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 **MAY** AGENDA OF THE KNOX COUNTY COMMISSION AT 1:30 P.M. ON **WEDNESDAY, APRIL 29, 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, honoring the life and legacy of Matt Hinkin. **(DEFERRED FROM APRIL AT REQUEST OF SPONSOR)**
(Commissioner Thompson)

2. Consideration of a Resolution of the Commission of Knox County, Tennessee, honoring the 50th Anniversary of Knoxville Community Media.
(Commissioner Oster)

B. Presentations

C. Drives and Roads

3. Consideration of the closure of a portion of the Wye Way Lane terminus located north of River Oak Drive, Commission District 9. **(DEFERRED FROM APRIL AT REQUEST OF ENGINEERING AND PUBLIC WORKS)** *(Previously Deferred from January to April by Majority Vote of Commission)*
(Commissioner Fox)

D. Line Item Transfers

4. Line Item Transfers.
(Finance)

E. Budget Amendments

5. Budget Amendments.
(Finance)

F. Spread of Record

6. Spread of Record the Order of the Knox County Mayor reappointing John Griess to the First Utility District Board of Commissioners.
(County Mayor)

7. Spread of Record the Grant Application to the Tennessee Opioid Abatement Trust Fund, For Opioid Abatement Council Community Grants Cycle 3 Funding, for Organizations Located in Tennessee to implement opioid abatement remediation strategies for Tennesseans, submitted by the Knox County Health Department.
(Health Department)

8. Spread of Record the grant application to the Tennessee Opioid Abatement Council (OAC) for funding submitted by Knox County Grants and Community Development.
(Community Development)

9. Spread of Record the grant application to Lowe's Corporate for funding submitted by Knox County Grants and Community Development.
(Community Development)

G. Education Resolutions

10. Consideration of a Resolution of the Commission of Knox County, Tennessee, approving a Memorandum of Understanding with the Knoxville-Knox County Community Action Committee (CAC) for provision of Meals at 2026 Summer Learning Camps at an estimated cost of $100,000.00.
(Schools)

11. Consideration of a Resolution of the Commission of Knox County, Tennessee, approving a Contract with Professional Environmental Consulting, Incorporated for the provision of Asbestos Monitoring Services up to $200,000.00 annually for the term of May 1, 2026 through April 30, 2027, which may be extended for four (4) additional years.
(Schools)

12. Consideration of a Resolution of the Commission of Knox County, Tennessee, approving a Contract with Skilled Services Quality Construction, LLC in the amount of $262,100.00 for Innovative School Model Phase 4 Projects at Austin-East Magnet High School, Fulton High School, and West Valley Middle School.
(Schools)

13. Consideration of a Resolution of the Commission of Knox County, Tennessee, approving Grants Agreements with the National Environmental Education Foundation and receipt of Grant funding in the total amount of $35,000.00 for Belle Morris Elementary School, Green Magnet Academy, South-Doyle Middle School, and Spring Hill Elementary School.
(Schools)

14. Consideration of a Resolution of the Commission of Knox County, Tennessee, approving a Regranting Fiscal Sponsorship Agreement with Edward Charles Foundation related to a Johnny Knoxville Charity Fundraiser for South-Doyle High School Athletics and Academics.
(Schools)

15. Consideration of a Resolution of the Commission of Knox County, Tennessee, authorizing the acceptance of grant funds and donations for the Knox County Schools as shown on the attached list and in the total amount of $67,442.50.
(Schools)

H. General Government Resolutions

16. Consideration of a Resolution confirming the Knox County Mayor's reappointments of Joseph Mack and Chris Ooten to the Visit Knoxville Board of Directors. (Terms expire June 30, 2029)
(County Mayor)

17. Consideration of a Resolution confirming the Knox County Mayor's nominations of John Huber, Nancy Barger, and Richard Levenson for reappointment and _____ for appointment to the Knoxville-Knox County Planning Commission. (Terms expire June 30, 2030)
(County Mayor)

18. Consideration of a Resolution accepting the resignation of Katie Overton from the Knoxville-Knox County Planning Commission and confirming the Knox County Mayor's nomination of _____ for appointment to complete the unfulfilled term of Katie Overton on the Planning Commission. (Term expires June 30, 2027)
(County Mayor)

19. Consideration of a Resolution of the Commission of Knox County, Tennessee confirming the appointments of seven (7) members to the East Tennessee Regional Juvenile Service Center Advisory Board, as follows: _____ (citizen of Knox County appointed by Mayor), Ashley Ellis, MSN, FNP-BC (Health Department representative appointed by Mayor), April Snell (professional expert in juvenile mental health appointed by Juvenile Court Judge), Teresa Parker (professional expert in juvenile social services appointed by Juvenile Court Judge), Katheryn Ogle (professional expert in juvenile legal systems appointed by Juvenile Court Judge), Adam Moncier (citizen of Knox County appointed by Juvenile Court Judge), and _____ (Knox County Commissioner appointed by Commission Chair).
(County Mayor, Juvenile Court Judge and Commissioner Oster)

20. Consideration of a Resolution of the Commission of Knox County, Tennessee, approving a contract between _____ and Knox County for the Knox County Sheriff's Office Tactical Driving Course - Phase 1.
(Sheriff)

21. Consideration of a Resolution of the Commission of Knox County, Tennessee, approving a donation of a 2000 Chevrolet Pickup to be utilized by the KCSO facilities department.
(Sheriff)

22. Consideration of a Resolution of the Commission of Knox County, Tennessee, approving a Joint Funding Agreement with the U.S. Geological Survey in the amount of $73,790.00 with $46,690.00 provided by Knox County and $27,100.00 provided by the U.S. Geological Survey for the operation of stream gaging stations in Knox County for the period beginning July 1, 2026 and ending June 30, 2027.
(Engineering and Public Works)

23. Consideration of a Resolution of the Commission of Knox County, Tennessee approving an easement agreement with the Knoxville Utilities Board (KUB) in the amount of $3,500 for property located at 0 Bridgewater Road for installation of a gas line.
(Engineering and Public Works)

24. Consideration of a Resolution of the Commission of Knox County, Tennessee, approving a permanent utility easement for the First Utility District Concord Marina Waterline Extension.
(Engineering and Public Works)

25. Consideration of a Resolution of the Commission of Knox County, Tennessee, approving contracts with Dilmar Oil Company, Inc. and Hunter Oil Company, Inc. for industrial lubricants services for the Knox County Fleet Services Center as needed.
(Engineering and Public Works)

26. Consideration of a Resolution of the Commission of Knox County, Tennessee, approving a contract with Competitive Edge Refurbishing for the provision of waste tire hauling services to collect discarded tires from Knox County Convenience Centers and other facilities as needed.
(Engineering and Public Works)

27. Consideration of a Resolution of the Commission of Knox County, Tennessee, approving a Grant Contract Amendment Two between the State of Tennessee, Department of Human Services, and the Government of Knox County dba Knox County Health Department for the provision of increasing funds to support Immunization Audit Services. This amendment increases the maximum liability of the State under the Grant Contract by $78,072.50 for a total amount of $234,217.50 and extends the term to end on September 30, 2027. (No application of local match required)
(Health Department)

28. Consideration of a Resolution of the Commission of Knox County, Tennessee, amending the Knox County Commission Rules, Rule VI, Section E, "Honorary Resolutions, Proclamations, Discussion Items, Ordinances, and Resolutions," to include a definition of "Presentations" for legislative agendas.
(Rules Committee)

29. Consideration of a Resolution of the Commission of Knox County, Tennessee, approving county financial support in the amount of $150,000.00 for FY 2027 (07/01/26-06/30/2027) for approving the term-contract renewal with Avertest, LLC dba Averhealth for the provision of drug and alcohol testing services for Knox County Criminal Court Clerk Services, including General Sessions Criminal Divisions (Div. I- Div. V) and Criminal Court (Div. I- Div. III); Knox County Specialized Courts, including Knox County Mental Health Court, Recovery Court, and Veterans' Treatment Courts; and Knox County Probation Services."
(Criminal Court Clerk)

30. Consideration of a Resolution of the Commission of Knox County, Tennessee, approving an amendment to the Knox County Sheriff's Office Employees' Merit System Rules and Regulations, Subsection 3.1.b.6. Structure and Qualifications, to provide for members of the Merit System Board to be eligible to serve if he/she has not previously been employed by the Sheriff's Office within the five (5) years instead of ten (10) years preceding his/her appointment and to remove the requirement that a person is not eligible to serve on the Merit System Board if any member of the person's family is or becomes employed by the Knoxville Police Department. **(DEFERRED FROM NOVEMBER 2025 AT REQUEST OF SPONSOR)** *(Previously Deferred from September to November 2025 at Request of Sponsor)*
(Commissioner Frazier)

I. Ordinances on First Reading

31. **1st Reading** Consideration of an Ordinance of the Commission of Knox County, Tennessee, prohibiting housing market manipulation by large institutional investors; restricting the purchase of single-family homes for rental purposes by certain business entities; establishing enforcement mechanisms; and for other purposes. **(FIRST READING)**
(Commissioner Rawls)

32. **1st Reading** 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) (DEFERRED FROM APRIL AT REQUEST OF SPONSOR)**
(Commissioner Fox)

J. Ordinances on Second Reading

33. **2nd Reading** 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) **(SECOND READING)**
(Commissioners Fox and Russell)

34. **2nd Reading** 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) **(SECOND READING)**
(Commissioners Fox and Russell)

35. **2nd Reading** 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) **(SECOND READING)**
(Commissioner Fox)

36. **2nd Reading** Consideration of an Ordinance of the Commission of Knox County, Tennessee, amending the Knox County Code, Chapter 42, Article II, Division 2, Section 42-53, "Merit System Board of Directors", to revise in Subsection (C) the qualifications for members of the Merit System Board to be eligible to serve if he/she has not previously been employed by the Sheriff's Office within the five (5) years instead of ten (10) years preceding his/her appointment and to remove the requirement that a person is not eligible to serve on the Merit System Board if any member of the person's family is or becomes employed by the Knoxville Police Department. (Ord. No. O-90-9-111, adopted 9-10-90; Ord. No. O-91-8-114, adopted 11-25-91; Ord. No. O-95-4-101, adopted 4-24-95; Ord. No. O-19-1-101, adopted 2-25-19; and Ord. No. O-22-6-103, adopted 7-25-22) **(SECOND READING) (DEFERRED FROM NOVEMBER 2025 AT REQUEST OF SPONSOR)** *(Previously Deferred from September to November at Request of Sponsor)*
(Commissioner Frazier)

K. Other Business

37. Discussion: March Madness. **(DEFERRED FROM APRIL AT REQUEST OF SPONSOR)**
(Commissioner Fox)

RLA-18328 **1.**

AGENDA COMMITTEE (May)

Meeting Date: 04/29/2026

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. **(DEFERRED FROM APRIL AT REQUEST OF SPONSOR)**

(Commissioner Thompson)

Attachments

No file(s) attached.

RLA-18410 **2.**

AGENDA COMMITTEE (May)

Meeting Date: 04/29/2026

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 50th Anniversary of Knoxville Community Media.
(Commissioner Oster)

Attachments

No file(s) attached.

RLA-17994 **3.**

AGENDA COMMITTEE (May)

Meeting Date:	04/29/2026
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 APRIL AT REQUEST OF ENGINEERING AND PUBLIC WORKS)** *(Previously Deferred from January to April 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 4604 Wye Way Lane 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.

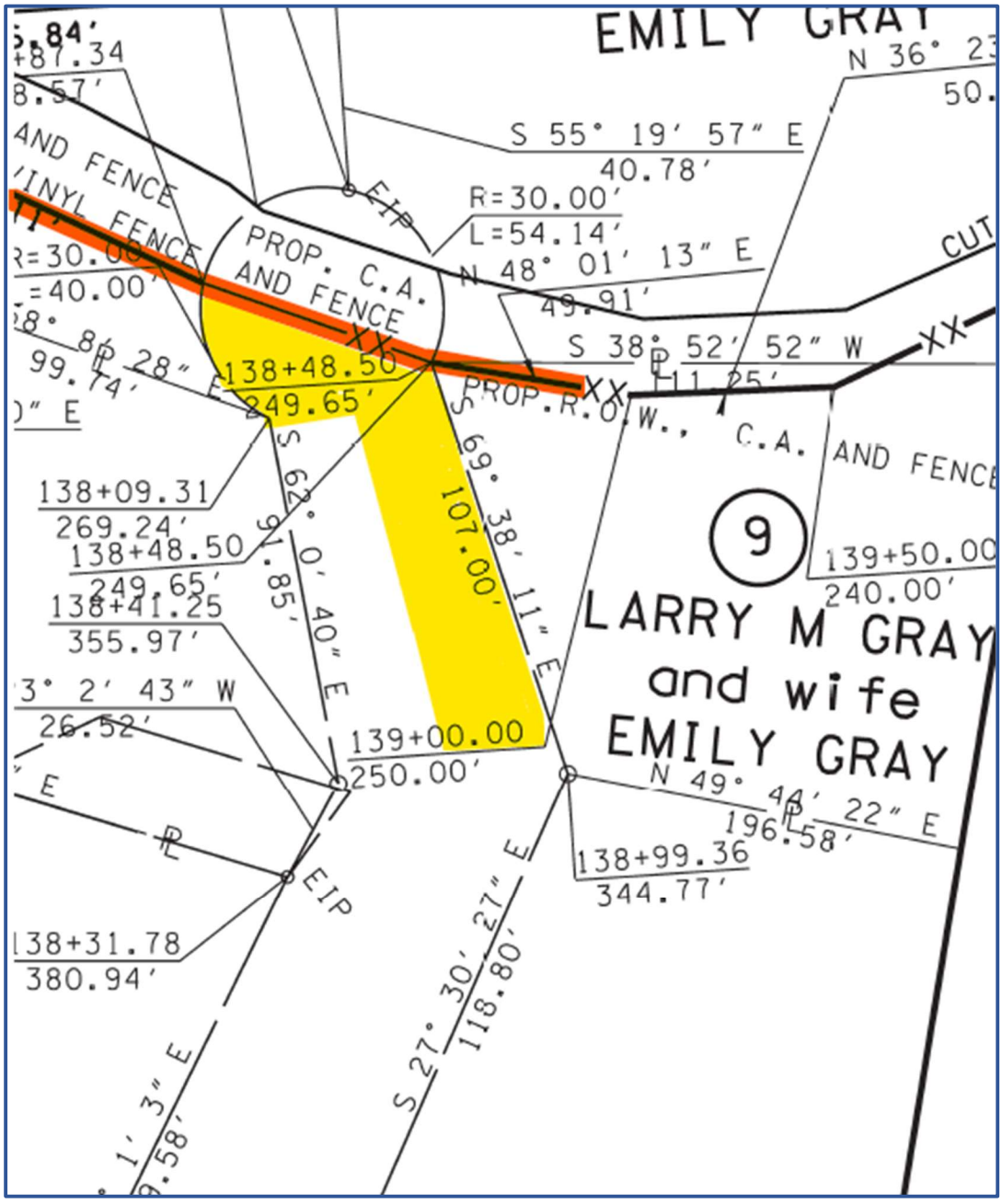
The property owners are required to furnish a survey to Knox County Engineering and Public Works showing the boundaries of the right of way to be abandoned and the boundaries of the lots of the person to whom the right of way is to be transferred as they will exist after the right of way is closed as 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.

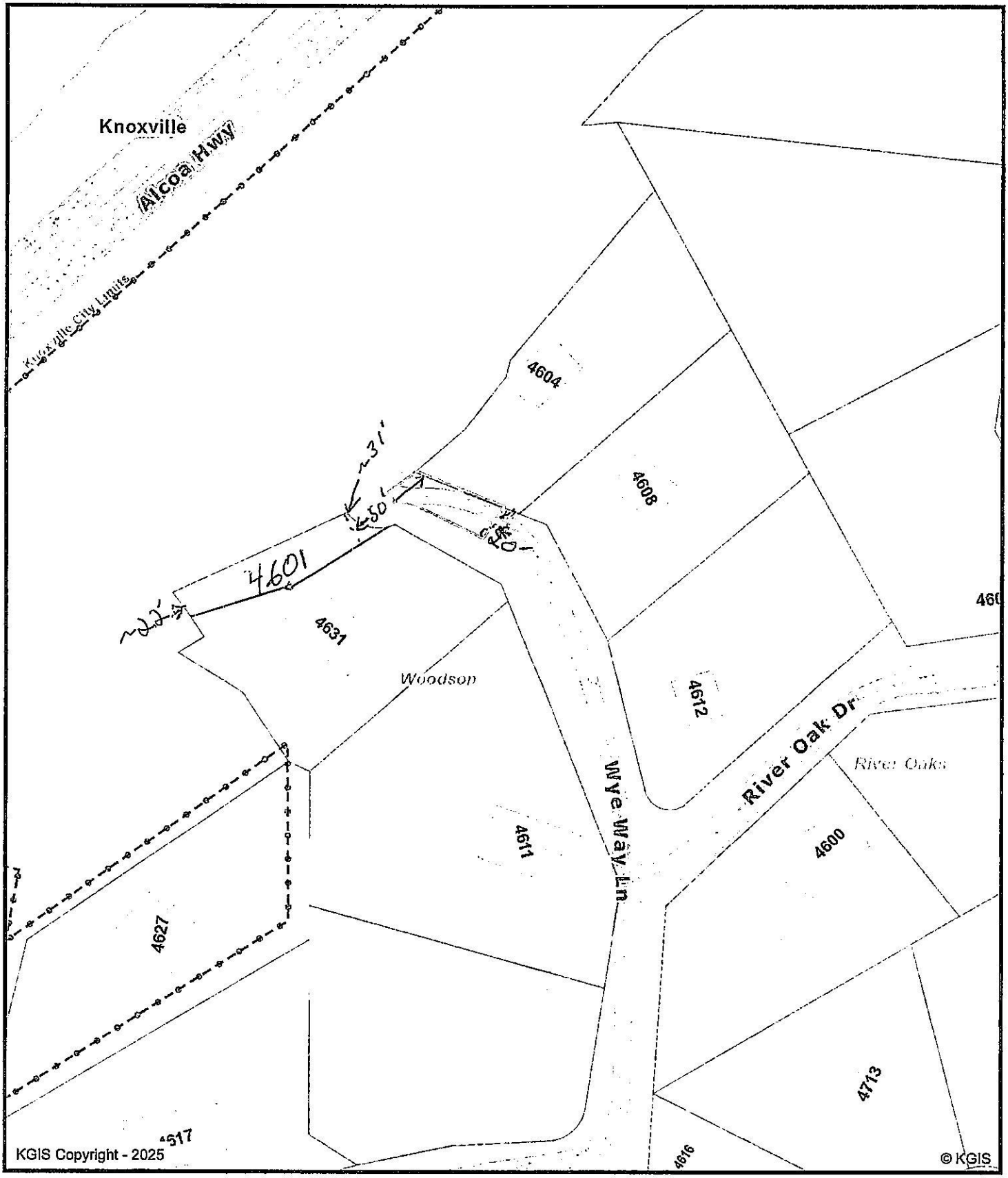
Thank you for your consideration of this request.

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-18401 **4.**

AGENDA COMMITTEE (May)

Meeting Date: 04/29/2026

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-18402 **5.**

AGENDA COMMITTEE (May)

Meeting Date: 04/29/2026

Requested By: Drucilla Stills, COUNTY COMMISSION

Department: FINANCE DEPARTMENT

Requires Expenditure of Funds: Funded in Current Budget:

Appropriation Required:

CAPTION

Budget Amendments.
(Finance)

Attachments

No file(s) attached.

RLA-18378 **6.**

AGENDA COMMITTEE (May)

Meeting Date:	04/29/2026
Requested By:	Jill Rosberg, LAW DEPARTMENT
Department:	COUNTY MAYOR
Requires Expenditure of Funds:	NO
Funded in Current Budget:	YES
Appropriation Required:	NO

CAPTION

Spread of Record the Order of the Knox County Mayor reappointing John Griess to the First Utility District Board of Commissioners.
(County Mayor)

Attachments

Order of the Mayor

ORDER OF THE KNOX COUNTY MAYOR
APPOINTING UTILITY DISTRICT COMMISSIONER

IN RE:	)
	)
COMMISSIONER APPOINTMENT	)
FOR THE FIRST UTILITY DISTRICT	)
OF KNOX COUNTY, TENNESSEE	)

Upon certification by the Board of Commissioners of the First Utility District of Knox County, Tennessee, certifying an upcoming vacancy on said Board of Commissioners by the expiration of the term of Commissioner John Griess on June 30, 2026, and certifying a list of three names nominated for appointment to fill such vacancy in accordance with T.C.A. § 7-82-307(a);

IT IS THEREFORE ORDERED, ADJUDGED AND DECREED, AS FOLLOWS:

(a) That John Griess is hereby reappointed to the Board of Commissioners of the First Utility District of Knox County, Tennessee, to serve a four (4) year term beginning July 1, 2026 and expiring June 30, 2030. Mr. Griess took the oath of office on April 22, 2026, a copy of which is attached hereto as Exhibit A.

(b) That a copy of this Order shall be entered into the minutes of the Knox County Commission as required by T.C.A. § 7-82-307(a)(4), and that a certified copy of this Order shall be provided to the First Utility District Board of Commissioners and the appointee as required by T.C.A. § 7-82-307(a)(4).

(c) That this Order shall be kept by the Knox County Clerk as a permanent record of Knox County, and the Knox County Clerk shall issue certified copies of this Order as shall be requested.

ENTERED this 24th day of April, 2026.

GLENN JACOBS
KNOX COUNTY MAYOR

OATH OF OFFICE

BOARD OF COMMISSIONERS
FIRST UTILITY DISTRICT OF KNOX COUNTY

I, John Griess, do solemnly swear that I will perform with fidelity the duties of the office to which I have been appointed and which I am about to assume. I do solemnly swear to support the Constitution of the State of Tennessee and the Constitution of the United States and to faithfully perform the duties of the office of Commissioner for the First Utility District of Knox County.

JOHN GRIESS

Subscribed and sworn to before me this
22nd day of April, 2026

GLENN JACOBS
Knox County Mayor

EXHIBIT
A

RLA-18381 **7.**

AGENDA COMMITTEE (May)

Meeting Date:	04/29/2026		
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 Tennessee Opioid Abatement Trust Fund, For Opioid Abatement Council Community Grants Cycle 3 Funding, for Organizations Located in Tennessee to implement opioid abatement remediation strategies for Tennesseans, submitted by the Knox County Health Department.
(Health Department)

Attachments

OAC Application
FY26 Adopted Budget
FY24 Audit Report

Opioid Abatement Council Application Summary

Acknowledgement

Solicitation Name:
Opioid Abatement Council Community Grants Cycle 3

Brief Description:
The Tennessee Opioid Abatement Council (OAC) is requesting proposals for Community Grants Cycle 3 from organizations located in Tennessee to implement opioid abatement remediation strategies for Tennesseans. These strategies include Primary Prevention, Harm Reduction, Treatment, Recovery Support, Education & Training for Research, or Evaluation of Abatement Strategy Efficacy for people living within Tennessee.
The eligible projects are listed in Tennessee's Opioid Abatement & Remediation Uses in Attachment D and here:
https://www.tn.gov/content/dam/tn/mentalhealth/documents/OAC_Remediation_List_Revised_1

Program Purpose:
Community Grants made from this Announcement of Funding (AOF) are funded from the Tennessee Opioid Abatement Trust Fund. Tennessee Code Annotated, § 33-11-103(p) states that 65% of the Opioid Abatement Trust Fund shall be disbursed for statewide, regional, or local opioid abatement and remediation purposes.
Community Grants must be directed to projects which address Tennessee's opioid epidemic. Funds must be used to deliver services to individuals and communities in Tennessee which focus on Primary Prevention, Harm Reduction, Treatment, Recovery Support, Education/ Training or Research or Evaluation of Abatement Strategy Efficacy.
Opioid Abatement Trust Funds shall not be used to provide payouts to individuals for financial relief nor on past projects.
Community Grant funds shall be the payor of last resort for program development and services (as outlined in the Tennessee's Opioid Abatement & Remediation Uses in Attachment D) when and where applicable.

Program Length:
1 year, 2 year, or 3 years

Released On:
March 02, 2026

Completed Application Due By:
April 06, 2026

Attestation:
☐ I attest that this application was created and written by a human and that this applicant has the capacity to fulfill and/or provide the project described in this application.

Qualification Criteria

☑ Must have physical presence in Tennessee at the time of the application.
☑ Must be registered with the Tennessee Secretary of State if you do business in Tennessee OR constitute an established governmental agency within the State of TN.
☐ If applying for recovery housing funding, applicants will be required to show current certification and/or recognition status through a state and/or nationally recognized recovery residence standards organization, any affiliate of any nationally recognized recovery residence standards organization OR the applicant must be currently funded by the State of Tennessee or a federal department or agency to support and/or create a recovery residence.
☐ If applying for treatment funding, must be licensed as an agency by a Tennessee State Department (either Department of Health or Department of Mental Health and Substance Abuse Services).

Remediation Uses

Schedule A: Core Strategies

A. NALOXONE OR OTHER FDA-APPROVED DRUG TO REVERSE OPIOID OVERDOSES

☐ Education/Training.A1.Expand training for first responders, schools, community support groups and families
☐ Harm Reduction.A2.Increase distribution to individuals who are uninsured or whose insurance does not cover the needed service

B. MEDICATION-ASSISTED TREATMENT ("MAT") DISTRIBUTION AND OTHER OPIOID-RELATED TREATMENT

☐ Treatment.B1.Increase distribution of MAT to individuals who are uninsured or whose insurance does not cover the needed service
☐ Primary Prevention.B2.Provide education to school-based and youth-focused programs that discourage or prevent misuse
☐ Treatment.B3.Provide MAT education and awareness training to healthcare providers, EMTs, law enforcement, and other first responders
☐ Treatment.B4.Provide treatment and recovery support services such as residential and inpatient treatment, intensive outpatient treatment, outpatient therapy or counseling, and recovery housing that allow or integrate medication and with other support services

C. PREGNANT & POSTPARTUM WOMEN

☐ Primary Prevention.C1.Expand Screening, Brief Intervention, and Referral to Treatment ("SBIRT') services to non-Medicaid eligible or uninsured pregnant women
☐ Treatment.C2.Expand comprehensive evidence-based treatment and recovery services, including MAT, for women with co occurring Opioid Use Disorder ("OUD") and other Substance Use Disorder ("SUD")/Mental Health disorders for uninsured individuals for up to 12 months postpartum
☐ Recovery Support.C3.Provide comprehensive wrap-around services to individuals with OUD, including housing, transportation, job placement/training, and childcare

D. EXPANDING TREATMENT FOR NEONATAL ABSTINENCE SYNDROME ("NAS")

☐ Recovery Support.D1.Expand comprehensive evidence-based and recovery support for NAS babies

☐ Recovery Support.D2.Expand services for better continuum of care with infant need dyad

☐ Recovery Support.D3.Expand long-term treatment and services for medical monitoring of NAS babies and their families

E. EXPANSION OF WARM HAND-OFF PROGRAMS AND RECOVERY SERVICES

☐ Recovery Support.E1.Expand services such as navigators and on-call teams to begin MAT in hospital emergency departments

☐ Recovery Support.E2.Expand warm hand-off services to transition to recovery services

☐ Recovery Support.E3.Broaden scope of recovery services to include co-occurring SUD or mental health conditions

☐ Recovery Support.E4.Provide comprehensive wrap-around services to individuals in recovery, including housing, transportation, job placement/training, and childcare

☐ Recovery Support.E5.Hire additional social workers or other behavioral health workers to facilitate expansions above

F. EXPANSION OF WARM HAND-OFF PROGRAMS AND RECOVERY SERVICES

☐ Treatment.F1.Provide evidence-based treatment and recovery support, including MAT for persons with OUD and co-occurring SUD/MH disorders within and transitioning out of the criminal justice system

☐ Treatment.F2.Increase funding for jails to provide treatment to inmates with OUD

G. PREVENTION PROGRAMS

☐ Primary Prevention.G1.Funding for media campaigns to prevent opioid use (similar to the FDA's "Real Cost" campaign to prevent youth from misusing tobacco)

☑ Primary Prevention.G2.Funding for evidence-based prevention programs in schools

☐ Primary Prevention.G3.Funding for medical provider education and outreach regarding best prescribing practices for opioids consistent with the CDC’s Updated Clinical Practice Guideline for Prescribing Opioids, the Tennessee Department of Health Chronic Pain Guidelines, and current evidence

☐ Primary Prevention.G4.Funding for community drug disposal programs

☐ Harm Reduction.G5.Funding and training for first responders to participate in pre-arrest diversion programs, post-overdose response teams, or similar strategies that connect at-risk individuals to behavioral health services and supports

H. EXPANDING SYRINGE SERVICE PROGRAMS

☐ Harm Reduction.H1.Provide comprehensive syringe services programs with more wrap-around services, including linkage to OUD treatment, access to sterile syringes and linkage to care and treatment of infectious diseases

I. EVIDENCE-BASED DATA COLLECTION AND RESEARCH ANALYZING THE EFFECTIVENESS OF THE ABATEMENT STRATEGIES WITHIN THE STATE

☐ Research/Evaluation of Abatement Strategy Efficacy.I1.Evidence-based data collection and research analyzing the effectiveness of the abatement strategies within the state

Schedule B: Approved Uses - Part 1: Treatment

Support treatment of Opioid Use Disorder (OUD) and any co-occurring Substance Use Disorder or Mental Health (SUD/MH) conditions through evidence-based or evidence-informed programs or strategies that may include, but are not limited to, the following:

AA. TREAT OPIOID USE DISORDER (OUD)
Support treatment of Opioid Use Disorder ("OUD") and any co-occurring Substance Use Disorder or Mental Health ("SUDMH") conditions through evidence-based or evidence informed programs or strategies that may include, but are not limited to, those that:

☐ Treatment.AA1.Expand availability of treatment for OUD and any co-occurring SUD/MH conditions, including all forms of Medication-Assisted Treatment ("MAT') approved by the U.S. Food and Drug Administration.

☐ Treatment.AA2.Support and reimburse evidence-based services that adhere to the American Society of Addiction Medicine ("ASAM') continuum of care for OUD and any co-occurring SUD/MH conditions

☐ Treatment.AA3.Expand telehealth to increase access to treatment for OUD and any co-occurring SUD/MH conditions, including MAT, as well as counseling, psychiatric support, and other treatment and recovery support services

☐ Treatment.AA4.Improve oversight of Opioid Treatment Programs ("OTPs") to assure evidence-based or evidence-informed practices such as adequate methadone dosing and low threshold approaches to treatment

☐ Treatment and Recovery Support.AA5.Support mobile intervention, treatment, and recovery services, offered by qualified professionals and service providers, such as peer recovery coaches, for persons with OUD and any co-occurring SUD/MH conditions and for persons who have experienced an opioid overdose

☐ Recovery Support.AA6.Provide treatment of trauma for individuals with OUD (e.g., violence, sexual assault, human trafficking, or adverse childhood experiences) and family members (e.g., surviving family members after an overdose or overdose fatality), and training of health care personnel to identify and address such trauma

☐ Treatment.AA7.Support evidence-based withdrawal management services for people with OUD and any co-occurring mental health conditions

☐ Education/Training.AA8.Provide training on MAT for health care providers, first responders, students, or other supporting professionals, such as peer recovery coaches or recovery outreach specialists, including tele-mentoring to assist community-based providers in rural or underserved areas

☐ Treatment.AA10.Offer fellowships for addiction medicine specialists for direct patient care, instructors, and clinical research for treatments

☐ Treatment.AA11.Offer scholarships and supports for behavioral health practitioners or workers involved in addressing OUD and any co-occurring SUD/MH or mental health conditions, including, but not limited to, training, scholarships, fellowships, loan repayment programs, or other incentives for providers to work in rural or underserved areas

☐ Treatment.AA12.Provide funding and training for clinicians to obtain a waiver under the federal Drug Addiction Treatment Act of2000 ("DATA 2000") to prescribe MAT for OUD, and provide technical assistance and professional support to clinicians who have obtained a DATA 2000 waiver

☐ Treatment.AA13.Disseminate web-based training curricula, such as the

American Academy of Addiction Psychiatry's Provider Clinical Support Service-Opioids web-based training curriculum and motivational interviewing

☐ Treatment.AA14.Develop and disseminate new curricula, such as the American Academy of Addiction Psychiatry's Provider Clinical Support Service for Medication-Assisted Treatment

BB. SUPPORT PEOPLE IN TREATMENT AND RECOVERY

Support people in recovery from OUD and any co-occurring SUD/MH conditions through evidence-based or evidence-informed programs or strategies that may include, but are not limited to, the programs or strategies that:

☐ Recovery Support.BB1.Provide comprehensive wrap-around services to individuals with OUD and any co occurring SUD/MH conditions, including housing, transportation, education, job placement, job training, or childcare

☐ Treatment and Recovery Support.BB2.Provide the full continuum of care of treatment and recovery services for OUD and any co-occurring SUD/MH conditions, including supportive housing, peer support services and counseling, community navigators, case management, and connections to community-based services.

☐ Treatment and Recovery Support.BB3.Provide counseling, peer-support, recovery case management and residential treatment with access to medications for those who need it to persons with OUD and any co-occurring SUD/MH conditions

☐ Recovery Support.BB4.Provide access to housing for people with OUD and any co-occurring SUD/MH conditions, including supportive housing, recovery housing, housing assistance programs, training for housing providers, or recovery housing programs that allow or integrate FDA-approved mediation with other support services

☐ Recovery Support.BB5.Provide community support services, including social and legal services, to assist in deinstitutionalizing persons with OUD and any co-occurring SUD/MH conditions

☐ Recovery Support.BB6.Support or expand peer-recovery centers, which may include support groups, social events, computer access, or other services for persons with OUD and any co occurring SUD/MH conditions

☐ Treatment and Recovery Support.BB7.Provide or support transportation to treatment or recovery programs or services for persons with OUD and any co-occurring SUD/MH conditions

☐ Recovery Support.BB8.Provide employment training or educational services for persons in treatment for or recovery from OUD and any co-occurring SUD/MH conditions

☐ Recovery Support.BB9.Identify successful recovery programs such as physician, pilot, and college recovery programs, and provide support and technical assistance to increase the number and capacity of high-quality programs to help those in recovery

☐ Treatment and Recovery Support.BB10.Engage non-profits, faith-based communities, and community coalitions to support people in treatment and recovery and to support family members in their efforts to support the person with OUD in the family

☐ Education/Training.BB11.Provide training and development of procedures for government staff to appropriately interact and provide social and other services to individuals with or in recovery from OUD, including reducing stigma

☐ Education/Training.BB12.Support stigma reduction efforts regarding treatment

and support for persons with OUD, including reducing the stigma on effective treatment

☐ Recovery Support.BB13.Create or support culturally appropriate services and programs for persons with OUD and any co-occurring SUD/MH conditions, including new Americans

☐ Recovery Support.BB14.Create and/or support recovery high schools.

☐ Education/Training.BB15.Hire or train behavioral health workers to provide or expand any of the services or supports listed above.

CC. CONNECT PEOPLE WHO NEED HELP TO THE HELP THEY NEED (CONNECTIONS TO CARE)

Provide connections to care for people who have--or are at risk of developing-OUD and any co-occurring SUD/MH conditions through evidence-based or evidence-informed programs or strategies that may include, but are not limited to, those that:

☐ Education/Training.CC1.Ensure that health care providers are screening for OUD and other risk factors and know how to appropriately counsel and treat (or refer if necessary) a patient for OUD treatment

☐ Primary Prevention and Harm Reduction.CC2.Fund SBIRT programs to reduce the transition from use to disorders, including SBIRT services to pregnant women who are uninsured or not eligible for Medicaid

☐ Primary Prevention and Harm Reduction.CC3.Provide training and long-term implementation of SBIRT in key systems (health, schools, colleges, criminal justice, and probation), with a focus on youth and young adults when transition from misuse to opioid disorder is common

☐ Primary Prevention.CC4.Purchase automated versions of SBIRT and support ongoing costs of the technology.

☐ Treatment.CC5.Expand services such as navigators and on-call teams to begin MAT in hospital emergency departments

☐ Education/Training.CC6.Provide training for emergency room personnel treating opioid overdose patients on post-discharge planning, including community referrals for MAT, recovery case management or support services

☐ Treatment.CC7.Support hospital programs that transition persons with OUD and any co-occurring SUD/MH conditions, or persons who have experienced an opioid overdose, into clinically appropriate follow-up care through a bridge clinic or similar approach

☐ Treatment.CC8.Support crisis stabilization centers that serve as an alternative to hospital emergency departments for persons with OUD and any co-occurring SUD/MH conditions or persons that have experienced an opioid overdose

☐ Treatment.CC9.Support the work of Emergency Medical Systems, including peer support specialists, to connect individuals to treatment or other appropriate services following an opioid overdose or other opioid-related adverse event

☐ Treatment and Recovery Support.CC10.Provide funding for peer support specialists or recovery coaches in emergency departments, detox facilities, recovery centers, recovery housing, or similar settings. Offers services, supports, or connections to care to persons with OUD and any cooccurring SUD/MH conditions or to persons who have experienced an opioid overdose

☐ Recovery Support.CC11.Expand warm hand-off services to transition to recovery services

☐ Primary Prevention, Treatment, and Recovery Support.CC12.Create or support school-based contacts that parents can engage with to seek immediate treatment

services for their child. Includes support prevention, intervention, treatment, and recovery programs focused on young people

☐ Education/Training.CC13.Develop and support best practices on addressing OUD in the workplace

☐ Education/Training.CC14.Support assistance programs for health care providers with OUD

☐ Treatment.CC15.Engage non-profits and the faith community as a system to support outreach for treatment.

☐ Treatment.CC16.Support centralized call centers that provide information and connections to appropriate services and supports for persons with OUD and any co-occurring SUD/MH conditions

DD. ADDRESS THE NEEDS OF CRIMINAL JUSTICE-INVOLVED PERSONS

Address the needs of persons with OUD and any co-occurring SUD/MH conditions who are involved in, are at risk of becoming involved in, or are transitioning out of the criminal justice system through evidence-based or evidence-informed programs or strategies that may include, but are not limited to, those that:

☐ Treatment.DD1.1.Support pre-arrest or pre-arraignment diversion and deflection strategies for persons with OUD and any co-occurring SUD/MH conditions. Includes established strategies such as Self-referral strategies such as the Angel Programs or the Police Assisted Addiction Recovery Initiative ("PAARI")

☐ Treatment.DD1.2.Support pre-arrest or pre-arraignment diversion and deflection strategies for persons with OUD and any co-occurring SUD/MH conditions. Includes established strategies such as Active outreach strategies such as the Drug Abuse Response Team ("DART') model

☐ Treatment and Harm Reduction.DD1.3.Support pre-arrest or pre-arraignment diversion and deflection strategies for persons with OUD and any co-occurring SUD/MH conditions. Includes established strategies such as "Naloxone Plus" strategies, which work to ensure that individuals who have received naloxone to reverse the effects of an overdose are then linked to treatment programs or other appropriate services

☐ Treatment.DD1.4.Support pre-arrest or pre-arraignment diversion and deflection strategies for persons with OUD and any co-occurring SUD/MH conditions. Includes established strategies such as Officer prevention strategies, such as the Law Enforcement Assisted Diversion ("LEAD") model

☐ Treatment.DD1.5.Support pre-arrest or pre-arraignment diversion and deflection strategies for persons with OUD and any co-occurring SUD/MH conditions. Includes established strategies such as Officer intervention strategies such as the Leon County, Florida Adult Civil Citation Network or the Chicago Westside Narcotics Diversion to Treatment Initiative

☐ Treatment.DD1.6.Support pre-arrest or pre-arraignment diversion and deflection strategies for persons with OUD and any co-occurring SUD/MH conditions. Includes established strategies such as Co-responder and/or alternative responder models to address ODD-related 911 calls with greater SUD expertise

☐ Treatment.DD2.Support pre-trial services that connect individuals with OUD and any co-occurring SUD/MH conditions to evidence-informed treatment, including MAT, and related services

☐ Treatment and Recovery Support.DD3.Support treatment and recovery courts that provide evidence-based options for persons with OUD and any co-occurring SUD/MH conditions

☐ Treatment.DD4.Provide evidence-informed treatment, including MAT, recovery support, harm reduction, or other appropriate services to individuals with OUD and any cooccurring SUD/MH conditions who are incarcerated in jail or prison

☐ Treatment.DD5.Provide evidence-informed treatment, including MAT, recovery support, harm reduction, or other appropriate services to individuals with OUD and any co occurring SUD/MH conditions who are leaving jail or prison or have recently left jail or prison, are on probation or parole, are under community corrections supervision, or are in re-entry programs or facilities

☐ Treatment.DD6.Support critical time interventions ("CTI"), particularly for individuals living with dual-diagnosis OUD/serious mental illness, and services for individuals who face immediate risks and service needs and risks upon release from correctional settings

☐ Education/Training.DD7.Provide training on best practices for addressing the needs of criminal justice involved persons with OUD and any co-occurring SUD/MH conditions to law enforcement, correctional, or judicial personnel or to providers of treatment, recovery, harm reduction, case management, or other services offered in connection with any of the strategies described in this section

EE. ADDRESS THE NEEDS OF PREGNANT OR PARENTING WOMEN AND THEIR FAMILIES, INCLUDING BABIES WITH NEONATAL ABSTINENCE SYNDROME

Address the needs of pregnant or parenting women with OUD and any co-occurring SUD/MH conditions, and the needs of their families, including babies with neonatal abstinence syndrome ("NAS'), through evidence-based or evidence-informed programs or strategies that may include, but are not limited to, those that:

☐ Recovery Support, Treatment, and Primary Prevention.EE1.Support evidence-based or evidence-informed treatment, including MAT, recovery services and supports, and prevention services for pregnant women---or women who could become pregnant-who have OUD and any co-occurring SUD/MH conditions, and other measures to educate and provide support to families affected by Neonatal Abstinence Syndrome

☐ Treatment and Recovery Support.EE2.Expand comprehensive evidence-based treatment and recovery services, including MAT, for uninsured women with OUD and any co-occurring SUD/MH conditions for up to 12 months postpartum

☐ Education/Training.EE3.Provide training for obstetricians or other healthcare personnel who work with pregnant women and their families regarding treatment of OUD and any co-occurring SUD/MH conditions

☐ Treatment and Recovery Support.EE4.Expand comprehensive evidence-based treatment and recovery support for NAS babies. Expand services for better continuum of care with infant-need dyad. Expand long-term treatment and services for medical monitoring of NAS babies and their families

☐ Education/Training.EE5.Provide training to health care providers who work with pregnant or parenting women on best practices for compliance with federal requirements that children born with NAS get referred to appropriate services and receive a plan of safe care

☐ Recovery Support.EE6.Provide child and family supports for parenting women with OUD and any co occurring SUD/MH conditions

☐ Recovery Support.EE7.Provide enhanced family support and childcare services for parents with OUD and any co-occurring SUD/MH conditions

☐ Recovery Support.EE8.Provide enhanced support for children and family members suffering trauma as a result of addiction in the family, and/or offer trauma-

informed behavioral health treatment for adverse childhood events

☐ Recovery Support.EE9.Offer home-based wrap-around services to persons with OUD and any co-occurring SUD/MH conditions, including, but not limited to, parent skills training

☐ Education/Training.EE10.Provide support for Children's Services-Fund additional positions and services, including supportive housing and other residential services, relating to children being removed from the home and/or placed in foster care due to custodial opioid use

Schedule B: Approved Uses - Part 2: Prevention

Support treatment of Opioid Use Disorder (OUD) and any co-occurring Substance Use Disorder or Mental Health (SUD/MH) conditions through evidence-based or evidence-informed programs or strategies that may include, but are not limited to, the following:

FF. PREVENT OVER-PRESCRIBING AND ENSURE APPROPRIATE PRESCRIBING AND DISPENSING OF OPIOIDS

Support efforts to prevent over-prescribing and ensure appropriate prescribing and dispensing of opioids through evidence-based or evidence-informed programs or strategies that may include, but are not limited to, the following:

☐ Education/Training.FF1.Funding for medical provider education and outreach regarding best prescribing practices for opioids consistent with the CDC's Updated Clinical Practice Guideline for Prescribing Opioids, the Tennessee Department of Health Chronic Pain Guidelines, and current evidence

☐ Education/Training.FF2.Training for health care providers regarding safe and responsible opioid prescribing, dosing, and tapering patients off opioids

☐ Education/Training.FF3.Continuing Medical Education (CME) on appropriate prescribing of opioids

☐ Education/Training.FF4.Providing Support for non-opioid pain treatment alternatives, including training providers to offer or refer to multi-modal, evidence-informed treatment of pain.

☐ Education/ Training, and Research/ Evaluation of Abatement Strategy Efficacy.FF5.1.Supporting enhancements or improvements to Prescription Drug Monitoring Programs ("PDMPs"), including, but not limited to, improvements that Increase the number of prescribers using PDMPs

☐ Education/ Training, and Research/ Evaluation of Abatement Strategy Efficacy.FF5.2.Supporting enhancements or improvements to Prescription Drug Monitoring Programs ("PDMPs"), including, but not limited to, improvements that Improve point-of-care decision-making by increasing the quantity, quality, or format of data available to prescribers using PDMPs, by improving the interface that prescribers use to access PDMP data, or both

☐ Education/ Training, and Research/ Evaluation of Abatement Strategy Efficacy.FF5.3.Supporting enhancements or improvements to Prescription Drug Monitoring Programs ("PDMPs"), including, but not limited to, improvements that enable states to use PDMP data in support of surveillance or intervention strategies, including MAT referrals and follow-up for individuals identified within PDMP data as likely to experience OUD in a manner that complies with all relevant privacy and security laws and rules

☐ Research/ Evaluation of Abatement Strategy Efficacy.FF6.Ensuring PDMPs incorporate available overdose/naloxone deployment data, including the United States Department of Transportation's Emergency Medical Technician overdose database in a manner that complies with all relevant privacy and security laws and rules

☐ Education/Training.FF7.Increasing electronic prescribing to prevent diversion or forgery

☐ Education/Training.FF8.Educating dispensers on appropriate opioid dispensing

GG. PREVENT MISUSE OF OPIOIDS

Support efforts to discourage or prevent misuse of opioids through evidence-based or evidence-informed programs or strategies that may include, but are not limited to, the following:

☐ Primary Prevention.GG1.Funding media campaigns to prevent opioid misuse

☐ Primary Prevention.GG2.Corrective advertising or affirmative public education campaigns based on evidence

☐ Primary Prevention.GG3.Public education relating to drug disposal

☐ Primary Prevention.GG4.Drug take-back disposal or destruction programs

☐ Primary Prevention.GG5.Funding community anti-drug coalitions that engage in drug prevention efforts

☐ Primary Prevention.GG6.Supporting community coalitions in implementing evidence-informed prevention, such as reduced social access and physical access, stigma reduction-including staffing, educational campaigns, support for people in treatment or recovery, or training of coalitions in evidence-informed implementation, including the Strategic Prevention Framework developed by the U.S. Substance Abuse and Mental Health Services Administration ("SAMHSA")

☑ Primary Prevention.GG7.Engaging non-profits and faith-based communities as systems to support prevention

☐ Primary Prevention.GG8.Funding evidence-based prevention programs in schools or evidence-informed school and community education programs and campaigns for students, families, school employees, school athletic programs, parent-teacher and student associations, and others

☑ Primary Prevention.GG9.School-based or youth-focused programs or strategies that have demonstrated effectiveness in preventing drug misuse and seem likely to be effective in preventing the uptake and use of opioids

☐ Primary Prevention.GG10.Create or support community-based education or intervention services for families, youth, and adolescents at risk for OUD and any co-occurring SUD/MH conditions

☑ Primary Prevention.GG11.Support evidence-informed programs or curricula to address mental health needs of young people who may be at risk of misusing opioids or other drugs, including emotional modulation and resilience skills

☐ Education/Training.GG12.Support greater access to mental health services and supports for young people, including services and supports provided by school nurses, behavioral health workers or other school staff, to address mental health needs in young people that (when not properly addressed) increase the risk of opioid or another drug misuse

HH. PREVENT OVERDOSE DEATHS AND OTHER HARMS (HARM REDUCTION)

Support efforts to prevent or reduce overdose deaths or other opioid-related harms through evidence-based or evidence-informed programs or strategies that may include, but are not limited to, the following:

☐ Harm Reduction.HH1.Increased availability and distribution of naloxone and other drugs that treat overdoses for first responders, overdose patients, individuals with OUD and their friends and family members, schools, community navigators and outreach workers, persons being released from jail or prison, or other members of the general public

☐ Harm Reduction.HH2.Public health entities providing free naloxone to anyone in the community

☐ Education/Training.HH3.Training and education regarding naloxone and other drugs that treat overdoses for first responders, overdose patients, patients taking opioids, families, schools, community support groups, and other members of the general public

☐ Harm Reduction.HH4.Enabling school nurses and other school staff to respond to opioid overdoses, and provide them with naloxone, training, and support

☐ Harm Reduction.HH5.Expanding, improving, or developing data tracking software and applications for overdoses/naloxone revivals

☐ Harm Reduction.HH6.Public education relating to emergency responses to overdoses

☐ Harm Reduction and Education/Training.HH7.Public education relating to immunity and Good Samaritan laws

☐ Education/Training.HH8.Educating first responders regarding the existence and operation of immunity and Good Samaritan laws

☐ Harm Reduction.HH9.Syringe service programs and other evidence-informed programs to reduce harms associated with intravenous drug use, including supplies, staffing, space, peer support services, referrals to treatment, fentanyl checking, connections to care, and the full range of harm reduction and treatment services provided by these programs

☐ Harm Reduction.HH10.Expanding access to testing and treatment for infectious diseases such as HIV and Hepatitis C resulting from intravenous opioid use

☐ Harm Reduction.HH11.Supporting mobile units that offer or provide referrals to harm reduction services, treatment, recovery supports, health care, or other appropriate services to persons that use opioids or persons with OUD and any co-occurring SUD/MH conditions

☐ Education/Training.HH12.Providing training in harm reduction strategies to health care providers, students, peer recovery coaches, recovery outreach specialists, or other professionals that provide care to persons who use opioids or persons with OUD and any co-occurring SUD/MH conditions

☐ Education/Training.HH13.Supporting screening for fentanyl in routine clinical toxicology testing

Schedule B: Approved Uses - Part 3: Other Strategies

Support treatment of Opioid Use Disorder (OUD) and any co-occurring Substance Use Disorder or Mental Health (SUD/MH) conditions through evidence-based or evidence-informed programs or strategies that may include, but are not limited to, the following:

II. FIRST RESPONDERS

In addition to items in section C, D and H relating to first responders, support the following:

☐ Education/Training.II1.Education of law enforcement or other first responders

regarding appropriate practices and precautions when dealing with fentanyl or other drugs

☐ Education/Training.II2.Provision of wellness and support services for first responders and others who experience secondary trauma associated with opioid-related emergency events

JJ. LEADERSHIP, PLANNING AND COORDINATION

Support efforts to provide leadership, planning, coordination, facilitations, training and technical assistance to abate the opioid epidemic through activities, programs, or strategies that may include, but are not limited to, the following:

☐ Treatment, Primary Prevention, Harm Reduction, and Recovery Support.JJ1.Statewide, regional, local or community regional planning to identify root causes of addiction and overdose, goals for reducing harms related to the opioid epidemic, and areas and populations with the greatest needs for treatment intervention services, and to support training and technical assistance and other strategies to abate the opioid epidemic described in this opioid abatement strategy list

☐ Research/ Evaluation of Abatement Strategy Efficacy.JJ2.A dashboard to (a) share reports, recommendations, or plans to spend opioid settlement funds, (b) to show how opioid settlement funds have been spent, (c) to report program or strategy outcomes, or (d) to track, share or visualize key opioid- or health-related indicators and supports as identified through collaborative statewide, regional, local or community processes

☐ Treatment, Primary Prevention, Harm Reduction, and Recovery Support.JJ3.Invest in infrastructure or staffing at government or not-for-profit agencies to support collaborative, cross-system coordination with the purpose of preventing overprescribing, opioid misuse, or opioid overdoses, treating those with OUD and any co-occurring SUD/MH conditions, supporting them in treatment or recovery, connecting them to care, or implementing other strategies to abate the opioid epidemic described in this opioid abatement strategy list

☐ Research/ Evaluation of Abatement Strategy Efficacy.JJ4.Provide resources to staff government oversight and management of opioid abatement programs

KK. TRAINING

In addition to the training referred to throughout this document, support training to abate the opioid epidemic through activities, programs, or strategies that may include, but are not limited to, those that:

☐ Education/Training.KK1.Provide funding for staff training or networking programs and services to improve the capability of government, community, and not-for-profit entities to abate the opioid crisis

☐ Education/Training.KK2.Support infrastructure and staffing for collaborative cross-system coordination to prevent opioid misuse, prevent overdoses, and treat those with OUD and any co occurring SUD/MH conditions, or implement other strategies to abate the opioid epidemic described in this opioid abatement strategy list (e.g., health care, primary care, pharmacies, PDMPs, etc.)

LL. RESEARCH

Support opioid abatement research that may include, but is not limited to, the following:

☐ Research/ Evaluation of Abatement Strategy Efficacy.LL1.Monitoring, surveillance, data collection and evaluation of programs and strategies described in this opioid abatement strategy list

☐ Primary Prevention.LL2.Research non-opioid treatment of chronic pain
☐ Primary Prevention.LL3.Research on improved service delivery for modalities such as SBIRT that demonstrate promising but mixed results in populations vulnerable to opioid use disorders
☐ Research/ Evaluation of Abatement Strategy Efficacy.LL4.Research on novel harm reduction and prevention efforts such as the provision of fentanyl test strips
☐ Research/ Evaluation of Abatement Strategy Efficacy.LL5.Research on innovative supply-side enforcement efforts such as improved detection of mail-based delivery of synthetic opioids
☐ Research/ Evaluation of Abatement Strategy Efficacy.LL6.Expanded research on swift/certain/fair models to reduce and deter opioid misuse within criminal justice populations that build upon promising approaches used to address other substances (e.g., Hawaii HOPE and Dakota 24/7)
☐ Research/ Evaluation of Abatement Strategy Efficacy.LL7.Epidemiological surveillance of OUD-related behaviors in critical populations, including individuals entering the criminal justice system, including, but not limited to approaches modeled on the Arrestee Drug Abuse Monitoring (“ADAM”) system
☐ Research/ Evaluation of Abatement Strategy Efficacy.LL8.Qualitative and quantitative research regarding public health risks and harm reduction opportunities within illicit drug markets, including surveys of market participants who sell or distribute illicit opioids
☐ Research/ Evaluation of Abatement Strategy Efficacy.LL9.Geospatial analysis of access barriers to MAT and their association with treatment engagement and treatment outcomes

Organization Information

General Information

Organization Name:
Knox County Government

Established Date:
10/13/1928

Zip Code:
37917-6434

Does your organization have an office or physical presence in Tennessee?
Yes

Please provide the physical address for the Tennessee location:
140 Dameron Avenue, Knoxville, Tennessee 37917

Primary Contact Information:
Sharena Cathey
865-227-3406
sharena.cathey@knoxcounty.org

Name of CEO, President, Executive Director, or Appointing Authority:
Michelle Moyers

Phone Number of CEO, President, Executive Director, or Appointing Authority:
865-215-5217

Email of CEO, President, Executive Director, or Appointing Authority:
michelle.moyers@knoxcounty.org

Tax Identification Number:
62-6007979

How many employees are in this organization?
240

How many volunteers serve in this organization?
200

What is the annual operating budget of the organization?
$20,000,001 - $50,000,000

Documentation

Important Note: All pdf uploads are amended to the end of this application summary.

Has this organization received a 501(c)(3) determination letter?
No

Is this organization registered with the Secretary of State?
No

Does the organization have a Board of Directors?
No

How many members serve on the board?

Is this organization licensed by the Tennessee Department of Health?
No

Is this organization licensed by the Tennessee Department of Mental Health and Substance Abuse Services?
No

Is your agency a Federally Qualified Health Center (FQHC)?
No

Is this agency a Free & Charitable Clinic?
No

Is this agency a member of the Tennessee Charitable Care Network (TCCN)?

Was this organization or any affiliate licensed in the past?
No

Provide Additional Licensing Information

General Project Information

Project Name:
Knox County Youth Opioid Risk Prevention Initiative

Project Strategy:
Primary Prevention

Brief description of the project:
Knox County Health Department proposes a targeted, upstream opioid prevention initiative designed to interrupt the pathway from early substance use to opioid misuse. This project integrates two communication campaigns with an evidence-based youth development program to address environmental and individual risk factors. Parents and caregivers will be equipped with tools to recognize early warning signs and intervene effectively, while youth will be engaged through peer-informed messaging that increases perceived risk and corrects misperceptions about substance use. Concurrently, the Positive Action curriculum will be implemented in afterschool program sites to build decision-making, emotional regulation, and resilience, which are protective factors strongly associated with reduced substance initiation. Serving approximately 200 youth and 400 adults annually, this initiative targets a critical developmental window where prevention has the greatest long-term impact. By delaying initiation and strengthening protective factors, the project reduces the likelihood of progression to opioid misuse. With measurable outcomes, high implementation fidelity, and scalable infrastructure, this model offers a cost-effective and sustainable strategy to reduce opioid-related harm in Knox County.

Project Narrative

Impact (30%)

The citizens of Tennessee are experiencing epidemic levels of addiction, overdoses, and death secondary to opioid use disorder. Therefore, having a positive impact on Tennessee's opioid crisis is imperative. The responses below should explain how the project will impact Tennesseans and define the target population (including age and other relevant demographic information).

Question 1: How many persons will be impacted? How will they be affected and for how long do you expect the impact to last?

How many people will be impacted?
1800

How long do you expect the impact to last?
5+ years

How will the people be affected?
This project will directly serve approximately 200 youth (ages 5–14) and 400 adults annually across Knox County, with additional indirect reach through community-wide communication campaigns. Youth participants will demonstrate improved decision-making, emotional regulation, and increased perception of substance use risk, all of which are protective factors shown to delay initiation. Adults will gain knowledge and confidence to recognize early warning signs and intervene effectively, strengthening the protective environment surrounding youth. The impact is expected to extend beyond the funding period. By delaying or preventing early substance use initiation (a key predictor of later opioid misuse) the project reduces long-term opioid risk trajectories. Community-level messaging reinforces prevention norms, contributing

to sustained population-level impact.

Question 2: How will your organization measure the success of the project? What outcomes will you track and what will be the frequency of assessment?

How will your organization measure the success of the project?
KCHD will measure programmatic impact through knowledge gained and evidence of behavior change among both youth and caregiver participants. KCHD will also measure fidelity in program implementation of the Positive Action program. Leadership at the YMCA, the KCHD program director, Overdose Prevention Program Manager, and division of epidemiology will comprise the program evaluation team. This team will assess the program's progress, troubleshoot implementation challenges, and ensure that all measures follow Positive Action, CDC, and SAMHSA guidance. KCHD will use a mixed-methods evaluation design, and epidemiology will maintain the program's data management plan, evaluation plan, and conduct all associated analyses. Success for this program looks like improved emotional regulation among youth, improved communication between youth and caregivers, and greater perceived understanding of substance use-related harms. The evaluation team will also assess program equity by analyzing the demographic composition of participants and observing whether outcomes are shared equitably across groups.

What outcomes will you track and what will be the frequency of assessment?
Regarding the Positive Action program, the primary data collection method will be through periodic knowledge and behavioral surveys, which the public health educator will distribute to program participants prior, during, and 90 days after program completion. As an evidence-based, validated youth prevention program, Positive Action has its own program evaluation design, and KCHD intends to implement these surveys as outlined by the course developers. Data collection on the communication campaigns will be continuous.

Question 3: When developing a proposal for the opioid crisis the organization must consider how accessible their services will be to those affected by the crisis.

How will the organization ensure accessibility to the proposed services?
Accessibility is ensured through delivery within YMCA afterschool sites serving diverse and high-need populations, eliminating barriers related to transportation, cost, and scheduling. These settings provide consistent access to youth already engaged in structured programming. Communication campaigns will use print materials displayed at various YMCA locations, and on-site engagement. Materials will be developed in plain language and adapted for cultural relevance. Outreach will prioritize populations disproportionately affected by substance misuse. By embedding services within existing community infrastructure, the project maximizes accessibility and equitable participation.

Question 4: How will inequities in care be remediated?
This project addresses inequities by prioritizing implementation in communities with elevated risk factors, including higher rates of adverse childhood experiences and socioeconomic instability. Sites will be selected using local data to target areas of greatest need. Youth input will inform culturally relevant messaging. Outcomes will be disaggregated to identify disparities and guide targeted improvements. By strengthening protective factors and increasing access to prevention resources in underserved populations, the project reduces disparities in early substance use initiation and associated long-term opioid risk.

Question 5: What area(s) of Tennessee will be served by the project?
Knox - All Knox County Zip Codes

Innovation (13%)

The opioid crisis has existed for decades, and innovative measures have been used, but must continue to be developed to assist in combating the epidemic. The responses below should highlight how your organization plans to incorporate innovative measures such as medical technologies, partnerships, alternative paths, etc.

Question 1: What new approaches to existing challenges are proposed in this project?
This project advances a multi-level prevention model that explicitly links early substance use prevention to long-term opioid risk reduction. It integrates caregiver engagement, youth-informed communication campaign material, and evidence-based skill-building within a unified framework. Real-time data collection supports continuous improvement, while youth co-development of campaign messaging increases relevance and effectiveness – a best practice approach for community health campaign and marketing initiatives.

Question 2: Is there a plan to share learnings with the medical and larger communities? If so, how will this be accomplished?

Is there a plan to share learnings with the medical and larger communities?
Yes

If so, how will this be accomplished?
Findings will be shared through annual reports, partner briefings, and presentations to regional public health and prevention networks. Results will be disseminated to youth-serving organizations and prevention partners to support replication. The team will also attend conferences in an effort to contribute lessons learned to the larger public health community.

Integration (13%)

When combating an epidemic, organizations must often research, collaborate and use resources from other community efforts to be effective. In this section, the applicant must briefly explain how their services (existing and proposed) integrate with existing efforts.

Question 1: How does the proposed project fit within the existing ecology of opioid prevention and care?

This project addresses a critical gap in Knox County's opioid response by focusing on primary prevention of early substance use, which is an upstream driver of opioid misuse. It complements existing treatment and harm reduction efforts by reducing future demand. The initiative aligns with local overdose prevention strategies and leverages existing public health infrastructure and youth-serving systems to ensure coordination and avoid duplication.

Question 2: Are there plans to incorporate collaboration with other community resources? If so, please describe these plans.

Are there plans to incorporate collaboration with other community resources?
Yes

Please describe these plans.
The project will partner with the YMCA to implement programming across multiple afterschool sites, ensuring consistent access to youth. Collaboration with public health communication channels and prevention partners will support aligned messaging and outreach. The health department also facilitates All4Knox, a countywide, multisector partnership to address substance use. The health department will use this existing infrastructure to promote and implement the proposed strategies. These partnerships strengthen implementation, recruitment, and sustainability while reinforcing coordination within the local prevention system.

Evidence Base (5%)

Question 1: Please describe the evidence that supports your proposed approach. Include relevant references.

This project uses evidence-based prevention strategies targeting key risk and protective factors for substance misuse and opioid use disorder. Early initiation of substance use is strongly associated with increased risk of later opioid misuse, making prevention during adolescence critical (CDC, 2022). Effective strategies include delaying initiation, increasing perceived risk, and strengthening protective factors.

The adult communication campaign will implement SAMHSA's Talk. They Hear You. model, which improves parent-child communication and increases caregiver

confidence in discussing substance use (SAMHSA, 2017). Parental communication is a key protective factor associated with reduced youth substance use.

The youth communication campaign will use evidence-based messaging to correct misperceptions about peer substance use and increase perceived harm, both of which are associated with reduced initiation.

The Positive Action program is a SAMHSA-recognized, evidence-based social-emotional learning curriculum. Research shows it improves emotional regulation, decision-making, and reduces problem behaviors, including substance use (Li et al., 2011). Broader evidence confirms that social-emotional learning programs produce lasting behavioral benefits and reduce substance misuse risk (Durlak et al., 2011).

This combined approach addresses both environmental influences and individual skills, aligning with best practices for comprehensive prevention (CDC, 2022). By targeting upstream risk factors, the project supports long-term reductions in opioid misuse.

References:
Centers for Disease Control and Prevention. (2022). Overdose prevention. U.S. Department of Health and Human Services. https://www.cdc.gov/overdose-prevention/index.html

Durlak, J. A., Weissberg, R. P., Dymnicki, A. B., Taylor, R. D., & Schellinger, K. B. (2011). The impact of enhancing students' social and emotional learning: A meta-analysis of school-based universal interventions. Child Development, 82(1), 405–432. https://doi.org/10.1111/j.1467-8624.2010.01564.x

Li, K. K., Washburn, I., DuBois, D. L., Vuchinich, S., Ji, P., Brechling, V., & Flay, B. R. (2011). Effects of the Positive Action programme on problem behaviours in elementary school students: A matched-pair randomized control trial in Chicago. Psychology & Health, 26(2), 187–204. https://doi.org/10.1080/08870446.2011.531574

Substance Abuse and Mental Health Services Administration. (2017). "Talk. They Hear You." Campaign: National evaluation report. U.S. Department of Health and Human Services.

Feasibility (13%)

The response in this section should describe the applicant's management plans such as supervision of program, qualifications of management and staff, etc.

Question 1: Please describe your business and/or management plan for the proposed project.

The Knox County Health Department will oversee all project components using a structured implementation framework with defined roles, timelines, and performance

benchmarks. The Substance Misuse Response Coordinator will manage daily operations and oversee the Public Health Educator and program delivery, while the Division of Epidemiology will lead evaluation and data analysis. Regular team meetings and quarterly project performance reviews will ensure timely implementation and support continuous quality improvement. Established administrative and financial systems will support compliance, reporting, and fiscal management. To support implementation capacity and scalability, designated staff will pursue a train-the-trainer model for the Positive Action curriculum, enabling training of additional facilitators and reducing reliance on developer-led trainings.

Question 2: Please provide information about staff and resources allocated to the project and available infrastructure.

The project is supported by a multidisciplinary team with expertise in prevention, epidemiology, and program implementation. Key staff include a Substance Misuse Response Coordinator, Overdose Prevention Program Manager, Lead Epidemiologist, and Public Health Educator. The Health Department provides established infrastructure, including data systems, communication platforms, and partnerships with youth-serving organizations. Existing surveillance systems support robust evaluation.

Sustainability (13%)

The applicant must consider if and how the proposed project will continue once abatement funding has ended. In this section, please explain if you intend to extend the project past the abatement funding period. What strategies you plan to employ to ensure sustainability?

Question 1: Does this organization plan to extend this project beyond the funding period? If so, what will be the funding mechanism(s) to continue the project?

Does this organization plan to extend this project beyond the funding period?

Yes

What will be the funding mechanism(s) to continue the project?

First, the health department team will take program evaluation data and advocate for the county to add the public health educator position to the county budget. Simultaneously, we will pursue other avenues of state and federal funding to continue the project. The funding timeline aligns with adding the position to a subsequent OD2A award, if the CDC renews the NOFO for a third cycle. We will also develop an implementation and evaluation guide such that community organizations could adopt this strategy in a manner scalable to their needs.

Question 2: What percentage of the proposed project's budget will be carried by abatement funding?
44%

Question 3: What are the other sources of funding for the proposed program?
Abatement funding will carry 100% of the public health educator's salary, benefits, and associated travel and professional development costs. The county will carry 100% FTE of the program coordinator and 80% FTE of the public health epidemiologist. The program coordinator position is supported through local opioid settlement dollars, and disease surveillance and emergency preparedness funding supports the epidemiologist position. Including in-kind personnel and benefit costs, the total projected budget is $256,807, of which 44% will be carried by abatement funding.

Credibility (13%)

Explain the commitment of the organization's project to the community such as the marketing strategy, public education opportunities, etc.

Question 1: What is the service track record of the organization in Tennessee?
The Knox County Health Department has extensive experience implementing and evaluating public health initiatives across Tennessee, including overdose prevention, surveillance, and youth risk behavior monitoring. The department manages multiple state and federal grants and has demonstrated success in data-driven implementation and cross-sector collaboration.

Question 2: Please provide links or references to relevant previous projects that your organization has overseen. Make sure to double check that the provided links (URLs) are the full address and are accurate in spelling.
Knox County High School Youth Risk Behavior Survey (YRBS):
https://www.knoxcounty.org/health/epidemiology/reports_data/2022_YRBS_Report.pdf

Overdose Data to Action (OD2A):
https://www.knoxcounty.org/health/epidemiology/od2a.php

Knox County Community Health Assessment:
https://www.knoxcounty.org/health/cha.php

Substance Misuse Prevention and Communication Initiatives: https://all4knox.org/

Funding Request

Proposed timeframe for spending the funds
3 years

Budget Summary

POLICY 03 Object Line-item Reference	EXPENSE OBJECT LINE-ITEM CATEGORY 1	GRANT CONTRACT	GRANTEE PARTICIPATION	TOTAL PROJECT
1,2	Salaries, Benefits & Taxes	$68,381.25		$68,381.25
4, 15	Professional Fee, Grant & Award	$0.00		$0.00
5,6,7,8,9,10	Supplies, Telephone, Postage and Shipping, Occupancy, Equipment Rental & Maintenance, Printing and Publications	$7,644.48		$7,644.48
11,12	Travel, Conference & Meetings	$5,436.00		$5,436.00
13	Interest	$0.00		$0.00
14	Insurance	$0.00		$0.00
16	Specific Assistance to Individuals	$0.00		$0.00
17	Depreciation	$0.00		$0.00
18	Other Non-Personnel	$490.00		$490.00
20	Capital Purchases	$0.00		$0.00
22	Indirect Costs	$12,292.76		$12,292.76
24	In-Kind Expenses	$0.00		$0.00
25	**GRAND TOTAL**	**$94,244.49**		**$94,244.49**



Salaries, Benefits & Taxes

Item Name	Line Item Amount	Total
Public Health Educator	$52,841.25	$52,841.25
Public Health Epidemiologist	$15,540.00	$15,540.00
	$68,381.25	**$68,381.25**

This award will support 100% FTE of a Public Health Educator with an annual salary of $57,750 and associated fringe rate of 22% for a total of $52,841 over 9 months. The initial 3 month period accounts for the contracting and hiring process. The award will also support 20% of a public health epidemiologist at an annual rate of $77,700 (e.g. $15,540) for 12 months. This position shall oversee the data management plan, all reporting, and program evaluation.

Professional Fee, Grant & Award

Item Name	Line Item Amount	Total
Professional Fee	$0.00	$0.00
	$0.00	**$0.00**

Supplies, Telephone, Postage & Shipping

Item Name	Line Item Amount	Total
Desk	$999.98	$999.98
Chair	$150.00	$150.00
Laptop	$1,621.00	$1,621.00
Computer Monitors (2)	$382.00	$382.00
Docking Station	$200.00	$200.00
Pasela Digital License	$1,140.00	$1,140.00
Printing	$648.00	$648.00
Printing (office-based)	$103.50	$103.50
Social Media Promotion	$2,400.00	$2,400.00
	$7,644.48	**$7,644.48**

Office supplies and equipment (desk, chair, laptop, computer monitors, docking station) are needed for the Public Health Educator to carry out daily responsibilities and grant deliverables. The 3-year Pasela digital license is required to access the Positive Action curriculum and activity materials. The Positive Action developer has transitioned away from providing physical copies of the curriculum and materials, so facilitators will need to print off all their materials each year. The office-based printing will cover the printing for 11x17 posters for both the adult and youth campaigns, displayed at multiple YMCA locations. Each campaign will rotate 9 unique designs monthly, with 5 posters per site, ensuring visibility and ongoing message reinforcement. The social media budget will cover pushing or boosting adult communication campaign materials on social media platforms.

Travel, Conferences & Meetings

Item Name	Line Item Amount	Total
Joint Meeting on Youth Prevention, Treatment, and Recovery	$4,682.00	$4,682.00
Local Mileage	$754.00	$754.00
	$5,436.00	**$5,436.00**

The conference budget will allow the project team to send the project director and Public Health Educator to the National Center on Youth Prevention, Treatment, and Recovery's Annual Joint Meeting for professional development. Registration costs are estimated from the 2025 event's registration. Lodging, meals, and incidentals are estimated using CONUS rates for the 2025 host city. Local mileage will cover the Public Health Educator's estimated traveling to multiple Positive Action implementation sites.

Interest

Item Name	Line Item Amount	Total
Interest	$0.00	$0.00
	$0.00	**$0.00**

Insurance

Item Name	Line Item Amount	Total
Insurance	$0.00	$0.00
	$0.00	**$0.00**

Specific Assistance To Individuals

Item Name	Line Item Amount	Total
Specific Assistance to Individuals	$0.00	$0.00
	$0.00	**$0.00**

Depreciation

Item Name	Line Item Amount	Total

Depreciation	$0.00	$0.00
	$0.00	**$0.00**

Other Non-Personnel

Item Name	Line Item Amount	Total
Certified Health Education Specialist Exam Materials	$490.00	$490.00
	$490.00	**$490.00**

The Certified Health Education Specialist (CHES) credential is a quality assurance measure that the certified individual provides the highest quality in health education experiences possible for program participants. The cost listed here covers the exam, companion guide, and competency-based framework for the exam.

Capital Purchase

Item Name	Line Item Amount	Total
Capital Purchase	$0.00	$0.00
	$0.00	**$0.00**

Indirect Cost

Item Name	Line Item Amount	Total
Indirect Cost	$12,292.76	$12,292.76
	$12,292.76	**$12,292.76**

Knox County requests the maximum allowable 15% indirect cost rate.

In-Kind Expense

Item Name	Line Item Amount	Total

	$0.00	$0.00
	$0.00	**$0.00**

Budget Summary

POLICY 03 Object Line-item Reference	EXPENSE OBJECT LINE-ITEM CATEGORY 1	GRANT CONTRACT	GRANTEE PARTICIPATION	TOTAL PROJECT
1,2	Salaries, Benefits & Taxes	$85,995.00		$85,995.00
4, 15	Professional Fee, Grant & Award	$0.00		$0.00
5,6,7,8,9,10	Supplies, Telephone, Postage and Shipping, Occupancy, Equipment Rental & Maintenance, Printing and Publications	$3,151.50		$3,151.50
11,12	Travel, Conference & Meetings	$5,436.00		$5,436.00
13	Interest	$0.00		$0.00
14	Insurance	$0.00		$0.00
16	Specific Assistance to Individuals	$0.00		$0.00
17	Depreciation	$0.00		$0.00
18	Other Non-Personnel	$0.00		$0.00
20	Capital Purchases			
22	Indirect Costs	$14,187.38		$14,187.38
24	In-Kind Expenses			
25	**GRAND TOTAL**	**$108,769.88**		**$108,769.88**

Salaries, Benefits & Taxes

Item Name	Line Item Amount	Total
Public Health Educator	$70,455.00	$70,455.00
Public Heatlh Epidmiologist	$15,540.00	$15,540.00
	$85,995.00	**$85,995.00**

This funding supports 100% FTE of a public health educator at an annual rate of $57,750 plus 22% fringe benefits for a total of $70,455. This funding also supports 20% of an epidemiologist who will conduct all reporting, analysis, and evaluation associated with this award.

Professional Fee, Grant & Award

Item Name	Line Item Amount	Total
Professional Fee, Grant Award	$0.00	$0.00
	$0.00	**$0.00**

Supplies, Telephone, Postage & Shipping

Item Name	Line Item Amount	Total
Printing	$648.00	$648.00
Office-based Printing	$103.50	$103.50
Social Media Promotion	$2,400.00	$2,400.00
	$3,151.50	**$3,151.50**

The PA developer has transitioned away from providing physical copies of the curriculum and materials, so facilitators will need to print off all of their materials each year. Office-based printing supplies will support posters for both youth and adult campaigns. Each campaign will rotate 9 unique designs monthly, with 5 posters per site, ensuring visibility and ongoing message reinforcement.

Travel, Conferences & Meetings

Item Name	Line Item Amount	Total
Joint Meeting on Youth Prevention, Treatment, and Recovery	$4,682.00	$4,682.00
Local Mileage	$754.00	$754.00
	$5,436.00	**$5,436.00**

The Joint Meeting on Youth Prevention, Treatment, and Recovery supports the professional development of the Project Director and Public Health Educator. Local Mileage will support the attendance of the public health educator at countywide implementation sites and associated meetings.

Interest

Item Name	Line Item Amount	Total
Interest	$0.00	$0.00
	$0.00	**$0.00**

Insurance

Item Name	Line Item Amount	Total
Insurance	$0.00	$0.00
	$0.00	**$0.00**

Specific Assistance To Individuals

Item Name	Line Item Amount	Total
SAI	$0.00	$0.00
	$0.00	**$0.00**

Depreciation

Item Name	Line Item Amount	Total
Depreciation	$0.00	$0.00
	$0.00	**$0.00**

Other Non-Personnel

Item Name	Line Item Amount	Total

	$0.00	$0.00
	$0.00	**$0.00**

Capital Purchase

Item Name	Line Item Amount	Total

Indirect Cost

Item Name	Line Item Amount	Total
Indirect Cost	$14,187.38	$14,187.38
	$14,187.38	**$14,187.38**

Knox County requests the max allowable 15% indirect cost rate.

In-Kind Expense

Item Name	Line Item Amount	Total

Budget Summary

POLICY 03 Object Line-item Reference	EXPENSE OBJECT LINE-ITEM CATEGORY 1	GRANT CONTRACT	GRANTEE PARTICIPATION	TOTAL PROJECT
1,2	Salaries, Benefits & Taxes	$70,470.54		$70,470.54
4, 15	Professional Fee, Grant & Award	$0.00		$0.00
5,6,7,8,9,10	Supplies, Telephone, Postage and Shipping, Occupancy, Equipment Rental & Maintenance, Printing and Publications	$3,151.50		$3,151.50
11,12	Travel, Conference & Meetings	$5,436.00		$5,436.00
13	Interest	$0.00		$0.00
14	Insurance	$0.00		$0.00
16	Specific Assistance to Individuals	$0.00		$0.00
17	Depreciation	$0.00		$0.00
18	Other Non-Personnel	$0.00		$0.00
20	Capital Purchases	$0.00		$0.00
22	Indirect Costs	$14,187.38		$14,187.38
24	In-Kind Expenses			
25	**GRAND TOTAL**	**$93,245.42**		**$93,245.42**

Salaries, Benefits & Taxes

Item Name	Line Item Amount	Total
Public Health Educator	$70,455.00	$70,455.00
Public Health Epidemiologist	$15.54	$15.54
	$70,470.54	**$70,470.54**

This funding supports 100% FTE of a public health educator at an annual rate of $57,750 plus 22% fringe benefits for a total of $70,455. This funding also supports 20% of an epidemiologist who will conduct all reporting, analysis, and evaluation associated with this award.

Professional Fee, Grant & Award

Item Name	Line Item Amount	Total
Professional Fee	$0.00	$0.00
	$0.00	**$0.00**

Supplies, Telephone, Postage & Shipping

Item Name	Line Item Amount	Total
Printing	$648.00	$648.00
Office-Based Printing	$103.50	$103.50
Social Media Promotion	$2,400.00	$2,400.00
	$3,151.50	**$3,151.50**

The PA developer has transitioned away from providing physical copies of the curriculum and materials, so facilitators will need to print off all of their materials each year. Office-based printing supplies will support posters for both youth and adult campaigns. Each campaign will rotate 9 unique designs monthly, with 5 posters per site, ensuring visibility and ongoing message reinforcement.

Travel, Conferences & Meetings

Item Name	Line Item Amount	Total
Joint Meeting on Youth Prevention, Treatment, and Recovery	$4,682.00	$4,682.00
Local Mileage	$754.00	$754.00
	$5,436.00	**$5,436.00**

The Joint Meeting on Youth Prevention, Treatment, and Recovery supports the professional development of the Project Director and Public Health Educator. Local Mileage will support the attendance of the public health educator at countywide implementation sites and associated meetings.

Interest

Item Name	Line Item Amount	Total
Interest	$0.00	$0.00
	$0.00	**$0.00**

Insurance

Item Name	Line Item Amount	Total
Insurance	$0.00	$0.00
	$0.00	**$0.00**

Specific Assistance To Individuals

Item Name	Line Item Amount	Total
SAI	$0.00	$0.00
	$0.00	**$0.00**

Depreciation

Item Name	Line Item Amount	Total
Depreciation	$0.00	$0.00
	$0.00	**$0.00**

Other Non-Personnel

Item Name	Line Item Amount	Total
	$0.00	$0.00
	$0.00	**$0.00**

Capital Purchase

Item Name	Line Item Amount	Total
Capital Purchase	$0.00	$0.00
	$0.00	**$0.00**

Indirect Cost

Item Name	Line Item Amount	Total
Indirect Cost	$14,187.38	$14,187.38
	$14,187.38	**$14,187.38**

Knox County requests the max allowable 15% indirect cost rate.

In-Kind Expense

Item Name	Line Item Amount	Total

FY2026
Adopted Budget

KNOX COUNTY
TENNESSEE

Glenn Jacobs | County Mayor



2025-2026 Adopted Operating Budget and 2026-2030 Capital Improvement Plan

Table Of Contents

2025-2026 ADOPTED OPERATING BUDGET:

Roster of Publicly Elected Officials 1-2
Budgeted Fund Descriptions 3
2026 Expense Highlights 4
2026 General Fund 5
Budget Summary 6
Five-Year Budget Summary 7
Net Budget Summary 8
Expenditure Summary by Fund 9-15
Revenue Summary by Fund 16-18
County Budgeted Position Count 19-21
Capital Outlay Detail 22
Defined Service Contracts – General Fund 23
Hotel/Motel Tax Fund 24
Appropriations from Fund Balance:
- General County 25
- Schools 26

2026-2030 CAPITAL IMPROVEMENT PLAN:

Capital Improvement Plan Policy 27
Adopted Projects Summary 28
Sources and Uses of Funds 29
Countywide Projects 30
Public Libraries 31
Parks and Recreation 32
Building Improvements/Major Maintenance 33
Engineering and Public Works 34
Knox County Schools 35
Major Equipment 36
Projected Changes in Bonded Debt Balances 37
Projected Debt Service Expenditure Projections – Bonded Debt 38

Roster Of Publicly Elected Officials

County Mayor ..... Glenn Jacobs

Board of Commissioners:

- District 1 ..... Damon Rawls
- District 2 ..... Courtney Durrett
- District 3 ..... Gina Oster, Chair
- District 4 ..... Shane Jackson
- District 5 ..... Angela Russell
- District 6 ..... Terry Hill
- District 7 ..... Rhonda Lee
- District 8 ..... Adam Thompson
- District 9 ..... Andy Fox
- At Large Seat 10 ..... Larsen Jay
- At Large Seat 11 ..... Kim Frazier, Vice Chair

Assessor of Property ..... Phil Ballard

Attorney General ..... Charme P. Allen

Circuit & General Sessions Court Clerk ..... Charles D. Susano, III

County Clerk ..... Sherry Witt

Criminal & Domestic Relations Court Clerk ..... Mike Hammond

Law Director ..... David Buuck

Public Defender ..... Eric Lutton

Register of Deeds ..... Nick McBride

Sheriff ..... Tom Spangler

Trustee ..... Justin Biggs

Roster Of Publicly Elected Officials

Juvenile Judge ..... Tim Irwin

Criminal Court Judges:

- Division I ..... Vacant
- Division II ..... Hector Sanchez
- Division III ..... Scott Green

Circuit Court Judges:

- Division I ..... E. Jerome Melson
- Division II ..... William Ailor
- Division III ..... Deborah Stevens
- Division IV ..... Greg McMillan

Chancellors:

- Division I ..... John F. Weaver
- Division II ..... Richard B. Armstrong, Jr.
- Division III ..... Christopher Heagerty

General Sessions Judges:

- Division I ..... Chuck Cerny
- Division II ..... Judson Davis
- Division III ..... Patricia Hall Long
- Division IV ..... Andrew Jackson VI
- Division V ..... Tony Stansberry

Board of Education:

- District 1 ..... John Butler
- District 2 ..... Anne Templeton
- District 3 ..... Patricia Fontenot-Ridley
- District 4 ..... Katherine Bike
- District 5 ..... Lauren Morgan
- District 6 ..... Betsy Henderson, Chair
- District 7 ..... Steve Triplett, Vice Chair
- District 8 ..... Travis Wright
- District 9 ..... Kristi Kristy

Budgeted Fund Descriptions

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

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

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

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

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

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

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

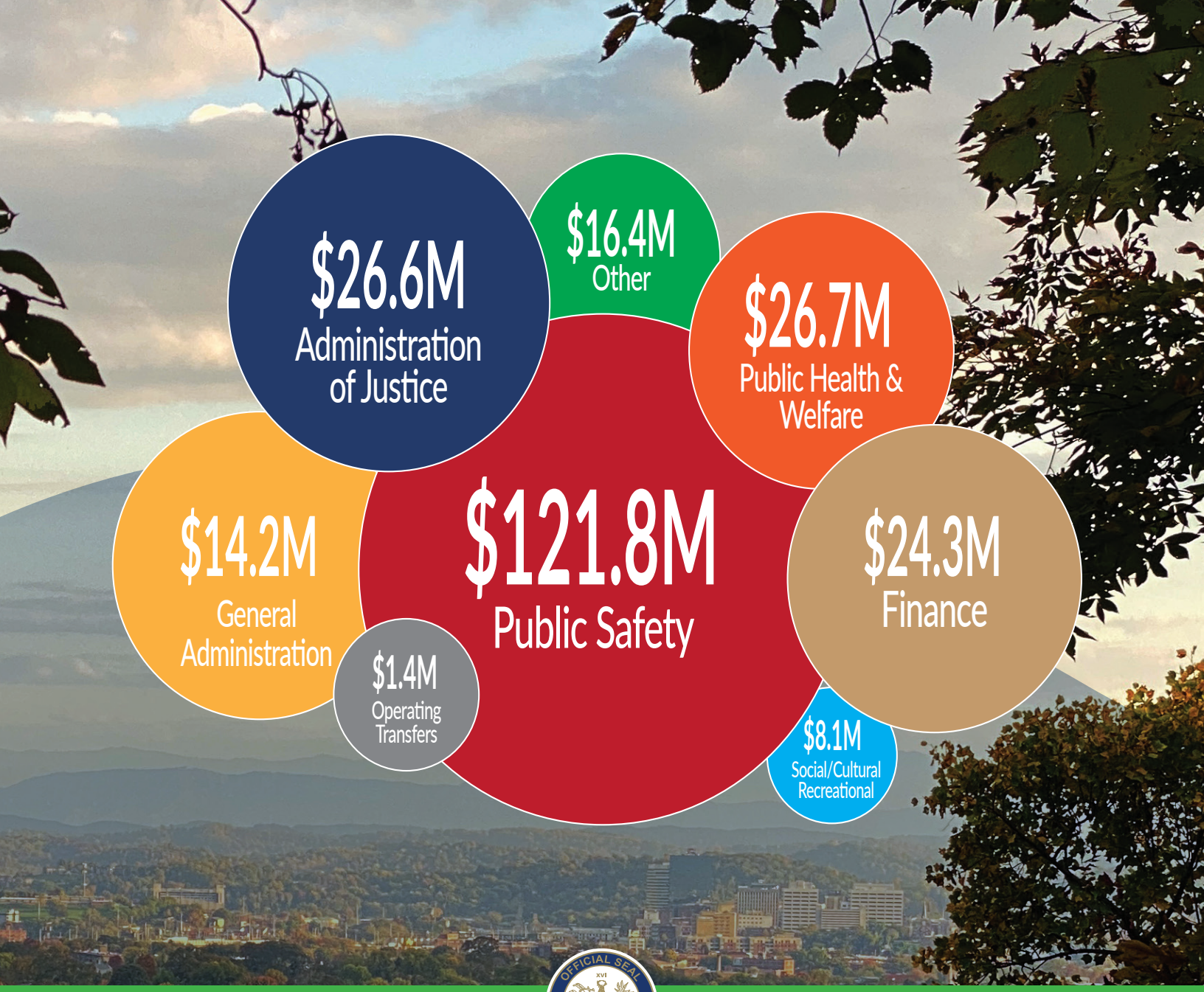
Debt Service Fund: This fund is used to account for the accumulation of resources for, and related payments of, principal and interest on general long-term debt for the County and for the Knox County Board of Education, a discretely presented component unit.

