders or requirements; including solid waste (as defined by the U.S. Environmental Protection Agency regulations at 40 c.f.r., part 261), or the disposal or existence of any type or kind of hazardous substance in or on the property, such as mold/fungus, radon, lead, asbestos, landfills, aldehydes/chemicals, pesticides, by-products of methamphetamines, or storage of any type of hazardous waste or substances AND as defined by the Comprehensive Environmental Response, Compensation, and Liability Act of 1980, as amended, and regulations thereunder.

14) **ALL ONLINE BIDDING:** will have the same Terms & Conditions as live auctions, unless otherwise specified.

15) **FAIR HOUSING:** All parties understand that the federal Fair Housing Act of 1989 prohibits the discrimination of housing based on race, color, national origin, religion, sex, familial status, and disability and the Agents will not discriminate against anyone for any reason.

16) **TIME IS OF THE ESSENCE:** Time is of the essence in this contract.

17) **RESPONSIBILITY TO COOPERATE:** Buyer and seller agree to immediately take actions if needed to correct any clerical errors or pay any amounts due; by reason of mistake, clerical errors, omissions, or the result of erroneous information.

18) **WIRE FRAUD WARNING:** Never trust bank wiring instructions sent via email. Always independently confirm instructions in person or via a telephone call to a trusted and verified telephone number. Never wire money without double-checking that the wiring instructions are correct.

All parties hereto bind themselves, their heirs, executors, or administrators to the faithful Performance of this agreement and affix their signatures the day and date first above written.

Kyle Phillips
**AGENT: POWELL AUCTION & REALTY, LLC**

**BUYER**

**SELLER**

**BUYER**

865-924-4753
**PHONE**

justinmccarter@honeybrookholdings.com
**EMAIL**

POWELL
Auction & Realty, LLC
6729 Pleasant Ridge Road | Knoxville, TN 37921
Phone: 865-938-3403 | Fax: 865-947-5668

# TERMS & CONDITIONS OF REAL ESTATE AUCTION SALE

**SELLER: KNOX COUNTY TENNESSEE, A POLITICAL SUBDIVISION OF THE STATE OF TENNESSEE**
**ONLINE AUCTION PROPERTIES DATED FEBRUARY 25TH, 2026**

**PROPERTY INSPECTION:** We recommend that you preview the property. The property is being sold "AS-IS, WHERE-IS and WITH ALL FAULTS", without any warranties expressed, implied, or guarantees of any kind or accuracy to information. All information concerning the auction sale was derived from sources believed to be correct, but not guaranteed. Buyer shall rely on his/her own information, judgment and inspection of the property and records. Agent or Seller makes no warranty as to square footage, acreage or age. All announcements made at the auction take precedence over all other advertising and/or any type and/or kind of material. Title to be conveyed subject to all prior restrictions, easements, conditions, encumbrances, condemnation, right-of-ways, joint permanent easements, covenants or restrictions of record, zoning ordinances or laws of any governmental authority, status of mineral rights, status of oil and gas rights, any type of leases or assignments, taxes of any type, properties located in FEMA Flood Zones, and other matters recorded or unrecorded, known or unknown. Mobile Homes are sold WITHOUT TITLE. By bidding, the Buyer is agreeing that they have had the opportunity to inspect the property prior to bidding and have inspected the property and all appurtenances thereto and are agreeing that they will sign the sales contract and other required documents within 12 hours of being provided said documents for signing.

**TERMS:** The successful high bidder on this property will be required to sign the Specific Performance Real Estate Contract immediately upon conclusion of the bidding and will make an **Earnest Money deposit of Ten Percent (10%) of the bid or $1,000.00, WHICHEVER IS GREATER.** A FIVE Percent (5%) Buyer's Premium will be added to the high bid to establish the total sales price. The balance is to be paid in full at the closing. The contract will NOT be contingent upon financing. If property is residential and applicable, Tennessee Residential Property Exemption and Lead-Based Paint Disclosure Waiver will be a part of the sales contract. Buyer is purchasing with any remaining personal property conveying with the property to the Buyer. **SALE IS SUBJECT TO KNOX COUNTY COMMISSION APPROVAL.**

Pursuant to Resolution R-07-1-903 passed by the Commission of Knox County, Tennessee, bidders hereby acknowledge by submission of their bid or proposal that they are current in their respective Federal, State, County, and City taxes of whatever kind or nature and are not delinquent in any way. Bidders delinquent on any taxes, or who have been delinquent within the last 5 years, of whatever kind are not eligible and risk debarment from future sales. Bids from bidders who are found to be delinquent will not be considered. In no event shall Knox County or Powell Auction & Realty be liable for any indirect, incidental, consequential, special or exemplary damages or lost profits, even if Knox County has been advised of the possibility of such damages. If a purchaser fails to close on a property, they forfeit their full earnest money deposit and Buyer's Premium and may be banned from future Knox County auctions. The sale is subject to rebid per TCA 67-5-2507. After the closing of the online auction, a notice of the proposed sales will be published in the Knoxville Focus on or around Monday, March 2nd. Rebids of 10% or more of the bid received from the online auction will be accepted by Knox County Procurement by **4:00PM (ET) on Monday, March 16th.** A final live auction will be held on Monday, March 30th at Powell Auction & Realty, LLC on all properties with a valid rebid. If there is no rebid on a property, then the online auction is final.

**TAXES:** REAL ESTATE TAXES START AT CLOSING FOR THE BUYER.

**CONDUCT OF THE AUCTION:** Conduct of the auction and increments of bidding are at the discretion of the Auctioneer. The Auctioneer's decision is final in the event of a dispute over any matter. The Auctioneer reserves the right to accept bids in any increments he deems to be in the best interest of his client, and reserves the right to waive any previously announced requirements. Bid rigging and bid suppression schemes are violations of the Sherman Antitrust Act and are deemed illegal and punishable as a federal felony.

**CLOSING:** QUIT CLAIM DEED closing will take place within 60 DAYS AFTER KNOX COUNTY COMMISSION APPROVAL. Buyer will be advised as to the day and location of closing. Seller to furnish a QUIT CLAIM DEED only. Buyer is responsible for recording and must record the Deed. **BUYER understands and acknowledges that the properties were acquired by Knox County from a Tax Sale and TITLE INSURANCE MAY NOT BE AVAILABLE.** Sellers or Seller's Agent make NO warranties on these properties or that Title Insurance can be obtained and the Buyer is advised to seek legal counsel.

**EXCLUSIVE CLOSING AGENT:** **Knox County Law Director's Office**
**City County Building – 400 W Main Street, Suite 612 – Knoxville, TN 37902**
**865-215-5790**

**POSSESSION:** Possession of the property will be delivered upon closing, subject to rights of tenants/previous owners in possession.

**AGENCY DISCLOSURE:** Powell Auction & Realty LLC, a Tennessee Real Estate and Auction Company, and its auctioneer(s) and employee(s) are representing the Seller(s) as the Seller(s)' Agent(s).

*THESE TERMS AND CONDITIONS ARE A PART OF THE CONTRACT OF SALE AND SHALL STAND AS SUCH UNTIL THE DELIVERY AND ACCEPTANCE OF THE DEED.* ***SIGNED THIS*** 20TH ***DAY OF*** MARCH ***, 2026:***

**AUCTIONEER** Kevin Pullinger _____ **BUYER** _____

**SELLER** _____ **BUYER** _____

POWELL
Auction & Realty, LLC
6729 Pleasant Ridge Road | Knoxville, TN 37921
Phone: 865-938-3403 | Fax: 865-947-5668

# SPECIFIC PERFORMANCE REAL ESTATE SALES CONTRACT

THIS CONTRACT made and entered into this 25th day of February, 2026 by and between KNOX COUNTY TENNESSEE, A POLITICAL SUBDIVISION OF THE STATE OF TENNESSEE hereinafter called "Seller(s)", and Michelle Summitt of Greenback, State of TN hereinafter called "Buyer(s)":

WITNESSETH: That the Buyer(s) hereby agrees to purchase and the Seller(s) hereby agrees to sell, subject to the terms, conditions and for the consideration hereinafter set forth, the following real property: Located in Knox County, Tennessee, and being further described real property as follows: 0 Overbrook Drive, Knoxville, TN 37920 – Parcel/Tax ID: 123BD024

1) **EARNEST MONEY:** Buyer(s) has deposited with POWELL AUCTION & REALTY, LLC, of Knoxville, Tennessee, hereinafter called "Agent", the sum of **$1,186.50**, as earnest money to guarantee the performance by Buyer(s) hereunder and which will be applied as partial payment of purchase price. Both parties agree that Agent shall deposit and hold Earnest Money in an escrow account and will be disbursed pursuant to the terms of this contract. If buyer has purchased online, Earnest Money payment is to be made within 48 hours of sale conclusion.