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

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



2026 Expense Highlights



2026 General Fund

Budget Summary

	Adopted 2024-2025	Adopted 2025-2026	Change	Tax Rate FY25	Tax Rate FY26
General Fund:					
General Administration	$ 14,556,866	$ 14,182,290	$ (374,576)		
Finance	23,576,201	24,338,656	762,455		
Administration of Justice	25,713,536	26,622,165	908,629		
Public Safety	116,226,434	121,780,350	5,553,916		
Public Health and Welfare	26,531,116	26,732,416	201,300		
Social/Cultural/Recreational	7,648,846	8,120,725	471,879		
Agriculture & Natural Resources	563,385	641,599	78,214		
Other General Government	14,372,671	15,749,238	1,376,567		
Operating Transfers	1,925,500	1,356,750	(568,750)		
	231,114,555	**239,524,189**	**8,409,634**	$0.6524	$0.6724
Special Revenue Funds:					
Governmental Library	80,100	80,800	700		
Public Library	15,552,789	15,972,332	419,543		
Solid Waste	4,806,453	4,876,638	70,185		
Air Quality	160,000	160,000	-		
Hotel-Motel Tax	11,500,000	12,000,000	500,000		
Engineering and Public Works	25,259,250	26,136,197	876,947		
Central Cafeteria	32,865,000	33,760,000	895,000		
General Purpose School	675,860,000	700,485,000	24,625,000	0.5064	0.4864
	766,083,592	**793,470,967**	**27,387,375**		
Debt Service Fund	**85,000,000**	**86,000,000**	**1,000,000**	0.3952	0.3952
Total Operating Budget	**$ 1,082,198,147**	**$ 1,118,995,156**	**$ 36,797,009**	**$1.5540**	**$1.5540**

Estimated revenue per each one cent of property tax equals $1,960,000 for FY25 and FY26.

Note: The adopted property tax rate for FY 2026 is unchanged; however, the adopted rate applicable to the General Purpose School Fund reflects a decrease of $.02, with a corresponding increase of $.02 to the General Fund. We made this adjustment because the property tax ratio negatively impacting natural growth of property tax. We looked at natural growth holistically, and split it between Knox County and Knox County Schools.

Five-Year Budget Summary

	Adopted 2021-2022	Adopted 2022-2023	Adopted 2023-2024	Adopted 2024-2025	Adopted 2025-2026	Change from 2022-2026
General Fund:						
General Administration	$ 12,979,196	$ 13,339,683	$ 14,317,888	$ 14,556,866	$ 14,182,290	$ 1,203,094
Finance	20,164,786	21,220,356	22,773,788	23,576,201	24,338,656	4,173,870
Administration of Justice	21,798,989	22,526,805	24,159,130	25,713,536	26,622,165	4,823,176
Public Safety	95,952,151	101,301,578	111,868,081	116,226,434	121,780,350	25,828,199
Public Health and Welfare	22,692,497	23,097,574	23,777,110	26,531,116	26,732,416	4,039,919
Social/Cultural/Recreational	6,311,831	7,975,588	7,625,067	7,648,846	8,120,725	1,808,894
Agricultural & Natural Resources	577,016	592,966	592,966	563,385	641,599	64,583
Other General Government	13,451,237	10,768,849	13,979,769	14,372,671	15,749,238	2,298,001
Operating Transfers	6,616,221	4,084,221	3,259,221	1,925,500	1,356,750	(5,259,471)
	200,543,924	204,907,620	222,353,020	231,114,555	239,524,189	38,980,265
Special Revenue Funds:						
Governmental Library	119,794	119,526	118,601	80,100	80,800	(38,994)
Public Library	14,126,550	14,761,148	15,303,300	15,552,789	15,972,332	1,845,782
Solid Waste	4,397,259	4,787,958	4,802,792	4,806,453	4,876,638	479,379
Air Quality	160,000	160,000	160,000	160,000	160,000	-
Hotel/Motel Tax	8,022,000	9,000,000	10,500,000	11,500,000	12,000,000	3,978,000
Engineering & Public Works	22,844,795	23,522,316	25,162,347	25,259,250	26,136,197	3,291,402
Central Cafeteria	27,360,000	27,855,000	31,100,000	32,865,000	33,760,000	6,400,000
General Purpose School	542,000,000	591,500,000	660,686,000	675,860,000	700,485,000	158,485,000
	619,030,398	671,705,948	747,833,040	766,083,592	793,470,967	174,440,569
Debt Service Fund	74,000,000	77,500,000	80,000,000	85,000,000	86,000,000	12,000,000
Total Operating Budget	**$ 893,574,322**	**$ 954,113,568**	**$ 1,050,186,060**	**$ 1,082,198,147**	**$ 1,118,995,156**	**$ 225,420,834**
Revenue / 1 cent property tax	**$ 1,308,755**	**$ 1,342,000**	**$ 1,903,500**	**$ 1,960,000**	**$ 1,960,000**	

Net Budget Summary

	Adopted 2024-2025	Interfund Transfers	Net 2024-2025	Adopted 2025-2026	Interfund Transfers	Net 2025-2026
General Fund	$ 231,114,555	$ (760,500)	$ 230,354,055	$ 239,524,189	$ (166,750)	$ 239,357,439
Special Revenue Funds:						
Governmental Library	80,100	-	80,100	80,800	-	80,800
Public Library	15,552,789	-	15,552,789	15,972,332	-	15,972,332
Solid Waste	4,806,453	-	4,806,453	4,876,638	-	4,876,638
Air Quality	160,000	-	160,000	160,000	-	160,000
Hotel-Motel Tax	11,500,000	(1,850,000)	9,650,000	12,000,000	(1,900,000)	10,100,000
Engineering and Public Works	25,259,250	(675,000)	24,584,250	26,136,197	(775,000)	25,361,197
Central Cafeteria	32,865,000	-	32,865,000	33,760,000	-	33,760,000
General Purpose School	675,860,000	(3,965,078)	671,894,922	700,485,000	(1,006,000)	699,479,000
	766,083,592	(6,490,078)	759,593,514	793,470,967	(3,681,000)	789,789,967
Debt Service Fund	85,000,000	-	85,000,000	86,000,000	-	86,000,000
Total	$ 1,082,198,147	$ (7,250,578)	$ 1,074,947,569	$ 1,118,995,156	$ (3,847,750)	$ 1,115,147,406

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

Expenditure Summary By Fund

DEPARTMENT (Or Account Name)	DEPT. NUMBER	ACTUAL FY 2024	ADOPTED FY 2025	PROPOSED FY 2026	ADOPTED FY 2026
GENERAL FUND:					
Trustee Commission	101	$ 3,636,233	$ 3,300,000	$ 3,600,000	$ 3,600,000
Leases & Subscriptions	101	6,470	-	-	-
Attorney General	1010010	4,307,848	4,713,495	4,899,662	4,899,662
Circuit Court Clerk	1010310	71,140	58,513	58,513	58,513
Civil Sessions Court Clerk	1010320	47,094	53,656	52,856	52,856
IV-D Child Support Clerk	1010330	952,252	983,640	1,036,340	1,036,340
Probate Court	1010610	59,822	54,164	51,739	51,739
Chancery Court	1010620	188,182	188,601	204,876	204,876
County Commission	1010910	680,264	704,641	716,146	716,146
County Commission - Discretionary	1010915	50,662	55,000	55,000	55,000
Internal Audit	1010920	622,835	868,358	879,290	879,290
Ethics Committee	1010926	52	1,800	1,800	1,800
Codes Commission	1010930	5,557	6,000	6,000	6,000
County Clerk	1011210	551,028	590,867	590,867	590,867
Criminal/4th Court Clerk Administration	1011505	80,225	91,400	91,400	91,400
4th Circuit Court Clerk	1011510	54,360	58,551	59,131	59,131
Criminal Court Clerk	1011520	112,891	106,966	110,841	110,841
Jury Related Expenses	1011525	141,550	220,700	212,700	212,700
Criminal Sessions Court Clerk	1011530	125,238	121,061	126,035	126,035
Criminal Court Technology Upgrades	1011531	135,107	-	-	-
Victims Advocate Program	1011533	87,426	67,500	96,624	96,624
Election Commission	1011810	2,711,289	2,765,949	2,584,943	2,584,943
Circuit Court Judges	1012110	15,260	22,676	22,676	22,676
4th Circuit Court Judges	1012120	11,563	13,506	13,506	13,506
Criminal Court Judges	1012130	69,968	77,031	77,031	77,031
Court Administrator & Magistrate	1012133	1,197,409	1,235,541	1,273,728	1,273,728
General Sessions Court Judge	1012140	2,209,185	2,314,069	2,406,035	2,406,035
Jury Commission	1012150	42,061	78,460	84,425	84,425
Juvenile Court-Judges	1012410	4,214,368	4,166,146	4,198,813	4,198,813
IV-D Magistrate Program	1012420	479,953	499,782	583,973	583,973
Juvenile Court-Clerk	1012710	911,937	930,378	940,339	940,339
Juvenile Service Center	1013010	4,229,031	5,066,141	5,289,738	5,289,738
Law Department	1013210	2,578,677	2,697,938	2,788,349	2,788,349
Law Department Outside Legal Fees	1013215	90,991	250,000	250,000	250,000
County Mayor	1013310	1,544,833	1,592,176	1,665,696	1,665,696
School Mania	1013312	32,439	-	-	-
County Lobbying	1013315	76,204	75,000	75,000	75,000
Family Justice Center	1013362	53,646	-	-	-
Behavioral Health Urgent Care Center	1013365	840,000	840,000	840,000	840,000

Expenditure Summary By Fund

DEPARTMENT (Or Account Name)	DEPT. NUMBER	ACTUAL FY 2024	ADOPTED FY 2025	PROPOSED FY 2026	ADOPTED FY 2026
GENERAL FUND (Continued):					
UT-Knox County Extension	1013370	555,225	563,385	641,599	641,599
Knox County Education Foundation	1013380	2,500,000	2,400,000	1,200,000	1,200,000
United Way Community Schools	1013383	-	-	700,000	700,000
TN Achieves	1013385	-	-	100,000	100,000
Human Resources	1013610	845,930	890,149	923,489	923,489
Benefits Administration	1013615	460,920	467,196	484,931	484,931
Tuition Assistance Program	1013625	31,757	25,000	25,000	25,000
Mentor Internship Program	1013630	6,349	50,000	50,000	50,000
Parks	1014801	336,737	481,500	481,500	481,500
Blue Trails/Greenway/Trails	1014802	166,253	226,941	233,154	233,154
Park Maintenance	1014810	2,629,957	2,616,618	2,804,511	2,804,511
Recreation Administration	1014830	909,335	1,061,492	1,280,916	1,280,916
Recreation Buildings	1014831	45,796	88,000	88,000	88,000
Tree/Bench Program	1014834	27,849	-	-	-
Sports & Recreation	1014836	1,019,178	1,115,179	1,072,355	1,072,355
Ball Fields	1014850	409,494	229,000	229,000	229,000
Sportspark	1014851	166,867	103,500	103,500	103,500
Tommy Schumpert Park	1014852	102,405	88,900	88,900	88,900
John Tarleton Park	1014853	200,968	82,300	82,300	82,300
Youth Sports	1014856	311,892	455,000	455,000	455,000
Adult Sports	1014857	78,479	69,400	69,400	69,400
Indigent Assistance	1015120	220,800	220,800	220,800	220,800
Defined Service Contracts	1015130	1,822,110	1,909,000	1,909,000	1,909,000
John Tarleton	1015135	1,043,748	1,075,061	1,107,313	1,107,313
Senior Center & Volunteer Services	1015142	314,398	323,783	368,941	368,941
West Knox Senior Center	1015145	131,853	130,558	134,544	134,544
South Knox Senior Center	1015146	144,082	153,683	174,982	174,982
Halls Senior Center	1015147	101,039	104,924	108,266	108,266
Corryton Senior Center	1015148	101,450	108,759	111,324	111,324
Carter Senior Center	1015149	112,503	111,648	128,242	128,242
Karns Senior Center	1015150	92,874	97,661	105,890	105,890
Veterans' Services Office	1015160	182,740	143,150	140,278	140,278
Community Development	1015165	605,588	749,520	645,728	645,728
Support Services	1015400	1,699,186	1,671,680	1,853,611	1,853,611
Preventive Health Services	1015403	1,604,744	1,946,289	1,814,818	1,814,818
Dental Services	1015406	1,359,869	1,534,475	1,548,257	1,548,257
Emergency Medical Services	1015409	917,887	3,254,578	3,257,052	3,257,052
Food & Restaurant Inspections	1015412	926,710	1,011,830	1,053,135	1,053,135
Health Administration	1015415	1,173,760	1,611,648	1,653,679	1,653,679

Expenditure Summary By Fund

DEPARTMENT (Or Account Name)	DEPT. NUMBER	ACTUAL FY 2024	ADOPTED FY 2025	PROPOSED FY 2026	ADOPTED FY 2026
GENERAL FUND (Continued):					
Community Health	1015421	1,191,037	1,400,540	1,399,154	1,399,154
Knox County Medical Program	1015424	2,762,251	2,995,000	2,995,000	2,995,000
Pharmacy	1015433	819,835	1,058,910	1,061,709	1,061,709
Primary Care Services	1015436	306,989	306,989	306,989	306,989
School Health Programs	1015442	571,307	607,010	610,009	610,009
Ground Water Services	1015448	465,940	482,525	412,674	412,674
Vector Control Services	1015451	2,199	9,350	9,350	9,350
Disease Surveillance & Investigation	1015454	1,445,136	1,411,711	1,485,321	1,485,321
Vital Records	1015457	694,659	672,536	692,618	692,618
Women's Health Services	1015460	430,090	396,737	329,606	329,606
Workforce Development & Planning	1015463	164,675	308,244	327,144	327,144
West Clinic	1015465	577,073	595,103	609,077	609,077
Comm. Health Services Grant Match	1015467	159,072	200,000	200,000	200,000
Finance	1015710	2,684,596	2,809,618	2,994,851	2,994,851
Procurement	1016010	1,059,779	1,153,801	1,214,836	1,214,836
Property Development	1016015	390,963	388,015	401,109	401,109
Asset Management	1016020	280,296	293,045	301,884	301,884
Inoperable Car Lot	1016025	5,576	3,750	3,750	3,750
E-Government Purchasing	1016050	184,274	188,369	195,618	195,618
Property and Liability Insurance	1016310	81,967	67,433	67,433	67,433
Young Williams Animal Center	1016600	1,490,725	1,705,000	1,730,000	1,730,000
Knoxville - Knox County Planning	1016605	882,253	1,080,753	1,175,753	1,175,753
Geographic Information Systems	1016610	487,540	570,431	572,073	572,073
Payment To Cities	1016615	240,119	155,000	155,000	155,000
Emergency Management	1016620	385,148	305,452	324,552	324,552
Office of Housing Stability	1016625	110,000	150,000	162,000	162,000
Community Action Committee	1016635	2,055,100	2,055,100	2,055,100	2,055,100
Auditing Contract	1016930	372,668	325,000	325,000	325,000
Cost in Cases Charged to County	1016940	726,608	500,000	500,000	500,000
Non-Departmental	1016950	6,222,724	(3,192,512)	(3,332,512)	(3,332,512)
PBA Management	1016955	9,400,000	10,000,000	11,000,000	11,000,000
Employee Benefits - Retirement Contributions	1016980	1,304,405	1,530,600	1,710,039	1,710,039
MERP County Match	1016985	184,958	135,000	175,000	175,000
Community Mediation	1017210	129,073	170,000	170,000	170,000
Fire Prevention*	1017510	-	762,721	934,165	934,165
Information Technology	1017910	7,080,553	7,291,244	7,537,943	7,537,943
Records Management	1017920	393,753	429,532	420,399	420,399
County I.T. Software & Hardware	1017930	3,041,469	3,180,000	3,180,000	3,180,000
Sheriff's Department Merit System	1018110	285,710	301,762	316,678	316,678
Property Assessor	1018310	4,524,900	4,746,012	4,942,845	4,942,845

Expenditure Summary By Fund

DEPARTMENT (Or Account Name)	DEPT. NUMBER	ACTUAL FY 2024	ADOPTED FY 2025	PROPOSED FY 2026	ADOPTED FY 2026
GENERAL FUND (Continued):					
Equalization Board	1018320	17,043	27,803	28,099	28,099
Public Defender	1018510	2,958,343	3,222,191	3,361,816	3,361,816
Register of Deeds	1018710	55,073	69,735	69,735	69,735
Register of Deeds - Data Processing	1018720	201,295	190,000	190,000	190,000
Court Officers	1018900	28,501	29,368	29,368	29,368
Sheriff's Administration	1018903	2,144,580	1,934,500	1,993,350	1,993,350
Records & Communication	1018906	1,304,613	1,335,995	1,349,595	1,349,595
Training	1018912	818,389	274,550	305,550	305,550
Planning & Development	1018915	6,684	7,790	7,790	7,790
Stop Violence Against Women	1018918	60,391	66,500	49,500	49,500
Patrol & Cops Universal	1018921	81,280,245	92,182,699	95,937,494	95,937,494
Warrants	1018924	281,643	261,200	284,200	284,200
Detectives	1018927	297,133	236,250	299,750	299,750
Forensic	1018930	60,127	84,450	88,650	88,650
Juvenile Division	1018933	29,172	24,050	28,550	28,550
Special Teams	1018936	67,337	50,660	63,700	63,700
Victims' Rights	1018937	621	-	-	-
Senior Citizens Awareness	1018940	179	-	-	-
Narcotics	1018942	401,049	550,700	555,700	555,700
Vice	1018943	2,145	-	-	-
Internal Affairs	1018945	30,493	25,650	33,100	33,100
Theft	1018946	34,128	-	-	-
Organized Retail Crime	1018947	11,849	-	-	-
Special Services	1018948	71,738	108,500	107,100	107,100
DARE Program	1018951	2,491	-	-	-
Teen Academy - Sheriff	1018952	2,533	-	-	-
Sexual Offender Registry	1018953	26,595	-	-	-
Interest Earned - Inmates	1018954	5,626	-	-	-
Auxiliary Services	1018957	414,563	447,570	508,252	508,252
Project Lifesaver	1018958	2,708	-	-	-
Correctional Facilities & Batterer's Treat.	1018960	12,303,765	10,664,250	11,521,750	11,521,750
Video Courtroom	1018961	10,267	-	-	-
Helen Ross McNabb-Interchange	1018967	183,392	-	-	-
Jail Commissary	1018969	1,254,694	1,113,552	1,411,531	1,411,531
Medical Examiner - County	1018973	5,182,421	5,589,020	5,773,996	5,773,996
Sheriff's Radio Rebanding	1018980	9,232	-	-	-
Sheriff's K-9 Donations	1018985	2,925	-	-	-
Officer Assistance	1018991	52,928	-	-	-
Sheriff's - Animal Control	1018993	56,144	-	-	-
Sheriff's - Juvenile Court Officers	1018995	27,782	30,375	32,075	32,075
County Trustee	1019710	1,152,208	1,069,603	1,071,134	1,071,134
Operating Transfers:	1016645	8,785,680	1,925,500	1,356,750	1,356,750
Total General Fund		$ 229,819,927	$ 231,114,555	$ 239,524,189	$ 239,524,189

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

Expenditure Summary By Fund

DEPARTMENT (Or Account Name)	DEPT. NUMBER	ACTUAL FY 2024	ADOPTED FY 2025	PROPOSED FY 2026	ADOPTED FY 2026
GOVERNMENTAL LIBRARY FUND:					
Operations	1140010	$ 72,852	$ 80,100	$ 80,800	$ 80,800
PUBLIC LIBRARY FUND:					
Public Library	1150010	$ 13,054,906	$ 13,327,539	$ 13,729,862	$ 13,729,862
Public Library Maintenance	1150011	1,605,561	1,625,750	1,642,970	1,642,970
Read City USA	1150015	32,858	34,000	34,000	34,000
State General Library	1150020	430,500	430,500	430,500	430,500
Rothrock Estates	1150030	17,525	-	-	-
Trustee Commission	115	131,899	135,000	135,000	135,000
Total Public Library Fund		$ 15,273,249	$ 15,552,789	$ 15,972,332	$ 15,972,332
SOLID WASTE FUND:					
Convenience Centers	1160120	$ 4,347,443	$ 4,144,030	$ 4,218,829	$ 4,218,829
Tire Transfer Program	1160310	327,069	409,660	412,162	412,162
Litter Program	1160320	51,451	124,763	117,647	117,647
Household Hazardous Waste	1160340	78,294	95,000	95,000	95,000
Trustee Commission	116	31,496	33,000	33,000	33,000
Total Solid Waste Fund		$ 4,835,753	$ 4,806,453	$ 4,876,638	$ 4,876,638

Expenditure Summary By Fund

DEPARTMENT (Or Account Name)	DEPT. NUMBER	ACTUAL FY 2024	ADOPTED FY 2025	PROPOSED FY 2026	ADOPTED FY 2026
AIR QUALITY FUND:					
Clear Air 103 PM 2.5	1280015	$ 132,699	$ -	$ -	$ -
Air Pollution	1280036	529,863	-	-	-
Permit Fees	1280040	320,023	160,000	160,000	160,000
Title V Program	1280050	134,519	-	-	-
Total Air Quality Fund *		$ 1,117,104	$ 160,000	$ 160,000	* $ 160,000
HOTEL/MOTEL TAX FUND:	123	$ 13,077,775	$ 11,500,000	$ 12,000,000	$ 12,000,000
ENGINEERING AND PUBLIC WORKS FUND:					
Environment & Planning	1310110	$ 2,424,215	$ 2,877,543	$ 3,034,435	$ 3,034,435
Land Development	1310120	916,757	1,086,195	1,138,150	1,138,150
Stormwater Compliance	1310130	520,812	544,319	543,865	543,865
Stormwater Management - Violation	1310135	8,090	-	-	-
Public Works Construction & Maintenance	1310210	15,753,124	16,945,702	17,352,637	17,352,637
Traffic Engineering	1310220	1,036,762	1,145,002	1,290,758	1,290,758
Subdivision Foreclosures	1310425	80,453	-	-	-
Subdivision Foreclosures	1310430	65,771	-	-	-
Fire Prevention**	1310510	697,558	-	-	-
Building Codes	1310610	1,412,251	1,575,961	1,622,301	1,622,301
Code Enforcement	1310710	692,296	698,956	738,541	738,541
Soil Conservation	1310810	154,711	160,572	165,510	165,510
Trustee Commission	131	251,128	225,000	250,000	250,000
Total Engineering and Public Works Fund		$ 24,013,928	$ 25,259,250	$ 26,136,197	$ 26,136,197
CENTRAL CAFETERIA FUND:	143	$ 33,897,955	$ 32,865,000	$ 33,760,000	$ 33,760,000
GENERAL PURPOSE SCHOOL FUND:	141	$ 668,710,147	$ 675,860,000	$ 700,485,000	$ 700,485,000
DEBT SERVICE FUND:	151	$ 76,470,816	$ 85,000,000	$ 86,000,000	$ 86,000,000
Total Operating Budget		**$ 1,067,289,506**	**$ 1,082,198,147**	**$ 1,118,995,156**	**$ 1,118,995,156**

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

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

Expenditure Summary By Fund

DEPARTMENT (Or Account Name)	DEPT. NUMBER	ACTUAL FY 2024	ADOPTED FY 2025	PROPOSED FY 2026	ADOPTED FY 2026
INTERNAL SERVICE FUNDS:					
Internal Service Funds are used to account for goods and services provided by County Departments to County Departments and to account for common activities. Expected annual expenses are shown as additional information.					
Vehicle Service Center Fund	261	$ 3,317,620	$ 3,550,969	$ 3,595,482	$ 3,595,482
Mailroom Service Fund	268	367,685	356,167	383,753	383,753
Employee Benefits Fund	270	36,371,118	35,050,368	36,661,077	36,661,077
Risk Management Fund	266	4,276,374	6,019,954	6,211,000	6,211,000
Building Maintenance Fund	274	17,079,559	17,125,359	16,442,189	16,442,189
Technical Support Services Fund	276	2,136,050	2,295,037	2,264,178	2,264,178
Capital Leasing Fund	278	799,640	622,344	848,742	848,742
Self Insurance Fund	263	33,397,073	31,926,604	37,242,788	37,242,788
TOTAL INTERNAL SERVICE FUNDS		$ 97,745,119	$ 96,946,802	$ 103,649,209	$ 103,649,209
SHERIFF'S DRUG CONTROL FUND:					
The Sheriff's Drug Control Fund was established pursuant to an amendment of Tennessee Code Annotated Section 39-17-420. This fund is used to account for drug control activities restricted for drug enforcement, drug education and non-recurring general law enforcement expenditures. This fund is primarily funded from the receipt of fines and costs related to drug enforcement cases. Expected annual expenses are shown as additional information.					
SHERIFF'S DRUG CONTROL FUND	122	$ 598,765	$ 603,000	$ 1,111,500	$ 1,111,500
ENTERPRISE FUND:					
Enterprise Funds are used to account for operations that provide services primarily to the general public on a user charge basis. The County does not adopt an annual budget for its enterprise fund. The expected annual expenses are shown as additional information.					
THREE RIDGES GOLF COURSE FUND	401	$ 2,159,813	$ 1,915,600	$ 2,099,600	$ 2,099,600

Revenue Summary By Fund

	ACTUAL FY 2024	ADOPTED FY 2024	ADOPTED FY 2025	ADOPTED FY 2026
GENERAL FUND:				
County Property Taxes	$ 140,605,209	$ 138,436,840	$ 142,835,400	$ 145,466,300
County Local Option Taxes	28,632,180	27,142,000	29,204,500	30,861,000
Wheel Tax	607,980	575,000	610,000	620,000
Licenses and Permits	3,480,598	3,071,000	2,945,500	2,949,500
Fines, Forfeitures, Penalty	2,724,225	1,609,300	945,150	1,038,700
Charges/Current Services	9,869,769	9,099,178	9,565,495	10,296,900
Other Local Revenue	12,641,077	8,413,771	8,479,036	8,700,246
Fees from Officials	15,853,757	13,160,000	15,330,000	15,700,000
State of Tennessee	14,928,979	12,233,664	13,010,964	15,153,664
Federal Government	1,995,125	1,771,900	1,546,500	1,921,500
Other Governments	824,455	799,750	310,000	815,000
Citizens Groups	200,909	-	-	-
Other Financing Source: Lease & Subscription	6,470	-	-	-
Appropriation from Restricted Fund Balance	-	605,162	832,010	1,197,208
Appropriation from Fund Balance	-	3,500,000	3,500,000	4,804,171
Appropriation from Designated Fund Balance	-	1,935,455	2,000,000	-
Increase in Equity Interest in Joint Venture	1,096,823	-	-	-
Total General Fund	$ 233,467,556	$ 222,353,020	$ 231,114,555	$ 239,524,189
GOVERNMENTAL LIBRARY FUND:				
County Local Option Taxes (Litigation Tax)	$ 44,925	$ 40,750	$ 39,600	$ 44,050
Charges/Current Services	28	-	-	-
Other Governments/Citizens Groups	30,000	30,000	30,000	30,000
Operating Transfers	-	35,000	10,500	6,750
Appropriation from Fund Balance	-	12,851	-	-
Total Governmental Library Fund	$ 74,953	$ 118,601	$ 80,100	$ 80,800

Revenue Summary By Fund

	ACTUAL FY 2024	ADOPTED FY 2024	ADOPTED FY 2025	ADOPTED FY 2026
PUBLIC LIBRARY FUND:				
Wheel Tax	$ 12,576,931	$ 12,500,000	$ 12,750,000	$ 13,050,000
Charges/Current Services	189,039	150,000	175,000	190,000
Other Local Revenues	118,358	139,000	140,000	110,000
State of Tennessee	420,500	420,500	420,500	420,500
Federal Government	10,000	10,000	10,000	10,000
Other Governments/Citizens Groups	35,366	-	-	-
Operating Transfers	1,820,000	1,820,000	1,850,000	1,900,000
Appropriation from Fund Balance	-	263,800	207,289	291,832
Total Public Library Fund	$ 15,170,194	$ 15,303,300	$ 15,552,789	$ 15,972,332
SOLID WASTE FUND:				
County Local Option Taxes	$ 2,600,000	$ 2,600,000	$ 2,600,000	$ 2,600,000
Other Local Revenues	969,060	722,500	740,000	800,000
State of Tennessee	549,576	500,000	540,000	550,000
Operating Transfers	701,500	675,000	675,000	775,000
Appropriation from Fund Balance	-	305,292	251,453	151,638
Total Solid Waste Fund	$ 4,820,136	$ 4,802,792	$ 4,806,453	$ 4,876,638
AIR QUALITY FUND:				
Charges/Current Services	$ 425,153	$ 160,000	$ 160,000	$ 160,000
Other Local Revenues	68,177	-	-	-
Federal Government	350,791	-	-	-
Operating Transfers	300,000	-	-	-
Total Air Quality Fund	$ 1,144,121	$ 160,000	$ 160,000	$ 160,000
HOTEL/MOTEL TAX FUND:				
County Local Option Taxes	$ 14,677,619	$ 10,500,000	$ 11,500,000	$ 12,000,000
Total Hotel/Motel Tax Fund	$ 14,677,619	$ 10,500,000	$ 11,500,000	$ 12,000,000

Revenue Summary By Fund

	ACTUAL FY 2024	ADOPTED FY 2024	ADOPTED FY 2025	ADOPTED FY 2026
ENGINEERING AND PUBLIC WORKS FUND:				
County Local Option Taxes	$ 10,110,533	$ 9,807,947	$ 9,840,500	$ 10,515,350
Statutory Taxes	2,190,046	2,275,000	2,400,000	2,400,000
Wheel Tax	914,222	900,000	900,000	1,825,000
Licenses and Permits	3,556,712	2,600,000	2,750,000	2,800,000
Fines, Forfeitures, Penalty	2,750	150,000	175,000	185,000
Charges/Current Services	132,116	112,500	106,500	119,000
Other Local Revenues	186,000	-	-	-
State of Tennessee	8,013,660	7,816,900	7,937,250	8,042,250
Operating Transfers	1,500,000	1,500,000	750,000	-
Appropriation from Fund Balance	-	-	400,000	249,597
Total Engineering and Public Works Fund	$ 26,606,039	$ 25,162,347	$ 25,259,250	$ 26,136,197
CENTRAL CAFETERIA FUND:	$ 30,639,680	$ 31,100,000	$ 32,865,000	$ 33,760,000
GENERAL PURPOSE SCHOOL FUND:				
County Property Taxes	$ 107,924,551	$ 105,457,240	$ 100,704,400	$ 96,784,400
County Local Option Taxes	240,234,650	226,486,930	241,192,886	254,197,306
Wheel Tax	912,721	900,000	900,000	-
Licenses	27,312	36,000	36,000	36,000
Charges/Current Services	450,563	275,000	275,000	275,000
Other Local Revenue	14,921,418	9,800,000	4,225,000	6,000,000
State of Tennessee	324,968,581	316,080,830	326,876,714	341,382,294
Federal Government	599,346	600,000	600,000	600,000
Other Governments/Citizens Groups	15,037	-	-	-
Operating Transfers	-	1,050,000	1,050,000	1,210,000
Other Financing Source: Lease & Subscription	976,463	-	-	-
Total General Purpose School Fund	$ 691,030,642	$ 660,686,000	$ 675,860,000	$ 700,485,000
DEBT SERVICE FUND:				
County Property Taxes	$ 69,809,272	$ 68,362,320	$ 78,209,200	$ 78,209,200
Other Local Revenue	7,343,483	1,651,964	1,636,535	1,619,974
Payment from General Purpose Schools	9,071,724	9,071,724	3,965,078	1,006,000
Appropriation from Fund Balance	-	913,992	1,189,187	5,164,826
Total General Debt Fund	$ 86,224,479	$ 80,000,000	$ 85,000,000	$ 86,000,000
Grand Total Budgeted Operating Funds	**$ 1,103,855,419**	**$ 1,050,186,060**	**$ 1,082,198,147**	**$ 1,118,995,156**
		Dollar Amount Change	$ 32,012,087	$ 36,797,009
		Percentage Change	3.05%	3.40%

County Budgeted Position Count

DEPARTMENT (or account name)		ADOPTED FY 2025 Full Time	Part Time		ADOPTED FY 2026 Full Time	Part Time		Change from 2025-2026 Full Time	Part Time
GENERAL FUND:									
Attorney General	1010010	42	2		42	2		0	0
IV-D Child Support Clerk	1010330	15	1		15	1		0	0
County Commission	1010910	2	0	*	2	0	*	0	0
Internal Audit	1010920	6	1		6	1		0	0
Election Commission	1011810	15	6		16	8		1	2
Court Administrator & Magistrate	1012133	13	0		13	0		0	0
General Sessions Court Judges	1012140	12	0		12	0		0	0
Jury Commission	1012150	1	0		1	0		0	0
Juvenile Court- Judges	1012410	37	1		33	2		-4	1
IV-D Magistrate Program	1012420	3	0		3	0		0	0
Juvenile Court-Clerk	1012710	14	0		13	0		-1	0
Juvenile Service Center	1013010	65	0		65	0		0	0
Law Department	1013210	18	1		18	1		0	0
County Mayor	1013310	12	0		12	0		0	0
Human Resources	1013610	7	0		7	0		0	0
Benefits Administration	1013615	4	0		4	0		0	0
Blue Trails/Greenways/Trails	1014802	3	0		3	0		0	0
Park Maintenance	1014810	31	0		32	0		1	0
Recreation Administration	1014830	3	5	**	3	5	**	0	0
Sports & Recreation	1014836	14	0		13	0		-1	0
Senior Center & Volunteer Services	1015142	3	2		4	2		1	0
West Knox Senior Center	1015145	2	1		2	1		0	0
South Knox Senior Center	1015146	3	1		3	2		0	1
Halls Senior Center	1015147	2	0		2	0		0	0
Corryton Senior Center	1015148	2	0		2	0		0	0
Carter Senior Center	1015149	2	0		2	0		0	0
Karns Senior Center	1015150	2	0		2	0		0	0
Veterans' Services	1015160	2	0		2	0		0	0
Neighborhoods & Community Development	1015165	6	0		5	0		-1	0
Support Services	1015400	7	0		10	0		3	0
Preventive Health Services	1015403	23	1		20	1		-3	0
Dental Services	1015406	16	0		14	0		-2	0
Emergency Medical Services	1015409	1	1		1	1		0	0
Food & Restaurant Inspections	1015412	13	0		13	0		0	0
Health Administration	1015415	15	0		15	0		0	0
Community Development and Planning	1015421	17	0		15	0		-2	0
Pharmacy	1015433	1	0		1	0		0	0
School Health Programs	1015442	1	0		1	0		0	0
Ground Water Services	1015448	6	0		5	0		-1	0
Disease Surveillance & Investigation	1015454	15	0		16	0		1	0
Vital Records	1015457	4	0		4	0		0	0
Women's Health Services	1015460	3	1		2	1		-1	0
Community Health Services	1015463	3	0		3	0		0	0
West Clinic	1015465	8	0		8	0		0	0
Finance	1015710	24	2		24	2		0	0

County Budgeted Position Count

DEPARTMENT (or account name)		ADOPTED FY 2025 Full Time	ADOPTED FY 2025 Part Time	ADOPTED FY 2026 Full Time	ADOPTED FY 2026 Part Time	Change from 2025-2026 Full Time	Change from 2025-2026 Part Time
GENERAL FUND (Continued):							
Procurement	1016010	11	0	11	0	0	0
Property Development	1016015	3	0	3	0	0	0
Asset Management	1016020	4	0	4	0	0	0
E-Government Purchasing	1016050	2	0	2	0	0	0
Fire Prevention	1017510	8	0	9	0	1	0
Information Technology	1017910	55	1	55	1	0	0
Records Management	1017920	5	0	5	0	0	0
Sheriff's Department Merit System	1018110	4	0	4	0	0	0
Property Assessor	1018310	44	1	47	0	3	-1
Equalization Board	1018320	0	8	0	8	0	0
Public Defender	1018510	34	2	35	2	1	0
Patrol	1018921	1,019	3	1,019	3	0	0
Auxiliary Services	1018957	3	3	3	3	0	0
Jail Commissary	1018969	8	0	8	0	0	0
Medical Examiner	1018973	37	1	37	1	0	0
Total General Fund		**1,735**	**45**	**1,731**	**48**	**-4**	**3**
GOVERNMENTAL LAW LIBRARY FUND:							
Governmental Law Library Operations	1140010	0	0	0	0	0	0
PUBLIC LIBRARY FUND:							
Public Library Operations	1150010	137	64	138	65	1	1
Public Library Maintenance	1150011	5	0	5	0	0	0
Total Public Library Fund		**142**	**64**	**143**	**65**	**1**	**1**
SOLID WASTE FUND:							
Convenience Centers	1160120	25	1	25	1	0	0
Tire Transfer Program	1160310	1	0	1	0	0	0
Litter Grant - County	1160320	2	1	2	1	0	0
Total Solid Waste Fund		**28**	**2**	**28**	**2**	**0**	**0**
AIR QUALITY FUND:	128	14	0	14	0	0	0

County Budgeted Position Count

DEPARTMENT (or account name)		ADOPTED FY 2025 Full Time	ADOPTED FY 2025 Part Time	ADOPTED FY 2026 Full Time	ADOPTED FY 2026 Part Time		Change from 2025-2026 Full Time	Change from 2025-2026 Part Time
ENGINEERING AND PUBLIC WORKS FUND:								
Environment & Planning	1310110	14	1	12	1		-2	0
Land Development	1310120	11	0	11	0		0	0
Stormwater Compliance	1310130	4	1	4	1		0	0
Public Works Construction & Maintenance	1310210	86	1	85	1		-1	0
Traffic Engineering	1310220	7	1	8	1		1	0
Fire Prevention	1310510	0	0	0	0		0	0
Building Codes	1310610	17	0	17	0		0	0
Code Enforcement	1310710	8	0	8	0		0	0
Soil Conservation	1310810	2	0	2	0		0	0
Total Engineering and Public Works Fund		**149**	**4**	**147**	**4**		**-2**	**0**
CENTRAL CAFETERIA FUND:	143	0	0	0	0	***	0	0
GENERAL PURPOSE SCHOOL FUND	141	0	0	0	0	***	0	0
VEHICLE SERVICE CENTER FUND	2610030	9	0	9	0		0	0
RISK MANAGEMENT FUND	2660010	9	0	9	0		0	0
MAILROOM SERVICE FUND	2680010	2	0	2	0		0	0
EMPLOYEE BENEFITS FUND	2700050	7	1	7	1		0	0
TECHNICAL SUPPORT SERVICES FUND	2760010	10	0	10	0		0	0

* Does not include Knox County's 11 Commissioners
** Does not include the Parks Temporary/Seasonal Employees
*** FY 2026 employees to be determined by the School Board within approved budget

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

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

GRANTS								
CDBG & Housing		23	0	22	0		-1	0
Health Department		171	6	147	6		-24	0
Judges - Drug Court		8	3	6	3		-2	0
Juvenile Services		3	0	2	0		-1	0
Attorney General		1	0	1	0		0	0
Sheriff		42	1	43	0		1	-1
Solid Waste		4	0	4	0		0	0
Total Grant Funds		**252**	**10**	**225**	**9**		**-27**	**-1**

Capital Outlay Detail

		Adopted FY 2026	Funded By
Sheriff's Office			
Vehicles - Chargers- (20) Requested (18) Proposed	$	947,054	Debt Proceeds
Sedans - (10) Requested (9) Proposed		473,527	Debt Proceeds
Durangos - (15) Requested (9) Proposed		518,527	Debt Proceeds
Vans - (2) Requested (2) Proposed		119,228	Debt Proceeds
Body Cameras/Tasers/Storage		2,012,386	Debt Proceeds
Engineering & Public Works			
John Deere 5095M Utility Tractor & Mid-Mount Boom Mower		164,025	Debt Proceeds
John Deere 5095M Utility Tractor & Mid-Mount Boom Mower		164,025	Debt Proceeds
IT Department			
Server Replacements		125,000	Debt Proceeds
Parks & Recreation Department			
Maintenance Equipment Building Roof Replacement		54,000	Debt Proceeds
John Tarleton Field 5 Retaining Wall		35,000	Debt Proceeds
Large Area Aerator		43,000	Debt Proceeds
Turf Sprayer		79,000	Debt Proceeds
Bobcat		75,395	Debt Proceeds
Mt 100 Small Stand on Bobcat		35,000	Debt Proceeds
Three Ridges Golf Course			
Aerifier		45,000	Debt Proceeds
Public Library			
IT Equipment		80,000	Debt Proceeds
TOTAL CAPITAL OUTLAY	$	4,970,167	Funded by Debt Proceeds

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

Defined Service Contracts - General Fund

AGENCY	Program	Adopted FY 2026
GENERAL FUND:		
Boys & Girls Club of the Tennessee Valley	Afterschool Program	$ 20,000
CASA *	Advocates	20,000
Catholic Charities*	Children's Emergency Shelter	45,000
Centro Hispano de East Tennessee	Language Access & Parent Education	35,000
Community Coalition Against Human Trafficking	Homelessness Services	12,500
Community Mediation Center	Legal Services	20,000
East TN Freedom Schools	Workforce Development	10,000
Emerald Youth Foundation	Afterschool Program	15,000
Friends of Literacy	Academic Success	25,000
Helen Ross McNabb	Sexual Assault Hotline/Day Services	50,000
Helping Mamas Knoxville	Healthcare	10,000
Hillcrest Healthcare Communities Inc.	Senior Services	12,500
Interfaith Health Clinic	Healthcare	50,000
Keep Knoxville Beautiful	Community Beautification	25,000
Kim Health Center	Healthcare	30,000
Knoxville Family Justice Center	Domestic Violence or Abuse Services	20,000
Mental Health Association of East Tennessee	Call Center/Early Intervention	35,000
Olive Tree Early Learning Academy	Childcare	12,250
REBOOT Recovery, Inc.	Veteran Services	10,000
Subtotal -- Non-Profit Grants		457,250
Blount Partnership	Business Park	31,250
East Tennessee Economic Development Agency	Economic Development	100,000
Farragut West Knox Chamber of Commerce	Economic Development	50,000
Knoxville Chamber	IDB, Business Parks & Economic Development	1,270,500
Subtotal -- Economic Development Contracts		1,451,750
Total General Fund		**$ 1,909,000**

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

Hotel/Motel Tax Fund

	Adopted FY 2026
Direct Promotion of Tourism (40%):	
Visit Knoxville	$ 4,800,000
Debt/Construction/Operations/Maintenance of Tourist Facilities (40%):	
Transfer to Public Library for East TN History Center	2,000,000
City of Knoxville - Convention Center	500,000
Multi-Use Stadium Debt Obligation	1,100,000
Women's Basketball Hall of Fame	200,000
Zoo Knoxville	1,000,000
Subtotal - Debt/Construction/Operations/Maintenance of Tourist Facilities (40%)	4,800,000
City of Knoxville (10%)	
City of Knoxville	1,200,000
Knox County (10%)	
Trustee's Commission	120,000
Zoo Knoxville	175,000
Arts & Cultural Alliance of Greater Knoxville	425,000
Beck Cultural Exchange Center	75,000
Legacy Parks	125,000
Asian Culture Center	50,000
The Muse Knoxville	50,000
Knox County Tourism Enhancements	180,000
Subtotal - Knox County (10%)	1,200,000
Total -- Hotel/Motel Tax Fund	**$ 12,000,000**

Note: The allocation for Hotel/Motel Tax is in accordance with Knox County Code Section 58-89.

General County Appropriations From Unrestricted Fund Balance *

Fund	Purpose	Adopted FY 2024	Adopted FY 2025	Adopted FY 2026
General	Planned Use of Fund Balance	$ 3,500,000	$ 3,500,000	$ 4,804,171
Governmental Law Library	Planned Use of Fund Balance	12,851	-	-
Public Library	Planned Use of Fund Balance	263,800	207,289	291,832
Solid Waste	Planned Use of Fund Balance	305,292	251,453	151,638
Engineering & Public Works	Planned Use of Fund Balance	-	400,000	249,597
Debt Service **	Planned Use of Fund Balance	913,992	1,189,187	5,164,826
TOTAL		**$ 4,995,935**	**$ 5,547,929**	**$ 10,662,064**

General Fund Actual Undesignated/Unassigned Fund Balances:
for fiscal years ended 2013 - 2026

2013 - 51,452,742
2014 - 53,026,996
2015 - 55,853,075
2016 - 60,783,057
2017 - 63,901,759
2018 - 65,921,820
2019 - 68,113,462
2020 - 72,582,889
2021 - 81,158,547
2022 - 81,986,332
2023 - 84,984,625
2024 - 88,997,241
2025 - 86,997,241 (estimated)
2026 - 82,193,070 (estimated)

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

** The Debt Service Fund is simply monies set aside to make debt payments. These funds are to be used only for that purpose. These amounts are in accordance with the County's long-term Capital Improvement Plan.

Schools Appropriations From Available Fund Balance *

Fund	Purpose	Adopted FY 2024	Adopted FY 2025	Adopted FY 2026
General Purpose Schools	Planned Use of Fund Balance	$ -	$ -	$ -
TOTAL		**$ -**	**$ -**	**$ -**

General Purpose Schools Adopted Budget	$	700,485,000
Required 3% Fund Balance		3%
Minimum Required Fund Balance FY 2026		21,014,550
06/30/25 Estimated Available Fund Balance		90,000,000
Excess of Estimated FY 2025 Available Fund Balance over FY 2026 Required Balance	$	68,985,450

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

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

2026-2030 Capital Improvement Plan

Capital Improvement Plan Policy

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

A. Construction projects and capital purchases that generally cost in the aggregate more than $100,000 and/or have a useful life of greater than seven years will be included in the Capital Improvement Plan. Furniture, fixtures and equipment purchased for major additions or renovations will be included in the plan; all other regular maintenance and capital purchases less than $100,000 will be included in the operating budget.

B. The purpose of the Capital Improvement Plan is to plan, schedule, and anticipate financing for capital projects for the next five years.

C. Department Heads and Elected Officials will prepare the project proposals and present the requests to the Finance Department. The Public Building Authority will assist with the calculation of project costs and schedules. The project proposals from the Knox County School System will be forwarded to the Finance Department once the Knox County School Board adopts its request. Operating costs associated with the project must be provided by the department or elected official and are not included in the Capital Improvement Plan.

D. The Knox County Finance Department and County Mayor will review the project requests and make recommendations to the County Commission. The final plan recommended by the County Mayor includes the financing of the projects recommended. Financing for the capital budget will come from General Obligation Bonds and other sources. If a specific current revenue source is identified for a project, then that funding is included in the plan.

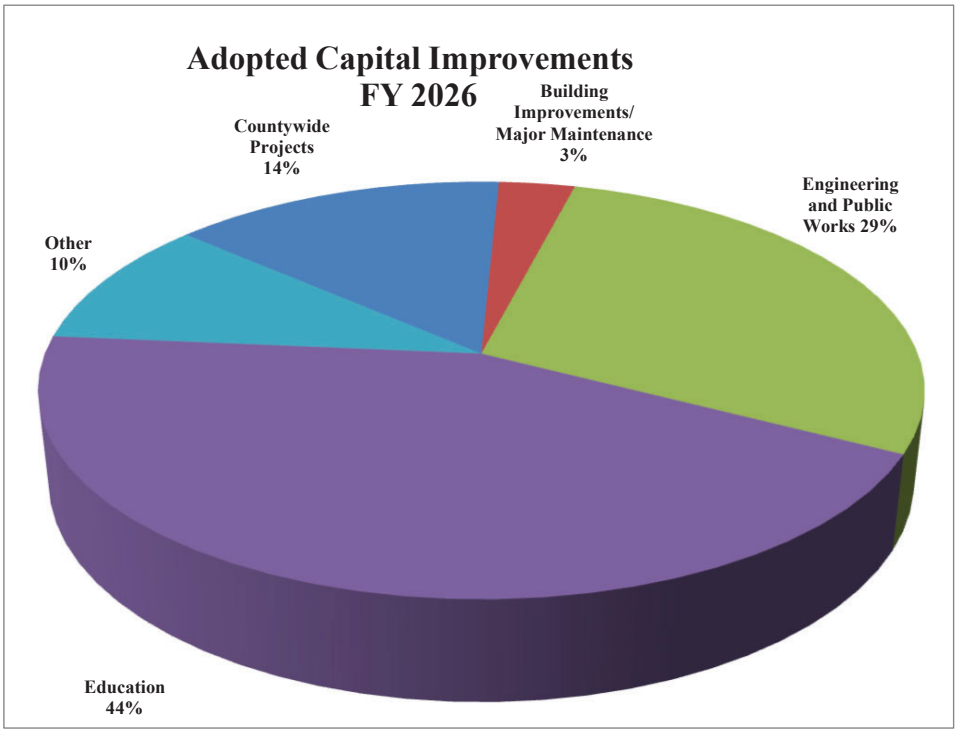
E. Budget appropriations for projects included in the first year of the approved Capital Improvement Plan, for which financing is planned for the upcoming fiscal year, are required to be approved by the County Commission. Budgetary approval for projects planned for the subsequent years, for which the financing is planned in those future years, is generally not obtained during the first year of the Capital Improvement Plan and is subject to revision in subsequent years' Capital Improvement Plans as the expected capital needs, and anticipated availability of the related financing, may change in response to future economic conditions and other circumstances.

Capital Improvement Plan

ADOPTED PROJECTS SUMMARY

Adopted

	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Total
Countywide Projects	$ 8,000,000	$ 200,000	$ 300,000	$ 300,000	$ 300,000	$ 9,100,000
Public Libraries	-	100,000	100,000	100,000	100,000	400,000
Parks and Recreation	600,000	440,000	-	-	-	1,040,000
Building Improvements/Major Maintenance	1,829,833	1,650,000	1,650,000	1,650,000	1,650,000	8,429,833
Engineering and Public Works	15,890,000	25,890,000	18,700,000	12,700,000	9,950,000	83,130,000
Knox County Schools	24,400,000	81,100,000	19,300,000	19,600,000	72,000,000	216,400,000
Total Projects	**50,719,833**	**109,380,000**	**40,050,000**	**34,350,000**	**84,000,000**	**318,499,833**
Major Equipment	4,970,167	4,000,000	4,000,000	4,000,000	4,000,000	20,970,167
Total Adopted Capital Improvements	**$ 55,690,000**	**$ 113,380,000**	**$ 44,050,000**	**$ 38,350,000**	**$ 88,000,000**	**$ 339,470,000**



Sources and Uses of Funds

Uses of Funds

	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Total
Adopted	$ 55,690,000	$ 113,380,000	$ 44,050,000	$ 38,350,000	$ 88,000,000	$ 339,470,000
Total Adopted Uses of Funds	**$ 55,690,000**	**$ 113,380,000**	**$ 44,050,000**	**$ 38,350,000**	**$ 88,000,000**	**$ 339,470,000**

Sources of Funds

	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Total
General Obligation Bonds-Issued for:						
County Projects	$ 31,140,000	$ 32,130,000	$ 24,600,000	$ 18,600,000	$ 15,850,000	$ 122,320,000
Schools Projects	20,000,000	81,100,000	19,300,000	19,600,000	66,500,000	206,500,000
Total Issued for New Projects	51,140,000	113,230,000	43,900,000	38,200,000	82,350,000	328,820,000
Funding to be Provided from Sources Other Than Debt Proceeds:						
County Projects	150,000	150,000	150,000	150,000	150,000	750,000
Schools Projects	4,400,000	-	-	-	5,500,000	9,900,000
Total Sources of Funds	**$ 55,690,000**	**$ 113,380,000**	**$ 44,050,000**	**$ 38,350,000**	**$ 88,000,000**	**$ 339,470,000**

Expected Effect on Bonded Debt

Planned Principal Payments on Bonds	$ 52,967,378	$ 57,772,790	$ 63,005,268	$ 65,779,156	$ 65,601,977	$ 305,126,569
Planned Bond Issuance	(51,140,000)	(113,230,000)	(43,900,000)	(38,200,000)	(82,350,000)	(328,820,000)
Net Reduction in (Addition to) Bond Principal Balance	**$ 1,827,378**	**$ (55,457,210)**	**$ 19,105,268**	**$ 27,579,156**	**$ (16,748,023)**	**$ (23,693,431)**

Countywide Projects

Description	Adopted FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Total
Energy Management Project	$ 8,000,000	$ -	$ -	$ -	$ -	8,000,000
General Project Management	-	200,000	300,000	300,000	300,000	1,100,000
Total Countywide Projects	**$ 8,000,000**	**$ 200,000**	**$ 300,000**	**$ 300,000**	**$ 300,000**	**$ 9,100,000**

Public Libraries

Adopted

Description	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Total
Various Library Projects	$ -	$ 100,000	$ 100,000	$ 100,000	$ 100,000	$ 400,000
Total Public Libraries	**$ -**	**$ 100,000**	**$ 100,000**	**$ 100,000**	**$ 100,000**	**$ 400,000**

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

KNOX COUNTY TENNESSEE

Parks and Recreation

Adopted

Description	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Total
Hardin Valley Community Building	$ 600,000	$ -	$ -	$ -	$ -	$ 600,000
Concord Fishing Pier	-	440,000	-	-	-	440,000
Total Parks and Recreation	**$ 600,000**	**$ 440,000**	**$ -**	**$ -**	**$ -**	**$ 1,040,000**

Building Improvements/Major Maintenance

Adopted

Description	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Total
City / County Building (CCB) (County Portion)	$ 1,426,833	$ 1,650,000	$ 1,650,000	$ 1,650,000	$ 1,650,000	$ 8,026,833
Dwight Kessel Parking Garage	33,000	-	-	-	-	33,000
Jail Improvements	50,000	-	-	-	-	50,000
Senior Centers	70,000	-	-	-	-	70,000
Juvenile Justice Center	100,000	-	-	-	-	100,000
Public Defender	150,000	-	-	-	-	150,000
Total Building Improvements/ Major Maintenance	**$ 1,829,833**	**$ 1,650,000**	**$ 1,650,000**	**$ 1,650,000**	**$ 1,650,000**	**$ 8,429,833**

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

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

Engineering and Public Works

Description	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Total
	Adopted					
Schaad Road	$ 4,000,000	$ 4,000,000	$ 2,000,000	$ -	$ -	$ 10,000,000
Beaver Ridge at Emory Road	-	500,000	-	-	-	500,000
Hardin Valley Road Improvements	2,000,000	5,000,000	4,000,000	-	-	11,000,000
Canton Hollow Road Improvements	-	2,000,000	2,000,000	3,000,000	-	7,000,000
Coward Mill Widening	2,000,000	-	-	-	-	2,000,000
Carter/Ridgeview & Tazewell Pike	1,000,000	2,000,000	3,000,000	-	-	6,000,000
Advance Knox Infrastructure Improvements	-	1,000,000	5,000,000	7,000,000	8,000,000	21,000,000
Geometric Improvements	300,000	300,000	300,000	300,000	-	1,200,000
Couch Mill Roundabout	500,000	2,000,000	-	-	-	2,500,000
Marietta Church Roundabout	500,000	-	-	-	-	500,000
Wayland Turn Lane	-	990,000	-	-	-	990,000
Pedestrian Improvements	100,000	100,000	100,000	100,000	100,000	500,000
Thompson School Road Sidewalk	400,000	-	-	-	-	400,000
Gibbs Pedestrian Bridge	1,300,000	-	-	-	-	1,300,000
Westland Drive Widening	-	1,000,000	-	-	-	1,000,000
Sam Lee Realignment	-	2,000,000	-	-	-	2,000,000
Ebenezer Road Turn Lanes and Bridge	500,000	1,000,000	-	-	-	1,500,000
Bakertown Widening and Realignment	400,000	1,500,000	-	-	-	1,900,000
Bridge Repair/Replacement	150,000	200,000	200,000	200,000	-	750,000
General Culvert Repairs	150,000	150,000	250,000	250,000	250,000	1,050,000
Neighborhood Drainage Improvements	150,000	150,000	150,000	150,000	150,000	750,000
Cedar Bluff Flood Mitigation	640,000	-	-	-	-	640,000
TDOT Partnerships	500,000	1,000,000	1,000,000	1,000,000	1,000,000	4,500,000
Interagency-Private Partnerships	250,000	250,000	250,000	250,000	250,000	1,250,000
Lovell/Gilbert Signalization	600,000	300,000	-	-	-	900,000
Traffic Signal Modernization	250,000	250,000	250,000	250,000	-	1,000,000
Total Highways	15,690,000	25,690,000	18,500,000	12,500,000	9,750,000	82,130,000
Stormwater	150,000	150,000	150,000	150,000	150,000	750,000
Facility Improvements						
Baxter Avenue Facility Improvements	50,000	50,000	50,000	50,000	50,000	250,000
Total Engineering and Public Works	**$ 15,890,000**	**$ 25,890,000**	**$ 18,700,000**	**$ 12,700,000**	**$ 9,950,000**	**$ 83,130,000**

Knox County Schools

Adopted

Description	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Total
Physical Plant Upgrades (See note)	$ 3,000,000	$ 3,000,000	$ 3,000,000	$ 3,000,000	$ 3,000,000	$ 15,000,000
Roof Upgrades	8,500,000	3,000,000	3,000,000	3,000,000	3,000,000	20,500,000
HVAC Upgrades	6,000,000	6,000,000	6,000,000	6,000,000	6,000,000	30,000,000
Foundation Stabilization	300,000	300,000	300,000	300,000	300,000	1,500,000
Security Upgrades	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	10,000,000
School Accessibility	300,000	300,000	300,000	300,000	300,000	1,500,000
Environmental Testing and Remediation	200,000	200,000	200,000	200,000	200,000	1,000,000
Technology Upgrades	300,000	300,000	300,000	300,000	300,000	1,500,000
Systemwide Drives, Parking and Paving	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	5,000,000
Fire Alarm System Upgrades/Carbon Monoxide Detectors	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	5,000,000
Bearden Middle School Space Upgrade	-	-	-	-	5,500,000	5,500,000
South Knox Solution	-	-	-	2,500,000	49,400,000	51,900,000
Mechanicsville/Lonsdale/Beaumont Solution (See note)	1,800,000	58,600,000	2,200,000	-	-	62,600,000
Gresham Middle Gymnasium	-	5,400,000	-	-	-	5,400,000
Total School Projects	**$ 24,400,000**	**$ 81,100,000**	**$ 19,300,000**	**$ 19,600,000**	**$ 72,000,000**	**$ 216,400,000**
Total School Projects	$ 24,400,000	$ 81,100,000	$ 19,300,000	$ 19,600,000	$ 72,000,000	$ 216,400,000
Less: Funding to be provided from sources other than debt proceeds	(4,400,000)	-	-	-	(5,500,000)	(9,900,000)
Total Planned Debt Issuance	$ 20,000,000	$ 81,100,000	$ 19,300,000	$ 19,600,000	$ 66,500,000	$ 206,500,000

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

Note: The total amount budgeted for this project over the next five years is $62.6 million. We anticipate that the 2027 amount included in this plan will be reduced in next year's Capital Improvement Plan, and the remainder spread out over the following two fiscal years (2028 and 2029). This will not affect the completion of the project; however, it will more closely reflect the matching of the amounts to be issued for the bonds with the the expected timing of the funding requirements for the construction timeline of the project.

Major Equipment

Adopted

Description	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Total
Engineering and Public Works	$ 328,050	$ -	$ -	$ -	$ -	$ 328,050
Information Technology Equipment	125,000	-	-	-	-	125,000
Sheriff's Office	4,070,722	-	-	-	-	4,070,722
Parks and Recreation	321,395	-	-	-	-	321,395
Three Ridges Golf Course	45,000	-	-	-	-	45,000
Public Library	80,000	-	-	-	-	80,000
Other Equipment-Various	-	4,000,000	4,000,000	4,000,000	4,000,000	16,000,000
Total Major Equipment	**$ 4,970,167**	**$ 4,000,000**	**$ 4,000,000**	**$ 4,000,000**	**$ 4,000,000**	**$ 20,970,167**

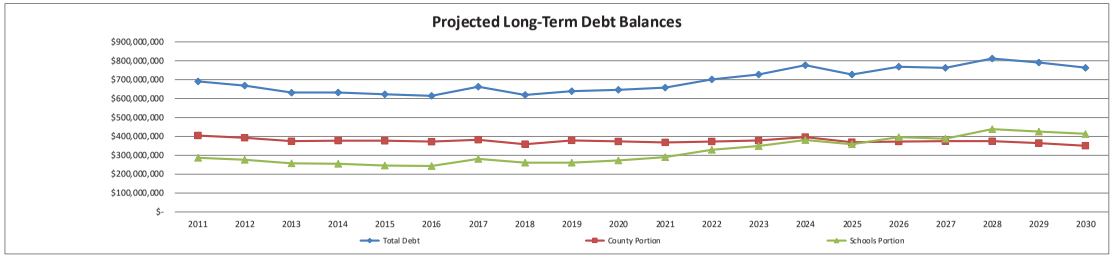
Major equipment includes the non-routine acquisition of long-lived capital equipment.

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

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

Projected Changes in Bonded Debt Balances

	Knox County General Obligation Debt				Knox County Schools Portion-General Obligation Debt				Total Knox County Debt			
Year Ending June 30,	Total Planned Bond Proceeds	Expected Bond Principal Payments	Increase (Decrease) in Outstanding Debt	Outstanding Debt, End of Year	Total Planned Bond Proceeds	Expected Bond Principal Payments	Increase (Decrease) in Outstanding Debt	Outstanding Debt, End of Year	Total Planned Bond Proceeds	Expected Bond Principal Payments	Increase (Decrease) in Outstanding Debt	Outstanding Debt, End of Year
2011 (Audited)				$ 404,761,105				$ 286,425,363				$ 691,186,468
2012 (Audited)	$ 17,090,000	$ 28,916,145	$ (11,826,145)	$ 392,934,960	$ 18,815,000	$ 29,159,557	$ (10,344,557)	$ 276,080,806	$ 35,905,000	$ 58,075,702	$ (22,170,702)	$ 669,015,766
2013 (Audited)	-	18,470,460	(18,470,460)	374,464,500	-	18,928,821	(18,928,821)	257,151,985	-	37,399,281	(37,399,281)	631,616,485
2014 (Audited)	20,962,906	18,540,042	2,422,864	376,887,364	18,112,094	19,754,239	(1,642,145)	255,509,840	39,075,000	38,294,281	780,719	632,397,204
2015 (Audited)	74,476,292	74,547,695	(71,403)	376,815,961	28,423,708	37,936,586	(9,512,878)	245,996,962	102,900,000	112,484,281	(9,584,281)	622,812,923
2016 (Audited)	16,515,000	21,359,396	(4,844,396)	371,971,565	19,385,000	22,364,885	(2,979,885)	243,017,077	35,900,000	43,724,281	(7,824,281)	614,988,642
2017 (Audited)	31,680,000	21,782,280	9,897,720	381,869,285	58,585,000	20,992,001	37,592,999	280,610,076	90,265,000	42,774,281	47,490,719	662,479,361
2018 (Audited)	42,420,000	66,046,162	(23,626,162)	358,243,123	15,360,000	34,648,119	(19,288,119)	261,321,957	57,780,000	100,694,281	(42,914,281)	619,565,080
2019 (Audited)	49,847,185	29,269,850	20,577,335	378,820,458	28,927,815	29,599,431	(671,616)	260,650,341	78,775,000	58,869,281	19,905,719	639,470,799
2020 (Audited)	40,957,143	46,622,024	(5,664,881)	373,155,577	51,782,857	39,367,257	12,415,600	273,065,941	92,740,000	85,989,281	6,750,719	646,221,518
2021 (Audited)	63,514,686	68,726,942	(5,212,256)	367,943,321	47,745,314	30,617,339	17,127,975	290,193,916	111,260,000	99,344,281	11,915,719	658,137,237
2022 (Audited)	28,715,000	24,166,302	4,548,698	372,492,019	58,325,000	19,137,978	39,187,022	329,380,938	87,040,000	43,304,280	43,735,720	701,872,957
2023 (Audited)	29,843,000	24,480,115	5,362,885	377,854,904	40,122,000	20,004,166	20,117,834	349,498,772	69,965,000	44,484,281	25,480,719	727,353,676
2024 (Audited)	43,900,000	25,631,933	18,268,067	396,122,971	51,350,000	20,302,348	31,047,652	380,546,424	95,250,000	45,934,281	49,315,719	776,669,395
2025 (Projected)	-	27,389,904	(27,389,904)	368,733,067	-	22,229,383	(22,229,383)	358,317,041	-	49,619,287	(49,619,287)	727,050,108
2026	33,120,000	28,905,471	4,214,529	372,947,596	61,800,000	24,061,907	37,738,093	396,055,134	94,920,000	52,967,378	41,952,622	769,002,730
2027	31,140,000	29,386,527	1,753,473	374,701,069	20,000,000	28,386,263	(8,386,263)	387,668,871	51,140,000	57,772,790	(6,632,790)	762,369,940
2028	32,130,000	32,507,619	(377,619)	374,323,450	81,100,000	30,497,649	50,602,351	438,271,222	113,230,000	63,005,268	50,224,732	812,594,672
2029	24,600,000	34,154,715	(9,554,715)	364,768,735	19,300,000	31,624,441	(12,324,441)	425,946,781	43,900,000	65,779,156	(21,879,156)	790,715,516
2030	18,600,000	33,191,144	(14,591,144)	350,177,591	19,600,000	32,410,833	(12,810,833)	413,135,948	38,200,000	65,601,977	(27,401,977)	763,313,539
Total	**$ 599,511,212**	**$ 654,094,726**	**$ (54,583,514)**	**$ 350,177,591**	**$ 638,733,788**	**$ 512,023,203**	**$ 126,710,585**	**$ 413,135,948**	**$ 1,238,245,000**	**$ 1,166,117,929**	**$ 72,127,071**	**$ 763,313,539**



Projected Debt Service Expenditure Projections - Bonded Debt

Year Ending June 30,	Knox County General Obligation Bonded Debt Annual Projected Debt Service Requirements Applicable to Bonded Debt: Principal	Interest	Total	Knox County Schools General Obligation Bonded Debt Annual Projected Debt Service Requirements Applicable to Bonded Debt: Principal	Interest	Total	Total General Obligation Bonded Debt Annual Projected Debt Service Requirements Applicable to Bonded Debt: Principal	Interest	Total
Actual:									
2024	25,631,933	12,976,780	38,608,713	20,302,348	12,041,938	32,344,286	45,934,281	25,018,718	70,952,999
Budgeted:									
2025	27,389,904	15,547,618	42,937,522	22,229,383	15,785,397	38,014,780	49,619,287	31,333,015	80,952,302
Projected:									
2026	28,905,471	15,232,178	44,137,649	24,061,907	16,211,592	40,273,499	52,967,378	31,443,770	84,411,148
2027	29,386,527	15,516,616	44,903,143	28,386,263	17,025,059	45,411,322	57,772,790	32,541,675	90,314,465
2028	32,507,619	15,669,902	48,177,521	30,497,649	16,893,278	47,390,927	63,005,268	32,563,180	95,568,448
2029	34,154,715	15,497,986	49,652,701	31,624,441	17,689,537	49,313,978	65,779,156	33,187,523	98,966,679
2030	33,191,144	14,939,051	48,130,195	32,410,833	17,189,374	49,600,207	65,601,977	32,128,425	97,730,402
Total	**$ 211,167,313**	**$ 105,380,131**	**$ 316,547,444**	**$ 189,512,824**	**$ 112,836,175**	**$ 302,348,999**	**$ 400,680,137**	**$ 218,216,306**	**$ 618,896,443**

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

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

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

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

KNOX COUNTY
TENNESSEE



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, 2024

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, 2024

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, 2024	6-15
Schedule of State Financial Assistance for the Year Ended June 30, 2024	16-19
Notes to Schedules of Expenditures of Federal Awards and State Financial Assistance for the Year Ended June 30, 2024	20-21
Schedule of Findings and Questioned Costs	22-27
Summary Schedule of Prior Audit Findings	28-29
Corrective Action Plans	30-33

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, 2024, 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 16, 2025. Our report includes a reference to other auditors who audited the financial statements of The Development Corporation of Knox County ("TDC") and the Knox Education Foundation ("KEF"), discretely presented component units 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 2024-001 through 2024-004 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 16, 2025

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, 2024. 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, 2024.

The County's basic financial statements include the operations of The Development Corporation of Knox County ("TDC") and the Knox Education Foundation ("KEF"), discretely presented component units reported in the financial statements of the County. Our audit, described below, did not include the operations of TDC or KEF because these entities engaged other auditors to perform their audits. Based upon the reports of the other auditors, TDC and KEF did not receive any federal awards for the year ended June 30, 2024.

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.

Report on Internal Control Over Compliance

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.

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. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

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.

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, 2024, and have issued our report thereon dated January 16, 2025, 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 16, 2025

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, 2024

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-22-72543-00		$ 2,493,193
Women, Infants, and Children (WIC) - Peer	10.557	GG-22-72543-00		98,071
Total U.S. Department of Agriculture				2,591,264
U.S. Department of Housing and Urban Development:				
CDBG - Entitlement Grants Cluster:				
Community Development Block Grant	14.218	B-20-UC-47-0001	$ 127,177	127,177
Community Development Block Grant - Coronavirus	14.218	B-21-UC-47-0001	219,501	219,053
Community Development Block Grant	14.218	B-21-UC-47-0001	437,269	706,036
Community Development Block Grant	14.218	B-20-UW-47-0001	174,667	239,752
Total CDBG - Entitlement Grants Cluster			958,614	1,292,018
Passed through the Tennessee Department of Economic Development:				
Community Development Block Grant	14.228	N/A		3,595
HOME Investment Partnerships Programs	14.239	M-22-UC-47-0204		45,249
HOME Investment Partnerships Programs	14.239	M-21-UP-47-0204		1,547
Total HOME Investment Partnerships Programs				46,796
Total U.S. Department of Housing and Urban Development			958,614	1,342,409
U.S. Department of Justice:				
2021 OJJDP Enhancing Juvenile Indigent Defense Grant	16.836	15 PJDP-21-GG-02752-JIDX		115,696
Edward Byrne Memorial Justice Assistance Grant Program:				
Edward Byrne Memorial Justice Assistance Grant	16.738	15PBJA-21-GG-01850-JAGX		46,595
Edward Byrne Memorial Justice Assistance Grant	16.738	2019-DJ-BX-0764		49,500
Edward Byrne Memorial Justice Assistance Grant	16.738	15PBJA-23-GG-02378-COAP		18,620
Total Edward Byrne Memorial Justice Assistance Grant Program				114,715
Federal Bureau of Investigation:				
Law Enforcement Assistance - FBI Field Police Training	16.302	N/A		2,047
Law Enforcement Assistance - FBI Field Police Training	16.302	N/A		11,362
Total Federal Bureau of Investigation				13,409
Office of Community Oriented Policing Services:				
Organized Crime Drug Enforcement Task Force	16.710	SI-SE-005-17		21,401
Organized Crime Drug Enforcement Task Force	16.710	SI-SE-005-17		188
Organized Crime Drug Enforcement Task Force	16.710	M-22-D74-O-000064		11,252
TBI Dangerous Drugs Task Force (funding from COPS program)	16.710	M-21-D74-O-000069		4,478
TBI Dangerous Drugs Task Force (funding from COPS program)	16.710	M-21-D74-O-000069		73,865
Total Office of Community Oriented Policing Services				111,184

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, 2024

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):				
Passed Through Tennessee Office of Criminal Justice Programs:				
Crime Victim Assistance	16.575	2020-V2-GX-0012		$ 61,203
Violent Crime Intervention Fund	16.525	DGA 77241-VCIF		9,990
Comprehensive Opioid Abuse Site	16.838	N/A		17,591
Total Passed Through Tennessee Office of Criminal Justice Programs				88,784
Criminal Division:				
Equitable Sharing Program	16.922	N/A		80,088
Total Criminal Division				80,088
Total U.S. Department of Justice				523,876
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		130,293
Highway Planning and Construction - Traffic Signal Coordination Project	20.205	N/A		18,535
Total Highway Planning and Construction				148,828
Total Federal Highway Administration				148,828
National Highway Traffic Safety Administration:				
Passed through Tennessee Department of Transportation:				
Alcohol Open Container Requirements	20.607	N/A		55,279
Alcohol Open Container Requirements	20.607	N/A		4,289
Total National Highway Traffic Safety Administration				59,568
Total U.S. Department of Transportation				208,396
U.S. Department of the Treasury:				
COVID - Emergency Rental Assistance Program:				
Emergency Rental Assistance (ERA 2) Program	21.023			704,605
Passed through the Tennessee Housing Development Agency (THDA):				
Tennessee Housing Development Agency Housing Stability Program	21.023			15,291,995
Total Emergency Rental Assistance Program				15,996,600

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, 2024

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):				
COVID - Coronavirus State and Local Fiscal Recovery Funds:				
Knox County American Rescue Plan Act	21.027			$ 604,519
ARPA - Knox County Parks and Recreation	21.027			358,821
ARPA - Justice System Software Upgrade	21.027			506,216
ARPA - COOP Emergency Management	21.027			97,099
ARPA - Demolition of Rule High School	21.027			243,200
ARPA - Urgent Care Psychiatric Hospital	21.027			169,500
ARPA - ChildHelp Tennessee	21.027		$ 234,333	234,333
ARPA - Mend House Rehab	21.027		38,828	38,828
ARPA - Renew Clinic Rehab	21.027		27,011	27,011
ARPA - Metro Drug Prevention & Education	21.027		129,018	129,018
ARPA - Jellinek Rehab	21.027		34,800	34,800
ARPA - Zoo Knoxville	21.027		320,813	320,813
ARPA - Arts and Culture Alliance	21.027		436,526	436,526
ARPA - Vol Ministry Center Foyer	21.027		42,250	42,250
ARPA - Vol Ministry Center Mobile Hygiene	21.027		16,847	16,847
ARPA - Knox County Health Dept. Septic Repair Program	21.027			19,000
ARPA - Habitat for Humanity	21.027		1,000,000	1,000,000
ARPA - CAC Senior Health	21.027		350,067	350,067
ARPA - Beaver Creek Mapping	21.027			428,587
ARPA - Plumb Creek Restoration	21.027			101,497
ARPA - Mill Run Stream	21.027			6,650
ARPA - KUB Water-Sewer Utility project	21.027		7,033,840	7,033,840
ARPA - First Utility District (FUD) Turkey Creek	21.027		946,530	946,530
ARPA - First Utility District (FUD) Pumps	21.027		101,050	101,050
ARPA - Chapman - Kimberlin Heights	21.027		1,983,500	1,983,500
ARPA - Chapman - Martin Mill	21.027		136,000	136,000
ARPA - Chapman - Burnett Creek	21.027		40,000	40,000
ARPA - West Knox Utility Schaad Road	21.027		16,598	16,598

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, 2024

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		$ 15,555	$ 15,555
ARPA - Halls Powell (HPUD) Red Hawk/Brushy Ln	21.027		663,138	663,138
ARPA - Halls Powell Dry Gap Road	21.027		687,629	687,629
ARPA - Halls Powell MH Basin Upgrade	21.027		1,840,500	1,840,500
ARPA - Halls Powell Rehab	21.027		100,000	100,000
ARPA - Northeast Knox Utility - Edmonson Ln	21.027		59,644	59,644
ARPA - Northeast Knox Utility - Emory Road	21.027		148,382	148,382
ARPA - Luttrell-Blaine-Corryton Line Repair	21.027		1,358,476	1,358,476
ARPA - Bluegrass Lake	21.027			33,385
ARPA - Boys and Girls Club	21.027		325,000	325,000
ARPA - Bridge Refugee Services	21.027		54,324	54,324
ARPA - CAC Mobile Meals Kitchen	21.027		77,460	77,460
ARPA - Canvas can do Miracles	21.027		32,440	32,440
ARPA - Centro Hispano	21.027		47,693	47,693
ARPA - Cokesbury Fig Tree	21.027		62,929	62,929
ARPA - Connect Ministries	21.027		100,000	100,000
ARPA - East Tennessee Design Center	21.027		6,000	6,000
ARPA - East Tn Economic Development Corp	21.027		50,000	50,000
ARPA - Freedom Village of Hope	21.027		45,293	45,293
ARPA - SEEED Strong Workforce	21.027		40,606	40,606
ARPA - Second Harvest	21.027		68,688	68,688
ARPA - Susannah's House for Kids	21.027		6,225	6,225
ARPA - YWCA Keys of Hope	21.027		18,731	18,731
ARPA - Free Medical Clinic	21.027		33,333	33,333
ARPA - Roof Asset Management Plan	21.027			97,567
Passed through the Tennessee Department of Environment and Conservation:				
ARPA - KUB Water-Sewer Utility project	21.027		1,847,500	1,847,500
ARPA - First Utility District (FUD) Turkey Creek	21.027		900,000	900,000
ARPA - Chapman - Burnett Creek	21.027		241,684	241,684
ARPA - West Knox Utility Schaad Road	21.027		38,728	38,728
ARPA - Halls Powell Rehab	21.027		112,030	112,030
ARPA - Northeast Knox Utility - Edmonson Ln	21.027		59,643	59,643
ARPA - Northeast Knox Utility - Emory Road	21.027		275,500	275,500
ARPA - Bluegrass Lake	21.027			49,540
ARPA - TDEC Water-Sewer Admin.	21.027			90,672
Total Coronavirus State and Local Fiscal Recovery Funds			22,205,142	25,011,395
Total U.S. Department of the Treasury			22,205,142	41,007,995

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, 2024

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-23		$ 10,000
LSTA - TN ST. Archives Equipment Grant	45.310	LS-253654-OLS-23		12,433
Total LSTA				22,433
National Endowment for the Arts:				
Promotion of the Arts Grants to Organizations and Individuals Festival of Reading	45.024	AWARD 1910708-52-23		10,000
Total National Foundation on the Arts and Humanities				32,433
Environmental Protection Agency:				
Office of Air and Radiation:				
Air Pollution Control Program Support:				
Air Pollution Control Program Support - Section 105	66.001	A-00408320		316,051
Surveys, Studies, Research, Investigations, Demonstrations, and Special Purpose Activities Relating to the Clean Air Act Section 103	66.034	02D26522		34,740
Total Office of Air and Radiation				350,791
Office of Water:				
Passed through Tennessee Department of Agriculture:				
Nonpoint Source Implementation Grant	66.460	EDISON 69309		39,349
Total Office of Water				39,349
Total Environmental Protection Agency				390,140
U.S. Department of Energy:				
Passed Through Tennessee Emergency Management Agency:				
Environmental Monitoring/Cleanup, Cultural and Resource Management, Emergency Response Research, Outreach, Technical Analysis	81.214	CONTRACT# 79742-46194		26,545
Total U.S. Department of Energy				26,545
U.S. Election Assistance Commission:				
Passed through Tennessee Division of Elections:				
Help America Vote Act Grant	90.404	EACREQPY03TN		356,541
Total U.S. Election Assistance Commission				356,541

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, 2024

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:				
Project Grants and Cooperative Agreements for Tuberculosis Control Programs	93.116	GG-24-80031-00		$ 97,808
Immunization Cooperative Agreements Grants Program:				
COVID- Immunizations and Vaccines for Children Program	93.268	GG-22-75891-01		812,039
Immunizations and Vaccines for Children Program	93.268	GG-22-75891-01		222,806
Total Immunization Cooperative Agreements Grants Program				1,034,845
Hospital Preparedness Program and Public Health Emergency Preparedness Aligned Cooperative Agreements:				
Public Health Emergency Preparedness (HPP)	93.074	GG-18-54852-03		666,278
Healthcare Preparedness Activities (HPP)	93.074	GG-18-54852-03		70,100
Total Hospital Preparedness Program and Public Health Emergency Preparedness Aligned Cooperative Agreement				736,378
National State Based Tobacco Control Programs	93.387	GG-20-65195-01		55,549
HIV Prevention Activities Program:				
HIV Prevention - STD Grant	93.940	GG-22-77109-00		53,062
HIV Prevention - STD Grant	93.940	NU62PS924520-05		22,281
Total HIV Prevention Activities Program				75,343
Public Health Emergency Preparedness (PHEP) and Emergency Response (ELC)	93.323	GG-23-77111-00		1,567,869
Public Health Emergency Preparedness (PHEP) and Emergency Response (ELC)	93.323	Z-23-265313-01		29,983
Total Public Health Emergency Preparedness (PHEP) and Emergency Response (ELC)				1,597,852
Public Health Emergency Response and Public Health Crisis Response	93.354	GG-20-68340-02		83,191
Injury Prevention and Control Research and State and Community Based Programs:				
High Impact Area	93.136	GG-23-75648-00		36,579
Knox County Health Department OD2A Local	93.136	1NH28CE003566-01-00		689,365
Knox County Health Department OD2A Local	93.136	1NH28CE003566-01-00		19,854
Injury Prevention and Control Research	93.136	GG-24-82726-00		42,369
Total Injury Prevention and Control Research Programs				788,167
Preventative Health and Health Services Block Grant	93.758	GG-21-65617-01		97,100
Cooperative Agreements to Support State-Based Safe Motherhood and Infant Health Initiative Programs:				
Child Fatality Review Services	93.946	GG-19-61166-01		16,128
Passed through Alzheimer's Disease & Related Disorders Association:				
The National Healthy Brain Initiative: Develop & Advance Implementation of Public Health Strategies	93.331	5NU58DP006711-03-00		44,671
Passed through Association of State & Territorial Health Officials:				
Improving Social Determinants of Health - Getting Further Faster project	93.421	NU38OT000290-03-01		2,437
Improving Social Determinants of Health - Getting Further Faster project	93.421	2022-111607		12,442
Improving Social Determinants of Health - Getting Further Faster project	93.421	2022-012601		149,709
Improving Social Determinants of Health - Getting Further Faster project	93.421	Agreement 2024-012304		27,000
Total Passed through Association of State and Territorial Health Officials				191,588
Total Centers for Disease Control and Prevention				4,818,620

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, 2024

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):				
Health Resources and Services Administration:				
Evidence Based Home Visitation Services	93.870	GG-22-72590		$ 763,253
HIV Care Formula Grant Program:				
HIV Care Formula Grant - RWPB Covid 19	93.917	GG-20-67823-00		
HIV Care Formula Grant - Elastography	93.917	GG-22-74693-01		602,403
HIV Care Formula Grant - Centers of Excellence	93.997	GG-22-77109-00		210,733
Total HIV Care Formula Grant Program				1,576,389
Maternal and Child Health Services Block Grants to the States:				
Maternal and Child Health Services Block Grant - Breast & Cervical Cancer	93.991	GG-23-75043-00		128,221
Maternal and Child Health Services Block Grant - Community Health Access and Navigation in Tennessee (CHANT) Program	93.994	GG-22-70985-01		514,658
Total Maternal and Child Health Services Grants				642,879
Total Health Resources and Services Administration Programs				2,219,268
Office of Population Affairs:				
Family Planning Services	93.217	GG-23-74639-00		687,981
U.S. Department of Health and Human Services (Continued):				
Passed through Tennessee Department of Human Services:				
Office of Administration for Children and Families:				
Child Support Enforcement	93.563	CONTRACT NV00066219		254,548
Child Support Enforcement	93.563	CONTRACT 57961		323,103
Total Child Support Enforcement				577,651
Child Care and Development Fund (CCDF) Cluster:				
Child Care and Development Block Grant	93.575	CONTRACT 71543		33,116
Total Passed through Tennessee Department of Human Services				610,767
Total U. S. Department of Health and Human Services				8,336,636
U.S. Department of Homeland Security:				
United States Secret Service:				
U.S. Secret Service Internet Crimes Electronic Task Force	97.015	N/A		9,118
U.S. Federal Emergency Management Agency:				
Passed through Tennessee Department of Military:				
FEMA Disaster Grant 4742 - Public Assistance (Presidentially Declared Disasters)	97.036	FEMA 4742 DR TN		506,180
FEMA 4514 - Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	FEMA 4427 DR TN		951,864
Total FEMA Disaster Grants				1,458,044
Homeland Security Grant Program	97.067	EMW-2022-SS-00053-S01		85,686
Homeland Security Grant Program	97.067	EMW-2021-SS-00058-S01		298,911
Total Homeland Security Grant Program				384,597
Homeland Security 2023 Regional Catastrophic Preparedness-Project Costs	97.111	EMA-2023-CA-00004		13,271
Homeland Security 2023 Regional Catastrophic Preparedness-Admin Costs	97.111	EMA-2023-CA-00004		2,908
Total Homeland Security 2023 Regional Catastrophic Preparedness				16,179
Total Passed through Tennessee Department of Military				1,858,820
Total U.S. Department of Homeland Security				1,867,938

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, 2024

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	G23AP0001A		$ 54,775
High Intensity Drug Trafficking Areas Program	95.001	G22AP0001A		63,689
Total Executive Office of the President				118,464
Total Federal Awards-Knox County Primary Government			$ 23,163,756	56,802,637
Knox County Board of Education (Component Unit):				
U.S. Department of Agriculture:				
Passed through Tennessee Department of Agriculture:				
Food and Nutrition Service:				
Child Nutrition Cluster:				
School Breakfast Program	10.553	2024		4,539,539
National School Lunch Program (Included Snack Reimbursement)	10.555	2024		15,494,321
Supply Chain Assistance (SCA) Grant	10.555	2024		1,467,214
National School Lunch Program - Commodity Revenue	10.555	2024		1,045,716
National School Lunch Program - Commodity DOD	10.555	2024		1,283,828
State Contracted Warehouse Rebate	10.555	2024		57,984
Fresh Fruit and Vegetable Program	10.582	2024		410,729
Total Child Nutrition Cluster				24,299,331
COVID - Pandemic Admin Local Level Cost Grant (P-EBT)	10.649	2024		6,180
Total Food and Nutrition Service				24,305,511
Total U.S. Department of Agriculture				24,305,511
U.S. Department of Justice:				
Office of Community Oriented Policing Services:				
Public Safety Partnership and Community Policing Grants	16.710	C-21-0087		466,831
Total U.S. Department of Justice				466,831
National Science Foundation:				
Passed through the University of Tennessee:				
STEM Education	47.076	A21-0260-S001		8,236
Total National Science Foundation				8,236
National Endowment for the Arts:				
Promotion of the Arts Partnership Agreement:				
Arts 360	45.025	31625-19056		15,684
U.S. Department of Education:				
Office of Innovation and Improvement:				
Education Innovation and Research	84.411C	U-41-1C180052		851,211

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, 2024

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	S010A200042		$ 13,401,673
Title I Part D Grants to Local Education Agencies	84.010A	S013A220042		92,471
Title I Neglected	84.010A	S013A220042		62,702
Additional Targeted Support and Improvement (ATSI)-22	84.010A	S010A210042		390,502
Turnaround Action Grant 3.0	84.010A	S010A210042		354,914
Title I- Part C Migrant Education-State Grant Program	84.010A	S013A220042		118,847
Total Title I Grants to Local Education Agencies				14,421,109
Education for Homeless Children and Youth Programs	84.196A	S196A220044		5,075
COVID - Education Stabilization Fund:				
Tennessee ALL Corps	84.425D	S425D210047		1,520,400
Tennessee ALL Corps	84.425D	N/A		212,375
Elementary & Secondary School Emergency Relief Fund 2.0	84.425D	S425D210047		11,598,069
Elementary & Secondary School Emergency Relief Fund 3.0	84.425D	S425D210047		46,002,650
Summer Literacy Training Stipend	84.425U	S425U210047-21A		189,000
Innovative School Models	84.425U	S425U210047-21A		967,300
ARP Homeless 1.0	84.425W	S425W210044		35,359
ARP Homeless 2.0	84.425W	S425W210044-21A		273,496
Total COVID - Education Stabilization Fund				60,798,649
Twenty-First Century Community Learning Centers:				
Twenty-First Century Community Learning Centers	84.287	S87C210043		97,233
Total Twenty-First Century Community Learning Centers				97,233
English Language Acquisition State Grants Program:				
English Language Acquisition State Grants Title III	84.365A	S365A220042		433,603
Title III - Immigrant	84.365A	S365A220042		15,846
Total English Language Acquisition States Grants Program				449,449
HQIM Literacy Implementation Networks	84.371C	S371C200013		102,245
Supporting Effective Instruction State Grant:				
Quality State Grants - Title II - Part A	84.367A	S010A210042		2,168,118
Student Support and Academic Enrichment Program:				
Stronger Connections	84.424F	SF424F220044		28,755
Title IV	84.424A	S424A220044		922,337
Total Student Support and Academic Enrichment Program				951,092
Total Office of Elementary and Secondary Education				78,992,970

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, 2024

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	H173A22095		$ 12,356,808
Individuals with Disabilities Education Act - Partnership for Systemic Change (Preschool)	84.027A	H27A200052		445,288
ARP IDEA Part B	84.027X	H027X210052		1,091,629
ARP IDEA Preschool	84.173X	H173X210095		200,120
Total Special Education Cluster (IDEA)				14,093,845
Office of Career, Technical, and Adult Education:				
Career and Technical Education - Basic Grants to States:				
Career and Technical Education - Carl Perkins	84.048A	V048A210042		852,215
Total Passed through Tennessee Department of Education				93,939,030
Passed through Tennessee Department of Human Services:				
Rehabilitation Services - Vocational Rehabilitation Grants to States	84.126	34570-51323		114,879
Total Passed through Tennessee Department of Human Services				114,879
Total U.S. Department of Education				94,905,120
U.S. Department of Health and Human Services:				
Passed through Tennessee Department of Education:				
Model Preschool District	93.434	90TP0119-01-00		22,378
Resilient School Communities	93.354	NU90TP922180		93,931
Total U.S. Department of Health and Human Services				116,309
U.S. Department of Homeland Security:				
U.S. Federal Emergency Management Agency:				
Passed through Tennessee Emergency Management Agency:				
COVID - FEMA 4514 Public Assistance				
FEMA 4514-DR-TN	97.036	N/A		1,534,031
Total U.S. Federal Emergency Management Agency				1,534,031
Total Federal Awards--Knox County Board of Education Component Unit				121,351,722
Total Federal Awards - Knox County Primary Government and Board of Education Component Unit			$ 23,163,756	$ 178,154,359

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, 2024

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 79452	$ 316,250
Tennessee Certified Juvenile Recovery Court Program	EDISON 74161	174,520
Tennessee Mental Health Substance Abuse Services	EDISON 79427	194,339
Total Tennessee Department of Mental Health and Substance Abuse Services		685,109
Tennessee Department of Corrections:		
Tennessee Corrections Institute	EDISON 79759	14,830
Total Tennessee Department of Corrections		14,830
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) FY23	2023 Local Gov DA Grant	71,471
Mental Health Transport Grant (SHERIFF) FY24	2024 Local Gov DA Grant	619,324
Total State of Tennessee Department of Finance and Administration, Office of Criminal Justice Programs		690,795
Tennessee Commission on Children and Youth:		
Children Services - Youth Officer	EDISON 61478	9,000
Total Tennessee Commission on Children and Youth		9,000
Tennessee Department of State:		
HAVA Computer Election Equipment	EDISON 81319	18,765
Total Tennessee Department of State		18,765
Tennessee State Attorney General's Office:		
Opioid Settlement/Subdivision Funds	1020603-469810	155,244
Total Tennessee State Attorney General's Office		155,244
Tennessee Emergency Communications Board	EDISON 81291-51	28,262

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, 2024

Program Title	Identifying Number	State Expenditures
Knox County, Tennessee (Primary Government) (Continued):		
Tennessee Department of Health:		
Project Diabetes	Z-23-258548	$ 147,373
Tuberculosis Nursing	GG-22-75182-00	435,677
Maternal and Child Health Services Block Grant - Breast & Cervical Cancer	GG-23-75043-00	55,463
Sexually Transmitted Disease - Hepatitis C	GG-22-77109-00	(2,286)
Sexually Transmitted Disease - Hepatitis C	GG-23-75821-00	74,531
Immunization	GG-22-75891-01	91,766
Family Planning	GG-23-74639-00	143,419
Oral Prevention - Schools	GG-23-76475-00	259,940
Adolescent Pregnancy	GG-23-73543-00	49,129
Tobacco Prevention Advertising	GG-19-59571-00	15,769
Fetal Infant Mortality	GG-21-65620-01	150,000
Adult Emergency Dental Services	Z-23-263688-00	76,961
Baby & Me - Tobacco Prevention	GG-62507-06	114,122
Community Health Access and Navigation in Tennessee	GG-24-78148-00	446,037
Total Tennessee Department of Health		2,057,901
Tennessee Department of Military:		
Statewide School Resource Officer - Direct Appropriation	EDISON 79157	750,796
FEMA 4742 DR-TN Emergency Disaster Grant	FEMA 4742 DR TN	82,397
FEMA 4514 DR-TN Emergency Disaster Grant	FEMA 4514 DR TN	7,162
Total Tennessee Department of Military		840,355
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, 2024

Program Title	Identifying Number	State Expenditures
Knox County, Tennessee (Primary Government) (Continued):		
Tennessee Commission on Aging and Disability		
Carter Senior Center	31602-24871	$ 7,997
Corryton Senior Center	31602-24872	7,979
Halls Senior Center	31602-24873	8,000
Karns Senior Center	31602-24874	7,187
Total Tennessee Commission on Aging and Disability		31,163
Tennessee Department of Transportation:		
Multimodal Access Grant for Halls Greenway	Agreement 210264 PIN 132052.00	87,153
Litter Grant	Z23LIT047	171,400
Rail Preservation Grant Program for Track, Rail, and Crossing Rehabilitation	Contract CRR070492 PIN 129722	49,630
Rail Preservation Grant Program for Track, Rail, and Crossing Rehabilitation	Contract CRR07451 PIN 128503	53,983
Rail Preservation Grant Program for Track, Rail, and Crossing Rehabilitation	Contract CRR07450 PIN 128504	14,938
Rail Preservation Grant Program for Track, Rail, and Crossing Rehabilitation	Contract CRR07493 PIN 129723	8,708
Rail Preservation Grant Program for Track, Rail, and Crossing Rehabilitation	Contract CRR070425 PIN 128508	54,982
Rail Preservation Grant Program for Track, Rail, and Crossing Rehabilitation	Contract CRR070449 PIN 128505	42,770
Rail Preservation Grant Program for Track, Rail, and Crossing Rehabilitation	Contract CRR070494 PIN 129724	88,229
Rail Preservation Grant Program for Track, Rail, and Crossing Rehabilitation	Contract CRR070448 PIN 128506	36,825
Total Tennessee Department of Transportation		608,618
Total State Financial Assistance - Knox County Primary Government		$ 5,743,934

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, 2024

Program Title	Identifying Number	State Expenditures
Knox County Board of Education (Component Unit):		
Tennessee Department of Education:		
School Nutrition Program	2023-2024	$ 240,081
Voluntary Pre-Kindergarten	23-470000	2,231,076
Safe Schools Act	23-470000	364,683
Middle School CTE Career Expansion	N/A	8,893
Middle School STEM Start-Up	N/A	1,263
Summer Learning Camps	22-470000	5,501,265
STEM School Designation Grant	N/A	8,065
Learning Camps Transportation	23-470000	770,949
Public School Security Grant	24-470000	251,024
State Special Education Preschool Grant	24-470000	5,101
Occupational Scholarship Program	80616	18,600
Healthy Students Stronger Learners	24-470000	1,698
Innovative School Models	24-470000	1,343,153
Total Tennessee Department of Education		10,745,851
Tennessee Higher Education Commission:		
Supporting Postsecondary Access in Rural Communities	33201-04923	49,803
Total Tennessee Higher Education Commission		49,803
Total State Financial Assistance - Knox County Board of Education (Component Unit)		10,795,654
Total State Financial Assistance		$ 16,539,588

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, 2024

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, 2024. 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, 2024. 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 2024 Loan Funding	Outstanding Balance
Community Development Block Grant	14.218	$ 0	$ 192,724
HOME Investment Partnerships Programs	14.239	0	417,242

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	$ 958,614
Coronavirus State and Local Fiscal Recovery Funds	21.027	22,205,142
Total Subrecipient Awards		$ 23,163,756

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 not to use the ten percent de minimis indirect rate as allowed under the Uniform Guidance.