2) **PURCHASE PRICE & TERMS:** Buyer(s) agree to pay and Seller(s) agree to accept the sum of **$11,865.00**. Upon the following terms: the bid price of **$11,300.00** plus the buyer's premium of 5% in the amount of **$565.00**, together will be the total purchase price to be paid by the Buyer(s), PAID IN US DOLLARS. Property sold "AS- IS, WHERE-IS WITH ALL FAULTS", without any warranties expressed, implied, as to condition or title. Sale is NOT contingent upon financing. Balance to be paid in full at closing. Buyer is purchasing with any remaining personal property conveying with the property to the Buyer. **Attached Auction Terms & Conditions and any additional documents pertaining to the sale are part of the Sales Contract. SALE IS SUBJECT TO KNOX COUNTY COMMISSION APPROVAL.**

3) **POSSESSION:** Possession of real property to be given AT CLOSING.

4) **TITLE TRANSFER:** For the above consideration, Seller (s) agrees to convey title by Quit Claim Deed. Title to be conveyed subject to all prior restrictions, easements, conditions, encumbrances, condemnation, right of ways, joint permanent easements, covenants or restrictions of record, zoning ordinances or laws of any government authority, status of mineral rights, status of oil and gas rights, or any type leases or assignments, taxes of any type, properties in FEMA flood zone, and other matters recorded or unrecorded, known or unknown. Mobile Homes Are Sold WITHOUT TITLE. Buyer shall pay, but not limited to: HOA requirements, Buyers Occurred expense, ALL Transfer Fees and/or Membership Fees, if applicable.

5) **DEED**: Deed shall be made to: Michelle C. Summitt

6) **TENANTS:** The Buyer(s) understands and acknowledges that IF properties are occupied by tenants/previous owners, they are buying the property with the tenants/previous owners in possession and purchases the property subject to the rights of the tenants/previous owners in possession and all applicable rules and regulations relating thereto. Seller and Auctioneer make no representations or warranties regarding the same.

7) **CLOSING DATE:** ALL parties agree the closing date of this sale shall be on or before **60 DAYS AFTER KNOX COUNTY COMMISSION APPROVAL.** The Seller reserves the option to extend the closing 30 days if needed to resolve title issues without further notice.

8) **TAXES:** REAL ESTATE TAXES START AT CLOSING FOR THE BUYER.

9) **BUYER(S)' AS-IS ACKNOWLEDGEMENT: The property is sold "AS-IS, WHERE-IS and WITH ALL FAULTS", without any warranties expressed, implied or guarantees of any kind or accuracy to information.** Buyer accepts all faults and defects of the property; whether known or unknown, disclosed or undisclosed, presently existing or that may hereafter arise. Purchase is not contingent upon viewing the property after purchasing. By bidding, the Buyer is agreeing that they have had the opportunity to inspect the property prior to bidding and have inspected the property and all appurtenances thereto and are agreeing that they will sign the sales contract and other required documents within 12 hours of being provided said documents for signing. It is further agreed that this contract & terms contains the entire agreement between the parties and except as contained herein and that this property is purchased on an "AS-IS, WHERE-IS and with ALL FAULTS" basis. All announcements made at the auction take precedence over all other advertising and/or any type and/or kind of material.

10) **AGENCY DISCLOSURE:** Powell Auction & Realty LLC, its auctioneer(s) and employee(s) are acting as Agent(s) and represent the Seller(s) and is compensated by the Seller(s) in this transaction.

11) **RISK OF LOSS:** Risk of loss shall remain with the Seller(s) until closing. In the event any improvements to the property be destroyed or damaged by fire or other destructive force which cannot be repaired prior to closing, this contract may be voided at the option of the Buyer(s) and the earnest money shall be returned to Buyer(s).

12) **FAILURE TO CLOSE:**

(A) If Seller(s) fails to convey the property as provided in this contract: Buyer(s) may only obtain a return of the earnest money actually deposited.

(B) If Buyer(s) fail to purchase the property as provided in this contract: Seller(s) may exercise legal remedies including suit for specific performance or damages. Seller(s) may elect to retain Earnest Money deposit as liquidated damages for breach of contract, in this case, it is agreed that Agent may retain from such Earnest Money deposit an amount not greater than his total commission of the sale had been consummated and the residue, if any, will be paid to Seller(s).

(C) Buyer(s) and Seller(s) further agree that in the event of default by either that results in litigation, all parties are responsible for their own attorney fees and costs.

13) **CONDITION OF PROPERTY:** The property will be sold by the Seller to the Buyer on an "AS-IS, WHERE-IS and WITH ALL FAULTS" basis. Buyer accepts all faults and defects of the property whether known or unknown, presently existing or that may hereafter arise. Buyer acknowledges and agrees that the Seller and the Agents have not made, does not make and specifically negates and disclaims any representations, warranties, promises, covenants, agreements or guarantees of any kind or character whatsoever, whether expressed or implied, oral or written, past, present or future, or concerning to or with respect to: **(i)** the value, nature, quality or condition of the property, including without limitation: lease or rent information; noise disturbances; waste and/or septic disposal systems; marked or unmarked cemeteries/burial grounds; soil results for septic disposal systems; city or well water, either availability, connectivity or purity of; timber; soil; earth; rock; caverns; sinkholes; wood destroying organisms or infestations; geology; utilities either availability or connectivity; acreage of parcel; square footage or condition of structure; any improvements; all photographs; age; any measurements; and working or non-working components; **(ii)** the income to be derived from the property; **(iii)** the suitability of the property for any and all activities and uses which buyer may conduct from there; **(iv)** the compliance of by the property or its operation with any laws, rules, ordinances, or regulations of any governmental authority or body; **(v)** the habitability, merchantability, marketability, profitability, or fitness for a particular purpose of the property; **(vi)** the manner or quality of the construction or materials, if any, incorporated into the property; **(vii)** the manner, quality, state of repair of the property; **(viii)** the existence of any view from the property or that any existing view will not be obstructed in the future; or **(ix)** any other matter with respect to the property, and specifically, without limitation, that seller has not made, does not make, and specifically disclaims any representation regarding compliance with the Americans with Disabilities Act or with any environmental protection, pollution or land use laws, rules, orders or requirements; including solid waste (as defined by the U.S. Environmental Protection Agency regulations at 40 c.f.r., part 261), or the disposal or existence of any type or kind of hazardous substance in or on the property, such as mold/fungus, radon, lead, asbestos, landfills, aldehydes/chemicals, pesticides, by-products of methamphetamines, or storage of any type of hazardous waste or substances AND as defined by the Comprehensive Environmental Response, Compensation, and Liability Act of 1980, as amended, and regulations thereunder.

14) **ALL ONLINE BIDDING:** will have the same Terms & Conditions as live auctions, unless otherwise specified.

15) **FAIR HOUSING:** All parties understand that the federal Fair Housing Act of 1989 prohibits the discrimination of housing based on race, color, national origin, religion, sex, familial status, and disability and the Agents will not discriminate against anyone for any reason.

16) **TIME IS OF THE ESSENCE:** Time is of the essence in this contract.

17) **RESPONSIBILITY TO COOPERATE:** Buyer and seller agree to immediately take actions if needed to correct any clerical errors or pay any amounts due; by reason of mistake, clerical errors, omissions, or the result of erroneous information.

18) **WIRE FRAUD WARNING:** Never trust bank wiring instructions sent via email. Always independently confirm instructions in person or via a telephone call to a trusted and verified telephone number. Never wire money without double-checking that the wiring instructions are correct.

All parties hereto bind themselves, their heirs, executors, or administrators to the faithful Performance of this agreement and affix their signatures the day and date first above written.