KNOX COUNTY, TENNESSEE

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

For the Year Ended June 30, 2024

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? ____ yes __X__ 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)? _____ yes __X__ no

Major federal programs for Knox County, Tennessee for the year ended June 30, 2024 are as follows:

Program Name	AL#
COVID - Emergency Rental Assistance Program	21.023
COVID - Coronavirus State and Local Fiscal Recovery Funds	21.027
COVID - Disaster Grans Public Assistance	97.036

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

2024-001 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 accounts and liability accounts, we became aware that several liability accounts were not properly reconciled. Some of the liability account reconciliations contained listings of transactions for the year but did not identify the reconciling items at year end. In addition, we noted reconciliation differences of approximately $30,000 compared to the trial balance due to activity being posted after the reconciliations were performed. 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 some June 2024 reconciliations were not completed timely as there were changes being made through December 2024.

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 -

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 the audit recommendations. Bank reconciliations are being dated and signed by the Trustee Team member that reviews them. Bank Account reconciliations have been sped up due to semi-merging MUNIS entries and Bank entries using excel. Our accounting Team is checking the recording system put in place by Finance for receipt posting, which should shorten the timeline to reconcile Finance Liability accounts. This should also shorten the time for year-end reconciliations of bank accounts. Another team member has been added to reconcile bank accounts. An outside source for reconciling is being pursued, starting with Tyler, our current accounting software program company. The $30,000 issue has been resolved. A new statement was issued by the Financial Institution reflecting the withdrawal.

Section II - Financial Statement Findings (Continued)

2024-002 Year End Accounting and Reconciliations in Clerk & Master's Office

Criteria or Specific Requirement - Key internal control procedures over cash accounts should include performing bank account reconciliations for all bank and trust accounts on a timely basis following the end of the month. In addition, TCA Section 9-2-102 requires official accounting records to be closed and available for audit no later than two months after the close of their fiscal year.

Condition - During the audit, the Clerk & Master's office year end financial information was not initially available until October 2024, and was then revised multiple times through December 2024. The December 2024 reports had several errors including cash reconciliations that were off by $100,000 compared to the Schedule of Net Assets and the net assets of the office did not roll forward from the prior year by $3,135,722. In addition, certain trust account balances did not agree to bank balances at year end by $18,243.

Cause and Effect - Personnel turnover in the Clerk & Master's office during the last two years caused monthly financial close and reporting to become significantly delayed. In addition, this turnover caused there to be a breakdown in training for current finance personnel.

Recommendation - We recommend that the Clerk & Master's office establish policies and procedures to ensure that bank account reconciliations and month end close are performed on a timely basis. In addition, training should be provided to all finance personnel to ensure accurate reconciliations and reports are being prepared.

Management's Response - We concur with the recommendations and note that we continue to work with Knox County Government to improve our financial reporting processes. We have addressed the errors identified in the findings, and we are implementing additional training requirements to mitigate against future reporting errors. Additionally, we have selected and are implementing a new integrated accounting and case management software system that will substantially improve the operations of our office and ensure timely reporting in accordance with Tennessee law.

Section II - Financial Statement Findings (Continued)

2024-003 Accounting for Paid Time Off in the Sheriff's Office

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. Sheriff and County 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 - Officers and certain other personnel in the Sheriff's Office work on a scheduled 9.5 hour day. When these employees take a day off, their paid time off account is only charged 8.0 hours. As a result, the Sheriff's Office is over-reporting the remaining PTO balance of such employees by 1.5 hours per instance.

Cause and Effect - The current practice in the Sheriff's Office is to charge a standard 8-hour reduction in an employee's PTO account for a paid day off. As a result, leave balances are overstated for employees who work shifts longer than 8 hours.

Recommendations - We recommend that the Sheriff's Office begin to account for 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 - Effective March 22, 2025, patrol officers will be charged 9 ½ hours against their sick and annual leave balance when they use a sick or annual day.

Section II - Financial Statement Findings (Continued)

2024-004 Equipment Quotations in Parks & Recreation Department

Criteria or Specific Requirement - Capital equipment purchases in excess of $10,000 are required by Knox County purchasing policies and budgeting practices to be included in the department's annual budget. In addition, the requisition to purchase an item over $10,000 should include multiple quotes obtained from different vendors and include documented justification of which vendor was selected. Lastly, a purchase order approved by Knox County Procurement is required prior to the County becoming obligated to purchase a piece of equipment including taking possession of equipment.

Condition - In January 2024, Parks & Recreation Department (Department) personnel began obtaining quotations for a new utility vehicle and trailer. The initial quotes from the selected vendor resulted in a total cost of approximately $17,700 with one of the items (the utility vehicle) costing greater than $10,000. Accordingly, the requisition for the utility vehicle was rejected by the County's budgeting and purchasing personnel due to procurement requirements related to the capitalization threshold. By April, quotes were ultimately re-worked between the Parks & Recreation department and the vendor resulting in the purchase of both pieces of equipment for $9,975 each (under the capitalization threshold).

The sequence of events resulted in purchasing issues which include that (1) purchase documentation was signed by Department personnel without proper review, (2) Department personnel took possession of equipment prior to having an approved and executed purchase order, and (3) invoices were altered to subvert County purchasing requirements regarding capital items.

Cause and Effect - The Department identified equipment to be purchased without regard for the County's purchasing regulations and budgetary restrictions. As a result, invoices were altered. The transactions were subsequently identified by budget personnel which led to a hotline investigation performed by Knox County Internal Audit. The results from that investigation were discussed with Knox County officials.

Recommendations - Knox County Internal Audit has made recommendations which we concur. We recommend that the Department develop a process whereby paperwork is maintained for quotes received and documentation is created and maintained to evidence supervisory approval of the quote selection. An additional approval layer should be added for the review of submitted requisitions to ensure that all purchase requests are compliant with Knox County policy. In addition, we recommend that Knox County Finance reinforce knowledge of finance policies and procedures including the purchasing policy regarding capital expenditures to all departments.

Management's Response - Knox County Parks and Recreation has made several internal control adjustments for the procurement process, starting with creating transparent flow charts to help train the department on capital purchases and more extensive training with division directors and supervisors on acceptable practices. The department developed a policy and a process centralizing all quotes to go through the department's finance division, where they are evaluated to determine the process needed for purchasing and ensure compliance with Knox County policy. This process includes open communication and guidance from Knox County Central Finance and Purchasing departments, paperwork being maintained for quotes received, and documentation being created and maintained to evidence supervisory approval of the quote selection. Lastly, purchasing roles were reevaluated and limited to streamline the process and put safeguards in place to protect the process including limiting credit cards access to the finance division personnel and remote head groundskeepers.

Section III - Federal Award Findings

Current Year Audit Findings: None

KNOX COUNTY, TENNESSEE

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

For the Year Ended June 30, 2024

PY Finding	2023-001
Finding Title	Bank and Liability Account Reconciliations and Timeliness of Receipting
Status/ Current Year Finding Number	Partially Corrected. See current year finding #2024-001.

PY Finding	2023-002
Finding Title	Oversight of Governmental Law Library
Status/ Current Year Finding Number	Corrected

PY Finding	2023-003
Finding Title	Capital Projects Budgeting
Status/ Current Year Finding Number	Corrected

PY Finding	2023-004
Finding Title	Bank Reconciliations in Clerk & Master's Office
Status/ Current Year Finding Number	Partially Corrected. See current year finding #2024-002.

PY Finding	2023-005
Finding Title	Approval of Fraudulent Checks
Status/ Current Year Finding Number	Corrected

KNOX COUNTY, TENNESSEE

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS (Continued)

For the Year Ended June 30, 2024

PY Finding	2023-006
Finding Title	Improper Use of Equipment
Status/ Current Year Finding Number	Corrected

PY Finding	2023-007
Finding Title	Emergency Rental Assistance Payments Based on Fraudulent Applications Submitted to the Program
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, 2024

Finding 2024-001: 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 will be developed to help in the year-end close process. An additional team member has been assigned to help with the reconciliation process.

Anticipated Completion Date of Corrective Action:

Management will implement the corrective actions during FY 2025.

Justin Biggs

Chris Caldwell

Chancery Court
J. Scott Griswold, Clerk & Master
Sixth Judicial District
Suite 125, City-County Building
400 Main Street
Knoxville, Tennessee 37902-2423
Phone: (865) 215-2555
Fax: (865) 215-2920

Knox County, Tennessee
Management's Corrective Action Plan
For the Year Ended June 30, 2024

Finding 2024-002: Year End Accounting and Reconciliations in Clerk & Master's Office

Person Responsible for Implementing the Corrective Action:

J. Scott Griswold, Clerk & Master

Corrective Action Planned:

Management has corrected the errors identified in the audit. Management is implementing additional training requirements for deputy clerks with financial reporting responsibilities to mitigate against future reporting errors. In addition, Management has selected and is implementing a new integrated accounting and case management software system that will substantially improve the operations of the Clerk & Master's Office and ensure timely reporting in accordance with Tennessee law.

Anticipated Completion Date of Corrective Action:

Management will implement the corrective actions during FY 2025.

J. Scott Griswold, Clerk & Master

KNOX COUNTY SHERIFF'S OFFICE

Tom Spangler
Sheriff

Knox County, Tennessee
Management's Corrective Action Plan
For the Year Ended June 30, 2024

Finding 2024-003: Accounting for Paid Time Off in the Sheriff's Office

Person(s) Responsible for Implementing the Corrective Action:

Tom Spangler, Sheriff

Corrective Action Planned:

Effective March 22, 2025, patrol officers will be charged 9 ½ hours against their sick and annual leave balance when they use a sick or annual day.

Anticipated Completion Date of Corrective Action:

Management will implement the corrective actions during FY 2025.

Tom Spangler

400 Main Street • Knoxville, Tennessee 37902 • 865-215-2243
www.knoxsheriff.org

Knox County, Tennessee
Management's Corrective Action Plan
For the Year Ended June 30, 2024

Finding 2024-004: Equipment Quotations in Parks & Recreation Department

Person(s) Responsible for Implementing the Corrective Action:

Joseph Mack
Senior Director

Corrective Actions Planned:

The Parks & Recreation Department has created transparent flow charts to help train the department on capital purchases and more extensive training with division directors and supervisors on acceptable practices. The department has developed a policy and a process centralizing all quotes to go through the department's finance division, where they are evaluated to determine the process needed for purchasing and ensure compliance with Knox County policy. Purchasing roles were reevaluated and limited to streamline the process and put safeguards in place to protect the process including limiting credit card access to the finance division personnel and remote head groundskeepers.

Anticipated Completion Date of Corrective Actions:

Management has implemented the corrective actions during FY 2025.

Joseph Mack - Senior Director Park and Recreation

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, 2024

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, 2024

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, 2024	6-15
Schedule of State Financial Assistance for the Year Ended June 30, 2024	16-19
Notes to Schedules of Expenditures of Federal Awards and State Financial Assistance for the Year Ended June 30, 2024	20-21
Schedule of Findings and Questioned Costs	22-27
Summary Schedule of Prior Audit Findings	28-29
Corrective Action Plans	30-33

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, 2024, 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 16, 2025. Our report includes a reference to other auditors who audited the financial statements of The Development Corporation of Knox County ("TDC") and the Knox Education Foundation ("KEF"), discretely presented component units 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 2024-001 through 2024-004 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 16, 2025

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, 2024. 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, 2024.

The County's basic financial statements include the operations of The Development Corporation of Knox County ("TDC") and the Knox Education Foundation ("KEF"), discretely presented component units reported in the financial statements of the County. Our audit, described below, did not include the operations of TDC or KEF because these entities engaged other auditors to perform their audits. Based upon the reports of the other auditors, TDC and KEF did not receive any federal awards for the year ended June 30, 2024.

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.

Report on Internal Control Over Compliance

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.

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. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

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.

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, 2024, and have issued our report thereon dated January 16, 2025, 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 16, 2025

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, 2024

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-22-72543-00		$ 2,493,193
Women, Infants, and Children (WIC) - Peer	10.557	GG-22-72543-00		98,071
Total U.S. Department of Agriculture				2,591,264
U.S. Department of Housing and Urban Development:				
CDBG - Entitlement Grants Cluster:				
Community Development Block Grant	14.218	B-20-UC-47-0001	$ 127,177	127,177
Community Development Block Grant - Coronavirus	14.218	B-21-UC-47-0001	219,501	219,053
Community Development Block Grant	14.218	B-21-UC-47-0001	437,269	706,036
Community Development Block Grant	14.218	B-20-UW-47-0001	174,667	239,752
Total CDBG - Entitlement Grants Cluster			958,614	1,292,018
Passed through the Tennessee Department of Economic Development:				
Community Development Block Grant	14.228	N/A		3,595
HOME Investment Partnerships Programs	14.239	M-22-UC-47-0204		45,249
HOME Investment Partnerships Programs	14.239	M-21-UP-47-0204		1,547
Total HOME Investment Partnerships Programs				46,796
Total U.S. Department of Housing and Urban Development			958,614	1,342,409
U.S. Department of Justice:				
2021 OJJDP Enhancing Juvenile Indigent Defense Grant	16.836	15 PJDP-21-GG-02752-JIDX		115,696
Edward Byrne Memorial Justice Assistance Grant Program:				
Edward Byrne Memorial Justice Assistance Grant	16.738	15PBJA-21-GG-01850-JAGX		46,595
Edward Byrne Memorial Justice Assistance Grant	16.738	2019-DJ-BX-0764		49,500
Edward Byrne Memorial Justice Assistance Grant	16.738	15PBJA-23-GG-02378-COAP		18,620
Total Edward Byrne Memorial Justice Assistance Grant Program				114,715
Federal Bureau of Investigation:				
Law Enforcement Assistance - FBI Field Police Training	16.302	N/A		2,047
Law Enforcement Assistance - FBI Field Police Training	16.302	N/A		11,362
Total Federal Bureau of Investigation				13,409
Office of Community Oriented Policing Services:				
Organized Crime Drug Enforcement Task Force	16.710	SI-SE-005-17		21,401
Organized Crime Drug Enforcement Task Force	16.710	SI-SE-005-17		188
Organized Crime Drug Enforcement Task Force	16.710	M-22-D74-O-000064		11,252
TBI Dangerous Drugs Task Force (funding from COPS program)	16.710	M-21-D74-O-000069		4,478
TBI Dangerous Drugs Task Force (funding from COPS program)	16.710	M-21-D74-O-000069		73,865
Total Office of Community Oriented Policing Services				111,184

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, 2024

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):				
Passed Through Tennessee Office of Criminal Justice Programs:				
Crime Victim Assistance	16.575	2020-V2-GX-0012		$ 61,203
Violent Crime Intervention Fund	16.525	DGA 77241-VCIF		9,990
Comprehensive Opioid Abuse Site	16.838	N/A		17,591
Total Passed Through Tennessee Office of Criminal Justice Programs				88,784
Criminal Division:				
Equitable Sharing Program	16.922	N/A		80,088
Total Criminal Division				80,088
Total U.S. Department of Justice				523,876
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		130,293
Highway Planning and Construction - Traffic Signal Coordination Project	20.205	N/A		18,535
Total Highway Planning and Construction				148,828
Total Federal Highway Administration				148,828
National Highway Traffic Safety Administration:				
Passed through Tennessee Department of Transportation:				
Alcohol Open Container Requirements	20.607	N/A		55,279
Alcohol Open Container Requirements	20.607	N/A		4,289
Total National Highway Traffic Safety Administration				59,568
Total U.S. Department of Transportation				208,396
U.S. Department of the Treasury:				
COVID - Emergency Rental Assistance Program:				
Emergency Rental Assistance (ERA 2) Program	21.023			704,605
Passed through the Tennessee Housing Development Agency (THDA):				
Tennessee Housing Development Agency Housing Stability Program	21.023			15,291,995
Total Emergency Rental Assistance Program				15,996,600

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, 2024

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):				
COVID - Coronavirus State and Local Fiscal Recovery Funds:				
Knox County American Rescue Plan Act	21.027			$ 604,519
ARPA - Knox County Parks and Recreation	21.027			358,821
ARPA - Justice System Software Upgrade	21.027			506,216
ARPA - COOP Emergency Management	21.027			97,099
ARPA - Demolition of Rule High School	21.027			243,200
ARPA - Urgent Care Psychiatric Hospital	21.027			169,500
ARPA - ChildHelp Tennessee	21.027		$ 234,333	234,333
ARPA - Mend House Rehab	21.027		38,828	38,828
ARPA - Renew Clinic Rehab	21.027		27,011	27,011
ARPA - Metro Drug Prevention & Education	21.027		129,018	129,018
ARPA - Jellinek Rehab	21.027		34,800	34,800
ARPA - Zoo Knoxville	21.027		320,813	320,813
ARPA - Arts and Culture Alliance	21.027		436,526	436,526
ARPA - Vol Ministry Center Foyer	21.027		42,250	42,250
ARPA - Vol Ministry Center Mobile Hygiene	21.027		16,847	16,847
ARPA - Knox County Health Dept. Septic Repair Program	21.027			19,000
ARPA - Habitat for Humanity	21.027		1,000,000	1,000,000
ARPA - CAC Senior Health	21.027		350,067	350,067
ARPA - Beaver Creek Mapping	21.027			428,587
ARPA - Plumb Creek Restoration	21.027			101,497
ARPA - Mill Run Stream	21.027			6,650
ARPA - KUB Water-Sewer Utility project	21.027		7,033,840	7,033,840
ARPA - First Utility District (FUD) Turkey Creek	21.027		946,530	946,530
ARPA - First Utility District (FUD) Pumps	21.027		101,050	101,050
ARPA - Chapman - Kimberlin Heights	21.027		1,983,500	1,983,500
ARPA - Chapman - Martin Mill	21.027		136,000	136,000
ARPA - Chapman - Burnett Creek	21.027		40,000	40,000
ARPA - West Knox Utility Schaad Road	21.027		16,598	16,598

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, 2024

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		$ 15,555	$ 15,555
ARPA - Halls Powell (HPUD) Red Hawk/Brushy Ln	21.027		663,138	663,138
ARPA - Halls Powell Dry Gap Road	21.027		687,629	687,629
ARPA - Halls Powell MH Basin Upgrade	21.027		1,840,500	1,840,500
ARPA - Halls Powell Rehab	21.027		100,000	100,000
ARPA - Northeast Knox Utility - Edmonson Ln	21.027		59,644	59,644
ARPA - Northeast Knox Utility - Emory Road	21.027		148,382	148,382
ARPA - Luttrell-Blaine-Corryton Line Repair	21.027		1,358,476	1,358,476
ARPA - Bluegrass Lake	21.027			33,385
ARPA - Boys and Girls Club	21.027		325,000	325,000
ARPA - Bridge Refugee Services	21.027		54,324	54,324
ARPA - CAC Mobile Meals Kitchen	21.027		77,460	77,460
ARPA - Canvas can do Miracles	21.027		32,440	32,440
ARPA - Centro Hispano	21.027		47,693	47,693
ARPA - Cokesbury Fig Tree	21.027		62,929	62,929
ARPA - Connect Ministries	21.027		100,000	100,000
ARPA - East Tennessee Design Center	21.027		6,000	6,000
ARPA - East Tn Economic Development Corp	21.027		50,000	50,000
ARPA - Freedom Village of Hope	21.027		45,293	45,293
ARPA - SEEED Strong Workforce	21.027		40,606	40,606
ARPA - Second Harvest	21.027		68,688	68,688
ARPA - Susannah's House for Kids	21.027		6,225	6,225
ARPA - YWCA Keys of Hope	21.027		18,731	18,731
ARPA - Free Medical Clinic	21.027		33,333	33,333
ARPA - Roof Asset Management Plan	21.027			97,567
Passed through the Tennessee Department of Environment and Conservation:				
ARPA - KUB Water-Sewer Utility project	21.027		1,847,500	1,847,500
ARPA - First Utility District (FUD) Turkey Creek	21.027		900,000	900,000
ARPA - Chapman - Burnett Creek	21.027		241,684	241,684
ARPA - West Knox Utility Schaad Road	21.027		38,728	38,728
ARPA - Halls Powell Rehab	21.027		112,030	112,030
ARPA - Northeast Knox Utility - Edmonson Ln	21.027		59,643	59,643
ARPA - Northeast Knox Utility - Emory Road	21.027		275,500	275,500
ARPA - Bluegrass Lake	21.027			49,540
ARPA - TDEC Water-Sewer Admin.	21.027			90,672
Total Coronavirus State and Local Fiscal Recovery Funds			22,205,142	25,011,395
Total U.S. Department of the Treasury			22,205,142	41,007,995

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, 2024

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-23		$ 10,000
LSTA - TN ST. Archives Equipment Grant	45.310	LS-253654-OLS-23		12,433
Total LSTA				22,433
National Endowment for the Arts:				
Promotion of the Arts Grants to Organizations and Individuals Festival of Reading	45.024	AWARD 1910708-52-23		10,000
Total National Foundation on the Arts and Humanities				32,433
Environmental Protection Agency:				
Office of Air and Radiation:				
Air Pollution Control Program Support:				
Air Pollution Control Program Support - Section 105	66.001	A-00408320		316,051
Surveys, Studies, Research, Investigations, Demonstrations, and Special Purpose Activities Relating to the Clean Air Act Section 103	66.034	02D26522		34,740
Total Office of Air and Radiation				350,791
Office of Water:				
Passed through Tennessee Department of Agriculture:				
Nonpoint Source Implementation Grant	66.460	EDISON 69309		39,349
Total Office of Water				39,349
Total Environmental Protection Agency				390,140
U.S. Department of Energy:				
Passed Through Tennessee Emergency Management Agency:				
Environmental Monitoring/Cleanup, Cultural and Resource Management, Emergency Response Research, Outreach, Technical Analysis	81.214	CONTRACT# 79742-46194		26,545
Total U.S. Department of Energy				26,545
U.S. Election Assistance Commission:				
Passed through Tennessee Division of Elections:				
Help America Vote Act Grant	90.404	EACREQPY03TN		356,541
Total U.S. Election Assistance Commission				356,541

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, 2024

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:				
Project Grants and Cooperative Agreements for Tuberculosis Control Programs	93.116	GG-24-80031-00		$ 97,808
Immunization Cooperative Agreements Grants Program:				
COVID- Immunizations and Vaccines for Children Program	93.268	GG-22-75891-01		812,039
Immunizations and Vaccines for Children Program	93.268	GG-22-75891-01		222,806
Total Immunization Cooperative Agreements Grants Program				1,034,845
Hospital Preparedness Program and Public Health Emergency Preparedness Aligned Cooperative Agreements:				
Public Health Emergency Preparedness (HPP)	93.074	GG-18-54852-03		666,278
Healthcare Preparedness Activities (HPP)	93.074	GG-18-54852-03		70,100
Total Hospital Preparedness Program and Public Health Emergency Preparedness Aligned Cooperative Agreement				736,378
National State Based Tobacco Control Programs	93.387	GG-20-65195-01		55,549
HIV Prevention Activities Program:				
HIV Prevention - STD Grant	93.940	GG-22-77109-00		53,062
HIV Prevention - STD Grant	93.940	NU62PS924520-05		22,281
Total HIV Prevention Activities Program				75,343
Public Health Emergency Preparedness (PHEP) and Emergency Response (ELC)	93.323	GG-23-77111-00		1,567,869
Public Health Emergency Preparedness (PHEP) and Emergency Response (ELC)	93.323	Z-23-265313-01		29,983
Total Public Health Emergency Preparedness (PHEP) and Emergency Response (ELC)				1,597,852
Public Health Emergency Response and Public Health Crisis Response	93.354	GG-20-68340-02		83,191
Injury Prevention and Control Research and State and Community Based Programs:				
High Impact Area	93.136	GG-23-75648-00		36,579
Knox County Health Department OD2A Local	93.136	1NH28CE003566-01-00		689,365
Knox County Health Department OD2A Local	93.136	1NH28CE003566-01-00		19,854
Injury Prevention and Control Research	93.136	GG-24-82726-00		42,369
Total Injury Prevention and Control Research Programs				788,167
Preventative Health and Health Services Block Grant	93.758	GG-21-65617-01		97,100
Cooperative Agreements to Support State-Based Safe Motherhood and Infant Health Initiative Programs:				
Child Fatality Review Services	93.946	GG-19-61166-01		16,128
Passed through Alzheimer's Disease & Related Disorders Association:				
The National Healthy Brain Initiative: Develop & Advance Implementation of Public Health Strategies	93.331	5NU58DP006711-03-00		44,671
Passed through Association of State & Territorial Health Officials:				
Improving Social Determinants of Health - Getting Further Faster project	93.421	NU38OT000290-03-01		2,437
Improving Social Determinants of Health - Getting Further Faster project	93.421	2022-111607		12,442
Improving Social Determinants of Health - Getting Further Faster project	93.421	2022-012601		149,709
Improving Social Determinants of Health - Getting Further Faster project	93.421	Agreement 2024-012304		27,000
Total Passed through Association of State and Territorial Health Officials				191,588
Total Centers for Disease Control and Prevention				4,818,620

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, 2024

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):				
Health Resources and Services Administration:				
Evidence Based Home Visitation Services	93.870	GG-22-72590		$ 763,253
HIV Care Formula Grant Program:				
HIV Care Formula Grant - RWPB Covid 19	93.917	GG-20-67823-00		
HIV Care Formula Grant - Elastography	93.917	GG-22-74693-01		602,403
HIV Care Formula Grant - Centers of Excellence	93.997	GG-22-77109-00		210,733
Total HIV Care Formula Grant Program				1,576,389
Maternal and Child Health Services Block Grants to the States:				
Maternal and Child Health Services Block Grant - Breast & Cervical Cancer	93.991	GG-23-75043-00		128,221
Maternal and Child Health Services Block Grant - Community Health Access and Navigation in Tennessee (CHANT) Program	93.994	GG-22-70985-01		514,658
Total Maternal and Child Health Services Grants				642,879
Total Health Resources and Services Administration Programs				2,219,268
Office of Population Affairs:				
Family Planning Services	93.217	GG-23-74639-00		687,981
U.S. Department of Health and Human Services (Continued):				
Passed through Tennessee Department of Human Services:				
Office of Administration for Children and Families:				
Child Support Enforcement	93.563	CONTRACT NV00066219		254,548
Child Support Enforcement	93.563	CONTRACT 57961		323,103
Total Child Support Enforcement				577,651
Child Care and Development Fund (CCDF) Cluster:				
Child Care and Development Block Grant	93.575	CONTRACT 71543		33,116
Total Passed through Tennessee Department of Human Services				610,767
Total U. S. Department of Health and Human Services				8,336,636
U.S. Department of Homeland Security:				
United States Secret Service:				
U.S. Secret Service Internet Crimes Electronic Task Force	97.015	N/A		9,118
U.S. Federal Emergency Management Agency:				
Passed through Tennessee Department of Military:				
FEMA Disaster Grant 4742 - Public Assistance (Presidentially Declared Disasters)	97.036	FEMA 4742 DR TN		506,180
FEMA 4514 - Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	FEMA 4427 DR TN		951,864
Total FEMA Disaster Grants				1,458,044
Homeland Security Grant Program	97.067	EMW-2022-SS-00053-S01		85,686
Homeland Security Grant Program	97.067	EMW-2021-SS-00058-S01		298,911
Total Homeland Security Grant Program				384,597
Homeland Security 2023 Regional Catastrophic Preparedness-Project Costs	97.111	EMA-2023-CA-00004		13,271
Homeland Security 2023 Regional Catastrophic Preparedness-Admin Costs	97.111	EMA-2023-CA-00004		2,908
Total Homeland Security 2023 Regional Catastrophic Preparedness				16,179
Total Passed through Tennessee Department of Military				1,858,820
Total U.S. Department of Homeland Security				1,867,938

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, 2024

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	G23AP0001A		$ 54,775
High Intensity Drug Trafficking Areas Program	95.001	G22AP0001A		63,689
Total Executive Office of the President				118,464
Total Federal Awards-Knox County Primary Government			$ 23,163,756	56,802,637
Knox County Board of Education (Component Unit):				
U.S. Department of Agriculture:				
Passed through Tennessee Department of Agriculture:				
Food and Nutrition Service:				
Child Nutrition Cluster:				
School Breakfast Program	10.553	2024		4,539,539
National School Lunch Program (Included Snack Reimbursement)	10.555	2024		15,494,321
Supply Chain Assistance (SCA) Grant	10.555	2024		1,467,214
National School Lunch Program - Commodity Revenue	10.555	2024		1,045,716
National School Lunch Program - Commodity DOD	10.555	2024		1,283,828
State Contracted Warehouse Rebate	10.555	2024		57,984
Fresh Fruit and Vegetable Program	10.582	2024		410,729
Total Child Nutrition Cluster				24,299,331
COVID - Pandemic Admin Local Level Cost Grant (P-EBT)	10.649	2024		6,180
Total Food and Nutrition Service				24,305,511
Total U.S. Department of Agriculture				24,305,511
U.S. Department of Justice:				
Office of Community Oriented Policing Services:				
Public Safety Partnership and Community Policing Grants	16.710	C-21-0087		466,831
Total U.S. Department of Justice				466,831
National Science Foundation:				
Passed through the University of Tennessee:				
STEM Education	47.076	A21-0260-S001		8,236
Total National Science Foundation				8,236
National Endowment for the Arts:				
Promotion of the Arts Partnership Agreement:				
Arts 360	45.025	31625-19056		15,684
U.S. Department of Education:				
Office of Innovation and Improvement:				
Education Innovation and Research	84.411C	U-41-1C180052		851,211

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, 2024

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	S010A200042		$ 13,401,673
Title I Part D Grants to Local Education Agencies	84.010A	S013A220042		92,471
Title I Neglected	84.010A	S013A220042		62,702
Additional Targeted Support and Improvement (ATSI)-22	84.010A	S010A210042		390,502
Turnaround Action Grant 3.0	84.010A	S010A210042		354,914
Title I- Part C Migrant Education-State Grant Program	84.010A	S013A220042		118,847
Total Title I Grants to Local Education Agencies				14,421,109
Education for Homeless Children and Youth Programs	84.196A	S196A220044		5,075
COVID - Education Stabilization Fund:				
Tennessee ALL Corps	84.425D	S425D210047		1,520,400
Tennessee ALL Corps	84.425D	N/A		212,375
Elementary & Secondary School Emergency Relief Fund 2.0	84.425D	S425D210047		11,598,069
Elementary & Secondary School Emergency Relief Fund 3.0	84.425D	S425D210047		46,002,650
Summer Literacy Training Stipend	84.425U	S425U210047-21A		189,000
Innovative School Models	84.425U	S425U210047-21A		967,300
ARP Homeless 1.0	84.425W	S425W210044		35,359
ARP Homeless 2.0	84.425W	S425W210044-21A		273,496
Total COVID - Education Stabilization Fund				60,798,649
Twenty-First Century Community Learning Centers:				
Twenty-First Century Community Learning Centers	84.287	S87C210043		97,233
Total Twenty-First Century Community Learning Centers				97,233
English Language Acquisition State Grants Program:				
English Language Acquisition State Grants Title III	84.365A	S365A220042		433,603
Title III - Immigrant	84.365A	S365A220042		15,846
Total English Language Acquisition States Grants Program				449,449
HQIM Literacy Implementation Networks	84.371C	S371C200013		102,245
Supporting Effective Instruction State Grant:				
Quality State Grants - Title II - Part A	84.367A	S010A210042		2,168,118
Student Support and Academic Enrichment Program:				
Stronger Connections	84.424F	SF424F220044		28,755
Title IV	84.424A	S424A220044		922,337
Total Student Support and Academic Enrichment Program				951,092
Total Office of Elementary and Secondary Education				78,992,970

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, 2024

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	H173A22095		$ 12,356,808
Individuals with Disabilities Education Act - Partnership for Systemic Change (Preschool)	84.027A	H27A200052		445,288
ARP IDEA Part B	84.027X	H027X210052		1,091,629
ARP IDEA Preschool	84.173X	H173X210095		200,120
Total Special Education Cluster (IDEA)				14,093,845
Office of Career, Technical, and Adult Education:				
Career and Technical Education - Basic Grants to States:				
Career and Technical Education - Carl Perkins	84.048A	V048A210042		852,215
Total Passed through Tennessee Department of Education				93,939,030
Passed through Tennessee Department of Human Services:				
Rehabilitation Services - Vocational Rehabilitation Grants to States	84.126	34570-51323		114,879
Total Passed through Tennessee Department of Human Services				114,879
Total U.S. Department of Education				94,905,120
U.S. Department of Health and Human Services:				
Passed through Tennessee Department of Education:				
Model Preschool District	93.434	90TP0119-01-00		22,378
Resilient School Communities	93.354	NU90TP922180		93,931
Total U.S. Department of Health and Human Services				116,309
U.S. Department of Homeland Security:				
U.S. Federal Emergency Management Agency:				
Passed through Tennessee Emergency Management Agency:				
COVID - FEMA 4514 Public Assistance				
FEMA 4514-DR-TN	97.036	N/A		1,534,031
Total U.S. Federal Emergency Management Agency				1,534,031
Total Federal Awards--Knox County Board of Education Component Unit				121,351,722
Total Federal Awards - Knox County Primary Government and Board of Education Component Unit			$ 23,163,756	$ 178,154,359

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, 2024

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 79452	$ 316,250
Tennessee Certified Juvenile Recovery Court Program	EDISON 74161	174,520
Tennessee Mental Health Substance Abuse Services	EDISON 79427	194,339
Total Tennessee Department of Mental Health and Substance Abuse Services		685,109
Tennessee Department of Corrections:		
Tennessee Corrections Institute	EDISON 79759	14,830
Total Tennessee Department of Corrections		14,830
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) FY23	2023 Local Gov DA Grant	71,471
Mental Health Transport Grant (SHERIFF) FY24	2024 Local Gov DA Grant	619,324
Total State of Tennessee Department of Finance and Administration, Office of Criminal Justice Programs		690,795
Tennessee Commission on Children and Youth:		
Children Services - Youth Officer	EDISON 61478	9,000
Total Tennessee Commission on Children and Youth		9,000
Tennessee Department of State:		
HAVA Computer Election Equipment	EDISON 81319	18,765
Total Tennessee Department of State		18,765
Tennessee State Attorney General's Office:		
Opioid Settlement/Subdivision Funds	1020603-469810	155,244
Total Tennessee State Attorney General's Office		155,244
Tennessee Emergency Communications Board	EDISON 81291-51	28,262

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, 2024

Program Title	Identifying Number	State Expenditures
Knox County, Tennessee (Primary Government) (Continued):		
Tennessee Department of Health:		
Project Diabetes	Z-23-258548	$ 147,373
Tuberculosis Nursing	GG-22-75182-00	435,677
Maternal and Child Health Services Block Grant - Breast & Cervical Cancer	GG-23-75043-00	55,463
Sexually Transmitted Disease - Hepatitis C	GG-22-77109-00	(2,286)
Sexually Transmitted Disease - Hepatitis C	GG-23-75821-00	74,531
Immunization	GG-22-75891-01	91,766
Family Planning	GG-23-74639-00	143,419
Oral Prevention - Schools	GG-23-76475-00	259,940
Adolescent Pregnancy	GG-23-73543-00	49,129
Tobacco Prevention Advertising	GG-19-59571-00	15,769
Fetal Infant Mortality	GG-21-65620-01	150,000
Adult Emergency Dental Services	Z-23-263688-00	76,961
Baby & Me - Tobacco Prevention	GG-62507-06	114,122
Community Health Access and Navigation in Tennessee	GG-24-78148-00	446,037
Total Tennessee Department of Health		2,057,901
Tennessee Department of Military:		
Statewide School Resource Officer - Direct Appropriation	EDISON 79157	750,796
FEMA 4742 DR-TN Emergency Disaster Grant	FEMA 4742 DR TN	82,397
FEMA 4514 DR-TN Emergency Disaster Grant	FEMA 4514 DR TN	7,162
Total Tennessee Department of Military		840,355
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, 2024

Program Title	Identifying Number	State Expenditures
Knox County, Tennessee (Primary Government) (Continued):		
Tennessee Commission on Aging and Disability		
Carter Senior Center	31602-24871	$ 7,997
Corryton Senior Center	31602-24872	7,979
Halls Senior Center	31602-24873	8,000
Karns Senior Center	31602-24874	7,187
Total Tennessee Commission on Aging and Disability		31,163
Tennessee Department of Transportation:		
Multimodal Access Grant for Halls Greenway	Agreement 210264 PIN 132052.00	87,153
Litter Grant	Z23LIT047	171,400
Rail Preservation Grant Program for Track, Rail, and Crossing Rehabilitation	Contract CRR070492 PIN 129722	49,630
Rail Preservation Grant Program for Track, Rail, and Crossing Rehabilitation	Contract CRR07451 PIN 128503	53,983
Rail Preservation Grant Program for Track, Rail, and Crossing Rehabilitation	Contract CRR07450 PIN 128504	14,938
Rail Preservation Grant Program for Track, Rail, and Crossing Rehabilitation	Contract CRR07493 PIN 129723	8,708
Rail Preservation Grant Program for Track, Rail, and Crossing Rehabilitation	Contract CRR070425 PIN 128508	54,982
Rail Preservation Grant Program for Track, Rail, and Crossing Rehabilitation	Contract CRR070449 PIN 128505	42,770
Rail Preservation Grant Program for Track, Rail, and Crossing Rehabilitation	Contract CRR070494 PIN 129724	88,229
Rail Preservation Grant Program for Track, Rail, and Crossing Rehabilitation	Contract CRR070448 PIN 128506	36,825
Total Tennessee Department of Transportation		608,618
Total State Financial Assistance - Knox County Primary Government		$ 5,743,934

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, 2024

Program Title	Identifying Number	State Expenditures
Knox County Board of Education (Component Unit):		
Tennessee Department of Education:		
School Nutrition Program	2023-2024	$ 240,081
Voluntary Pre-Kindergarten	23-470000	2,231,076
Safe Schools Act	23-470000	364,683
Middle School CTE Career Expansion	N/A	8,893
Middle School STEM Start-Up	N/A	1,263
Summer Learning Camps	22-470000	5,501,265
STEM School Designation Grant	N/A	8,065
Learning Camps Transportation	23-470000	770,949
Public School Security Grant	24-470000	251,024
State Special Education Preschool Grant	24-470000	5,101
Occupational Scholarship Program	80616	18,600
Healthy Students Stronger Learners	24-470000	1,698
Innovative School Models	24-470000	1,343,153
Total Tennessee Department of Education		10,745,851
Tennessee Higher Education Commission:		
Supporting Postsecondary Access in Rural Communities	33201-04923	49,803
Total Tennessee Higher Education Commission		49,803
Total State Financial Assistance - Knox County Board of Education (Component Unit)		10,795,654
Total State Financial Assistance		$ 16,539,588

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, 2024

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, 2024. 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, 2024. 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 2024 Loan Funding	Outstanding Balance
Community Development Block Grant	14.218	$ 0	$ 192,724
HOME Investment Partnerships Programs	14.239	0	417,242

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	$ 958,614
Coronavirus State and Local Fiscal Recovery Funds	21.027	22,205,142
Total Subrecipient Awards		$ 23,163,756

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 not to use the ten percent de minimis indirect rate as allowed under the Uniform Guidance.

KNOX COUNTY, TENNESSEE

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

For the Year Ended June 30, 2024

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? ____ yes __X__ 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)? _____ yes __X__ no

Major federal programs for Knox County, Tennessee for the year ended June 30, 2024 are as follows:

Program Name	AL#
COVID - Emergency Rental Assistance Program	21.023
COVID - Coronavirus State and Local Fiscal Recovery Funds	21.027
COVID - Disaster Grans Public Assistance	97.036

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

2024-001 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 accounts and liability accounts, we became aware that several liability accounts were not properly reconciled. Some of the liability account reconciliations contained listings of transactions for the year but did not identify the reconciling items at year end. In addition, we noted reconciliation differences of approximately $30,000 compared to the trial balance due to activity being posted after the reconciliations were performed. 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 some June 2024 reconciliations were not completed timely as there were changes being made through December 2024.

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 -

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 the audit recommendations. Bank reconciliations are being dated and signed by the Trustee Team member that reviews them. Bank Account reconciliations have been sped up due to semi-merging MUNIS entries and Bank entries using excel. Our accounting Team is checking the recording system put in place by Finance for receipt posting, which should shorten the timeline to reconcile Finance Liability accounts. This should also shorten the time for year-end reconciliations of bank accounts. Another team member has been added to reconcile bank accounts. An outside source for reconciling is being pursued, starting with Tyler, our current accounting software program company. The $30,000 issue has been resolved. A new statement was issued by the Financial Institution reflecting the withdrawal.

Section II - Financial Statement Findings (Continued)

2024-002 Year End Accounting and Reconciliations in Clerk & Master's Office

Criteria or Specific Requirement - Key internal control procedures over cash accounts should include performing bank account reconciliations for all bank and trust accounts on a timely basis following the end of the month. In addition, TCA Section 9-2-102 requires official accounting records to be closed and available for audit no later than two months after the close of their fiscal year.

Condition - During the audit, the Clerk & Master's office year end financial information was not initially available until October 2024, and was then revised multiple times through December 2024. The December 2024 reports had several errors including cash reconciliations that were off by $100,000 compared to the Schedule of Net Assets and the net assets of the office did not roll forward from the prior year by $3,135,722. In addition, certain trust account balances did not agree to bank balances at year end by $18,243.

Cause and Effect - Personnel turnover in the Clerk & Master's office during the last two years caused monthly financial close and reporting to become significantly delayed. In addition, this turnover caused there to be a breakdown in training for current finance personnel.

Recommendation - We recommend that the Clerk & Master's office establish policies and procedures to ensure that bank account reconciliations and month end close are performed on a timely basis. In addition, training should be provided to all finance personnel to ensure accurate reconciliations and reports are being prepared.

Management's Response - We concur with the recommendations and note that we continue to work with Knox County Government to improve our financial reporting processes. We have addressed the errors identified in the findings, and we are implementing additional training requirements to mitigate against future reporting errors. Additionally, we have selected and are implementing a new integrated accounting and case management software system that will substantially improve the operations of our office and ensure timely reporting in accordance with Tennessee law.

Section II - Financial Statement Findings (Continued)

2024-003 Accounting for Paid Time Off in the Sheriff's Office

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. Sheriff and County 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 - Officers and certain other personnel in the Sheriff's Office work on a scheduled 9.5 hour day. When these employees take a day off, their paid time off account is only charged 8.0 hours. As a result, the Sheriff's Office is over-reporting the remaining PTO balance of such employees by 1.5 hours per instance.

Cause and Effect - The current practice in the Sheriff's Office is to charge a standard 8-hour reduction in an employee's PTO account for a paid day off. As a result, leave balances are overstated for employees who work shifts longer than 8 hours.

Recommendations - We recommend that the Sheriff's Office begin to account for 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 - Effective March 22, 2025, patrol officers will be charged 9 ½ hours against their sick and annual leave balance when they use a sick or annual day.

Section II - Financial Statement Findings (Continued)

2024-004 Equipment Quotations in Parks & Recreation Department

Criteria or Specific Requirement - Capital equipment purchases in excess of $10,000 are required by Knox County purchasing policies and budgeting practices to be included in the department's annual budget. In addition, the requisition to purchase an item over $10,000 should include multiple quotes obtained from different vendors and include documented justification of which vendor was selected. Lastly, a purchase order approved by Knox County Procurement is required prior to the County becoming obligated to purchase a piece of equipment including taking possession of equipment.

Condition - In January 2024, Parks & Recreation Department (Department) personnel began obtaining quotations for a new utility vehicle and trailer. The initial quotes from the selected vendor resulted in a total cost of approximately $17,700 with one of the items (the utility vehicle) costing greater than $10,000. Accordingly, the requisition for the utility vehicle was rejected by the County's budgeting and purchasing personnel due to procurement requirements related to the capitalization threshold. By April, quotes were ultimately re-worked between the Parks & Recreation department and the vendor resulting in the purchase of both pieces of equipment for $9,975 each (under the capitalization threshold).

The sequence of events resulted in purchasing issues which include that (1) purchase documentation was signed by Department personnel without proper review, (2) Department personnel took possession of equipment prior to having an approved and executed purchase order, and (3) invoices were altered to subvert County purchasing requirements regarding capital items.

Cause and Effect - The Department identified equipment to be purchased without regard for the County's purchasing regulations and budgetary restrictions. As a result, invoices were altered. The transactions were subsequently identified by budget personnel which led to a hotline investigation performed by Knox County Internal Audit. The results from that investigation were discussed with Knox County officials.

Recommendations - Knox County Internal Audit has made recommendations which we concur. We recommend that the Department develop a process whereby paperwork is maintained for quotes received and documentation is created and maintained to evidence supervisory approval of the quote selection. An additional approval layer should be added for the review of submitted requisitions to ensure that all purchase requests are compliant with Knox County policy. In addition, we recommend that Knox County Finance reinforce knowledge of finance policies and procedures including the purchasing policy regarding capital expenditures to all departments.

Management's Response - Knox County Parks and Recreation has made several internal control adjustments for the procurement process, starting with creating transparent flow charts to help train the department on capital purchases and more extensive training with division directors and supervisors on acceptable practices. The department developed a policy and a process centralizing all quotes to go through the department's finance division, where they are evaluated to determine the process needed for purchasing and ensure compliance with Knox County policy. This process includes open communication and guidance from Knox County Central Finance and Purchasing departments, paperwork being maintained for quotes received, and documentation being created and maintained to evidence supervisory approval of the quote selection. Lastly, purchasing roles were reevaluated and limited to streamline the process and put safeguards in place to protect the process including limiting credit cards access to the finance division personnel and remote head groundskeepers.

Section III - Federal Award Findings

Current Year Audit Findings: None

KNOX COUNTY, TENNESSEE

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

For the Year Ended June 30, 2024

PY Finding	2023-001
Finding Title	Bank and Liability Account Reconciliations and Timeliness of Receipting
Status/ Current Year Finding Number	Partially Corrected. See current year finding #2024-001.

PY Finding	2023-002
Finding Title	Oversight of Governmental Law Library
Status/ Current Year Finding Number	Corrected

PY Finding	2023-003
Finding Title	Capital Projects Budgeting
Status/ Current Year Finding Number	Corrected

PY Finding	2023-004
Finding Title	Bank Reconciliations in Clerk & Master's Office
Status/ Current Year Finding Number	Partially Corrected. See current year finding #2024-002.

PY Finding	2023-005
Finding Title	Approval of Fraudulent Checks
Status/ Current Year Finding Number	Corrected

KNOX COUNTY, TENNESSEE

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS (Continued)

For the Year Ended June 30, 2024

PY Finding	2023-006
Finding Title	Improper Use of Equipment
Status/ Current Year Finding Number	Corrected

PY Finding	2023-007
Finding Title	Emergency Rental Assistance Payments Based on Fraudulent Applications Submitted to the Program
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, 2024

Finding 2024-001: 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 will be developed to help in the year-end close process. An additional team member has been assigned to help with the reconciliation process.

Anticipated Completion Date of Corrective Action:

Management will implement the corrective actions during FY 2025.

Justin Biggs

Chris Caldwell

Chancery Court
J. Scott Griswold, Clerk & Master
Sixth Judicial District
Suite 125, City-County Building
400 Main Street
Knoxville, Tennessee 37902-2423
Phone: (865) 215-2555
Fax: (865) 215-2920

Knox County, Tennessee
Management's Corrective Action Plan
For the Year Ended June 30, 2024

Finding 2024-002: Year End Accounting and Reconciliations in Clerk & Master's Office

Person Responsible for Implementing the Corrective Action:

J. Scott Griswold, Clerk & Master

Corrective Action Planned:

Management has corrected the errors identified in the audit. Management is implementing additional training requirements for deputy clerks with financial reporting responsibilities to mitigate against future reporting errors. In addition, Management has selected and is implementing a new integrated accounting and case management software system that will substantially improve the operations of the Clerk & Master's Office and ensure timely reporting in accordance with Tennessee law.

Anticipated Completion Date of Corrective Action:

Management will implement the corrective actions during FY 2025.

J. Scott Griswold, Clerk & Master

KNOX COUNTY SHERIFF'S OFFICE

Tom Spangler
Sheriff

Knox County, Tennessee
Management's Corrective Action Plan
For the Year Ended June 30, 2024

Finding 2024-003: Accounting for Paid Time Off in the Sheriff's Office

Person(s) Responsible for Implementing the Corrective Action:

Tom Spangler, Sheriff

Corrective Action Planned:

Effective March 22, 2025, patrol officers will be charged 9 ½ hours against their sick and annual leave balance when they use a sick or annual day.

Anticipated Completion Date of Corrective Action:

Management will implement the corrective actions during FY 2025.

Tom Spangler

400 Main Street • Knoxville, Tennessee 37902 • 865-215-2243
www.knoxsheriff.org

Knox County, Tennessee
Management's Corrective Action Plan
For the Year Ended June 30, 2024

Finding 2024-004: Equipment Quotations in Parks & Recreation Department

Person(s) Responsible for Implementing the Corrective Action:

Joseph Mack
Senior Director

Corrective Actions Planned:

The Parks & Recreation Department has created transparent flow charts to help train the department on capital purchases and more extensive training with division directors and supervisors on acceptable practices. The department has developed a policy and a process centralizing all quotes to go through the department's finance division, where they are evaluated to determine the process needed for purchasing and ensure compliance with Knox County policy. Purchasing roles were reevaluated and limited to streamline the process and put safeguards in place to protect the process including limiting credit card access to the finance division personnel and remote head groundskeepers.

Anticipated Completion Date of Corrective Actions:

Management has implemented the corrective actions during FY 2025.

Joseph Mack - Senior Director Park and Recreation

RLA-18396 **8.**

AGENDA COMMITTEE (May)

Meeting Date:	04/29/2026
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 Tennessee Opioid Abatement Council (OAC) for funding submitted by Knox County Grants and Community Development. *(Community Development)*

Attachments

Project Rise Application

KNOX COUNTY REENTRY & RECOVERY CONTINUUM

A PROJECT R.I.S.E PILOT PROJECT

T.N. OPIOID ABATEMENT COUNCIL
COMMUNITY GRANTS CYCLE 3
SUBMITTED BY: KNOX COUNTY, TENNESSEE

ORGANIZATION INFORMATION

Organization name: Knox County

Date organization established: 06/11/1792

Organization address: 400 W. Main Street, Suite 364, Knoxville, TN 37902

Does this organization have an office or physical presence in Tennessee? Yes

Primary Contact information:

a. **Name:** Alanna McKissack

b. **Phone number:** 865-215-5253

c. **E-mail:** alanna.mckissack@knoxcounty.org

Name of Chief Executive Officer or President of the organization:

a. **Name:** Glenn Jacobs

b. **Phone number:** 865-215-2005

c. **E-mail:** county.mayor@knoxcounty.org

Tax Identification Number: 626007979

Has this organization Received a 501(c)(3) Determination Letter? No

Is this organization licensed by the Tennessee Department of Health? No

Is this organization licensed by the Tennessee Department of Mental Health and Substance Abuse Services? No

How many employees are in this organization? 2,000

How many volunteers serve in this organization? 0

What is the annual operating budget of the organization? >$50,000,000

FUNDING REQUEST

Project name: Knox County Reentry & Recovery Continuum

Select the strategy that best fits this project:

g. Pilot Jail Project

Funding amount requested: $500,000.00

What is the proposed timeframe for spending the funding?

c. 3 Years

Brief description of the project: (*1200 character limit*)

Knox County Grants and Community Development (KCGCD) and the Knox County Sheriff's Office (KCSO) are collaboratively applying for Cycle 3 funding under the Project R.I.S.E category. Our proposed project will support individuals with opioid use disorder during incarceration and as they transition from the Knox County Detention Facility back into the community. The Reentry & Recovery Continuum will provide qualified inmates with assessments, recovery planning, and support to begin stabilizing their life after incarceration. A dedicated Reentry Case Manager will provide a continuum of care that bridges custody and reentry by meeting with participants in jail and after release. The case manager will coordinate clinical treatment, MAT access, mental health services, TNARR-certified sober living, recovery supports, and employment resources. OAC funding will provide participants with financial support for recovery housing, transportation, and medication. Serving a minimum of 50 individuals per year, the program aims to reduce recidivism by 15% and strengthen long-term recovery.

IMPACT

How many persons will be impacted? 150

How long do you expect the impact to last? 5+ years

How will they be affected? (*1100 character limit*)

Incarcerated individuals will benefit from early recovery support and a structured continuum of care that begins inside the Knox County Detention Facility and continues into the community. While in custody, individuals with opioid use disorder will receive a clinical assessment and a treatment plan will be coordinated by the KCSO. As part of the treatment plan, the individual will be referred to the Reentry Case Manager to begin coordinating treatment post-incarceration and long-term stabilization needs. The case manager will match the individual to the appropriate treatment providers, set up recovery housing, and connect with other social services to support employment and connection to benefits. OAC funding will be utilized to provide financial assistance for recovery housing, transportation vouchers, and medication to assist with accessing

treatment and recovery support. The Metro Drug Coalition will provide recovery support including peer-support, social events, and education.

Through this coordinated continuum of care, participants will experience increased stability, improved access to care, and a significantly reduced risk of relapse, overdose, and recidivism.

How will your organization measure the success of the project?

Success will be measured through consistent monitoring of participant engagement, service connection, and reentry stability. The program will review monthly data on case manager contacts, successful linkages to treatment and recovery supports, and the timeliness of post-release engagement. Recidivism will be tracked by monitoring new arrests or bookings among participants, with progress compared to baseline rates to assess whether the program achieves its goal of reducing recidivism by 15%. Additional indicators such as employment status, housing placement, and participation in recovery activities will be used to evaluate whether individuals are building the stability needed for long-term recovery. These measures will guide continuous improvement and ensure the program is effectively supporting participants during and after incarceration.

What outcomes will you track and what will be the frequency of assessment? (*1100 character limit*)

The program will track outcomes that reflect both recovery progress and reentry success. Key outcomes include reductions in recidivism, the number of participants connected to MAT, mental health services, medical care, and TNARR-certified recovery housing. Monthly data will be collected on employment status, attendance at NA, AA, and Celebrate Recovery meetings, and the frequency of case manager contacts. The program will also track the number of individuals receiving transportation vouchers, housing deposits, and assistance obtaining vital documents. Together, these outcomes will demonstrate improvements in stability, treatment engagement, and overall recovery for the individuals served.

How will the organization ensure accessibility to the proposed services? (*1100 character limit*)

KCGCD and the KCSO will ensure accessibility to services by embedding recovery support directly inside the detention facility and providing a seamless transition into community-based care. Knox County continues to face overdose fatality rates significantly higher than national averages, with 303 deaths in 2024, 272 in 2025, and 79 deaths already recorded by March 2026. Many individuals lack access to treatment, housing, transportation, and support systems upon release. By starting recovery planning in custody and connecting individuals to services immediately upon release, the program removes barriers to care and ensures that high-risk individuals can access lifesaving services without delay.

How will inequities in care be remediated? (*1100 character limit*)

The program will remediate inequities in care by ensuring all eligible have equal access to recovery services beginning in custody and continuing after release. Each participant will receive an individualized case plan that addresses their specific treatment and recovery needs. Consistent case management, ethical standards, and person-centered planning ensure that each participant receives the same opportunity to access treatment, stabilize in recovery, and successfully reenter the community.

What area(s) of Tennessee will be served by the project? (Please provide zip codes.)

All of Knox County

INNOVATION

What new approaches to existing challenges are proposed in this project? (*600 character limit*)

The project introduces a new approach by beginning recovery planning inside the detention facility and creating a seamless continuum of care into the community. While KCSO staff currently coordinate initial linkage to treatment and recovery housing, there is no dedicated person to support individuals through reentry or help them overcome barriers. This project fills that gap by adding a Reentry Case Manager who ensures rapid, ongoing connection resources.

Is there a plan to share learnings with the medical and larger communities? If so, how will this be accomplished? (*600 character limit*)

Yes. Project learnings will be shared with medical, recovery, and community partners through All4Knox, the County's coordinated substance-misuse response initiative. Aggregated, de-identified data and outcome trends will be shared in All4Knox workgroups and community meetings, ensuring compliance with HIPAA and 42 CFR Part 2. This collaboration allows findings to inform countywide strategies and strengthen treatment and recovery efforts.

INTEGRATION

How does the proposed project fit within the existing ecology of opioid prevention and care? (*600 character limit*)

This project expands on the current work KCSO is providing for inmates. It adds wraparound services, individualized case management, peer support, and financial assistance to remove barriers to recovery and reentry. A dedicated Reentry Case Manager ensures continuity from in-jail treatment into post incarceration treatment, recovery housing, employment, and community supports. This is a part of a larger effort of Knox County and the All4Knox initiative. All4Knox is a countywide, cross-sector initiative to coordinate the community's response to substance misuse.

Are there plans to incorporate collaboration with other community resources? If so, please describe these plans. (*600 character limit*)

Yes. Metro Drug Coalition serves as a key partner by providing recovery support, education, and peer connection to sustain long-term recovery. The Reentry Case Manager will ensure warm handoffs and refer clients to treatment providers, behavioral-health providers, TNARR-certified recovery homes, housing and employment agencies, and social services for benefits, IDs, childcare, and legal needs. Community resources may include the Knoxville-Knox CAC, McNabb Center, River Valley Health, Knox County START Center, and the TN College of Applied Technology.

EVIDENCE BASE

Please describe the evidence that supports your proposed approach. Include relevant references. (*3000 character limit*)

This approach is grounded in evidence-based solutions across treatment, reentry, and recovery support.

KCSO providing inmates with treatment followed by linkage to community treatment and IOP reflects research showing that structured, longer-duration treatment combined with continuing care improves substance use and criminal-justice outcomes. SAMHSA describes comprehensive case management as a key strategy for people with substance use disorders, serving as a single point of contact across multiple systems and providing a true continuum of care that is client-driven and responsive to individual needs. This directly supports the proposed Reentry Case Manager model, which builds on in-jail services with post-release treatment, housing, and social supports.

Recovery housing is a critical, evidence-based component of the continuum of care, especially for people exiting incarceration. Recovery residences provide peer-to-peer support, structure, and a substance-free environment where individuals can stabilize, rebuild physical, mental, spiritual, and social wellbeing, and gradually move toward independent living. TNARR standards and certification processes establish clear expectations for safety, quality, governance, and recovery-oriented programming.

Twelve-step and mutual-help groups such as NA and AA are well-studied, low-cost interventions associated with increased abstinence, improved coping, and stronger recovery networks. Embedding required meetings within treatment and reentry plans reinforces accountability and peer connection. Through our partnership with the Metro Drug Coalition, the project will incorporate these supports by connecting individuals to recovery coaching, education, and peer-led community programming, expanding the recovery capital available to participants and strengthening long-term engagement.

FEASIBILITY

Please describe your business and/or management plan for the proposed project. (*1200 character limit*)

KCSO will identify and enroll participants in the program. Since this is building on a current program, once the program is launched, KCSO will have already identified participants. KCGCD will oversee project management, including hiring and supervising the Reentry Case Manager, managing grant funds, ensuring compliance, and completing all reporting requirements. The case manager will coordinate referrals, track outcomes, and maintain partnerships with community providers, including the Metro Drug Coalition, treatment facilities, recovery housing, and social-service agencies. KCGCD will monitor performance, convene partners as needed, and ensure the project remains aligned with All4Knox strategies and county reentry priorities.

The following timeline will be implemented:

July 1, 2027: Upon contract execution with the TN OAC, KCGCD will begin the hiring process for the Reentry Case Manager.

October 1, 2027: Begin serving participants.

June 30, 2028 – June 30, 2030: Serve a minimum of 150 participants

Please provide information about staff and resources allocated to the project and available infrastructure. (*1200 character limit*)

The project will be carried out by the OAC grant-funded Reentry Case Manager who will provide individualized case management, coordination of services, and ongoing follow-up with participants after release. KCGCD will provide administrative oversight, including supervision, fiscal management, data collection, and reporting. We have requested 15% in indirect costs to support administration.

Existing KCSO program infrastructure, including clinical staff and established referral pathways seamless identification of participants and in-custody service delivery. The project will partner with the Metro Drug Coalition, community treatment providers, recovery housing, and social-service agencies to provide the external infrastructure needed to ensure warm handoffs, stable housing options, and access to treatment and recovery supports.

KCSO currently operates the existing program through general funds. OAC grant funds will help increase the services provided to create a holistic program.

SUSTAINABILITY

Does this organization plan to extend this project beyond the funding period? If so, what will be the funding mechanism(s) to continue the project? (1000 character limit)

Yes. Knox County intends to continue this project beyond the grant period. The county will use the outcomes and infrastructure developed through this funding to leverage additional grants. The goal is to sustain and grow reentry services, strengthen partnerships, and ensure long-term continuity of care for individuals returning to the community.

What percentage of the proposed project's budget will be carried by abatement funding?
100%

What are the other sources of funding for the proposed program? (1000 character limit)

Abatement funding will cover 100% of the proposed project budget, including the Reentry Case Manager position and direct financial assistance for participants such as transportation, housing costs, and basic needs. The project leverages existing KCSO funding, which currently sustains KCSO services for those in custody, as well as in-kind contributions from community partners and treatment providers.

CREDIBILITY

What is the service track record of the organization in Tennessee? (600 character limit)

KCGCD has a strong record administering grant programs, including the successful CDBG-Recovery Housing Program. Through state passthrough HUD CDBG-RHP funding, KCGCD supported scholarships for Recovery Coach and Recovery Housing Managers at Metro Drug Coalition, supporting workforce development of those in recovery. Additionally, it provided 142 individuals with financial assistance for recovery housing.

KCSO's reentry team supported the reentry to roughly 445 individuals in 2025. Despite the lack of financial assistance for recovery, 40% of these individuals experienced a success reentry. Adding a comprehensive case management and target financial assistance, will aid in increasing this.

Please provide links or references to relevant previous projects that your organization has overseen. (600 character limit)

https://knoxcounty.org/communitydevelopment/pdfs/reports/FY2025AnnualReport.pdf

https://knoxcounty.org/communitydevelopment/pdfs/notice/CDBG/KC-CDBG-RHPDraftApplication.pdf

Expense		Grant Request			Total Project	Justification
		Year 1	*Year 2*	*Year 3*		
Salary, Benefits, Taxes	Reentry Case Manager	$ 53,643.20	$ 55,252.50	$ 56,910.07	$165,805.77	Funding will support a dedicated Reentry Case Manager for the project. The case manager will work directly with individuals participating in the program as well as community partners.
	Fringe	$ 12,337.94	$ 12,708.07	$ 13,089.32	$ 38,135.33	
Professional Fee	NAADAC Membership	$ 200.00	$ 200.00	$ 200.00	$ 600.00	Training and development for the Reentry Case Manager.
Supplies	Recovery Support Supplies	$ 1,000.00	$ 1,000.00	$ 1,000.00	$ 3,000.00	Supplies for Reentry Case Manager to provide recovery support during incarceration.
	Tablet	$ 800.00			$ 800.00	
	Computer	$ 1,500.00			$ 1,500.00	
Travel, Conference,Meetings	Local Travel	$ 1,800.00	$ 1,800.00	$ 1,800.00	$ 5,400.00	Local travel mileage for Reentry Case Manager to meet with participants.
Interest					$ -	
Insurance					$ -	
Specific Assitance to Indviduals					$ -	
	Financial Assistance for Participants	$ 69,919.63	$ 69,919.64	$ 69,919.64	$209,758.91	Financial assistance for recovery housing, transportation, and medication.
Depreciation					$ -	
Other Non-Personnel					$ -	
Captial Purchace					$ -	
Indirect Cost	KCGCD Admin	$ 25,000.00	$ 25,000.00	$ 25,000.00	$ 75,000.00	15% Indirect Cost set aside for KCGCD to manage the OAC Cycle 3 Grant. Administration includes reporting, invoicing, and compliance.
		$ 166,200.77	$ 165,880.21	$ 167,919.03	$500,000.00	

ANNUAL COMPREHENSIVE FINANCIAL REPORT

For The Year Ended June 30, 2025

Glenn Jacobs - County Mayor

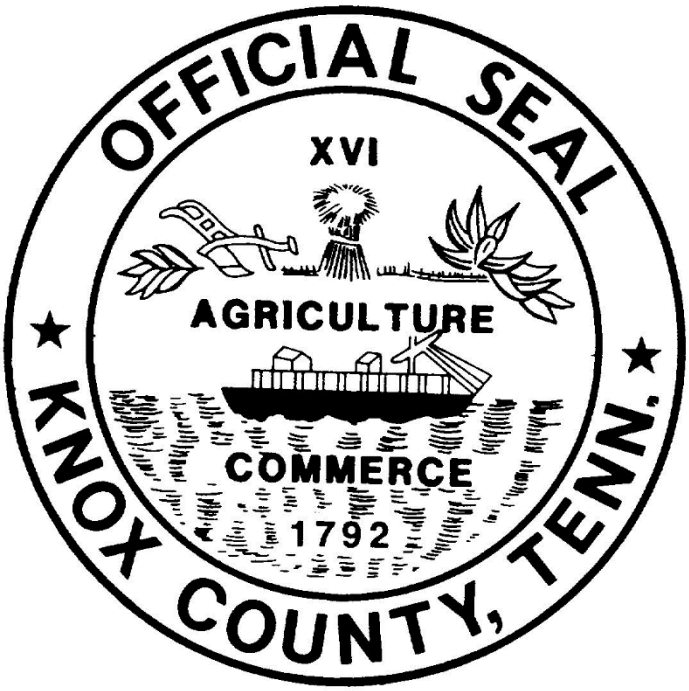


KNOX COUNTY
TENNESSEE

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

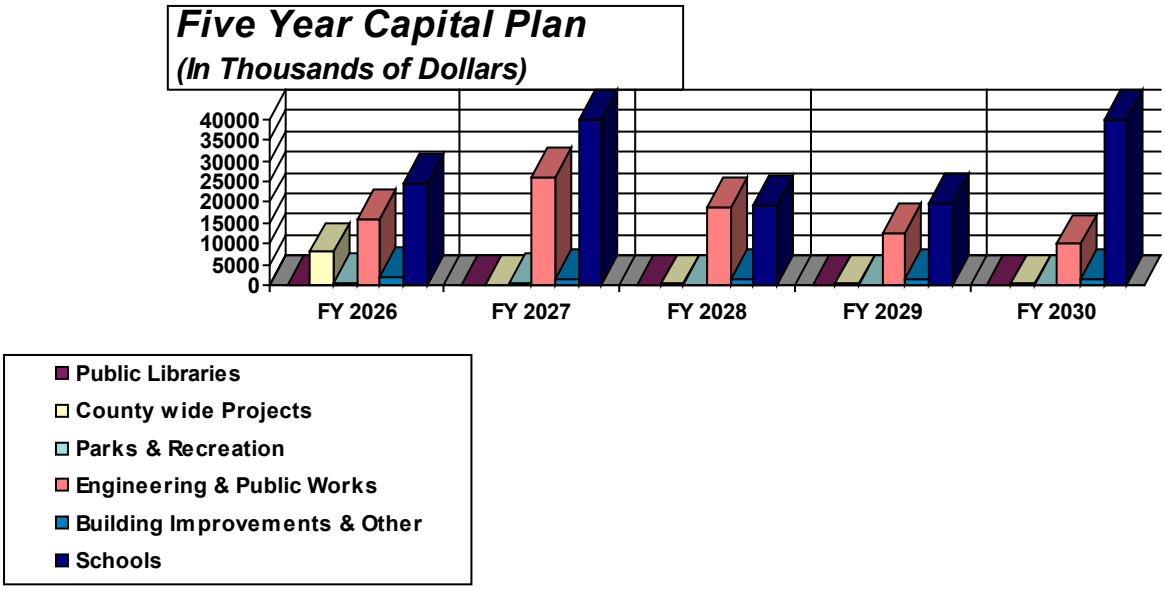
School Construction/Renovations:
- Physical Plant Upgrades
- Farragut Elementary
- Drive Parking Upgrades
- Halls Middle Gym Replacement

Road Construction/Improvements:
- General Road Improvements
- Schaad Road Phase II
- Coward Mill Project
- State Road Projects

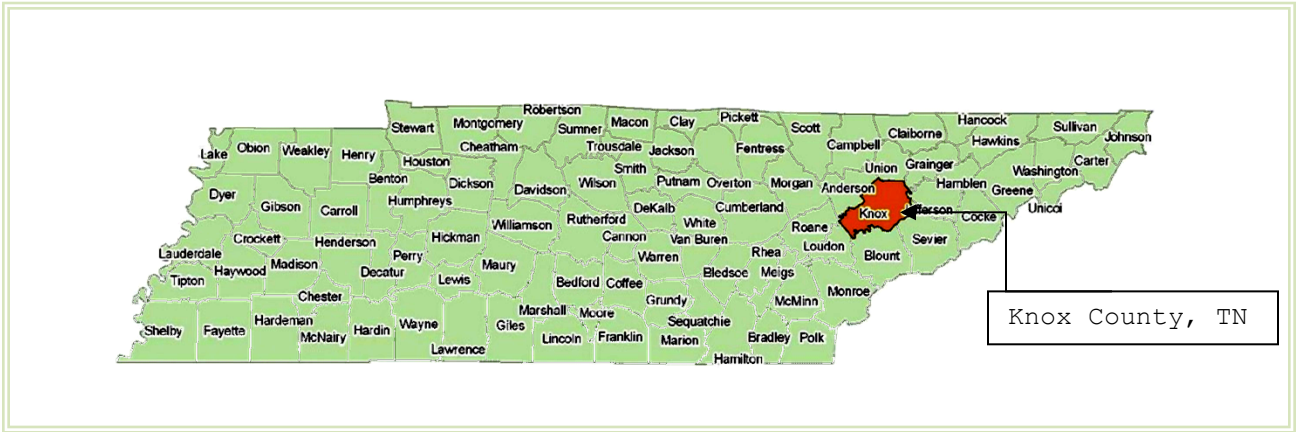
School Construction/Renovations:
- HVAC Upgrades
- Title IX Solutions
- Security Upgrades
- Hardin Valley Academy additions

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

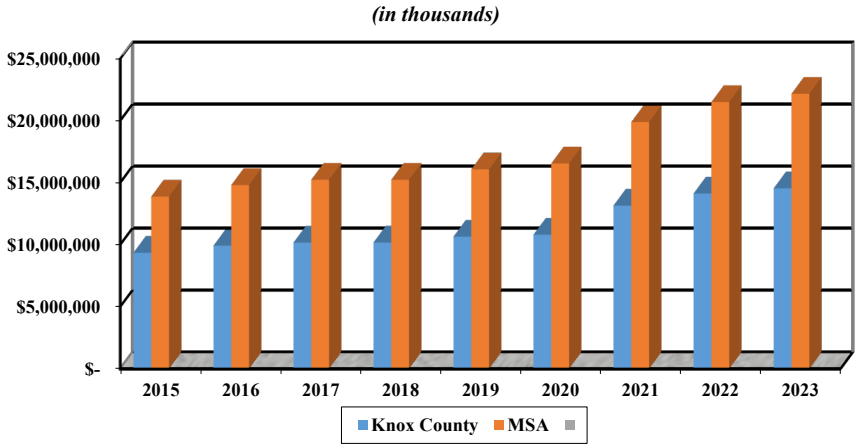
The Knoxville MSA has been recognized nationally as a leading location to live and do business. The Milken Institute is a nonprofit, nonpartisan think tank focused on accelerating measurable progress. Their Best-Performing Cities report uses 13 metrics that fall into three categories, labor market performance, 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.