Kay Phillips
**AGENT: POWELL AUCTION & REALTY, LLC**

**BUYER**

**SELLER**

**BUYER**

562-335-7484
**PHONE**

proverbs31want2b@hotmail.com
**EMAIL**

**POWELL**
Auction & Realty, LLC
6729 Pleasant Ridge Road | Knoxville, TN 37921
Phone: 865-938-3403 | Fax: 865-947-5668

# TERMS & CONDITIONS OF REAL ESTATE AUCTION SALE

**SELLER: KNOX COUNTY TENNESSEE, A POLITICAL SUBDIVISION OF THE STATE OF TENNESSEE**
**ONLINE AUCTION PROPERTIES DATED FEBRUARY 25TH, 2026**

**PROPERTY INSPECTION:** We recommend that you preview the property. The property is being sold "AS-IS, WHERE-IS and WITH ALL FAULTS", without any warranties expressed, implied, or guarantees of any kind or accuracy to information. All information concerning the auction sale was derived from sources believed to be correct, but not guaranteed. Buyer shall rely on his/her own information, judgment and inspection of the property and records. Agent or Seller makes no warranty as to square footage, acreage or age. All announcements made at the auction take precedence over all other advertising and/or any type and/or kind of material. Title to be conveyed subject to all prior restrictions, easements, conditions, encumbrances, condemnation, right-of-ways, joint permanent easements, covenants or restrictions of record, zoning ordinances or laws of any governmental authority, status of mineral rights, status of oil and gas rights, any type of leases or assignments, taxes of any type, properties located in FEMA Flood Zones, and other matters recorded or unrecorded, known or unknown. Mobile Homes are sold WITHOUT TITLE. By bidding, the Buyer is agreeing that they have had the opportunity to inspect the property prior to bidding and have inspected the property and all appurtenances thereto and are agreeing that they will sign the sales contract and other required documents within 12 hours of being provided said documents for signing.

**TERMS:** The successful high bidder on this property will be required to sign the Specific Performance Real Estate Contract immediately upon conclusion of the bidding and will make an **Earnest Money deposit of Ten Percent (10%) of the bid or $1,000.00, WHICHEVER IS GREATER.** A FIVE Percent (5%) Buyer's Premium will be added to the high bid to establish the total sales price. The balance is to be paid in full at the closing. The contract will NOT be contingent upon financing. If property is residential and applicable, Tennessee Residential Property Exemption and Lead-Based Paint Disclosure Waiver will be a part of the sales contract. Buyer is purchasing with any remaining personal property conveying with the property to the Buyer. **SALE IS SUBJECT TO KNOX COUNTY COMMISSION APPROVAL.**
Pursuant to Resolution R-07-1-903 passed by the Commission of Knox County, Tennessee, bidders hereby acknowledge by submission of their bid or proposal that they are current in their respective Federal, State, County, and City taxes of whatever kind or nature and are not delinquent in any way. Bidders delinquent on any taxes, or who have been delinquent within the last 5 years, of whatever kind are not eligible and risk debarment from future sales. Bids from bidders who are found to be delinquent will not be considered. In no event shall Knox County or Powell Auction & Realty be liable for any indirect, incidental, consequential, special or exemplary damages or lost profits, even if Knox County has been advised of the possibility of such damages. If a purchaser fails to close on a property, they forfeit their full earnest money deposit and Buyer's Premium and may be banned from future Knox County auctions. The sale is subject to rebid per TCA 67-5-2507. After the closing of the online auction, a notice of the proposed sales will be published in the Knoxville Focus on or around Monday, March 2nd. Rebids of 10% or more of the bid received from the online auction will be accepted by Knox County Procurement by **4:00PM (ET) on Monday, March 16th.** A final live auction will be held on Monday, March 30th at Powell Auction & Realty, LLC on all properties with a valid rebid. If there is no rebid on a property, then the online auction is final.

**TAXES:** REAL ESTATE TAXES START AT CLOSING FOR THE BUYER.

**CONDUCT OF THE AUCTION:** Conduct of the auction and increments of bidding are at the discretion of the Auctioneer. The Auctioneer's decision is final in the event of a dispute over any matter. The Auctioneer reserves the right to accept bids in any increments he deems to be in the best interest of his client, and reserves the right to waive any previously announced requirements. Bid rigging and bid suppression schemes are violations of the Sherman Antitrust Act and are deemed illegal and punishable as a federal felony.

**CLOSING:** QUIT CLAIM DEED closing will take place within 60 DAYS AFTER KNOX COUNTY COMMISSION APPROVAL. Buyer will be advised as to the day and location of closing. Seller to furnish a QUIT CLAIM DEED only. Buyer is responsible for recording and must record the Deed. **BUYER understands and acknowledges that the properties were acquired by Knox County from a Tax Sale and TITLE INSURANCE MAY NOT BE AVAILABLE.** Sellers or Seller's Agent make NO warranties on these properties or that Title Insurance can be obtained and the Buyer is advised to seek legal counsel.

**EXCLUSIVE CLOSING AGENT:** **Knox County Law Director's Office**
**City County Building – 400 W Main Street, Suite 612 – Knoxville, TN 37902**
**865-215-5790**

**POSSESSION:** Possession of the property will be delivered upon closing, subject to rights of tenants/previous owners in possession.

**AGENCY DISCLOSURE:** Powell Auction & Realty LLC, a Tennessee Real Estate and Auction Company, and its auctioneer(s) and employee(s) are representing the Seller(s) as the Seller(s)' Agent(s).

*THESE TERMS AND CONDITIONS ARE A PART OF THE CONTRACT OF SALE AND SHALL STAND AS SUCH UNTIL THE DELIVERY AND ACCEPTANCE OF THE DEED.* ***SIGNED THIS 26 DAY OF March, 2026:***

**AUCTIONEER** Kay Phillips _____ **BUYER** _____

**SELLER** _____ **BUYER** _____

**RLA-18322** **26.**

**AGENDA COMMITTEE**

| | | | |
|---|---|---|---|
| Meeting Date: | 04/08/2026 | | |
| Requested By: | Tonya Wade, PROCUREMENT | | |
| Department: | PROCUREMENT | | |
| Requires Expenditure of Funds: | NO | Funded in Current Budget: | YES |
| Appropriation Required: | NO | | |

CAPTION

Consideration of a Resolution of the Commission of Knox County, Tennessee, approving an Agreement of Sale in the amount of $1,000.00 with Aaron Wise for delinquent tax surplus property at 1321 Craig Road.
*(Procurement)*

Attachments

1321 Craig Road

AGREEMENT OF SALE

THIS CONTRACT, entered into this _____ day of _____, 2026, by and between KNOX COUNTY, TENNESSEE, Party of the First Part, and **Aaron Wise,** Party of the Second Part.

WITNESSETH

First Party wishes to sell and Second Party wishes to buy from First Party, subject to the conditions hereinafter set out; the following described lot located at 1321 Craig Road known as Tax Map 121 OC, parcel 017 Knox County, Tennessee.

NOW THEREFORE for the good and valuable consideration of $1.00, the covenants herein described and other good and valuable consideration, the parties agree as follows:

Second Party shall pay to First Party the total sum of one thousand ($1,000.00) dollars.

This Agreement shall be subject to the approval of the Knox County Commission. The sale is to be closed sixty (60) days from the date of Commission approval. First Party shall convey the Property to Second Party, by Quit Claim Deed at closing. The purchase price is to be fully paid in cash or by cashier's check at closing.

The sale shall be subject to the requirements of Tennessee Code Annotated 67-5-2507, including, but not limited to, publication of a notice of the sale and the right of anyone to increase the bid price by 10% or more within 10 days of the date of publication of said notice.

Any provisions or conditions not set out in this Agreement in order to be enforceable by the parties must be expressly set out in a written addendum hereto. The First Party and Second Party acknowledge that they have read and understand this Agreement and have received a copy hereof.

APPROVED AND ACCEPTED this _____day of _____, 2026.

FIRST PARTY:

KNOX COUNTY, TENNESSEE

APPROVED AS TO FORM AND CORRECTNESS:

BY: _____
Glenn Jacobs
KNOX COUNTY MAYOR

_____

SECOND PARTY:

_____
Aaron Wise

# OFFICE OF COUNTY MAYOR GLENN JACOBS

Procurement Division, 1000 N. Central Street, Suite 100, Knoxville, TN 37917

To: Knox County Commission

From: Matt Myers, Knox County Procurement Division

Date: April 2, 2026

Re: 1321 Craig Road

The property located at 1321 Craig Road was recommended for disposition through negotiated sale by County Commission in Resolution R-25-10-804. Furthermore, Mayor Jacobs and Chris Caldwell, CFO, approve of this disposition. The vacant surplus tax sale property is being offered for sale to Mr. Aaron Wise. Mr. Wise has provided the County with a written offer of one thousand dollars ($1,000).

This property was offered for sale to the public by the Knox County Trustee in a Tax Sale in 2001 and no offers were made. In addition, this property was held for a lengthy redemption period for the purpose of allowing the previous owner to re-purchase said property. Again, no offers were made to re-purchase. Additionally, per T.C.A. 67-5-2507, the sale was advertised for re-bid in the Knoxville Focus on March 2, 2026 and no new offers were received.