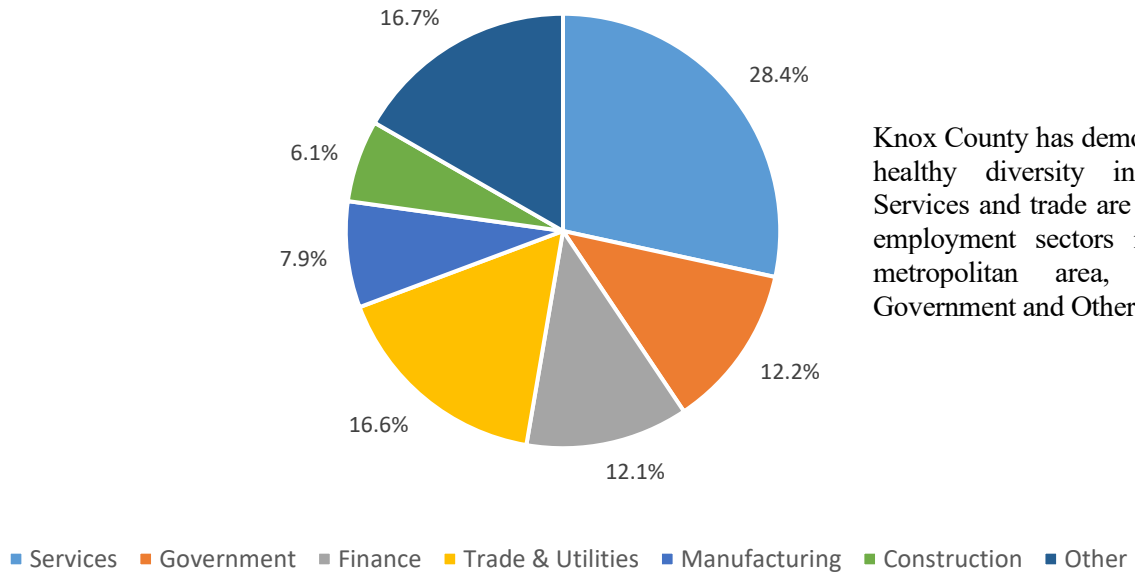
RETAIL SALES



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



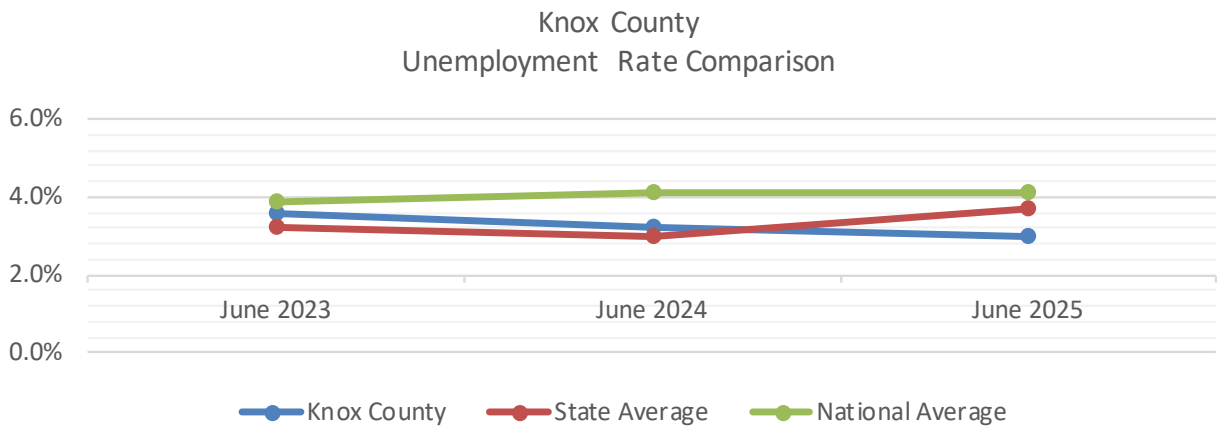
Knox County has demonstrated a very healthy diversity in employment. Services and trade are the two largest employment sectors in the County metropolitan area, followed by Government and Other.

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

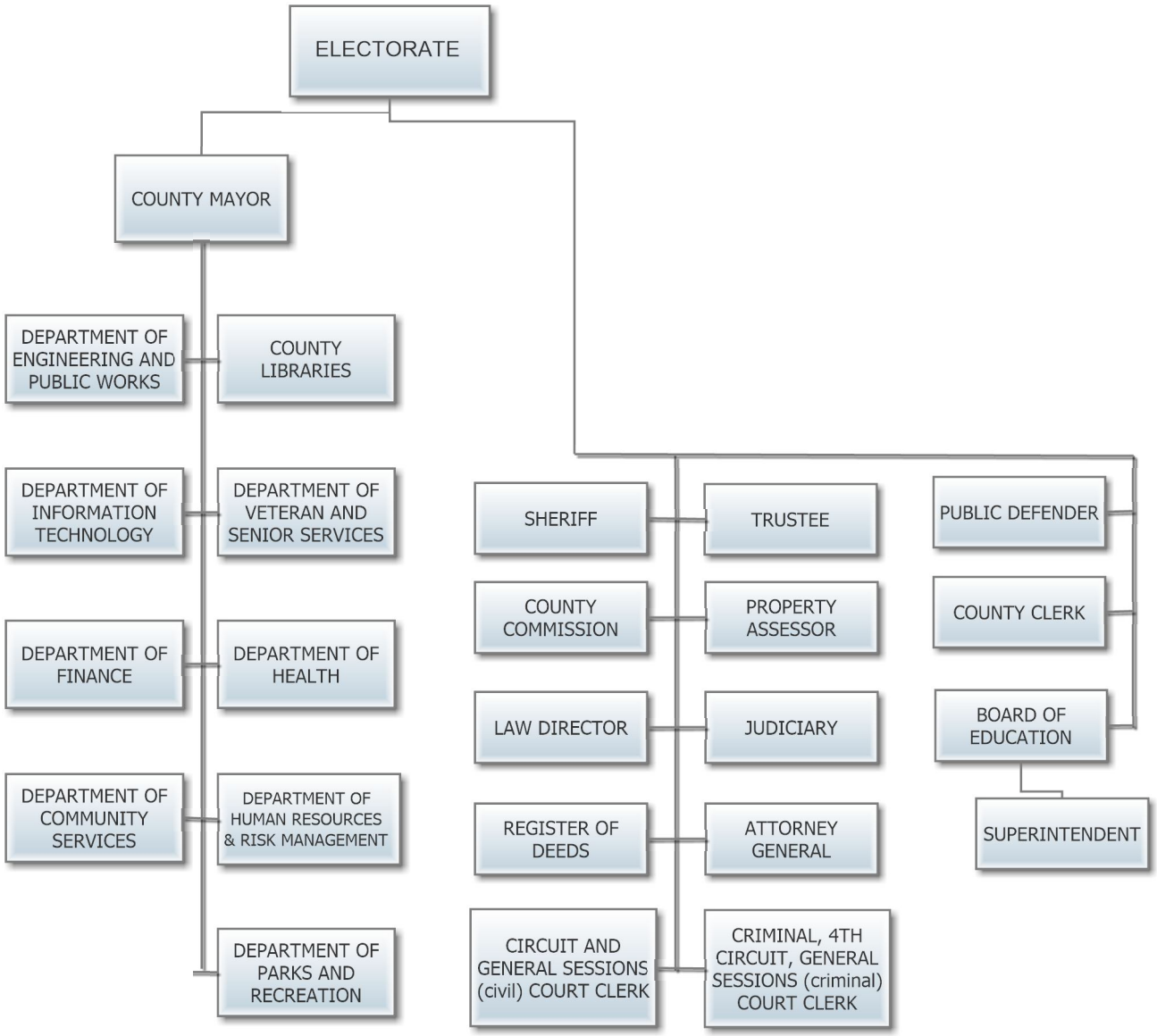
For its Annual Comprehensive
Financial Report
For the Fiscal Year Ended

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 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 Asset Accumulation - varies by age and service UOPP - varies by age and service 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 Asset Accumulation - Not in Line of Duty UOPP - In Line of Duty STAR- In Line of Duty
Healthy Mortality	County & Asset Accumulation: Pub-2010 Amount-Weighted General Below-Median Mortality Table, fully generational with Scale MP-2021 UOPP & STAR Pre-Retirement: 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% 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 55th 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. 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 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. 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. 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 Asset Accumulation - Varies by age and service UOPP - Varies by age and service 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 Asset Accumulation - Not in Line of Duty UOPP - In Line of Duty STAR - In Line of Duty
Healthy Mortality	County & Asset Accumulation: Pub-2010 Amount-Weighted General Below-Median Mortality Table, fully generational with Scale MP-2021 UOPP & STAR Pre-Retirement: 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.

FY2026
Adopted Budget

KNOX COUNTY
TENNESSEE

Glenn Jacobs | County Mayor



2025-2026 Adopted Operating Budget and 2026-2030 Capital Improvement Plan

Table Of Contents

2025-2026 ADOPTED OPERATING BUDGET:

Roster of Publicly Elected Officials 1-2
Budgeted Fund Descriptions 3
2026 Expense Highlights 4
2026 General Fund 5
Budget Summary 6
Five-Year Budget Summary 7
Net Budget Summary 8
Expenditure Summary by Fund 9-15
Revenue Summary by Fund 16-18
County Budgeted Position Count 19-21
Capital Outlay Detail 22
Defined Service Contracts – General Fund 23
Hotel/Motel Tax Fund 24
Appropriations from Fund Balance:
- General County 25
- Schools 26

2026-2030 CAPITAL IMPROVEMENT PLAN:

Capital Improvement Plan Policy 27
Adopted Projects Summary 28
Sources and Uses of Funds 29
Countywide Projects 30
Public Libraries 31
Parks and Recreation 32
Building Improvements/Major Maintenance 33
Engineering and Public Works 34
Knox County Schools 35
Major Equipment 36
Projected Changes in Bonded Debt Balances 37
Projected Debt Service Expenditure Projections – Bonded Debt 38

Roster Of Publicly Elected Officials

County Mayor ..... Glenn Jacobs

Board of Commissioners:

- District 1 ..... Damon Rawls
- District 2 ..... Courtney Durrett
- District 3 ..... Gina Oster, Chair
- District 4 ..... Shane Jackson
- District 5 ..... Angela Russell
- District 6 ..... Terry Hill
- District 7 ..... Rhonda Lee
- District 8 ..... Adam Thompson
- District 9 ..... Andy Fox
- At Large Seat 10 ..... Larsen Jay
- At Large Seat 11 ..... Kim Frazier, Vice Chair

Assessor of Property ..... Phil Ballard

Attorney General ..... Charme P. Allen

Circuit & General Sessions Court Clerk ..... Charles D. Susano, III

County Clerk ..... Sherry Witt

Criminal & Domestic Relations Court Clerk ..... Mike Hammond

Law Director ..... David Buuck

Public Defender ..... Eric Lutton

Register of Deeds ..... Nick McBride

Sheriff ..... Tom Spangler

Trustee ..... Justin Biggs

Roster Of Publicly Elected Officials

Juvenile Judge ..... Tim Irwin

Criminal Court Judges:

- Division I ..... Vacant
- Division II ..... Hector Sanchez
- Division III ..... Scott Green

Circuit Court Judges:

- Division I ..... E. Jerome Melson
- Division II ..... William Ailor
- Division III ..... Deborah Stevens
- Division IV ..... Greg McMillan

Chancellors:

- Division I ..... John F. Weaver
- Division II ..... Richard B. Armstrong, Jr.
- Division III ..... Christopher Heagerty

General Sessions Judges:

- Division I ..... Chuck Cerny
- Division II ..... Judson Davis
- Division III ..... Patricia Hall Long
- Division IV ..... Andrew Jackson VI
- Division V ..... Tony Stansberry

Board of Education:

- District 1 ..... John Butler
- District 2 ..... Anne Templeton
- District 3 ..... Patricia Fontenot-Ridley
- District 4 ..... Katherine Bike
- District 5 ..... Lauren Morgan
- District 6 ..... Betsy Henderson, Chair
- District 7 ..... Steve Triplett, Vice Chair
- District 8 ..... Travis Wright
- District 9 ..... Kristi Kristy

Budgeted Fund Descriptions

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

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

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

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

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

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

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

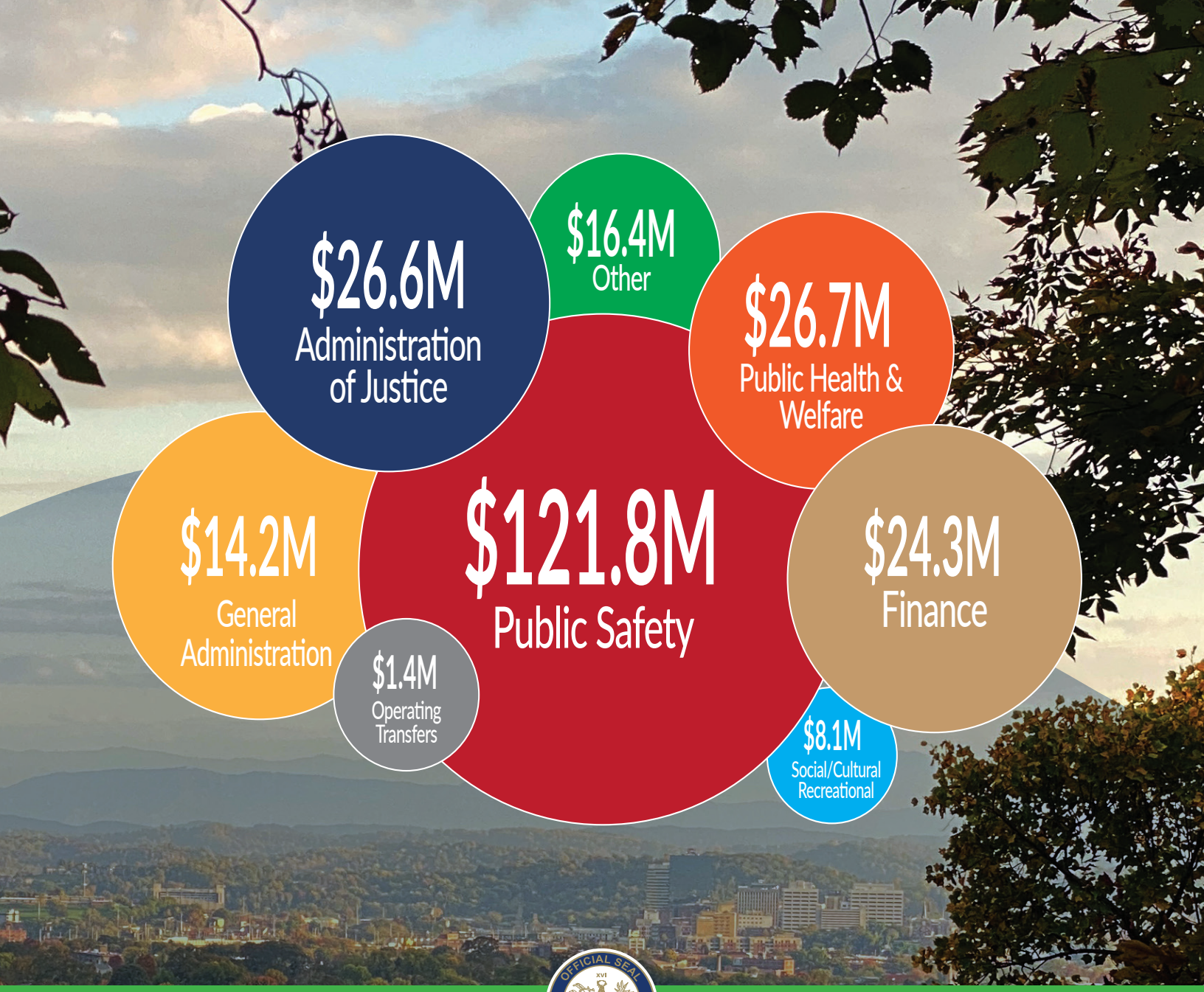
Debt Service Fund: This fund is used to account for the accumulation of resources for, and related payments of, principal and interest on general long-term debt for the County and for the Knox County Board of Education, a discretely presented component unit.

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

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



2026 Expense Highlights



2026 General Fund

Budget Summary

	Adopted 2024-2025	Adopted 2025-2026	Change	Tax Rate FY25	Tax Rate FY26
General Fund:					
General Administration	$ 14,556,866	$ 14,182,290	$ (374,576)		
Finance	23,576,201	24,338,656	762,455		
Administration of Justice	25,713,536	26,622,165	908,629		
Public Safety	116,226,434	121,780,350	5,553,916		
Public Health and Welfare	26,531,116	26,732,416	201,300		
Social/Cultural/Recreational	7,648,846	8,120,725	471,879		
Agriculture & Natural Resources	563,385	641,599	78,214		
Other General Government	14,372,671	15,749,238	1,376,567		
Operating Transfers	1,925,500	1,356,750	(568,750)		
	231,114,555	**239,524,189**	**8,409,634**	$0.6524	$0.6724
Special Revenue Funds:					
Governmental Library	80,100	80,800	700		
Public Library	15,552,789	15,972,332	419,543		
Solid Waste	4,806,453	4,876,638	70,185		
Air Quality	160,000	160,000	-		
Hotel-Motel Tax	11,500,000	12,000,000	500,000		
Engineering and Public Works	25,259,250	26,136,197	876,947		
Central Cafeteria	32,865,000	33,760,000	895,000		
General Purpose School	675,860,000	700,485,000	24,625,000	0.5064	0.4864
	766,083,592	**793,470,967**	**27,387,375**		
Debt Service Fund	**85,000,000**	**86,000,000**	**1,000,000**	0.3952	0.3952
Total Operating Budget	**$ 1,082,198,147**	**$ 1,118,995,156**	**$ 36,797,009**	**$1.5540**	**$1.5540**

Estimated revenue per each one cent of property tax equals $1,960,000 for FY25 and FY26.

Note: The adopted property tax rate for FY 2026 is unchanged; however, the adopted rate applicable to the General Purpose School Fund reflects a decrease of $.02, with a corresponding increase of $.02 to the General Fund. We made this adjustment because the property tax ratio negatively impacting natural growth of property tax. We looked at natural growth holistically, and split it between Knox County and Knox County Schools.

Five-Year Budget Summary

	Adopted 2021-2022	Adopted 2022-2023	Adopted 2023-2024	Adopted 2024-2025	Adopted 2025-2026	Change from 2022-2026
General Fund:						
General Administration	$ 12,979,196	$ 13,339,683	$ 14,317,888	$ 14,556,866	$ 14,182,290	$ 1,203,094
Finance	20,164,786	21,220,356	22,773,788	23,576,201	24,338,656	4,173,870
Administration of Justice	21,798,989	22,526,805	24,159,130	25,713,536	26,622,165	4,823,176
Public Safety	95,952,151	101,301,578	111,868,081	116,226,434	121,780,350	25,828,199
Public Health and Welfare	22,692,497	23,097,574	23,777,110	26,531,116	26,732,416	4,039,919
Social/Cultural/Recreational	6,311,831	7,975,588	7,625,067	7,648,846	8,120,725	1,808,894
Agricultural & Natural Resources	577,016	592,966	592,966	563,385	641,599	64,583
Other General Government	13,451,237	10,768,849	13,979,769	14,372,671	15,749,238	2,298,001
Operating Transfers	6,616,221	4,084,221	3,259,221	1,925,500	1,356,750	(5,259,471)
	200,543,924	204,907,620	222,353,020	231,114,555	239,524,189	38,980,265
Special Revenue Funds:						
Governmental Library	119,794	119,526	118,601	80,100	80,800	(38,994)
Public Library	14,126,550	14,761,148	15,303,300	15,552,789	15,972,332	1,845,782
Solid Waste	4,397,259	4,787,958	4,802,792	4,806,453	4,876,638	479,379
Air Quality	160,000	160,000	160,000	160,000	160,000	-
Hotel/Motel Tax	8,022,000	9,000,000	10,500,000	11,500,000	12,000,000	3,978,000
Engineering & Public Works	22,844,795	23,522,316	25,162,347	25,259,250	26,136,197	3,291,402
Central Cafeteria	27,360,000	27,855,000	31,100,000	32,865,000	33,760,000	6,400,000
General Purpose School	542,000,000	591,500,000	660,686,000	675,860,000	700,485,000	158,485,000
	619,030,398	671,705,948	747,833,040	766,083,592	793,470,967	174,440,569
Debt Service Fund	74,000,000	77,500,000	80,000,000	85,000,000	86,000,000	12,000,000
Total Operating Budget	**$ 893,574,322**	**$ 954,113,568**	**$ 1,050,186,060**	**$ 1,082,198,147**	**$ 1,118,995,156**	**$ 225,420,834**
Revenue / 1 cent property tax	**$ 1,308,755**	**$ 1,342,000**	**$ 1,903,500**	**$ 1,960,000**	**$ 1,960,000**	

Net Budget Summary

	Adopted 2024-2025	Interfund Transfers	Net 2024-2025	Adopted 2025-2026	Interfund Transfers	Net 2025-2026
General Fund	$ 231,114,555	$ (760,500)	$ 230,354,055	$ 239,524,189	$ (166,750)	$ 239,357,439
Special Revenue Funds:						
Governmental Library	80,100	-	80,100	80,800	-	80,800
Public Library	15,552,789	-	15,552,789	15,972,332	-	15,972,332
Solid Waste	4,806,453	-	4,806,453	4,876,638	-	4,876,638
Air Quality	160,000	-	160,000	160,000	-	160,000
Hotel-Motel Tax	11,500,000	(1,850,000)	9,650,000	12,000,000	(1,900,000)	10,100,000
Engineering and Public Works	25,259,250	(675,000)	24,584,250	26,136,197	(775,000)	25,361,197
Central Cafeteria	32,865,000	-	32,865,000	33,760,000	-	33,760,000
General Purpose School	675,860,000	(3,965,078)	671,894,922	700,485,000	(1,006,000)	699,479,000
	766,083,592	(6,490,078)	759,593,514	793,470,967	(3,681,000)	789,789,967
Debt Service Fund	85,000,000	-	85,000,000	86,000,000	-	86,000,000
Total	$ 1,082,198,147	$ (7,250,578)	$ 1,074,947,569	$ 1,118,995,156	$ (3,847,750)	$ 1,115,147,406

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

Expenditure Summary By Fund

DEPARTMENT (Or Account Name)	DEPT. NUMBER	ACTUAL FY 2024	ADOPTED FY 2025	PROPOSED FY 2026	ADOPTED FY 2026
GENERAL FUND:					
Trustee Commission	101	$ 3,636,233	$ 3,300,000	$ 3,600,000	$ 3,600,000
Leases & Subscriptions	101	6,470	-	-	-
Attorney General	1010010	4,307,848	4,713,495	4,899,662	4,899,662
Circuit Court Clerk	1010310	71,140	58,513	58,513	58,513
Civil Sessions Court Clerk	1010320	47,094	53,656	52,856	52,856
IV-D Child Support Clerk	1010330	952,252	983,640	1,036,340	1,036,340
Probate Court	1010610	59,822	54,164	51,739	51,739
Chancery Court	1010620	188,182	188,601	204,876	204,876
County Commission	1010910	680,264	704,641	716,146	716,146
County Commission - Discretionary	1010915	50,662	55,000	55,000	55,000
Internal Audit	1010920	622,835	868,358	879,290	879,290
Ethics Committee	1010926	52	1,800	1,800	1,800
Codes Commission	1010930	5,557	6,000	6,000	6,000
County Clerk	1011210	551,028	590,867	590,867	590,867
Criminal/4th Court Clerk Administration	1011505	80,225	91,400	91,400	91,400
4th Circuit Court Clerk	1011510	54,360	58,551	59,131	59,131
Criminal Court Clerk	1011520	112,891	106,966	110,841	110,841
Jury Related Expenses	1011525	141,550	220,700	212,700	212,700
Criminal Sessions Court Clerk	1011530	125,238	121,061	126,035	126,035
Criminal Court Technology Upgrades	1011531	135,107	-	-	-
Victims Advocate Program	1011533	87,426	67,500	96,624	96,624
Election Commission	1011810	2,711,289	2,765,949	2,584,943	2,584,943
Circuit Court Judges	1012110	15,260	22,676	22,676	22,676
4th Circuit Court Judges	1012120	11,563	13,506	13,506	13,506
Criminal Court Judges	1012130	69,968	77,031	77,031	77,031
Court Administrator & Magistrate	1012133	1,197,409	1,235,541	1,273,728	1,273,728
General Sessions Court Judge	1012140	2,209,185	2,314,069	2,406,035	2,406,035
Jury Commission	1012150	42,061	78,460	84,425	84,425
Juvenile Court-Judges	1012410	4,214,368	4,166,146	4,198,813	4,198,813
IV-D Magistrate Program	1012420	479,953	499,782	583,973	583,973
Juvenile Court-Clerk	1012710	911,937	930,378	940,339	940,339
Juvenile Service Center	1013010	4,229,031	5,066,141	5,289,738	5,289,738
Law Department	1013210	2,578,677	2,697,938	2,788,349	2,788,349
Law Department Outside Legal Fees	1013215	90,991	250,000	250,000	250,000
County Mayor	1013310	1,544,833	1,592,176	1,665,696	1,665,696
School Mania	1013312	32,439	-	-	-
County Lobbying	1013315	76,204	75,000	75,000	75,000
Family Justice Center	1013362	53,646	-	-	-
Behavioral Health Urgent Care Center	1013365	840,000	840,000	840,000	840,000

Expenditure Summary By Fund

DEPARTMENT (Or Account Name)	DEPT. NUMBER	ACTUAL FY 2024	ADOPTED FY 2025	PROPOSED FY 2026	ADOPTED FY 2026
GENERAL FUND (Continued):					
UT-Knox County Extension	1013370	555,225	563,385	641,599	641,599
Knox County Education Foundation	1013380	2,500,000	2,400,000	1,200,000	1,200,000
United Way Community Schools	1013383	-	-	700,000	700,000
TN Achieves	1013385	-	-	100,000	100,000
Human Resources	1013610	845,930	890,149	923,489	923,489
Benefits Administration	1013615	460,920	467,196	484,931	484,931
Tuition Assistance Program	1013625	31,757	25,000	25,000	25,000
Mentor Internship Program	1013630	6,349	50,000	50,000	50,000
Parks	1014801	336,737	481,500	481,500	481,500
Blue Trails/Greenway/Trails	1014802	166,253	226,941	233,154	233,154
Park Maintenance	1014810	2,629,957	2,616,618	2,804,511	2,804,511
Recreation Administration	1014830	909,335	1,061,492	1,280,916	1,280,916
Recreation Buildings	1014831	45,796	88,000	88,000	88,000
Tree/Bench Program	1014834	27,849	-	-	-
Sports & Recreation	1014836	1,019,178	1,115,179	1,072,355	1,072,355
Ball Fields	1014850	409,494	229,000	229,000	229,000
Sportspark	1014851	166,867	103,500	103,500	103,500
Tommy Schumpert Park	1014852	102,405	88,900	88,900	88,900
John Tarleton Park	1014853	200,968	82,300	82,300	82,300
Youth Sports	1014856	311,892	455,000	455,000	455,000
Adult Sports	1014857	78,479	69,400	69,400	69,400
Indigent Assistance	1015120	220,800	220,800	220,800	220,800
Defined Service Contracts	1015130	1,822,110	1,909,000	1,909,000	1,909,000
John Tarleton	1015135	1,043,748	1,075,061	1,107,313	1,107,313
Senior Center & Volunteer Services	1015142	314,398	323,783	368,941	368,941
West Knox Senior Center	1015145	131,853	130,558	134,544	134,544
South Knox Senior Center	1015146	144,082	153,683	174,982	174,982
Halls Senior Center	1015147	101,039	104,924	108,266	108,266
Corryton Senior Center	1015148	101,450	108,759	111,324	111,324
Carter Senior Center	1015149	112,503	111,648	128,242	128,242
Karns Senior Center	1015150	92,874	97,661	105,890	105,890
Veterans' Services Office	1015160	182,740	143,150	140,278	140,278
Community Development	1015165	605,588	749,520	645,728	645,728
Support Services	1015400	1,699,186	1,671,680	1,853,611	1,853,611
Preventive Health Services	1015403	1,604,744	1,946,289	1,814,818	1,814,818
Dental Services	1015406	1,359,869	1,534,475	1,548,257	1,548,257
Emergency Medical Services	1015409	917,887	3,254,578	3,257,052	3,257,052
Food & Restaurant Inspections	1015412	926,710	1,011,830	1,053,135	1,053,135
Health Administration	1015415	1,173,760	1,611,648	1,653,679	1,653,679

Expenditure Summary By Fund

DEPARTMENT (Or Account Name)	DEPT. NUMBER	ACTUAL FY 2024	ADOPTED FY 2025	PROPOSED FY 2026	ADOPTED FY 2026
GENERAL FUND (Continued):					
Community Health	1015421	1,191,037	1,400,540	1,399,154	1,399,154
Knox County Medical Program	1015424	2,762,251	2,995,000	2,995,000	2,995,000
Pharmacy	1015433	819,835	1,058,910	1,061,709	1,061,709
Primary Care Services	1015436	306,989	306,989	306,989	306,989
School Health Programs	1015442	571,307	607,010	610,009	610,009
Ground Water Services	1015448	465,940	482,525	412,674	412,674
Vector Control Services	1015451	2,199	9,350	9,350	9,350
Disease Surveillance & Investigation	1015454	1,445,136	1,411,711	1,485,321	1,485,321
Vital Records	1015457	694,659	672,536	692,618	692,618
Women's Health Services	1015460	430,090	396,737	329,606	329,606
Workforce Development & Planning	1015463	164,675	308,244	327,144	327,144
West Clinic	1015465	577,073	595,103	609,077	609,077
Comm. Health Services Grant Match	1015467	159,072	200,000	200,000	200,000
Finance	1015710	2,684,596	2,809,618	2,994,851	2,994,851
Procurement	1016010	1,059,779	1,153,801	1,214,836	1,214,836
Property Development	1016015	390,963	388,015	401,109	401,109
Asset Management	1016020	280,296	293,045	301,884	301,884
Inoperable Car Lot	1016025	5,576	3,750	3,750	3,750
E-Government Purchasing	1016050	184,274	188,369	195,618	195,618
Property and Liability Insurance	1016310	81,967	67,433	67,433	67,433
Young Williams Animal Center	1016600	1,490,725	1,705,000	1,730,000	1,730,000
Knoxville - Knox County Planning	1016605	882,253	1,080,753	1,175,753	1,175,753
Geographic Information Systems	1016610	487,540	570,431	572,073	572,073
Payment To Cities	1016615	240,119	155,000	155,000	155,000
Emergency Management	1016620	385,148	305,452	324,552	324,552
Office of Housing Stability	1016625	110,000	150,000	162,000	162,000
Community Action Committee	1016635	2,055,100	2,055,100	2,055,100	2,055,100
Auditing Contract	1016930	372,668	325,000	325,000	325,000
Cost in Cases Charged to County	1016940	726,608	500,000	500,000	500,000
Non-Departmental	1016950	6,222,724	(3,192,512)	(3,332,512)	(3,332,512)
PBA Management	1016955	9,400,000	10,000,000	11,000,000	11,000,000
Employee Benefits - Retirement Contributions	1016980	1,304,405	1,530,600	1,710,039	1,710,039
MERP County Match	1016985	184,958	135,000	175,000	175,000
Community Mediation	1017210	129,073	170,000	170,000	170,000
Fire Prevention*	1017510	-	762,721	934,165	934,165
Information Technology	1017910	7,080,553	7,291,244	7,537,943	7,537,943
Records Management	1017920	393,753	429,532	420,399	420,399
County I.T. Software & Hardware	1017930	3,041,469	3,180,000	3,180,000	3,180,000
Sheriff's Department Merit System	1018110	285,710	301,762	316,678	316,678
Property Assessor	1018310	4,524,900	4,746,012	4,942,845	4,942,845

Expenditure Summary By Fund

DEPARTMENT (Or Account Name)	DEPT. NUMBER	ACTUAL FY 2024	ADOPTED FY 2025	PROPOSED FY 2026	ADOPTED FY 2026
GENERAL FUND (Continued):					
Equalization Board	1018320	17,043	27,803	28,099	28,099
Public Defender	1018510	2,958,343	3,222,191	3,361,816	3,361,816
Register of Deeds	1018710	55,073	69,735	69,735	69,735
Register of Deeds - Data Processing	1018720	201,295	190,000	190,000	190,000
Court Officers	1018900	28,501	29,368	29,368	29,368
Sheriff's Administration	1018903	2,144,580	1,934,500	1,993,350	1,993,350
Records & Communication	1018906	1,304,613	1,335,995	1,349,595	1,349,595
Training	1018912	818,389	274,550	305,550	305,550
Planning & Development	1018915	6,684	7,790	7,790	7,790
Stop Violence Against Women	1018918	60,391	66,500	49,500	49,500
Patrol & Cops Universal	1018921	81,280,245	92,182,699	95,937,494	95,937,494
Warrants	1018924	281,643	261,200	284,200	284,200
Detectives	1018927	297,133	236,250	299,750	299,750
Forensic	1018930	60,127	84,450	88,650	88,650
Juvenile Division	1018933	29,172	24,050	28,550	28,550
Special Teams	1018936	67,337	50,660	63,700	63,700
Victims' Rights	1018937	621	-	-	-
Senior Citizens Awareness	1018940	179	-	-	-
Narcotics	1018942	401,049	550,700	555,700	555,700
Vice	1018943	2,145	-	-	-
Internal Affairs	1018945	30,493	25,650	33,100	33,100
Theft	1018946	34,128	-	-	-
Organized Retail Crime	1018947	11,849	-	-	-
Special Services	1018948	71,738	108,500	107,100	107,100
DARE Program	1018951	2,491	-	-	-
Teen Academy - Sheriff	1018952	2,533	-	-	-
Sexual Offender Registry	1018953	26,595	-	-	-
Interest Earned - Inmates	1018954	5,626	-	-	-
Auxiliary Services	1018957	414,563	447,570	508,252	508,252
Project Lifesaver	1018958	2,708	-	-	-
Correctional Facilities & Batterer's Treat.	1018960	12,303,765	10,664,250	11,521,750	11,521,750
Video Courtroom	1018961	10,267	-	-	-
Helen Ross McNabb-Interchange	1018967	183,392	-	-	-
Jail Commissary	1018969	1,254,694	1,113,552	1,411,531	1,411,531
Medical Examiner - County	1018973	5,182,421	5,589,020	5,773,996	5,773,996
Sheriff's Radio Rebanding	1018980	9,232	-	-	-
Sheriff's K-9 Donations	1018985	2,925	-	-	-
Officer Assistance	1018991	52,928	-	-	-
Sheriff's - Animal Control	1018993	56,144	-	-	-
Sheriff's - Juvenile Court Officers	1018995	27,782	30,375	32,075	32,075
County Trustee	1019710	1,152,208	1,069,603	1,071,134	1,071,134
Operating Transfers:	1016645	8,785,680	1,925,500	1,356,750	1,356,750
Total General Fund		$ 229,819,927	$ 231,114,555	$ 239,524,189	$ 239,524,189

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

Expenditure Summary By Fund

DEPARTMENT (Or Account Name)	DEPT. NUMBER	ACTUAL FY 2024	ADOPTED FY 2025	PROPOSED FY 2026	ADOPTED FY 2026
GOVERNMENTAL LIBRARY FUND:					
Operations	1140010	$ 72,852	$ 80,100	$ 80,800	$ 80,800
PUBLIC LIBRARY FUND:					
Public Library	1150010	$ 13,054,906	$ 13,327,539	$ 13,729,862	$ 13,729,862
Public Library Maintenance	1150011	1,605,561	1,625,750	1,642,970	1,642,970
Read City USA	1150015	32,858	34,000	34,000	34,000
State General Library	1150020	430,500	430,500	430,500	430,500
Rothrock Estates	1150030	17,525	-	-	-
Trustee Commission	115	131,899	135,000	135,000	135,000
Total Public Library Fund		$ 15,273,249	$ 15,552,789	$ 15,972,332	$ 15,972,332
SOLID WASTE FUND:					
Convenience Centers	1160120	$ 4,347,443	$ 4,144,030	$ 4,218,829	$ 4,218,829
Tire Transfer Program	1160310	327,069	409,660	412,162	412,162
Litter Program	1160320	51,451	124,763	117,647	117,647
Household Hazardous Waste	1160340	78,294	95,000	95,000	95,000
Trustee Commission	116	31,496	33,000	33,000	33,000
Total Solid Waste Fund		$ 4,835,753	$ 4,806,453	$ 4,876,638	$ 4,876,638

Expenditure Summary By Fund

DEPARTMENT (Or Account Name)	DEPT. NUMBER	ACTUAL FY 2024	ADOPTED FY 2025	PROPOSED FY 2026	ADOPTED FY 2026
AIR QUALITY FUND:					
Clear Air 103 PM 2.5	1280015	$ 132,699	$ -	$ -	$ -
Air Pollution	1280036	529,863	-	-	-
Permit Fees	1280040	320,023	160,000	160,000	160,000
Title V Program	1280050	134,519	-	-	-
Total Air Quality Fund *		$ 1,117,104	$ 160,000	$ 160,000	* $ 160,000
HOTEL/MOTEL TAX FUND:	123	$ 13,077,775	$ 11,500,000	$ 12,000,000	$ 12,000,000
ENGINEERING AND PUBLIC WORKS FUND:					
Environment & Planning	1310110	$ 2,424,215	$ 2,877,543	$ 3,034,435	$ 3,034,435
Land Development	1310120	916,757	1,086,195	1,138,150	1,138,150
Stormwater Compliance	1310130	520,812	544,319	543,865	543,865
Stormwater Management - Violation	1310135	8,090	-	-	-
Public Works Construction & Maintenance	1310210	15,753,124	16,945,702	17,352,637	17,352,637
Traffic Engineering	1310220	1,036,762	1,145,002	1,290,758	1,290,758
Subdivision Foreclosures	1310425	80,453	-	-	-
Subdivision Foreclosures	1310430	65,771	-	-	-
Fire Prevention**	1310510	697,558	-	-	-
Building Codes	1310610	1,412,251	1,575,961	1,622,301	1,622,301
Code Enforcement	1310710	692,296	698,956	738,541	738,541
Soil Conservation	1310810	154,711	160,572	165,510	165,510
Trustee Commission	131	251,128	225,000	250,000	250,000
Total Engineering and Public Works Fund		$ 24,013,928	$ 25,259,250	$ 26,136,197	$ 26,136,197
CENTRAL CAFETERIA FUND:	143	$ 33,897,955	$ 32,865,000	$ 33,760,000	$ 33,760,000
GENERAL PURPOSE SCHOOL FUND:	141	$ 668,710,147	$ 675,860,000	$ 700,485,000	$ 700,485,000
DEBT SERVICE FUND:	151	$ 76,470,816	$ 85,000,000	$ 86,000,000	$ 86,000,000
Total Operating Budget		**$ 1,067,289,506**	**$ 1,082,198,147**	**$ 1,118,995,156**	**$ 1,118,995,156**

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

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

Expenditure Summary By Fund

DEPARTMENT (Or Account Name)	DEPT. NUMBER	ACTUAL FY 2024	ADOPTED FY 2025	PROPOSED FY 2026	ADOPTED FY 2026
INTERNAL SERVICE FUNDS:					
Internal Service Funds are used to account for goods and services provided by County Departments to County Departments and to account for common activities. Expected annual expenses are shown as additional information.					
Vehicle Service Center Fund	261	$ 3,317,620	$ 3,550,969	$ 3,595,482	$ 3,595,482
Mailroom Service Fund	268	367,685	356,167	383,753	383,753
Employee Benefits Fund	270	36,371,118	35,050,368	36,661,077	36,661,077
Risk Management Fund	266	4,276,374	6,019,954	6,211,000	6,211,000
Building Maintenance Fund	274	17,079,559	17,125,359	16,442,189	16,442,189
Technical Support Services Fund	276	2,136,050	2,295,037	2,264,178	2,264,178
Capital Leasing Fund	278	799,640	622,344	848,742	848,742
Self Insurance Fund	263	33,397,073	31,926,604	37,242,788	37,242,788
TOTAL INTERNAL SERVICE FUNDS		$ 97,745,119	$ 96,946,802	$ 103,649,209	$ 103,649,209
SHERIFF'S DRUG CONTROL FUND:					
The Sheriff's Drug Control Fund was established pursuant to an amendment of Tennessee Code Annotated Section 39-17-420. This fund is used to account for drug control activities restricted for drug enforcement, drug education and non-recurring general law enforcement expenditures. This fund is primarily funded from the receipt of fines and costs related to drug enforcement cases. Expected annual expenses are shown as additional information.					
SHERIFF'S DRUG CONTROL FUND	122	$ 598,765	$ 603,000	$ 1,111,500	$ 1,111,500
ENTERPRISE FUND:					
Enterprise Funds are used to account for operations that provide services primarily to the general public on a user charge basis. The County does not adopt an annual budget for its enterprise fund. The expected annual expenses are shown as additional information.					
THREE RIDGES GOLF COURSE FUND	401	$ 2,159,813	$ 1,915,600	$ 2,099,600	$ 2,099,600

Revenue Summary By Fund

	ACTUAL FY 2024	ADOPTED FY 2024	ADOPTED FY 2025	ADOPTED FY 2026
GENERAL FUND:				
County Property Taxes	$ 140,605,209	$ 138,436,840	$ 142,835,400	$ 145,466,300
County Local Option Taxes	28,632,180	27,142,000	29,204,500	30,861,000
Wheel Tax	607,980	575,000	610,000	620,000
Licenses and Permits	3,480,598	3,071,000	2,945,500	2,949,500
Fines, Forfeitures, Penalty	2,724,225	1,609,300	945,150	1,038,700
Charges/Current Services	9,869,769	9,099,178	9,565,495	10,296,900
Other Local Revenue	12,641,077	8,413,771	8,479,036	8,700,246
Fees from Officials	15,853,757	13,160,000	15,330,000	15,700,000
State of Tennessee	14,928,979	12,233,664	13,010,964	15,153,664
Federal Government	1,995,125	1,771,900	1,546,500	1,921,500
Other Governments	824,455	799,750	310,000	815,000
Citizens Groups	200,909	-	-	-
Other Financing Source: Lease & Subscription	6,470	-	-	-
Appropriation from Restricted Fund Balance	-	605,162	832,010	1,197,208
Appropriation from Fund Balance	-	3,500,000	3,500,000	4,804,171
Appropriation from Designated Fund Balance	-	1,935,455	2,000,000	-
Increase in Equity Interest in Joint Venture	1,096,823	-	-	-
Total General Fund	$ 233,467,556	$ 222,353,020	$ 231,114,555	$ 239,524,189
GOVERNMENTAL LIBRARY FUND:				
County Local Option Taxes (Litigation Tax)	$ 44,925	$ 40,750	$ 39,600	$ 44,050
Charges/Current Services	28	-	-	-
Other Governments/Citizens Groups	30,000	30,000	30,000	30,000
Operating Transfers	-	35,000	10,500	6,750
Appropriation from Fund Balance	-	12,851	-	-
Total Governmental Library Fund	$ 74,953	$ 118,601	$ 80,100	$ 80,800

Revenue Summary By Fund

	ACTUAL FY 2024	ADOPTED FY 2024	ADOPTED FY 2025	ADOPTED FY 2026
PUBLIC LIBRARY FUND:				
Wheel Tax	$ 12,576,931	$ 12,500,000	$ 12,750,000	$ 13,050,000
Charges/Current Services	189,039	150,000	175,000	190,000
Other Local Revenues	118,358	139,000	140,000	110,000
State of Tennessee	420,500	420,500	420,500	420,500
Federal Government	10,000	10,000	10,000	10,000
Other Governments/Citizens Groups	35,366	-	-	-
Operating Transfers	1,820,000	1,820,000	1,850,000	1,900,000
Appropriation from Fund Balance	-	263,800	207,289	291,832
Total Public Library Fund	$ 15,170,194	$ 15,303,300	$ 15,552,789	$ 15,972,332
SOLID WASTE FUND:				
County Local Option Taxes	$ 2,600,000	$ 2,600,000	$ 2,600,000	$ 2,600,000
Other Local Revenues	969,060	722,500	740,000	800,000
State of Tennessee	549,576	500,000	540,000	550,000
Operating Transfers	701,500	675,000	675,000	775,000
Appropriation from Fund Balance	-	305,292	251,453	151,638
Total Solid Waste Fund	$ 4,820,136	$ 4,802,792	$ 4,806,453	$ 4,876,638
AIR QUALITY FUND:				
Charges/Current Services	$ 425,153	$ 160,000	$ 160,000	$ 160,000
Other Local Revenues	68,177	-	-	-
Federal Government	350,791	-	-	-
Operating Transfers	300,000	-	-	-
Total Air Quality Fund	$ 1,144,121	$ 160,000	$ 160,000	$ 160,000
HOTEL/MOTEL TAX FUND:				
County Local Option Taxes	$ 14,677,619	$ 10,500,000	$ 11,500,000	$ 12,000,000
Total Hotel/Motel Tax Fund	$ 14,677,619	$ 10,500,000	$ 11,500,000	$ 12,000,000

Revenue Summary By Fund

	ACTUAL FY 2024	ADOPTED FY 2024	ADOPTED FY 2025	ADOPTED FY 2026
ENGINEERING AND PUBLIC WORKS FUND:				
County Local Option Taxes	$ 10,110,533	$ 9,807,947	$ 9,840,500	$ 10,515,350
Statutory Taxes	2,190,046	2,275,000	2,400,000	2,400,000
Wheel Tax	914,222	900,000	900,000	1,825,000
Licenses and Permits	3,556,712	2,600,000	2,750,000	2,800,000
Fines, Forfeitures, Penalty	2,750	150,000	175,000	185,000
Charges/Current Services	132,116	112,500	106,500	119,000
Other Local Revenues	186,000	-	-	-
State of Tennessee	8,013,660	7,816,900	7,937,250	8,042,250
Operating Transfers	1,500,000	1,500,000	750,000	-
Appropriation from Fund Balance	-	-	400,000	249,597
Total Engineering and Public Works Fund	$ 26,606,039	$ 25,162,347	$ 25,259,250	$ 26,136,197
CENTRAL CAFETERIA FUND:	$ 30,639,680	$ 31,100,000	$ 32,865,000	$ 33,760,000
GENERAL PURPOSE SCHOOL FUND:				
County Property Taxes	$ 107,924,551	$ 105,457,240	$ 100,704,400	$ 96,784,400
County Local Option Taxes	240,234,650	226,486,930	241,192,886	254,197,306
Wheel Tax	912,721	900,000	900,000	-
Licenses	27,312	36,000	36,000	36,000
Charges/Current Services	450,563	275,000	275,000	275,000
Other Local Revenue	14,921,418	9,800,000	4,225,000	6,000,000
State of Tennessee	324,968,581	316,080,830	326,876,714	341,382,294
Federal Government	599,346	600,000	600,000	600,000
Other Governments/Citizens Groups	15,037	-	-	-
Operating Transfers	-	1,050,000	1,050,000	1,210,000
Other Financing Source: Lease & Subscription	976,463	-	-	-
Total General Purpose School Fund	$ 691,030,642	$ 660,686,000	$ 675,860,000	$ 700,485,000
DEBT SERVICE FUND:				
County Property Taxes	$ 69,809,272	$ 68,362,320	$ 78,209,200	$ 78,209,200
Other Local Revenue	7,343,483	1,651,964	1,636,535	1,619,974
Payment from General Purpose Schools	9,071,724	9,071,724	3,965,078	1,006,000
Appropriation from Fund Balance	-	913,992	1,189,187	5,164,826
Total General Debt Fund	$ 86,224,479	$ 80,000,000	$ 85,000,000	$ 86,000,000
Grand Total Budgeted Operating Funds	**$ 1,103,855,419**	**$ 1,050,186,060**	**$ 1,082,198,147**	**$ 1,118,995,156**
		Dollar Amount Change	$ 32,012,087	$ 36,797,009
		Percentage Change	3.05%	3.40%

County Budgeted Position Count

DEPARTMENT (or account name)		ADOPTED FY 2025 Full Time	Part Time		ADOPTED FY 2026 Full Time	Part Time		Change from 2025-2026 Full Time	Part Time
GENERAL FUND:									
Attorney General	1010010	42	2		42	2		0	0
IV-D Child Support Clerk	1010330	15	1		15	1		0	0
County Commission	1010910	2	0	*	2	0	*	0	0
Internal Audit	1010920	6	1		6	1		0	0
Election Commission	1011810	15	6		16	8		1	2
Court Administrator & Magistrate	1012133	13	0		13	0		0	0
General Sessions Court Judges	1012140	12	0		12	0		0	0
Jury Commission	1012150	1	0		1	0		0	0
Juvenile Court- Judges	1012410	37	1		33	2		-4	1
IV-D Magistrate Program	1012420	3	0		3	0		0	0
Juvenile Court-Clerk	1012710	14	0		13	0		-1	0
Juvenile Service Center	1013010	65	0		65	0		0	0
Law Department	1013210	18	1		18	1		0	0
County Mayor	1013310	12	0		12	0		0	0
Human Resources	1013610	7	0		7	0		0	0
Benefits Administration	1013615	4	0		4	0		0	0
Blue Trails/Greenways/Trails	1014802	3	0		3	0		0	0
Park Maintenance	1014810	31	0		32	0		1	0
Recreation Administration	1014830	3	5	**	3	5	**	0	0
Sports & Recreation	1014836	14	0		13	0		-1	0
Senior Center & Volunteer Services	1015142	3	2		4	2		1	0
West Knox Senior Center	1015145	2	1		2	1		0	0
South Knox Senior Center	1015146	3	1		3	2		0	1
Halls Senior Center	1015147	2	0		2	0		0	0
Corryton Senior Center	1015148	2	0		2	0		0	0
Carter Senior Center	1015149	2	0		2	0		0	0
Karns Senior Center	1015150	2	0		2	0		0	0
Veterans' Services	1015160	2	0		2	0		0	0
Neighborhoods & Community Development	1015165	6	0		5	0		-1	0
Support Services	1015400	7	0		10	0		3	0
Preventive Health Services	1015403	23	1		20	1		-3	0
Dental Services	1015406	16	0		14	0		-2	0
Emergency Medical Services	1015409	1	1		1	1		0	0
Food & Restaurant Inspections	1015412	13	0		13	0		0	0
Health Administration	1015415	15	0		15	0		0	0
Community Development and Planning	1015421	17	0		15	0		-2	0
Pharmacy	1015433	1	0		1	0		0	0
School Health Programs	1015442	1	0		1	0		0	0
Ground Water Services	1015448	6	0		5	0		-1	0
Disease Surveillance & Investigation	1015454	15	0		16	0		1	0
Vital Records	1015457	4	0		4	0		0	0
Women's Health Services	1015460	3	1		2	1		-1	0
Community Health Services	1015463	3	0		3	0		0	0
West Clinic	1015465	8	0		8	0		0	0
Finance	1015710	24	2		24	2		0	0

County Budgeted Position Count

DEPARTMENT (or account name)		ADOPTED FY 2025 Full Time	ADOPTED FY 2025 Part Time	ADOPTED FY 2026 Full Time	ADOPTED FY 2026 Part Time	Change from 2025-2026 Full Time	Change from 2025-2026 Part Time
GENERAL FUND (Continued):							
Procurement	1016010	11	0	11	0	0	0
Property Development	1016015	3	0	3	0	0	0
Asset Management	1016020	4	0	4	0	0	0
E-Government Purchasing	1016050	2	0	2	0	0	0
Fire Prevention	1017510	8	0	9	0	1	0
Information Technology	1017910	55	1	55	1	0	0
Records Management	1017920	5	0	5	0	0	0
Sheriff's Department Merit System	1018110	4	0	4	0	0	0
Property Assessor	1018310	44	1	47	0	3	-1
Equalization Board	1018320	0	8	0	8	0	0
Public Defender	1018510	34	2	35	2	1	0
Patrol	1018921	1,019	3	1,019	3	0	0
Auxiliary Services	1018957	3	3	3	3	0	0
Jail Commissary	1018969	8	0	8	0	0	0
Medical Examiner	1018973	37	1	37	1	0	0
Total General Fund		**1,735**	**45**	**1,731**	**48**	**-4**	**3**
GOVERNMENTAL LAW LIBRARY FUND:							
Governmental Law Library Operations	1140010	0	0	0	0	0	0
PUBLIC LIBRARY FUND:							
Public Library Operations	1150010	137	64	138	65	1	1
Public Library Maintenance	1150011	5	0	5	0	0	0
Total Public Library Fund		**142**	**64**	**143**	**65**	**1**	**1**
SOLID WASTE FUND:							
Convenience Centers	1160120	25	1	25	1	0	0
Tire Transfer Program	1160310	1	0	1	0	0	0
Litter Grant - County	1160320	2	1	2	1	0	0
Total Solid Waste Fund		**28**	**2**	**28**	**2**	**0**	**0**
AIR QUALITY FUND:	128	14	0	14	0	0	0

County Budgeted Position Count

DEPARTMENT (or account name)		ADOPTED FY 2025 Full Time	ADOPTED FY 2025 Part Time	ADOPTED FY 2026 Full Time	ADOPTED FY 2026 Part Time		Change from 2025-2026 Full Time	Change from 2025-2026 Part Time
ENGINEERING AND PUBLIC WORKS FUND:								
Environment & Planning	1310110	14	1	12	1		-2	0
Land Development	1310120	11	0	11	0		0	0
Stormwater Compliance	1310130	4	1	4	1		0	0
Public Works Construction & Maintenance	1310210	86	1	85	1		-1	0
Traffic Engineering	1310220	7	1	8	1		1	0
Fire Prevention	1310510	0	0	0	0		0	0
Building Codes	1310610	17	0	17	0		0	0
Code Enforcement	1310710	8	0	8	0		0	0
Soil Conservation	1310810	2	0	2	0		0	0
Total Engineering and Public Works Fund		**149**	**4**	**147**	**4**		**-2**	**0**
CENTRAL CAFETERIA FUND:	143	0	0	0	0	***	0	0
GENERAL PURPOSE SCHOOL FUND	141	0	0	0	0	***	0	0
VEHICLE SERVICE CENTER FUND	2610030	9	0	9	0		0	0
RISK MANAGEMENT FUND	2660010	9	0	9	0		0	0
MAILROOM SERVICE FUND	2680010	2	0	2	0		0	0
EMPLOYEE BENEFITS FUND	2700050	7	1	7	1		0	0
TECHNICAL SUPPORT SERVICES FUND	2760010	10	0	10	0		0	0

* Does not include Knox County's 11 Commissioners
** Does not include the Parks Temporary/Seasonal Employees
*** FY 2026 employees to be determined by the School Board within approved budget

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

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

GRANTS								
CDBG & Housing		23	0	22	0		-1	0
Health Department		171	6	147	6		-24	0
Judges - Drug Court		8	3	6	3		-2	0
Juvenile Services		3	0	2	0		-1	0
Attorney General		1	0	1	0		0	0
Sheriff		42	1	43	0		1	-1
Solid Waste		4	0	4	0		0	0
Total Grant Funds		**252**	**10**	**225**	**9**		**-27**	**-1**

Capital Outlay Detail

		Adopted FY 2026	Funded By
Sheriff's Office			
Vehicles - Chargers- (20) Requested (18) Proposed	$	947,054	Debt Proceeds
Sedans - (10) Requested (9) Proposed		473,527	Debt Proceeds
Durangos - (15) Requested (9) Proposed		518,527	Debt Proceeds
Vans - (2) Requested (2) Proposed		119,228	Debt Proceeds
Body Cameras/Tasers/Storage		2,012,386	Debt Proceeds
Engineering & Public Works			
John Deere 5095M Utility Tractor & Mid-Mount Boom Mower		164,025	Debt Proceeds
John Deere 5095M Utility Tractor & Mid-Mount Boom Mower		164,025	Debt Proceeds
IT Department			
Server Replacements		125,000	Debt Proceeds
Parks & Recreation Department			
Maintenance Equipment Building Roof Replacement		54,000	Debt Proceeds
John Tarleton Field 5 Retaining Wall		35,000	Debt Proceeds
Large Area Aerator		43,000	Debt Proceeds
Turf Sprayer		79,000	Debt Proceeds
Bobcat		75,395	Debt Proceeds
Mt 100 Small Stand on Bobcat		35,000	Debt Proceeds
Three Ridges Golf Course			
Aerifier		45,000	Debt Proceeds
Public Library			
IT Equipment		80,000	Debt Proceeds
TOTAL CAPITAL OUTLAY	$	4,970,167	Funded by Debt Proceeds

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

Defined Service Contracts - General Fund

AGENCY	Program	Adopted FY 2026
GENERAL FUND:		
Boys & Girls Club of the Tennessee Valley	Afterschool Program	$ 20,000
CASA *	Advocates	20,000
Catholic Charities*	Children's Emergency Shelter	45,000
Centro Hispano de East Tennessee	Language Access & Parent Education	35,000
Community Coalition Against Human Trafficking	Homelessness Services	12,500
Community Mediation Center	Legal Services	20,000
East TN Freedom Schools	Workforce Development	10,000
Emerald Youth Foundation	Afterschool Program	15,000
Friends of Literacy	Academic Success	25,000
Helen Ross McNabb	Sexual Assault Hotline/Day Services	50,000
Helping Mamas Knoxville	Healthcare	10,000
Hillcrest Healthcare Communities Inc.	Senior Services	12,500
Interfaith Health Clinic	Healthcare	50,000
Keep Knoxville Beautiful	Community Beautification	25,000
Kim Health Center	Healthcare	30,000
Knoxville Family Justice Center	Domestic Violence or Abuse Services	20,000
Mental Health Association of East Tennessee	Call Center/Early Intervention	35,000
Olive Tree Early Learning Academy	Childcare	12,250
REBOOT Recovery, Inc.	Veteran Services	10,000
Subtotal -- Non-Profit Grants		457,250
Blount Partnership	Business Park	31,250
East Tennessee Economic Development Agency	Economic Development	100,000
Farragut West Knox Chamber of Commerce	Economic Development	50,000
Knoxville Chamber	IDB, Business Parks & Economic Development	1,270,500
Subtotal -- Economic Development Contracts		1,451,750
Total General Fund		**$ 1,909,000**

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

Hotel/Motel Tax Fund

	Adopted FY 2026
Direct Promotion of Tourism (40%):	
Visit Knoxville	$ 4,800,000
Debt/Construction/Operations/Maintenance of Tourist Facilities (40%):	
Transfer to Public Library for East TN History Center	2,000,000
City of Knoxville - Convention Center	500,000
Multi-Use Stadium Debt Obligation	1,100,000
Women's Basketball Hall of Fame	200,000
Zoo Knoxville	1,000,000
Subtotal - Debt/Construction/Operations/Maintenance of Tourist Facilities (40%)	4,800,000
City of Knoxville (10%)	
City of Knoxville	1,200,000
Knox County (10%)	
Trustee's Commission	120,000
Zoo Knoxville	175,000
Arts & Cultural Alliance of Greater Knoxville	425,000
Beck Cultural Exchange Center	75,000
Legacy Parks	125,000
Asian Culture Center	50,000
The Muse Knoxville	50,000
Knox County Tourism Enhancements	180,000
Subtotal - Knox County (10%)	1,200,000
Total -- Hotel/Motel Tax Fund	**$ 12,000,000**

Note: The allocation for Hotel/Motel Tax is in accordance with Knox County Code Section 58-89.

General County Appropriations From Unrestricted Fund Balance *

Fund	Purpose	Adopted FY 2024	Adopted FY 2025	Adopted FY 2026
General	Planned Use of Fund Balance	$ 3,500,000	$ 3,500,000	$ 4,804,171
Governmental Law Library	Planned Use of Fund Balance	12,851	-	-
Public Library	Planned Use of Fund Balance	263,800	207,289	291,832
Solid Waste	Planned Use of Fund Balance	305,292	251,453	151,638
Engineering & Public Works	Planned Use of Fund Balance	-	400,000	249,597
Debt Service **	Planned Use of Fund Balance	913,992	1,189,187	5,164,826
TOTAL		**$ 4,995,935**	**$ 5,547,929**	**$ 10,662,064**

General Fund Actual Undesignated/Unassigned Fund Balances:
for fiscal years ended 2013 - 2026

2013 - 51,452,742
2014 - 53,026,996
2015 - 55,853,075
2016 - 60,783,057
2017 - 63,901,759
2018 - 65,921,820
2019 - 68,113,462
2020 - 72,582,889
2021 - 81,158,547
2022 - 81,986,332
2023 - 84,984,625
2024 - 88,997,241
2025 - 86,997,241 (estimated)
2026 - 82,193,070 (estimated)

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

** The Debt Service Fund is simply monies set aside to make debt payments. These funds are to be used only for that purpose. These amounts are in accordance with the County's long-term Capital Improvement Plan.

Schools Appropriations From Available Fund Balance *

Fund	Purpose	Adopted FY 2024	Adopted FY 2025	Adopted FY 2026
General Purpose Schools	Planned Use of Fund Balance	$ -	$ -	$ -
TOTAL		**$ -**	**$ -**	**$ -**

General Purpose Schools Adopted Budget	$	700,485,000
Required 3% Fund Balance		3%
Minimum Required Fund Balance FY 2026		21,014,550
06/30/25 Estimated Available Fund Balance		90,000,000
Excess of Estimated FY 2025 Available Fund Balance over FY 2026 Required Balance	$	68,985,450

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

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

2026-2030 Capital Improvement Plan

Capital Improvement Plan Policy

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

A. Construction projects and capital purchases that generally cost in the aggregate more than $100,000 and/or have a useful life of greater than seven years will be included in the Capital Improvement Plan. Furniture, fixtures and equipment purchased for major additions or renovations will be included in the plan; all other regular maintenance and capital purchases less than $100,000 will be included in the operating budget.

B. The purpose of the Capital Improvement Plan is to plan, schedule, and anticipate financing for capital projects for the next five years.

C. Department Heads and Elected Officials will prepare the project proposals and present the requests to the Finance Department. The Public Building Authority will assist with the calculation of project costs and schedules. The project proposals from the Knox County School System will be forwarded to the Finance Department once the Knox County School Board adopts its request. Operating costs associated with the project must be provided by the department or elected official and are not included in the Capital Improvement Plan.

D. The Knox County Finance Department and County Mayor will review the project requests and make recommendations to the County Commission. The final plan recommended by the County Mayor includes the financing of the projects recommended. Financing for the capital budget will come from General Obligation Bonds and other sources. If a specific current revenue source is identified for a project, then that funding is included in the plan.

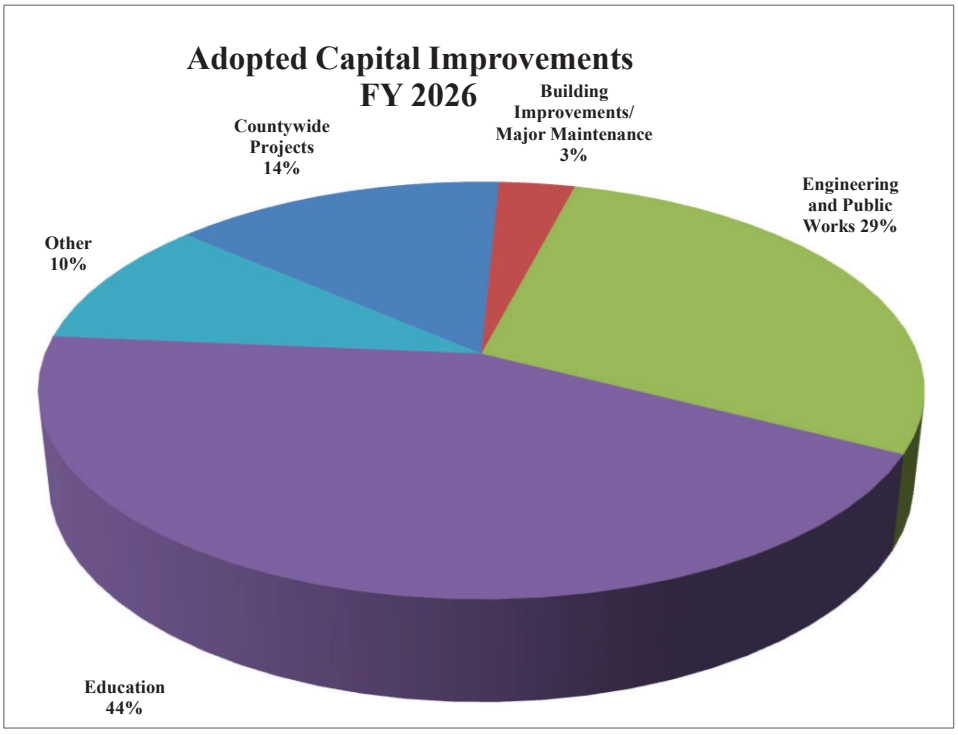
E. Budget appropriations for projects included in the first year of the approved Capital Improvement Plan, for which financing is planned for the upcoming fiscal year, are required to be approved by the County Commission. Budgetary approval for projects planned for the subsequent years, for which the financing is planned in those future years, is generally not obtained during the first year of the Capital Improvement Plan and is subject to revision in subsequent years' Capital Improvement Plans as the expected capital needs, and anticipated availability of the related financing, may change in response to future economic conditions and other circumstances.

Capital Improvement Plan

ADOPTED PROJECTS SUMMARY

Adopted

	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Total
Countywide Projects	$ 8,000,000	$ 200,000	$ 300,000	$ 300,000	$ 300,000	$ 9,100,000
Public Libraries	-	100,000	100,000	100,000	100,000	400,000
Parks and Recreation	600,000	440,000	-	-	-	1,040,000
Building Improvements/Major Maintenance	1,829,833	1,650,000	1,650,000	1,650,000	1,650,000	8,429,833
Engineering and Public Works	15,890,000	25,890,000	18,700,000	12,700,000	9,950,000	83,130,000
Knox County Schools	24,400,000	81,100,000	19,300,000	19,600,000	72,000,000	216,400,000
Total Projects	**50,719,833**	**109,380,000**	**40,050,000**	**34,350,000**	**84,000,000**	**318,499,833**
Major Equipment	4,970,167	4,000,000	4,000,000	4,000,000	4,000,000	20,970,167
Total Adopted Capital Improvements	**$ 55,690,000**	**$ 113,380,000**	**$ 44,050,000**	**$ 38,350,000**	**$ 88,000,000**	**$ 339,470,000**



Sources and Uses of Funds

Uses of Funds

	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Total
Adopted	$ 55,690,000	$ 113,380,000	$ 44,050,000	$ 38,350,000	$ 88,000,000	$ 339,470,000
Total Adopted Uses of Funds	**$ 55,690,000**	**$ 113,380,000**	**$ 44,050,000**	**$ 38,350,000**	**$ 88,000,000**	**$ 339,470,000**

Sources of Funds

	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Total
General Obligation Bonds-Issued for:						
County Projects	$ 31,140,000	$ 32,130,000	$ 24,600,000	$ 18,600,000	$ 15,850,000	$ 122,320,000
Schools Projects	20,000,000	81,100,000	19,300,000	19,600,000	66,500,000	206,500,000
Total Issued for New Projects	51,140,000	113,230,000	43,900,000	38,200,000	82,350,000	328,820,000
Funding to be Provided from Sources Other Than Debt Proceeds:						
County Projects	150,000	150,000	150,000	150,000	150,000	750,000
Schools Projects	4,400,000	-	-	-	5,500,000	9,900,000
Total Sources of Funds	**$ 55,690,000**	**$ 113,380,000**	**$ 44,050,000**	**$ 38,350,000**	**$ 88,000,000**	**$ 339,470,000**

Expected Effect on Bonded Debt

Planned Principal Payments on Bonds	$ 52,967,378	$ 57,772,790	$ 63,005,268	$ 65,779,156	$ 65,601,977	$ 305,126,569
Planned Bond Issuance	(51,140,000)	(113,230,000)	(43,900,000)	(38,200,000)	(82,350,000)	(328,820,000)
Net Reduction in (Addition to) Bond Principal Balance	**$ 1,827,378**	**$ (55,457,210)**	**$ 19,105,268**	**$ 27,579,156**	**$ (16,748,023)**	**$ (23,693,431)**

Countywide Projects

Description	Adopted FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Total
Energy Management Project	$ 8,000,000	$ -	$ -	$ -	$ -	8,000,000
General Project Management	-	200,000	300,000	300,000	300,000	1,100,000
Total Countywide Projects	**$ 8,000,000**	**$ 200,000**	**$ 300,000**	**$ 300,000**	**$ 300,000**	**$ 9,100,000**

Public Libraries

Adopted

Description	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Total
Various Library Projects	$ -	$ 100,000	$ 100,000	$ 100,000	$ 100,000	$ 400,000
Total Public Libraries	**$ -**	**$ 100,000**	**$ 100,000**	**$ 100,000**	**$ 100,000**	**$ 400,000**

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

KNOX COUNTY TENNESSEE

Parks and Recreation

Adopted

Description	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Total
Hardin Valley Community Building	$ 600,000	$ -	$ -	$ -	$ -	$ 600,000
Concord Fishing Pier	-	440,000	-	-	-	440,000
Total Parks and Recreation	**$ 600,000**	**$ 440,000**	**$ -**	**$ -**	**$ -**	**$ 1,040,000**

Building Improvements/Major Maintenance

Adopted

Description	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Total
City / County Building (CCB) (County Portion)	$ 1,426,833	$ 1,650,000	$ 1,650,000	$ 1,650,000	$ 1,650,000	$ 8,026,833
Dwight Kessel Parking Garage	33,000	-	-	-	-	33,000
Jail Improvements	50,000	-	-	-	-	50,000
Senior Centers	70,000	-	-	-	-	70,000
Juvenile Justice Center	100,000	-	-	-	-	100,000
Public Defender	150,000	-	-	-	-	150,000
Total Building Improvements/ Major Maintenance	**$ 1,829,833**	**$ 1,650,000**	**$ 1,650,000**	**$ 1,650,000**	**$ 1,650,000**	**$ 8,429,833**

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

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

Engineering and Public Works

Description	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Total
	Adopted					
Schaad Road	$ 4,000,000	$ 4,000,000	$ 2,000,000	$ -	$ -	$ 10,000,000
Beaver Ridge at Emory Road	-	500,000	-	-	-	500,000
Hardin Valley Road Improvements	2,000,000	5,000,000	4,000,000	-	-	11,000,000
Canton Hollow Road Improvements	-	2,000,000	2,000,000	3,000,000	-	7,000,000
Coward Mill Widening	2,000,000	-	-	-	-	2,000,000
Carter/Ridgeview & Tazewell Pike	1,000,000	2,000,000	3,000,000	-	-	6,000,000
Advance Knox Infrastructure Improvements	-	1,000,000	5,000,000	7,000,000	8,000,000	21,000,000
Geometric Improvements	300,000	300,000	300,000	300,000	-	1,200,000
Couch Mill Roundabout	500,000	2,000,000	-	-	-	2,500,000
Marietta Church Roundabout	500,000	-	-	-	-	500,000
Wayland Turn Lane	-	990,000	-	-	-	990,000
Pedestrian Improvements	100,000	100,000	100,000	100,000	100,000	500,000
Thompson School Road Sidewalk	400,000	-	-	-	-	400,000
Gibbs Pedestrian Bridge	1,300,000	-	-	-	-	1,300,000
Westland Drive Widening	-	1,000,000	-	-	-	1,000,000
Sam Lee Realignment	-	2,000,000	-	-	-	2,000,000
Ebenezer Road Turn Lanes and Bridge	500,000	1,000,000	-	-	-	1,500,000
Bakertown Widening and Realignment	400,000	1,500,000	-	-	-	1,900,000
Bridge Repair/Replacement	150,000	200,000	200,000	200,000	-	750,000
General Culvert Repairs	150,000	150,000	250,000	250,000	250,000	1,050,000
Neighborhood Drainage Improvements	150,000	150,000	150,000	150,000	150,000	750,000
Cedar Bluff Flood Mitigation	640,000	-	-	-	-	640,000
TDOT Partnerships	500,000	1,000,000	1,000,000	1,000,000	1,000,000	4,500,000
Interagency-Private Partnerships	250,000	250,000	250,000	250,000	250,000	1,250,000
Lovell/Gilbert Signalization	600,000	300,000	-	-	-	900,000
Traffic Signal Modernization	250,000	250,000	250,000	250,000	-	1,000,000
Total Highways	15,690,000	25,690,000	18,500,000	12,500,000	9,750,000	82,130,000
Stormwater	150,000	150,000	150,000	150,000	150,000	750,000
Facility Improvements						
Baxter Avenue Facility Improvements	50,000	50,000	50,000	50,000	50,000	250,000
Total Engineering and Public Works	**$ 15,890,000**	**$ 25,890,000**	**$ 18,700,000**	**$ 12,700,000**	**$ 9,950,000**	**$ 83,130,000**

Knox County Schools

Adopted

Description	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Total
Physical Plant Upgrades (See note)	$ 3,000,000	$ 3,000,000	$ 3,000,000	$ 3,000,000	$ 3,000,000	$ 15,000,000
Roof Upgrades	8,500,000	3,000,000	3,000,000	3,000,000	3,000,000	20,500,000
HVAC Upgrades	6,000,000	6,000,000	6,000,000	6,000,000	6,000,000	30,000,000
Foundation Stabilization	300,000	300,000	300,000	300,000	300,000	1,500,000
Security Upgrades	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	10,000,000
School Accessibility	300,000	300,000	300,000	300,000	300,000	1,500,000
Environmental Testing and Remediation	200,000	200,000	200,000	200,000	200,000	1,000,000
Technology Upgrades	300,000	300,000	300,000	300,000	300,000	1,500,000
Systemwide Drives, Parking and Paving	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	5,000,000
Fire Alarm System Upgrades/Carbon Monoxide Detectors	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	5,000,000
Bearden Middle School Space Upgrade	-	-	-	-	5,500,000	5,500,000
South Knox Solution	-	-	-	2,500,000	49,400,000	51,900,000
Mechanicsville/Lonsdale/Beaumont Solution (See note)	1,800,000	58,600,000	2,200,000	-	-	62,600,000
Gresham Middle Gymnasium	-	5,400,000	-	-	-	5,400,000
Total School Projects	**$ 24,400,000**	**$ 81,100,000**	**$ 19,300,000**	**$ 19,600,000**	**$ 72,000,000**	**$ 216,400,000**
Total School Projects	$ 24,400,000	$ 81,100,000	$ 19,300,000	$ 19,600,000	$ 72,000,000	$ 216,400,000
Less: Funding to be provided from sources other than debt proceeds	(4,400,000)	-	-	-	(5,500,000)	(9,900,000)
Total Planned Debt Issuance	$ 20,000,000	$ 81,100,000	$ 19,300,000	$ 19,600,000	$ 66,500,000	$ 206,500,000

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

Note: The total amount budgeted for this project over the next five years is $62.6 million. We anticipate that the 2027 amount included in this plan will be reduced in next year's Capital Improvement Plan, and the remainder spread out over the following two fiscal years (2028 and 2029). This will not affect the completion of the project; however, it will more closely reflect the matching of the amounts to be issued for the bonds with the the expected timing of the funding requirements for the construction timeline of the project.

Major Equipment

Adopted

Description	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Total
Engineering and Public Works	$ 328,050	$ -	$ -	$ -	$ -	$ 328,050
Information Technology Equipment	125,000	-	-	-	-	125,000
Sheriff's Office	4,070,722	-	-	-	-	4,070,722
Parks and Recreation	321,395	-	-	-	-	321,395
Three Ridges Golf Course	45,000	-	-	-	-	45,000
Public Library	80,000	-	-	-	-	80,000
Other Equipment-Various	-	4,000,000	4,000,000	4,000,000	4,000,000	16,000,000
Total Major Equipment	**$ 4,970,167**	**$ 4,000,000**	**$ 4,000,000**	**$ 4,000,000**	**$ 4,000,000**	**$ 20,970,167**

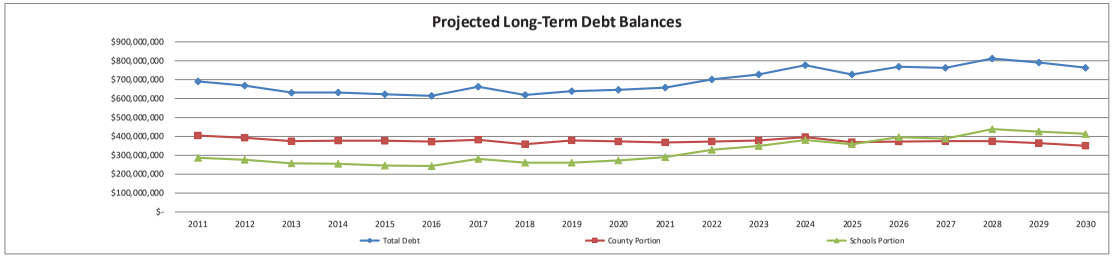
Major equipment includes the non-routine acquisition of long-lived capital equipment.

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

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

Projected Changes in Bonded Debt Balances

	Knox County General Obligation Debt				Knox County Schools Portion-General Obligation Debt				Total Knox County Debt			
Year Ending June 30,	Total Planned Bond Proceeds	Expected Bond Principal Payments	Increase (Decrease) in Outstanding Debt	Outstanding Debt, End of Year	Total Planned Bond Proceeds	Expected Bond Principal Payments	Increase (Decrease) in Outstanding Debt	Outstanding Debt, End of Year	Total Planned Bond Proceeds	Expected Bond Principal Payments	Increase (Decrease) in Outstanding Debt	Outstanding Debt, End of Year
2011 (Audited)				$ 404,761,105				$ 286,425,363				$ 691,186,468
2012 (Audited)	$ 17,090,000	$ 28,916,145	$ (11,826,145)	$ 392,934,960	$ 18,815,000	$ 29,159,557	$ (10,344,557)	$ 276,080,806	$ 35,905,000	$ 58,075,702	$ (22,170,702)	$ 669,015,766
2013 (Audited)	-	18,470,460	(18,470,460)	374,464,500	-	18,928,821	(18,928,821)	257,151,985	-	37,399,281	(37,399,281)	631,616,485
2014 (Audited)	20,962,906	18,540,042	2,422,864	376,887,364	18,112,094	19,754,239	(1,642,145)	255,509,840	39,075,000	38,294,281	780,719	632,397,204
2015 (Audited)	74,476,292	74,547,695	(71,403)	376,815,961	28,423,708	37,936,586	(9,512,878)	245,996,962	102,900,000	112,484,281	(9,584,281)	622,812,923
2016 (Audited)	16,515,000	21,359,396	(4,844,396)	371,971,565	19,385,000	22,364,885	(2,979,885)	243,017,077	35,900,000	43,724,281	(7,824,281)	614,988,642
2017 (Audited)	31,680,000	21,782,280	9,897,720	381,869,285	58,585,000	20,992,001	37,592,999	280,610,076	90,265,000	42,774,281	47,490,719	662,479,361
2018 (Audited)	42,420,000	66,046,162	(23,626,162)	358,243,123	15,360,000	34,648,119	(19,288,119)	261,321,957	57,780,000	100,694,281	(42,914,281)	619,565,080
2019 (Audited)	49,847,185	29,269,850	20,577,335	378,820,458	28,927,815	29,599,431	(671,616)	260,650,341	78,775,000	58,869,281	19,905,719	639,470,799
2020 (Audited)	40,957,143	46,622,024	(5,664,881)	373,155,577	51,782,857	39,367,257	12,415,600	273,065,941	92,740,000	85,989,281	6,750,719	646,221,518
2021 (Audited)	63,514,686	68,726,942	(5,212,256)	367,943,321	47,745,314	30,617,339	17,127,975	290,193,916	111,260,000	99,344,281	11,915,719	658,137,237
2022 (Audited)	28,715,000	24,166,302	4,548,698	372,492,019	58,325,000	19,137,978	39,187,022	329,380,938	87,040,000	43,304,280	43,735,720	701,872,957
2023 (Audited)	29,843,000	24,480,115	5,362,885	377,854,904	40,122,000	20,004,166	20,117,834	349,498,772	69,965,000	44,484,281	25,480,719	727,353,676
2024 (Audited)	43,900,000	25,631,933	18,268,067	396,122,971	51,350,000	20,302,348	31,047,652	380,546,424	95,250,000	45,934,281	49,315,719	776,669,395
2025 (Projected)	-	27,389,904	(27,389,904)	368,733,067	-	22,229,383	(22,229,383)	358,317,041	-	49,619,287	(49,619,287)	727,050,108
2026	33,120,000	28,905,471	4,214,529	372,947,596	61,800,000	24,061,907	37,738,093	396,055,134	94,920,000	52,967,378	41,952,622	769,002,730
2027	31,140,000	29,386,527	1,753,473	374,701,069	20,000,000	28,386,263	(8,386,263)	387,668,871	51,140,000	57,772,790	(6,632,790)	762,369,940
2028	32,130,000	32,507,619	(377,619)	374,323,450	81,100,000	30,497,649	50,602,351	438,271,222	113,230,000	63,005,268	50,224,732	812,594,672
2029	24,600,000	34,154,715	(9,554,715)	364,768,735	19,300,000	31,624,441	(12,324,441)	425,946,781	43,900,000	65,779,156	(21,879,156)	790,715,516
2030	18,600,000	33,191,144	(14,591,144)	350,177,591	19,600,000	32,410,833	(12,810,833)	413,135,948	38,200,000	65,601,977	(27,401,977)	763,313,539
Total	**$ 599,511,212**	**$ 654,094,726**	**$ (54,583,514)**	**$ 350,177,591**	**$ 638,733,788**	**$ 512,023,203**	**$ 126,710,585**	**$ 413,135,948**	**$ 1,238,245,000**	**$ 1,166,117,929**	**$ 72,127,071**	**$ 763,313,539**



Projected Debt Service Expenditure Projections - Bonded Debt

Year Ending June 30,	Knox County General Obligation Bonded Debt Annual Projected Debt Service Requirements Applicable to Bonded Debt: Principal	Interest	Total	Knox County Schools General Obligation Bonded Debt Annual Projected Debt Service Requirements Applicable to Bonded Debt: Principal	Interest	Total	Total General Obligation Bonded Debt Annual Projected Debt Service Requirements Applicable to Bonded Debt: Principal	Interest	Total
Actual:									
2024	25,631,933	12,976,780	38,608,713	20,302,348	12,041,938	32,344,286	45,934,281	25,018,718	70,952,999
Budgeted:									
2025	27,389,904	15,547,618	42,937,522	22,229,383	15,785,397	38,014,780	49,619,287	31,333,015	80,952,302
Projected:									
2026	28,905,471	15,232,178	44,137,649	24,061,907	16,211,592	40,273,499	52,967,378	31,443,770	84,411,148
2027	29,386,527	15,516,616	44,903,143	28,386,263	17,025,059	45,411,322	57,772,790	32,541,675	90,314,465
2028	32,507,619	15,669,902	48,177,521	30,497,649	16,893,278	47,390,927	63,005,268	32,563,180	95,568,448
2029	34,154,715	15,497,986	49,652,701	31,624,441	17,689,537	49,313,978	65,779,156	33,187,523	98,966,679
2030	33,191,144	14,939,051	48,130,195	32,410,833	17,189,374	49,600,207	65,601,977	32,128,425	97,730,402
Total	**$ 211,167,313**	**$ 105,380,131**	**$ 316,547,444**	**$ 189,512,824**	**$ 112,836,175**	**$ 302,348,999**	**$ 400,680,137**	**$ 218,216,306**	**$ 618,896,443**

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

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

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

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

KNOX COUNTY
TENNESSEE



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, 2024

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, 2024

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, 2024	6-15
Schedule of State Financial Assistance for the Year Ended June 30, 2024	16-19
Notes to Schedules of Expenditures of Federal Awards and State Financial Assistance for the Year Ended June 30, 2024	20-21
Schedule of Findings and Questioned Costs	22-27
Summary Schedule of Prior Audit Findings	28-29
Corrective Action Plans	30-33

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, 2024, 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 16, 2025. Our report includes a reference to other auditors who audited the financial statements of The Development Corporation of Knox County ("TDC") and the Knox Education Foundation ("KEF"), discretely presented component units 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 2024-001 through 2024-004 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 16, 2025

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, 2024. 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, 2024.

The County's basic financial statements include the operations of The Development Corporation of Knox County ("TDC") and the Knox Education Foundation ("KEF"), discretely presented component units reported in the financial statements of the County. Our audit, described below, did not include the operations of TDC or KEF because these entities engaged other auditors to perform their audits. Based upon the reports of the other auditors, TDC and KEF did not receive any federal awards for the year ended June 30, 2024.

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.

Report on Internal Control Over Compliance

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.

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. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

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.

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, 2024, and have issued our report thereon dated January 16, 2025, 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 16, 2025

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, 2024

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-22-72543-00		$ 2,493,193
Women, Infants, and Children (WIC) - Peer	10.557	GG-22-72543-00		98,071
Total U.S. Department of Agriculture				2,591,264
U.S. Department of Housing and Urban Development:				
CDBG - Entitlement Grants Cluster:				
Community Development Block Grant	14.218	B-20-UC-47-0001	$ 127,177	127,177
Community Development Block Grant - Coronavirus	14.218	B-21-UC-47-0001	219,501	219,053
Community Development Block Grant	14.218	B-21-UC-47-0001	437,269	706,036
Community Development Block Grant	14.218	B-20-UW-47-0001	174,667	239,752
Total CDBG - Entitlement Grants Cluster			958,614	1,292,018
Passed through the Tennessee Department of Economic Development:				
Community Development Block Grant	14.228	N/A		3,595
HOME Investment Partnerships Programs	14.239	M-22-UC-47-0204		45,249
HOME Investment Partnerships Programs	14.239	M-21-UP-47-0204		1,547
Total HOME Investment Partnerships Programs				46,796
Total U.S. Department of Housing and Urban Development			958,614	1,342,409
U.S. Department of Justice:				
2021 OJJDP Enhancing Juvenile Indigent Defense Grant	16.836	15 PJDP-21-GG-02752-JIDX		115,696
Edward Byrne Memorial Justice Assistance Grant Program:				
Edward Byrne Memorial Justice Assistance Grant	16.738	15PBJA-21-GG-01850-JAGX		46,595
Edward Byrne Memorial Justice Assistance Grant	16.738	2019-DJ-BX-0764		49,500
Edward Byrne Memorial Justice Assistance Grant	16.738	15PBJA-23-GG-02378-COAP		18,620
Total Edward Byrne Memorial Justice Assistance Grant Program				114,715
Federal Bureau of Investigation:				
Law Enforcement Assistance - FBI Field Police Training	16.302	N/A		2,047
Law Enforcement Assistance - FBI Field Police Training	16.302	N/A		11,362
Total Federal Bureau of Investigation				13,409
Office of Community Oriented Policing Services:				
Organized Crime Drug Enforcement Task Force	16.710	SI-SE-005-17		21,401
Organized Crime Drug Enforcement Task Force	16.710	SI-SE-005-17		188
Organized Crime Drug Enforcement Task Force	16.710	M-22-D74-O-000064		11,252
TBI Dangerous Drugs Task Force (funding from COPS program)	16.710	M-21-D74-O-000069		4,478
TBI Dangerous Drugs Task Force (funding from COPS program)	16.710	M-21-D74-O-000069		73,865
Total Office of Community Oriented Policing Services				111,184

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, 2024

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):				
Passed Through Tennessee Office of Criminal Justice Programs:				
Crime Victim Assistance	16.575	2020-V2-GX-0012		$ 61,203
Violent Crime Intervention Fund	16.525	DGA 77241-VCIF		9,990
Comprehensive Opioid Abuse Site	16.838	N/A		17,591
Total Passed Through Tennessee Office of Criminal Justice Programs				88,784
Criminal Division:				
Equitable Sharing Program	16.922	N/A		80,088
Total Criminal Division				80,088
Total U.S. Department of Justice				523,876
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		130,293
Highway Planning and Construction - Traffic Signal Coordination Project	20.205	N/A		18,535
Total Highway Planning and Construction				148,828
Total Federal Highway Administration				148,828
National Highway Traffic Safety Administration:				
Passed through Tennessee Department of Transportation:				
Alcohol Open Container Requirements	20.607	N/A		55,279
Alcohol Open Container Requirements	20.607	N/A		4,289
Total National Highway Traffic Safety Administration				59,568
Total U.S. Department of Transportation				208,396
U.S. Department of the Treasury:				
COVID - Emergency Rental Assistance Program:				
Emergency Rental Assistance (ERA 2) Program	21.023			704,605
Passed through the Tennessee Housing Development Agency (THDA):				
Tennessee Housing Development Agency Housing Stability Program	21.023			15,291,995
Total Emergency Rental Assistance Program				15,996,600

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, 2024

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):				
COVID - Coronavirus State and Local Fiscal Recovery Funds:				
Knox County American Rescue Plan Act	21.027			$ 604,519
ARPA - Knox County Parks and Recreation	21.027			358,821
ARPA - Justice System Software Upgrade	21.027			506,216
ARPA - COOP Emergency Management	21.027			97,099
ARPA - Demolition of Rule High School	21.027			243,200
ARPA - Urgent Care Psychiatric Hospital	21.027			169,500
ARPA - ChildHelp Tennessee	21.027		$ 234,333	234,333
ARPA - Mend House Rehab	21.027		38,828	38,828
ARPA - Renew Clinic Rehab	21.027		27,011	27,011
ARPA - Metro Drug Prevention & Education	21.027		129,018	129,018
ARPA - Jellinek Rehab	21.027		34,800	34,800
ARPA - Zoo Knoxville	21.027		320,813	320,813
ARPA - Arts and Culture Alliance	21.027		436,526	436,526
ARPA - Vol Ministry Center Foyer	21.027		42,250	42,250
ARPA - Vol Ministry Center Mobile Hygiene	21.027		16,847	16,847
ARPA - Knox County Health Dept. Septic Repair Program	21.027			19,000
ARPA - Habitat for Humanity	21.027		1,000,000	1,000,000
ARPA - CAC Senior Health	21.027		350,067	350,067
ARPA - Beaver Creek Mapping	21.027			428,587
ARPA - Plumb Creek Restoration	21.027			101,497
ARPA - Mill Run Stream	21.027			6,650
ARPA - KUB Water-Sewer Utility project	21.027		7,033,840	7,033,840
ARPA - First Utility District (FUD) Turkey Creek	21.027		946,530	946,530
ARPA - First Utility District (FUD) Pumps	21.027		101,050	101,050
ARPA - Chapman - Kimberlin Heights	21.027		1,983,500	1,983,500
ARPA - Chapman - Martin Mill	21.027		136,000	136,000
ARPA - Chapman - Burnett Creek	21.027		40,000	40,000
ARPA - West Knox Utility Schaad Road	21.027		16,598	16,598

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, 2024

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		$ 15,555	$ 15,555
ARPA - Halls Powell (HPUD) Red Hawk/Brushy Ln	21.027		663,138	663,138
ARPA - Halls Powell Dry Gap Road	21.027		687,629	687,629
ARPA - Halls Powell MH Basin Upgrade	21.027		1,840,500	1,840,500
ARPA - Halls Powell Rehab	21.027		100,000	100,000
ARPA - Northeast Knox Utility - Edmonson Ln	21.027		59,644	59,644
ARPA - Northeast Knox Utility - Emory Road	21.027		148,382	148,382
ARPA - Luttrell-Blaine-Corryton Line Repair	21.027		1,358,476	1,358,476
ARPA - Bluegrass Lake	21.027			33,385
ARPA - Boys and Girls Club	21.027		325,000	325,000
ARPA - Bridge Refugee Services	21.027		54,324	54,324
ARPA - CAC Mobile Meals Kitchen	21.027		77,460	77,460
ARPA - Canvas can do Miracles	21.027		32,440	32,440
ARPA - Centro Hispano	21.027		47,693	47,693
ARPA - Cokesbury Fig Tree	21.027		62,929	62,929
ARPA - Connect Ministries	21.027		100,000	100,000
ARPA - East Tennessee Design Center	21.027		6,000	6,000
ARPA - East Tn Economic Development Corp	21.027		50,000	50,000
ARPA - Freedom Village of Hope	21.027		45,293	45,293
ARPA - SEEED Strong Workforce	21.027		40,606	40,606
ARPA - Second Harvest	21.027		68,688	68,688
ARPA - Susannah's House for Kids	21.027		6,225	6,225
ARPA - YWCA Keys of Hope	21.027		18,731	18,731
ARPA - Free Medical Clinic	21.027		33,333	33,333
ARPA - Roof Asset Management Plan	21.027			97,567
Passed through the Tennessee Department of Environment and Conservation:				
ARPA - KUB Water-Sewer Utility project	21.027		1,847,500	1,847,500
ARPA - First Utility District (FUD) Turkey Creek	21.027		900,000	900,000
ARPA - Chapman - Burnett Creek	21.027		241,684	241,684
ARPA - West Knox Utility Schaad Road	21.027		38,728	38,728
ARPA - Halls Powell Rehab	21.027		112,030	112,030
ARPA - Northeast Knox Utility - Edmonson Ln	21.027		59,643	59,643
ARPA - Northeast Knox Utility - Emory Road	21.027		275,500	275,500
ARPA - Bluegrass Lake	21.027			49,540
ARPA - TDEC Water-Sewer Admin.	21.027			90,672
Total Coronavirus State and Local Fiscal Recovery Funds			22,205,142	25,011,395
Total U.S. Department of the Treasury			22,205,142	41,007,995

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, 2024

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-23		$ 10,000
LSTA - TN ST. Archives Equipment Grant	45.310	LS-253654-OLS-23		12,433
Total LSTA				22,433
National Endowment for the Arts:				
Promotion of the Arts Grants to Organizations and Individuals Festival of Reading	45.024	AWARD 1910708-52-23		10,000
Total National Foundation on the Arts and Humanities				32,433
Environmental Protection Agency:				
Office of Air and Radiation:				
Air Pollution Control Program Support:				
Air Pollution Control Program Support - Section 105	66.001	A-00408320		316,051
Surveys, Studies, Research, Investigations, Demonstrations, and Special Purpose Activities Relating to the Clean Air Act Section 103	66.034	02D26522		34,740
Total Office of Air and Radiation				350,791
Office of Water:				
Passed through Tennessee Department of Agriculture:				
Nonpoint Source Implementation Grant	66.460	EDISON 69309		39,349
Total Office of Water				39,349
Total Environmental Protection Agency				390,140
U.S. Department of Energy:				
Passed Through Tennessee Emergency Management Agency:				
Environmental Monitoring/Cleanup, Cultural and Resource Management, Emergency Response Research, Outreach, Technical Analysis	81.214	CONTRACT# 79742-46194		26,545
Total U.S. Department of Energy				26,545
U.S. Election Assistance Commission:				
Passed through Tennessee Division of Elections:				
Help America Vote Act Grant	90.404	EACREQPY03TN		356,541
Total U.S. Election Assistance Commission				356,541

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, 2024

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:				
Project Grants and Cooperative Agreements for Tuberculosis Control Programs	93.116	GG-24-80031-00		$ 97,808
Immunization Cooperative Agreements Grants Program:				
COVID- Immunizations and Vaccines for Children Program	93.268	GG-22-75891-01		812,039
Immunizations and Vaccines for Children Program	93.268	GG-22-75891-01		222,806
Total Immunization Cooperative Agreements Grants Program				1,034,845
Hospital Preparedness Program and Public Health Emergency Preparedness Aligned Cooperative Agreements:				
Public Health Emergency Preparedness (HPP)	93.074	GG-18-54852-03		666,278
Healthcare Preparedness Activities (HPP)	93.074	GG-18-54852-03		70,100
Total Hospital Preparedness Program and Public Health Emergency Preparedness Aligned Cooperative Agreement				736,378
National State Based Tobacco Control Programs	93.387	GG-20-65195-01		55,549
HIV Prevention Activities Program:				
HIV Prevention - STD Grant	93.940	GG-22-77109-00		53,062
HIV Prevention - STD Grant	93.940	NU62PS924520-05		22,281
Total HIV Prevention Activities Program				75,343
Public Health Emergency Preparedness (PHEP) and Emergency Response (ELC)	93.323	GG-23-77111-00		1,567,869
Public Health Emergency Preparedness (PHEP) and Emergency Response (ELC)	93.323	Z-23-265313-01		29,983
Total Public Health Emergency Preparedness (PHEP) and Emergency Response (ELC)				1,597,852
Public Health Emergency Response and Public Health Crisis Response	93.354	GG-20-68340-02		83,191
Injury Prevention and Control Research and State and Community Based Programs:				
High Impact Area	93.136	GG-23-75648-00		36,579
Knox County Health Department OD2A Local	93.136	1NH28CE003566-01-00		689,365
Knox County Health Department OD2A Local	93.136	1NH28CE003566-01-00		19,854
Injury Prevention and Control Research	93.136	GG-24-82726-00		42,369
Total Injury Prevention and Control Research Programs				788,167
Preventative Health and Health Services Block Grant	93.758	GG-21-65617-01		97,100
Cooperative Agreements to Support State-Based Safe Motherhood and Infant Health Initiative Programs:				
Child Fatality Review Services	93.946	GG-19-61166-01		16,128
Passed through Alzheimer's Disease & Related Disorders Association:				
The National Healthy Brain Initiative: Develop & Advance Implementation of Public Health Strategies	93.331	5NU58DP006711-03-00		44,671
Passed through Association of State & Territorial Health Officials:				
Improving Social Determinants of Health - Getting Further Faster project	93.421	NU38OT000290-03-01		2,437
Improving Social Determinants of Health - Getting Further Faster project	93.421	2022-111607		12,442
Improving Social Determinants of Health - Getting Further Faster project	93.421	2022-012601		149,709
Improving Social Determinants of Health - Getting Further Faster project	93.421	Agreement 2024-012304		27,000
Total Passed through Association of State and Territorial Health Officials				191,588
Total Centers for Disease Control and Prevention				4,818,620

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, 2024

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):				
Health Resources and Services Administration:				
Evidence Based Home Visitation Services	93.870	GG-22-72590		$ 763,253
HIV Care Formula Grant Program:				
HIV Care Formula Grant - RWPB Covid 19	93.917	GG-20-67823-00		
HIV Care Formula Grant - Elastography	93.917	GG-22-74693-01		602,403
HIV Care Formula Grant - Centers of Excellence	93.997	GG-22-77109-00		210,733
Total HIV Care Formula Grant Program				1,576,389
Maternal and Child Health Services Block Grants to the States:				
Maternal and Child Health Services Block Grant - Breast & Cervical Cancer	93.991	GG-23-75043-00		128,221
Maternal and Child Health Services Block Grant - Community Health Access and Navigation in Tennessee (CHANT) Program	93.994	GG-22-70985-01		514,658
Total Maternal and Child Health Services Grants				642,879
Total Health Resources and Services Administration Programs				2,219,268
Office of Population Affairs:				
Family Planning Services	93.217	GG-23-74639-00		687,981
U.S. Department of Health and Human Services (Continued):				
Passed through Tennessee Department of Human Services:				
Office of Administration for Children and Families:				
Child Support Enforcement	93.563	CONTRACT NV00066219		254,548
Child Support Enforcement	93.563	CONTRACT 57961		323,103
Total Child Support Enforcement				577,651
Child Care and Development Fund (CCDF) Cluster:				
Child Care and Development Block Grant	93.575	CONTRACT 71543		33,116
Total Passed through Tennessee Department of Human Services				610,767
Total U. S. Department of Health and Human Services				8,336,636
U.S. Department of Homeland Security:				
United States Secret Service:				
U.S. Secret Service Internet Crimes Electronic Task Force	97.015	N/A		9,118
U.S. Federal Emergency Management Agency:				
Passed through Tennessee Department of Military:				
FEMA Disaster Grant 4742 - Public Assistance (Presidentially Declared Disasters)	97.036	FEMA 4742 DR TN		506,180
FEMA 4514 - Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	FEMA 4427 DR TN		951,864
Total FEMA Disaster Grants				1,458,044
Homeland Security Grant Program	97.067	EMW-2022-SS-00053-S01		85,686
Homeland Security Grant Program	97.067	EMW-2021-SS-00058-S01		298,911
Total Homeland Security Grant Program				384,597
Homeland Security 2023 Regional Catastrophic Preparedness-Project Costs	97.111	EMA-2023-CA-00004		13,271
Homeland Security 2023 Regional Catastrophic Preparedness-Admin Costs	97.111	EMA-2023-CA-00004		2,908
Total Homeland Security 2023 Regional Catastrophic Preparedness				16,179
Total Passed through Tennessee Department of Military				1,858,820
Total U.S. Department of Homeland Security				1,867,938

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, 2024

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	G23AP0001A		$ 54,775
High Intensity Drug Trafficking Areas Program	95.001	G22AP0001A		63,689
Total Executive Office of the President				118,464
Total Federal Awards-Knox County Primary Government			$ 23,163,756	56,802,637
Knox County Board of Education (Component Unit):				
U.S. Department of Agriculture:				
Passed through Tennessee Department of Agriculture:				
Food and Nutrition Service:				
Child Nutrition Cluster:				
School Breakfast Program	10.553	2024		4,539,539
National School Lunch Program (Included Snack Reimbursement)	10.555	2024		15,494,321
Supply Chain Assistance (SCA) Grant	10.555	2024		1,467,214
National School Lunch Program - Commodity Revenue	10.555	2024		1,045,716
National School Lunch Program - Commodity DOD	10.555	2024		1,283,828
State Contracted Warehouse Rebate	10.555	2024		57,984
Fresh Fruit and Vegetable Program	10.582	2024		410,729
Total Child Nutrition Cluster				24,299,331
COVID - Pandemic Admin Local Level Cost Grant (P-EBT)	10.649	2024		6,180
Total Food and Nutrition Service				24,305,511
Total U.S. Department of Agriculture				24,305,511
U.S. Department of Justice:				
Office of Community Oriented Policing Services:				
Public Safety Partnership and Community Policing Grants	16.710	C-21-0087		466,831
Total U.S. Department of Justice				466,831
National Science Foundation:				
Passed through the University of Tennessee:				
STEM Education	47.076	A21-0260-S001		8,236
Total National Science Foundation				8,236
National Endowment for the Arts:				
Promotion of the Arts Partnership Agreement:				
Arts 360	45.025	31625-19056		15,684
U.S. Department of Education:				
Office of Innovation and Improvement:				
Education Innovation and Research	84.411C	U-41-1C180052		851,211

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, 2024

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	S010A200042		$ 13,401,673
Title I Part D Grants to Local Education Agencies	84.010A	S013A220042		92,471
Title I Neglected	84.010A	S013A220042		62,702
Additional Targeted Support and Improvement (ATSI)-22	84.010A	S010A210042		390,502
Turnaround Action Grant 3.0	84.010A	S010A210042		354,914
Title I- Part C Migrant Education-State Grant Program	84.010A	S013A220042		118,847
Total Title I Grants to Local Education Agencies				14,421,109
Education for Homeless Children and Youth Programs	84.196A	S196A220044		5,075
COVID - Education Stabilization Fund:				
Tennessee ALL Corps	84.425D	S425D210047		1,520,400
Tennessee ALL Corps	84.425D	N/A		212,375
Elementary & Secondary School Emergency Relief Fund 2.0	84.425D	S425D210047		11,598,069
Elementary & Secondary School Emergency Relief Fund 3.0	84.425D	S425D210047		46,002,650
Summer Literacy Training Stipend	84.425U	S425U210047-21A		189,000
Innovative School Models	84.425U	S425U210047-21A		967,300
ARP Homeless 1.0	84.425W	S425W210044		35,359
ARP Homeless 2.0	84.425W	S425W210044-21A		273,496
Total COVID - Education Stabilization Fund				60,798,649
Twenty-First Century Community Learning Centers:				
Twenty-First Century Community Learning Centers	84.287	S87C210043		97,233
Total Twenty-First Century Community Learning Centers				97,233
English Language Acquisition State Grants Program:				
English Language Acquisition State Grants Title III	84.365A	S365A220042		433,603
Title III - Immigrant	84.365A	S365A220042		15,846
Total English Language Acquisition States Grants Program				449,449
HQIM Literacy Implementation Networks	84.371C	S371C200013		102,245
Supporting Effective Instruction State Grant:				
Quality State Grants - Title II - Part A	84.367A	S010A210042		2,168,118
Student Support and Academic Enrichment Program:				
Stronger Connections	84.424F	SF424F220044		28,755
Title IV	84.424A	S424A220044		922,337
Total Student Support and Academic Enrichment Program				951,092
Total Office of Elementary and Secondary Education				78,992,970

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, 2024

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	H173A22095		$ 12,356,808
Individuals with Disabilities Education Act - Partnership for Systemic Change (Preschool)	84.027A	H27A200052		445,288
ARP IDEA Part B	84.027X	H027X210052		1,091,629
ARP IDEA Preschool	84.173X	H173X210095		200,120
Total Special Education Cluster (IDEA)				14,093,845
Office of Career, Technical, and Adult Education:				
Career and Technical Education - Basic Grants to States:				
Career and Technical Education - Carl Perkins	84.048A	V048A210042		852,215
Total Passed through Tennessee Department of Education				93,939,030
Passed through Tennessee Department of Human Services:				
Rehabilitation Services - Vocational Rehabilitation Grants to States	84.126	34570-51323		114,879
Total Passed through Tennessee Department of Human Services				114,879
Total U.S. Department of Education				94,905,120
U.S. Department of Health and Human Services:				
Passed through Tennessee Department of Education:				
Model Preschool District	93.434	90TP0119-01-00		22,378
Resilient School Communities	93.354	NU90TP922180		93,931
Total U.S. Department of Health and Human Services				116,309
U.S. Department of Homeland Security:				
U.S. Federal Emergency Management Agency:				
Passed through Tennessee Emergency Management Agency:				
COVID - FEMA 4514 Public Assistance				
FEMA 4514-DR-TN	97.036	N/A		1,534,031
Total U.S. Federal Emergency Management Agency				1,534,031
Total Federal Awards--Knox County Board of Education Component Unit				121,351,722
Total Federal Awards - Knox County Primary Government and Board of Education Component Unit			$ 23,163,756	$ 178,154,359

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, 2024

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 79452	$ 316,250
Tennessee Certified Juvenile Recovery Court Program	EDISON 74161	174,520
Tennessee Mental Health Substance Abuse Services	EDISON 79427	194,339
Total Tennessee Department of Mental Health and Substance Abuse Services		685,109
Tennessee Department of Corrections:		
Tennessee Corrections Institute	EDISON 79759	14,830
Total Tennessee Department of Corrections		14,830
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) FY23	2023 Local Gov DA Grant	71,471
Mental Health Transport Grant (SHERIFF) FY24	2024 Local Gov DA Grant	619,324
Total State of Tennessee Department of Finance and Administration, Office of Criminal Justice Programs		690,795
Tennessee Commission on Children and Youth:		
Children Services - Youth Officer	EDISON 61478	9,000
Total Tennessee Commission on Children and Youth		9,000
Tennessee Department of State:		
HAVA Computer Election Equipment	EDISON 81319	18,765
Total Tennessee Department of State		18,765
Tennessee State Attorney General's Office:		
Opioid Settlement/Subdivision Funds	1020603-469810	155,244
Total Tennessee State Attorney General's Office		155,244
Tennessee Emergency Communications Board	EDISON 81291-51	28,262

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, 2024

Program Title	Identifying Number	State Expenditures
Knox County, Tennessee (Primary Government) (Continued):		
Tennessee Department of Health:		
Project Diabetes	Z-23-258548	$ 147,373
Tuberculosis Nursing	GG-22-75182-00	435,677
Maternal and Child Health Services Block Grant - Breast & Cervical Cancer	GG-23-75043-00	55,463
Sexually Transmitted Disease - Hepatitis C	GG-22-77109-00	(2,286)
Sexually Transmitted Disease - Hepatitis C	GG-23-75821-00	74,531
Immunization	GG-22-75891-01	91,766
Family Planning	GG-23-74639-00	143,419
Oral Prevention - Schools	GG-23-76475-00	259,940
Adolescent Pregnancy	GG-23-73543-00	49,129
Tobacco Prevention Advertising	GG-19-59571-00	15,769
Fetal Infant Mortality	GG-21-65620-01	150,000
Adult Emergency Dental Services	Z-23-263688-00	76,961
Baby & Me - Tobacco Prevention	GG-62507-06	114,122
Community Health Access and Navigation in Tennessee	GG-24-78148-00	446,037
Total Tennessee Department of Health		2,057,901
Tennessee Department of Military:		
Statewide School Resource Officer - Direct Appropriation	EDISON 79157	750,796
FEMA 4742 DR-TN Emergency Disaster Grant	FEMA 4742 DR TN	82,397
FEMA 4514 DR-TN Emergency Disaster Grant	FEMA 4514 DR TN	7,162
Total Tennessee Department of Military		840,355
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, 2024

Program Title	Identifying Number	State Expenditures
Knox County, Tennessee (Primary Government) (Continued):		
Tennessee Commission on Aging and Disability		
Carter Senior Center	31602-24871	$ 7,997
Corryton Senior Center	31602-24872	7,979
Halls Senior Center	31602-24873	8,000
Karns Senior Center	31602-24874	7,187
Total Tennessee Commission on Aging and Disability		31,163
Tennessee Department of Transportation:		
Multimodal Access Grant for Halls Greenway	Agreement 210264 PIN 132052.00	87,153
Litter Grant	Z23LIT047	171,400
Rail Preservation Grant Program for Track, Rail, and Crossing Rehabilitation	Contract CRR070492 PIN 129722	49,630
Rail Preservation Grant Program for Track, Rail, and Crossing Rehabilitation	Contract CRR07451 PIN 128503	53,983
Rail Preservation Grant Program for Track, Rail, and Crossing Rehabilitation	Contract CRR07450 PIN 128504	14,938
Rail Preservation Grant Program for Track, Rail, and Crossing Rehabilitation	Contract CRR07493 PIN 129723	8,708
Rail Preservation Grant Program for Track, Rail, and Crossing Rehabilitation	Contract CRR070425 PIN 128508	54,982
Rail Preservation Grant Program for Track, Rail, and Crossing Rehabilitation	Contract CRR070449 PIN 128505	42,770
Rail Preservation Grant Program for Track, Rail, and Crossing Rehabilitation	Contract CRR070494 PIN 129724	88,229
Rail Preservation Grant Program for Track, Rail, and Crossing Rehabilitation	Contract CRR070448 PIN 128506	36,825
Total Tennessee Department of Transportation		608,618
Total State Financial Assistance - Knox County Primary Government		$ 5,743,934

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, 2024

Program Title	Identifying Number	State Expenditures
Knox County Board of Education (Component Unit):		
Tennessee Department of Education:		
School Nutrition Program	2023-2024	$ 240,081
Voluntary Pre-Kindergarten	23-470000	2,231,076
Safe Schools Act	23-470000	364,683
Middle School CTE Career Expansion	N/A	8,893
Middle School STEM Start-Up	N/A	1,263
Summer Learning Camps	22-470000	5,501,265
STEM School Designation Grant	N/A	8,065
Learning Camps Transportation	23-470000	770,949
Public School Security Grant	24-470000	251,024
State Special Education Preschool Grant	24-470000	5,101
Occupational Scholarship Program	80616	18,600
Healthy Students Stronger Learners	24-470000	1,698
Innovative School Models	24-470000	1,343,153
Total Tennessee Department of Education		10,745,851
Tennessee Higher Education Commission:		
Supporting Postsecondary Access in Rural Communities	33201-04923	49,803
Total Tennessee Higher Education Commission		49,803
Total State Financial Assistance - Knox County Board of Education (Component Unit)		10,795,654
Total State Financial Assistance		$ 16,539,588

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, 2024

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, 2024. 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, 2024. 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 2024 Loan Funding	Outstanding Balance
Community Development Block Grant	14.218	$ 0	$ 192,724
HOME Investment Partnerships Programs	14.239	0	417,242

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	$ 958,614
Coronavirus State and Local Fiscal Recovery Funds	21.027	22,205,142
Total Subrecipient Awards		$ 23,163,756

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 not to use the ten percent de minimis indirect rate as allowed under the Uniform Guidance.

KNOX COUNTY, TENNESSEE

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

For the Year Ended June 30, 2024

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? ____ yes __X__ 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)? _____ yes __X__ no

Major federal programs for Knox County, Tennessee for the year ended June 30, 2024 are as follows:

Program Name	AL#
COVID - Emergency Rental Assistance Program	21.023
COVID - Coronavirus State and Local Fiscal Recovery Funds	21.027
COVID - Disaster Grans Public Assistance	97.036

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

2024-001 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 accounts and liability accounts, we became aware that several liability accounts were not properly reconciled. Some of the liability account reconciliations contained listings of transactions for the year but did not identify the reconciling items at year end. In addition, we noted reconciliation differences of approximately $30,000 compared to the trial balance due to activity being posted after the reconciliations were performed. 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 some June 2024 reconciliations were not completed timely as there were changes being made through December 2024.

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 -

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 the audit recommendations. Bank reconciliations are being dated and signed by the Trustee Team member that reviews them. Bank Account reconciliations have been sped up due to semi-merging MUNIS entries and Bank entries using excel. Our accounting Team is checking the recording system put in place by Finance for receipt posting, which should shorten the timeline to reconcile Finance Liability accounts. This should also shorten the time for year-end reconciliations of bank accounts. Another team member has been added to reconcile bank accounts. An outside source for reconciling is being pursued, starting with Tyler, our current accounting software program company. The $30,000 issue has been resolved. A new statement was issued by the Financial Institution reflecting the withdrawal.

Section II - Financial Statement Findings (Continued)

2024-002 Year End Accounting and Reconciliations in Clerk & Master's Office

Criteria or Specific Requirement - Key internal control procedures over cash accounts should include performing bank account reconciliations for all bank and trust accounts on a timely basis following the end of the month. In addition, TCA Section 9-2-102 requires official accounting records to be closed and available for audit no later than two months after the close of their fiscal year.

Condition - During the audit, the Clerk & Master's office year end financial information was not initially available until October 2024, and was then revised multiple times through December 2024. The December 2024 reports had several errors including cash reconciliations that were off by $100,000 compared to the Schedule of Net Assets and the net assets of the office did not roll forward from the prior year by $3,135,722. In addition, certain trust account balances did not agree to bank balances at year end by $18,243.

Cause and Effect - Personnel turnover in the Clerk & Master's office during the last two years caused monthly financial close and reporting to become significantly delayed. In addition, this turnover caused there to be a breakdown in training for current finance personnel.

Recommendation - We recommend that the Clerk & Master's office establish policies and procedures to ensure that bank account reconciliations and month end close are performed on a timely basis. In addition, training should be provided to all finance personnel to ensure accurate reconciliations and reports are being prepared.

Management's Response - We concur with the recommendations and note that we continue to work with Knox County Government to improve our financial reporting processes. We have addressed the errors identified in the findings, and we are implementing additional training requirements to mitigate against future reporting errors. Additionally, we have selected and are implementing a new integrated accounting and case management software system that will substantially improve the operations of our office and ensure timely reporting in accordance with Tennessee law.

Section II - Financial Statement Findings (Continued)

2024-003 Accounting for Paid Time Off in the Sheriff's Office

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. Sheriff and County 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 - Officers and certain other personnel in the Sheriff's Office work on a scheduled 9.5 hour day. When these employees take a day off, their paid time off account is only charged 8.0 hours. As a result, the Sheriff's Office is over-reporting the remaining PTO balance of such employees by 1.5 hours per instance.

Cause and Effect - The current practice in the Sheriff's Office is to charge a standard 8-hour reduction in an employee's PTO account for a paid day off. As a result, leave balances are overstated for employees who work shifts longer than 8 hours.

Recommendations - We recommend that the Sheriff's Office begin to account for 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 - Effective March 22, 2025, patrol officers will be charged 9 ½ hours against their sick and annual leave balance when they use a sick or annual day.

Section II - Financial Statement Findings (Continued)

2024-004 Equipment Quotations in Parks & Recreation Department

Criteria or Specific Requirement - Capital equipment purchases in excess of $10,000 are required by Knox County purchasing policies and budgeting practices to be included in the department's annual budget. In addition, the requisition to purchase an item over $10,000 should include multiple quotes obtained from different vendors and include documented justification of which vendor was selected. Lastly, a purchase order approved by Knox County Procurement is required prior to the County becoming obligated to purchase a piece of equipment including taking possession of equipment.

Condition - In January 2024, Parks & Recreation Department (Department) personnel began obtaining quotations for a new utility vehicle and trailer. The initial quotes from the selected vendor resulted in a total cost of approximately $17,700 with one of the items (the utility vehicle) costing greater than $10,000. Accordingly, the requisition for the utility vehicle was rejected by the County's budgeting and purchasing personnel due to procurement requirements related to the capitalization threshold. By April, quotes were ultimately re-worked between the Parks & Recreation department and the vendor resulting in the purchase of both pieces of equipment for $9,975 each (under the capitalization threshold).

The sequence of events resulted in purchasing issues which include that (1) purchase documentation was signed by Department personnel without proper review, (2) Department personnel took possession of equipment prior to having an approved and executed purchase order, and (3) invoices were altered to subvert County purchasing requirements regarding capital items.

Cause and Effect - The Department identified equipment to be purchased without regard for the County's purchasing regulations and budgetary restrictions. As a result, invoices were altered. The transactions were subsequently identified by budget personnel which led to a hotline investigation performed by Knox County Internal Audit. The results from that investigation were discussed with Knox County officials.

Recommendations - Knox County Internal Audit has made recommendations which we concur. We recommend that the Department develop a process whereby paperwork is maintained for quotes received and documentation is created and maintained to evidence supervisory approval of the quote selection. An additional approval layer should be added for the review of submitted requisitions to ensure that all purchase requests are compliant with Knox County policy. In addition, we recommend that Knox County Finance reinforce knowledge of finance policies and procedures including the purchasing policy regarding capital expenditures to all departments.

Management's Response - Knox County Parks and Recreation has made several internal control adjustments for the procurement process, starting with creating transparent flow charts to help train the department on capital purchases and more extensive training with division directors and supervisors on acceptable practices. The department developed a policy and a process centralizing all quotes to go through the department's finance division, where they are evaluated to determine the process needed for purchasing and ensure compliance with Knox County policy. This process includes open communication and guidance from Knox County Central Finance and Purchasing departments, paperwork being maintained for quotes received, and documentation being created and maintained to evidence supervisory approval of the quote selection. Lastly, purchasing roles were reevaluated and limited to streamline the process and put safeguards in place to protect the process including limiting credit cards access to the finance division personnel and remote head groundskeepers.

Section III - Federal Award Findings

Current Year Audit Findings: None

KNOX COUNTY, TENNESSEE

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

For the Year Ended June 30, 2024

PY Finding	2023-001
Finding Title	Bank and Liability Account Reconciliations and Timeliness of Receipting
Status/ Current Year Finding Number	Partially Corrected. See current year finding #2024-001.

PY Finding	2023-002
Finding Title	Oversight of Governmental Law Library
Status/ Current Year Finding Number	Corrected

PY Finding	2023-003
Finding Title	Capital Projects Budgeting
Status/ Current Year Finding Number	Corrected

PY Finding	2023-004
Finding Title	Bank Reconciliations in Clerk & Master's Office
Status/ Current Year Finding Number	Partially Corrected. See current year finding #2024-002.

PY Finding	2023-005
Finding Title	Approval of Fraudulent Checks
Status/ Current Year Finding Number	Corrected

KNOX COUNTY, TENNESSEE

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS (Continued)

For the Year Ended June 30, 2024

PY Finding	2023-006
Finding Title	Improper Use of Equipment
Status/ Current Year Finding Number	Corrected

PY Finding	2023-007
Finding Title	Emergency Rental Assistance Payments Based on Fraudulent Applications Submitted to the Program
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, 2024

Finding 2024-001: 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 will be developed to help in the year-end close process. An additional team member has been assigned to help with the reconciliation process.

Anticipated Completion Date of Corrective Action:

Management will implement the corrective actions during FY 2025.

Justin Biggs

Chris Caldwell

Chancery Court
J. Scott Griswold, Clerk & Master
Sixth Judicial District
Suite 125, City-County Building
400 Main Street
Knoxville, Tennessee 37902-2423
Phone: (865) 215-2555
Fax: (865) 215-2920

Knox County, Tennessee
Management's Corrective Action Plan
For the Year Ended June 30, 2024

Finding 2024-002: Year End Accounting and Reconciliations in Clerk & Master's Office

Person Responsible for Implementing the Corrective Action:

J. Scott Griswold, Clerk & Master

Corrective Action Planned:

Management has corrected the errors identified in the audit. Management is implementing additional training requirements for deputy clerks with financial reporting responsibilities to mitigate against future reporting errors. In addition, Management has selected and is implementing a new integrated accounting and case management software system that will substantially improve the operations of the Clerk & Master's Office and ensure timely reporting in accordance with Tennessee law.

Anticipated Completion Date of Corrective Action:

Management will implement the corrective actions during FY 2025.

J. Scott Griswold, Clerk & Master

KNOX COUNTY SHERIFF'S OFFICE

Tom Spangler
Sheriff

Knox County, Tennessee
Management's Corrective Action Plan
For the Year Ended June 30, 2024

Finding 2024-003: Accounting for Paid Time Off in the Sheriff's Office

Person(s) Responsible for Implementing the Corrective Action:

Tom Spangler, Sheriff

Corrective Action Planned:

Effective March 22, 2025, patrol officers will be charged 9 ½ hours against their sick and annual leave balance when they use a sick or annual day.

Anticipated Completion Date of Corrective Action:

Management will implement the corrective actions during FY 2025.

Tom Spangler

400 Main Street • Knoxville, Tennessee 37902 • 865-215-2243
www.knoxsheriff.org

Knox County, Tennessee
Management's Corrective Action Plan
For the Year Ended June 30, 2024

Finding 2024-004: Equipment Quotations in Parks & Recreation Department

Person(s) Responsible for Implementing the Corrective Action:

Joseph Mack
Senior Director

Corrective Actions Planned:

The Parks & Recreation Department has created transparent flow charts to help train the department on capital purchases and more extensive training with division directors and supervisors on acceptable practices. The department has developed a policy and a process centralizing all quotes to go through the department's finance division, where they are evaluated to determine the process needed for purchasing and ensure compliance with Knox County policy. Purchasing roles were reevaluated and limited to streamline the process and put safeguards in place to protect the process including limiting credit card access to the finance division personnel and remote head groundskeepers.

Anticipated Completion Date of Corrective Actions:

Management has implemented the corrective actions during FY 2025.

Joseph Mack - Senior Director Park and Recreation

RLA-18398 **9.**

AGENDA COMMITTEE (May)

Meeting Date:	04/29/2026
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 Lowe's Corporate for funding submitted by Knox County Grants and Community Development.
(Community Development)

Attachments

Lowe's Community Impact Grant Application

Community Impact

Please upload this signed release and all required documentation no later than May 4, 2026 at 5:00 p.m. Eastern Time. Failure to provide the signed agreement and complete all requirements, including uploading all documentation in the Finalist Instruction Checklist in the Survey Monkey Apply platform by this date, may result in a forfeiture of eligibility for the Lowe's Community Impact Grant Program.

A. Designation of Finalist Contact

Each Finalist (as that term is defined in the Official Rules), must designate one Representative who is 18 or older (nineteen [19] in Alabama and Nebraska, and twenty-one [21] in Mississippi) and willing to serve as the designated contact person for the Finalist ("Contact Representative"). The Contact Representative will be responsible for coordinating with Points of Light ("Administrator") on the timely completion of the required forms and supplemental documents as may be required for the Finalists, as well as in potential subsequent rounds of review if applicable. The Contact Representative must have the legal authority to enter agreements on behalf of the Finalist (e.g., Board Chair, Executive Director, or other role authorized by the Finalist to legally bind Finalist).

The designated Contact Representative will be the sole point of contact between Administrator and Finalist. By agreeing to serve as the designated Contact Representative, the Contact Representative assumes responsibility for all communications between Administrator and Finalist, and if Administrator is unable to reach the Contact Representative at any point in the Program Period using the contact information provided, Finalist may forfeit its participation.

Finalist's designated Contact Representative is as follows:

Finalist Organization Name:	Knox County Government, TN
Primary Contact Representative Name:	Alanna McKissack
Primary Contact Representative Title:	Community Relations Manager
Primary Contact Representative Email:	Alanna.McKissack@knoxcounty.org
Address:	400 W. Main Street, Suite 364
City, State, Zip:	Knoxville, TN 37902
Primary Contact Representative Phone:	865-215-5253
Alternate Phone:	865-215-3980
Community Project Location Address (if different from above)	1101 Liberty Street, Knoxville, TN 37919

B. Affidavit of Eligibility

To be completed by the Contact Representative on behalf of the Finalist.

I, Glenn Jacobs_____, hereby declare as follows:

1. **Compliance with Program Rules.** The Representative on behalf of the Finalist, has read and agrees to comply with and be bound by the Program Rules https://www.pointsoflight.org/lowescommunitygrantsrules/

2. **Eligibility.** I confirm Finalist's eligibility as to both of the following:
   (a) A nonprofit entity recognized under Section 501(c)(3) of the Internal Revenue Code or a nonprofit entity that plans to engage a Fiscal Sponsor, per Section 6 below, a governmental entity, or a school; and
   (b) A Community Project that benefits the whole community (as opposed to a small group or individual) which can be implemented by either a nonprofit or government entity.

3. **Verification of Organization Location.** The Finalist is a legal entity of the 50 states of the United States or the District of Columbia

4. **Vetting Process Cooperation.** Each Finalist agrees to support Administrator's background research and vetting process in accordance with the Lowe's Community Impact Grant Program eligibility requirements during the period of April 16 – May 12, 2026. The vetting process includes providing organization documents and completing steps found on finalist instruction checklist. Improper interference with the ability of Lowe's, POL, third-party agencies or volunteers to complete the Lowe's Community Impact Grants vetting process is not tolerated and may result in the forfeiture of contest eligibility.

5. **Availability.** I understand that as a condition, the Contact Representative of the Finalist organization must be available to confirm acceptance of the Grant on date specified by Administrator. To the best of my knowledge, I shall be available as follows: for in-person, telephone or digital notification between June 29 and July 20, 2026.

6. **Fiscal Sponsorship**. In all cases where Finalist is not a nonprofit entity recognized under Section 501(c)(3) of the Internal Revenue Code or government entity, or where Finalist would be unable to accept and distribute funds as required for project execution, a third-party Fiscal Sponsor will receive funding on Finalist's behalf. Additionally, Finalist may contact Administrator to request that a Fiscal Sponsor receive such funding and Administrator will share such request with Lowe's for its determination.

7. **Grant Award Terms.** If Finalist is awarded a Grant, and the Grant is paid directly to Finalist, I understand and acknowledge Finalist will be required to accept additional Grant Award Terms within 7 days of receipt as required to maintain the program timeline and announce the final list of projects. These terms will set forth payment policies and grant requirements, including the requirement the Grant Award will be subject to terms requiring the return of funds if the project is not completed as agreed. Sample Grant Award Terms may be provided upon request.

8. **Exclusion for False Representations.** I have not engaged in fraud or deception in entering this Program. I understand the Finalist will not be eligible as a Beneficiary of the Lowe's Community Impact Grant if any statement made in this Affidavit or other form or submission is false.

9. **Authority.** I represent that I have full authority to attest to this Affidavit of Eligibility and I am executing this Affidavit knowingly, voluntarily, willfully and free from any coercion or duress.

10. **Certification.** Under penalties of perjury, I declare that I have read the foregoing and that the facts stated in it are true to the best of my knowledge.

Glenn Jacobs 4/24/26

Representative's Signature Date

Representative Name: Glenn Jacobs, Knox County Mayor

Finalist Organization Name: Knox County Government, TN

C. Confidentiality Agreement

This Confidentiality Agreement is entered into between Points of Light Foundation d/b/a Points of Light (Administrator) and the Finalist Organization named below:

To be completed by the Contact Representative on behalf of the Finalist.

I, Glenn Jacobs_____, hereby declare as follows:

Confidentiality. Except where expressly authorized in writing by Administrator, I will not disclose to anyone the Finalist's status as a Finalist, except as required to support the vetting process, which may include disclosure to Finalists employees, board, and legal or financial representatives. For the avoidance of doubt, this prohibition on disclosure also includes social media posts that are only viewable by a limited or private audience of individuals. Should Finalist be selected as a Beneficiary, Administrator will provide guidelines on or after July 20, 2026, regarding how to share news of Finalists selection. Any disclosure outside the scope of this clause may be grounds for exclusion of the Finalist, including disclosure made by someone other than the Contact Representative.

4/24/26

Representative's Signature Date

Representative Name: Glenn Jacobs, Knox County Mayor_____

Finalist Organization Name: Knox County Government, TN_____

POINTS OF LIGHT FOUNDATION:

DocuSigned by:
W. Bartlett Snell
C6FA8FEF75134DE...

By: Bart Snell
Its: CFAO

D. Liability Release

To be completed by the Contact Representative on behalf of the Finalist.

I hereby agree as a condition of participation in the 2026 Lowe's Community Impact Grant Program, neither Points of Light ("Administrator") nor Lowe's ("Funder") and its subsidiaries and affiliates are responsible for claims, injuries, losses, or damages of any kind, including without limitation, resulting in death and bodily injury, in whole or in part, directly or indirectly, from the awarding, delivery, acceptance, use, misuse, possession, loss or misdirection of the Community Grant; participation in this Program; or in any activity related thereto or from any interaction with, or downloading of, Program information.

As consideration for my participation in the Lowe's Community Impact Grants Program, I hereby agree that I, my assigns, successors, beneficiaries, heirs, guardians, personal representatives and trustees (individually and collectively, "Claimants") do hereby waive, release, forever discharge, indemnify, hold harmless and defend the Administrator and Funder, and their respective affiliates and subsidiaries, and the officers, directors, shareholders, employees, agents and representatives of each (collectively, the "Releasees"), from any and all claims, injuries, losses or damages of any kind, including without limitation death and bodily injury, resulting, in whole or in part, directly or indirectly, from the awarding, delivery, acceptance, use, misuse, possession, loss or misdirection of the Community Project; participation in the Program or any Program-related activity or travel or from any interaction with, or downloading of, computer Program information.

Any and all disputes and causes of action arising out of or connected with this Program, or any funding awarded, shall be resolved individually, without resort to any form of class action, and **exclusively by final and binding arbitration** under the rules of the American Arbitration Association and held at a AAA regional office nearest to the Finalist; (c) the Federal Arbitration Act shall govern the interpretation, enforcement and all proceedings at such arbitration; and (d) judgment upon such arbitration award may be entered in any court having jurisdiction. Under no circumstances will I or be permitted to obtain awards for, and therefore I hereby waive, all rights to claim, punitive, incidental or consequential damages, or any other damages, including attorneys' fees, other than my actual out-of-pocket expenses (defined as costs associated with participating in this Program), and I further waive all rights to have damages multiplied or increased.

Infectious Diseases:

Finalist agrees to put in place pertinent preventative measures, according to state and local government requirements and protocols to reduce the spread of infectious diseases during in-person events; however, Finalist acknowledges Finalist's participants may become infected with diseases despite preventative measures. Further, participating in the Program could increase the participants' risk of contracting an infectious disease.

By signing this Liability Release, I acknowledge the contagious nature of infectious diseases and voluntarily assumes the risk that Finalist's employees, agents, volunteers, and other Program participants may be

exposed to or infected by diseases by participation in the Program, and such exposure or infection may result in personal injury, illness, permanent disability, and death. Finalist understands that the risk of becoming exposed to or infected by diseases as a result of participation in the Events may result from the actions, omissions, or negligence of Finalist and others, including, but not limited to, Funder and Administrator and their employees and agents; volunteers; and Program participants and their families.

Finalist voluntarily agrees to assume all of the foregoing risks and accept sole responsibility for any injury Finalist or the undersigned may experience or incur in connection with Finalist's participation. Finalist hereby releases, covenants not to sue, discharges, and holds harmless the Released Parties from all Claims. Finalist understands and agrees that this release includes any claims based on the actions, omissions, or negligence of Administrator, Funder, their employees, volunteers, officers, directors, agents, contractors, insurers, representatives, affiliates, partners, successors and assigns, whether an infection occurs before, during, or after participation in the Program.

I have read the foregoing prior to its execution and fully understand that by signing this Liability Release, I agree that the nature, extent and result of the foregoing Liability Release shall be to bar all claims of whatsoever character, nature and kind, known or unknown, suspected or unsuspected, that could possibly be asserted under any theory against the Releasees arising in any way in connection with the Program and the Community Projects.

Glenn Jacobs 4/24/26

Representative's Signature Date

Representative Name: Glenn Jacobs, Knox County Mayor

Finalist Organization Name: Knox County Government, TN

E. Consent to Background Research

To be completed by the Contact Representative on behalf of the Finalist.

I acknowledge and consent to Points of Light ("Administrator") performing the following background research in order to verify Finalist's eligibility for the Program, and to use and share the results with Lowe's Companies, Inc. ("Funder") or its subsidiaries or affiliates as may be required for Program administration.

I acknowledge and agree that this background research is a condition of eligibility, and that Funder will have sole discretion to review the results of the background research to determine whether the results are completely satisfactory.

1. **Public Records Search.** Administrator will use references and publicly available information (including but not limited to web search results, public filings, and court records) to verify Finalist's eligibility. I acknowledge and agree this search may include review of criminal background materials as well as civil litigation.

2. **Social Media Screen**. Administrator will engage a third-party provider to screen Finalist's public-facing social media profiles, including but not limited to Facebook, LinkedIn, Twitter, Instagram, Tik Tok and Snapchat.

3. **Organizational Document Review.** I will provide documents as requested to support the vetting process, which, will include: (a) certificate of insurance with coverage types and amounts; (b) executive leadership list (Attachment 1); (c) board of directors list (Attachment 2); and (d) nondiscrimination policy. Additionally, nonprofit organizations will be required to provide: (x) most recent independent financial audit; (y) IRS Form 990; (z) evidence of good standing in the state of incorporation.

By signing below, I consent to the background research as described above, and will support Administrator in providing timely responses and documentation in response to questions that arise from this process.

Glenn Jacobs 4/24/26

Representative's Signature Date

Representative Name: Glenn Jacobs, Knox County Mayor

Finalist Organization Name: Knox County Government, TN

E. Equal Opportunity Statement

Lowe's ("Funder") and Points of Light ("Administrator") do not discriminate on the basis of race, color, religion, gender, sexual orientation, gender identity, national origin, age, disability, genetic information, marital status, amnesty or status as a covered veteran in accordance with applicable federal, state and local laws. Lowe's and POL complies with applicable state and local laws governing nondiscrimination in employment in every location in which the organizations have facilities or remote employees. This policy applies to all terms and conditions for this agreement. Lowe's and POL expressly prohibits finalists or beneficiaries any form of unlawful harassment based on race, color, religion, gender, sexual orientation, national origin, age, genetic information, disability or veteran status. Improper interference with the ability of Lowe's, POL, third-party party agencies or volunteers to perform their expected job duties is not tolerated and may result in the forfeiture of contest eligibility and return of any unexpended grant funding.

Discrimination, Harassment, and Exploitation. Lowe's and POL expressly prohibits and will not tolerate any form of harassment or exploitation, be it physical, sexual, or psychological. Harassment means any unwelcome comment or behavior that is offensive, demeaning, humiliating, derogatory, or any other inappropriate behavior that fails to respect the dignity of an individual. Exploitation involves using one's position of authority, influence or control over resources, to pressure, force or manipulate someone to do something outside of his or her usual job responsibilities against their will. This includes threatening to make false claims about a person in public or any other negative repercussions in the work place or community.

On behalf of Finalist, I understand and acknowledge I am requested to provide Finalist's non-discrimination policies to confirm compliance with Funder's and Administrator's Diversity and Equal Opportunity Policies. By signing below, Representative consents to the Equal Opportunity Statement as described above.

Representative's Signature _____ Date 4/24/26

Representative Name: Glenn Jacobs, Knox County Mayor_____

Finalist Organization Name: Knox County Government, TN _____

SMA FINALIST FORM

IMPORTANT:

This document contains the questions you will be asked on your finalist application which will be submitted directly onto the SMA portal. It is recommended that you complete it ahead of time so you can copy and paste your answers to avoid the risk of losing anything. ***Please use Arial font when doing so****. SMA does not recognize all fonts.*

SECTION 1: DETAILS ABOUT THE ORGANIZATION

1. **Name of the benefiting organization:** Knox County Government, TN
2. **Contact person: Grants Manager**

First name	Alanna
Last name	McKissack
Position / Title	Community Relations Manager

3. **Contact person: Project Manager (If different than person above)**

First name	Jenny
Last name	Holden
Position / Title	Senior Director Grants and Community Development

4. **How many people does the benefiting organization serve yearly in total?**
5. **Indicate the total estimated number of people that will be served or benefit directly from the proposed community improvement project within one year of its completion. *Please be as accurate possible. This number will also be tracked at the end of the program.***
   20
6. **Please provide URL links to the social media accounts of the benefiting agency.**
   a. **Must be in this format: https://www.instagram.com/[username]/**
   b. If the benefiting organization does not have one of the following accounts, please write in "none".

Facebook	https://www.facebook.com/KnoxGov/

Twitter	https://x.com/KnoxGov
Instagram	https://www.instagram.com/knoxcountygov/
TikTok	none
YouTube	https://www.youtube.com/user/KnoxCountyTN
LinkedIn	none
Other (optional)	

7. **Is the organization currently involved in, or has it within the past five (5) years been involved in, any pending, threatened, or resolved litigation, arbitration, mediation, governmental investigation, or administrative proceeding? If yes, please describe the nature of each matter, the date it commenced, and its current status or outcome.**

   N/A

8. **For any current matters disclosed above, please describe the potential financial, operational, or reputational impact on the organization, including any reserves established or corrective actions taken.**
   N/A

9. **For any matters resolved within the past five (5) years, please explain what steps the organization has taken to address underlying issues and prevent recurrence.**
   N/A

SECTION 2: PROPOSED PROJECT DETAILS

10. **Physical Address:** 1101 Liberty Street, Knoxville, TN 37919

11. **Does the Benefiting Organization own the building or the site where the project will take place? If not, what is the agreement with the owner? Do they give approval for this project?**
    Yes

12. **What is the issue <u>your community</u> is facing that the project will help solve? Please answer in 200 words or less.**
    Located in East Tennessee, Knox County boasts a population of 27,249 veterans, equating to 6.8% of the county's population. Knox County is vibrant community; however, we face significant gaps in safe, affordable housing for veterans. Over 140 veterans are experiencing homelessness in our community. At the end of 2025, 71% listed lack of affordable housing or eviction of their cause of homelessness. Many of these individuals struggle not only with the shortage of affordable units but also with barriers such as physical disabilities, behavioral health challenges, and difficulty navigating complex benefit systems. These challenges make it especially hard for veterans to secure and maintain stable housing. Those who have given so much in defense of our country deserve stable housing and the opportunity to rebuild their lives with dignity. Operation Hero's Hill directly addresses this need by creating 20 units of permanent supportive housing, service-connected affordable housing designed specifically for veterans who experience chronic homelessness.

13. **How will the proposed project benefit your community? Please answer in 200 words or less.**
    Operation Hero's Hill will provide Knox County with a long-term, sustainable solution to veteran

homelessness by creating 20 units of safe, affordable, service-connected housing. Hero's Hill will be a village of tiny homes with onsite support services. Residents will have to case management through the VA, helping them build a pathway for long term stability. The tiny homes will allow veterans to opportunity for independent living with a built-in community. The community center will also offer space for programming, peer support, and connection, reducing social isolation and strengthening community ties.

Additionally, the project supports workforce development. More than 1,000 Knox County Schools students, skilled trades learners at the Knox County START Center, and justice-involved trainees at the Knox County Jail are gaining hands-on construction experience, industry mentorship, and pathways to employment. This creates a pipeline of skilled workers while fostering civic pride and community engagement.

By combining housing, supportive services, and workforce development, Hero's Hill delivers lasting impact, improving outcomes for veterans, strengthening families, and contributing to a safer, healthier, and more resilient Knox County.

14. **Please describe the activities and work that will be completed if awarded this grant. A clear understanding of the exact physical tasks involved is needed. It is acceptable to present this as a bulleted list. *If submitting funding options at different levels, please clearly summarize the planned work for each funding level.***

    Construction for Hero's Hill is well on its way. Construction on the homes began in August 2025 in alignment with the Knox County Schools academic year. Site construction began in February 2026. We are requesting $100,000 from the Lowe's Community Impact Grant to help with the completion of construction of the community center. The community center will house a laundry facility, computer lab, gym, a meeting space, offices for the VA, and outdoor communal space. The overall project will cost over $3,970,000. We have secured a majority of the funding. The Lowe's Community Impact Grant will help us close that gap in funding and complete the community center.

    We are so grateful for the opportunities Lowe's have already provided the project. Our local store #637 has already contributed by donating all the doors and insulation for the tiny homes.

15. **Can the benefitting organization commit to finishing this project by December 15, 2026 or earlier?**

    Yes, Hero's Hill will be completed in late summer 2026.

16. **Can the results from this project be maintained long-term? (For example: If a garden is installed will it be maintained for years to come? How? By whom?)**

    Yes, upon competition of construction, Knox County will be handing the property over to the Knoxville Community Development Corporation (KCDC). KCDC is the Public Housing Authority for Knox County. Hero's Hill will become part of their property portfolio.

17. **Does the benefiting organization already have a dedicated project/construction manager who will oversee and help execute the proposed activities and the overall grant (acting as point of contact for the project, completing reports, hiring skilled labor, coordinating volunteer days, managing the project budget, etc.)?**

    Yes

    If YES, please elaborate on their affiliation with the organization, their project/construction management experience, and the number of hours per week they will dedicate to the project. If NO, you are encouraged to dedicate 15% of the requested grant amount for hiring a project/construction manager and account for this in your budget.

The project is being managed by Knox County's Grants and Community Development Department. Site construction is being overseen by the Public Build Authority. The construction contractor for the site The Christman Company. Construction of the tiny homes is being completed in partnership with DR Horton Homes.

18. **All projects are required to have one volunteer day with Lowe's associates. Please describe the potential tasks and roles Lowe's associate volunteers could complete that day as part of the project activities. (i.e.: painting, landscaping, assembling furniture, etc.)**

    Lowe's volunteers will be requested to help with furniture assembly as well as landscaping.

19. **Has the benefiting organization secured any co-funding for this project?** Yes

    If YES, please list additional funders and what they have agreed to fund.

    HUD Community Project Funding: $2,000,000.00

    U.S Treasury American Rescue Plan Act Interest: $1,000,000.00

    Opioid Settlement Funds: $100,000.00

    Community Donations: $537,400.00

    Major Funders and Sponsors : $226,000.00

Please check all the professional services that may be required for project completion.

- [ ] Electricians
- [ ] Landscapers
- [ ] Professional painters
- [ ] Flooring installers
- [ ] Plumbers
- [ ] Architects
- [ ] Muralists
- [ ] Roofers
- [ ] Carpenters
- [ ] HVAC installers
- [ ] Other, please specify...

20. **What type of building permits will be required and approximately how long will they take to obtain? (Please demonstrate that you have researched this, and your information is accurate)**

    All building permits have been secured.

21. **If you are a municipality, what types of hearings or calls for bids would be required for the project to proceed? How long do you expect each will take?**

    All public hearings and bids have been completed.

22. **If you are a school, would any school board hearings be required for the project to proceed? Is**

the school district involved with this submission and willing to act as a pass-through for the funds?

NA

23. **Please share a three-sentence description of your organization and proposed project that can be used on the Lowe's Community Impact Grant website if your project is selected. Sentence one should state your organization's mission, sentence two should state the renovations that will occur with the grant monies, and sentence three should state the impact that the improvements will have on the community.**

    Example:

    Knox County's mission is to build a stronger, healthier community by expanding access to safety, stability, and opportunities for all residents, including the veterans who have served our nation. Operation Hero's Hill will be 20-unit tiny-home village paired with a supportive service from the VA. Funding from the Lowe's Community Impact Grant will help complete the interior construction and finishing of the on-site community center. Once complete, this space will provide homeless veterans with essential services, connection, and resources that promote long-term housing stability and improved quality of life for the entire community.

SECTION 3: SAFETY PREPARATION

24. **Are there any structural concerns (e.g., integrity of the foundation of a building, termite damage, etc.) in the project work area?**

    No

25. **Is there adequate ventilation (e.g., fans, windows, etc.) at the project site?**

    Yes

26. **Has mold and/or asbestos been reported at the project site?**

    No

27. **Is the benefiting organization willing to follow local health and safety regulations pertinent to your area?**

    Yes

SECTION 4: ATTACHMENTS

1. **Please attach your completed and signed Finalist Agreement form.**
2. **Please attach your completed Finalist Budget Template.**
3. **Please attach proof of insurance for the benefiting organization (standard ACORD Certificate of Insurance that indicates policy limits and types of coverage).**
4. **ADDITIONAL DOCUMENTS**

   Nonprofits must upload the following*:
   - Leadership list
   - Board of directors list
   - Evidence of nondiscrimination policy (can be from bylaws or employee handbook)

- Most recent independent financial audit
- IRS Form 990
- 501c3 letter

***If you are a city or school** most of these documents won't apply, however a **leadership list** and **non-discrimination policy are still required**

5. **Project Timeline - Please attach a plan for when/how project work will take place from beginning to end**

(Please use template and refer to example timeline that was previously sent to you.)

6. **Please attach a 3-5 minute video walking through your project and demonstrating the work to be done. Video MUST BE captured in landscape mode (turn phone or tablet horizontally).**

    - Audio should be clear and easy to understand with minimal background noise.
    - Please make sure all visual aspects are clearly in focus and easy to recognize.
    - Please narrate as you show each area of work. It is okay to have one person filming and one person in the video narrating and pointing out what work will be done.
    - **Please do not include benefiting organization clients or any children in these videos.**
    - It is okay to start and stop the video as you move between work areas and then edit together roughly to help save time.
    - **Please do not include any music, graphics, or additional footage from other videos. This video is only to demonstrate and give a clear idea for the work that will be done. It is a virtual site visit and does not need to be professional or elaborately produced.**

7. **Please attach 5-6 "before" pictures from your project and one picture of the front of your building with that includes the organization's sign. If you don't have a building with a sign, please choose a place that you would want to represent the "cover" photo for your documents packet.**

    - These pictures should be clear and in focus with plenty of light.
    - Take the pictures from far enough away to get the entire space – or as much of the space as possible – into the photo.
    - Please title the pictures to explain what they are (e.g., "kitchenbefore.jpg" or "futuregardenplot.png")
    - DO NOT add text on the picture itself.
    - **Do not include any people in these photos.**

Lowe's Community Impact Grant Budget Template

1. Please estimate to the best of your ability how much you expect to spend on this. Always better to over-estimate versus under.
2. Please do a bit of research. We don't expect you to have exact quotes but this information should be based on some knowledge of the true costs.
3. The categories below are examples. Please add, delete and change to match your particular project needs.
4. **We only require that you complete one budget but to make your project more competitive we strongly suggested doing tiered budgets using the tabs below to offer different cost options**

***Your budget can vary from your initial request in either direction. Strong research is most important here.*

Materials	**Total Cost**	**Notes. Please indicate how you arrived at each number (i.e.. looked up how many gallons of paint for 300 sq foot room, then looked up cost of white paint per gallon)**
Home Construction	$ 50,000.00	Additional supplies to those not donated by DR Horton. Estimate provided by DR Horton
Site Construction		
Environmentals/Legal/Survey/Plans	$ 71,600.00	Actual cost
Soil Management & Site Review	$ 37,000.00	Estimates provided by vendors
Inspections & Testing	$ 32,000.00	Estimates provided by vendors
Utilities - Aid to Construction	$ 42,650.00	Actual cost
Club House/Site Furnishings	$ 80,000.00	Estimates provided by vendors
Preconstruction Services	$ 30,000.00	Estimates provided by vendors
Site, Receive Homes, Community Center	$ 3,107,000.00	Estimates provided by vendors
Construction Allowances	$ 147,500.00	Estimates provided by vendors
Wood-Framed Decks (20)	$ 89,000.00	Estimates provided by vendors
Access Control/Security	$ 85,000.00	Estimates provided by vendors
Knox County Contingency	$ 173,000.00	Estimates provided by vendors
Architectural Services	$ 10,210.00	Estimates provided by vendors
Miscellaneous		
Project Support	$ 20,000.00	
Total Expenditures	**$ 3,974,960.00**	

Matching funds		**Please list any funds that you have already received or expect to receive towards this project.**
HUD Community Project Funding	$ 2,000,000.00	
U.S Treasury American Rescue Plan Act Interest	$ 1,000,000.00	
Opioid Settlement Funds	$ 100,000.00	
Community Donations	$ 537,400.00	
Major Funders and Sponsors	$ 226,000.00	
Total Matching Funds	**$ 3,863,400.00**	

OFFICE OF COUNTY MAYOR GLENN JACOBS

Risk Management • 400 Main Street, Suite 345, Knoxville, TN 37902

February 26, 2026

RE: Knox County Mayor Office
Hero's Hill Site

This letter is to confirm that Knox County Tennessee is subject to the limits of the Tennessee Government Tort Liability Act, T.C.A. § 29-20-101 et seq.

The Knox County Mayor's Office is an instrumentality of Knox County, a political subdivision of the state of Tennessee and a "government entity" pursuant to the Act. Knox County fully self-insures its liabilities, it handles, investigates, adjusts, and where appropriate pays claims made against the governmental entities in coordination with Knox County Risk and the Law Director's Offices. Because these entities are fully self-insured, they do not purchase liability insurance policies.

If you need further information or have any concerns, please contact me at 865-215-3879 or email me at randall.smith@knoxcounty.org.

Sincerely,

Randy Smith
Director of Risk Management

phone 865.215.2175 • fax 865.215.2181

Operation Hero's Hill (P25.019)

		Vendor/Description of Work	Estimated 2/4/2026
A.		**Engineering**	
	1	Engineering - Soil management and site review	$ 37,000
	2	Engineering - Inspections and testing	$ 32,000
		Subtotal:	**$ 69,000**
B.		**PBA Provided Services**	
	1	Utilities - aid to construction KUB	$ 42,000
	2	Club House/Site Furnishings	$ 80,000
		Subtotal:	**$ 122,000**
C.		**Construction Services**	
	1	Preconstruction services	$ 30,000
	2	Construction Services GMP - site, receive homes, community center	$ 3,107,000
	2a	TCC - Allowances	$ 147,500
	2b	TCC - wood-framed decks (20)	$ 89,000
	2c	EITS - Access Control/Security	$ 85,000
		Subtotal:	**$ 3,458,500**
D.		**Owner Contingency**	
	1	Knox County Project Contingency	$ 173,000
		Total:	**$ 3,822,500**


Ply Gem
Ply Gem







oysk³ architects

OPERATION HERO'S HILL FROM SERVICE TO SHELTER

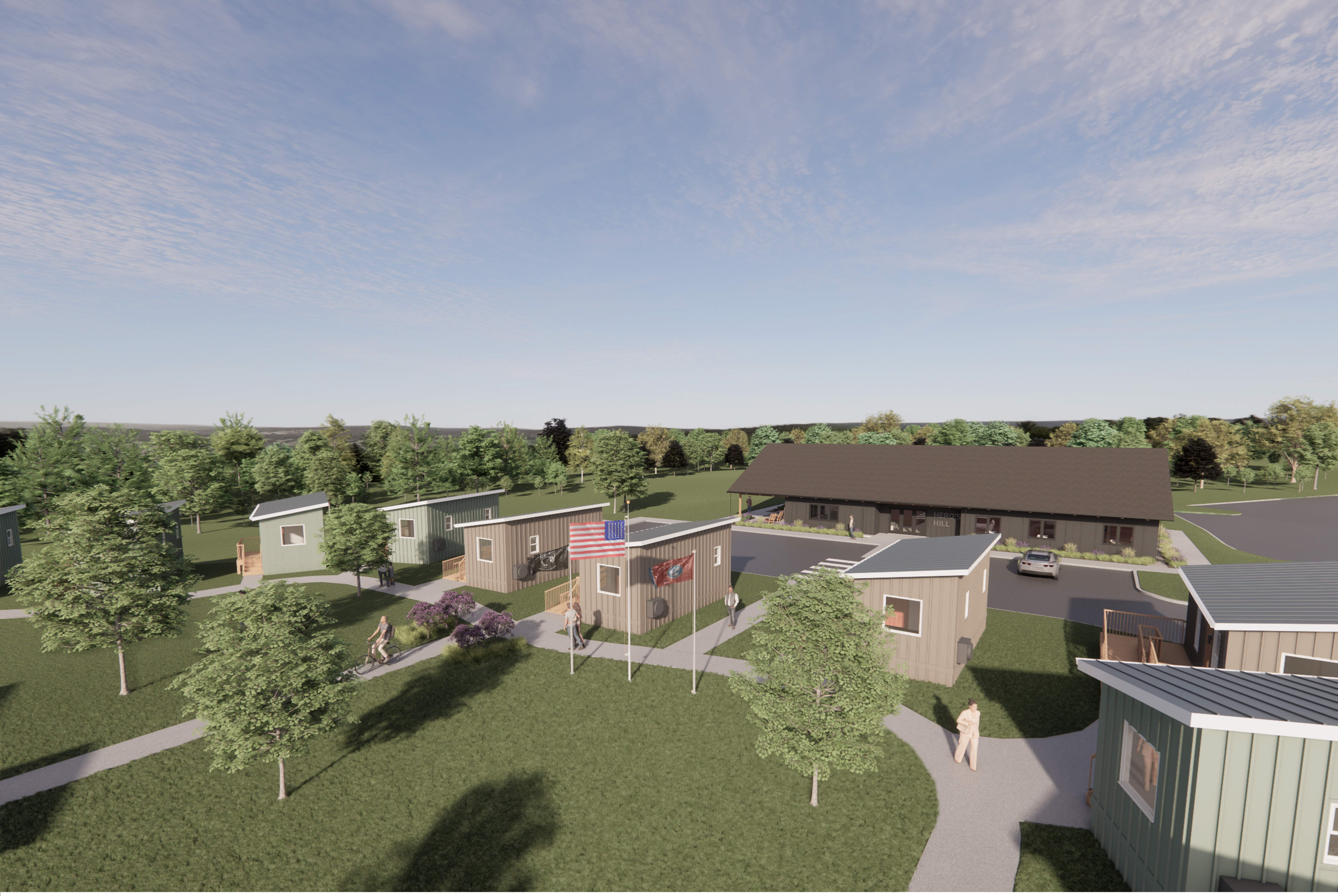
bma BARBER McMURRY architects since 1915



0 2 4 8

OPERATION HERO'S HILL FROM SERVICE TO SHELTER

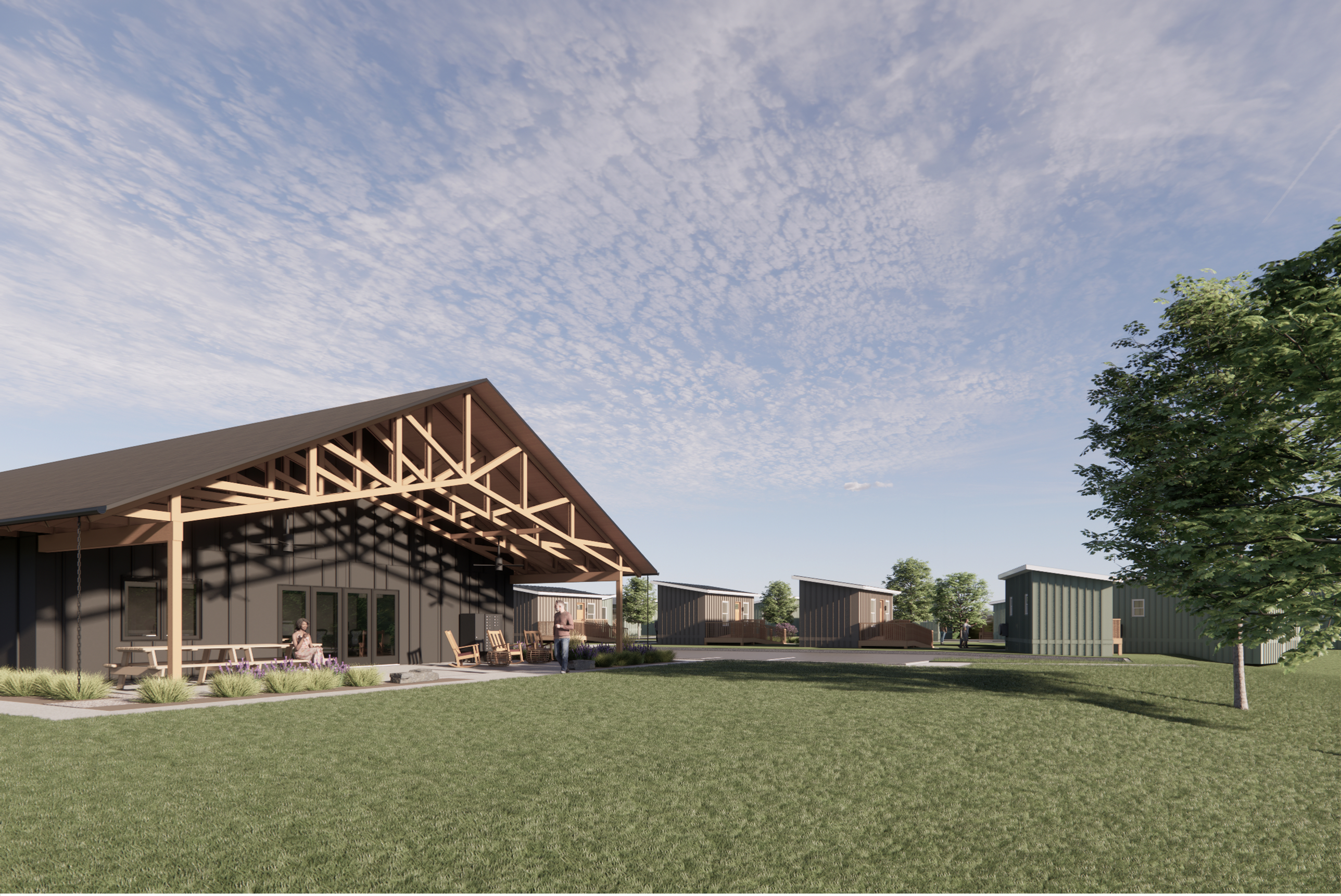
BARBER McMURRY
architects since 1915



oysk³ architects

OPERATION HERO'S HILL FROM SERVICE TO SHELTER

bma BARBER McMURRY architects since 1915



oysk³ architects

OPERATION HERO'S HILL FROM SERVICE TO SHELTER

bma BARBER McMURRY architects since 1915



OPERATION HERO'S HILL FROM SERVICE TO SHELTER

BARBER McMURRY
architects since 1915



OPERATION HERO'S HILL FROM SERVICE TO SHELTER

bma BARBER McMURRY architects since 1915

RLA-18370 **10.**

AGENDA COMMITTEE (May)

Meeting Date:	04/29/2026
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 Memorandum of Understanding with the Knoxville-Knox County Community Action Committee (CAC) for provision of Meals at 2026 Summer Learning Camps at an estimated cost of $100,000.00.
(Schools)

Attachments

Memorandum of Understanding
Fiscal Note

Memorandum of Understanding

This Memorandum of Understanding ("MOU") is made March 3, 2026 and entered into by and between the Knoxville-Knox County Community Action Committee (CAC), located at 2247 Western Avenue, Knoxville, TN, and the Knox County Schools (KCS) to provide meal delivery services and site training for the Knox County Schools Summer Learning Camps ineligible for reimbursement under the USDA Summer Food Service Program.

WHEREAS, KCS seeks to provide summer meals for TDOE Summer Learning Camps at non-area eligible sites (list attached); and

WHEREAS, CAC cannot serve as the sponsor for non-area eligible sites through Summer Food Service Program (SFSP); and

WHEREAS, KCS seeks for CAC to provide all typical services in the Summer Food Agreement, aside from sponsorship and claiming of meals at non-area eligible sites.

NOW THEREFORE, in consideration of the mutual promises of the parties, and for other good and valuable consideration, it is agreed as follows:

(1) KCS will reimburse CAC for their services at the non-area eligible sites at the inverse rate of the agreed upon rates in the Summer Food Service Agreement: $0.96 per breakfast, $1.69 per lunch, and $0.13 per snack.
(2) In-service training, conducted by CAC, will be provided for site staff and key management of KCS.
(3) Service will begin on or about June 1, 2026, after in-service training is complete.
(4) Payment will be based on delivered meals. The total number of delivered meals will be compiled and reported to KCS for billing within seven days after the serving period ends. CAC will prepare and submit an invoice to KCS within five working days after the total number delivered meals is reported. Payment will be made by KCS no later than thirty working days after receipt of invoice.
(5) This service will be in effect from June 1, 2026, through June 26, 2026.
(6) CAC will provide a minimum of one delivery driver, one delivery agent,and one delivery vehicles to distribute prepared meals within the designated delivery time window. Delivery units will transport both milk and food to approximately 8 sites and therefore must be capable of handling the volume. In case of mechanical problems, another vehicle must be available for immediate service.
(7) Each delivery unit will have a CAC staff member assigned to accurately load and drop of meals and beverages at the site. CAC staff will adjust orders as needed based on site attendance and will collect containers left from the previous day.
(8) Delivery staff is expected to make deliveries as outlined by the CAC Nutrition Services Food Distribution Operations Manager to assure proper program management.
(9) All local health and sanitation requirements must be met at all times.
(10) CAC employees working under this MOU will be covered by Worker's Compensation and Liability Insurance provided by CAC.

(11) CAC shall indemnify and hold Knox County Schools, including the Nutrition Department, harmless at CAC's sole cost and expense against any and all claims, demands, or causes of action not caused or occasioned by the negligence of Knox County Schools employees.

To the extent allowed under Tennessee law →

Knox County Schools shall indemnify and hold CAC, including the Nutrition Services Department, harmless at Knox County Schools sole cost and expense against any and all claims, demands, or causes of action not caused or occasioned by the negligence of CAC employees.

IN WITNESS THEREOF, KCS and CAC have executed this MOU as of the date first written above.

Agreed to by:

Date: _____

Knox County Schools

_____

Representative

Date: 3/6/26

Knoxville-Knox County Community Action Committee

Misty H Goodman

Chief Executive Officer

KNOX COUNTY BOARD OF EDUCATION

This Document is approved by the Knox County Board of Education on the 9th day of April, 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 #: 26-150

APPROVED AS TO LEGAL FORM

_____

Gary Dupler, Deputy Law Director

Date: 3/23/2026

*NON-AREA ELIGIBLE SITES *

Ball Camp Elementary School
Blue Grass Elementary School
Brickey-McCloud Elementary School
Farragut Intermediate School
Farragut Middle School
Hardin Valley Elementary School
Sequoyah Elementary School
West Valley Elementary School

*List subject to change pending state determination of eligibility requirements. *

KNOX COUNTY BOARD OF EDUCATION

Agenda Item Fiscal Note

Description

Approve MOU with CAC for provision of typical services in Summer Food Service Program Agreement for non area eligible summer learning sites (to be funded from Summer Learning state funding at approximately $100,000.00.) *If Summer Learning state funding is not available for this expense, this will be funded from GP Fund Balance.*

List is subject to change pending state determination of area eligibility.

Knox County Schools will reimburse Knox County Schools Nutrition Department for the full SFSP reimbursement rate of meals served at non area eligible summer learning sites ($3.1375 per breakfast, $5.51 per lunch, and $1.295 per snack). Knox

Cost to Knox County Schools

$100,000.00

Description and Type of Funding Source

Summer Learning Camp funding or GP Fund Balance

For Grants: Letter of Approval from the KCS Grants Department must be attached.
AS-105B (6/23)

RLA-18371 **11.**

AGENDA COMMITTEE (May)

Meeting Date:	04/29/2026		
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 Contract with Professional Environmental Consulting, Incorporated for the provision of Asbestos Monitoring Services up to $200,000.00 annually for the term of May 1, 2026 through April 30, 2027, which may be extended for four (4) additional years.
(Schools)

Attachments

Contract
Fiscal Note

KNOX COUNTY GOVERNMENT

AND

PROFESSIONAL ENVIRONMENTAL CONSULTING, INCORPORATED

This Contract made and entered into this _____ day of _____, 2026 by and between **Knox County Government** through its governing body and authorized representative, hereinafter referred to as **"Knox County" and Professional Environmental Consulting, Incorporated** hereinafter referred to as **"Contractor."**

Whereas, County requested sealed bids for the provision of Asbestos Monitoring Services for Knox County Government, (Invitation for Bid 3711);

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 Knox County;

Whereas, Contractor agrees and undertakes to provide Asbestos Monitoring Services to Knox 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 Knox County Government, the Contractor agrees in all respects, to be governed by the Invitation for Bid specifications and the Contractor's response.

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 1, 2026 and ends the 30th day of April 2027, unless terminated in conformity with the terms of this contract as contained in paragraphs 7 and 8. Upon the mutual agreement of Knox County and the Contractor, 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.

2. **Payment.** Knox County shall pay Contractor the amount as agreed upon in Knox County's Invitation for Bid 3711 for Asbestos Monitoring Services as follows:

See Attachment "B" Contractor's Written Response to Invitation for Bid 3711

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.

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 all aspects of a particular job. Contractor is hereby cautioned that it can take a minimum of 30 days to process invoices.

As several different departments may use this contract, please adhere to the following guidelines:

For KCSMO mail all invoices to:

Knox County Schools Maintenance & Operations
Purchasing Supervisor
900 East Fifth Avenue
Knoxville, Tennessee 37917

For Knox County Departments mail all invoices to:

The address listed on the Purchase Order for the ordering department.

5. Pricing and Escalation. Contractor warrants that the unit pricing stated in Attachment "B" shall remain firm for a period of one (1) year from the first day of the contract period. If the Contractors price is increased after the first year, Knox County must give written approval before the increase shall become effective. Requests for price adjustments must be submitted at least sixty (60) days in advance of the date the price increase is requested. Justification for the requested adjustment (costs of labor and/or materials) must be accompanied by appropriate documentation.

6. Safety. The successful vendor shall exercise all safety measures associated with the services to be performed under this contract and hereby warrants that all employees working under this contract have been trained in the proper and safe practices of Asbestos Monitoring Services and related duties.

7. Termination. Knox County may terminate this contract with or without cause, upon written notice of not less than thirty calendar days. Upon termination, County will pay for services satisfactorily completed but not yet invoiced. Contractor shall not perform additional work without the expressed written permission of Knox County. The agencies utilizing this Contract may also terminate their individual participation by written notice.

Should the Contractor fail to provide Asbestos Monitoring Services as detailed herein, Knox County will communicate the **problem(s) to the Contractor** verbally and keep a written record as to what the problem(s) are and when the contractor was contacted. **The Contractor shall have 72 hours** to rectify the problems. If the same or other problems persist or reoccur, Knox County may terminate the contract.

In the event Contractor intends to interrupt or discontinue service under this contract, Contractor agrees to give Knox County 90 day advance written notice of said interruption or discontinuance of service prior to interrupting or discontinuing same. Any interruption or discontinuance or service without said advance written notice shall constitute a material breach of this contract.

8. Appropriations. In the event no funds are appropriated by Knox County for Asbestos Monitoring 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 obligations owed to or by either party.

9. Independent contractor. Contractor and Contractor's employees shall serve as independent contractors and County shall not be in any manner responsible for any payment, insurance, or incurred liability.

10. 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 Stage Curtain and Rigging Services, and all instructions and prohibitive orders issued regarding this work and shall obtain all necessary permits.

11. Criminal background check. Contractor agrees to comply with Tennessee Code Annotated Section 49-5-413. As required under the statute, Contractor will provide fingerprinting and criminal history records checks, conducted by the Tennessee Bureau of Investigation and the Federal Bureau of Investigation, for all employees, subcontractor personnel and students that will enter the grounds of any of the schools (previously defined as premises) in performance of the Services in this contact before permitting the employee, subcontractor personnel or student to have contact with students or enter school grounds when students are present. Criminal background checks are the expense of the Contractor. If the employee or subcontractor personnel has previously had a criminal history check in accordance with Tennessee Code Annotated Section 49-5-413, Contractor shall provide a copy of the criminal background check to the Knox County and this will serve as compliance with said requirement.

12. 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.

13. Prohibition against assignment. Contractor shall not assign this contract to any party, company, partnership, incorporation, or person without prior specific written consent of Knox County.

14. Jurisdiction. 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.

15. Right to inspect. Knox County reserves the right to make periodic inspections of the manner and means the services are performed.

16. 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.

17. 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 Knox 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.

18. 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.

19. 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 **contract by Contractor**, its subcontractors, agents or employees or due to any negligent act or occurrence or omission or **commission of Contractor**, its subcontractors, agent, or employees.

20. Delivery. Contractor shall render Asbestos Monitoring Services for Knox County in accordance with the **Contractor's** schedule and coordinated with Knox County or its designee.

21. 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 3711
b. Contractor's Written Response to Invitation for Bid 3711

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 on the day and year first above written.

KNOX COUNTY BOARD OF EDUCATION

This Document is approved by the Knox County board of Education on the ____ Day of _____ , 2026, as reflected in its minutes, and certified by its Chairperson.

_____ _____

BOARD CHAIR – Signature **BOARD CHAIR – Printed Name**

Date _____

KNOX COUNTY GOVERNMENT

_____ _____

MAYOR – Signature **MAYOR – Printed Name**

Date _____

KNOX COUNTY LAW DIRECTOR

CONTRACT #: 26-173

APPROVED AS TO LEGAL FORM **KNOX COUNTY, TENNESSEE**

_____ Gary Dupler

Law Director's Office – Signature **Law Director's Office – Printed Name**

Date 3/26/2026

PROFESSIONAL ENVIRONMENTAL CONSULTING, INCORPORATED

_____ _____

AUTHORIZED SIGNATURE **PRINTED NAME**

DATE _____

Attachment "A"

Invitation for Bid #3711

Asbestos Monitoring Services

The Procurement Division of Knox County, Tennessee will receive sealed bids for the provision of **Asbestos Monitoring Services** as specified herein. Bids must be received by **2:00 p.m. on February 26, 2026 local time**. Late bids will be neither considered nor returned.

Please Deliver Bids to:

Bid Number 3711
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 and Bid Opening Date.

SECTION I GENERAL TERMS AND CONDITIONS

1.1 **ADDITIONAL INFORMATION:** Knox County wants requests for additional information routed to Donnie Fawver, CPPB, at 865.215.5756. Questions may be emailed to donnie.fawver@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 sixty (60) 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, vendor can file a report online by accessing https://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 an item by item basis, "all or none' basis, or by a multiple award, whichever is in the best interest of the County. Knox County reserves the right to not make an award.

1.6 **BID DELIVERY:** Knox County requires bidders, 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. Knox County will not be responsible for bids delivered to addresses or Suites other than the address listed at the top of this solicitation. The time clock in the Procurement Division shall serve as the official record of time. Knox County shall not be responsible for technical difficulties experienced by vendors trying to submit their bid electronically less than twenty-four (24) hour prior to the bid opening 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 **BID EXPENSES:** Expenses for developing the bids are entirely the responsibility of the bidder and shall not be chargeable in any manner to Knox County.

1.8 **BIDS REQUESTED ON BRANDS OR EQUAL:** Unit price bids are requested on products that equal or exceed the quality and performance of the brands and model numbers listed. References to brand names, trade names, model numbers or other descriptions peculiar to specific brand products are made to establish a required level of quality and functional capabilities and are not intended to exclude other products of that level. Comparable products of other manufacturers will be considered if proof of comparability is contained in their bid.

Or Equal does not mean the manufacturing process, but rather that the item will perform in the manner needed by the County. It shall be the responsibility of the bidders, including bidders whose product is referenced, to furnish with their bid such specifications, catalog pages, brochures or other data as will provide an adequate basis for determining the quality and functional capabilities of the product offered. Failure to provide this data may be considered valid justification for rejection of their bid.

1.9 **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 small, minority or woman owned business and would like additional information about our Business Outreach Program please contact:

Diane Woods, Business Outreach Administrator
Knox County Procurement
Telephone: 865.215.5760
Fax: 865.215.5778
Email: diane.woods@knoxcounty.org

1.10 **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.

1.11 **DECLARATIVE STATEMENTS:** 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 the bid being non-responsive and disqualified.

1.12 **DUPLICATE COPIES:** Knox County **requires** that bids being submitted by hand be one (1) marked original and one (1) exact copy.

1.13 **ELECTRONIC TRANSMISSION OF BIDS:** Knox County's Procurement Division **will** not accept electronically transmitted bids through the County's On-Line Purchasing System. Facsimile and email submission are strictly prohibited. Due to the nature of information requested, all bids must be submitted in hard copy format.

1.14 **HOW TO DO BUSINESS:** Knox County utilizes a web-based Procurement software system, "KnoxBuys". 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, "KnoxBuys", 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.

1.15 **MULTIPLE BIDS:** Knox County will consider multiple bids that meet specifications.

1.16 **NON-COLLUSION:** Vendors, by submitting a signed bid or proposal, certify that the accompanying bid or proposal 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.

1.17 **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 Knox County Procurement Division via the method selected by the vendor during registration. The Purchase Order will detail the quantity, specific items(s) and the contracted price for each item.