This rectangular parcel of land is approximately .38 of an acre and across the street from Mr. Wise's property at 6632 Colonial Forest Lane. The property has been offered for sale in multiple surplus sales over the years. The property was initially won in an online auction at least three times. However, the purchasers at the time refused to close on the property forfeiting deposits due to a large sinkhole on the property. The property is unbuildable and has large trees hanging over Mr. Wise's property that the County has had to trim on several different occasions. While the County has mitigated risk to the best of our abilities, this property continues to be a liability. My office has conducted a market analysis and determined that Mr. Wise is the only reasonable entity that would seek to purchase this property to maintain it for the good of the neighborhood and place it back on the tax rolls.

Therefore, it is my opinion that this property should be disposed of by negotiated sale pursuant to the policies and procedures set forth in the Knox County Procurement Regulations.

## Ben Sharbel

**From:** Aaron Wise <wiseaaron@live.com>
**Sent:** Friday, February 28, 2025 10:50 AM
**To:** Ben Sharbel
**Subject:** [External]1321 Craig Road

Good morning, Ben,

My name is Aaron Wise and live at 6632 Colonial Forest Ln, 37919 (past 10 years). I am directly across the street from 1321 Craig Road and inquiring about purchasing the vacant property. With it having a large sinkhole, there is no future development that will occur so offering $1000.

Thanks for your consideration and please feel free to reach out with any questions.

Aaron Wise
615.476.2639
6632 Colonial Forest Ln
Knoxville, TN 37919

>>>CAUTION<<<
This message originates outside of the Knox County email system. Use caution if this message contains attachments, links or requests for information.

Parcel Info:
Owner: KNOX COUNTY
Address: 1321 CRAIG RD
Parcel ID: 121OC017
Park Glen Rd
Craig Rd
Colonial Forest Ln
Colonial Forest
S Northshore Dr
1321
1319
1315
1310
1309
1308
1305
1312
1316
1320
1324
1328
1332
1301
1304
1305
1308
1309
6631
6627
6628
6632
6624
6620
6610
6702
6706
6708
6712
1326

**RLA-18323** **27.**

**AGENDA COMMITTEE**

| | | | |
|---|---|---|---|
| Meeting Date: | 04/08/2026 | | |
| Requested By: | Tonya Wade, PROCUREMENT | | |
| Department: | PROCUREMENT | | |
| Requires Expenditure of Funds: | NO | Funded in Current Budget: | YES |
| Appropriation Required: | NO | | |

CAPTION

Consideration of a Resolution of the Commission of Knox County, Tennessee, approving an Agreement of Sale in the amount of $1,000.00 with Nancy Cochran for delinquent tax surplus property at 10457 Bruner Hill Way.
*(Procurement)*

Attachments

10457 Bruner Hill Way

AGREEMENT OF SALE

THIS CONTRACT, entered into this _____ day of _____, 2026, by and between KNOX COUNTY, TENNESSEE, Party of the First Part, and **Nancy Cochran,** Party of the Second Part.

WITNESSETH

First Party wishes to sell and Second Party wishes to buy from First Party, subject to the conditions hereinafter set out; the following described lot located at 10457 Bruner Hill Way known as Tax Map 033, parcel 037 Knox County, Tennessee.

NOW THEREFORE for the good and valuable consideration of $1.00, the covenants herein described and other good and valuable consideration, the parties agree as follows:

Second Party shall pay to First Party the total sum of one thousand ($1,000.00) dollars.

This Agreement shall be subject to the approval of the Knox County Commission. The sale is to be closed sixty (60) days from the date of Commission approval. First Party shall convey the Property to Second Party, by Quit Claim Deed at closing. The purchase price is to be fully paid in cash or by cashier's check at closing.

The sale shall be subject to the requirements of Tennessee Code Annotated 67-5-2507, including, but not limited to, publication of a notice of the sale and the right of anyone to increase the bid price by 10% or more within 10 days of the date of publication of said notice.

Any provisions or conditions not set out in this Agreement in order to be enforceable by the parties must be expressly set out in a written addendum hereto. The First Party and Second Party acknowledge that they have read and understand this Agreement and have received a copy hereof.

APPROVED AND ACCEPTED this _____day of _____, 2026.

FIRST PARTY:

KNOX COUNTY, TENNESSEE

APPROVED AS TO FORM AND CORRECTNESS:

BY: _____
Glenn Jacobs
KNOX COUNTY MAYOR

_____

SECOND PARTY:

_____
Nancy Cochran

# OFFICE OF COUNTY MAYOR GLENN JACOBS

Procurement Division, 1000 N. Central Street, Suite 100, Knoxville, TN 37917

To: Knox County Commission

From: Matt Myers, Knox County Procurement Division MFM

Date: April 2, 2026

Re: 10457 Bruner Hill Way

The property located at 10457 Bruner Hill Way was recommended for disposition through negotiated sale by County Commission in Resolution R-25-10-804. Furthermore, Mayor Jacobs and Chris Caldwell, CFO, approve of this disposition. The vacant surplus tax sale property is being offered for sale to Ms. Nancy Cochran. Ms. Cochran has provided the County with a written offer of one thousand dollars ($1,000).

This property was offered for sale to the public by the Knox County Trustee in a Tax Sale on June 26, 2024 and no offers were made. In addition, this property was held for a one-year redemption period for the purpose of allowing the previous owner to re-purchase said property. Again, no offers were made to re-purchase. Additionally, per T.C.A. 67-5-2507, the sale was advertised for re-bid in the Knoxville Focus on March 2, 2026 and no new offers were received.

This irregular parcel of land is approximately .22 of an acre and adjoins Ms. Cochran's property at 10461 Bruner Hill Way. The property is a lengthy, thin strip of land mostly encompassing a private drive. The property is a small part of old family property that has been subdivided and belongs to other members of Ms. Cochran's family, all of whom support her acquisition of this property to keep it in the family. Due to the property boundaries and thin irregularity, it is not suitable for building unless combined with other family property close by. My office has conducted a market analysis and determined that Ms. Cochran is the only entity that would seek to purchase this property to place it back on the tax rolls and combine with the rest of her and her families' property.

Therefore, it is my opinion that this property should be disposed of by negotiated sale pursuant to the policies and procedures set forth in the Knox County Procurement Regulations.

Nancy Cochran
9101 Three Points Road
Mascot, Tenn. 37806

Monday
January 5, 2026

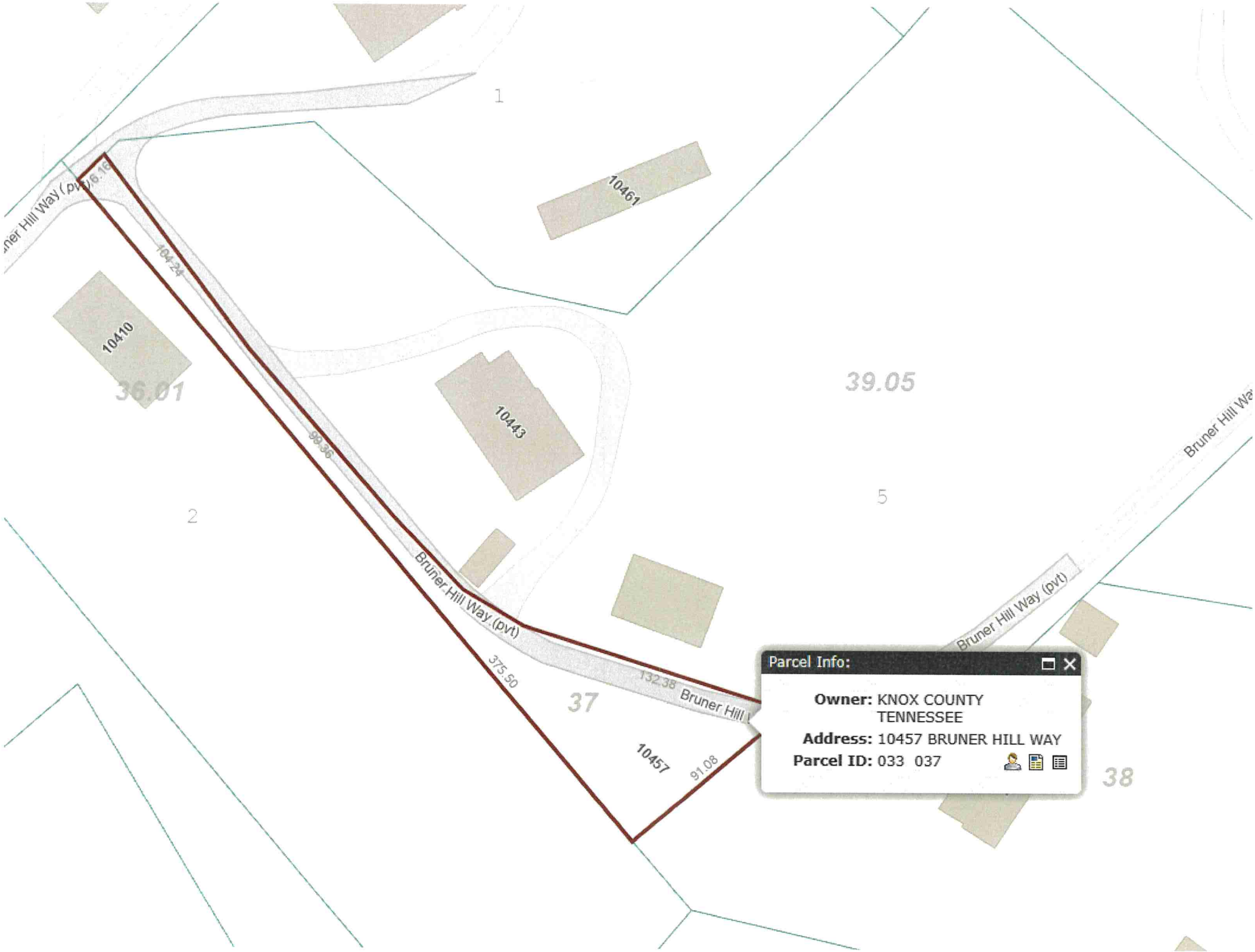
All of these individuals that their property touch this property at 10457 Bunker Hill Way being parcel # 033-037 all agree on my offer of 1,000.00 (one thousand) dollars.

Nancy Cochran

phone # 865-654-2556

Amanda Cochran

Harry Dayle Cochran III


1
10461
10410
36.01
104.24
10443
39.05
2
99.36
5
Bruner Hill Way (pvt)
Bruner Hill Way (pvt)
375.50
132.38
37
10457
91.08
38
Parcel Info:
Owner: KNOX COUNTY
TENNESSEE
Address: 10457 BRUNER HILL WAY
Parcel ID: 033 037

**RLA-18302** **28.**

**AGENDA COMMITTEE**

| | | | |
|---|---|---|---|
| Meeting Date: | 04/08/2026 | | |
| Requested By: | Heidi Garrett, JUVENILE COURT | | |
| Department: | JUVENILE COURT | | |
| Requires Expenditure of Funds: | NO | Funded in Current Budget: | NO |
| Appropriation Required: | NO | | |

CAPTION

Consideration of a Resolution of the Commission of Knox County, Tennessee, approving Amendment Three to contract #77160 between the State of Tennessee Department of Children's Services and Knox County Juvenile Court in the amount of $733,568.00. Related to The McNabb Center's subcontract for the "Innerchange" program that provides prevention services to the youth and families of Knox County Juvenile Court. Grant term is for July 1, 2026 and ending June 30, 2027. (No local match required)
*(Juvenile Court)*

Attachments

Innerchange contract

# GRANT AMENDMENT

| Agency Tracking # | Edison ID | Contract # | Amendment # |
|---|---|---|---|
| 35910-08354 | 77160 | 77160 | 3 |

| Contractor Legal Entity Name | Edison Vendor ID |
|---|---|
| Knox County Juvenile Court | 0000002699 |

**Amendment Purpose & Effect(s)**

Extend term and maximum liability

**Amendment Changes Contract End Date:** ☒ YES ☐ NO **End Date:** June 30, 2027

**TOTAL Contract Amount INCREASE or DECREASE per this Amendment** (zero if N/A): **$ 183,392.00**

**Funding —**

| FY | State | Federal | Interdepartmental | Other | TOTAL Contract Amount |
|---|---|---|---|---|---|
| 2024 | $183,392.00 | | | | $183,392.00 |
| 2025 | $183,392.00 | | | | $183,392.00 |
| 2026 | $183,392.00 | | | | $183,392.00 |
| 2027 | $183,392.00 | | | | $183,392.00 |
| | | | | | |
| **TOTAL:** | **$733,568.00** | | | | **$733,568.00** |

**Budget Officer Confirmation:** There is a balance in the appropriation from which obligations hereunder are required to be paid that is not already encumbered to pay other obligations.

*CPO USE*

**Speed Chart** (optional)

**Account Code** (optional)

**AMENDMENT 3**
**OF GRANT CONTRACT 77160**

This Grant Contract Amendment is made and entered by and between the State of Tennessee, Department of Children's Services (DCS), hereinafter referred to as the "State" and Knox County Juvenile Court, hereinafter referred to as the "Grantee." It is mutually understood and agreed by and between said, undersigned contracting parties that the subject Grant Contract is hereby amended as follows:

1. Grant Contract Attachment A-3 attached hereto is added as a new attachment.

2. Grant Contract section B. Term of Contract is deleted in its entirety and replaced with the following:

**B. TERM OF GRANT CONTRACT:**

This Grant Contract shall be effective for the period beginning on July 1, 2023 ("Effective Date") and ending on June 30, 2027, ("Term"). The State shall have no obligation to the Grantee for fulfillment of the Scope outside the Term.

3. Grant Contract section C.1. Maximum Liability is deleted in its entirety and replaced with the following:

C.1. Maximum Liability. In no event shall the maximum liability of the State under this Grant Contract exceed Seven Hundred Thirty-Three Thousand Five Hundred Sixty-Eight Dollars ($733,568.00) ("Maximum Liability"). The Grant Budget, attached and incorporated as Attachment A, A-1, A-2, and A-3 is the maximum amount due the Grantee under this Grant Contract. The Grant Budget line-items include, but are not limited to, all applicable taxes, fees, overhead, and all other direct and indirect costs incurred or to be incurred by the Grantee.

Required Approvals. The State is not bound by this Amendment until it is signed by the contract parties and approved by appropriate officials in accordance with applicable Tennessee laws and regulations (depending upon the specifics of this contract, said officials may include, but are not limited to, the Commissioner of Finance and Administration, the Commissioner of Human Resources, and the Comptroller of the Treasury).

Amendment Effective Date. The revisions set forth herein shall be effective once all required approvals have been obtained. All other terms and conditions of this Grant Contract not expressly amended herein shall remain in full force and effect.

**IN WITNESS WHEREOF,**

**Knox County Juvenile Court:**

**GRANTEE SIGNATURE** **DATE**

**PRINTED NAME AND TITLE OF GRANTEE SIGNATORY (above)**

**Department of Children's Services:**

---

**Marjorie J. Quin, Commissioner** **DATE**

**ATTACHMENT A-3**

| GRANT BUDGET | | | | |
|---|---|---|---|---|
| **Knox County Juvenile Court** | | | | |
| **The Grant Budget line-item amounts below shall be applicable only to expense incurred during the following Applicable Period: BEGIN: 07/01/2026 END: 06/30/2027** | | | | |
| | **EXPENSE OBJECT LINE-ITEM CATEGORY [1]** | **GRANT CONTRACT** | **GRANTEE PARTICIPATION** | **TOTAL PROJECT** |
| | Salaries, Benefits & Taxes | 129,855.00 | 0.00 | 129,855.00 |
| | Professional Fee, Grant & Award [2] | 100.00 | 0.00 | 100.00 |
| | Supplies, Telephone, Postage & Shipping, Occupancy, Equipment Rental & Maintenance, Printing & Publications | 10,908.00 | 0.00 | 10,908.00 |
| | Travel, Conferences & Meetings | 3,900.00 | 0.00 | 3,900.00 |
| | Interest [2] | 0.00 | 0.00 | 0.00 |
| | Insurance | 1,620.00 | 0.00 | 1,620.00 |
| | Specific Assistance To Individuals | 0.00 | 0.00 | 0.00 |
| | Depreciation [2] | 0.00 | 0.00 | 0.00 |
| | Other Non-Personnel [2] | 0.00 | 0.00 | 0.00 |
| | Capital Purchase [2] | 0.00 | 0.00 | 0.00 |
| | Indirect Cost | 37,009.00 | 0.00 | 37,009.00 |
| | In-Kind Expense | 0.00 | 0.00 | 0.00 |
| | **GRAND TOTAL** | **183,392.00** | **0.00** | **183,392.00** |

[1] Each expense object line-item is defined by the U.S. OMB's Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, Subpart E Cost Principles (posted on the Internet at: https://www.ecfr.gov/current/title-2/subtitle-A/chapter-II/part-200/subpart-E) and CPO Policy 2013-007 (posted online at https://www.tn.gov/generalservices/procurement/central-procurement-office--cpo-/library-.html).