The second method is the use of the Knox County Credit Card (VISA). Orders placed with the credit card will list the same information as the Purchase Order. Vendors will be given the card information and approval to process the transactions by the requesting department. Vendors must indicate in their bid response if the vendor will accept the Knox County Credit Card (VISA) as a 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.

1.18 **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.

1.19 **PROCESSING TIME FOR PAYMENT:** Vendors are advised that a minimum of thirty (30) calendar days is required to process invoices for payment.

1.20 **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 bidder's ability.

1.21 **RECYCLING:** Knox County, in its continuing efforts to lessen the amount of landfill waste and to further recycling efforts, requests that bids 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.

1.22 **RESTRICTIVE OR AMBIGUOUS SPECIFICATIONS:** It is the responsibility of the prospective bidder to review the entire Invitation for Bid 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 bidding procedures must be received in the Procurement Division by **February 12, 2026 by 4:30 p.m. local time.** These requirements also apply to specifications that are ambiguous.

1.23 **SIGNING OF BIDS:** When submitting your bid, in order to be considered all bids must be signed. Please sign the original in blue ink. When submitting electronically, the submission of the bid constitutes the acceptance of all terms and conditions and will legally bind the Vendor to the County's request for goods and/or services and the Vendors subsequent response.

1.24 **TAXES:** Knox County purchases are not subject to taxation. Tax exemption certificates will be provided upon request.

1.25 **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.

1.26 **TITLE VI OF THE 1964 CIVIL RIGHTS ACT AND TITLE IX OF THE EDUCATIONAL AMENDMENT OF 1972:** "Nondiscrimination on 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 and Title IX.

1.27 **USE OF BID FORMS:** Vendors must complete the bid forms contained in the bid package. Failure to complete the bid forms may result in bid rejection.

1.28 **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 unforseen 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.

1.29 **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 bidders' list for twenty-four (24) months.

1.30 **VENDOR REGISTRATION:** Prior to the opening of this bid, ***ALL BIDDERS*** must be registered with the Procurement Division. A vendor application may be submitted online at www.knoxcounty.org/Procurement. Select the 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 less than twenty-four (24) hours prior to the bid opening time.

1.31 **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 Knox 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. All Contractors must be properly licensed by the State of Tennessee and all other authorities having jurisdiction. ***COPIES OF ALL SUCH LICENSES AND/OR PERMITS ARE TO BE SUBMITTED WITH THE BID. FAILURE TO SUBMIT COPIES OF SUCH MAY LEAD TO BID REJECTION.***

2.7 **CRIMINAL HISTORY CHECK:** Any and all contractors, sub-contractors, successful vendors, vendor employees and school employees agree to comply with Tennessee Code Annotated Section 49-5-413. Tennessee Code Annotated Section 49-5-413 requires that all parties providing services at Knox County Schools must submit to a criminal history records check at their expense. The criminal history check is to be conducted by the Tennessee Bureau of Investigation and the Federal Bureau of Investigation prior to permitting the party to have contact with students or enter school grounds when students are present.

2.8 **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 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.

2.9 **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..

2.10 **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.

2.11 **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.

2.12 **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.

2.13 **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.

2.14 **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.

2.15 **LIMITATION 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.

2.16 **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 as to its own organization, under penalty of perjury, that to the best of its knowledge and belief that each person is not currently engaged in, and will not for the duration of the contract engage in, a boycott of Israel.

2.17 **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, 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 goods provided or work contemplated or performed relative to the agreement.

2.18 **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 Response, (4) Award, (5) Special Terms and Conditions, (6) General Terms and Conditions, (7) Specifications, (8) Drawings.

2.19 **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.

2.20 **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.

2.21 **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.

2.22 **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.

2.23 **TERMINATION:** Knox County may terminate this agreement with or without cause at any time upon thirty (30) days written notice. 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.

2.24 **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:** The intent of these specifications is to set forth and convey to prospective bidders the general type, character and quality of Asbestos Monitoring Services desired by Knox County Schools Maintenance and Operations (KCSMO). Award will be based on Best Value. Best value means more than low cost. It includes initial cost, service quality and other factors detailed herein.

3.2 **ACCEPTANCE:** Vendors are advised that the payment of an invoice does not necessarily constitute an acceptance of goods or services that are provided. Acceptance requires a specific written action by Knox County so stating.

3.3 **ADDITIONS/DELETIONS:** Knox County reserves the right to add items to this term Contract or delete items that have become obsolete. The successful vendor(s) shall notify the Knox County Procurement Division of any items that have been discontinued and recommend an appropriate substitution. Knox County will be the sole judge if the substitution is appropriate.

3.4 **AWARD STATUS:** Knox County intends to issue a one-year (1) 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 and the Knox County Schools reserve the right to purchase these services from other sources if the need arises. Knox County and Knox County Schools reserve the right to revoke the award if these services are not satisfactory or a pattern of unavailability arises.

3.5 **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 any part or all of the successful bid in selecting an operation which is judged to be in the best interest of the Knox County. All material submitted becomes the property of Knox County.

3.6 **CAPABILITIES AND EXPERIENCE:** Bidders are required to list all business capabilities including equipment, assets and personnel utilized to provide Asbestos Monitoring Services. The list shall include, but not be limited to, a description of unique equipment, number of employees available to perform Asbestos Monitoring Services, and number of years in business. Certifications and resumes for personnel shall be included in the bid package.

3.7 **CHANGES AFTER AWARD:** It is possible that after award, Knox County might change its needs or requirements. Knox County reserves the right to make such changes after consultation with the vendor. Should additional costs arise, Knox County reserves the right to consider accepting these charges provided the vendor can document the increased costs. Knox County also reserves the right to accept proposed service changes from the vendor if they will lower the cost to Knox County and/or provide improved service.

3.8 **COMPLIANCE WITH ALL APPLICABLE REGULATIONS:** Vendor agrees and covenants that the company, its agents and employees will comply with all City, County, State and Federal codes, laws, rules and regulations applicable to the business to be conducted under this Contract. If the Vendor performs any work knowing it to be contrary to such laws, ordinances, rules and regulations, the Vendor shall bear all costs arising from them.

3.9 **CONTACT PERSONNEL:** It shall be essential to the success of this term contract to develop a good working relationship with the successful bidder(s). It is imperative that the Knox County account be handled efficiently and professionally. Knox County should be assigned no more than two vendor contacts to handle billing inquiries and service-related issues. In the event one or both contacts leave the Knox County account, the successful bidder shall formally introduce the new contacts to Knox County personnel. These contacts must be knowledgeable of Knox County to avoid any interruption of service.

3.10 **DELIVERY TIME:** Bidders must state the number of business days for delivery after receipt of a signed purchase order/notice to proceed. Bidders shall state accurate lead times as Knox County reserves the right to cancel orders with no obligation when delivery time is exceeded. Vendor must state the number of business days, not a range of days. For example, an unacceptable answer is "30-60 business days." Vendors must be specific and state either "30 business days" or "60 business days." If vendor states a range of days, Knox County will base their answer on the maximum number of days provided.

3.11 **DESTINATION AND DELIVERY:** Bidders are to include all destination and delivery charges in their price. **There will be no extra hidden charges.**

3.12 **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.

3.13 **EVALUATION CRITERIA:**

Price	**80 points**
Delivery (business days) after receiving a Purchase Order	**20 points**

3.14 **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.

3.15 **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.

It shall be a breach of ethical standards for any payment, gratuity or offer of employment to be made by or on behalf of a subcontractor under a contract to the prime contractor or higher tier subcontractor or a person associated therewith, as an inducement for the award of a subcontract or order. Breach of the provisions of this paragraph is, in addition to a breach of this Contract, a breach of ethical standards which may result in civil or criminal sanction and/or debarment or suspension from being a contractor or subcontractor under Knox County contracts.

3.16 **INSURANCE CHECKLIST:** Vendors and their insurance agents must sign the attached insurance requirement 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. **Upon notification of Intent to Award, the successful vendor shall be required to submit a Certificate of Insurance showing the specified coverage and listing Knox County Government as additional insured.** The successful vendor must maintain the required insurance coverage, including endorsement pages, with no lapse in coverage. If found to have a lapse in insurance coverage the vendor will be immediately terminated and disbarred from doing business with Knox County and Knox County Schools.

3.17 **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 amendment to the solicitation by the Knox County Procurement Division.

3.18 **INVOICING REQUIREMENTS:** KCSMO prefers to use E-Commerce cards as payment for these services. As several different departments may use this Contract, please adhere to the following guidelines for KCSMO. **Follow the guidelines of other departments when they purchase from you**. Do not put KCSMO charges on any other department and do not put the charges of other departments on KCSMO.

3.18.1 **MAIL ALL INVOICES FOR KCSMO TO:**
Knox County Schools Maintenance & Operations
Julie Todd, Purchasing Supervisor
900 East Fifth Avenue
Knoxville, Tennessee 37917

3.18.2 **TRACKING NUMBER:** All invoices must have a Knox County Purchase Order number on them or they will be returned. Knox County Schools uses Purchase Order numbers for tracking. You will only have one number per invoice. If paid by credit card no tracking number will be required.

3.18.3 **INVOICE DETAIL:** At a minimum, these items must be shown on the invoice:

- **a.** The grand total amount
- **b.** An itemized list detailing the description, quantity and cost of each item or service provided (not if the job was a "Not to Exceed" project.)
- **c.** The location delivered to (Such as XYZ School or Maintenance 5th Avenue)
- **d.** The date the work/materials were delivered
- **e.** A statement that the price invoiced is per the bid/quote
- **f.** The Purchase Order Number

3.18.4 **SUBMIT ONE ORIGINAL INVOICE AND ONE COPY OF IT.**

3.18.5 **INVOICES ARE TO BE ORIGINAL, WITH A UNIQUE REFERENCE NUMBER. PREFERABLY INVOICES WILL BE WHITE.**

3.18.6 **REVIEW OF INVOICES:** Invoices will be reviewed for adherence to bid terms and/or the quotation.

3.18.7 **VARIATION:** Variation from the terms of our bids or quotations is strictly prohibited. It will help speed your payment if your invoice notes the bid number or name. It will be even more helpful if your invoice clearly states that the charges are in accordance with the bid or quotation terms. While failure to follow these guidelines may slow down the payment process, following these steps will help you receive payment faster.

3.18.8 **UNPAID INVOICES:** If invoices are unpaid after thirty (30) calendar days, for KCSMO please contact at 865.594.3635 to ascertain the status.

3.19 **NEW MATERIAL:** Unless specified otherwise in the bid package, Contractor(s) must provide new supplies. New, as used in this clause, means previously unused materials. Material includes but is not limited to, raw material, parts, items, components, and end products. Bidder submission of other than new materials may be cause for the rejection of the bid. Refurbished or remanufactured materials **will not** be accepted.

3.20 **NEWS RELEASES BY CONTRACTORS:** 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.

3.21 **NO CONTACT POLICY:** After the date and time the bidder receives this solicitation, any contact initiated by any bidder with any Knox County representative, other than the Procurement Division representative listed herein, concerning this bid is strictly prohibited. Any such unauthorized contact may cause the disqualification of the bidder from this procurement transaction.

3.22 **OPEN BIDDING INTENDED:** It is the intent and purpose of Knox County that this Invitation for Bid promotes competition. It shall be the bidder's responsibility to advise the Procurement Division, if any language, requirements, et cetera or any combination thereof, inadvertently restricts or limits this Invitation for Bid. These requirements also apply to specifications that are ambiguous. Such notification must be submitted in writing and must be received by the Procurement Division no later than **February 12, 2026 by 4:30 p.m.** local time.

3.23 **PRICING:** Vendors are to quote a firm fixed price for the services noted herein. The price may not change during the term of the contract. However the vendor may request a price increase at each renewal period. A request for a price increase must be accompanied by proof of increased price to the vendor. Knox County reserves the right to accept or reject the requested price increase. If the price increase is rejected the vendor may:

- Continue with existing prices;
- Not accept the renewal offer;
- Request a lower price increase.

If a price increase is approved by Knox County and Knox County Schools Maintenance & Operations (KCSMO), the approval notification will be done in writing and the vendor will be notified of the new price schedule. This documentation will become part of the bid file. No approvals will be authorized verbally.

3.24 **QUANTITIES:** Knox County does not guarantee any quantities of items or services to be purchased. Knox County will purchase these items or services on an as-needed basis.

3.25 **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.

3.26 **SUBMIT QUESTIONS:** Prospective bidders may submit questions concerning this solicitation by **February 12, 2026 by 4:30 p.m.** local time. Submit questions as noted in Section 1.1.

3.27 **VALUE ADDED RELATIONSHIP:** Knox County intends for this bid to result in a relationship with a vendor. Knox County desires a long-term relationship with a vendor in which common goals are shared. Among those goals are:

- Fair and equitable treatment of vendor and owner.
- Vendor expertise in methods of cost reduction. Vendors are encouraged to suggest ways in which costs can be reduced by product substitution or process modification.
- Vendor involvement in the school system or a specific school on a non-business basis.

SECTION IV SCOPE OF WORK

4.1 **SCOPE:** Vendor will provide all labor, equipment, and necessary supplies to provide asbestos services as needed, for the Knox County School system. The services to be provided may include:

4.1.1 Asbestos Clearance testing: Asbestos activities may require Clearance Testing. Clearance testing may include, but not be limited to the following requirements:

a. Conducting final visual inspection and final clearance air sampling upon completion of the asbestos abatement project.
b. Conduct TEM and/or PCM clearance sampling in accordance with AHERA and KCS Master Specifications.
c. Provide standard 24-hr turnaround time on TEM samples submitted to laboratory.
d. Provide on-site same day turnaround time on PCM clearance samples.
e. Provide immediate verbal results to KCS project manager as soon as possible, with hard copy results to follow as soon as the results are available via fax or e-mail.

4.1.2 Asbestos Project Monitoring: Asbestos activities may require a project monitor. The duties and functions of the project monitor are as follows:

a. To ensure that the Asbestos Removal Contractor on a KCSMO asbestos project are adhering to proper work practices used in accordance with all applicable federal, state and local regulations relating to asbestos abatement.

b. To conduct final visual inspection and grant final clearance upon completion of the asbestos abatement project.
c. Physically inspect and approve the worker and equipment decontamination enclosure systems and the barrier system that contain the abatement area before contractor begins the initial abatement work, during the project and after each shift.
d. Determine adequacy of negative air system through calculations and/or through analysis of manometer readings. (Manometer provided by the contractor.)
e. Collect all background, in progress, and final clearance air samples in general accordance with AHERA.
f. Calibrate air-sampling pumps prior to and after each use. Calibration logs shall be maintained in the on-site logbook.
g. Inspect abatement activities for conformance to the KCS Master Specifications and to document contractor's activities that are out of compliance with applicable standards.
h. To ensure that all proper and necessary documentation is on-site and posted.
i. To ensure the proper posting of the previous day's air sample analysis.
j. At project completion, provide completed AHERA forms as required and submit documentation indicating all work has been completed satisfactorily and the area is acceptable for re-occupancy by the public.
k. Submitting via signed chain of custody form, TEM clearance samples to the designated laboratory.

4.1.3 Asbestos Bulk Sample Collection and Analysis: Asbestos projects may require additional testing of suspect asbestos containing materials (ACM). The duties and functions of the AHERA Inspector may include, but not be limited to, the following services:

a. Conduct bulk sampling of suspect ACM in general accordance with AHERA guidelines and only at the request of the KCS Environmental Department.
b. Collect samples in sufficient quantity to satisfy AHERA sampling requirements.
c. Provide for satisfactory temporary patches to the areas affected by destructive sample collection methods. Roofing samples shall only be collected in conjunction with KCS maintenance staff designated to patch the affected roofing areas directly following sample collection.
d. Provide standard 24-hr turnaround time on bulk samples submitted to a NVLAP accredited laboratory
e. Provide immediate verbal results to KCS project manager as soon as possible, with hard copy results to follow as soon as the results are available via fax or e-mail.

4.2 **LABORATORY ACCREDITATION:** Bidders will provide with their bid a copy of the accreditation for each laboratory to be used during this contract period. Failure to provide this information may be cause for rejection of the bid.

4.3 **ASBESTOS CERTIFICATIONS:** Bidders shall submit with their bid, copies of all relevant Asbestos Certifications currently held by the asbestos technicians to be used during this contract period. Failure to provide these documents with the bid may be cause for rejection of the bid.

4.4 **QUALIFICATION REQUIREMENTS:** To be considered for this contract, the vendor must meet the qualifications and satisfy the requirements as set forth below:

4.4.1 Perform Transmission Electron Microscopy (TEM) and Phase Contrast Microscopy (PCM) clearances in K-12 schools and provide 24-hr turnaround time for TEM analysis and same day on site analysis of PCM samples.
4.4.2 Perform bulk testing for asbestos containing materials in accordance with the Asbestos Hazard Emergency Response Act (AHERA) and provide 24-hr turnaround time when requested.
4.4.3 Provide documentation that air monitoring technicians have successfully completed a NIOSH 582 (or equivalent) course and an AHERA Asbestos Inspector course.
4.4.4 Provide documentation that all labs that analyze TEM clearances and Polarized Light Microscopy (PLM) for the analysis of bulk asbestos containing are EPA NVLAP accredited.
4.4.5 Perform field analysis of asbestos air samples utilizing Phase Contrast Microscopy (PCM) on site.
4.4.6 Have a minimum of five (5) years of asbestos air sampling experience.
4.4.7 Perform weekend and evening shift work, if requested, at the same rate as a normal shift as quoted on the bid form.
4.4.8 Be able to respond to emergencies and be on the designated facility site within two (2) hours of notice for services when requested by KCS.

Note: Bidders need not to return pages 1-10.

SECTION V VENDOR INFORMATION FOR BID 3711 - ASBESTOS MONITORING 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 as assigned by Knox County: _____

5.3 Street Address: _____

5.4 City: _____ State: _____ Zip: _____

5.5 Contact Person: _____

5.6 Telephone Number: _____

5.7 Fax Number: _____

5.8 Vendor's e-mail address: _____

5.9 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 as to its own organization, under penalty of perjury, that to the best of its knowledge and belief that each person 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)

5.10 Vendor's Knox County Business License Number: _____
(If Applicable) *Attach A Copy Of The License.*

5.11 I acknowledge the receipt of: (please write "yes" if you received one)

Addendum 1_____Addendum 2_____Addendum 3_____Addendum 4_____

5.12 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:

_____

_____

5.13 Guaranteed business days for delivery after receipt of a signed purchase order or credit card: _____days

5.14 Did you include the correct number of exact copies as detailed in Section 1.12? YES NO

5.15 Will you accept Knox County Credit Cards as payment as detailed in Section 1.17? YES NO

5.16 Did you complete and include your Criminal History Affidavit as detailed in Section 2.7? YES NO

5.17 Did you complete and include the Drug Free Workplace Affidavit per Section 3.12? YES NO

5.18	Did you include your Insurance Checklist as detailed in Section 3.16?	YES	NO
5.19	Did you include copies of your laboratory accreditation per Section 4.2?	YES	NO
5.20	Did you include copies of your asbestos certifications per Section 4.3?	YES	NO
5.21	Did you include a list of Capabilities and Experience, including employee certifications and resumes, per Section 3.6?	YES	NO
5.22	Total Number of Years in Business and performing these Services: _____		
5.23	Total Number of Local Employees Available to Knox County, if awarded: _____		
5.24	Did you complete & attach pricing schedule – Section VI?	YES	NO

SECTION VI PRICING FOR BID 3711 - ASBESTOS MONITORING SERVICES

VENDOR NAME: _____

6.1 Pricing Schedule:

6.1.1	**Asbestos Project Monitoring per shift** - (this rate is to include all costs related to the project such as mobilization, mileage, travel time, PCM air sampling and analysis, project supplies, and project documentation). Please show how many hours per day are in a shift for your company (8 hours, 10 hours, etc.) Hours per day in a shift _____	**Cost per Shift** **$**
6.1.2	**Transmission Electron Microscopy (TEM) Clearance Sampling and Analysis** - (this rate is to include all costs related to providing project TEM clearance such as mobilization, mileage, travel time, project supplies, shipping charges, 24-hour turnaround laboratory costs and final report).	**Cost per set of 13 AHERA TEM Clearance Samples** **$**
6.1.3	**Phase Contrast Microscopy (PCM) Clearance Sampling and Analysis (NIOSH method 7400)** – (this rate is to include all costs related to providing project PCM clearance such as mobilization, mileage, travel time, project supplies, on site analysis with same-day turnaround, and final report).	**Cost per set of 5 AHERA PCM Clearance Samples** **$**
6.1.4	**Bulk Sample Analysis by Polarized Light Microscopy (PLM)** -(This rate to include all costs related to samples collected by asbestos technician while on site performing asbestos clearance sampling or project monitoring. Cost of analysis shall include 24-hour turnaround.)	**Cost per sample analysis** **$**

ATTACHMENT A
KNOX COUNTY PROCUREMENT DIVISION
INSURANCE CHECKLIST
BID NUMBER 3711

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 $100,000 PER DISEASE $500,000 DISEASE POLICY LIMIT	
YES	3.	AUTOMOBILE LIABILITY 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
		X POLICY 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 $2,000,000 ANNUAL AGGREGATE	
YES	6.	INDEPENDENT CONTRACTOR	$1,000,000 CSL BI/PD EACH OCCURRENCE $1,000,000 ANNUAL AGGREGATE	
YES	7.	CONTRACTUAL LIABILITY (MUST BE SHOWN ON CERTIFICATE)	$1,000,000 CSL BI/PD EACH OCCURRENCE $1,000,000 ANNUAL AGGREGATE	
NO	8.	XCU COVERAGE	NOT TO BE EXCLUDED	
YES	9.	UMBRELLA LIABILITY COVERAGE	$1,000,000	
		PROFESSIONAL LIABILITY		
NO NO NO NO	10.	ARCHITECTS &ENGINEERS ASBESTOS & REMOVAL LIABILITY MEDICAL MALPRACTICE MEDICAL PROFESSIONAL LIABILITY	$1,000,000 PER OCCURRENCE/CLAIM $2,000,000 PER OCCURRENCE/CLAIM $1,000,000 PER OCCURRENCE/CLAIM $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 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; $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-V OR BETTER OR ITS EQUIVALENT.

21. THE COUNTY SHALL BE NAMED AS AN ADDITIONAL NAMED INSURED ON ALL POLICIES EXCEPT WORKERS' COMPENSATION AND AUTO.

22. 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.

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: _____

ATTACHMENT B

AFFIDAVIT OF COMPLIANCE

WITH

TENNESSEE CRIMINAL HISTORY RECORDS CHECK

TENNESSEE CODE ANNOTATED, SECTION 49-5-413

(To be submitted with bid by Contractor)

I, _____, President or other Principal

Officer of _____, swear or affirm that the
Name of Company
Company is in compliance with Public Chapter 587 of 2007, codified at Tennessee Code Annotated 49-5-413, 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, § 49-5-413.

_____
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

AFFIDAVIT OF COMPLIANCE

WITH

DRUG-FREE WORKPLACE REQUIREMENTS OF

TENNESSEE CODE ANNOTATED, § 50-9-113

(To be submitted with bid by contractor with 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: _____

OFFICE OF COUNTY MAYOR GLENN JACOBS

Procurement Division, 1000 N. Central Street, Suite 100, Knoxville, TN 37917

Knox County Procurement Division
Addendum I to Invitation for Bid 3711
Asbestos Monitoring Services

Addendum Date: February 18, 2026

Buyer: Donnie Fawver

Opening Date: February 26, 2026

Total Page(s): Five (5)

Questions/Answers:

Question 1: The pricing schedule requires a "Cost per Shift" and asks bidders to state hours per shift. Please confirm what constitutes a standard shift for billing purposes (e.g., 8 hours, 10 hours, etc.).

Answer 1: 8-hour shifts.

Question 2: If monitoring extends beyond the defined shift duration due to project conditions, how should additional hours be compensated?

Answer 2: Additional per hour fees upon approval from KCS Environmental or Maintenance Supervisor.

Question 3: If a monitoring technician services multiple school sites within one day, will this be considered one shift provided total hours remain within the defined shift duration?

Answer 3: Yes. No double billing of labor allowed for separate sites.

Question 4: The pricing schedule defines TEM clearance as a "set of 13 AHERA TEM samples" and PCM clearance as a "set of 5 AHERA PCM samples." Are these quantities fixed per project, many sample quantities vary depending on project size and regulatory requirements.

Answer 4: Additional TEM or PCM clearance samples may be required or requested by Environmental Services.

Question 5: If additional samples beyond the defined sets are required, how should those be billed?

Answer 5: Additional TEM or PCM clearance samples shall be billed on a per sample basis above the original set of 13 or 5 samples outlined in Project Work Plan.

Question 6: Are background and in-progress air samples included within the defined TEM/PCM set pricing, or are those separate from final clearance samples?

Answer 6: If background samples are requested, they shall be collected and held under chain of custody as a set of 13 TEM samples and billed as an 8-hour shift. If Environmental Services requests analysis of the collected background samples, they shall be billed as a set of TEM clearance samples.

Question 7: Section 4.1.2(k) references submitting TEM samples to a "designated laboratory." Will Knox County designate a laboratory, or may the awarded vendor utilize its own EPA NVLAP-accredited laboratory?

Answer 7: The awarded vendor may choose their own NVLAP accredited laboratory for TEM analysis.

Question 8: If a designated laboratory must be used, should laboratory fees be included in the bidder's pricing or handled separately?

Answer 8: A designated lab will not be required for use under this contract.

Question 9: Section 4.4.8 requires the vendor to respond within two (2) hours. Does this response requirement apply 24/7/365, including weekends and holidays?

Answer 9: The two-hour (2) response time for emergency services would pertain 24/7/365. However, depending on the nature of the "emergency", establishing initial communication within 2 hours with KCS Maintenance & Operations to schedule asbestos monitoring activities would suffice in most cases.

Question 10: Can the County provide historical frequency of emergency response requests?

Answer 10: N/A. None have taken place in the last several years.

Question 11: Section 4.4.7 requires weekend and evening shift work to be performed at the same rate as a normal shift. Can the County clarify the anticipated percentage of work expected during evenings, weekends, or school breaks?

Answer 11: Generally, weekend or evening work is only scheduled when necessary to mitigate safety issues or if it is needed to assist a larger construction, demolition, or renovation project to stay on schedule. We anticipate less than 25% of future air monitoring and clearance sampling would be scheduled for weekends.

Question 12: For extended-duration projects occurring on weekends, will each calendar day be considered a separate shift?

Answer 12: A shift is up to 8 hours on site regardless of whether it would partially extend into the next calendar day.

Question 13: Can Knox County provide a list or summary of facilities covered under this contract?

Answer 13: See attached Knox County Schools and facilities list available.

Question 14: Is travel time between multiple facilities within the same day considered part of the shift rate?

Answer 14: Yes, travel time between facilities is included in the shift rate.

Question 15: Is there a defined service radius within Knox County for purposes of the two-hour response requirement?

Answer 15: There is no defined radius within Knox County for the two-hour response.

Question 16: Can the County provide historical annual usage data for monitoring shifts, TEM clearance sets, PCM clearance sets, and bulk samples?

Answer 16: No, that data is not readily available at this time.

Question 17: For bulk sampling that requires temporary patching, are patch materials expected to be provided by the monitoring firm or by KCS maintenance staff?

Answer 17: Bulk sample patching material shall be supplied by the vendor and applied directly after collecting a destructive bulk sample. The purpose of the patch is to prohibit fiber release at the sampled location. As such, it does not need to be a material match to the material sampled.

Question 18: Would it be acceptable to use a local lab for same day results rather than on site analysis?

Answer 18: KCS would prefer on-site analysis for PCM samples, however same day results from a local laboratory would be acceptable.

This addendum shall become a part of the bid and specifications and shall be acknowledged on the bid form Section 5.11.

End of Addendum I.

Donnie Fawver
Construction and Contract Specialist/Senior Buyer
Knox County Procurement Division

KNOX COUNTY SCHOOLS & FACILITIES

Rev. 8/21/25

HIGH SCHOOLS
017 - Bearden High
080 - Farragut High
126 - Hardin Valley Academy
334 - L&N STEM Academy
305 - West High

MIDDLE SCHOOLS
014 - Bearden Middle
045 - Cedar Bluff Middle
075 - Farragut Middle
355 - Hardin Valley Middle
313 - West Valley Middle

ELEMENTARY SCHOOLS
066 - A.L. Lotts Elem
002 - Amherst Elem
010 - Ball Camp Elem
012 - Bearden Elem
015 - Blue Grass Elem
040 - Cedar Bluff Elem
072 - Farragut Intermediate
083 - Farragut Primary
124 - Hardin Valley Elem
176 - Mill Creek Elementary
336 - Northshore Elem
207 - Pond Gap Elem
235 - Rocky Hill Elem
255 - Sequoyah Elem
300 - West Haven Elem
310 - West Hills Elem

OTHER FACILITIES
042 - Cedar Bluff Pre-K
474 - East Port
225 - Fort Sanders EDC
158 - K.A.E.C.
212 - Ridgedale Alternative

HIGH SCHOOLS
009 - Austin East High
345 - Career Magnet Acad
035 - Carter High
090 - Fulton High
150 - Karns High
159 - Lincoln Park/332 - PKA
185 - Powell High
065 - South Doyle High

MIDDLE SCHOOLS
037 - Carter Middle
147 - Karns Middle
182 - Powell Middle

ELEMENTARY SCHOOLS
024 - Belle Morris Elem
020 - Bonny Kate Elem
030 - Carter Elem
061 - Christenberry Elem
055 - Corryton Elem
068 - East Knox Elem
085 - Gap Creek Elem
145 - Karns Elem
165 - Lonsdale Elem
172 - Mooreland Hts Elem
170 - Mt. Olive Elem
175 - New Hopewell
180 - Powell Elem
195 - Ritta Elem
265 - South Knox Elem
280 - Spring Hill Elem
210 - Sunnyview Elem

OTHER FACILITIES
143 - Karns Elem Annex
457 - General Services Bldg
008 - Richard Yoakley School
026 - Byington-Solway Vocational

HIGH SCHOOLS
047 - Central High
100 - Gibbs High
115 - Halls High

MIDDLE SCHOOLS
067 - South Doyle Middle
350 - Gibbs Middle
117 - Gresham Middle
120 - Halls Middle
122 - Holston Middle
187 - Northwest Middle
295 - Vine Middle
320 - Whittle Springs Middle

ELEMENTARY SCHOOLS
003 - Adrian Burnett Elem
022 - Beaumont Elem
025 - Brickey-McCloud Elem
053 - Chilhowee Elem
051 - Copper Ridge Elem
059 - Dogwood Elem
087 - Fountain City Elem
095 - Gibbs Elem
112 - Green Magnet
110 - Halls Elem
138 - Inskip Elem
168 - Maynard Elem
177 - Norwood Elem
202 - Pleasant Ridge Elem
250 - Sarah Moore Greene
260 - Shannondale Elem
285 - Sterchi Elem
315 - West View Elem

OTHER FACILITIES
077 - Fair Garden Preschool
650 - Sarah Simpson PDC
1010 - North Knox Vocational

OFFICE OF COUNTY MAYOR GLENN JACOBS

Procurement Division, 1000 N. Central Street, Suite 100, Knoxville, TN 37917

Knox County Procurement Division
Addendum II to Invitation for Bid 3711
Asbestos Monitoring Services

Addendum Date: February 20, 2026 **Buyer:** Donnie Fawver

Opening Date: February 26, 2026 **Total Page(s):** One (1)

Revised Information: Revision to evaluation criteria for Section 3.13.

Section 3.13 EVALUATION CRITERIA:

Price	80 points
Capabilities and Experience	20 Points

Be sure to attach per 5.21 a list of Capabilities and Experience, including certifications and resumes for the 20 points for Capabilities and Experience.

This addendum shall become a part of the bid and specifications and shall be acknowledged on the bid form Section 5.11.

End of Addendum II.

Donnie Fawver
Construction and Contract Specialist/Senior Buyer
Knox County Procurement Division

Attachment "B"

Contractor's Response to

Invitation for Bid #3711

Asbestos Monitoring Services

OFFICE OF COUNTY MAYOR GLENN JACOBS

Procurement Division, 1000 N. Central Street, Suite 100, Knoxville, TN 37917

Notification of Intent to Award
This is not Notification to begin work

Name of Bid:	Asbestos Monitoring Services
Term of Agreement:	One (1) year with four (4) – one-year options to renew
Successful Vendor:	Professional Environmental Consulting, Incorporated
Vendor Contact:	Richard Murphy
Buyer:	Donnie Fawver
Date:	March 5, 2026

Professional Environmental Consulting, Incorporated has been issued this Notice of Intent to Award for Asbestos Monitoring Services as described in Bid #3711. Carefully review the document and if you are in agreement with the terms and conditions set forth in all of the bid documents please signify by providing an authorized signature in the space provided below. Please email to: donnie.fawver@knoxcounty.org.

Notes:

Pending Contract execution.

Authorizing signature: _____ Date: 03/11/2026

If you are not in agreement with any of the above information, please contact Donnie Fawver in the Procurement Division of Knox County at 865.215.5756.

Donnie Fawver II

Donnie Fawver
Construction and Contracts Specialist/Senior Buyer
Knox County Procurement

EXACT COPY

SECTION V VENDOR INFORMATION FOR BID 3711 - ASBESTOS MONITORING 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: Professional Environmental Consulting, Incorporated

5.2 Vendor number as assigned by Knox County: 37443

5.3 Street Address: 2904B Tazewell Pike, Suite B

5.4 City: Knoxville State: TN Zip: 37918

5.5 Contact Person: Richard D. Murphy

5.6 Telephone Number: 865-687-5835

5.7 Fax Number: 865-687-5836

5.8 Vendor's e-mail address: rdmurphy@pecinc-usa.com

5.9 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 as to its own organization, under penalty of perjury, that to the best of its knowledge and belief that each person 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)

5.10 Vendor's Knox County Business License Number: 1000177121
(If Applicable) *Attach A Copy Of The License.*

5.11 I acknowledge the receipt of: (please write "yes" if you received one)

Addendum 1 yes Addendum 2 yes Addendum 3 _____ Addendum 4 _____

5.12 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:

_____

_____

5.13 Guaranteed business days for delivery after receipt of a signed purchase order or credit card: 1 days

5.14 Did you include the correct number of exact copies as detailed in Section 1.12? (YES) NO

5.15 Will you accept Knox County Credit Cards as payment as detailed in Section 1.17? (YES) NO

5.16 Did you complete and include your Criminal History Affidavit as detailed in Section 2.7? (YES) NO

5.17 Did you complete and include the Drug Free Workplace Affidavit per Section 3.12? (YES) NO

5.18 **Did you include your Insurance Checklist as detailed in Section 3.16?** YES NO

5.19 **Did you include copies of your laboratory accreditation per Section 4.2?** YES NO

5.20 **Did you include copies of your asbestos certifications per Section 4.3?** YES NO

5.21 **Did you include a list of Capabilities and Experience, including employee certifications and resumes, per Section 3.6?** YES NO

5.22 **Total Number of Years in Business and performing these Services:** 20

5.23 **Total Number of Local Employees Available to Knox County, if awarded:** 6

5.24 **Did you complete & attach pricing schedule – Section VI?** YES NO

SECTION VI PRICING FOR BID 3711 - ASBESTOS MONITORING SERVICES

VENDOR NAME: _Professional Environmental Consulting, Inc.

6.1 Pricing Schedule:

6.1.1	**Asbestos Project Monitoring per shift** - (this rate is to include all costs related to the project such as mobilization, mileage, travel time, PCM air sampling and analysis, project supplies, and project documentation). Please show how many hours per day are in a shift for your company (8 hours, 10 hours, etc.) Hours per day in a shift __8 hours_____	**Cost per Shift** **$ 600**
6.1.2	**Transmission Electron Microscopy (TEM) Clearance Sampling and Analysis** - (this rate is to include all costs related to providing project TEM clearance such as mobilization, mileage, travel time, project supplies, shipping charges, 24-hour turnaround laboratory costs and final report).	**Cost per set of 13 AHERA TEM Clearance Samples** **$ 900**
6.1.3	**Phase Contrast Microscopy (PCM) Clearance Sampling and Analysis (NIOSH method 7400)** – (this rate is to include all costs related to providing project PCM clearance such as mobilization, mileage, travel time, project supplies, on site analysis with same-day turnaround, and final report).	**Cost per set of 5 AHERA PCM Clearance Samples** **$ 500**
6.1.4	**Bulk Sample Analysis by Polarized Light Microscopy (PLM)** -(This rate to include all costs related to samples collected by asbestos technician while on site performing asbestos clearance sampling or project monitoring. Cost of analysis shall include 24-hour turnaround.)	**Cost per sample analysis** **$ 20**

ATTACHMENT B

AFFIDAVIT OF COMPLIANCE

WITH

TENNESSEE CRIMINAL HISTORY RECORDS CHECK

TENNESSEE CODE ANNOTATED, SECTION 49-5-413

(To be submitted with bid by Contractor)

I, Scott D. Smith, President or other Principal

Officer of Professional Environmental Consulting, Inc. swear or affirm that the
Name of Company
Company is in compliance with Public Chapter 587 of 2007, codified at Tennessee Code Annotated 49-5-413, 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, § 49-5-413.

Scott D. Smith
President or Principal Officer

For: Professional Environmental Consulting, Inc.
Name of Company

STATE OF TENNESSEE}
COUNTY OF Knox }

Subscribed and sworn before me by Scott D. Smith,

President or Principal Officer of Professional Environmental Consulting, Inc.

On this 6th day of February 2026.

Jeanette V. Smith
Notary Public

My Commission expires: 2-7-2026

JEANETTE V SMITH
STATE OF TENNESSEE NOTARY PUBLIC
KNOX COUNTY

ATTACHMENT C

AFFIDAVIT OF COMPLIANCE

WITH

DRUG-FREE WORKPLACE REQUIREMENTS OF

TENNESSEE CODE ANNOTATED, § 50-9-113

(To be submitted with bid by contractor with 5 or more employees)

I, Scott D. Smith, President or other Principal

Officer of Professional Environmental Consulting, Inc. 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.

Scott D. Smith

President or Principal Officer

For: Professional Environmental Consulting, Inc.

Name of Company

STATE OF TENNESSEE}
COUNTY OF Knox }

Subscribed and sworn before me by Scott D. Smith,

President or Principal Officer of Professional Environmental Consulting, Inc.

On this 6th day of February 2026.

Jeanette V. Smith

Notary Public

My Commission expires: 2-7-2026

JEANETTE V SMITH
STATE OF TENNESSEE NOTARY PUBLIC
KNOX COUNTY

Docusign Envelope ID: 02821465-5DBC-4E7A-9870-B9DF5322929A

ATTACHMENT A
KNOX COUNTY PROCUREMENT DIVISION
INSURANCE CHECKLIST
BID NUMBER 3711

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 $100,000 PER DISEASE $500,000 DISEASE POLICY LIMIT	
YES	3.	AUTOMOBILE LIABILITY 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
		X POLICY / 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 $2,000,000 ANNUAL AGGREGATE	
YES	6.	INDEPENDENT CONTRACTOR	$1,000,000 CSL BI/PD EACH OCCURRENCE $1,000,000 ANNUAL AGGREGATE	
YES	7.	CONTRACTUAL LIABILITY (MUST BE SHOWN ON CERTIFICATE)	$1,000,000 CSL BI/PD EACH OCCURRENCE $1,000,000 ANNUAL AGGREGATE	
NO	8.	XCU COVERAGE	NOT TO BE EXCLUDED	
YES	9.	UMBRELLA LIABILITY COVERAGE	$1,000,000	
		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 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; $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-V OR BETTER OR ITS EQUIVALENT.

21. THE COUNTY SHALL BE NAMED AS AN ADDITIONAL NAMED INSURED ON ALL POLICIES EXCEPT WORKERS' COMPENSATION AND AUTO.

22. 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.

AGENCY NAME: TIS Insurance Services, Inc. AUTHORIZING SIGNATURE: DocuSigned by: Jay Werner C19D3958A97F428...

BIDDER'S STATEMENT AND CERTIFICATION: IF AWARDED THE CONTRACT, I WILL COMPLY WITH THE CONTRACT INSURANCE REQUIREMENTS.

BIDDER NAME: Professional Environmental Consulting, Inc. AUTHORIZING SIGNATURE: Scott D. [illegible]

PEC
Professional Environmental Consulting, Inc.

February 9, 2026

Mr. Donnie Fawver
Knox County Purchasing Division
1000 North Central Street, Suite 100
Knoxville, TN 37917

RE: Bid #3711, Asbestos Monitoring Services

Dear Mr. Fawver:

Please find attached the summary of experience and business capabilities of Professional Environmental Consulting, Inc. (PEC) for Asbestos Monitoring Services per your request.

We understand that you and your staff are responsible for selecting the professional consulting firm that will provide the asbestos air monitoring services for the 2026-2027 fiscal year for Knox County Schools. We would like to have the opportunity to showcase our services for any upcoming environmental concerns or projects.

PEC can and will provide senior level personnel with over 37 years of experience and we are committed to the goal of maintaining the highest standard of service in all aspects of our business. We will work diligently to protect and enhance our clients' investments by providing them with cost-efficient solutions to a wide range of environmental issues.

PEC has provided asbestos abatement and air monitoring services for the Knox County Schools, Bradley County Schools, Union County Schools, and both the Knoxville and Chattanooga campuses of The University of Tennessee in the past. We currently have five project monitors on staff that are licensed in the state of Tennessee. We have multiple microscopes and various quantities of air sampling equipment which allows us perform multiple tests at one time. Since we are a local company, have knowledge of school locations and have worked closely with the current Environmental Manager of the last several years, we feel we are qualified to provide the requested services accurately and promptly. We would like to have the opportunity to continue to provide these

services and to meet the needs of all your future requests for environmental services on a full-time contract basis.

The enclosed company brochure and Statement of Qualifications outline our services. We look forward to working with you and the staff on all campuses throughout Knox County in the upcoming year.

Sincerely,
Professional Environmental Consulting, Inc.

Richard D. Murphy
Facility Services Manager

Scott D. Smith, P.G.
President

Attachments: Company Brochure
Related Projects experience
Statement of Qualifications

TRAINING AND ACCREDITATION

AHERA Asbestos Inspector, US
AHERA Asbestos Management Planner, US
AHERA Asbestos Supervisor, US
AHERA Asbestos Designer, US
AHERA Project Monitor, US
Tennessee Certified Asbestos Inspector and Management Planner
Tennessee Certified Asbestos Supervisor
Tennessee Certified Project Monitor
OHIO Certified Asbestos Inspector
North Carolina Asbestos Inspector
Advanced XRF Operator Training
NIOSH 582 Airborne Asbestos Sampling / Evaluation Asbestos, US
OSHA 40-hour HAZWOPER Hazardous Materials
OSHA 8-hour Refresher Hazardous Materials
OSHA 8-hour Supervisor Hazardous Materials
Permit-Required confined space training for entrant, attendant and supervisor
EIA-Field Instructor (Training)
Respiratory Protection training
OSHA Construction Industry Standards Training
Liability and Loss Prevention
Quantitative Industrial Hygiene
Indoor Air Quality Seminar (Mold Assessment & Facility Analysis)
IAQ/Mold Assessment Certification-American Indoor Air Quality Council
Mold Assessment and Remediation in Buildings
The Environmental Institute-Trainer

CAREER SUMMARY

Since 1988, Mr. Murphy has worked in the environmental consulting industry performing various types of training, asbestos surveys, asbestos abatement designs and management plans, lead based paint surveys, mold and indoor air quality assessments. Mr. Murphy has worked extensively with medical facilities, commercial and industrial facilities, telecommunications, and city and county school systems. In 2007, Mr. Murphy joined the Knoxville, Tennessee office of Professional Environmental Consulting, Inc. (PEC) and he currently serves as a Senior Enviornmental Specialist. Mr. Murphy is responsible for all technical aspects of PEC's indoor air quality, asbestos, lead-based paint, and training services.

As Facility Services Manager, Mr. Murphy provides technical services to specific facility and environmental problems in existing and abandoned facilities including air monitoring, building surveys, evaluations, development of practical solutions, and project management of asbestos, lead, and indoor air quality projects. He has extensive experience in asbestos and lead surveys, design, AHERA Management Plans and air monitoring. Mr. Murphy has also conducted several initial indoor air quality surveys which include mold assessments, remediation plans and microbial air sampling.

As an Instructor, Mr. Murphy conducts EPA and OSHA training for the private and public sector as well as specialized training for manufacturing and industrial plants. These classes include asbestos, lead, hazardous waste, confined space, fall protection, and fork truck training. Mr. Murphy has taught asbestos and lead courses through The Environmental Institute in Marietta, Georgia, and in Knoxville, Tennessee for over 30 years.

B.S. in Geology, University of Arkansas
M.S. in Geology, University of Arkansas

Registered Professional Geologist, AR, TN, and GA
AHERA Accredited Asbestos Building Inspector
NIOSH 582 Air Sampling and Analysis
AHERA Asbestos Supervisor
Asbestos Project Monitor
Asbestos Project Designer

TRAINING AND ACCREDITATION

Annual Due Diligence at Dawn & Dusk seminars, ASTM Phase I and Phase II Environmental Site Assessments for Commercial Real Estate, Phase II Environmental Site Assessment Process Course, ASTM Property Condition Assessment Course, Risk Management Training, Quality Assurance Training, VASS Executive Sales Training, Understanding Migration, Assessment, and Remediation of Non-Aqueous Phase Liquids, Understanding Management Practices and Environmental Assessment of Dry-cleaning Facilities, 8-Hour Hazardous Waste Site Supervisors & Managers, 40-Hour HAZWOPER, Annual 8-Hour HAZWOPER refresher courses, Asbestos Building Inspector training and annual refresher courses, NIOSH 582 Air Sampling and Analysis, and AHERA Asbestos Supervisor, Asbestos Project Monitor, Project Designer, and annual refresher courses.

CAREER SUMMARY

Mr. Smith worked for 10 years prior to college as well as throughout college in the commercial and residential construction business where he was involved with construction management and carpentry required for commercial and residential structures. For approximately four of those years he owned and managed a commercial and residential construction company.

As a geologist, Mr. Smith has worked on a seismic crew, which was involved in a joint effort between the USGS, Memphis State University, and the University of Arkansas to delineate faults in the New Madrid Seismic Zone. Mr. Smith also worked in the Mineral Resources Division of Weyerhauser Company where he was involved in geologic mapping and the production of mineral inventory maps for marketing purposes.

Mr. Smith joined a nationally known environmental consulting company in 1995, as a Geologist in the Environmental Services Group in Knoxville, TN. For that company, Mr. Smith became a Principal and Project Manager and managed the Environmental Groups in both Knoxville, TN and Tulsa, OK.

In 2005, Mr. Smith founded Professional Environmental Consulting, (PEC) with offices in Tulsa, OK and Knoxville, TN. Mr. Smith currently serves as president of PEC and is responsible for the overall management and technical quality of the services offered by PEC.

Throughout his career, Mr. Smith has been and still is involved in numerous projects ranging from Phase I and Phase II Environmental Site Assessments to ground-water remediation projects. He has successfully managed contamination assessments regulated under the Resource Conservation and Recovery Act (RCRA) as well as underground storage tank removals (UST) and assessments regulated by the Tennessee Division of Underground Storage Tanks. Mr. Smith has also designed and successfully implemented aquifer characteristic studies and dye-trace studies associated with the monitorability of solid waste landfills and dam leakage studies.

TECHNICAL EXPERIENCE

Ground-Water Monitoring

Mr. Smith is experienced in the monitoring of groundwater for contaminants originating from landfills, agricultural practices, and other anthropological sources. His experience includes the development of groundwater monitoring plans, groundwater monitoring well installation and development, groundwater sampling, statistical analysis, chemical analysis interpretation, and associated report writing.

Phase I Environmental Site Assessments

Mr. Smith has performed and managed thousands of Phase I Environmental Site Assessments throughout the United States, Puerto Rico, and the Caribbean. He has managed these types of investigations for multiple-site communication tower sites as well as local and portfolio-type clients. These projects have included field investigations, research of current and historical land use, research of current and historical land use of surrounding areas, and associated report writing.

Phase II Environmental Site Assessments

Mr. Smith has performed and managed numerous Phase II Environmental Site Assessments associated with real estate transactions. These projects have ranged from small jobs where a Geoprobe™ sampling system was utilized to collect soil and or ground-water samples for analysis to jobs in which hollow-stem auger or air-rotary drill rigs were used to drill and install multiple monitoring wells. Mr. Smith has performed these types of projects in a variety of geologic environments (karst, igneous, metamorphic, glacial, and fluvial).

Underground Storage Tank Removals and Assessments

Mr. Smith has managed, performed, and supervised the removal of UST's in both commercial and industrial settings, and he is proficient with the current UST state regulations and guidelines for Tennessee and various other states. These projects involved various stages of assessment required to define the extent of soil and or ground-water contamination associated with USTs, and if necessary perform remediation on the site. On these types of projects, Mr. Smith has prepared various associated reports (UST Closure Reports, Initial Abatement Reports, Initial Site Assessment Reports, Environmental Assessment Reports, and Corrective Action Plans).

Asbestos

For the past 20-plus years Mr. Smith has managed and performed asbestos-related services throughout the country for commercial, industrial, and institutional properties. He is a licensed Asbestos Inspector in Tennessee, Virginia, South Carolina, North Carolina, Kentucky, Indiana, Illinois, and Louisiana; a licensed Project Designer in Tennessee and Kentucky; and a licensed Project Monitor in Tennessee.

PEC
Professional Environmental Consulting, Inc.

2904B Tazewell Pike, Suite B
Knoxville, TN 37918
(865) 687-5835
www.pecinc-usa.com

MENU OF SERVICES

• Environmental Services

- Phase I and Phase II Environmental Site Assessments
- Underground Storage Tank (UST) Assessments
- Site Characterization and Corrective Action Planning
- Soil and Groundwater Remediation Technology
- Brownfield Redevelopment Services
- Solid Waste Management (landfill siting and feasibility studies, compliance maintenance, groundwater monitoring, statistical analysis, and preparation of assessment plans)
- Hydrogeologic Services (dye tracing, dam leakage studies)

• Asbestos and Lead Based Paint

- Building Services (asbestos and lead based paint surveys and testing)
- Asbestos Air Monitoring
- Asbestos Abatement Oversite
- Abatement Design
- Contract Administration
- Preparation of Operation and Maintenance Plans

• Indoor Air Quality

- Mold Assessments and Testing
- Air Quality Investigations and Testing

• Training

- Asbestos Building Inspector/Management Planning
- Asbestos Project Monitor
- Asbestos Worker and Supervisor
- Asbestos Air Monitoring
- Asbestos and Lead Awareness
- Renovation Repair and Painting (RRP)

PEC was founded as a result of its staff knowing they could provide unsurpassed service in the environmental consulting field. We not only consistently meet but exceed our client's expectations. Our philosophy involves gathering information and learning about the client's needs, and then customizing a solution that will offer the best possible outcome for the client. It is this approach to personalized, client-centered service that sets **PEC** apart from its competitors.

PEC's professional staff members are all committed to the goal of maintaining the highest standard of service in all aspects of our business. We work diligently to protect and enhance our client's investments by providing them with cost-efficient solutions to a wide range of environmental issues. From small, local projects, to multi-site national acquisitions, **PEC** consistently delivers exceptional results, on time and on budget.

PEC's licensed and experienced staff maintains a cutting edge in terms of training and keeping abreast of the latest reporting standards and requirements. Our clients rely on our training and expertise to inform them of the financial implications of environmental risks. **PEC** enables their clients to become more successful by helping them understand and manage those risks and offering solid solutions.

Let PEC by your "one stop shop" for all Your environmental needs. We specialize in client-centered service & customized solutions.

PEC
Professional Environmental Consulting, Inc.

SUMMARY OF STATEMENT OF QUALIFICATIONS

Professional Environmental Consulting, Inc. (PEC) was founded as a result of its staff knowing they could provide unsurpassed service in the environmental consulting field. We perform work for a variety of clients ranging in size from local businesses to international corporations throughout the United States, Puerto Rico, and Canada. Our professional staff members are all committed to the goal of maintaining the highest standard of service in all aspects of our business. We work diligently to protect and enhance our client's investments by providing them with cost-efficient solutions to a wide range of environmental issues.

PEC is a multi-dimensional firm with highly qualified personnel that are experienced in providing consulting services in the areas of environmental services, asbestos and lead based paint, indoor air quality, and training.

Environmental Services

- Phase I and Phase II Environmental Site Assessments
- Underground Storage Tank (UST) Assessments
- Site Characterization and Corrective Action Planning
- Soil and Groundwater Remediation Technology
- Brownfield Redevelopment Services
- Solid Waste Management (landfill siting and feasibility studies, compliance maintenance, groundwater monitoring, statistical analysis, and preparation of assessment plans)
- Hydrogeologic Services (dye tracing, dam leakage studies)

Asbestos and Lead Based Paint

- Building Services (asbestos and lead based paint surveys and testing)
- Asbestos Air Monitoring
- Asbestos Abatement Oversite
- Abatement Design
- Contract Administration
- Preparation of Operation and Maintenance Plans

Indoor Air Quality

- Mold Assessments and Testing
- Air Quality Investigations and Testing

Training

- Asbestos Building Inspector
- Asbestos Management Planning
- Asbestos Worker and Supervisor
- Asbestos Air Monitoring

PEC's corporate office is located Knoxville, TN, and we have relationships with other consultants around the country. Our relationships and our dedication to client service allow us to provide services to any area of the country quickly, efficiently, and economically. For questions or more information please contact us or visit our web page at www.pecinc-usa.com.

2904B Tazewell Pike, Suite B • Knoxville, TN 37918 • Phone (865) 687-5835 • Fax (865) 687-5836
www.pecinc-usa.com

THE STATE OF TENNESSEE

Department of Environment and Conservation
Division of Solid Waste Management
Toxic Substances Program
Davy Crockett Tower, 7th Floor
500 James Robertson Parkway, Nashville, TN 37243

By virtue of the authority vested by the Division of Solid Waste Management, the Company named below is hereby accredited to offer and/or conduct Asbestos activities pursuant to Rule 0400-13-20:

Professional Environmental Consulting, Inc.

2904B Tazewell Pike Suite B Knoxville TN, 37918

To conduct ASBESTOS ACTIVITIES in schools or public and commercial buildings in Tennessee. This firm is responsible for compliance with the applicable requirements of Rule 0400-13-20.

Discipline	Type	Accreditation Number	Effective	Expires
Accreditation	Re-Accreditation	A-F-644-172857	12/1/2025	12/31/2028

Given under the Seal of the State of Tennessee in Nashville.

This **7th** Day of **January 2026**

Division of Solid Waste Management
Toxic Substance Program

CN-1324 (Rev 6/24)

RDA-3078

is hereby Accredited pursuant to Rule 0400-13-20 Asbestos Accreditation Requirements to perform Asbestos Activities associated with the Discipline(s) listed on the front of this card.

A false statement pertaining to accreditation(s) is subject to the penalties of perjury.

Date Issued: 10/31/2025

Note: In order for this Tennessee issued accreditation to remain valid through the expiration date, the individual must maintain current applicable accredited asbestos refresher training course(s)

THIS CARD IS NOT TO BE USED FOR ANY OTHER IDENTIFICATION PURPOSES. IF FOUND, RETURN TO:
Department of Environment and Conservation
Division of Solid Waste Management
Toxic Substances Program
Davy Crockett Tower, 7th Floor
500 James Robertson Parkway
Nashville TN 37243

CN-1334 (Rev 6/04) RDA-3075

THE STATE OF TENNESSEE

Department of Environment and Conservation
Division of Solid Waste Management
Toxic Substances Program



Date Issued: 10/31/2025

Re-Accreditation

Richard Darin Murphy

DOB	Sex	HGT	WGT
04-Nov-1965	M	6' 0"	225

Discipline	Accreditation	Expiration
Inspector - Combined	A-I-C-48276-172027	Sep-10-2026
Management Planner	A-MP-C-48276-172029	Sep-10-2026
Project Monitor	A-PM-48276-172030	May-6-2026
Supervisor	A-S-48276-172028	Sep-9-2026

Asbestos Accreditation

The Environmental Institute

Richard D. Murphy

Social Security Number - XXX-XX-6572

Professional Environmental Consulting - 2904-B Tazewell Pike, Suite B, Knoxville, TN 37918

Has completed 8 hours of coursework and satisfactorily passed an examination that meets all criteria required for EPA/AHERA/ASHARA (TSCA Title II) Approved Reaccreditation, NESHAP Regulations Training, and OSHA Competent Person

Asbestos in Buildings: Abatement Project Supervisor Refresher

September 9, 2025
Course Date

16132
Certificate Number

September 9, 2025
Examination Date

September 9, 2026
Expiration Date

Beverly B. Campbell - Principal Instructor/Training Manager



(Approved by the ABIH Certification Maintenance Committee for 1 CM point - Aprroval #11-583)

Florida Accreditation #0004693; Tennessee Accreditation #A-TP-SR-148-139093; Alabama Accreditation # SS-2210-ASBTPR-01

TEI - 9755 Dogwood Road, Suite 350 - Roswell, GA 30075
Phone: 770-427-3600 - Website: www.tei-atl.com

The Environmental Institute

Richard D. Murphy

Social Security Number - XXX-XX-6572
Professional Environmental Consulting - 2904-B Tazewell Pike, Suite B, Knoxville, TN 37918

Has completed 8 hours of coursework and satisfactorily passed an examination that meets all criteria required for EPA/AHERA/ASHARA (TSCA Title II) Approved Reaccreditation

Asbestos in Buildings: Inspector & Management Planner Refresher

September 10, 2025
Course Date

20637
Certificate Number

September 10, 2025
Examination Date

September 10, 2026
Expiration Date



Beverly B. Campbell - Course Director/Training Manager

(Approved by the ABIH Certification Maintenance Committee for 1 CM point - Approval #11-583)
Florida Accreditation #0002805; Tennessee Accreditation #A-TP-IR-148-139089 and A-TP-MPR-148-139091
Alabama Accreditation # SS-2210-ASBTPR-01
TEI - 9755 Dogwood Road, Suite 350, Roswell, GA 30075
Phone: 770-427-3600 - Website: www.tei-atl.com

The Environmental Institute

Rick Murphy

Social Security Number - XXX-XX-6572

PEC - 2904-B Tazewell Pike, Suite B, Knoxville, TN 37918

Has completed 8 hours of coursework and satisfactorily passed an examination that meets the criteria required for EPA/AHERA/ASHARA (TSCA Title II) Approved Reaccreditation and NESHAP Regulations Training

Asbestos in Buildings: Project Designer Refresher

September 11, 2025
Course Date

September 11, 2025
Examination Date

September 11, 2026
Expiration Date

4805
Certificate Number

Beverly Campbell - Course Director/Training Manager

(Approved by the ABIH Certification Maintenance Committee for 1 CM point - Approval #11-583)

Florida Accreditation #0002808; Tennessee Accreditation #A-TP-DR-148-139089; Alabama Accreditation # SS-2210-ASBTPR-01

TEI - 9755 Dogwood Road, Suite 350, Roswell, GA 30075
Phone: 770-427-3600 - Website: www.tei-atl.com

The Environmental Institute

Scott Smith

Social Security Number - XXX-XX-0645

Professional Environmental Consultants - 2904-B Tazewell Pike, Knoxville, TN 37918

Has completed 8 hours of coursework and satisfactorily passed an examination that meets the criteria required for EPA/AHERA/ASHARA (TSCA Title II) Approved Reaccreditation and NESHAP Regulations Training

Asbestos in Buildings: Project Designer Refresher

October 24, 2025
Course Date

4815
Certificate Number

October 24, 2025
Examination Date

October 24, 2026
Expiration Date

Richard D. Murphy - Course Director

Training Location: 3769 Old Knoxville Highway, Rockford, TN 37853

(Approved by the ABIH Certification Maintenance Committee for 1 CM point - Approval #11-583)

Florida Accreditation #0002808; Tennessee Accreditation #A-TP-DR-148-139095; Alabama Accreditation # SS-2210-ASBTPR-01

TEI - 9755 Dogwood Road, Suite 350, Roswell, GA 30075
Phone: 770-427-3600 - Website: www.tei-atl.com

THE STATE OF TENNESSEE

Department of Environment and Conservation
Division of Solid Waste Management

54713-97763

Toxic Substances Program



Re-Accreditation

Scott D Smith

DOB	Sex	HGT	WGT
06-Apr-1961	M	6' 0"	220

Discipline	Accreditation	Expiration
Inspector	A-I-48664-172372	Nov-6-2026
Project Designer	A-PD-48664-172373	Oct-24-2026
Project Monitor	A-PM-48664-172374	Sep-28-2026

Asbestos Accreditation

Is hereby Accredited pursuant to Rule 0400-13-20 Asbestos Accreditation Requirements to perform Asbestos Activities associated with the Discipline(s) listed on the front of this card.

A false statement pertaining to accreditation(s) is subject to the penalties of perjury.

Date Issued: 11/20/2025

Note: In order for this Tennessee issued accreditation to remain valid through the expiration date, the individual must maintain current applicable accredited asbestos refresher training course(s)

THIS CARD IS NOT TO BE USED FOR ANY OTHER IDENTIFICATION PURPOSES. IF FOUND, RETURN TO:

Department of Environment and Conservation
Division of Solid Waste Management
Toxic Substances Program
Davy Crockett Tower, 7th Floor
500 James Robertson Parkway
Nashville TN 37243

CN-1324 **(Rev 6/24)** **RDA-3078**

M·E·T·A

Mayhew Environmental Training Associates

INCORPORATED

Certificate # 3BR6K5NQ3G

Brenden Knight

has on 10/3/2025, in Nashville, TN
completed the requirements for asbestos accreditation under Section 206 of TSCA Title II, 15 USC 2646

Tennessee Project Monitor Initial

as approved by TN and the US EPA under 40 CFR 763 (AHERA)
from 9/29/2025 to 10/3/2025 and passed the associated exam on 10/3/2025
with a score of at least 70%

DeMarcus Lockett
Instructor

Thomas Mayhew
President

KANSAS MAYHEW EST. 1985 INC. 1987 ENVIRONMENTAL TRAINING ASSOCIATES SAFETY IN GOD ALONE

SSN: XXX-XX-6281
Expires: 10/3/2026

P.O. Box 786 - Lawrence, KS. 66044 - 800.444.6382
www.metaenvironmental.net

CERTIFICATE NUMBER

99531

Certificate of Attendance

This is to Certify that

BRENDEN KNIGHT

Has Completed the Course of

AIR SAMPLING & ANALYSIS OF AIRBORNE ASBESTOS (NIOSH-582 EQUIVALENT) 40-HRS.

UNDER TSCA 206, FOR PURPOSES OF COMPLIANCE WITH 29 CFR 1926.1101 AND TITLE 8 CCR 1529 AND TITLE 8 CCR 5208.

ARMANDO DUCOING
DIRECTOR

December 12, 2025	E120825NIOSH 120825	
COMPLETION DATE	CLASS NUMBER / STARTING DATE	CERTIFICATE EXPIRES

Ecologics Training Institute

2487 E. Orangethorpe Ave. Fullerton, CA 92831 . Ph (714) 632-8100. Fax (714) 635 8111 . www.ecologicsonline.com

THE STATE OF TENNESSEE

Department of Environment and Conservation
Division of Solid Waste Management
Toxic Substances Program



Brenden Knight

DOB	Sex	HGT	WGT
24-Feb-1998	M	5' 6"	150

Discipline	Accreditation	Expiration
Inspector	A-I-204650-172610	Sep-24-2026
Project Monitor	A-PM-204650-172609	Oct-3-2026

Date Issued 12/11/2025
Initial

Asbestos Accreditation

Is hereby Accredited pursuant to Rule 0400-13-20 Asbestos Accreditation Requirements to perform Asbestos Activities associated with the Discipline(s) listed on the front of this card.
A false statement pertaining to accreditation(s) is subject to the penalties of perjury.

Date Issued 12/11/2025

***Note:** In order for this Tennessee issued accreditation to remain valid through the expiration date, the individual must maintain current applicable accredited asbestos refresher training course(s)*

THIS CARD IS NOT TO BE USED FOR ANY OTHER IDENTIFICATION PURPOSES. IF FOUND, RETURN TO:
Department of Environment and Conservation
Division of Solid Waste Management
Toxic Substances Program
Davy Crockett Tower, 7th Floor
500 James Robertson Parkway
Nashville TN 37243

CN-1324 (Rev 8/24) RDA-3078

THE STATE OF TENNESSEE

Department of Environment and Conservation
Division of Solid Waste Management
Toxic Substances Program



Date Issued 1/7/2026
Re-Accreditation

Jacob Wayne Taylor

DOB	Sex	HGT	WGT
12-May-1998	M	6' 2"	285

Discipline	Accreditation	Expiration
Inspector	A-I-173566-172869	Dec-19-2026
Project Monitor	A-PM-173566-176474	May-27-2026

Asbestos Accreditation

Is hereby Accredited pursuant to Rule 0400-13-20 Asbestos Accreditation Requirements to perform Asbestos Activities associated with the Discipline(s) listed on the front of this card.

A false statement pertaining to accreditation(s) is subject to the penalties of perjury.

Date Issued 1/7/2026

Note: In order for this Tennessee issued accreditation to remain valid through the expiration date, the individual must maintain current applicable accredited asbestos refresher training course(s)

THIS CARD IS NOT TO BE USED FOR ANY OTHER IDENTIFICATION PURPOSES. IF FOUND, RETURN TO:

Department of Environment and Conservation
Division of Solid Waste Management
Toxic Substances Program
Davy Crockett Tower, 7th Floor
500 James Robertson Parkway
Nashville TN 37243

CN-1324 (Rev 6/24) RDA-3078

M·E·T·A
Mayhew Environmental Training Associates
INCORPORATED

Certificate # 000TN72414827

Jacob Taylor

has on 12/19/2025 completed the requirements for asbestos accreditation under Section 206 of TSCA Title II, 15 USC 2646

Online Asbestos Building Inspector Refresher (4 Hour)

as approved by TN and the US EPA under 40 CFR 763 (AHERA) and passed the associated exam on 12/19/2025 with a score of at least 70%.

KANSAS MAYHEW INC. 1987 EST. 1985 ENVIRONMENTAL TRAINING ASSOCIATES SAFETY IN GOD ALONE

SSN: XXX-XX-1151

Expiration: 12/19/2026

META ONLINE

Thomas Mayhew
President

PO BOX 786 – Lawrence, KS 66044 – 800.444.6382
www.metaenvironmental.net

CERTIFICATE NUMBER

62994

Certificate of Attendance

This is to Certify that

JACOB TAYLOR

Has Completed the Course of

AIR SAMPLING & ANALYSIS OF AIRBORNE ASBESTOS (NIOSH-582 EQUIVALENT)

UNDER TSCA 206, FOR PURPOSES OF COMPLIANCE WITH 29 CFR 1926.1101 AND TITLE 8 CCR 1529 AND TITLE 8 CCR 5208.

ARMANDO DUCOING
DIRECTOR

October 29, 2021	E102521NIOSH 102521	
COMPLETION DATE	CLASS NUMBER / STARTING DATE	CERTIFICATE EXPIRES

Ecologics Training Institute

2487 E Orangethorpe Ave . Fullerton, CA 92831 . Ph (714) 632-8100 . Fax (714) 632-8111 . www.ecologicsonline.com

The Environmental Institute

Jacob Taylor

Social Security Number - XXX-XX-1151

Professional Environmental Consulting, Inc. - 2904-B Tazewell Pike, Suite B, Knoxville, TN 37918

Has completed 8 hours of coursework and satisfactorily passed an examination that meets all criteria recommended by EPA/AHERA/ASHARA (TSCA Title II)

Asbestos in Buildings: Abatement Project Monitor Refresher

May 27, 2025
Course Date

1256
Certificate Number

May 27, 2025
Examination Date

May 27, 2026
Tennessee Expiration Date

Richard D. Murphy - Course Director

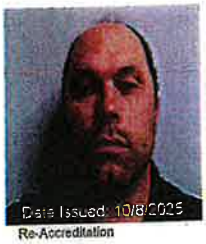


Training Location: 1430 East Weisgarber, Knoxville, TN 37909
(Approved by the ABIH Certification Maintenance Committee for 1 CM point - Approval #11-583)
Tennessee Accreditation #A-TP-PMR-148-127828
TEI - 9755 Dogwood Road, Suite 350 - Roswell, GA 30075
Phone: 770-427-3600 - www.tei-atl.com

THE STATE OF TENNESSEE

Department of Environment and Conservation
Division of Solid Waste Management
Toxic Substances Program

101421-96416



Date Issued: 10/8/2025

Re-Accreditation

Robert L Stewart

DOB	Sex	HGT	WGT
03-Dec-1986	M	5'7"	250

Discipline	Accreditation	Expiration
Inspector - Combined	A-I-C-104957-171627	Apr-25-2026
Management Planner	A-MP-C-104957-171633	Apr-25-2026
Project Monitor	A-PM-104957-165587	May-31-2026

Asbestos Accreditation

Is hereby Accredited pursuant to Rule 0400-33-20 Asbestos Accreditation Requirements to perform Asbestos Activities associated with the Discipline(s) listed on the front of this card.

A false statement pertaining to accreditation(s) is subject to the penalties of perjury.

Date Issued: 10/8/2025

***Note:** In order for this Tennessee issued accreditation to remain valid through the expiration date, the individual must maintain current applicable accredited asbestos refresher training course(s)*

THIS CARD IS NOT TO BE USED FOR ANY OTHER IDENTIFICATION PURPOSES. IF FOUND, RETURN TO:
Department of Environment and Conservation
Division of Solid Waste Management
Toxic Substances Program
Davy Crockett Tower, 7th Floor
500 James Robertson Parkway
Nashville, TN 37243

CN-1324 (Rev 6/24) RDA-3078

The Environmental Institute

Robert Stewart

Social Security Number - XXX-XX-1314

Professional Environmental Consulting, Inc. - 2904-B Tazewell Pike, Suite B, Knoxville, TN 37918

Has completed 8 hours of coursework and satisfactorily passed an examination that meets all criteria recommended by EPA/AHERA/ASHARA (TSCA Title II)

Asbestos in Buildings: Abatement Project Monitor Refresher

May 27, 2025
Course Date

1257
Certificate Number

May 27, 2025
Examination Date

May 27, 2026
Tennessee Expiration Date

Richard D. Murphy
Richard D. Murphy - Course Director



Training Location: 1430 East Weisgarber, Knoxville, TN 37909
(Approved by the ABIH Certification Maintenance Committee for 1 CM point - Approval #11-583)
Tennessee Accreditation #A-TP-PMR-148-127828
TEI - 9755 Dogwood Road, Suite 350 - Roswell, GA 30075
Phone: 770-427-3600 - www.tei-atl.com

The Environmental Institute

Robert Stewart

Social Security Number - XXX-XX-1314
Professional Environmental Consulting, Inc. - 2904B Tazewell Pike, Suite B, Knoxville, TN 37918

Has completed 8 hours of coursework and satisfactorily passed an examination that meets all criteria required for EPA/AHERA/ASHARA (TSCA Title II) Approved Reaccreditation

Asbestos in Buildings: Inspector & Management Planner Refresher

April 25, 2025
Course Date

20452
Certificate Number

April 25, 2025
Examination Date

April 25, 2026
Expiration Date



Richard D. Murphy - Course Director

Training Location: 2904B Tazewell Pike, Suite B, Knoxville, TN 37918
(Approved by the ABIH Certification Maintenance Committee for 1 CM point - Approval #11-583)
Florida Accreditation #0002805; Tennessee Accreditation #A-TP-IR-148-139089 and A-TP-MPR-148-139091
Alabama Accreditation # SS-2210-ASBTPR-01
TEI - 9755 Dogwood Road, Suite 350, Roswell, GA 30075
Phone: 770-427-3600 - Website: www.tei-atl.com

The Environmental Institute

Robert Stewart

Has completed coursework and satisfactorily passed an examination that meets all criteria required for the Course

Asbestos in Buildings: Air Sampling and Analysis

(NIOSH 582 EQUIVALENT)

January 16-20, 2017
Course Date

2402
Certificate Number

January 20, 2017
Examination Date

Thomas G. Laubenthal - Course Director

Rachel G. McCain - Exam Administrator



(Approved by the ABIH Certification Maintenance Committee for 5 CM points - Approval #11-533)

(Florida Provider Registration Number FL49-0001342 - Course #FL49-0006277)

TEI - 1841 West Oak Parkway, Suite F - Marietta, Georgia 30062 - (770) 427-3600 - www.tei-atl.com

THE STATE OF TENNESSEE

Department of Environment and Conservation
Division of Solid Waste Management
Toxic Substances Program



Jo A Brown

DOB	Sex	HGT	WGT
21-Apr-2000	F	5'7"	150

Discipline	Accreditation	Expiration
Inspector	A-I-092091-150142	Nov-30-2024
Project Monitor	A-PM-092091-162291	Apr-30-2025

Date Issued: 4/30/2024

Initial

Asbestos Accreditation

Is hereby Accredited pursuant to Rule 1200-01-20 Asbestos Accreditation Requirements to perform Asbestos Activities associated with the Discipline(s) listed on the front of this card.

A false statement pertaining to accreditation(s) is subject to the penalties of perjury.

Date Issued: 4/30/2024

Note: In order for this Tennessee issued accreditation to remain valid through the expiration date, the individual must maintain current applicable accredited asbestos refresher training course(s)

THIS CARD IS NOT TO BE USED FOR ANY OTHER IDENTIFICATION PURPOSES. IF FOUND, RETURN TO:
Department of Environment and Conservation
Division of Solid Waste Management
Toxic Substances Program
William R. Snodgrass Tennessee Tower
312 Rosa L. Parks Avenue, 14th Floor
Nashville TN 37243

CN-1324 (Rev 6/13) RDA-3078

The Environmental Institute

Jo A. Brown

Social Security Number - XXX-XX-9521
Professional Environmental Consulting, Inc - 2904B Tazewell Pike, Suite B, Knoxville, TN 37918

Has completed 4 hours of coursework and satisfactorily passed an examination that meets all criteria required for EPA/AHERA/ASHARA (TSCA Title II) Approved Reaccreditation

Asbestos in Buildings: Inspector Refresher

April 25, 2025
Course Date

April 25, 2025
Examination Date

April 25, 2026
Expiration Date

20450
Certificate Number

Richard D. Murphy - Principal Instructor



Training Location: 2904B Tazewell Pike, Suite B, Knoxville, TN 379018
(Approved by the ABIH Certification Maintenance Committee for 1/2 CM point - Approval #11-577)
Florida Accreditation #0002805; Tennessee Accreditation #A-TP-IR-148-139089; Alabama Accreditation # SS-2210-ASBTPR-01
TEI - 9755 Dogwood Road, Suite 350, Roswell, GA 30075
Phone: 770-427-3600 - Website: www.tei-atl.com

The Environmental Institute

JoJo Brown

Social Security Number - XXX-XX-9521

Nuclear Fuel Serivces - 1205 Banner Hill Road, Erwin, TN 37650

Has completed 8 hours of coursework and satisfactorily passed an examination that meets all criteria recommended by EPA/AHERA/ASHARA (TSCA Title II)

Asbestos in Buildings: Abatement Project Monitor Refresher

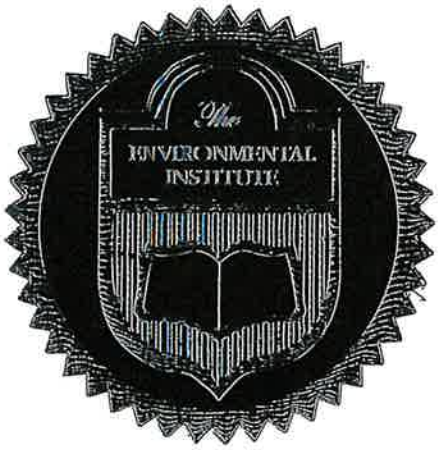
April 1, 2025
Course Date

1252
Certificate Number

April 1, 2025
Examination Date

April 1, 2026
Tennessee Expiration Date

Richard D. Murphy - Course Director



Training Location: 1205 Banner Hill Road, Erwin, TN 37650
(Approved by the ABIH Certification Maintenance Committee for 1 CM point - Approval #11-583)
Tennessee Accreditation #A-TP-PMR-148-127828
TEI - 9755 Dogwood Road, Suite 350 - Roswell, GA 30075
Phone: 770-427-3600 - www.tei-atl.com

The Environmental Institute

Jo Brown

Has completed 32 hours of coursework and satisfactorily passed an examination that meets all criteria required for the Course

Asbestos in Buildings: Air Sampling and Analysis

(NIOSH 582 EQUIVALENT)

January 22-25, 2024
Course Date

2544
Certificate Number

January 25, 2024
Examination Date

Pamela H. Hogue - Course Director

Erin Garmon, MPH, CIH - Course Director



(Approved by the ABIH Certification Maintenance Committee for 5 CM points - Approval #11-533)
(Florida Provider Registration Number 0001342 - Course #0006277)
TEI - 1395 S. Marietta Parkway SE - Building 100, Suite 124 - Marietta, GA 30067
Phone: 770-427-3600 - Website: www.tei-atl.com

B.S. in Geology, University of Arkansas
M.S. in Geology, University of Arkansas

Registered Professional Geologist, AR, TN, and GA
AHERA Accredited Asbestos Building Inspector
NIOSH 582 Air Sampling and Analysis
AHERA Asbestos Supervisor
Asbestos Project Monitor
Asbestos Project Designer

TRAINING AND ACCREDITATION

Annual Due Diligence at Dawn & Dusk seminars, ASTM Phase I and Phase II Environmental Site Assessments for Commercial Real Estate, Phase II Environmental Site Assessment Process Course, ASTM Property Condition Assessment Course, Risk Management Training, Quality Assurance Training, VASS Executive Sales Training, Understanding Migration, Assessment, and Remediation of Non-Aqueous Phase Liquids, Understanding Management Practices and Environmental Assessment of Dry-cleaning Facilities, 8-Hour Hazardous Waste Site Supervisors & Managers, 40-Hour HAZWOPER, Annual 8-Hour HAZWOPER refresher courses, Asbestos Building Inspector training and annual refresher courses, NIOSH 582 Air Sampling and Analysis, and AHERA Asbestos Supervisor, Asbestos Project Monitor, Project Designer, and annual refresher courses.

CAREER SUMMARY

Mr. Smith worked for 10 years prior to college as well as throughout college in the commercial and residential construction business where he was involved with construction management and carpentry required for commercial and residential structures. For approximately four of those years he owned and managed a commercial and residential construction company.

As a geologist, Mr. Smith has worked on a seismic crew, which was involved in a joint effort between the USGS, Memphis State University, and the University of Arkansas to delineate faults in the New Madrid Seismic Zone. Mr. Smith also worked in the Mineral Resources Division of Weyerhauser Company where he was involved in geologic mapping and the production of mineral inventory maps for marketing purposes.

Mr. Smith joined a nationally known environmental consulting company in 1995, as a Geologist in the Environmental Services Group in Knoxville, TN. For that company Mr. Smith became a Principal and Project Manager and managed the Environmental Groups in both Knoxville, TN and Tulsa, OK.

In 2005, Mr. Smith founded Professional Environmental Consulting, (PEC) with offices in Tulsa, OK and Knoxville, TN. Mr. Smith currently serves a president of PEC and is responsible for the overall management and technical quality of the services offered by PEC.

Throughout his career, Mr. Smith has been and still is involved in numerous projects ranging from Phase I and Phase II Environmental Site Assessments to ground-water remediation projects. He has successfully managed contamination assessments regulated under the Resource Conservation and Recovery Act (RCRA) as well as underground storage tank removals (UST) and assessments regulated by the Tennessee Division of Underground Storage Tanks. Mr. Smith has also designed and successfully implemented aquifer characteristic studies and dye-trace studies associated with the monitorability of solid waste landfills and dam leakage studies.

TECHNICAL EXPERIENCE

Ground-Water Monitoring

Mr. Smith is experienced in the monitoring of ground water for contaminants originating from landfills, agricultural practices, and other anthropological sources. His experience includes development of ground-water monitoring plans, monitoring well installation and development, ground-water sampling, statistical analysis, chemical analysis interpretation, and associated report writing.

Phase I Environmental Site Assessments

Mr. Smith has performed and managed several hundred Phase I Environmental Site Assessments throughout the Unites States and Puerto Rico. He has managed these types of investigations for multiple site communication tower sites as well as local and portfolio-type clients. These projects have included field investigations, research of current and historical land use, research of current and historical land use of surrounding areas, and associated report writing.

Phase II Environmental Site Assessments

Mr. Smith has performed and managed numerous Phase II Environmental Site Assessments associated with real estate transactions. These projects have ranged from small jobs where a Geoprobe™ sampling system was utilized to collect soil and or ground-water samples for analysis to jobs in which hollow-stem auger or air-rotary drill rigs were used to drill and install multiple monitoring wells. Mr. Smith has performed these types of projects in a variety of geologic environments (karst, igneous, metamorphic, glacial, and fluvial).

Underground Storage Tank Removals and Assessments

Mr. Smith has managed, performed, and supervised the removal of UST's in both commercial and industrial settings, and he is proficient with the current UST state regulations and guidelines for Tennessee and various other states. These projects involved various stages of assessment required to define the extent of soil and or ground-water contamination associated with USTs, and if necessary perform remediation on the site. On these types of projects Mr. Smith has prepared various associated reports (UST Closure Reports, Initial Abatement Reports, Initial Site Assessment Reports, Environmental Assessment Reports, and Corrective Action Plans).

Asbestos

For the past 20 plus years Mr. Smith has managed and performed asbestos related services throughout the country for commercial, industrial, and institutional properties. He is a licensed Asbestos Inspector in Tennessee, Virginia, South Carolina, North Carolina, Kentucky, Indiana, Illinois, and Louisiana; a licensed Project Designer in Tennessee and Kentucky; and a licensed Project Monitor in Tennessee.

TRAINING AND ACCREDITATION

AHERA Asbestos Inspector, US
AHERA Asbestos Management Planner, US
AHERA Asbestos Supervisor, US
AHERA Asbestos Designer, US
AHERA Project Monitor, US
Tennessee Certified Asbestos Inspector and Management Planner
Tennessee Certified Asbestos Supervisor
Tennessee Certified Project Monitor
Colorado Certified Asbestos Inspector
Missouri Certified Asbestos Inspector
Alabama Certified Asbestos Inspector
OHIO Certified Asbestos Inspector
North Carolina Asbestos Inspector
Lead-Based Paint Inspector, US
Tennessee Certified Lead-Based Paint Inspector
Lead-Based Paint Risk Assessor Lead-Based Paint, US
Advanced XRF Operator Training
NIOSH 582 Airborne Asbestos Sampling / Evaluation Asbestos, US
OSHA 40-hour HAZWOPER Hazardous Materials
OSHA 8-hour Refresher Hazardous Materials
OSHA 8-hour Supervisor Hazardous Materials
Permit-Required confined space training for entrant, attendant and supervisor
EIA-Field Instructor (Training)
Respiratory Protection training
OSHA Construction Industry Standards Training
Liability and Loss Prevention
Quantitative Industrial Hygiene
Indoor Air Quality Seminar (Mold Assessment & Facility Analysis)
IAQ/Mold Assessment Certification-American Indoor Air Quality Council
Mold Assessment and Remediation in Buildings
The Environmental Institute-Trainer

CAREER SUMMARY

Since 1988, Mr. Murphy has worked in the environmental consulting industry performing various types of training, asbestos surveys, asbestos abatement designs and management plans, lead based paint surveys, mold and indoor air quality assessments. Mr. Murphy has worked extensively with medical facilities, commercial and industrial facilities, telecommunications, and city and county school systems. In 2007, Mr. Murphy joined the Knoxville, Tennessee office of Professional Environmental Consulting, Inc. (PEC) and he currently serves as the Facility Services Manager. Mr. Murphy is responsible for all technical aspects of PEC's indoor air quality, asbestos, lead-based paint, and training services.

As Facility Services Manager, Mr. Murphy provides technical services to specific facility and environmental problems in existing and abandoned facilities including air monitoring, building surveys, evaluations, development of practical solutions, and project management of asbestos, lead, and indoor air quality projects. He has extensive experience in asbestos and lead surveys, design, AHERA Management Plans and air monitoring. Mr. Murphy has also conducted several initial indoor air quality surveys which include mold assessments, remediation plans and microbial air sampling.

As an Training Instructor, Mr. Murphy conducts EPA and OSHA training for the private and public sector as well as specialized training for manufacturing and industrial plants. These classes include asbestos, lead, hazardous waste,

confined space, fall protection, and fork truck training. Mr. Murphy has taught asbestos and lead courses through The Environmental Institute in Marietta, Georgia, and in Knoxville, Tennessee for over 25 years.

SCOPE OF ACCREDITATION TO ISO/IEC 17025:2017

Scientific Analytical Institute
4604 Dundas Drive
Greensboro, NC 27407
Mr. Nathaniel Durham
Phone: 336-292-3888 Fax: 336-292-3313
Email: ndurham@sailab.com
www.sailab.com

ASBESTOS FIBER ANALYSIS

NVLAP LAB CODE 200664-0

Bulk Asbestos Analysis

Code	*Description*
18/A01	EPA -- 40 CFR Appendix E to Subpart E of Part 763, Interim Method of the Determination of Asbestos in Bulk Insulation Samples
18/A03	EPA 600/R-93/116: Method for the Determination of Asbestos in Bulk Building Materials

Airborne Asbestos Analysis

Code	*Description*
18/A02	U.S. EPA's "Interim Transmission Electron Microscopy Analytical Methods-Mandatory and Nonmandatory-and Mandatory Section to Determine Completion of Response Actions" as found in 40 CFR, Part 763, Subpart E, Appendix A.