[2] Applicable detail follows this page if line-item is funded.

**ATTACHMENT A-3**

## GRANT BUDGET LINE-ITEM DETAIL:

| PROFESSIONAL FEE, GRANT & AWARD | AMOUNT |
|---|---|
| Outside Interpreter Services for Clients, Drug Screens, Background Checks | 100.00 |
| **TOTAL** | 100.00 |

**RLA-18327** **29.**

**AGENDA COMMITTEE**

| | |
|---|---|
| Meeting Date: | 04/08/2026 |
| Requested By: | Drucilla Stills, COUNTY COMMISSION |
| Department: | COUNTY COMMISSION |
| Requires Expenditure of Funds: | Funded in Current Budget: |
| Appropriation Required: | |

CAPTION

Consideration of a Resolution of the Commission of Knox County, Tennessee, approving a Governmental Grant Contract with the Tennessee Department of Mental Health and Substance Abuse Services for the Tennessee Certified Mental Health Court Program for Fiscal Year 26/27 in the amount of $236,000.00. The Grant Contract runs (1) calendar year beginning July 1, 2026 to expire June 30, 2027.
*(General Sessions and Criminal Court Judges)*

Attachments

*No file(s) attached.*

**RLA-18312** **30.**

**AGENDA COMMITTEE**

| | | | |
|---|---|---|---|
| Meeting Date: | 04/08/2026 | | |
| Requested By: | Jill Rosberg, LAW DEPARTMENT | | |
| Department: | COUNTY COMMISSION | | |
| Requires Expenditure of Funds: | NO | Funded in Current Budget: | YES |
| Appropriation Required: | NO | | |

CAPTION

Consideration of a Resolution of the Commission of Knox County, Tennessee, amending the Knox County Commission Rules, Rule I, Section N, "Agenda," to include a draft language submission deadline for agenda items sponsored by a Commissioner.
*(Rules Committee)*

Attachments

Exhibit A - Redlined

# EXHIBIT A

New language is in red

Deleted language is in ~~red and struck through~~

Rule I, Section N shall be amended as follows:

***SECTION N. AGENDA:***

1. Commission members, officials, and others requesting matters to be placed on the Legislative or Zoning agendas shall submit such requests electronically on Agenda Quick by 12:00 noon on the first Monday of every month. Any matter requested to be added to an agenda that meets the deadline shall be placed on that month's agenda of a regular meeting of the Commission. The sponsor of any matter may withdraw same without Commission approval prior to the final agenda being set.

2. Draft language for any agenda item sponsored by a Commissioner shall be submitted to the Commission Office no later than 12:00 noon on the Tuesday preceding the third Monday of the month. Any Commissioner-sponsored agenda item for which the draft language is not submitted by this deadline shall be deemed withdrawn for that meeting and may be placed on a subsequent Legislative Agenda only upon resubmission in compliance with Section N.1.

~~2.~~3. All requests for line item transfers between accounts shall be submitted to the Commission electronically on Agenda Quick by 12:00 noon on the second Monday of every month.

~~3.~~4. Any request for matters to be placed on an agenda after the deadline shall be approved by the Chair of the Commission or said request will be considered at the next regular meeting.

~~4.~~5. Matters may be added to the agenda(s) for all meetings except a special session of the Commission by an affirmative vote of two-thirds (2/3) of the membership of the Commission or two-thirds (2/3) of a quorum of a committee, as applicable. However, any regular agenda item or similar subject matter that has been acted on by the Commission during its Legislative Agenda may not be placed on the Commission Legislative Agenda for a period of ninety (90) days without the

consenting vote of two-thirds (2/3) of the members of the Commission. The only exception to this rule will be a vote on the budget and/or the vote on the tax rate, which would require a majority vote.

~~5.~~6. A preliminary copy of the Legislative Agenda including proposed resolutions and attachments shall be available to each Commissioner by 5:00 p.m. on the Thursday before the third Monday of the month. The final Legislative Agenda shall be distributed to each Commissioner by 5:00 p.m. on the Thursday before the Legislative Agenda meeting. The final Zoning Agenda shall be distributed to each Commissioner by 5:00 p.m. on the Thursday before the Zoning Agenda meeting.

~~6.~~7. All matters affecting the zoning of real property, including amendments to the Knox County Zoning Ordinance, regardless of whether such action is to be taken by resolution or ordinance, shall be considered as a matter under zonings.

~~7.~~8. The devotional shall be delivered in accordance with the policy effectuated by Resolution R-12-7-904 of the Knox County Commission, or as amended. Devotionals, whether delivered by a Commissioner, or his/her designee, shall be limited to five (5) minutes in length.

~~8.~~9. An applicant on a zoning agenda shall be granted one (1) automatic deferral if the deferral request is received in the Commission Office by 4:00 p.m. (EST) on the
Wednesday in advance of the zoning meeting. A deferred zoning request shall appear on the Commission zoning agenda with an appropriate notation indicating deferral of the item.

~~9.~~10. If no action is taken on an agenda item not otherwise provided for herein, then that agenda item shall proceed to the next meeting agenda as provided by Robert's Rules of Order, (current edition).

**RLA-18111** **31.**

**AGENDA COMMITTEE**

| | |
|---|---|
| Meeting Date: | 04/08/2026 |
| Requested By: | Jill Rosberg, LAW DEPARTMENT |
| Department: | COUNTY COMMISSION |
| Requires Expenditure of Funds: | NO |
| Funded in Current Budget: | YES |
| Appropriation Required: | NO |

CAPTION

Consideration of a Resolution of the Commission of Knox County, Tennessee, designating the Knox County Sheriff's Victims Assistance Fund to receive the Victims Assistance Assessment monies to support the Knox County Bridge To Safety Program. **(DEFERRED FROM FEBRUARY AT REQUEST OF SPONSOR)**

*(Commissioner Oster)*

Attachments

Resolution

**RESOLUTION**

**A RESOLUTION OF THE COMMISSION OF KNOX COUNTY, TENNESSEE, DESIGNATING THE KNOX COUNTY SHERIFF'S VICTIMS ASSISTANCE FUND TO RECEIVE THE VICTIMS ASSISTANCE ASSESSMENT MONIES TO SUPPORT THE KNOX COUNTY BRIDGE TO SAFETY PROGRAM.**

**RESOLUTION:** **R-26-2-902**

**REQUESTED BY:** **COMMISSIONER OSTER**

**PREPARED BY:** **KNOX COUNTY CRIMINAL COURT CLERK**

**APPROVED AS TO FORM AND CORRECTNESS:_____**
**DIRECTOR OF LAW**

**APPROVED:_____**
**DATE**

**VETOED:_____**
**DATE**

**VETO OVERRIDE:_____**
**DATE**

**MINUTE BOOK_____PAGE_____**

**WHEREAS, Tenn. Code Ann. § 40-24-109 allows for any county legislative body to establish a Victims Assistance Assessment; and**

**WHEREAS, Resolution R-11-6-907 established the Victims Assistance Assessment for Knox County pursuant to Tenn. Code Ann. § 40-24-109; and**

**WHEREAS, Tenn. Code Ann. § 40-24-109 authorizes the county legislative body to establish a program to assist victims of crime, their families and survivors; and**

**WHEREAS, Tenn. Code Ann. § 40-24-109 further provides that the Victims Assistance Assessment may be utilized to support programs designed to assist victims of crime, their families or survivors; and**

**WHEREAS, Knox County has established the Bridge to Safety Program to assist domestic violence survivors; and**

**WHEREAS, Tenn. Code Ann. § 40-24-109 further provides that all money collected through the Victims Assistance Assessment shall be directed to a program chosen by the county legislative body.**

**NOW THEREFORE BE IT RESOLVED BY THE COMMISSION OF KNOX COUNTY AS FOLLOWS:**

**Effective July 1, 2026, the Knox County Commission hereby designates the Knox County Sheriff's Victims Assistance Fund to receive all Victims Assistance Assessment monies collected by all Knox County Clerks of Court pursuant to Tenn. Code Ann. § 40-24-109. The first three dollars ($3.00) of each forty-five-dollar ($45.00) assessment shall be paid to the Clerk of the Court imposing the assessment for processing and handling.**

**BE IT FURTHER RESOLVED, that all Victims Assistance Assessment monies received by the Knox County Sheriff's Office Victims Assistance Fund, shall be used exclusively for the support of the Knox County Bridge to Safety Program.**

**BE IT FURTHER RESOLVED, that the County Clerk is hereby requested to forward a copy of this Resolution to all Knox County Clerks of Court, the Knox County Sheriff and to the Knox County Bridge to Safety Program.**

**BE IT FURTHER RESOLVED, that if any further notifications are to be made to effectuate this Resolution, then the County Clerk is hereby requested to forward a copy of this Resolution to the proper authority.**

**BE IT FURTHER RESOLVED, that this Resolution is to take effect as provided by the Charter of Knox County, Tennessee, the public welfare requiring it.**

_____

**Presiding Officer of the Commission Date**

_____

**County Clerk Date**

**Approved:**_____

**County Mayor Date**

**Vetoed:**_____

**County Mayor Date**

**RLA-18045** **32.**

**AGENDA COMMITTEE**

Meeting Date: 04/08/2026

Requested By: Drucilla Stills, COUNTY COMMISSION

Department: COUNTY COMMISSION

Requires Expenditure of Funds: Funded in Current Budget:

Appropriation Required:

---

CAPTION

Consideration of a Resolution of the Commission of Knox County, Tennessee, affirming local discretion consistent with proposed state law and responding to School Board Legislative Priority #6. **(DEFERRED FROM JANUARY AT REQUEST OF SPONSOR)**

*(Commissioner Lee)*

---

Attachments

Resolution

---

**RESOLUTION**

**A RESOLUTION OF THE COMMISSION OF KNOX COUNTY, TENNESSEE, AFFIRMING LOCAL DISCRETION CONSISTENT WITH PROPOSED STATE LAW AND RESPONDING TO SCHOOL BOARD LEGISLATIVE PRIORITY #6.**

**RESOLUTION: R-26-1-904**

**REQUESTED BY: COMMISSIONER LEE**

**PREPARED BY: COMMISSIONER LEE**

**APPROVED AS TO FORM ONLY AND NOT AS TO CONTENT:_____**
**DIRECTOR OF LAW**

**APPROVED:_____**
**DATE**

**VETOED:_____**
**DATE**

**VETO OVERRIDE:_____**
**DATE**

**MINUTE BOOK_____PAGE_____**

**WHEREAS, the Tennessee General Assembly has considered proposed state law granting local education agencies discretion regarding enrollment practices and related administrative decisions; and**

**WHEREAS, such proposed state law employs permissive language and does not mandate the collection of immigration status or the denial of enrollment; and**

**WHEREAS, the Knox County Board of Education has adopted Legislative Priority #6 opposing such proposed state law based on characterizations of compulsion and exclusion; and**

**WHEREAS, Legislative Priority #6 has prompted the need for the Knox County Commission to clarify the scope and intent of proposed state law as written.**

**NOW THEREFORE BE IT RESOLVED BY THE COMMISSION OF KNOX COUNTY AS FOLLOWS:**

**SECTION 1. Clarification of Proposed State Law.**

**The Knox County Commission recognizes that the proposed state law employs permissive language granting local discretion and does not impose mandatory requirements on local education agencies.**

**SECTION 2. Local Control.**

**The Commission affirms that decisions contemplated by proposed state law remain within the discretion of local governing bodies and education agencies.**

**SECTION 3. Response to Legislative Priority #6.**

**The Commission rejects characterizations in Legislative Priority #6 suggesting compulsory monitoring or exclusion, as such characterizations are inconsistent with the text of proposed state law.**

**SECTION 4. Legislative Position.**

**The Knox County Commission urges the Tennessee General Assembly to support proposals allowing school districts to collect or monitor student immigration status, as such authority may reduce financial liabilities and risks borne by local governments, lower long-term administrative costs, and minimize operational distractions from teaching and learning. The Commission further affirms the State of Tennessee's compelling interest in protecting public education for the children of citizens of Tennessee.**

**SECTION 5. Effective Date.**

**This Resolution is to take effect from and after its passage, as provided by the Charter of Knox County, Tennessee, the public welfare requiring it.**

_____

**Presiding Officer of the Commission Date**

_____

**County Clerk Date**

**Approved:**_____

**County Mayor Date**

**Vetoed:**_____

**County Mayor Date**

**RLA-17738** **33.**

**AGENDA COMMITTEE**

Meeting Date: 04/08/2026

Requested By: Drucilla Stills, COUNTY COMMISSION

Department: COUNTY COMMISSION

Requires Expenditure of Funds: Funded in Current Budget:

Appropriation Required:

---

CAPTION

Consideration of an Ordinance of the Commission of Knox County, Tennessee, amending the Knox County Code, Chapter 2, Article VIII, Division 4, regarding Receipt and Disbursement of County Funds and Budget Procedures for Defined Service Contracts. (Establishing Section 2-558, previously reserved)**(FIRST READING) (DEFERRED FROM OCTOBER 2025 BY MAJORITY VOTE OF COMMISSION)**

*(Commissioners Fox and Russell)*

---

Attachments

*No file(s) attached.*

---

**RLA-17739** **34.**

**AGENDA COMMITTEE**

| | |
|---|---|
| Meeting Date: | 04/08/2026 |
| Requested By: | Drucilla Stills, COUNTY COMMISSION |
| Department: | COUNTY COMMISSION |
| Requires Expenditure of Funds: | Funded in Current Budget: |
| Appropriation Required: | |

---

CAPTION

Consideration of an Ordinance of the Commission of Knox County, Tennessee, amending the Knox County Code, Chapter 58, Article III, Section 58-92 regarding Disbursement of County Funds levied through the Hotel Occupancy Tax. (Ord. No. O-91-11-101, adopted 1-27-92 and Ord. No. O-02-6-102, adopted 7-22-02) **(FIRST READING) (DEFERRED FROM OCTOBER 2025 BY MAJORITY VOTE OF COMMISSION)**

*(Commissioners Fox and Russell)*

---

Attachments

*No file(s) attached.*

---

**RLA-18126** **35.**

**AGENDA COMMITTEE**

Meeting Date: 04/08/2026

Requested By: Drucilla Stills, COUNTY COMMISSION

Department: COUNTY COMMISSION

Requires Expenditure of Funds: Funded in Current Budget:

Appropriation Required:

---

CAPTION

Consideration of an Ordinance of the Commission of Knox County, Tennessee, creating Section 2-885 of Article XI of Chapter 2 of the Knox County Code, entitled "Recognition of Right to Self-Defense on Knox County-Owned Property". (Establishing Section 2-885 of the Knox County Code, previously reserved) **(FIRST READING) (DEFERRED FROM FEBRUARY BY MAJORITY VOTE OF COMMISSION)**

*(Commissioner Fox)*

---

Attachments

Ordinance

Fiscal Note

---

**ORDINANCE**

**AN ORDINANCE OF THE COMMISSION OF KNOX COUNTY, TENNESSEE, CREATING SECTION 2-885 OF ARTICLE XI OF CHAPTER 2 OF THE KNOX COUNTY CODE, ENTITLED "RECOGNITION OF RIGHT TO SELF-DEFENSE ON KNOX COUNTY OWNED PROPERTY." (Establishing Section 2-885 of the Knox County Code, previously reserved)**

**ORDINANCE: O-26-2-102**

**REQUESTED BY: COMMISSIONER FOX**

**PREPARED BY: COMMISSIONER FOX**

**APPROVED AS TO FORM AND CORRECTNESS:_____**
**DIRECTOR OF LAW**

**APPROVED 1ST READING: _____**
**DATE**

**APPROVED 2ND READING: _____**
**DATE**

**APPROVED EMERGENCY: _____**
**(YES) (NO)**

**VETOED:_____**
**DATE**

**VETO OVERRIDE:_____**
**DATE**

**MINUTE BOOK_____PAGE_____**

**WHEREAS, the Tennessee General Assembly states in TCA §39-17-1314 that no county, city, town, municipality, or metropolitan government may occupy any part of the field of regulation of firearms, and that these subdivisions of the state are preempted from regulating firearms.**

**WHEREAS, in TCA §39-17-1359, the Tennessee General Assembly allows Knox County to prohibit weapon possession by any person who is at a meeting conducted by, or on property owned, operated, or managed, or under the control of Knox County; or alternatively, to prohibit weapon possession – other than handguns carried by persons authorized to carry by TCA §39-17-1351 or TCA §39-17-1366 – by any person who is at a meeting conducted by, or on property owned, operated, or managed, or under the control of Knox County.**