For the National Voluntary Laboratory Accreditation Program

Effective 2026-01-01 through 2026-12-31

United States Department of Commerce
National Institute of Standards and Technology

Certificate of Accreditation to ISO/IEC 17025:2017

NVLAP LAB CODE: 200664-0

Scientific Analytical Institute

Greensboro, NC

is accredited by the National Voluntary Laboratory Accreditation Program for specific services, listed on the Scope of Accreditation, for:

Asbestos Fiber Analysis

This laboratory is accredited in accordance with the recognized International Standard ISO/IEC 17025:2017. This accreditation demonstrates technical competence for a defined scope and the operation of a laboratory quality management system (refer to joint ISO-ILAC-IAF Communique on ISO/IEC 17025).

2026-01-01 through 2026-12-31

Effective Dates

For the National Voluntary Laboratory Accreditation Program

SCOPE OF ACCREDITATION TO ISO/IEC 17025:2017

Scientific Analytical Institute
4604 Dundas Drive
Greensboro, NC 27407
Mr. Nathaniel Durham
Phone: 336-292-3888 Fax: 336-292-3313
Email: ndurham@sailab.com
www.sailab.com

ASBESTOS FIBER ANALYSIS

NVLAP LAB CODE 200664-0

Bulk Asbestos Analysis

Code	*Description*
18/A01	EPA -- 40 CFR Appendix E to Subpart E of Part 763, Interim Method of the Determination of Asbestos in Bulk Insulation Samples
18/A03	EPA 600/R-93/116: Method for the Determination of Asbestos in Bulk Building Materials

Airborne Asbestos Analysis

Code	*Description*
18/A02	U.S. EPA's "Interim Transmission Electron Microscopy Analytical Methods-Mandatory and Nonmandatory-and Mandatory Section to Determine Completion of Response Actions" as found in 40 CFR, Part 763, Subpart E, Appendix A.

For the National Voluntary Laboratory Accreditation Program

Effective 2026-01-01 through 2026-12-31

KNOX COUNTY BOARD OF EDUCATION
Agenda Item Fiscal Note

Description

Asbestos Monitoring Services Bid #3711

Cost to Knox County Schools

$200,000.00

Description and Type of Funding Source

177 791365 xx 570600

For Grants: Letter of Approval from the KCS Grants Department must be attached.
AS-105B (6/23)

RLA-18372 **12.**

AGENDA COMMITTEE (May)

Meeting Date:	04/29/2026
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 Contract with Skilled Services Quality Construction, LLC in the amount of $262,100.00 for Innovative School Model Phase 4 Projects at Austin-East Magnet High School, Fulton High School, and West Valley Middle School.
(Schools)

Attachments

Contract
Fiscal Note

AIA® Document A101® – 2017

Standard Form of Agreement Between Owner and Contractor where the basis of payment is a Stipulated Sum

AGREEMENT made as of the 3rd day of March in the year 2026
(In words, indicate day, month and year.)

BETWEEN the Owner:
(Name, legal status, address and other information)

Knox County Schools
400 W. Summit Hill Drive
Knoxville, TN 37901
865-594-1800

and the Contractor:
(Name, legal status, address and other information)

Skilled Services Quality Construction, LLC
2800 Hoitt Avenue
Knoxville, TN 37917
865-637-7687

for the following Project:
(Name, location and detailed description)

Innovative Schools Model Renovations Phase #04
Austin-East Magnet High School, Fulton High School, West Valley Middle School.

The Architect:
(Name, legal status, address and other information)

Design Innovation Architects, Inc.
402 S. Gay Street #201
Knoxville, TN 37902
865-637-8540

The Owner and Contractor agree as follows.

ADDITIONS AND DELETIONS:
The author of this document has added information needed for its completion. The author may also have revised the text of the original AIA standard form. An *Additions and Deletions Report* that notes added information as well as revisions to the standard form text is available from the author and should be reviewed. A vertical line in the left margin of this document indicates where the author has added necessary information and where the author has added to or deleted from the original AIA text.

This document has important legal consequences. Consultation with an attorney is encouraged with respect to its completion or modification.

The parties should complete A101®–2017, Exhibit A, Insurance and Bonds, contemporaneously with this Agreement. AIA Document A201®–2017, General Conditions of the Contract for Construction, is adopted in this document by reference. Do not use with other general conditions unless this document is modified.

Init.
/
AIA Document A101 – 2017. Copyright © 1915, 1918, 1925, 1937, 1951, 1958, 1961, 1963, 1967, 1974, 1977, 1987, 1991, 1997, 2007 and 2017. All rights reserved. "The American Institute of Architects," "American Institute of Architects," "AIA," the AIA Logo, and "AIA Contract Documents" are trademarks of The American Institute of Architects. This document was produced at 13:21:42 ET on 03/03/2026 under Order No.4104246780 which expires on 12/31/2026, is not for resale, is licensed for one-time use only, and may only be used in accordance with the AIA Contract Documents® Terms of Service. To report copyright violations, e-mail docinfo@aiacontracts.com.
User Notes:
(1279348591)

TABLE OF ARTICLES

1 THE CONTRACT DOCUMENTS

2 THE WORK OF THIS CONTRACT

3 DATE OF COMMENCEMENT AND SUBSTANTIAL COMPLETION

4 CONTRACT SUM

5 PAYMENTS

6 DISPUTE RESOLUTION

7 TERMINATION OR SUSPENSION

8 MISCELLANEOUS PROVISIONS

9 ENUMERATION OF CONTRACT DOCUMENTS

EXHIBIT A INSURANCE AND BONDS

ARTICLE 1 THE CONTRACT DOCUMENTS

The Contract Documents consist of this Agreement, Conditions of the Contract (General, Supplementary, and other Conditions), Drawings, Specifications, Addenda issued prior to execution of this Agreement, other documents listed in this Agreement, and Modifications issued after execution of this Agreement, all of which form the Contract, and are as fully a part of the Contract as if attached to this Agreement or repeated herein. The Contract represents the entire and integrated agreement between the parties hereto and supersedes prior negotiations, representations, or agreements, either written or oral. An enumeration of the Contract Documents, other than a Modification, appears in Article 9.

ARTICLE 2 THE WORK OF THIS CONTRACT

The Contractor shall fully execute the Work described in the Contract Documents, except as specifically indicated in the Contract Documents to be the responsibility of others.

ARTICLE 3 DATE OF COMMENCEMENT AND SUBSTANTIAL COMPLETION

§ 3.1 The date of commencement of the Work shall be:
(Check one of the following boxes.)

[ ] The date of this Agreement.

[X] A date set forth in a notice to proceed issued by the Architect.

[ ] Established as follows:
(Insert a date or a means to determine the date of commencement of the Work.)

If a date of commencement of the Work is not selected, then the date of commencement shall be the date of this Agreement.

§ 3.2 The Contract Time shall be measured from the date of commencement of the Work.

§ 3.3 Substantial Completion

§ 3.3.1 Subject to adjustments of the Contract Time as provided in the Contract Documents, the Contractor shall achieve Substantial Completion of the entire Work:
(Check one of the following boxes and complete the necessary information.)

AIA Document A101 – 2017. Copyright © 1915, 1918, 1925, 1937, 1951, 1958, 1961, 1963, 1967, 1974, 1977, 1987, 1991, 1997, 2007 and 2017. All rights reserved. "The American Institute of Architects," "American Institute of Architects," "AIA," the AIA Logo, and "AIA Contract Documents" are trademarks of The American Institute of Architects. This document was produced at 13:21:42 ET on 03/03/2026 under Order No.4104246780 which expires on 12/31/2026, is not for resale, is licensed for one-time use only, and may only be used in accordance with the AIA Contract Documents® Terms of Service. To report copyright violations, e-mail docinfo@aiacontracts.com.
User Notes: (1279348591)

[X] Not later than One Hundred Eighty (180) calendar days from the date of commencement of the Work.

[ ] By the following date:

§ 3.3.2 Subject to adjustments of the Contract Time as provided in the Contract Documents, if portions of the Work are to be completed prior to Substantial Completion of the entire Work, the Contractor shall achieve Substantial Completion of such portions by the following dates:

Portion of Work	Substantial Completion Date
N/A	

§ 3.3.3 If the Contractor fails to achieve Substantial Completion as provided in this Section 3.3, liquidated damages, if any, shall be assessed as set forth in Section 4.5.

ARTICLE 4 CONTRACT SUM

§ 4.1 The Owner shall pay the Contractor the Contract Sum in current funds for the Contractor's performance of the Contract. The Contract Sum shall be Two Hundred Sixty-Two Thousand One Hundred and 00/100 Dollars ($ 262,100.00), subject to additions and deductions as provided in the Contract Documents.

Austin-East Magnet High School	$90,600.00
Fulton High School	$88,700.00
West Valley Middle School	$84,800.00

§ 4.2 Alternates

§ 4.2.1 Alternates, if any, included in the Contract Sum:

Item	Price
N/A	

§ 4.2.2 Subject to the conditions noted below, the following alternates may be accepted by the Owner following execution of this Agreement. Upon acceptance, the Owner shall issue a Modification to this Agreement.
(Insert below each alternate and the conditions that must be met for the Owner to accept the alternate.)

Item	Price	Conditions for Acceptance
N/A		

§ 4.3 Allowances, if any, included in the Contract Sum:
(Identify each allowance.)

Item	Price
Contingency Allowance No. 01 – Austin-East Magnet High School	$9,300.00
Contingency Allowance No. 02 – Fulton High School	$4,400.00

§ 4.4 Unit prices, if any:
(Identify the item and state the unit price and quantity limitations, if any, to which the unit price will be applicable.)

Item	Units and Limitations	Price per Unit ($0.00)
N/A		

§ 4.5 Liquidated damages, if any:
(Insert terms and conditions for liquidated damages, if any.)

AIA Document A101 – 2017. Copyright © 1915, 1918, 1925, 1937, 1951, 1958, 1961, 1963, 1967, 1974, 1977, 1987, 1991, 1997, 2007 and 2017. All rights reserved. "The American Institute of Architects," "American Institute of Architects," "AIA," the AIA Logo, and "AIA Contract Documents" are trademarks of The American Institute of Architects. This document was produced at 13:21:42 ET on 03/03/2026 under Order No.4104246780 which expires on 12/31/2026, is not for resale, is licensed for one-time use only, and may only be used in accordance with the AIA Contract Documents® Terms of Service. To report copyright violations, e-mail docinfo@aiacontracts.com.
(1279348591)
User Notes:

One Thousand and no/100 Dollars ($1,000.00) per calendar day

§ 4.6 Other:
(Insert provisions for bonus or other incentives, if any, that might result in a change to the Contract Sum.)

N/A

ARTICLE 5 PAYMENTS

§ 5.1 Progress Payments

§ 5.1.1 Based upon Applications for Payment submitted to the Architect by the Contractor and Certificates for Payment issued by the Architect, the Owner shall make progress payments on account of the Contract Sum to the Contractor as provided below and elsewhere in the Contract Documents.

§ 5.1.2 The period covered by each Application for Payment shall be one calendar month ending on the last day of the month, or as follows:

§ 5.1.3 Provided that an Application for Payment is received by the Architect not later than the 10th day of a month, the Owner shall make payment of the amount certified to the Contractor not later than the 15th day of the following month. If an Application for Payment is received by the Architect after the application date fixed above, payment of the amount certified shall be made by the Owner not later than Thirty (30) days after the Architect receives the Application for Payment.
(Federal, state or local laws may require payment within a certain period of time.)

§ 5.1.4 Each Application for Payment shall be based on the most recent schedule of values submitted by the Contractor in accordance with the Contract Documents. The schedule of values shall allocate the entire Contract Sum among the various portions of the Work. The schedule of values shall be prepared in such form, and supported by such data to substantiate its accuracy, as the Architect may require. This schedule of values shall be used as a basis for reviewing the Contractor's Applications for Payment.

§ 5.1.5 Applications for Payment shall show the percentage of completion of each portion of the Work as of the end of the period covered by the Application for Payment.

§ 5.1.6 In accordance with AIA Document A201™–2017, General Conditions of the Contract for Construction, and subject to other provisions of the Contract Documents, the amount of each progress payment shall be computed as follows:

§ 5.1.6.1 The amount of each progress payment shall first include:

.1 That portion of the Contract Sum properly allocable to completed Work;

.2 That portion of the Contract Sum properly allocable to materials and equipment delivered and suitably stored at the site for subsequent incorporation in the completed construction, or, if approved in advance by the Owner, suitably stored off the site at a location agreed upon in writing; and

.3 That portion of Construction Change Directives that the Architect determines, in the Architect's professional judgment, to be reasonably justified.

§ 5.1.6.2 The amount of each progress payment shall then be reduced by:

.1 The aggregate of any amounts previously paid by the Owner;

.2 The amount, if any, for Work that remains uncorrected and for which the Architect has previously withheld a Certificate for Payment as provided in Article 9 of AIA Document A201–2017;

.3 Any amount for which the Contractor does not intend to pay a Subcontractor or material supplier, unless the Work has been performed by others the Contractor intends to pay;

.4 For Work performed or defects discovered since the last payment application, any amount for which the Architect may withhold payment, or nullify a Certificate of Payment in whole or in part, as provided in Article 9 of AIA Document A201–2017; and

.5 Retainage withheld pursuant to Section 5.1.7.

AIA Document A101 – 2017. Copyright © 1915, 1918, 1925, 1937, 1951, 1958, 1961, 1963, 1967, 1974, 1977, 1987, 1991, 1997, 2007 and 2017. All rights reserved. "The American Institute of Architects," "American Institute of Architects," "AIA," the AIA Logo, and "AIA Contract Documents" are trademarks of The American Institute of Architects. This document was produced at 13:21:42 ET on 03/03/2026 under Order No.4104246780 which expires on 12/31/2026, is not for resale, is licensed for one-time use only, and may only be used in accordance with the AIA Contract Documents® Terms of Service. To report copyright violations, e-mail docinfo@aiacontracts.com.
User Notes:
(1279348591)

§ 5.1.7 Retainage

§ 5.1.7.1 For each progress payment made prior to Substantial Completion of the Work, the Owner may withhold the following amount, as retainage, from the payment otherwise due:
(Insert a percentage or amount to be withheld as retainage from each Application for Payment. The amount of retainage may be limited by governing law.)

5% for completed work and suitably stored materials

§ 5.1.7.1.1 The following items are not subject to retainage:
(Insert any items not subject to the withholding of retainage, such as general conditions, insurance, etc.)

N/A

§ 5.1.7.2 Reduction or limitation of retainage, if any, shall be as follows:
(If the retainage established in Section 5.1.7.1 is to be modified prior to Substantial Completion of the entire Work, including modifications for Substantial Completion of portions of the Work as provided in Section 3.3.2, insert provisions for such modifications.)

N/A

§ 5.1.7.3 Except as set forth in this Section 5.1.7.3, upon Substantial Completion of the Work, the Contractor may submit an Application for Payment that includes the retainage withheld from prior Applications for Payment pursuant to this Section 5.1.7. The Application for Payment submitted at Substantial Completion shall not include retainage as follows:
(Insert any other conditions for release of retainage upon Substantial Completion.)

Retainage to be withheld in the amount to be determined by the Architect equal to the value of incomplete work.

§ 5.1.8 If final completion of the Work is materially delayed through no fault of the Contractor, the Owner shall pay the Contractor any additional amounts in accordance with Article 9 of AIA Document A201–2017.

§ 5.1.9 Except with the Owner's prior approval, the Contractor shall not make advance payments to suppliers for materials or equipment which have not been delivered and stored at the site.

§ 5.2 Final Payment

§ 5.2.1 Final payment, constituting the entire unpaid balance of the Contract Sum, shall be made by the Owner to the Contractor when

.1 the Contractor has fully performed the Contract except for the Contractor's responsibility to correct Work as provided in Article 12 of AIA Document A201–2017, and to satisfy other requirements, if any, which extend beyond final payment; and

.2 a final Certificate for Payment has been issued by the Architect.

§ 5.2.2 The Owner's final payment to the Contractor shall be made no later than 30 days after the issuance of the Architect's final Certificate for Payment, or as follows:

N/A

§ 5.3 Interest

Payments due and unpaid under the Contract shall bear interest from the date payment is due at the rate stated below, or in the absence thereof, at the legal rate prevailing from time to time at the place where the Project is located.
(Insert rate of interest agreed upon, if any.)

%

AIA Document A101 – 2017. Copyright © 1915, 1918, 1925, 1937, 1951, 1958, 1961, 1963, 1967, 1974, 1977, 1987, 1991, 1997, 2007 and 2017. All rights reserved. "The American Institute of Architects," "American Institute of Architects," "AIA," the AIA Logo, and "AIA Contract Documents" are trademarks of The American Institute of Architects. This document was produced at 13:21:42 ET on 03/03/2026 under Order No.4104246780 which expires on 12/31/2026, is not for resale, is licensed for one-time use only, and may only be used in accordance with the AIA Contract Documents® Terms of Service. To report copyright violations, e-mail docinfo@aiacontracts.com.
(1279348591)
User Notes:

ARTICLE 6 DISPUTE RESOLUTION

§ 6.1 Initial Decision Maker

The Architect will serve as the Initial Decision Maker pursuant to Article 15 of AIA Document A201–2017, unless the parties appoint below another individual, not a party to this Agreement, to serve as the Initial Decision Maker. *(If the parties mutually agree, insert the name, address and other contact information of the Initial Decision Maker, if other than the Architect.)*

N/A

§ 6.2 Binding Dispute Resolution

For any Claim subject to, but not resolved by, mediation pursuant to Article 15 of AIA Document A201–2017, the method of binding dispute resolution shall be as follows:
(Check the appropriate box.)

[ ] Arbitration pursuant to Section 15.4 of AIA Document A201–2017

[X] Litigation in a court of competent jurisdiction

[ ] Other *(Specify)*

If the Owner and Contractor do not select a method of binding dispute resolution, or do not subsequently agree in writing to a binding dispute resolution method other than litigation, Claims will be resolved by litigation in a court of competent jurisdiction.

ARTICLE 7 TERMINATION OR SUSPENSION

§ 7.1 The Contract may be terminated by the Owner or the Contractor as provided in Article 14 of AIA Document A201–2017.

§ 7.1.1 If the Contract is terminated for the Owner's convenience in accordance with Article 14 of AIA Document A201–2017, then the Owner shall pay the Contractor a termination fee as follows:
(Insert the amount of, or method for determining, the fee, if any, payable to the Contractor following a termination for the Owner's convenience.)

No additional fee

§ 7.2 The Work may be suspended by the Owner as provided in Article 14 of AIA Document A201–2017.

ARTICLE 8 MISCELLANEOUS PROVISIONS

§ 8.1 Where reference is made in this Agreement to a provision of AIA Document A201–2017 or another Contract Document, the reference refers to that provision as amended or supplemented by other provisions of the Contract Documents.

§ 8.2 The Owner's representative:
(Name, address, email address, and other information)

Douglas Shover
Knox County Schools – Facilities Department
505 Summer Place – UTT 2nd Floor, Room 281H
Knoxville, TN 37902
douglas.shover@knoxschools.org
865-594-1825

AIA Document A101 – 2017. Copyright © 1915, 1918, 1925, 1937, 1951, 1958, 1961, 1963, 1967, 1974, 1977, 1987, 1991, 1997, 2007 and 2017. All rights reserved. "The American Institute of Architects," "American Institute of Architects," "AIA," the AIA Logo, and "AIA Contract Documents" are trademarks of The American Institute of Architects. This document was produced at 13:21:42 ET on 03/03/2026 under Order No.4104246780 which expires on 12/31/2026, is not for resale, is licensed for one-time use only, and may only be used in accordance with the AIA Contract Documents® Terms of Service. To report copyright violations, e-mail docinfo@aiacontracts.com.
(1279348591)
User Notes:

§ 8.3 The Contractor's representative:
(Name, address, email address, and other information)

Rob Smith
Skilled Services
2800 Hoitt Avenue
Knoxville, TN 37917
robsmith@skservicesllc.com
865-637-7687

§ 8.4 Neither the Owner's nor the Contractor's representative shall be changed without ten days' prior notice to the other party.

§ 8.5 Insurance and Bonds
§ 8.5.1 The Owner and the Contractor shall purchase and maintain insurance as set forth in AIA Document A101™–2017, Standard Form of Agreement Between Owner and Contractor where the basis of payment is a Stipulated Sum, Exhibit A, Insurance and Bonds, and elsewhere in the Contract Documents.

§ 8.5.2 The Contractor shall provide bonds as set forth in AIA Document A101™–2017 Exhibit A, and elsewhere in the Contract Documents.

(Paragraphs deleted)
ARTICLE 9 ENUMERATION OF CONTRACT DOCUMENTS
§ 9.1 This Agreement is comprised of the following documents:

.1 AIA Document A101™–2017, Standard Form of Agreement Between Owner and Contractor
.2 AIA Document A101™–2017, Exhibit A, Insurance and Bonds
.3 AIA Document A201™–2017, General Conditions of the Contract for Construction

(Paragraphs deleted)

.5 Drawings

Number	Title	Date
See Exhibit A – Drawing List		

.6 Specifications

Section	Title	Date	Pages
See Exhibit B – Table of Contents			

.7 Addenda, if any:

Number	Date	Pages
1	February 12, 2026	24

Portions of Addenda relating to bidding or proposal requirements are not part of the Contract Documents unless the bidding or proposal requirements are also enumerated in this Article 9.

(Paragraphs deleted)

(Table deleted)

(Paragraphs deleted).9 Other documents, if any, listed below:
(List here any additional documents that are intended to form part of the Contract Documents. AIA Document A201™–2017 provides that the advertisement or invitation to bid, Instructions to Bidders, sample forms, the Contractor's bid or proposal, portions of Addenda relating to bidding or proposal

AIA Document A101 – 2017. Copyright © 1915, 1918, 1925, 1937, 1951, 1958, 1961, 1963, 1967, 1974, 1977, 1987, 1991, 1997, 2007 and 2017. All rights reserved. "The American Institute of Architects," "American Institute of Architects," "AIA," the AIA Logo, and "AIA Contract Documents" are trademarks of The American Institute of Architects. This document was produced at 13:21:42 ET on 03/03/2026 under Order No.4104246780 which expires on 12/31/2026, is not for resale, is licensed for one-time use only, and may only be used in accordance with the AIA Contract Documents® Terms of Service. To report copyright violations, e-mail docinfo@aiacontracts.com.
User Notes:
(1279348591)

requirements, and other information furnished by the Owner in anticipation of receiving bids or proposals, are not part of the Contract Documents unless enumerated in this Agreement. Any such documents should be listed here only if intended to be part of the Contract Documents.)

N/A

This Agreement entered into as of the day and year first written above.

OWNER *(Signature)*	**CONTRACTOR** *(Signature)*
SEE ATTACHED SIGNATURE PAGE	
(Printed name and title)	*(Printed name and title)*

AIA Document A101 – 2017. Copyright © 1915, 1918, 1925, 1937, 1951, 1958, 1961, 1963, 1967, 1974, 1977, 1987, 1991, 1997, 2007 and 2017. All rights reserved. "The American Institute of Architects," "American Institute of Architects," "AIA," the AIA Logo, and "AIA Contract Documents" are trademarks of The American Institute of Architects. This document was produced at 13:21:42 ET on 03/03/2026 under Order No.4104246780 which expires on 12/31/2026, is not for resale, is licensed for one-time use only, and may only be used in accordance with the AIA Contract Documents® Terms of Service. To report copyright violations, e-mail docinfo@aiacontracts.com.
(1279348591)
User Notes:

KNOX COUNTY BOARD OF EDUCATION

This Document is approved by the Knox County Board of Education on the 9th day of April, 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 #: 26-172

APPROVED AS TO LEGAL FORM

_____

Gary Dupler, Deputy Law Director

Date: 3/26/2026

DOCUMENT 00 01 15 - LIST OF DRAWING SHEETS

PART 1 - GENERAL

1.1 LIST OF DRAWINGS

A. List of Drawings: Drawings consist of the following Contract Drawings dated 2024-11-01, and as modified by subsequent Addenda and Contract modifications.

1. **Austin-East Magnet High School, 2800 Martin Luther King Jr Ave, Knoxville, TN 37914**
   - G000 – COVER
   - G199 – LEGENDS & ABBREVIATIONS
   - LS101 – LIFE SAFETY PLAN
   - D101 – DEMO PLAN
   - A000 – WALL TYPES
   - A101 – FLOOR PLAN AND REFLECTED CEILING PLAN
   - A301 – SECTIONS
   - A700 – INTERIOR ELEVATIONS, DETAILS AND FINISH SCHEDULE
   - E101 – FLOOR PLANS – ELECTRICAL
   - M101 – FLOOR PLAN - HVAC

2. **Fulton High School, N Broadway, Knoxville, TN 37917**
   - G000 – COVER
   - G199 – LEGENDS & ABBREVIATIONS
   - LS101 – LIFE SAFETY PLAN
   - D101 – DEMO PLANS
   - A000 – WALL TYPES
   - A101 – FLOOR PLAN, REFLECTED CEILING PLAN, INTERIOR ELEVATIONS AND SCHEDULES
   - E1.1 – FLOOR PLANS- ELECTRICAL
   - E1.2 – LEGEND, SPECIFICATIONS, DETAILS
   - M1.1 – FLOOR PLAN - HVAC

3. **West Valley Middle School, 9118 George Williams, Knoxville, TN, 37922**
   - G000 – COVER
   - G199 – LEGENDS & ABBREVIATIONS
   - D101 – TYPICAL DEMO PLAN
   - A000 – WALL TYPES
   - A101 – PLANS
   - E101 – FLOOR PLANS - ELECTRICAL

PART 2 - PRODUCTS (Not Used)
PART 3 - EXECUTION (Not Used)

END OF DOCUMENT 00 01 15

EXHIBIT B

SECTION 00 01 10 – TABLE OF CONTENTS

DIVISION 00 – PROCUREMENT AND CONTRACTING REQUIREMENTS

00 00 00	COVER
00 01 07	SEALS PAGE
00 01 10	TABLE OF CONTENTS
00 01 15	LIST OF DRAWINGS
00 11 13	ADVERTISEMENT FOR BIDS
00 21 13	INSTRUCTIONS TO BIDDERS
00 41 13	BID FORM
00 41 14	BID ENVELOPE
00 41 15	BID ENVELOPE COVER
00 43 00	BID BOND
00 52 00	AGREEMENT FORM
00 55 00	NOTICE TO PROCEED
00 61 13	PERFORMANCE AND PAYMENT BOND FORM
00 72 13	GENERAL CONDITIONS
00 73 00	SUPPLEMENTARY CONDITIONS
00 74 14	KNOX COUNTY RIGHTS AND REMEDIES

DIVISION 01 – GENERAL REQUIREMENTS

01 10 00	SUMMARY
01 21 00	ALLOWANCES
01 25 00	SUBSTITUTION PROCEDURES
01 25 33	SUBSTITUTION REQUEST FORM
01 26 00	CONTRACT MODIFICATION PROCEDURES
01 26 10	WEATHER DELAYS
01 26 20	WEATHER DELAY REPORT
01 29 00	PAYMENT PROCEDURES
01 29 73	SCHEDULE OF VALUES
01 31 00	PROJECT MANAGEMENT AND COORDINATION
01 32 00	CONSTRUCTION PROGRESS DOCUMENTATION
01 33 00	SUBMITTAL PROCEDURES
01 40 00	QUALITY REQUIREMENTS
01 41 00	REGULATORY REQUIREMENTS
01 42 00	REFERENCES
01 50 00	TEMPORARY FACILITIES AND CONTROLS
01 60 00	PRODUCT REQUIREMENTS
01 73 00	EXECUTION
01 73 29	CUTTING AND PATCHING
01 74 00	CLEANING
01 74 19	CONSTRUCTION WASTE MANAGEMENT AND DISPOSAL
01 77 00	CLOSEOUT PROCEDURES
01 78 23	OPERATION AND MAINTENANCE DATA
01 78 39	PROJECT RECORD DOCUMENTS

DIVISION 02 – EXISTING CONDITIONS

02 41 19	SELECTIVE DEMOLITION

DIVISION 03 – CONCRETE

ON DRAWINGS

DIVISION 04 – MASONRY

ON DRAWINGS

DIVISION 05 – METALS

ON DRAWINGS

DIVISION 06 – WOOD, PLASTICS, AND COMPOSITES

06 10 00 ROUGH CARPENTRY

DIVISION 07 – THERMAL AND MOISTURE PROTECTION

07 21 00 THERMAL INSULATION
07 92 00 JOINT SEALANTS

DIVISION 08 – OPENINGS

08 56 53 SECURITY WINDOWS

DIVISION 09 – FINISHES

09 22 16 NON-STRUCTURAL METAL FRAMING
09 29 00 GYPSUM BOARD
09 51 13 ACOUSTICAL PANEL CEILINGS
09 65 13 RESILIENT BASE AND ACCESSORIES
09 65 19 RESILIENT TILE FLOORING
09 68 13 TILE CARPETING
09 84 33 SOUND-ABSORBING WALL UNITS
09 91 23 INTERIOR PAINTING

DIVISION 10 – SPECIALTIES

10 11 00 VISUAL DISPLAY UNITS

DIVISION 11 – EQUIPMENT

NOT USED

DIVISION 12 – FURNISHINGS

NOT USED

DIVISION 13 – SPECIAL CONSTRUCTION

NOT USED

DIVISION 14 – CONVEYING EQUIPMENT

NOT USED

DIVISION 21 – FIRE SUPPRESSION

ON DRAWINGS, IF APPLICABLE

DIVISION 22 – PLUMBING

ON DRAWINGS

DIVISION 23 – HEATING, VENTILATION, AND AIR CONDITIONING (HVAC)

ON DRAWINGS

DIVISION 25 – INTEGRATED AUTOMATION

NOT USED

DIVISION 26 – ELECTRICAL

ON DRAWINGS

DIVISION 27 – COMMUNICATIONS

ON DRAWINGS, IF APPLICABLE

DIVISION 28 – ELECTRONIC SAFETY AND SECURITY

ON DRAWINGS, IF APPLICABLE

DIVISION 31 – EARTHWORK

NOT USED

DIVISION 32 – EXTERIOR IMPROVEMENTS

NOT USED

DIVISION 33 – UTILITIES

NOT USED

END OF SECTION 00 01 10

KNOX COUNTY BOARD OF EDUCATION
Agenda Item Fiscal Note

Description

Approve the Owner/Contractor Agreement for the Innovative Schools Model Renovations, Phase #04 (Austin East High School, Fulton High School, and West Valley Middle School) construction with Skilled Services Quality Construction, Inc. in the amount of $262,100.00.

Cost to Knox County Schools

$262,100.00

Description and Type of Funding Source

Innovative Schools Model funding (State of TN)

For Grants: Letter of Approval from the KCS Grants Department must be attached.
AS-105B (6/23)

RLA-18373 **13.**

AGENDA COMMITTEE (May)

Meeting Date:	04/29/2026
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 Grants Agreements with the National Environmental Education Foundation and receipt of Grant funding in the total amount of $35,000.00 for Belle Morris Elementary School, Green Magnet Academy, South-Doyle Middle School, and Spring Hill Elementary School.
(Schools)

Attachments

Belle Morris ES Agreement
Green Magnet Academy Agreement
South-Doyle MS Agreement
Spring Hill ES Agreement
Fiscal Note

The National Environmental Education Foundation (NEEF)
Grant Agreement

The grant to Belle Morris Elementary ("Grantee"), whose , from the National Environmental Education Foundation ("NEEF") is for the purpose(s) described below and is subject to your organization's acceptance of the terms and conditions herein. To acknowledge this agreement, accept its terms, and be eligible to receive payment of the grant, please sign and return or send a scanned copy to NEEF. This grant is made possible through funding from the Arconic Foundation.

Grantee: Belle Morris Elementary
Grant Number: 26-005
Grant Amount: $10,000
Grant Period: January 1, 2026 – June 1, 2026
Grant Purpose: Belle Morris Elementary-Environmental Vertical Curriculum & Legacy Outdoor Learning Plan

This Grant is made subject to the following terms ("Grant Agreement") as agreed to by NEEF and the Grantee.

Purpose of Grant:
These funds shall be used solely for the purposes outlined in this Grant Agreement and adequate records will be kept to evidence this fact. Such records (including financial) will be made available to NEEF upon request.

Specifically, funds will be used to partner with local stakeholders and other area schools to provide a series of Greening STEM learning activities both on and off campus. Funding is to support project-related costs such as transportation of students, substitute teachers, environmental monitoring equipment and supplies, and other expenses directly associated with program development and delivery.

Grant Guidelines:
Through NEEF's grant, the Grantee will:

- Allow NEEF and their designated agents access to relevant Grantee staff and members to gather stories and information to be shared;
- Allow NEEF access to and a participatory role in the sponsored project;
- Provide NEEF with specific quantitative and qualitative information resulting from the event for project promotion, modeling, and evaluation purposes (see Report and Evaluation below);
- Provide, with captions, four to five high quality photos and two videos—see Publicity section.

Restrictions:
Funding from NEEF is subject to certain restrictions. Funds shall not be used for:

- Conducting lobbying, carrying on propaganda, or otherwise attempting to influence legislation.
- Influencing the outcome of any specific election through any means.
- Purposes other than charitable, scientific, or educational.
- Budget shortfalls, general support, or endowment funds.
- Land acquisition or real estate purchases.
- Individual scholarships or fellowships.
- Federal staff time.
- Reimbursement of project-related costs that occurred before the start of the grant period.

- Any costs not directly related to the funds requested in the proposal.

As NEEF is congressionally chartered, projects funded through this agreement cannot be used for political lobbying, political advocacy, litigation initiatives, policy advocacy, or any other forms of advocacy.

Advance Notice:
The Grantee will immediately notify NEEF in writing to grants@neefusa.org of any significant changes to the actions described in the proposal. The Grantee will also immediately notify NEEF of any changes in the Grantee's organizational status, personnel, or point of contact. Failure to do so may result in termination of future funding.

NEEF Contacts:
Primary contacts at NEEF for this Grant and Grant Agreement are:

Primary Programmatic Contact
Robert Sendrey
Program Director, Environmental Education
RSendrey@NEEFusa.org

Alternate Contact
Grants@NEEFusa.org

Publicity:
NEEF may include information about this grant in public documents (print and electronic), including its periodic public reports or press releases. Any websites, publications, presentations, or other discussion of this project by the Grantee shall acknowledge the financial support provided by NEEF. Use of any NEEF logos, including programmatic logos, in either print documents, websites, or other online formats must be approved by NEEF prior to use. Please contact NEEF for appropriate logos and usage.

NEEF wants to tell your story. In order to share your experience with other organizations like yours, NEEF may request interviews, videos, or pictures to help tell your story. Any pictures or videos that include images of people must be accompanied by a NEEF Media Release for each identifiable individual (available here).

Payments:
The payment schedule for this grant will be as follows: Upon receipt of a signed grant agreement, the payment will be entered into NEEF's billing system. Grant funding will be distributed within 30 days of entry into the billing system.

Checks cannot be made out to individuals. A check must be made out to the granted educator's school, organization, or some other entity or agent connected to the organization that is able to give the funds to the Grantee for use on the proposed project.

Payments will be made to:_____[Payee School or Organization]

ATTN:_____[Contact Name]

_____[Address]

_____[Address]

Report and Evaluation:
A virtual project check-in and update will be required and will be scheduled by the NEEF environmental

education program staff.

A written narrative and financial final report on the outcomes of this Grant are required and will be due **June 30, 2026**.

The Grantee agrees to be a part of the evaluation, returning any surveys, welcoming site visits and submitting to interviews (in person or by phone), as determined to be necessary by NEEF and any external evaluator working with NEEF.

Termination:
NEEF reserves the right to discontinue, modify, rescind, or withhold any payments under this Grant Agreement if the Grantee has not carried out the stipulated terms. In the event NEEF exercises its rights to terminate this Grant Agreement, NEEF will notify the Grantee in writing and provide an opportunity for the Grantee to respond within thirty (30) days from the date of the termination notice. If the Grantee finds they cannot carry out the stipulated terms and actions of this Grant Agreement they will notify NEEF immediately. The grant may be closed, and any funds not expended for the purposes outlined in the Grant Agreement must be returned to NEEF.

The undersigned parties agree to the terms of this Grant Agreement as outlined above:

For NEEF:

_____ Date: March 17, 2026
Sara Espinoza, President
National Environmental Education Foundation

For the representative of the Grantee with the signatory authority to accept the grant:

_____ Date: _____
(Authorized Representative)

_____
(Printed Name)

_____
(Title)

KNOX COUNTY BOARD OF EDUCATION

This Document is approved by the Knox County Board of Education on the 9th day of April, 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 #: 26-168 (a)

APPROVED AS TO LEGAL FORM

_____

Gary Dupler, Deputy Law Director

Date: 3/25/2026

The National Environmental Education Foundation (NEEF)
Grant Agreement

The grant to Green Magnet Academy ("Grantee"), whose m the National Environmental Education Foundation ("NEEF") is for the purpose(s) described below and is subject to your organization's acceptance of the terms and conditions herein. To acknowledge this agreement, accept its terms, and be eligible to receive payment of the grant, please sign and return or send a scanned copy to NEEF. This grant is made possible through funding from the Arconic Foundation.

Grantee: Green Magnet Academy
Grant Number: 26-009
Grant Amount: $10,000
Grant Period: January 1, 2026 – June 1, 2026
Grant Purpose: Where Learning Takes Root: Reimagining Outdoor Spaces at Green Magnet Academy

This Grant is made subject to the following terms ("Grant Agreement") as agreed to by NEEF and the Grantee.

Purpose of Grant:
These funds shall be used solely for the purposes outlined in this Grant Agreement and adequate records will be kept to evidence this fact. Such records (including financial) will be made available to NEEF upon request.

Specifically, funds will be used to partner with local stakeholders and other area schools to provide a series of Greening STEM learning activities both on and off campus. Funding is to support project-related costs such as transportation of students, substitute teachers, environmental monitoring equipment and supplies, and other expenses directly associated with program development and delivery.

Grant Guidelines:
Through NEEF's grant, the Grantee will:

- Allow NEEF and their designated agents access to relevant Grantee staff and members to gather stories and information to be shared;
- Allow NEEF access to and a participatory role in the sponsored project;
- Provide NEEF with specific quantitative and qualitative information resulting from the event for project promotion, modeling, and evaluation purposes (see Report and Evaluation below);
- Provide, with captions, four to five high quality photos and two videos—see Publicity section.

Restrictions:
Funding from NEEF is subject to certain restrictions. Funds shall not be used for:

- Conducting lobbying, carrying on propaganda, or otherwise attempting to influence legislation.
- Influencing the outcome of any specific election through any means.
- Purposes other than charitable, scientific, or educational.
- Budget shortfalls, general support, or endowment funds.
- Land acquisition or real estate purchases.
- Individual scholarships or fellowships.
- Federal staff time.
- Reimbursement of project-related costs that occurred before the start of the grant period.

- Any costs not directly related to the funds requested in the proposal.

As NEEF is congressionally chartered, projects funded through this agreement cannot be used for political lobbying, political advocacy, litigation initiatives, policy advocacy, or any other forms of advocacy.

Advance Notice:
The Grantee will immediately notify NEEF in writing to grants@neefusa.org of any significant changes to the actions described in the proposal. The Grantee will also immediately notify NEEF of any changes in the Grantee's organizational status, personnel, or point of contact. Failure to do so may result in termination of future funding.

NEEF Contacts:
Primary contacts at NEEF for this Grant and Grant Agreement are:

Primary Programmatic Contact
Robert Sendrey
Program Director, Environmental Education
RSendrey@NEEFusa.org

Alternate Contact
Grants@NEEFusa.org

Publicity:
NEEF may include information about this grant in public documents (print and electronic), including its periodic public reports or press releases. Any websites, publications, presentations, or other discussion of this project by the Grantee shall acknowledge the financial support provided by NEEF. Use of any NEEF logos, including programmatic logos, in either print documents, websites, or other online formats must be approved by NEEF prior to use. Please contact NEEF for appropriate logos and usage.

NEEF wants to tell your story. In order to share your experience with other organizations like yours, NEEF may request interviews, videos, or pictures to help tell your story. Any pictures or videos that include images of people must be accompanied by a NEEF Media Release for each identifiable individual (available here).

Payments:
The payment schedule for this grant will be as follows: Upon receipt of a signed grant agreement, the payment will be entered into NEEF's billing system. Grant funding will be distributed within 30 days of entry into the billing system.

Checks cannot be made out to individuals. A check must be made out to the granted educator's school, organization, or some other entity or agent connected to the organization that is able to give the funds to the Grantee for use on the proposed project.

Payments will be made to:_____[Payee School or Organization]

ATTN:_____[Contact Name]

_____[Address]

_____[Address]

Report and Evaluation:
A virtual project check-in and update will be required and will be scheduled by the NEEF environmental

education program staff.

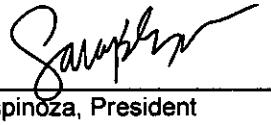
A written narrative and financial final report on the outcomes of this Grant are required and will be due **June 30, 2026**.

The Grantee agrees to be a part of the evaluation, returning any surveys, welcoming site visits and submitting to interviews (in person or by phone), as determined to be necessary by NEEF and any external evaluator working with NEEF.

Termination:
NEEF reserves the right to discontinue, modify, rescind, or withhold any payments under this Grant Agreement if the Grantee has not carried out the stipulated terms. In the event NEEF exercises its rights to terminate this Grant Agreement, NEEF will notify the Grantee in writing and provide an opportunity for the Grantee to respond within thirty (30) days from the date of the termination notice. If the Grantee finds they cannot carry out the stipulated terms and actions of this Grant Agreement they will notify NEEF immediately. The grant may be closed, and any funds not expended for the purposes outlined in the Grant Agreement must be returned to NEEF.

The undersigned parties agree to the terms of this Grant Agreement as outlined above:

For NEEF:



Date: March 17, 2026

Sara Espinoza, President
National Environmental Education Foundation

For the representative of the Grantee with the signatory authority to accept the grant:

_____ Date: _____
(Authorized Representative)

_____
(Printed Name)

_____
(Title)

KNOX COUNTY BOARD OF EDUCATION

This Document is approved by the Knox County Board of Education on the 9th day of April, 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 #: 26-168 (b)

APPROVED AS TO LEGAL FORM

_____

Gary Dupler, Deputy Law Director

Date: 3/25/2026

KCS | DR. JON RYSEWYK
Superintendent
KNOX COUNTY SCHOOLS

January 23, 2026

Ms. Morris,

This letter is your pre-approval to seek grant funds for supplemental materials for the outdoor classroom at Green Magnet Academy in partnership with Tremont Institute at the Great Smoky Mountains National Park.

Final approval of any programming taking place within Knox County Schools is contingent upon acceptance by your principal/supervisor and/or appropriate curricular leads.

It is highly recommended that all applications for funding be developed in conjunction with the KCS Grants Department. All projects involving Facility changes should first complete and submit the FA100 form.

All grant awards must be formally reviewed and accepted by the KCS Board of Education. Receipt of grant application pre-approval does not guarantee award acceptance. This pre-approval should be included alongside the grant narrative and budget on the district routing form when seeking Board approval after funds are awarded. Further, any research, whether grant funded or not, requires separate approval from the KCS Research Committee. Any grants including the purchasing of assets should seek input from the Asset Property Manager (assetmanager@knoxschools.org) to ensure proper procedures are followed.

Please contact me at 865-594-8080 if you need further assistance with this or any funding needs.

Thank you,

Heather V. Henderlight

Heather V. Henderlight
Grant Development | Project Management

LOI

Collaborate 0

Where Learning Takes Root: Reimagining Outdoor Spaces at Green Magnet Academy
Process: 2026 Arconic Greening STEM Grant

Contact Info | Request | Documents 0

Applicant:
Sandy Morris
sandra.morris@knoxschools.org

Contact Email History

Organization:
Green Magnet Academy
62-1514781
865-594-1324
801 Lula Powell Drive
Knoxville, TN 37915

LOI | Application

LOI Packet | Question List

Fields with an asterisk (*) are required.

Please review the 2025 Greening STEM Project Design Principles before moving forward.

Applicant Location*

Please select the city that corresponds with your geographic location.

- ○ Quad Cities, IA
- ◉ Knoxville/Blount County, TN
- ○ Lafayette, IN
- ○ Lancaster, PA
- ○ Springdale, AR

Amount Requested*

Please select the funding amount offered by NEEF staff for your location.

- (•) $10,000
- ( ) $7,500
- ( ) $5,000

Project Name*

Name of proposed project.

Where Learning Takes Root: Reimagining Outdoor Spaces at Green Magnet Academy

Organization EIN*

Please input your organization's EIN, (Employer Identification Number) in the following format. XX-XXXXXXX

62-1514781

Project Participants*

Please identify the middle school grades the proposed project will serve. Check all that apply.

- [x] 3rd Grade
- [x] 4th Grade
- [x] 5th Grade
- [ ] 6th Grade
- [ ] 7th Grade
- [ ] 8th Grade

Project Participants*

Indicate the total number of students the proposed project anticipates serving.

367

Project Description*

In 1-2 paragraphs, describe the design and implementation timeline for your proposed Greening STEM project and the learning objectives to be accomplished. Be sure to explain how the proposed project will address the components of the Greening STEM model.

This project will transform our elementary school's underutilized outdoor space into a dynamic, student-centered learning environment that integrates environmental literacy, hands-on STEM education, and student wellness. The redesigned space will enhance the already existing native plant gardens, shaded seating areas, outdoor classroom zones, sensory green spaces, and will

included a fully functional **student-designed and student-built weather station**. Located in a community dominated by concrete and limited access to natural environments, our school serves students who have minimal daily interaction with green space. This initiative will create equitable access to nature-based learning while strengthening academic outcomes, mental health, and school climate.

Our students spend the majority of their school day indoors in a densely built environment with limited exposure to natural settings. Research consistently shows that regular access to green space — often referred to as "green time" — significantly benefits children's cognitive functioning, emotional regulation, and overall well-being. Even brief exposure to natural settings improves attention and concentration in children and replenish depleted cognitive resources, allowing students to return to academic tasks more focused and ready to learn.

Outdoor learning holds immense potential for elementary students, but its effectiveness depends on teacher capacity. Professional development ensures that outdoor experiences are purposeful, standards-aligned, inclusive, safe, and academically rigorous. Investing in teacher training is therefore essential to realizing the full cognitive, social-emotional, and environmental benefits of outdoor learning. Even the most thoughtfully designed outdoor learning space can sit idle if educators don't feel confident, prepared, and supported in using it effectively.A great outdoor learning environment provides **potential** — but high-quality PD unlocks that potential.

19 characters left of 2,000

Participant Engagement*

Please indicate the anticipated total number of program hours your proposed project will engage each student.

- ○ 16+ hours
- ◉ 10 - 15 hours
- ○ 6 - 10 hours
- ○ 1 - 5 hours

Anticipated Impact*

Please describe the anticipated impact your proposed project will have on students' learning.
Your proposed project must directly engage a minimum of 20 students.
Proposed projects may include students from more than one class, grade, or school.

Student Impact (K-5)

- Improved focus and sustained attention
- Increased student engagement
- Enhanced STEM proficiency through applied learning
- Growth in scientific inquiry and data analysis skills

Behavioral & Social-Emotional Outcomes

- Reduction in classroom disruptions
- Improved self-regulation
- Increased cooperative learning
- Strengthened student-teacher relationships

Mental Health & Wellness Outcomes
- Reduced stress levels for students and staff
- Improved mood and emotional resilience
- Greater sense of belonging and connection

Community Impact
- Beautification of a concrete-dominant neighborhood
- Family engagement through garden workdays
- Increased environmental awareness and stewardship

Teacher Impact:
- Builds Teacher ConfidenceMany educators were not trained to teach outdoors.
- Connects Outdoor Spaces to CurriculumTeachers need support in aligning outdoor learning with academic standards.
- Moves Beyond "Recess with Clipboards"Without training, outdoor time can default to unstructured play or superficial activities. PD helps educators design intentional, inquiry-based, and experiential learning experiences.
- PD ensures that outdoor education practices are inclusive, culturally responsive, and accessible to all learners — including students with diverse needs.
- Sustains Long-Term UseOne-time workshops are rarely enough. Ongoing coaching, modeling, collaborative planning, and reflection are what make outdoor learning a sustained practice rather than a short-lived initiative.

17 characters left of 1,500

Instructional Strategies*

Please describe how the following core Greening STEM instructional strategies will be utilized by your proposed project.

- Place-based learning
- Standards-based learning (e.g. NGSS)
- Project-based learning
- Community/cultural-based learning
- Other (optional)

Our proposed Greening STEM project will integrate **place-based learning** by grounding instruction in state standards and in local environmental issues, allowing students to investigate real ecological challenges within their own community and region. Through **standards-based learning**, lessons and assessments will be intentionally aligned with Tennessee state stands to ensure rigorous, measurable outcomes in scientific practices, crosscutting concepts, and disciplinary core ideas. Using **project-based learning**, students will engage in extended, inquiry-driven projects—such as using the engineering design process to design sustainability solutions or conducting environmental impact investigations—that require collaboration, critical thinking, and real-world application of STEM skills. Finally, **community- and cultural-based learning** will be embedded by partnering with local organizations, families, and cultural leaders to incorporate community knowledge, values, and environmental priorities, ensuring that learning is relevant, inclusive, and reflective of the lived experiences of our students.

397 characters left of 1,500

Project Partners*

NEEF encourages applicants to have a variety of partners to improve the project's connection to the local community, ensure quality volunteer involvement, and expand the impact of the project.

Please list and briefly describe your anticipated collaborative partners (e.g., federal, state or local natural resource agencies, Native American tribes, school districts, community nonprofits) and how they will contribute (e.g. educators, expertise, equipment, volunteers) to the design and implementation of your proposed project. Please include the public land site (e.g. nearby park, school campus, etc.), that will be the location(s) of your project's field activities. Also, please include any opportunities for local Arconic employee volunteerism that can support students in the field and/or by sharing their own STEM career pathways.

The focus of these grant funds will be to revitalize the underutilized school grounds into high-quality outdoor learning spaces.

Having an established, strong STEAM program at Green Magnet Academy, we have a long list of community partners with whom we have established relationships. Those community businesses and organizations will continue to partner with us on this project.

Project Partners:

Great Smoky Mountains National Park: student field trip with park educators, sharing of GSMNP career opportunities

Tremont (student): student field trip with educators (focus on the weather station at Tremont), sharing of Tremont career opportunities

Tremont (staff): Schoolyard Escape, Teacher Escape Weekend, Schoolyard Consultation

Acadia Landscaping: continued partnership with recently installed Sensory Park (collaboration and installation of student designed and built weather station; green careers)

Trees Knoxville: addition of trees to school grounds w/students educated on appropriate tree types, location, planting

Keep Knoxville Beautiful: lessons on good stewardship of natural areas

Knox County Community Gardens and Growers' Alliance: outdoor/gardening standards aligned lessons with students

University of Tennessee/SEEED: gravel tree stormwater system and rain garden installation with standards aligned classroom lessons

Emily Morgan, author of "Balance Screen Time with Green Time" and other STEM titles: staff book study, live professional development session

23 characters left of 1,500

Application

Collaborate 0

Where Learning Takes Root: Reimagining Outdoor Spaces at Green Magnet Academy
Process: 2026 Arconic Greening STEM Grant

Contact Info | Request | Documents 0

Applicant:
Sandy Morris
sandra.morris@knoxschools.org

Contact Email History

Organization:
Green Magnet Academy
62-1514781
865-594-1324
801 Lula Powell Drive
Knoxville, TN 37915

LOI | Application | Document Viewer | Application Packet | Question List

Fields with an asterisk (*) are required.

Project Information

Project Name*

Where Learning Takes Root: Reimagining Outdoor Spaces at Green Magnet Academy

Project Budget *

Upload your project Budget. The project budget should be a detailed, line item budget.
Please use NEEF's **project budget template**.
Please use this space to include any additional context around your budget, if needed.

This is a new area of focus for our school, therefore, the grant funds are professional development heavy. We have the space and the outdoor areas, but we need guidance from professionals on how to effectively make use of and enhance those spaces. **Schoolyard Escape** is a one day

workshop at a local school to discover ways to apply standards to an outdoor setting in your own schoolyard. **Teacher Escape Weekends** are immersive weekends on Tremont's campus inside the national park exploring the inquiry learning cycle and cooperative teaching model. **School yard Consultation** is where teachers work alongside Tremont staff to design a schoolyard walkthrough and/or workshop experience to take learning from four walls to no walls while also aligning to curriculum standards.
The staff book study using the book Balance Screen Time with Green Time is modeled after a book study done several years ago which was vital to buy in from our staff with our STEAM program. As we plan to this time, we had the author of the book provide a day long professional development session after the book study. The book study and author PD proved to be incredibly beneficial in helping staff see that this is doable and makes teaching exciting for them and learning more engaging for the students.

218 characters left of 1,500

GMA NEEF Budget.xlsx [31.5KiB]

Personnel Details

Please list the title of any personnel listed in your budget, and briefly describe how they will support the grant activities. If no personnel are included in your budget, please list N/A.

N/A

1,497 characters left of 1,500

Fiscal Sponsorship*

Is your project or organization fiscally sponsored? A fiscal sponsor is a nonprofit organization that provides fiduciary oversight, financial management, and other administrative services to help build the capacity of a charitable entity. If your organization will be receiving funds directly, select no. If your organization would like funds sent to a school related foundation, select yes.

- ○ Yes
- ◉ No

Organization Information

This is required for non-profit organizations ONLY. If you are a federal agency, state agency, local agency or federally-recognized tribe this section is not required.

Organizational Budget

Upload the most recent operating budget for your organization's current fiscal year.

Organizational Financials

1. If you have an Audit for your **most recently completed Fiscal Year**, please only upload the Audit. If you have a UG (Uniform Guidance) audit, you are required to submit it.
2. If you do not have an Audit, please upload a Balance Sheet and Statement of Income (also known as a Statement of Activities or Profit & Loss Statement) for your **most recently completed fiscal year**.
    - Please complete NEEF's Balance Sheet and Statement of Income/Profit Loss Sheet templates if you do not use an official system such as QuickBooks.
    - Please submit your most recent financial review if available.

Conflict of Interest Policy

Please upload you Conflict of Interest Policy. If you do not have one, please feel free to use this sample.

Applicant Name: Sandra Morris

Project Title: Where Learning Takes Root: Reimagining Outdoor Spaces at Green Magnet Academy

Staff Book Study Books: Balance Screen Time with Green Time	Supplies	40	$37.95	$1,518.00			$1,518.00	
Lowes/Home Depot Gift Card (Materials for Weather Station)	Supplies	1	$2,547.00	$2,547.00			$2,547.00	
Emily Morgan Professional Development (author of Balance Screen Time with Green Time)	Professional Development F	1	$2,500.00	$2,500.00			$2,500.00	
Schoolyard Escape PD (Tremont)	Professional Development F	20	$40.00	$800.00			$800.00	
Teacher Escape PD (Tremont)	Professional Development F	15	$99.00	$1,485.00			$1,485.00	
Schoolyard Consultation (Tremont Staff)	Professional Development F	5	$750.00	$750.00			$750.00	
Field Trip Bus	Travel	1	$400.00	$400.00			$400.00	
				$10,000.00	$0.00	$0.00	$10,000.00	

Total Personnel	$0.00	$0.00	$0.00
Total Supplies		$0.00	$0.00
Total Contractual	$400.00	$0.00	$0.00
Total Travel		$0.00	$0.00
Total Field Trip Fees	$0.00	$0.00	$0.00
Total Other	$0.00	$0.00	$0.00

Total Cash Match	$0.00
Total In-Kind Match	$0.00

The National Environmental Education Foundation (NEEF)
Grant Agreement

The grant to South Doyle Middle School ("Grantee"), whose , from the National Environmental Education Foundation ("NEEF") is for the purpose(s) described below and is subject to your organization's acceptance of the terms and conditions herein. To acknowledge this agreement, accept its terms, and be eligible to receive payment of the grant, please sign and return or send a scanned copy to NEEF. This grant is made possible through funding from the Arconic Foundation.

Grantee: South Doyle Middle School
Grant Number: 26-002
Grant Amount: $5,000
Grant Period: January 1, 2026 – June 1, 2026
Grant Purpose: SDMS Tremont & Baker Creek Restoration Project

This Grant is made subject to the following terms ("Grant Agreement") as agreed to by NEEF and the Grantee.

Purpose of Grant:
These funds shall be used solely for the purposes outlined in this Grant Agreement and adequate records will be kept to evidence this fact. Such records (including financial) will be made available to NEEF upon request.

Specifically, funds will be used to partner with local stakeholders and other area schools to provide a series of Greening STEM learning activities both on and off campus. Funding is to support project-related costs such as transportation of students, substitute teachers, environmental monitoring equipment and supplies, and other expenses directly associated with program development and delivery.

Grant Guidelines:
Through NEEF's grant, the Grantee will:

- Allow NEEF and their designated agents access to relevant Grantee staff and members to gather stories and information to be shared;
- Allow NEEF access to and a participatory role in the sponsored project;
- Provide NEEF with specific quantitative and qualitative information resulting from the event for project promotion, modeling, and evaluation purposes (see Report and Evaluation below);
- Provide, with captions, four to five high quality photos and two videos—see Publicity section.

Restrictions:
Funding from NEEF is subject to certain restrictions. Funds shall not be used for:

- Conducting lobbying, carrying on propaganda, or otherwise attempting to influence legislation.
- Influencing the outcome of any specific election through any means.
- Purposes other than charitable, scientific, or educational.
- Budget shortfalls, general support, or endowment funds.
- Land acquisition or real estate purchases.
- Individual scholarships or fellowships.
- Federal staff time.

- Reimbursement purooses (i.e., to cover costs associated with events or activities that have already occurred).
- Any costs not directly related to the funds requested in the proposal.

As NEEF is congressionally chartered, projects funded through this agreement cannot be used for political lobbying, political advocacy, litigation initiatives, policy advocacy, or any other forms of advocacy.

Advance Notice:
The Grantee will immediately notify NEEF in writing to grants@neefusa.org of any significant changes to the actions described in the proposal. The Grantee will also immediately notify NEEF of any changes in the Grantee's organizational status, personnel, or point of contact. Failure to do so may result in termination of future funding.

NEEF Contacts:
Primary contacts at NEEF for this Grant and Grant Agreement are:

Primary Programmatic Contact	**Alternate Contact**
Robert Sendrey Program Director, Environmental Education RSendrey@NEEFusa.org	Grants@NEEFusa.org

Publicity:
NEEF may include information about this grant in public documents (print and electronic), including its periodic public reports or press releases. Any websites, publications, presentations, or other discussion of this project by the Grantee shall acknowledge the financial support provided by NEEF. Use of any NEEF logos, including programmatic logos, in either print documents, websites, or other online formats must be approved by NEEF prior to use. Please contact NEEF for appropriate logos and usage.

NEEF wants to tell your story. In order to share your experience with other organizations like yours, NEEF may request interviews, videos, or pictures to help tell your story. Any pictures or videos that include images of people must be accompanied by a NEEF Media Release for each identifiable individual (available here).

Payments:
The payment schedule for this grant will be as follows: Upon receipt of a signed grant agreement, the payment will be entered into NEEF's billing system. Grant funding will be distributed within 30 days of entry into the billing system.

Checks cannot be made out to individuals. A check must be made out to the granted educator's school, organization, or some other entity or agent connected to the organization that is able to give the funds to the Grantee for use on the proposed project.

Payments will be made to:_____[Payee School or Organization]

ATTN:_____[Contact Name]

_____[Address]

_____[Address]

Report and Evaluation:
A virtual project check-in and update will be required and will be scheduled by the NEEF environmental education program staff.

A written narrative and financial final report on the outcomes of this Grant are required and will be due **June 30, 2026**.

The Grantee agrees to be a part of the evaluation, returning any surveys, welcoming site visits and submitting to interviews (in person or by phone), as determined to be necessary by NEEF and any external evaluator working with NEEF.

Termination:
NEEF reserves the right to discontinue, modify, rescind, or withhold any payments under this Grant Agreement if the Grantee has not carried out the stipulated terms. In the event NEEF exercises its rights to terminate this Grant Agreement, NEEF will notify the Grantee in writing and provide an opportunity for the Grantee to respond within thirty (30) days from the date of the termination notice. If the Grantee finds they cannot carry out the stipulated terms and actions of this Grant Agreement they will notify NEEF immediately. The grant may be closed, and any funds not expended for the purposes outlined in the Grant Agreement must be returned to NEEF.

The undersigned parties agree to the terms of this Grant Agreement as outlined above:

For NEEF:



Date: March 5, 2026

Sara Espinoza, President
National Environmental Education Foundation

For the representative of the Grantee with the signatory authority to accept the grant:

_____ Date: _____
(Authorized Representative)

_____
(Printed Name)

_____
(Title)

KNOX COUNTY BOARD OF EDUCATION

This Document is approved by the Knox County Board of Education on the 9th day of April, 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 #: 26-168 (c)

APPROVED AS TO LEGAL FORM

_____

Gary Dupler, Deputy Law Director

Date: 3/25/2026

KCS | DR. JON RYSEWYK
Superintendent
KNOX COUNTY SCHOOLS

December 1, 2025

Ms. Sauer,

This letter is your pre-approval to seek grant funds for South Doyle Middle to attend the Tremont institute and for a native plants garden bordering the school grounds.

Final approval of any programming taking place within Knox County Schools is contingent upon acceptance by your principal/supervisor and/or appropriate curricular leads.

It is highly recommended that all applications for funding be developed in conjunction with the KCS Grants Department. All projects involving Facility changes should first complete and submit the FA100 form.

All grant awards must be formally reviewed and accepted by the KCS Board of Education. Receipt of grant application pre-approval does not guarantee award acceptance. This pre-approval should be included alongside the grant narrative and budget on the district routing form when seeking Board approval after funds are awarded. Further, any research, whether grant funded or not, requires separate approval from the KCS Research Committee. Any grants including the purchasing of assets should seek input from the Asset Property Manager (assetmanager@knoxschools.org) to ensure proper procedures are followed.

Please contact me at 865-594-8080 if you need further assistance with this or any funding needs.

Best Wishes,

Heather V. Henderlight

Heather V. Henderlight
Grant Development | Project Management

SDMS Tremont & Baker Creek Restoration Project

2026 Arconic Greening STEM Grant

South Doyle Middle School

South Doyle Middle School
3900 Decatur Road
Knoxville, Tennessee 37920

O: 8655792133

Ms Jennifer Sauer

South Doyle Middle School
3900 Decatur Road
Knoxville, Tennessee 37920

jennifer.sauer@knoxschools.org
O: 8655792133

LOI Form

Please review the 2025 Greening STEM Project Design Principles before moving forward.

Applicant Location*

Please select the city that corresponds with your geographic location.

Knoxville/Blount County, TN

Amount Requested*

Please select the funding amount offered by NEEF staff for your location.

$5,000

Project Name*

Name of proposed project.

SDMS Tremont & Baker Creek Restoration Project

Organization EIN*

Please input your organization's EIN, (Employer Identification Number) in the following format. XX-XXXXXXX

62-1514781

Project Participants*

Please identify the middle school grades the proposed project will serve. Check all that apply.

6th Grade
7th Grade
8th Grade

Project Participants*

Indicate the total number of students the proposed project anticipates serving.

500

Project Description*

In 1-2 paragraphs, describe the design and implementation timeline for your proposed Greening STEM project and the learning objectives to be accomplished. Be sure to explain how the proposed project will address the components of the Greening STEM model.

We plan to use the $5,000 NEEF funding to pay for two projects, the yearly Tremont trip for the 2026 school year and to fund a riparian zone section for our school creek, Baker Creek. The Tremont funding will help to pay for the required teacher professional development, "Teacher Escape", school busing, scholarships, deposit and other educational purchases like journals. This funding will help to make the cost of the trip affordable to our title one school students.

The Riparian zone creek restoration project would be a year long process with multiple partners. Students, community members, and experts would be a part of the process as we make a long term plan, pull invasive species and replant with beneficial native plants. As our school's mascot is the Cherokee, we would also like to honor that by working with the Eastern Band of the Cherokee Indian Extension office to find Cherokee culturally significant plants like river cane and sochan that would do well in the area. We hope to create long lasting signage that highlights these important plants along the pathways that would be educational and accessible to students and the community. We have made initial contact with the Knox County School's maintenance department, City's Office of Neighborhoods and County Stormwater and they are interested in helping with the project. We also have adopted our creek so this would be a part of the betterment of our creek goals. We would begin researching the project in January and start pulling invasive plants throughout February and March. Once the weather warms up, later in March, we would begin planting native and culturally significant plants. Signage can begin after that but with the help of research we can make initial designs for the signs and content as part of our research in January and February.

Participant Engagement*

Please indicate the anticipated total number of program hours your proposed project will engage each student.

16+ hours

Anticipated Impact*

Please describe the anticipated impact your proposed project will have on students' learning.

Your proposed project must directly engage a minimum of 20 students.

Proposed projects may include students from more than one class, grade, or school.

Students 6th-8th grade in science enrichment class, around 200 students would help with an aspect of this project. The Environmental Club will also be a part of this project, 10 students. Students would be involved in researching, speaking to experts in the field from multiple agencies, to make this project plan. Once planned, students will begin to pull invasive plants with our volunteer partners, then students will begin planting when the weather warms up. Depending on the weather, students will need to water the plants weekly in the science enrichment class, about a 10 minute walk from class but still on our campus. Students will be able to connect science standards like ecosystems, native and invasive species and human impact into this service learning project. The hope is that they will see our creek ecosystem come alive with an even greater number species when we do our aquatic macroinvertebrate count. We will do a data collection analysis before and after the project to see if our species count has increased.

Tremont will be a 3 day camp experience for students filled with science and cultural learning. Our goal is to bring 50 7th and 8th grade students to the field trip in May of 2026.

Instructional Strategies*

Please describe how the following core Greening STEM instructional strategies will be utilized by your proposed project.

- Place-based learning

- Standards-based learning (e.g. NGSS)
- Project-based learning
- Community/cultural-based learning
- Other (optional)

This project is place-based as we will be learning about and restoring the Cherokee plants that historically would have thrived in this area. As students learn the science standards (6.LS2.5 Analyze existing evidence about the effect of a specific invasive species on native populations in Tennessee and design a solution to mitigate its impact., 6.ESS3.3 Obtain, evaluate, and communicate information about the impacts of human activities on the biosphere including conservation, habitat management, species endangerment, and extinction.) (7.LS1.4 Analyze data to determine the effect of genetic factors (e.g., specific breeds of organisms and their typical sizes) and environmental factors (e.g., food and space availability) that influence the growth of plants and animals.)(8.LS4.4 Develop a scientific explanation of how natural selection plays a role in determining the survival and reproduction of a species in a changing environment.) It is our hope that with student researched signage that is in both Cherokee and in English, that the community will gain scientific and cultural knowledge about the creek and it's plants and gain more respect for the place they live.

Tremont is filled with place-based learning in the forest and in the streams. Learning includes the science standards from NGSS like Asking questions (for science) and defining problems and planning and carrying out investigations.

Project Partners*

NEEF encourages applicants to have a variety of partners to improve the project's connection to the local community, ensure quality volunteer involvement, and expand the impact of the project.

Please list and briefly describe your anticipated collaborative partners (e.g., federal, state or local natural resource agencies, Native American tribes, school districts, community nonprofits) and how they will contribute (e.g. educators, expertise, equipment, volunteers) to the design and implementation of your proposed project. Please include the public land site (e.g. nearby park, school campus, etc.), that will be the location(s) of your project's field activities. Also, please include any opportunities for local Arconic employee volunteerism that can support students in the field and/or by sharing their own STEM career pathways.

Consultation with the Eastern Band of Cherokee for accurate knowledge and understanding. All signage will be vetted first by the EBCI. The Water Quality forum which runs the Adopt-a-Stream program and contains partners of Knox County Stormwater and City (https://waterqualityforum.org/about-the-water-quality-forum/) have offered expertise and will help with volunteering on work days and speaking with students as well as checking student plans for the area. Discover Life in America will also help with identifying invasive species and native species for the area. Knox County Schools will also be involved for final approval. This will be done at the Baker Creek Playground where the creek runs through- we will work on the school side of the property for restoration. We would love to have Arconic employees come to help pull invasive species with students on our work days as well. We have a Career fair at the end of the year and would love to have some members of Arconic there to share their STEM careers.

We are working with Tremont to provide a discounted rate for students as we are a title one school.

Budget Form

Applicant Name:Jennifer Sauer

Project Title:SDMS Tremont & Baker Creek Restoration Project

Budget Item	Budget Category	Quantity	Cost Per Item	Grant Amount Requested	Cash Match (not required)	In-Kind Match (not required)	Total	Comments
Tremont downpayment			$1,628.00	$1,628.00			$1,628.00	
Teacher Escape (6 teachers)		6	$99.00	$594.00			$594.00	
Tremont bus		2	$750.00	$1,500.00			$1,500.00	
Bus and sub fee for park/gardens		1	$428.00	$428.00			$428.00	
Native Plants		20	$15.00	$300.00			$300.00	
https://smartgardensigns.com/product/custom-plant-sign/		10	$30.00	$300.00			$300.00	
Cherokee consultation		1	$250.00	$250.00			$250.00	
				$5,000.00	**$0.00**	**$0.00**	**$5,000.00**	

Total Personnel	$0.00	$0.00	$0.00
Total Supplies	$0.00	$0.00	$0.00
Total Contractual	$0.00	$0.00	$0.00
Total Travel	$0.00	$0.00	$0.00
Total Field Trip Fees	$0.00	$0.00	$0.00
Total Other	$0.00	$0.00	$0.00

Total Cash Match	$0.00
Total In-Kind Match	$0.00

From: Anne Thomas-Abbott
To: HEATHER HENDERLIGHT
Cc: Rachel Hutson; REBECCA WOODALL WINTON; SANDRA MORRIS; JENNIFER SAUER
Subject: Fwd: KCS Board Deadline Tomorrow
Date: Tuesday, March 17, 2026 1:50:18 PM

CAUTION: External Email. This message originated from outside of the KCS e-mail system.

Hi Heather,

I'm so pleased to report that, in addition to South-Doyle Middle receiving a $5,000 renewal grant from NEEF (referenced in an earlier email from Jen Sauer), Belle Morris, Green Magnet, and Spring Hill Elementary Schools will be receiving $10,000 each through the Greening STEM NEEF Grant.

Forwarded below is a message from Sarah Blount with NEEF who expects the award letters will arrive to the schools by the end of the week. Do you need anything else in advance of that to get these grants on the board agenda for April? I think Sarah would and will be responsive should that be the case.

So glad the timing seems to be working out,
Anne

---------- Forwarded message ---------
From: **Sarah Blount** <SBlount@neefusa.org>
Date: Tue, Mar 17, 2026 at 1:33 PM
Subject: RE: KCS Board Deadline Tomorrow
To: anne@gsmit.org <anne@gsmit.org>
Cc: Megan Willig <MWillig@neefusa.org>, Robert Sendrey <RSendrey@neefusa.org>, john@gsmit.org <john@gsmit.org>, REBECCA WOODALL WINTON <rebecca.woodall@knoxschools.org>, SANDRA MORRIS <sandra.morris@knoxschools.org>, Rachel Hutson <hutsonr@unitedwayknox.org>

Hello,

I can confirm that NEEF is planning to award funding to Belle Morris, Green Magnet, and Spring Hill Elementary. We have allotted $10,000 for each of these applicants. An award letter will be coming soon, ideally by the end of this week. Short of the formal letter with the grant agreement, what kind of documentation can I provide to assist?

Thank you,

Sarah

The National Environmental Education Foundation (NEEF)
Grant Agreement

The grant to Knox County Schools - Spring Hill Elementary School ("Grantee"), whose EIN from the National Environmental Education Foundation ("NEEF") is for the purpose(s) described below and is subject to your organization's acceptance of the terms and conditions herein. To acknowledge this agreement, accept its terms, and be eligible to receive payment of the grant, please sign and return or send a scanned copy to NEEF. This grant is made possible through funding from the Arconic Foundation.

Grantee: Knox County Schools - Spring Hill Elementary School
Grant Number: 26-007
Grant Amount: $10,000
Grant Period: January 1, 2026 – June 1, 2026
Grant Purpose: Sustainable STEM: Integrating School Wide Resource Management and Meteorological Monitoring

This Grant is made subject to the following terms ("Grant Agreement") as agreed to by NEEF and the Grantee.

Purpose of Grant:
These funds shall be used solely for the purposes outlined in this Grant Agreement and adequate records will be kept to evidence this fact. Such records (including financial) will be made available to NEEF upon request.

Specifically, funds will be used to partner with local stakeholders and other area schools to provide a series of Greening STEM learning activities both on and off campus. Funding is to support project-related costs such as transportation of students, substitute teachers, environmental monitoring equipment and supplies, and other expenses directly associated with program development and delivery.

Grant Guidelines:
Through NEEF's grant, the Grantee will:

- Allow NEEF and their designated agents access to relevant Grantee staff and members to gather stories and information to be shared;
- Allow NEEF access to and a participatory role in the sponsored project;
- Provide NEEF with specific quantitative and qualitative information resulting from the event for project promotion, modeling, and evaluation purposes (see Report and Evaluation below);
- Provide, with captions, four to five high quality photos and two videos—see Publicity section.

Restrictions:
Funding from NEEF is subject to certain restrictions. Funds shall not be used for:

- Conducting lobbying, carrying on propaganda, or otherwise attempting to influence legislation.
- Influencing the outcome of any specific election through any means.
- Purposes other than charitable, scientific, or educational.
- Budget shortfalls, general support, or endowment funds.
- Land acquisition or real estate purchases.
- Individual scholarships or fellowships.
- Federal staff time.

- Reimbursement of project-related costs that occurred before the start of the grant period.
- Any costs not directly related to the funds requested in the proposal.

As NEEF is congressionally chartered, projects funded through this agreement cannot be used for political lobbying, political advocacy, litigation initiatives, policy advocacy, or any other forms of advocacy.

Advance Notice:
The Grantee will immediately notify NEEF in writing to grants@neefusa.org of any significant changes to the actions described in the proposal. The Grantee will also immediately notify NEEF of any changes in the Grantee's organizational status, personnel, or point of contact. Failure to do so may result in termination of future funding.

NEEF Contacts:
Primary contacts at NEEF for this Grant and Grant Agreement are:

Primary Programmatic Contact
Robert Sendrey
Program Director, Environmental Education
RSendrey@NEEFusa.org

Alternate Contact
Grants@NEEFusa.org

Publicity:
NEEF may include information about this grant in public documents (print and electronic), including its periodic public reports or press releases. Any websites, publications, presentations, or other discussion of this project by the Grantee shall acknowledge the financial support provided by NEEF. Use of any NEEF logos, including programmatic logos, in either print documents, websites, or other online formats must be approved by NEEF prior to use. Please contact NEEF for appropriate logos and usage.

NEEF wants to tell your story. In order to share your experience with other organizations like yours, NEEF may request interviews, videos, or pictures to help tell your story. Any pictures or videos that include images of people must be accompanied by a NEEF Media Release for each identifiable individual (available here).

Payments:
The payment schedule for this grant will be as follows: Upon receipt of a signed grant agreement, the payment will be entered into NEEF's billing system. Grant funding will be distributed within 30 days of entry into the billing system.

Checks cannot be made out to individuals. A check must be made out to the granted educator's school, organization, or some other entity or agent connected to the organization that is able to give the funds to the Grantee for use on the proposed project.

Payments will be made to:_____[Payee School or Organization]

ATTN:_____[Contact Name]

_____[Address]

_____[Address]

Report and Evaluation:

A virtual project check-in and update will be required and will be scheduled by the NEEF environmental education program staff.

A written narrative and financial final report on the outcomes of this Grant are required and will be due **June 30, 2026**.

The Grantee agrees to be a part of the evaluation, returning any surveys, welcoming site visits and submitting to interviews (in person or by phone), as determined to be necessary by NEEF and any external evaluator working with NEEF.

Termination:
NEEF reserves the right to discontinue, modify, rescind, or withhold any payments under this Grant Agreement if the Grantee has not carried out the stipulated terms. In the event NEEF exercises its rights to terminate this Grant Agreement, NEEF will notify the Grantee in writing and provide an opportunity for the Grantee to respond within thirty (30) days from the date of the termination notice. If the Grantee finds they cannot carry out the stipulated terms and actions of this Grant Agreement they will notify NEEF immediately. The grant may be closed, and any funds not expended for the purposes outlined in the Grant Agreement must be returned to NEEF.

The undersigned parties agree to the terms of this Grant Agreement as outlined above:

For NEEF:

_____ Date: March 17, 2026

Sara Espinoza, President
National Environmental Education Foundation

For the representative of the Grantee with the signatory authority to accept the grant:

_____ Date:_____
(Authorized Representative)

_____
(Printed Name)

_____
(Title)

KNOX COUNTY BOARD OF EDUCATION

This Document is approved by the Knox County Board of Education on the 9th day of April, 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 #: 26-168 (d)

APPROVED AS TO LEGAL FORM

_____

Gary Dupler, Deputy Law Director

Date: 3/25/2026

KCS | DR. JON RYSEWYK
Superintendent
KNOX COUNTY SCHOOLS

January 11, 2026

Ms. Woodall,

This letter is your pre-approval to seek grant funds for the Garden Club at Spring Hill Elementary to provide professional learning, a recycling program, build a weather station, and a compost area.

Final approval of any programming taking place within Knox County Schools is contingent upon acceptance by your principal/supervisor and/or appropriate curricular leads.

It is highly recommended that all applications for funding be developed in conjunction with the KCS Grants Department. All projects involving Facility changes should first complete and submit the FA100 form.

All grant awards must be formally reviewed and accepted by the KCS Board of Education. Receipt of grant application pre-approval does not guarantee award acceptance. This pre-approval should be included alongside the grant narrative and budget on the district routing form when seeking Board approval after funds are awarded. Further, any research, whether grant funded or not, requires separate approval from the KCS Research Committee. Any grants including the purchasing of assets should seek input from the Asset Property Manager (assetmanager@knoxschools.org) to ensure proper procedures are followed.

Please contact me at 865-594-8080 if you need further assistance with this or any funding needs.

Thank you,

Heather V. Henderlight

Heather V. Henderlight
Grant Development | Project Management

To secure funding from the **National Environmental Education Foundation (NEEF)** in 2026, proposals should align with their "Greening STEM" framework, which emphasizes hands-on, place-based learning and environmental monitoring.

I. Project Summary & Goals

Project Title: Sustainable STEM: Integrating School-Wide Resource Management and Meteorological Monitoring.

- **Goal 1:** Reduce school-site waste by 30% through a student-led paper recycling and on-site composting system.
- **Goal 2:** Establish a weather station to provide real-time weather data for student-directed research on local climate patterns and impacts.
- **Goal 3:** Intentionally use the garden waste to make compost that will enhance our school garden soil, which will be measured by plant growth and soil health metrics.

II. Program Components

1. **Paper Recycling Program:**
    1. **Infrastructure:** Procurement of blue collection bins for every classroom.
    2. **Student Role:** An "Eco-Team" will manage the collection and audit waste and calculate the volume of paper diverted from landfills.
2. **Full-Scale Weather Station:**
    1. **Technology:** Installation of professional-grade sensors for temperature, wind speed, barometric pressure, and precipitation.
    2. **STEM Integration:** Students will use the station to practice 21st-century data analysis, correlating local weather patterns with garden productivity and composting rates.
3. **Compost Station for Garden:**

1. **Implementation:** Setup of three-bin compost systems or tumblers to process organic waste.
2. **Education:** Students learn about biological decomposition and apply finished compost to school gardens.

IV. Budget Estimates (Total Request: $5,000 – $10,000)

- **Weather Station Equipment:** $1,500 – $2,500 (sensors, mounting hardware, data logger).
- **Recycling & Compost Infrastructure:** $1,000 – $2,000 (bins, signage, compost tumblers).
- **Educational Materials:** $500 (field manuals, soil test kits).
- **Teacher Training/Staffing:** $1,000 (professional development for STEM integration).

Sustainable STEM: Integrating School Wide Resource Management and Meteorological Monitoring

2026 Arconic Greening STEM Grant

Knox County Schools - Spring Hill Elementary School

4711 Mildred Dr
Knoxville, TN 37914

rebecca.woodall@knoxschools.org
O: 865-594-1365

Mrs. Rebecca Ann Woodall

4711 Mildred Dr
Springplace Circle
Knoxville, TN 37914

rebecca.woodall@knoxschools.org
O: Phone: (865) 594-1365
M: 8652085044

Application Form

Project Information

Project Name*

Sustainable STEM: Integrating School Wide Resource Management and Meteorological Monitoring

Project Budget*

Upload your project Budget. The project budget should be a detailed, line item budget.
Please use NEEF's **project budget template.**
Please use this space to include any additional context around your budget, if needed.

NEEF_Project-Budget-2026SpringHill.xlsx

Personnel Details

Please list the title of any personnel listed in your budget, and briefly describe how they will support the grant activities. If no personnel are included in your budget, please list N/A.

N/A

Fiscal Sponsorship*

Is your project or organization fiscally sponsored? A fiscal sponsor is a nonprofit organization that provides fiduciary oversight, financial management, and other administrative services to help build the capacity of a charitable entity. If your organization will be receiving funds directly, select no. If your organization would like funds sent to a school related foundation, select yes.

No

Organization Information

This is required for non-profit organizations ONLY. If you are a federal agency, state agency, local agency or federally-recognized tribe this section is not required.

Organizational Budget

Upload the most recent operating budget for your organization's current fiscal year.

Organizational Financials

1. If you have an Audit for your **most recently completed Fiscal Year**, please only upload the Audit. If you have a UG (Uniform Guidance) audit, you are required to submit it.
2. If you do not have an Audit, please upload a Balance Sheet and Statement of Income (also known as a Statement of Activities or Profit & Loss Statement) for your **most recently completed fiscal year**.
    - Please complete NEEF's Balance Sheet and Statement of Income/Profit Loss Sheet templates if you do not use an official system such as QuickBooks.

- Please submit your most recent financial review if available.

Conflict of Interest Policy

Please upload you Conflict of Interest Policy. If you do not have one, please feel free to use this sample.

Budget Form

NEEF

Applicant Name:

Project Title:

Budget Item	Budget Category	Quantity	Cost Per Item	Grant Amount Requested	Cash Match (not required)	In-Kind Match (not required)	Total	Comments
Beautyberry trees	Supplies	6	$20.00	$120.00				
Inkberry trees	Supplies	6	$20.00	$120.00				
Pine Straw	Supplies	1	$100.00	$100.00				Truck scoop
Mulch	Supplies	1	$100.00	$100.00				Truck scoop
Rain Gauge	Supplies	1	$42.00	$42.00				
Thermometer	Supplies	1	$35.00	$35.00				
Barometer	Supplies		$202.00	$0.00				
Wind Sock	Supplies	1	$89.99	$89.99				
Thermohygrometer	Supplies	1	$54.99	$54.99				
3 inch exterior nails	Supplies	1	$16.00	$16.00				
Acrlic Paint	Supplies	1	$15.00	$15.00				
Clear Matte Sealant	Supplies	1	$35.00	$35.00				
Bolts and fastners	Supplies	4	$2.00	$8.00				
Foam Board	Supplies	1	$45.99	$45.99				
Blue Recycle Bins (pack of 12)	Supplies	6	$98.15	$588.90				
Labor for Station Box and Compost Bins	Contractual		$250.00	$0.00				
Utility Cart	Supplies	1	$575.00	$575.00				
Scale	Supplies	1	$35.00	$35.00				
Prepayment for Tremont Trip	Field Trip Fees	18	$296.00	$5,328.00				
Professional Development (TEW)	Professional Development F	11	$95.00	$1,045.00				
Travel Cost toTremont	Travel	1	$900.00	$900.00				
Signage for plants	Supplies	30	$4.00	$120.00				
Hardware cloth	Supplies	2	$21.20	$42.40				
2x2x8 boards	Supplies	3	$5.00	$15.00				
1x6x6 boards	Supplies	3	$5.00	$15.00				
1x6x10 boards	Supplies	4	$9.00	$36.00				
1x4x6 boards	Supplies	2	$4.00	$8.00				
2x6x8 boards	Supplies	3	$9.00	$27.00				
2x4x10 boards	Supplies	10	$6.00	$60.00				
5 gallon bucket	Supplies	2	$5.00	$10.00				
Station Box	Supplies	1	$200.00	$200.00				
				$9,787.27	**$0.00**	**$0.00**	**$0.00**	

Total Personnel	$0.00	$0.00	$0.00
Total Supplies	$517.00	$0.00	$0.00
Total Contractual	$0.00	$0.00	$0.00
Total Travel	$0.00	$0.00	$0.00
Total Field Trip Fees	$0.00	$0.00	$0.00

Total Other	$0.00	$0.00	$0.00

Total Cash Match	$0.00
Total In-Kind Match	$0.00

KNOX COUNTY BOARD OF EDUCATION

Agenda Item Fiscal Note

Description

Approve receipt of Greening STEM National Environmental Education Foundation grants for Belle Morris Elementary, Spring Hill Elementary, Green Magnet Academy, and South Doyle Middle School in total amount of $35,000.

Cost to Knox County Schools

0

Description and Type of Funding Source

National Environmental Education Foundation

For Grants: Letter of Approval from the KCS Grants Department must be attached.
AS-105B (6/23)

RLA-18374 **14.**

AGENDA COMMITTEE (May)

Meeting Date:	04/29/2026
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 Regranting Fiscal Sponsorship Agreement with Edward Charles Foundation related to a Johnny Knoxville Charity Fundraiser for South-Doyle High School Athletics and Academics.
(Schools)

Attachments

Agreement
Memorandum
Fiscal Note

REGRANTING FISCAL SPONSORSHIP AGREEMENT

This fiscal sponsorship agreement (this "Agreement") is entered into by and between Edward Charles Foundation, a Delaware nonprofit nonstock corporation that is exempt under Internal Revenue Code ("Code") Section 501(c)(3) and classified as a public charity under Code Sections 509(a)(1) and 170(b)(1)(A)(vi) ("Sponsor"), and Knox County Board of Education d/b/a Knox County Schools for the benefit of South-Doyle High School ("Sponsee") (collectively, the "Parties").