**WHEREAS, the Tennessee General Assembly states in TCA §39-17-1359(g)(1) that neither Knox County nor a "permittee" of Knox County can prohibit or restrict the possession of a handgun by an enhanced handgun carry permit holder or concealed handgun carry permit holder on property owned or administered by Knox County, unless Knox County or the permittee provides at every public entrance:**

**(A) Metal detection devices;**

**(B) At least one (1) law enforcement or private security officer who has been adequately trained to conduct inspections of persons entering the property by use of metal detection devices; and**

**(C) That each person who enters the property through the public entrance when the property is open to the public and any bag, package, and other container carried by the person is inspected by a law enforcement or private security officer described in subdivision(g)(1)(B) or an authorized representative with the authority to deny entry to the property.**

**WHEREAS, the only exceptions to the restrictions on Knox County found in TCA §39-17-1359(g)(1) apply to the following property or facilities listed in TCA §39-17-1359(g)(2):**

**(A) Facilities that are licensed under title 33, 37, or 68;**

**(B) Property in which firearms are prohibited by TCA §39-17-1309 or TCA §39-17-1311 (b)(1)(H)(ii);**

**(C) Property on which firearms are prohibited by TCA §39-17-1306 at all times regardless of whether judicial proceedings are in progress;**

**(D) Buildings that contain a law enforcement agency, as defined in TCA §39-13-519;**

**(E) Libraries; or**

**(F) Facilities that are licensed by the Department of Human Services, under title 71, chapter 3, part 5, and administer a Head Start program.**

**WHEREAS, it is a well settled principle of law that one cannot do indirectly what cannot be done directly, Haynes v. City of Pigeon Forge, 883 S.W.2d 619, 622 (Tenn. Ct. App. 1994); therefore, any lessee of property owned by Knox County has no greater authorization to undertake prohibitions under TCA §39-17-1359 than Knox County can undertake, regardless of the meaning of the word "permittee" under the statute.**

**WHEREAS, Mayor Glenn Jacobs enacted a policy for Knox County libraries that allows possession of a handgun by an enhanced handgun carry permit holder or concealed handgun carry permit holder while in a Knox County library.**

**WHEREAS, the Knox County Board of Commissioners agrees with Mayor Glenn Jacobs that self-defense should not end at the parking lot of libraries or any other Knox County facility, including any facility leased from Knox County, unless there is a state statutory exception, other than libraries, to the possession of a handgun by an enhanced handgun carry permit holder or concealed handgun carry permit holder.**

**WHEREAS, there may be Knox County facilities, or facilities leased from Knox County, or used by permission of Knox County that are currently violating the state-mandated restrictions on possession of a handgun by an enhanced handgun carry permit holder or concealed handgun carry permit holder.**

**NOW THEREFORE BE IT ORDAINED BY THE COMMISSION OF KNOX COUNTY AS FOLLOWS:**

**SECTION 1. The Knox County Code, Chapter 2, Article XI, entitled "County Property," is hereby amended to add a new Section 2-885, entitled "Recognition of Right to Self-Defense on Knox County Owned Property," to read as follows:**

**Sec. 2-885. Recognition of Right To Self-Defense on Knox County Owned Property**

**(a) With regard to any property owned, operated, managed, or under the control of Knox County, including any libraries and property leased by third parties from Knox County; Knox County's policy towards possession of handguns by an enhanced handgun carry permit holder or concealed handgun carry permit holder shall be consistent with TCA §39-17-1359 (b)(West 2025), and there shall be no prohibition against the possession of a handgun by persons authorized to carry a handgun pursuant to TCA §39-17-1351 or TCA §39-17-1366 regardless of authorization under TCA §39-17-1359 (g)(1), except for property and facilities other than libraries listed in TCA §39-17-1359 (g)(2), and other property or facilities where prohibitions may exist under other statutory law.**

**(b) With regard to any property owned, operated, managed, or under the control of Knox County, including any libraries or property leased by third parties from Knox County, falling under the regulation of Section (a), above, only a sign in compliance with TCA §39-17-1359 (b)(3)(C) may be displayed.**

**(c) Any provision in any lease or contract with a third party lessee that contains any terms contrary to the provisions of Section (a) and Section (b) are deemed illegal and unenforceable, being in violation of preemption by the Tennessee General Assembly over the regulations controlling firearms, and in light of the nondelegation doctrine.**

**(d) Any third party lessee failing to comply with this ordinance shall be fined $500 per day.**

**(e) Any enhanced handgun carry permit holder or concealed handgun carry permit holder who files a declaratory judgment or other enforcement action to bring about compliance with this ordinance either by Knox County or a third party lessee, who**

**demonstrates in its pleading, inter alia, that at the time of filing Knox County or the third party lessee was in violation, even if Knox County or the third party lessee remediates the noncompliance before the end of the lawsuit, shall be awarded attorney's fees to be paid either by Knox County if Knox County is in violation of this ordinance, or the third party lessee, if the third party lessee is in violation of this ordinance.**

**SECTION 2. After adoption, Knox County and any third party lessee shall have 30 days to come into compliance with this ordinance.**

**SECTION 3. This Ordinance shall take effect upon passage, as provided by the Charter of Knox County, Tennessee, the public welfare requiring it.**

_____

**Presiding Officer of the Commission Date**

_____

**County Clerk Date**

**Approved:**_____

**County Mayor Date**

**Vetoed:**_____

**County Mayor Date**

# FISCAL NOTE

**Ordinance O-26-2-102**

## CAPTION:

**AN ORDINANCE OF THE COMMISSION OF KNOX COUNTY, TENNESSEE, CREATING SECTION 2-885 OF ARTICLE XI OF CHAPTER 2 OF THE KNOX COUNTY CODE, ENTITLED "RECOGNITION OF RIGHT TO SELF-DEFENSE ON KNOX COUNTY OWNED PROPERTY."**

## FISCAL IMPACT ANALYSIS (PURSUANT TO SEC. 1-11 OF THE KNOX COUNTY CODE):

There is no cost associated with this Ordinance.

Chris Caldwell, Chief Financial Officer

**RLA-17868** **36.**

**AGENDA COMMITTEE**

Meeting Date: 04/08/2026

Requested By: Drucilla Stills, COUNTY COMMISSION

Department: COUNTY COMMISSION

Requires Expenditure of Funds: Funded in Current Budget:

Appropriation Required:

---

CAPTION

Consideration of an Ordinance of the Commission of Knox County, Tennessee, creating Art. III of Chapter 26 of the Knox County Code, entitled "Data Centers," to define, add specific requirements, and provide limitations for Data Centers and Data Center Accessory Uses. **(FIRST READING)**

*(Commissioner Fox)*

---

Attachments

Caption

---

# ORDINANCE

**AN ORDINANCE OF THE COMMISSION OF KNOX COUNTY, TENNESSEE, CREATING ART. III OF CHAPTER 26 OF THE KNOX COUNTY CODE, ENTITLED "DATA CENTERS," TO DEFINE, ADD SPECIFIC REQUIREMENTS, AND PROVIDE LIMITATIONS FOR DATA CENTERS AND DATA CENTER ACCESSORY USES**

**ORDINANCE:**

**REQUESTED BY:** **COMMISSIONER FOX**

**PREPARED BY:** **COMMISSIONER FOX**

**APPROVED AS TO FORM AND NOT AS TO CONTENT:_____**
**DIRECTOR OF LAW**

**APPROVED 1ST READING: _____**
**DATE**

**APPROVED 2ND READING: _____**
**DATE**

**APPROVED EMERGENCY: _____**
**(YES) (NO)**

**VETOED:_____**
**DATE**

**VETO OVERRIDE:_____**
**DATE**

**MINUTE BOOK_____PAGE_____**

_____

**Presiding Officer of the Commission** **Date**

_____

**County Clerk** **Date**

**Approved:**_____

**County Mayor** **Date**

**Vetoed:**_____

**County Mayor** **Date**

**RLA-18324** **37.**

**AGENDA COMMITTEE**

Meeting Date: 04/08/2026
Requested By: Drucilla Stills, COUNTY COMMISSION
Department: COUNTY COMMISSION
Requires Expenditure of Funds: Funded in Current Budget:
Appropriation Required:

---

CAPTION

Discussion: March Madness.
*(Commissioner Fox)*

---

Attachments

*No file(s) attached.*

---