RECITALS

A. Sponsee has explained to Sponsor the specific charitable project "Johnny Knoxville Charity Fundraiser for South-Doyle Athletics and Academics" (the "**Project**") and the planned activities of the Project, how grants for the purposes of the Project will be spent and how the Project activities exclusively further charitable, educational, or other activities described in Code Section 501©(3). Sponsee shall nominate a project lead ("Project Lead") in writing who shall coordinate on all matters related to the Project. The Project Lead must be an individual. (If Sponsee is an individual, the Project Lead may be the same party as the Sponsee.) The Project Lead shall be a signatory to this Agreement and shall abide by all of its terms and conditions.

B. Sponsor has created a restricted fund for the Project (the "**Restricted Fund**") designated for the purposes of the corresponding Project and has decided to grant such amounts in the Restricted Fund as set forth below to Sponsee (the "**Grant**") for the Project, subject to the following terms and conditions.

C. Sponsor has exercised and shall retain full discretion and control over the selection of Sponsee or any other beneficiary to conduct the Project.

NOW, THEREFORE, THE PARTIES HEREBY AGREE AS FOLLOWS:

1. Term. Sponsor's sponsorship of the Project is effective as of April 9, 2026, (the "**Effective Date**") and shall continue in effect unless and until terminated under Section 8 below.

2. Restricted Fund.

a. *Credits to Restricted Fund.* Sponsor shall credit to the Restricted Fund all contributions that Sponsor receives, from any source, for the charitable purposes of the Project. All donations will be held for a 30-day period before releasing the funds to the Sponsee.

b. *Debits to Restricted Fund.* An administrative charge of ten percent (10%) (the "**Administrative Fee**") shall be debited from the Restricted Fund to Sponsor's general fund to defray Sponsor's costs of administering the Restricted Fund and the Grant. The Administrative Fee is intended to compensate Sponsor for its indirect costs associated with the administration of the Project and the Restricted Fund in the ordinary course of business, including but not limited to: (a) receiving and tracking incoming donations, and handling associated documentation and grant or gift agreements, (b) re-granting funds as described in this Agreement, (c) providing monthly financial donation statements, (d) reviewing Sponsee reports to ensure Project activities are consistent with Agreement and donor restrictions. The Parties acknowledge and agree that administrative activities outside the ordinary course of business with

respect to a Project may require Sponsor to charge additional administrative costs against the applicable Restricted Fund for that Project.

c. *Direct Expenditures on Project by Sponsor.* Sponsor does not expect to incur any administrative expenses on behalf of the as the Sponsee is assuming complete operation of the Project. However, to the extent that Sponsor, on behalf of the Project, makes a payment, for any reason, directly to a recipient other than Sponsee, Sponsor shall charge such expense against the Restricted Fund. In the event that there are insufficient funds in the Restricted Fund to pay a charge made under this subsection, Sponsor may submit an invoice to Sponsee and Sponsee shall pay such invoice within thirty (30) days of receipt in the manner instructed by Sponsor. Charges made under this subsection shall be applied against the Restricted Fund and transferred to Sponsor's general unrestricted fund.

d. *Interest on Restricted Fund.* All interest earned on the assets in the Restricted Fund shall be deposited into Sponsor's general fund and shall not be considered an asset of the Restricted Fund.

e. *Grant Disbursement.* Except as otherwise provided in Section 3.b below, Sponsor shall make the Grant through periodic disbursements to Sponsee from the assets remaining in the Restricted Fund after all credits and debits have been applied. The amount and date of each disbursement shall be within the sole discretion of Sponsor, provided that Sponsor intends to rely on Sponsee's requests for payments in terms of determining the appropriate time of distribution.

f. *Solicitation of Contributions.* Sponsee may solicit gifts, contributions, and grants to Sponsor, identified as in support of the purposes of the Project, provided however, that the types of funding sources to be approached and the description of the Project and Sponsor's support of the Project that is included in Sponsee's fundraising materials shall be provided to Sponsor in advance for Sponsor's prior approval. In addition, all fundraising materials shall include an express disclosure of Sponsor's variance power under Section 3.b below. All grant agreements, pledges, or other commitments with funding sources to support the Project, shall be executed by Sponsor. The cost of any reports or other compliance measures required by such funding sources shall be borne by Sponsee.

g. *Not a Donor-Advised Fund; Expenditure Responsibility.* Under no circumstances will any donor or any designee of a donor have any advisory privileges with respect to the Restricted Fund that would result in the Restricted Fund being classified as a donor-advised fund under Code Section 4966(d)(2). Sponsee will not make any representation that a donor to Sponsor or a designee of a donor will have such a privilege. For avoidance of doubt, however, this grant agreement is intended to satisfy the requirements of expenditure responsibility under Code Section 4945 and applied to donor-advised funds under Code Section 4966 in the event that such requirements ever did apply to the Restricted Fund. If Sponsee receives tax-exempt status under Code Section 501(c)(3) and is classified as a public charity, Sponsee will provide written notice to the Sponsor, which may, in its sole discretion, waive or modify certain requirements with respect to previously granted funds.

3. Use of Grant; Variance Power.

a. *Use of Grant.* Sponsee shall use the Grant solely for the purposes of the Project. Sponsee shall repay to Sponsor any portion of the amount granted which is not spent or committed for

such purposes. Any significant changes in the Project purposes for which grant funds are spent must be approved in writing by Sponsor before implementation.

b. *Variance Power.* Sponsor retains the unilateral right to dispose of the assets in the Restricted Fund so as to accomplish the purposes of the Project as nearly as possible within Sponsor's sole judgment, subject to any more specific donor-imposed restrictions on the charitable use of such assets. It is the intent of the Parties that this Agreement be interpreted to provide Sponsor with variance powers necessary to enable Sponsor to treat the assets in the Restricted Fund as Sponsor's assets in accordance with Accounting Standards Codification (ASC) paragraphs ASC 958-605-25-25 and -26, issued by the Financial Accounting Standards Board (FASB). Because the Restricted Fund is held under the charitable trust doctrine for the purposes of the Project as understood by and with funding sources, the Parties intend that the assets in the Restricted Fund are not subject to the claims of any creditor or to legal process resulting from activities of Sponsor unrelated to the Project.

c. *Remedies.* If Sponsor determines, in its sole discretion, that Sponsee has substantially violated or failed to carry out any provision of this Agreement, including but not limited to failure to submit reports when due, Sponsor may, in addition to any other legal remedies it may have, refuse to make any further grant payments to Sponsee under this or any other grant agreement, and Sponsor may demand the return of all or part of the grant funds not properly spent or committed to third parties, which Sponsee shall immediately repay to Sponsor. Sponsor may also avail itself of any other remedies available by law.

d. *Re-Grant Projects.* Sponsee is permitted to decide whether (a) to conduct the Project exclusively with Sponsee's own employees, contractors, and volunteers (a "**Direct Project**") or (b) to conduct the Project in whole or in part by Sponsee's regranting the grant funds to another individual or entity (a "**Re-Grant Project**").

i. Before entering into any Re-Grant Project, Sponsee shall perform diligence with respect to the anticipated partners for the Re-Grant Project, including the names of individuals and organizations associated with the Re-Grant Project, and document the basis for Sponsee's confidence that they will use Project funds exclusively for charitable and educational purposes and in compliance with this Agreement.

ii. For a Re-Grant Project, Sponsee and the sub-Sponsee shall enter into an agreement substantially similar to this Agreement (the "**Sub-Grant Agreement**"). Sponsee may add additional or more restrictive provisions to such Sub-Grant Agreement, but Sponsee shall not provide less restrictive terms without the advance written consent of Sponsor. For avoidance of doubt and without limitation, Sponsee must include in any Sub-Grant Agreement the purpose restriction under Section 3(a) above, the prohibitions under Sections 4.a and 4.b below, the reporting and recordkeeping provisions under Section 5 below.

4. Project Activities; Relationship of Parties.

a. *Prohibited Uses.* Sponsee shall not use any portion of the Grant funds:

i. To attempt to influence legislation, within the meaning of Code Section 4945(d)(1), as interpreted by its accompanying regulations;

ii. To influence the outcome of any specific election for candidates to public office, or to carry on, directly or indirectly, a voter registration drive within the meaning of Code Section 4945(d)(2), as interpreted by its accompanying regulations;

iii. To make any grants to individuals that do not comply with Code Section 4945(d)(3) ((that is, Sponsee may not make any grant to an individual for travel, study, or other similar purposes).

iv. To make any grants to organizations that do not comply with Code Section 4945(d)(4) (that is, Sponsee may not make any grant to an organization unless such organization is a public charity, or Sponsee exercises expenditure responsibility in accordance with Code Section 4945(d)(4)(B) and 4945(h));

v. To undertake an activity for any purpose other than a religious, charitable, scientific, literary, educational, or other purpose specified in Code Section 170(c)(2)(B); or

vi. To induce or encourage violations of law or public policy, to cause any private inurement or improper private benefit to occur, or to take any other action inconsistent with Code Section 501(c)(3).

b. *Additional Requirements.* For avoidance of doubt and without limiting the above, the following specific requirements are also imposed on Sponsee's use of the Grant funds:

i. Sponsee shall not disburse grant funds to any owner of Sponsee (or a sub-Sponsee of Sponsee, as applicable) in their capacity as an owner of Sponsee (or the sub-Sponsee, as applicable).

ii. If grant funds will be spent on compensation to individuals (or companies owned by individuals associated with the Project), the rate of compensation shall be calculated on the basis of the value of the activities provided to the Project. Such rate of compensation and Sponsee's basis for determining such compensation shall not be excessive and shall not result in private benefit that is more than incidental to achieving the purposes of the Project. In evaluating fair market value for purposes of this Agreement, Sponsee may take into account all relevant facts and circumstances, including the compensation paid by similarly situated organizations for similar goods or services.

c. *Sponsor Not Providing Legal, Tax, or Other Advice.* Neither Sponsor (nor any of its officers, directors, trustees, lawyers or other representatives, including but not limited to, Kent Seton) are Sponsee's lawyers or consultants or other professionals with legal responsibilities to Sponsee to advise Sponsee in connection with any of the activities of Project and the use of said funds. Sponsee will seek independent legal, tax or other advice as to ensure Sponsee is following all rules and obligations related to charitable funds under applicable law. Sponsee warrants and represents that, in the event that Sponsee is unsure of whether an amount constitutes reasonable compensation, Sponsee will seek the services of an independent firm to help determine the benchmark for reasonable compensation (and will not rely upon Sponsor, or its trustee, or Kent Seton, as a lawyer, nor anyone at his law firm) for that determination of reasonable compensation.

d. *Relationship of Parties.* This Agreement shall not be deemed to create any relationship of agency, partnership, or joint venture between the Parties hereto, and Sponsee shall make no such representation to anyone. Sponsor shall not be responsible for the fundraising events, accounts payable and receivable, negotiation of leases and contracts, insurance, day-to-day disbursement of Project

funds once received by the Sponsee, or other matters related to activities conducted by Sponsee. No one working on the Project shall be an employee or independent contractor of Sponsor. Sponsee shall assume full and complete responsibility for all liabilities incurred in connection with each Project, including but not limited to criminal and civil liability, and any and all claims whether asserted or unasserted while this Agreement is in effect. If Sponsor makes any payments of grant funds directly to Sponsee's vendors, Sponsor shall do so only as a convenient means of disbursing grant funds for the benefit of Sponsee and its conduct of a Project. Sponsor shall not be under any legal obligation to Sponsee's vendors. All such payments by Sponsor (in the unlikely event any occur) are voluntary and subject to the availability of revenues deposited with Sponsor and designated for the purposes of the applicable Project.

5. Reporting and Recordkeeping.

a. To enable the Sponsor to evaluate the effectiveness of the Grant, Sponsee shall submit to the Sponsor a written report for any annual accounting period of Sponsee during which Sponsee receives, holds, or spends any of the Grant funds. The report shall contain: (1) a narrative description of Sponsee's use of Grant funds and the progress that Sponsee (or, if appropriate, each subSponsee, if any) has made toward achieving the purposes for which the Grant was made; (2) a financial accounting of Sponsee's expenditure of Grant funds (including salaries, travel, and supplies); (3) copies of any publications resulting from the Grant; and (4) a report on Sponsee's compliance with the terms of this Agreement. If more than one report is required, the final report shall respond to **each** of these four items both for the period covered by the final report and for Sponsee's use of all Grant funds and charitable activities from the date of the disbursement of this grant until Sponsee expended the last of the Grant funds. Reports are due to the Sponsor 90 days after the close of the accounting period of Sponsee covered by the report.

b. For each Re-Grant Project, the sub-Sponsee shall provide to Sponsee all of the information in Section 5.a, and Sponsee shall provide a copy of such report in its report to Sponsor for such Project.

c. The reporting form attached hereto as Exhibit C may be used to satisfy both Sponsee's reporting under Section 5.a and the reporting by any sub-Sponsee for a Re-Grant Project under Section 5.b above.

d. Sponsee shall treat Grant funds as restricted assets and shall maintain the Grant funds in a separate account on Sponsee's books that is restricted to the specific charitable purposes for which the Grant is made. All expenditures made in furtherance of the purposes of the Grant shall be charged off against the Grant on such books. Sponsee shall keep adequate records to substantiate its expenditures of Grant funds. Sponsee 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 information regarding use of Grant funds. Sponsee shall keep copies of all relevant books and records and all reports to the Fund for at least four years after completion of the use of the Grant funds.

6. No Pledge. Neither this Agreement nor any other statement, oral or written, nor the making of any contribution or disbursement by Sponsor to Sponsee, shall be interpreted to create any pledge or any commitment by Sponsor or by any related person or entity to make any other contribution or disbursement to Sponsee or any other entity.

7. Breach. No party of this Agreement shall be in breach until the non-breaching complies strictly with the terms and conditions of this Section 7, including but not limited to allowing a reasonable period of time for the breaching party to cure any such alleged breach. The non-breaching party shall notify the alleged breaching party in writing of said breach ("Notice of Breach"). The Notice of Breach shall be made by electronic email. The Notice of Breach must state in the subject line of the electronic email the words, "Notice of Breach". The Notice of Breach must detail the nature of the breach, in reasonably sufficient detail such that an outside third party would understand the nature of said breach. Said details shall include but are not limited to, backgrounds facts, dates and amounts related to the breach, which provisions of the Parties' Agreement were violated, etc. The breaching party shall respond in writing within ten (10) days of receipt of said notice. The breaching party shall use electronic email to respond with the words "Response to Notice of Breach" ("Response") in the subject line. In its Response, the breaching party shall confirm whether it requires more information, and if so, what information. If sufficient information has been provided, the breaching party shall confirm whether it will cure said breach. If the breaching party does not agree that said breach occurred, the breaching party may deny said breach and may provide an explanation of its denial. If the breaching party states it shall cure said breach, then the breaching party shall do so in a reasonable period of time. For the purposes of this Section, the term "reasonable period of time" shall be defined broadly and since every breach may have different periods of time that are reasonable to cure the subject breach, there shall be no set time limits on this definition. If the non-breaching party fails to provide a Notice of Breach to the breaching party within a reasonable period of time following discovery of the breach, the non-breaching party shall automatically waive any cause of action arising from said breach.

8. Termination. Either party may terminate this Agreement at any time with thirty (30) days ("Notice Period") advanced written notice to the other. Upon notice of termination of the Agreement by either party, Sponsor will present Sponsee with a final accounting report for review, and termination of this Agreement shall be subject to mutual approval of said final accounting report and the execution, by both Parties, of a written mutual release which is attached hereto and incorporated herein by this reference as Exhibit B. In addition, if Sponsee provides such notice of termination to Sponsor, and assets and/ or liabilities, remain, termination is valid so long as Sponsee is able to propose a Successor that meets the criteria of Section 9(a) below. In addition, if a party is claiming a breach has occurred at the time of termination, the Parties shall comply with the terms and conditions of Section 7. Sponsor shall not terminate the Fund until there is no breach outstanding by either party that has not been cured and, then, and only then will the Parties execute said release.

9. Effect of Termination. Upon termination of this Agreement pursuant to Section 8, if there are any remaining assets and liabilities, then, the following shall apply:

a. The Sponsee will identify another organization (which may include an organization that was formed by the Sponsee for this purpose) that has received a determination letter from the Internal Revenue Service recognizing that the

organization is tax-exempt under IRC Section 501(c)(3) and is not classified as a private foundation under Section 509(a) (a "**Successor**"), and is willing and able to sponsor Project. As used in this Section 9(a), the word "able" shall mean that the Successor has charitable purposes compatible with the purposes of Project and has the financial and administrative capacity to manage Project competently and if required, will consent to receive all assets and liabilities with the conditions on use as held with Sponsor.

b. Before being eligible to succeed to the role of sponsor of Project, the Successor shall be subject to the approval of the Sponsor, which approval shall not be unreasonably withheld or delayed, provided if required by Sponsor, to sign a written document to receive said assets and liabilities.

c. The Notice Period may be extended by mutual agreement of the Parties, provided that Sponsor will not unreasonably withhold its approval of an extension. In the event of an extension, Sponsee shall continue incur all administrative fees.

d. Once the Parties agree on a Successor, the balance of assets in the Fund, together with any other tangible and intangible assets held and liabilities incurred by Sponsor in connection with Project, shall be transferred to the Successor at the end of the Notice Period or any mutually agreed upon extension thereof, subject to the approval of any third parties that may be required.

e. If no Successor acceptable to both Parties is found by the end of the Notice Period or any mutually agreed upon extension thereof, or if Project was terminated by Sponsor as a result of a material breach of this Agreement by Project Lead, Sponsor may dispose of Project assets and liabilities in any manner consistent with applicable tax and charitable trust laws.

f. If, at the termination of the Agreement, the Restricted Fund for the Project lacks sufficient assets to pay the actual liabilities, costs, expenses, fees, or other charges allocable to the Project, the Sponsee and any signatory to this Agreement signing on behalf of Sponsee agrees to reimburse, indemnify, and hold harmless Sponsor for all costs, expenses, charges or liabilities arising from the Project that are not satisfied by the assets of the Restricted Fund.

10. Notice. All notices given under this Agreement shall be in writing, addressed to the Parties at the addresses set forth herein, and shall be deemed to have been duly given when delivered when sent by overnight courier, certified mail (return receipt requested), or email.

11. Intellectual Property.

a. *Owners of Funded Intellectual Property, Generally.* Except as noted below, all copyrights, patents, or other intellectual property developed using Grant funds as part of the Project ("**Funded IP**") shall be the property of Sponsee, held for the charitable purposes of the Project. Sponsee hereby grants to Sponsor a nonexclusive, perpetual, irrevocable, worldwide, royalty-free, fully paid up, sublicensable license to use, distribute, copy, create derivative works from, publicly perform, and display the Funded IP in a noncommercial manner in furtherance of the Project's tax-exempt purposes. The Parties agree to execute any documentation reasonably documented by Sponsor to confirm such ownership and license.

b. *Pre-Existing Intellectual Property.* Sponsor and Sponsee agree that the ownership of any intellectual property, including any copyright, trademarks, or patents associated with a Project, that Sponsee or other personnel have developed prior to receiving funding from Sponsor ("**Pre-existing IP**") remains unchanged, provided that, to the extent any Pre-Existing IP is incorporated into any Funded IP or is reasonably required to use Funded IP, Sponsee hereby grants a perpetual, irrevocable, worldwide, royalty-free, fully paid up, sublicensable license to make, use, sell, offer to sell, import, distribute, copy, create derivative works from the portion of the Pre-Existing IP so incorporated or required to use the Funded IP.

c. *Documentation.* The Parties agree to execute any documentation reasonably requested by the other Party to document the above provisions with respect to the ownership rights and licenses to the Funded IP and the Pre-Existing IP. Sponsee agrees to secure such intellectual property rights from third parties (Sponsee employees, contractors, sub-Sponsees, program participants, etc.) to satisfy its obligations under this Section 8.

12. Indemnification. Sponsee agrees, to the extent permitted by Tennessee law, to defend, indemnify and hold harmless Sponsor, its officers, directors, trustees, employees and agents, from and against 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 Sponsee, its employees or agents, except to the extent that such claims, liabilities, losses, or expenses arise from or in connection with any act or omission of Sponsor, its officers, directors, trustees, employees or agents. This indemnification obligation includes an obligation to hold Sponsor, its officers, directors, trustees, employees and agents harmless from any penalties or liabilities (to the Internal Revenue Service, a state Attorney General, or any other regulator) incurred by Sponsor as a result of Sponsee's management of a Project.

13. Termination; Effect of Termination.

a. *Notice of Termination.* Either party may terminate this Agreement for any reason. Termination shall be effective 60 days after the day on which the terminating party provides written notification to the other party of the termination.

b. *Distribution of Assets in Restricted Fund upon Termination.* Upon termination of this Agreement, Sponsor shall transfer the balance of assets, minus any administrative fee due and owed, remaining in the Restricted Fund (the "**Remaining Assets**") to one or more nonprofit corporations acceptable to both Parties with respect to the Project (the "**Successor**"), provided that the Successor:

i. is tax-exempt under Code Section 501(c)(3),

ii. is not classified as a private foundation under Code Section 509(a),

iii. has charitable purposes compatible with the purposes of the transferred Project,

iv. has the financial and administrative capacity to competently manage the transferred Project; and,

i. is willing to receive the Remaining Assets.

The Sponsee may qualify as such as a Successor if it meets all of the above requirements. If no Successor is found within a reasonable time, Sponsor may dispose of the Remaining Assets in any manner consistent with applicable tax and charitable trust laws. For avoidance of doubt, pursuant to Section 3.b Sponsor reserves the right to retain the funds, notwithstanding termination of the Agreement, to spend such funds for the purposes of the Project directly, instead of transferring the funds to another entity.

c. *Effect of Termination.* Termination of this Agreement shall only terminate any further Grants from Sponsor to Sponsee. Without limitation, Sponsee's reporting obligations, indemnification commitments, and obligations to spend Grant funds in accordance with this Agreement shall survive termination of this Agreement.

14. Notice. Any notice, demand, delivery, or other communication under this Agreement will be in writing and will be deemed properly given if delivered in person or mailed by first class or certified mail, postage prepaid, or send by facsimile or email in the manner provided in this Section to the following persons:

To Sponsee:	Knox County Schools Dr. Jon Rysewyk, Superintendent 400 W. Summit Hill Drive Knoxville, TN 37902 Telephone: (865) 594-1620 Facsimile: (865) 594-1621 superintendent@knoxschools.org
To Sponsor:	Edward Charles Foundation Kent Seton 269 South Beverly Drive, Suite 338 Beverly Hills, CA 90212 Telephone: (310) 694-3734 Facsimile: (213) 947-4948 Email: kseton@sblservices.com and accounting@edwardcharlesfoundation.org

15. Arbitration. Sponsee and Sponsor agree that any controversy, claim, or dispute between the Parties arising from or related to this Agreement and all disputes among or between them arising out of, connected with, related to, or incidental to the relationship established among them in connection with this Agreement (including its validity) that cannot be resolved through discussions between Sponsee's and Sponsor's leadership must be submitted to mediation before a single mediator mutually agreed to by the Parties. Notwithstanding the above, neither party is prevented from obtaining injunctive or other equitable relief from a court of competent jurisdiction pending the resolution of a dispute through mediation .

16. Choice of Law; Venue. This Agreement is governed by and interpreted in accordance with the laws of the State of Tennessee, without regard to conflict of law principles.

17. Entire Agreement; Modification. This Agreement constitutes the only agreement and supersedes all prior agreements and understandings, both written and oral, among the Parties with respect to the subject matter hereof. The Protocols attached hereto as Exhibit A (the "**Protocols**") are a material part of this Agreement and are incorporated by reference, provided that in the event of a conflict between this Agreement and the Schedules, the terms of this Agreement shall prevail. Sponsor will provide Protocols to Sponsee and may from time to time update the Protocols by giving Sponsee a copy of the updated Protocols. In addition, if applicable, a specific list of Sponsor's activities provided in support of the Project under this Agreement is attached hereto and incorporated herein by this reference as Exhibit D (the "**Sponsor Activities**"). Sponsor may from time to time update the Sponsor Activities by giving the Project Lead a copy of the updated Sponsor Activities. This Agreement (other than the Protocols and the Sponsor Activities) may not be amended or modified, except in a written document signed by all Parties to this Agreement. The Protocols and the Sponsor Activities may be amended as provided in this Section or as more specifically provided in the Protocols or, as applicable, the Sponsor Activities.

18. Miscellaneous. Each provision of this Agreement shall be separately enforceable, and the invalidity of one provision shall not affect the validity or enforceability of any other provision. Time is of the essence of this Agreement and of every provision hereof. The failure of Sponsor to exercise any of its rights under this Agreement shall not be deemed a waiver of such rights.

19. 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.

IN WITNESS WHEREOF, the Parties have executed this Fiscal Sponsorship Pre-Approved Grant Agreement on the dates indicated below, to be effective on the Effective Date as defined above.

SPONSOR: EDWARD CHARLES FOUNDATION

Dated: _____, 20__ By: _____

Name: Kent Seton
Title: CEO

SPONSEE:

KNOX COUNTY BOARD OF EDUCATION

This Document is approved by the Knox County Board of Education on the _____ day of _____, 2026 as reflected in its minutes, and certified by its Chairperson.

_____
Kristi Kristy, Chair

Date:_____

DIRECTOR OF SCHOOLS

_____
Dr. Jon Rysewyk, Superintendent

Date: _____

SOUTH-DOYLE HIGH SCHOOL

_____
Jason "Rocky" Riley, Principal

Date:_____

KNOX COUNTY LAW DEPARTMENT

CONTRACT #: 26-194

APPROVED AS TO LEGAL FORM

_____
Gary Dupler, Deputy Law Director

Date: 4/1/2026

Exhibit A
Sponsorship Protocols

The following are the Protocols of Sponsor; these Protocols may be amended by Sponsor with 10 days' notice at any time. They are framed in the form of questions as they represent the common Protocols that must be applied to this relationship between Sponsor and Sponsee.

1. How do we receive online donations? If you would like to receive online donations, we utilize the services of Every.org and other Sponsor sanctioned platforms as and when agreed to by Sponsor in writing. At times, we may authorize other platforms as well, Please email our Accounting Team at accounting@edwardcharlesfoundation.org, to double check and we will coordinate a digital link for you to post on your website which will direct funds to the Fund.

2. What administrative fees and expenses will we pay? To receive the activities described under this Agreement, you will be required to pay administrative fees ("**Admin Fees**") and cover any expenses we incur on your behalf. Your account will be automatically deducted to pay from the Fund the Admin Fees and expenses as follows:

A. Admin Fees consist of:

1) The Administrative Fee identified at Section 2(b) of the Grant Agreement.

2) Annual Maintenance Fee: At the end of each year (December 15th), a maintenance fee of $950.00 shall be deducted from the Restricted Fund.

B. Expenses: The Restricted Fund (or, if the funds in the Restricted Fund are insufficient, the credit card provided by Sponsee) shall be used to pay for any and all filing fees, out-of-pocket expenses, and any and all merchant account credit card processing fees and wire fees incurred as a result of Sponsee's activities.

C. Invoice: Any Admin Fees, expenses or other fees will be evidenced in an invoice sent to the contact person for Sponsee. This is merely for your records and does not require any response.

3. Do we have a way of seeing donations in our Edward Charles Foundation account? Yes! ECF has a Portal that you will have a login for that allows 24/7 viewing access to your ECF account, including information regarding the monies received, the dates received, from whom the monies were received, and the manner in which monies were received. Your viewing access will also include all monies from the Restricted Fund that have been disbursed and the dates disbursed, and in what manner the monies were disbursed. If you are troubleshooting your access to the Portal and require assistance, please contact our Accounting Team at accounting@edwardcharlesfoundation.org.

4. Who do we contact if we have questions about our ECF account online platform? If you cannot access our Portal, forget your email, want to change your email, have an improvement, want to get any philanthropy event information from an event our sister companies are producing or have general questions, please contact our team at accounting@edwardcharlesfoundation.org.

5. Who sends our donors acknowledgement of funds and donations received? The Sponsor sends donor acknowledgment letters for donations received via check, ACH and wire. Online donations made through the Sponsor sanctioned platforms are automatically sent an acknowledgement letter to their email from the donation platform. In addition, upon written request, we can provide you with a list of Project's donors and their contact information.

6. What if we want to receive monies via ACH or wire transfer or send approved disbursements via ACH or wire transfer? No problem. You may receive and send funds via ACH or wire transfer. To send funds via ACH or wire transfer, you fill out the ACH, wire domestic or wire international disbursement request form via the Portal and provide relevant ACH or wiring information and proper backup (i.e. W9 form, invoice, receipts, grant agreement, etc.) through the Portal. Otherwise, we will not be able to complete the ACH or wire. Sponsor issues all checks, wires and ACHs (weekly, on Thursdays and Fridays) and the deadline to submit a request is Wednesday, 2pm PT. Sponsor will send out a confirmation email at the end of the day on Friday to confirm all disbursement requests paid out that week.

Upon the Agreement being signed, the Sponsor will set up a new bank account for the at a bank designated by Sponsor. Once the Sponsor has received the bank account number from the bank, Sponsor will email all necessary ACH and wire details to the Sponsee. The ACH and wire details can then be provided to donors as needed for funds to be received via ACH and wire.

7. What if our donors or sponsors send us checks directly? That is fine but the check must be written to Edward Charles Foundation, with the Project designated in the memo line, and you must send all checks for deposit to: Attention: Kent E. Seton, Edward Charles Foundation, 269 South Beverly Drive, Suite 338, Beverly Hills, CA 90212. Do NOT deposit any monies in any accounts held directly by you which we do not maintain. If you are wondering if a check was received, please contact our Accounting Team at accounting@edwardcharlesfoundation.org.

8. If we want to put on a fundraising event or do a crowdfunding campaign, can we? Yes, but, you must provide us with ample notification in advance and all monies must be received by us and in our account designated for support of the Project. Notification is also needed in order for us to properly provide you with the appropriate banking information for the platform on which you choose to collect monies. This prior notification of your event must be sent to our Accounting Team at accounting@edwardcharlesfoundation.org.

9. Do we need insurance? Unfortunately, we do not cover insurance for your charitable activities. We highly recommend you obtain such insurance including but not limited to cyber liability fraud (if your email is hacked), event insurance, etc.

10. Do we need to verify Vendor information for Disbursement Requests? Yes, on any Disbursement Request $10,000.00 or greater for any new vendor (or change of vendor information). You must have someone on your team call that Vendor (and not the number or contact information on the invoice) to verify that the invoice is true and correct.

Exhibit B
Termination Agreement

[Date]

*Sent via email to:*_____

_____
Attention: _____

Dear _____:

Pursuant to Section __ of the _____ fiscal sponsorship agreement ("Agreement") between Edward Charles Foundation ("Sponsor") and _____ ("Sponsee"), Sponsee has provided notice of termination to Sponsor as of _____ due to _____.

Upon the execution of this correspondence by Sponsor and Sponsee, Sponsor shall take the steps necessary to effectuate the transfer of the balance of assets in Sponsor's restricted fund for the Project (as defined in the Agreement), together with any other assets held and liabilities incurred by Sponsor in connection with the Project (as defined in the Agreement), to the Successor (as defined in the Agreement).

In addition, upon the completion of the obligations set forth in the Agreement regarding termination of the same, Sponsor on the one hand and Sponsee on the other hand shall each hereby irrevocably and unconditionally forever release each other, and each other's officers, directors, managers, members, employees and agents ("Released Parties") from and against any and all debts, obligations (both legal and moral), losses, costs, promises, covenants, agreements, contracts, endorsements, bonds, controversies, suits, actions, causes of action, rights, liabilities, judgments, damages, expenses, claims, counterclaims, cross-claims, or demands, in law, equity and/or morality, asserted or unasserted, express or implied, foreseen or unforeseen, real or imaginary, suspected or unsuspected, known or unknown, liquidated or non-liquidated, of any kind or nature or description whatsoever that, each party ever had, presently has, may have, or claims or asserts to have, or hereinafter has, may have, or claims or asserts to have, against each other or their respective Released Parties (except for those obligations, warranties and representations as set forth in the Agreement).

Further, each party understands and acknowledges that there are laws which may invalidate the release of claims which are unknown to the releasing party. Each party hereby knowingly and voluntarily waives any protection to which it otherwise would be entitled against the other party or its Released Parties by virtue of any such law. Each party also hereby waives any protection to which it otherwise would be entitled against the other party or its Released Parties and by virtue of any such law. In particular, each party shall hereby release and waive any and all of its respective rights under Section 1542 of the California Civil Code, which provides as follows:

"1542. (General release; extent) A general release does not extend to claims which the creditor does not know or suspect to exist in his favor at the time of executing the release, which if known by him must have materially affected his settlement with the debtor."

Sincerely,
Edward Charles Foundation

_____
Kent Seton, President

ACCEPTED BY:

_____

_____
_____, [TITLE]

[SPONSEE'S NAME]

Exhibit C

Sample Reporting Form

To: **Edward Charles Foundation**

From: _____

Date: _____

RE: **Expenditure Responsibility Grant Report for Most Recently Completed Accounting Period**

I am an authorized officer or director of [Sponsee Name] ("Sponsee"). I submit this report pursuant to the Fiscal Sponsorship Pre-Approved Grant Agreement between Sponsee and Edward Charles Foundation (the "Grant Agreement"). This report describes activities and expenditures during Sponsee's fiscal year ended _____, _____ (the "Accounting Period"). For purposes of this report, "Grant" refers to all money granted by Edward Charles Foundation to Sponsee pursuant to the terms of the Grant Agreement.

1. Name of Sponsee: [Sponsee Name]

2. Address of Sponsee: _____

3. Amount and Date of Grants:

   [List all disbursements from the Edward Charles Foundation, with amounts and dates]

4. Purpose and Goals of the Grant: Supporting the charitable and educational project known as the [Name of Project] as specifically defined in the Grant Agreement, provided that neither the grants nor the income therefrom may be used for purposes other than those described in Internal Revenue Code Section 170(c)(2)(B) or in a manner that is otherwise inconsistent with the prohibitions and restrictions in the Grant Agreement.

5. Amount of total Grant spent in ***this*** accounting period: $_____

6. Please describe how funds spent in ***this*** accounting period were used: _____

   _____

   _____

7. Was use of all Grant Funds completed in ***this*** accounting period?

   ☐ Yes. *If yes, please also attach a final report with respect to **all** expenditures made from **all** Grant funds (including salaries, travel, and supplies) and indicating the progress made toward the goals of the Grant.*

□ No. Grant funds remained after the end of ***this*** accounting period.

8. Were any of the Grant funds used for a purpose other than the purpose in 4 above?

   □ Yes. The Grant funds were diverted in the following manner: _____

   _____

   _____

   □ No.

9. Were the terms of the Grant Agreement complied with?

   □ Yes.

   □ No. The terms of the Grant Agreement were not complied with in the following manner:

   _____

   _____

   _____

10. Please describe the progress made by Sponsee toward achieving the purposes for which the Grant was made (please attach pages as needed): _____

    _____

    _____

    _____

    _____

11. Please list the dates of all prior Grant Reports related to this Grant: _____

    _____

    _____

I certify that I am an authorized officer or director of Sponsee and that all information contained in this report is true and correct, and that this Grant Report is being submitted within 90 days of the close of the Sponsee's fiscal year.

[Name of Sponsee]

_____ Date: _____

By: _____

Its: _____

Exhibit D
Sponsor Activities

1. Sponsee has 24/7 viewing access to an accounting of charitable funds through the Sponsee Portal. Sponsee has access and may also assign access rights to other parties.
2. Sponsee is required to submit all requests for funds being sent out of the account through the Portal.
3. Sponsor issues all disbursement requests weekly, on Thursdays and Fridays, and the deadline to submit a request is Wednesday, 2pm PST, in accordance with the Protocols. Sponsor will send out a confirmation email at the end of the day on Friday to confirm all disbursements requests paid out that week.
4. Sponsor monitors all donations, funds and contributions and notifies Sponsee of any significant funds received by wire and check, daily, to the extent received.
5. Sponsor will issue all charitable receipts every sixty (60) days or as required by applicable law.
6. Sponsor provides Sponsee with a balance sheet and profit and loss statement monthly, via the Portal, as close as possible to fifteen (15) days from the close of the previous month.
7. Sponsor reports all donations to the Fund on its IRS Form 990 annual tax return.
8. Sponsor records all received online donations in support of Project in a Portal dedicated to the Project. Funds donated online are deposited into the account based on the processor timelines.
9. Sponsor stores all back up and accounting data for the Project in a secure Cloud.
10. Specific activities of the Project will need insurance (e.g., event insurance must first be obtained before an event can be hosted by Sponsored Project). Any costs associated with said insurance shall be borne by the Fund. Sponsee is highly recommended to get cyber liability insurance.
11. Sponsor is registered (for charitable solicitations) in all states that require registration.
12. Sponsor DBAs the name of Project to be able to operate under said name of Project. The Sponsor Employer Identification Number is 26-4245043.
13. Sponsor's activities under the Agreement do not include any legal work of any kind for Sponsee or on behalf of the Sponsored Project outside of state registration for charitable solicitations.
14. If Sponsee is an individual (s) and should he/she decide to establish a separate entity ("**NewCo**") to carry out the Project, Sponsee must notify the Sponsor in writing of the same with the legal name of NewCo and provide Sponsor with the governance documents and good standing certificate of NewCo and the Parties may amend or restate the Agreement to reflect the new Sponsee.

SOUTH-DOYLE HIGH SCHOOL

2020 TIPTON STATION ROAD
KNOXVILLE, TENNESSEE 37920
TELEPHONE (865) 577-4475
FAX (865) 577-4540

https://southdoylehs.knoxschools.org

MR. ROCKY RILEY
Executive Principal

CAMERON MOLCHAN
Curriculum, Business & Health Science Principal

DARYL CHANDLER
Freshman Academy Principal

KATHRYN REASOR
Business & Health Science Principal

ERIC TURNER
Academy of Engineering & Fabrication Principal

Knox County Board of Education

South-Doyle High School are pleased to announce a formal collaboration between South-Doyle High School (South-Young) alumnus **Johnny Knoxville**, industry leader **Sorinex**, and **Charitybuzz** to spearhead the **"Knoxville Strong"** campaign. This initiative is dedicated to revitalizing our campus athletic facilities and supporting the physical education of our student body.

Initiative Overview

The campaign focuses on modernizing our school's weight room, which currently utilizes aging equipment that no longer meets the needs of a contemporary athletic program. By leveraging Mr. Knoxville's platform and the technical expertise of Sorinex, we aim to provide our students with professional-grade resources.

Key Components of the Campaign

- **Custom Apparel Collection:** Johnny Knoxville has collaborated with Sorinex to design and release the **Knoxville Strong** apparel line. The collection features bespoke branding that incorporates our school's identity with Mr. Knoxville's signature aesthetic. All proceeds from the sale of these items are being donated to procure new strength and conditioning equipment for the South-Doyle weight room.
- **Charitybuzz Premiere Event:** In conjunction with the release of the film **"Jackass: Best and Last,"** a high-profile auction and sweepstakes are being hosted via Charitybuzz. This event offers donors the opportunity to attend the film's premiere and meet with Mr. Knoxville.
- **Philanthropic Management:** The funds generated through these efforts are managed by the **Edward Charles Foundation**, ensuring that all contributions are directed specifically toward student opportunities and the physical infrastructure of our athletic department.

Sincerely,

Rocky Riley

Rocky Riley
Executive Principal
South-Doyle High School
2020 Tipton Station Road
Knoxville, TN 37920

KNOX COUNTY BOARD OF EDUCATION
Agenda Item Fiscal Note

Description

Request for approval of Regranting Fiscal Sponsorship Agreement with the Edward Charles Foundation related to a Johnny Knoxville Charity Fundraiser for South-Doyle High School Athletics and Academics

Cost to Knox County Schools

No cost to KCS

Description and Type of Funding Source

N/A

For Grants: Letter of Approval from the KCS Grants Department must be attached.
AS-105B (6/23)

RLA-18375 **15.**

AGENDA COMMITTEE (May)

Meeting Date:	04/29/2026
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, authorizing the acceptance of grant funds and donations for the Knox County Schools as shown on the attached list and in the total amount of $67,442.50.
(Schools)

Attachments

Grant/Donation Listing

1-Rocky Hill Elementary School Foundation Donation

2-Partners In Education Donation

3-TDOE Occupational Educator Scholarships

4-Tennessee Hospitality & Tourism Beef Bucks Grants

5-National Parks Trust Kids to Parks Day School Grants

6-Tennessee Society of Professional Engineers Knoxville Chapter GEARS Program Grant

7-Guitar Center Music Foundation Instrument Program Grant

KNOX COUNTY SCHOOLS
Grant and Donation Listing
April 2026

No.	Grantor/Donor	School/Program/ Dept Benefitted	Designation	Matching Funds	Personnel Funded	Amount
1	Rocky Hill Elementary School Foundation Donation	Rocky Hill Elementary School	Playground Resurfacing, Boarder, and Site Work; and Purchase and Installation of 2 Playground Structures	N/A	N/A	$28,846.50
2	Partners in Education Donation	Whittle Springs Middle School	Mural on School Exterior Wall	N/A	N/A	$8,996.00
3	Tennessee Department of Education Occupational Educator Scholarships	Districtwide	Scholarships for Eligible Candidates to Participate in Educator Preparation Program	N/A	N/A	$24,600.00
4	Tennessee Hospitality & Tourism Beef Bucks Grants	Austin-East Magnet High School and Karns High School	Purchase of Meat/Supplies for Culinary Arts Programs	N/A	N/A	$1,000.00
5	National Park Trust Kids to Parks Day School Grants	Belle Morris Elementary School and South-Doyle High School	Expenses for School Trips to National Park	N/A	N/A	$1,500.00
6	Tennessee Society of Professional Engineers Knoxville Chapter GEARS Program Grant	Holston Middle School	STEM Program	N/A	N/A	$1,000.00
7	Guitar Center Music Foundation Instrument Program Grant	Karns Middle School	Provision of Musical Instruments	N/A	N/A	$1,500.00
			TOTAL AMOUNT			**$67,442.50**

KNOX COUNTY BOARD OF EDUCATION

Agenda Item Fiscal Note

Description

We are proposing the installation of two playground structures (ADA inclusive) on the K-2nd playground. This project has been quoted with the structures (rocket & merry-go-round) separate from the surfacing, boarders, ramp and site work. Great Southern Recreation is the company to install and Kyle Peggram is the project manager.

Cost to Knox County Schools

No cost to KCS

Description and Type of Funding Source

RHES Foundation

For Grants: Letter of Approval from the KCS Grants Department must be attached.
AS-105B (6/23)

[redacted]

TO: **Doug Shover**
Director of New Facilities and Construction

FROM: Dri M. Holt, Principal

DATE: 3-18-26

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	Rocky Hill Elementary
Requested By:	Dri M. Holt and RHES foundation board
Approved By: **(School Principal)**	Dri M. Holt
Phone	(865) 539-7844
Nature of the Project	Installing 2 playground structures (ADA inclusive) on the K-2nd playground. Project has been quoted with the structures (rocket & merry-go-round) separate from the surfacing, borders, ramp & site work. Great Southern Recreation is the company with Kyle Reggert as the project manager.
Cost of the Project	Playground structures = $20,638.80 surfacing, borders, & site work cost = $8,208.00 total = $28,846.80
Funded By ☐ 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.	account = foundation 913.949
Cost to Knox County Schools	no cost to KCS

FA-100 (9/21)

KNOX COUNTY BOARD OF EDUCATION

INTERNAL SCHOOL FUNDS
PURCHASE APPROVAL REQUEST

1) School Rocky Hill Elementary Date 3-18-26

2) Item(s) to be Purchased (Note 1)
1) Playground structures x 2 (Rocket & Merry-go-round)
2) Surfacing, borders & site work
3)
4)
Attach additional page(s) as necessary - See attached quotes

3) **Purchase Amount (Note 2)** $ 28,846.80

4) Vendor Great Southern Recreation - Kyle Peggram, Project Manager

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	Foundation	Account Number	913.949	Amount $ 28,846.80
Source 2		Account Number		Amount $
Source 3		Account Number		Amount $
Source 4		Account Number		Amount $
Total (Should Equal Item #3 Above)				$ 28,846.80

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: Jayne Gustafson
Principal: Eric M. Holt
Date: 3-18-26

Funds are available: Jayne Gustafson
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.

BO-107 (5/15)

GREAT SOUTHERN RECREATION

ORGANIZATION:	KCS-Rocky Hill ES
CONTACT:	Maci O'Conner
ADDRESS:	1200 Morrell Rd, Knoxville, TN 37919
PHONE:	865-679-6223

PROJECT TITLE:	Playground Quote
REVISION:	2
OPTION:	1

Official Great Southern Recreation Quote

Kyle Peggram	3/16/2026	1	Knox	Net 30	TBD

A2-1054	1	Raptor Jet Climber Area of use zone 18'x21'	$ 6,884.00	$ 6,884.00
A2-2496	1	ADA Inclusive Merry Go Round Area of use zone 25'x25'	$ 7,978.00	$ 7,978.00
				$ -
				$ -
			SUBTOTAL FOR EQUIPMENT	$ 14,862.00
			Certified Southern-built TM Installation	$ 5,647.00
SAFETY SURFACE				$ -
BORDER				$ -
ACCESSIBILTY				$ -
SITEWORK		*Surfacing, Borders, Ramp and Site work quoted separately*		$ -
DISCOUNT	10%		KCS CONTRACT DISCOUNT	$ (1,486.20)
			SUBTOTAL	$ 19,022.80
			TAX RATE	EX
			SALES TAX	-
			BONDS	
			EQUIPMENT FREIGHT	1,616.00
			SURFACE FREIGHT	
			TOTAL	$ 20,638.80

GREAT SOUTHERN RECREATION

ORGANIZATION:	KCS-Rocky Hill ES
CONTACT:	Maci O'Conner
ADDRESS:	1200 Morrell Rd, Knoxville, TN 37919
PHONE:	865-679-6223

PROJECT TITLE:	Playground Quote
REVISION:	2
OPTION:	1

Official Great Southern Recreation Quote

TERRITORY MANAGER	DATE	TERRITORY	COUNTY	TERMS	COLORS
Kyle Peggram	3/18/2026	1	Knox	Net 30	TBD

PART NUMBER	QUANTITY	DESCRIPTION	UNIT PRICE	TOTAL
		No Equipment on Quote		$ -
				$ -
				$ -
				$ -
			SUBTOTAL FOR EQUIPMENT	$ -
		Certified Southern-built TM Installation		
SAFETY SURFACE	36	Engineered Wood Fiber at 12" Depth-Priced at Cubic Yards	$ 50.00	$ 1,800.00
SAFETY SURFACE INSTALL	36	Installation of Saftey Surface per contract pricing	$ 25.00	$ 900.00
DRAINGE STONE	36	Drainage Stone For EWF Saftey Surfacing	$ 8.00	$ 288.00
GRAVEL INSTALL	36	Contract Pricing for Gravel Install	$ 10.00	$ 360.00
BORDER	44	HDPE Interlocking borders-Priced per 4' Border	$ 15.00	$ 660.00
ACCESSIBILTY	1	ADA Half Ramp for Inclusive Merry Go Round Area	$ 600.00	$ 600.00
SITEWORK	1	*Demo and Disposal of existing Tetherball Pole* *Site Grading for Merry Go Round*	$ 3,600.00	$ 3,600.00
DISCOUNT	10%	KCS CONTRACT DISCOUNT		$ -
		SUBTOTAL		$ 8,208.00
		TAX RATE		EX
		SALES TAX		-
		BONDS		
		EQUIPMENT FREIGHT		
		SURFACE FREIGHT		
		TOTAL		$ 8,208.00

Rocky Hill Elementary-Playground

34982



Presented by

Great Southern Recreation

and

PLAYCRAFT® SYSTEMS
A PLAYCORE company

(800) 333-8519

Rocky Hill Elementary-Playground

TOP VIEW - 0

ADA ACCESSIBILITY GUIDELINES - ADAAG CONFORMANCE

ELEVATED	ACCESSIBLE	RAMP ACCESSIBLE	GROUND	TYPES
0	0/0	0/0	1/0	1/0

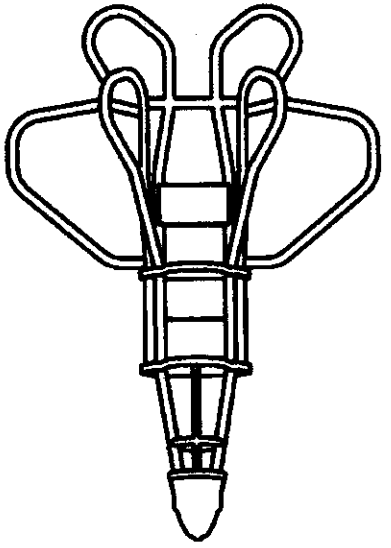
CHILD CAPACITY 4 **MAX FALL HEIGHT** 36

FOR KIDS AGES 5-12

GENERAL NOTES

This conceptual plan is based on information provided prior to construction. Detailed site information, including the following, should be obtained, evaluated, and utilized in the final project design. Exact site dimensions, topography, existing utilities, soil conditions and drainage solutions.

WARNING: Accessible safety surfacing material is required beneath and around this equipment that has a critical height value (Fall Height) appropriate for the highest accessible part of this equipment. Refer to the CPSC'S Handbook For Public Playground Safety, Section 4: Surfacing.



PC 1054
RAPTOR
JET

STRUCTURE # 1
PROJECT # 34982
DATE 3/16/2026

Great Southern Recreation
MIN. USE ZONE 18' x 21' (5.458m x 6.274m)

PLAYCRAFT
A PLAYCORE COMPANY

Rocky Hill Elementary-Playground

TOP VIEW - 0

ADA ACCESSIBILITY GUIDELINES - ADAAG CONFORMANCE

ELEVATED	ACCESSIBLE	RAMP ACCESSIBLE	GROUND	TYPES
0	0/0	0/0	1/0	1/0

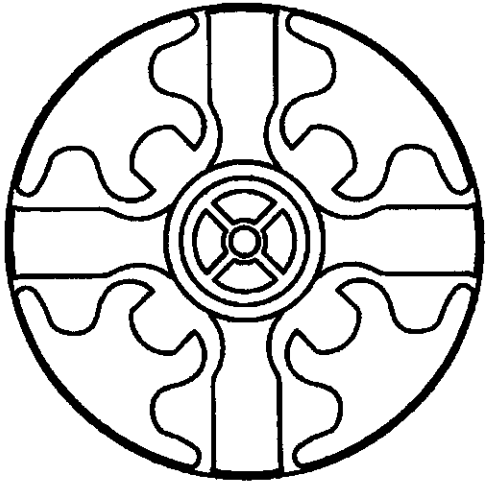
CHILD CAPACITY 12 **MAX FALL HEIGHT** 24

FOR KIDS AGES 5-12

GENERAL NOTES

This conceptual plan is based on information provided prior to construction. Detailed site information, including the following, should be obtained, evaluated, and utilized in the final project design. Exact site dimensions, topography, existing utilities, soil conditions and drainage solutions.

WARNING: Accessible safety surfacing material is required beneath and around this equipment that has a critical height value (Fall Height) appropriate for the highest accessible part of this equipment. Refer to the CPSC'S Handbook For Public Playground Safety, Section 4: Surfacing.



INCLUSIVE MERRY-GO-ROUND

STRUCTURE # 2
PROJECT # 34982
DATE 3/16/2026

Great Southern Recreation
MIN. USE ZONE 25' x 26' (7.62m x 7.621m)

PLAYCRAFT
A PLAYCORE Company

Rocky Hill Elementary-Playground

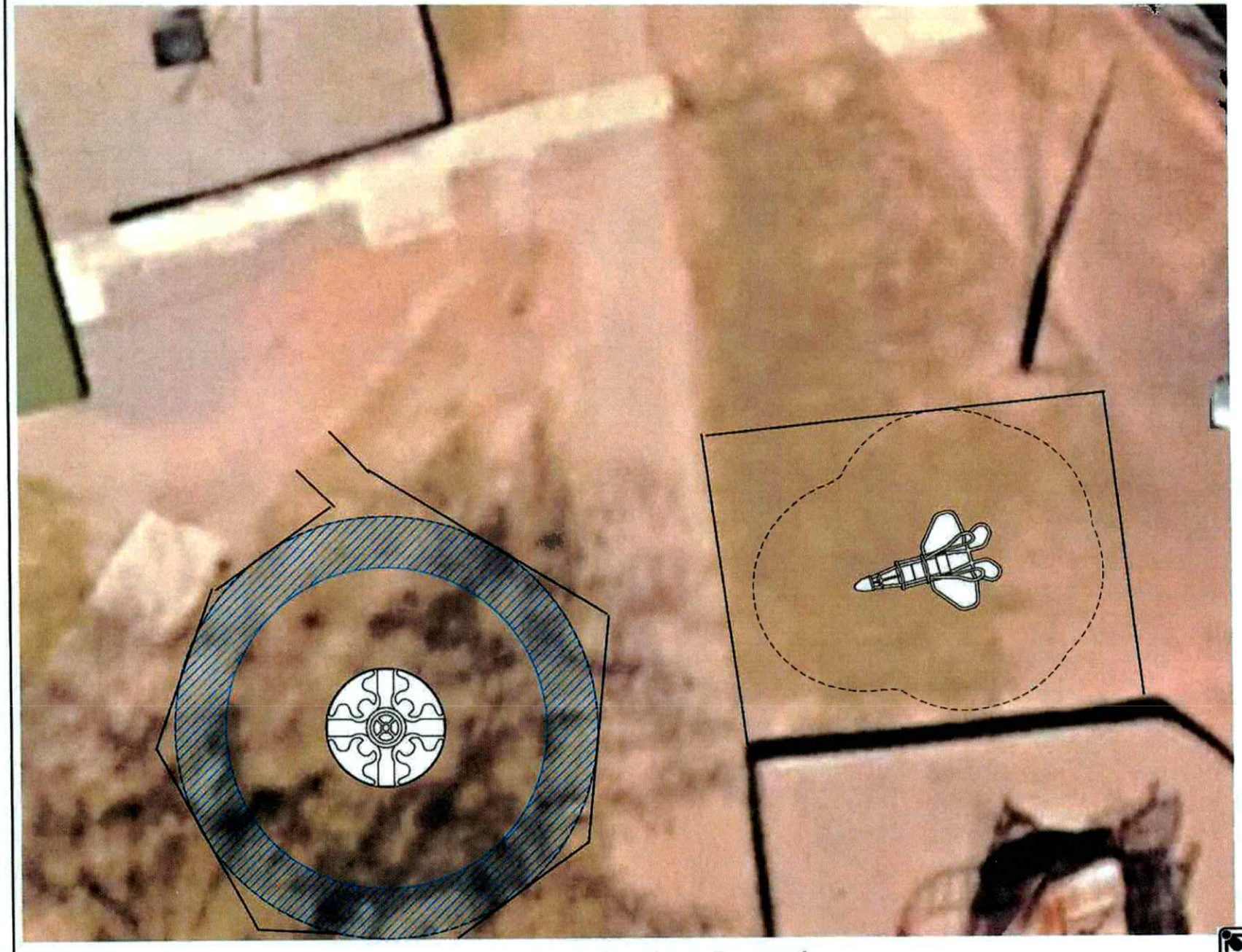
SITE PLAN

ADA ACCESSIBILITY GUIDELINES - ADAAG CONFORMANCE

ELEVATED	ACCESSIBLE	RAMP ACCESSIBLE	GROUND	TYPES
0	0/0	0/0	2/0	2/0

Mixed Types

FOR KIDS AGES 5-12



GENERAL NOTES

This Preliminary Site Plan is based on measurements that were provided in the initial planning phase. All dimensions must be verified prior to the submission of a purchase order. Playcraft Systems will not be held responsible for any discrepancies between actual dimensions and dimensions submitted in the planning phase.

The Minimum Use Zone for a play structure is based on the product design at the time of proposal. Components and structure designs may be subject to change which may affect dimensions. Therefore, before preparing the site, we strongly recommend obtaining final drawings from the factory (available after the order is placed and included in the Assembly Manual).

WARNING: Accessible safety surfacing material is required beneath and around this equipment that has a critical height value (Fall Height) appropriate for the highest accessible part of this equipment. Refer to the CPSC'S Handbook For Public Playground Safety, Section 4: Surfacing.

PROJECT # 34982
DATE 3/16/2026

Great Southern Recreation

MIN. USE ZONE 55' x 32' (16.723m x 9.509m)

PLAYCRAFT SYSTEMS
A PLAYCORE Company

Rocky Hill Elementary-Playground

SW VIEW

FOR KIDS
AGES
5-12



STRUCTURE #	1
PROJECT #	34982
DATE	3/16/2026

PLAYCRAFT® SYSTEMS
A PLAYCORE Company

Rocky Hill Elementary-Playground
SE VIEW

FOR KIDS
AGES
5-12



STRUCTURE # 1
PROJECT # 34982
DATE 3/16/2026

PLAYCRAFT SYSTEMS
A PLAYCORE Company

Rocky Hill Elementary-Playground

SW VIEW

FOR KIDS
AGES
5-12



STRUCTURE # 2
PROJECT # 34982
DATE 3/16/2026

PLAYCRAFT SYSTEMS
A PLAYCORE Company

Rocky Hill Elementary-Playground

SE VIEW

FOR KIDS
AGES
5-12



STRUCTURE #	2
PROJECT #	34982
DATE	3/16/2026

PLAYCRAFT SYSTEMS
A PLAYCORE Company

PLAYCRAFT
A PLAYCORE Company

Bill of Materials

Rocky Hill Elementary-Playground

Project # 34982

Date 3/16/2026

Item / Part Number	Description	Qty
[1] A2-1054	PC 1054 Raptor Jet	1
[2] A2-2496	PC 2496 Inclusive Merry-Go-Round	1

KNOX COUNTY BOARD OF EDUCATION

This Document is approved by the Knox County Board of Education on the 9th day of April, 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 #: 26-160

APPROVED AS TO LEGAL FORM

_____

Gary Dupler, Deputy Law Director

Date: 3/25/2026

KNOX COUNTY BOARD OF EDUCATION
Agenda Item Fiscal Note

Description

Whittle Springs Mural Agreement

Cost to Knox County Schools

0

Description and Type of Funding Source

Donation

For Grants: Letter of Approval from the KCS Grants Department must be attached.
AS-105B (6/23)

ARTWORK AGREEMENT

THIS AGREEMENT ("Agreement"), entered this 23rd day of February 2026, between **OREL BRODT AND GARED LUQUET** ("Artist") and **Whittle Springs Middle School** ("Client"), shall govern the respective rights of Artist and Client with respect to the artwork described herein.

Artist agrees to create for Client, and Client agrees to compensate Artist, pursuant to the terms and conditions set forth below, artwork described as: **Whittle Springs Mural** in exchange for the agreed upon fee in the amount of **$8,996.0**, payable as specified herein.

I. DESCRIPTION AND SCOPE OF WORK COMMISSIONED.

Artist and Client expressly agree that the artwork to be created by Artist pursuant to Client's specifications shall be limited to, unless modified in a writing and signed by both parties, the following artwork, hereafter known as the "Work":

Whittle Springs Mural

II. REVISIONS

Design work will take place in TIMEFRAME. Included are up to 2 rounds of revisions. Additional revision requests will result in additional fees at $50/hr.

III. DEADLINES AND COMPLETION.

Upon receipt of Client's specifications pursuant to Section I, which Client agrees are true and complete at the time of execution of this Agreement, Artist agrees to complete the Work upon the following schedule:

TIMEFRAME:
Begin painting April 2026, Approximate timeline estimated three weeks.

IV. PROOFING OF FINAL PROJECT

Artist shall make every effort to ensure the final product is free of any errors, before delivering the final product to Client; however, Client is ultimately responsible for ensuring there are no errors in the final product. Artist is not responsible or held liable for any errors in final product after it has been released for print, public viewing, or similar means.

V. CLAIMS PERIOD.

Claims for defects, damages, shortages and/or unsatisfactory performance must be made by Client in writing within a period of ten (10) days after delivery of all or any part of the order. Failure to make such claim within the stated period shall constitute irrevocable acceptance and an admission that Artist and Work fully satisfy and comply with terms, conditions and specifications.

VI. CONFIDENTIALITY AND NONDISCLOSURE.

All correspondence, documents, and forms of work product by Artist, including preliminary sketches, drawings, and drafts (collectively "Confidential Information") shall be treated as

confidential between Client and Artist unless consent has been granted by both parties involved. Client hereby agrees that neither it, nor any of its agents, independent contractors or other persons, organizations or entities over which it has control, will at any time during or after its relationship with Artist, directly or indirectly appropriate, use publish, disseminate or disclose in any way, on its own behalf or on behalf of any third party, organization or entity, any of the Confidential Information for any purposes not related to the agreed upon use set forth in this Agreement without the express, prior, written consent of Artist. Client further agrees that it shall undertake all necessary and appropriate steps to ensure that the secrecy and confidentiality of the Confidential Information will be strictly maintained.

VII. RIGHTS TRANSFERRED.

Artist and Client agree that the following rights shall be transferred from Artist to Client upon completion of the Work. Any rights not expressly specified herein shall be reserved by Artist. **All-Rights for Limited Purpose**. Artist hereby grants and assigns to Client the exclusive rights to publish, print, employ, advertise, or otherwise utilize the Work exclusively in relation to [DESIGN/LOCATION], and not in furtherance of any other purpose not stated herein, unless modified by a writing signed by both parties. Use of the images in for profit purposes (ie printed on materials with the intent of retail/profit) is not included in this agreement. If you want rights to print and produce merchandise with the artwork, it would be an additional fee of $5000 (five thousand US).

the shuffle Springs middle school mural

VIII. COMPENSATION.

Upon completion upon the schedule set forth in Section III of this Agreement, Client agrees to compensate Artist as follows:
Design Deposit $500 Paid upon execution of this agreement to Gared Luquet
$4248 Paid on/by 15 days upon completion of the mural to Gared Luquet
$4248 Paid on/by 15 days upon completion of the mural to Orel Brodt

IX. TERMINATION/KILL FEE.

Client may terminate this Agreement at any time by sending written notice thereof to Artist at [440 Walnut St, Unit 306 Knoxville TN 37902] or in such manner as directed by Artist. Upon such termination, Client agrees to compensate Artist as follows: **(1) Partial Completion.** If Artist has partially completed the Work, Client agrees to compensate Artist at fifty percent (50%) of the compensation identified in Section VIII herein. This fee is due within 30 days of notification that for any reason the job is canceled or postponed before the final stage. If this Agreement is terminated by Client after Partial Completion by Artist, Artist shall retain ownership of all rights of copyright and the original artwork, including but not limited to completed artwork, sketches, and comps.
(2) Full Completion. If Artist has completed the finished artwork at the time of cancellation, Client agrees to compensate Artist in full as otherwise provided in this Agreement.

X. NON-PAYMENT; REMEDIES.

Payment for finished work is due upon acceptance, net thirty (30) days. Client's right to use the work is conditioned upon receipt of payment within thirty days of acceptance, and upon Client's compliance with the terms of this agreement. Any delinquent payments due Artist from Client shall bear interest at the highest applicable statutory rate in any jurisdiction in which the Agreement is made. If no such statutory rate applies, payment delinquencies shall bear interest at a rate of two and one-half percent (2.5%) per month. In the event of nonpayment, consent is hereby given for Artist or any other person supplying materials or services for Work described in this Agreement to assert a lien upon the property which it is located pursuant to statutory law. Client agrees to bear responsibility for any fees incurred by Artist in enforcing this Agreement, including but not limited to attorneys' fees and court costs.

XI. FORM OF ATTRIBUTION; COPYRIGHT NOTICE.

Client agrees to recognize and identify Artist's authorship of the Work by providing attribution and/or copyright notice as follows:
Mural designed and painted by Orel Brodt and Gared Luquet

XII. SEVERABILITY; INTEGRATION; GOVERNING LAW.

Client and Artist agree that this Agreement shall not be amended except by a writing executed by both parties, and expressly state that this writing shall constitute a complete expression of the entire agreement between the parties, and that no additional terms exist that are not included herein. To the extent any provision contained in this Agreement shall be found to be void, invalid, or otherwise unenforceable in any way, such invalidity shall not affect the remainder of this Agreement, which shall remain in full force and effect. This Agreement shall be governed by the laws of the State of Tennessee.

XIII. UNAUTHORIZED USE BY CLIENT; INDEMNITY.

Client agrees to indemnify Artist against any and all claims and expenses, including but not limited to attorneys' fees and costs, incurred as a result of Client's unauthorized use of the Work under this Agreement, including the enforcement of this Agreement by Artist.

XIV. WARRANTY OF ORIGINALITY.

Artist represents and warrants to Client that, to the best of Artist's knowledge and belief, the Work assigned by this Agreement is original and has not been previously published or licensed to any third party. This warranty shall not extend to any unauthorized or undisclosed use of the Work by Client which may infringe upon the rights of any other person. Client agrees that it shall hold Artist harmless for any claim or liability caused by Client's use of Artist's product to the

extent such use infringes upon the rights of any other person.

XV. RELEASE OF LIABILITY.

Client agrees that it shall not hold Artist or any agent thereof liable for any damages arising from Artist's failure to complete the Work in a timely manner, regardless of whether such failure was caused by intentional or negligent acts or omissions of Artist or of any third party.

CONSENTED and **AGREED TO** this 02/23/2026

CLIENT:

By: _____ Date:_____

ARTISTS:

OREL BRODT

GARED LUQUET

By:_____ Date:_____

Share to Teams Zoom

Fw: WSMS Mural Request

DOUGLASSHOVER

To: KATHLEEN TURNMIRE; GARRETT RAIDEN

Reply Reply all Forward

Fri 2/6/2026 9:04 AM

WSMS Mural Request.pdf
8 MB

Start reply with: Thank you for your confirmation. Thank you! Will do, thank you.

Kathleen -
You are authorized to proceed, pending Garrett Raiden's confirmation of required funding.

Thank you.
Douglas Shover, Executive Director
Facilities and New Construction Department
KCS | KNOX COUNTY SCHOOLS
Office: 865.594.1825
Mobile: 865.385.2077

Mailing Address
Knox County Schools - Facilities Department
ATTN: Douglas Shover
505 Summer Place - UTT 2nd Floor, Room 281H
Knoxville, Tennessee 37902

From: KATHLEEN TURNMIRE <kathleen.turnmire@knoxschools.org>
Sent: Thursday, February 05, 2026 2:44 PM
To: DOUGLAS SHOVER <douglas.shover@knoxschools.org>
Cc: Gared Luquet <mywildmenagerie@gmail.com>; SARAH HEIZENROTH <sarah.heizenroth@knoxschools.org>
Subject: WSMS Mural Request

Mr. Shover,

Please find the information for our mural request attached to this email. It has the KCS forms, quote, digital mock-up, and google map location.

I look forward to hearing from you soon.

Thank you,

Kat Turnmire

Book time with KATHLEEN TURNMIRE



Reply Reply all Forward

KNOX COUNTY BOARD OF EDUCATION

This Document is approved by the Knox County Board of Education on the 9th day of April, 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 #: 26-164

APPROVED AS TO LEGAL FORM

_____

Gary Dupler, Deputy Law Director

Date: 3/25/2026

KNOX COUNTY BOARD OF EDUCATION
Agenda Item Fiscal Note

Description

I hereby kindly ask the KCS Board of Education to accept $24,600 in Occupational Educator Scholarship funds, provided by the TDoE, by way of invoicing them for this amount.

The attached invoice is to bill the TN Department of Education for $24,600 in Occupational Educator Scholarships for the Spring semester of 2026 for those candidates in the KCS EPP who applied and are eligible for this scholarship. A spreadsheet of those applicants is included here as well.

After board approval, the invoice will have to be signed by Dr. Jon Rysewyk. A memo to that effect is also attached here.

Cost to Knox County Schools

none

Description and Type of Funding Source

TDoE's Occupational Educator Scholarship fund

For Grants: Letter of Approval from the KCS Grants Department must be attached.
AS-105B (6/23)

KNOX COUNTY SCHOOLS EPP

Memorandum

To: Dr. Jon Rysewyk
From: Ulla Carr, EPP Supervisor
CC: Alex Moseman (EPP Head Administrator), Jennifer Hemmelgarn (Assist. Superintendent of Business & Talent)

Dear Dr. Rysewyk,

Please find attached/included an invoice form, which requires your signature. This invoice is to bill the TN Department of Education for $24,600 in Occupational Scholarship funds for the Spring semester of 2026 for those candidates in the KCS EPP who applied and are eligible for this scholarship. A spreadsheet of those applicants is also included here.

Thank you,
Ulla Carr

INVOICE

State Agency: Tennessee Department of Education

Attention: Ron Blaylock, Educator Preparation Manager

Address: Office of Educator Licensure and Preparation
Andrew Johnson Tower, 9th Floor
710 James Robertson Pkwy, Nashville, TN 37243

Phone: 615-948-1523

TDOE use only

Invoice #: KCS2026SPRG

Invoice date: 2/17/26

Invoice received date:

Contract #: 80616

Name and Address of EPP submitting the requiest:

Phone Number:

Request for Period From		Through	Expense Line-Item Category	Item Description	Amount
			Professional Fee, Grant, & Award	Occupational Educator Program Tuition and Fees	
				TOTAL	

As an authorized representative of the above named contractor or grantee, I certify that this invoice and the scholarship participants' qualifying residency, enrollment and employment status is validated and any other attached supporting documents are true and accurate to the best of my knowledge and hereby request funds for the total amount shown above.

(Date) (Title) (EPP Head Administrator Signature)

(Date) (Title) (Director of Schols Signature)

==========

DO NOT WRITE BELOW THIS LINE - DEPARTMENT OF EDUCATION USE ONLY

==========

Supplier #: Dept: 3310500000 Speedchart: ED00000923

Contract #: Program: 100000 Account:

PO #: Project:

Receipt #: Location:

KNOX COUNTY BOARD OF EDUCATION

This Document is approved by the Knox County Board of Education on the 9th day of April, 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 #: 26-165

APPROVED AS TO LEGAL FORM

_____

Gary Dupler, Deputy Law Director

Date: 3/25/2026

KNOX COUNTY BOARD OF EDUCATION

Agenda Item Fiscal Note

Description

Approve receipt of $1000 in total grant funds from Tennessee Hospitality and Tourism Association for Austin East High School and Karns High School.

Cost to Knox County Schools

0

Description and Type of Funding Source

Tennessee Hospitality and Tourism Association

For Grants: Letter of Approval from the KCS Grants Department must be attached.
AS-105B (6/23)

From: ROB SPEAS
To: HEATHER HENDERLIGHT
Subject: FW: Now Open: Tennessee Beef Bucks Grant
Date: Monday, March 2, 2026 9:29:32 AM
Attachments: Outlook-phm04j4b.png

From: DERRICK ELLIS <derrick.ellis@knoxschools.org>
Date: Monday, March 2, 2026 at 9:21 AM
To: ROB SPEAS <rob.speas@knoxschools.org>
Subject: Fw: Now Open: Tennessee Beef Bucks Grant

From: Brittany Barragan <brittany@tnhta.org>
Sent: Saturday, January 3, 2026 12:39 PM
To: Daniel Montgomery <dmontgomery@clevelandschools.org>; Nava, Jeannine J <jeannine.nava@mnps.org>; DERRICK ELLIS <derrick.ellis@knoxschools.org>; JACOB NEBLETT <jacob.neblett@knoxschools.org>; morganl@wcschools.com <morganl@wcschools.com>; Tamia Townsend <ttownsend@knowledgequest.org>; knopfke_s@hcde.org <knopfke_s@hcde.org>; Bohannon, Abby <bohanabb100@wcschools.com>; Schmidt, Jaime-Lyn <jaime-lyn.schmidt@hck12.net>; Alivia Jared <aliviajared@dekalbschools.net>; Lyndsey Weatherford <lyndsey.weatherford@wcs.edu>; pinnixf@rcschools.net <pinnixf@rcschools.net>; Tracy Bremmer <tbremmer@bradleyschools.org>; Villalobos Ibarra, Alberto G <alberto.villalobosibarra@mnps.org>; Ellisha T. Hall <halle@rcschools.net>; WILLIAM WRIGHT <wright_william@hcde.org>; Gaines, Chris <gainechr100@wcschools.com>; Linda Parris <parrisl@warrenschools.com>; johnsoni@warrenschools.com <johnsoni@warrenschools.com>
Subject: Now Open: Tennessee Beef Bucks Grant

CAUTION: External Email. This message originated from outside of the KCS e-mail system.

The Tennessee Beef Bucks Grant is now open to all eligible applicants. Applications must be submitted by January 31; late submissions will not be accepted.

Grant funds may be used to purchase fresh beef for classroom use, supporting hands-on learning through culinary labs, nutrition education, and food safety instruction. Purchases should directly support instructional activities and student learning outcomes.

Please click: HERE

https://docs.google.com/forms/d/e/1FAIpQLSfuum7q3byjGkh_0D_5bHQ1121Zk3dPIYYa9MMu5xOuWairjg/viewform?usp=header

Have a great weekend!

Brittany Barragan

Director of Education & Events



BEEF FOR THE CLASSROOM GRANT

GUIDELINES FOR BEEF FOR THE CLASSROOM GRANT PROGRAM

1. Only fresh BEEF may be purchased with program funds

2. Beef must be used for Family and Consumer Science or Culinary Arts curriculum only.

3. Educator must complete grant application and be approved before submitting reimbursement form. (Reimbursements are up to $100.00 per class) (*Please remember that a limited number of applications will be approved and will be reviewed in the order in which they are received).

4. Once approved, confirmation will be sent from Tennessee Beef Council.

5. Teacher can conduct beef lesson anytime throughout school year once approved for grant. Watch FARMLAND DVD in the classroom in conjunction with a beef lesson. FARMLAND DVDS & Lesson Plans will be provided upon request.

6. Teacher will purchase beef for class(es) and then submit reimbursement form along with the receipt for beef purchases. Photos of class during beef lesson must also be submitted.

7. All receipts must be submitted to the Tennessee Beef Council by June 1st (immediately following school year in which application was approved).

8. After receiving the completed reimbursement form and receipts, Tennessee Beef Council will issue checks. Checks can only be made out to the school; no check will be issued to an individual.

9. Please be judicious with your beef purchases and take into consideration your class size. We want to be able to provide funds to as many Tennessee school districts as possible.

PLEASE NOTE THE FOLLOWING:

1. Receipts should include the name of store where beef was purchased, school name, and teacher's name.

2. Funds can only be used in classroom/lab setting. Funds cannot be used for school BBQ's, fundraisers, or other school functions.

3. A new application must be filled out for each new school year. Failure to follow these guidelines will affect the school's ability to receive funds in the future.

GRANT APPLICATION

GRANT REIMBURSEMENT FORM

From: ROB SPEAS
To: HEATHER HENDERLIGHT
Subject: FW: Beef Bucks Grant
Date: Monday, March 2, 2026 8:08:57 AM
Attachments: Outlook-1f1easkw.png

Heather,

We had a teacher receive this. What steps do we need to take?

Thanks!

From: DERRICK ELLIS <derrick.ellis@knoxschools.org>
Date: Tuesday, February 24, 2026 at 5:26 PM
To: ROB SPEAS <rob.speas@knoxschools.org>
Subject: Fw: Beef Bucks Grant

From: Brittany Barragan <brittany@tnhta.org>
Sent: Tuesday, February 24, 2026 1:04 PM
Subject: Beef Bucks Grant

CAUTION: External Email. This message originated from outside of the KCS e-mail system.

Congratulations on being a recipient of the Beef Bucks Grant!

In partnership with the Tennessee Beef Industry Council, Tennessee ProStart will be able to provide every educator with a $500.00 stipend/grant. All educators will need to fill out their reimbursement request by April 30, 2026.

Please use the link to the reimbursement form on the Tennessee Beef Industry Council's website https://www.tnbeef.org/education/beef-bucks-grant-reimbursement-form.

We are thankful to the Tennessee Beef Industry Council for once again providing this opportunity to Tennessee ProStart!

Thank you,

Brittany Barragan
Director of Education & Events

Tennessee Hospitality &Tourism Association



Tennessee Hospitality
& Tourism Association

Advocate · Communicate · Educate

KNOX COUNTY BOARD OF EDUCATION

This Document is approved by the Knox County Board of Education on the 9th day of April, 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 #: 26-167(a)

APPROVED AS TO LEGAL FORM

_____

Gary Dupler, Deputy Law Director

Date: 3/25/2026

From: Brittany Barragan <brittany@tnhta.org>
Sent: Friday, March 20, 2026 1:29 PM
To: HEATHER HENDERLIGHT <heather.henderlight@knoxschools.org>
Subject: Re: Knox County Schools Beef Bucks Grants

CAUTION: External Email. This message originated from outside of the KCS e-mail system.

Hi Heather,
Yes, Chef Derrick Ellis and Chef Jacob Neblett will receive the grant. In partnership with the Tennessee Beef Industry Council, Tennessee ProStart will be able to provide both educators with a $500.00 stipend/grant. All educators will need to fill out their reimbursement request by April 30, 2026.

Please see the link to the reimbursement form on the Tennessee Beef Industry Council's website https://www.tnbeef.org/education/beef-bucks-grant-reimbursement-form.

Thank you,

Brittany Barragan
Director of Education & Events
Tennessee Hospitality &Tourism Association

Tennessee Hospitality & Tourism Association
Advocate · Communicate · Educate

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 #: 26-167(b)

APPROVED AS TO LEGAL FORM

_____

Gary Dupler, Deputy Law Director

Date: 3/25/2026

KNOX COUNTY BOARD OF EDUCATION

Agenda Item Fiscal Note

Description

Approve receipt of National Parks Trust grants in the amounts of $500 for South Doyle High School and $1000 for Belle Morris Elementary School.

Cost to Knox County Schools

0

Description and Type of Funding Source

National Parks Trust

For Grants: Letter of Approval from the KCS Grants Department must be attached.
AS-105B (6/23)

Treasure Forever

Your Submitted Kids to Parks Day School Grants Program Application

Kids to Parks Day School Grants Program

The application you previously submitted appears below. No further changes may be made to this application. Click here to return to the Welcome page.

SCHOOL INFORMATION

Name of School	Belle Morris Elementary
Mailing Address	2308 Washington Pike/Belle Morris E
Mailing Address 2	
City	Knoxville
State	Tennessee
Zip/Postal Code	37917
Main Telephone	(865) 594-1277
Free or Reduced Lunch Percentage	100%

TEACHER/SCHOOL STAFF CONTACT INFORMATION

Salutation	
First Name	Rachel
Last Name	Hutson
Title	
Email Address	rachel.hutson@knoxschools.org

Telephone (865) 594-1277

TEACHER QUESTIONS – KTP DAY SCHOOL GRANT REQUEST DETAILS

What park will you visit on your trip?

Great Smoky Mountains Institute at Tremont

This grant will make the Tremont Legacy Trip accessible to all 5th graders at Belle Morris Elementary, regardless of economic background. With Title 1 funding covering partial transportation costs, the grant will cover in-park tuition fees, ensuring students can experience hands-on environmental education that builds scientific literacy, leadership, and stewardship skills. The Tremont trip serves as a capstone experience in our multi-year, vertically aligned environmental education program, instilling lifelong environmental knowledge, teamwork, and civic responsibility. This grant will fund a significant portion of the 5th-Grade Tremont Legacy Trip, ensuring all students can participate regardless of financial circumstances. While the full grant will be applied to this year's trip, it will support the establishment of an ongoing, multi-year program, allowing future 5th-grade classes to participate annually. By providing this initial support, it will help perpetuate a Legacy Trip experience that builds environmental literacy, leadership, and stewardship skills for generations of Belle Morris students.

Educational In-Park Component

Students will engage in immersive field science investigations directly connected to the Smoky Mountain ecosystem. Activities include water quality testing, geology expeditions, biodiversity surveys, forest ecology exploration, nocturnal observation, and trail-based learning. Students will also participate in team-building exercises, environmental ethics lessons, and leadership development. Lessons are STEAM-integrated and emphasize scientific observation, problem-solving, and environmental stewardship. The curriculum at Tremont aligns with the NGSS standards of 5-ESS3-1. Obtain and combine information about ways individual communities use science ideas to protect the Earth's

resources and environment.

Stewardship In-Park Component

Students will engage in hands-on stewardship activities such as trail maintenance, litter cleanup, and habitat preservation. Tremont staff will guide students in understanding how their actions positively impact the environment. These activities help students develop a lifelong commitment to caring for public lands and encourage them to share their knowledge with peers and the community. After the trip, there will be student-led reflections and STEAM connections that are shared

in an "Environmental Legacy Project" presentation to the school community stakeholders, which includes samples of students, parents, community organizations, and other educators. In this project they will continue to expand upon what they learned about biodiversity, civic stewardship, and advocate for specific actions or

	amendments be made in our school's Environmental Vertical Curriculum & Legacy Outdoor Learning Plan.
Please explain how your school would benefit from this grant.	This grant will make the Tremont Legacy Trip accessible to all 5th graders at Belle Morris Elementary, regardless of economic background. With Title 1 funding covering partial transportation costs, the grant will support in-park tuition fees, ensuring that students can participate in hands-on environmental education that develops scientific literacy, leadership, and stewardship skills. The Tremont trip serves as the capstone experience in our multi-year, vertically aligned environmental education program, fostering lifelong environmental knowledge, teamwork, and civic responsibility. We believe this investment will have a direct impact on our local neighborhood as students engage in creative solutions to cultivating urban canopies and increasing access to fresh produce. By providing opportunities for inquiry-based projects that deepen students' connection to their local environment, this experience will enrich not only their learning but also the broader Belle Morris community. Moreover, this investment will expand our capacity and impact while supporting and sustaining ongoing fundraising efforts for future legacy trips.
Kids to Parks Day In-Park School Grant Timeline	5/11/2026
Kids to Parks Day In-Park School Grant Timeline Additional Information	This is an overnight experience, so our kids will be there from May 11-13th.
Student Participation Evidence	Students were actively involved in planning the Tremont Legacy Trip and shaping the in-park experience. Building on their love for the 3rd-grade field trip to the Smoky Mountains--where they explored plant and animal adaptations--students helped identify topics and activities they were most excited about for this trip, including field science investigations, biodiversity studies, and leadership exercises. We also gathered feedback from students and caregivers about the types of activities they wanted to see incorporated at school. Many expressed a desire for increased access to STEM enrichment opportunities, which informed the design of the Tremont Legacy Trip activities. Additionally, we hosted a parent/student question and interest night, giving students and families the chance to share their ideas, ask questions, and help guide the focus of the trip. Students contributed to the application by answering questions about what they hope to learn, how they will care for parks in the future, and why they are excited about this experience.
Student Participation Evidence Upload	**Files (0)** No files uploaded
Kids to Parks Day Number of Participating Students	60

Kids to Parks Day Grade Level	5th
How did you hear about this grant? Select all that apply.	Park/Partner Recommendation
If other, please write in your response.	

STUDENT QUESTIONS – KTP DAY SCHOOL GRANT REQUEST DETAILS

What will you learn during this in-park learning experience?	"We will learn about how to carefully handle wildlife and some good skills about making sure everything stays clean." "I want to attend the Tremont Institute because I think this will be a good learning opportunity And one way to connect with our classmates in our last year of elementary school." "I want to attend the Tremont Institute because I like building forts and shelters. And I love camping. I think we will have a great time." "I would like to go to Tremont because I will get to be in the woods. I will be able to literally go digging for wildlife! I'll get to go hiking and get to see some things I've never seen before! It may not be camping... but it's going to be ridiculously awsome!"
How can you help take care of our parks in the future based on what you will learn as a result of this in-park experience?	"We can help take care of our parks because we will know what to do when we are in the parks and we will learn about the different animals and plants there." "I'm most looking forward to hiking, digging for wildlife, and maybe even fishing!"
Students, why do you think your class should be selected as a Kids to Parks Day School Grant recipient? What excites you most about this opportunity?	"We should be selected because we are close to the Smoky Mountains and it will be good to learn about them and learn in them." "We should be picked because we know more about what Tremont is going to be teaching us and helping us learn about." "We can learn about being responsible in the forrest." "We should be picked because it will be great for us to learn about nature and because we love science and animals."

KTP DAY SCHOOL GRANT BUDGET QUESTIONS

Kids to Parks Day School In-Park Grant Amount	
Requested Grant Amount	$1,000.00

Kids to Parks Day School Grant Budget	
In-Park Experience Dollar Amount	$1,000
In-Park Experience Budget Narrative	Number of Students: 60 Number of Adults/Chaperones: 5 Program Cost per Person: $296 (includes up to 1 teacher/chaperone per 8 students) Total Cost of: $19,240 Financial Aid: $4,320 (reduces student cost to $72 per student) Additional Support: $7,696 from Local School Supports Fund Transportation Costs: $900 for two buses Total Trip Cost: $8,124 Requested Grant Amount from KTP: $1,000 The grant will be applied directly toward Tremont program tuition, covering a portion of the reduced student fees and ensuring equitable access for all students. Line-Item Budget Table: Category Description Amount In-Park Experience Tremont Institute tuition for 60 students and 5 chaperones (after financial aid and Local School Supports) $1,000 Transportation Two buses for 60 students and 5 adults $900 (covered by Title 1 funds)
Transportation Dollar Amount	0
Transportation Budget Narrative	In-Park Experience ($1,000 KTP grant): This funding helps cover Tremont Institute tuition for Belle Morris students, ensuring that every 5th grader can attend regardless of economic background. Financial aid and the Local School Supports Fund reduce the per-student cost, and the KTP grant fills a critical gap to make the trip fully accessible. Transportation ($900, Title 1 funds): Two buses will transport students safely to and from Tremont.
In-Park Stewardship Dollar Amount	These are included in the Tremont program and provide hands-on learning in park care, leadership, and environmental responsibility. The grant is funding the in-park education experience, but this is utilized as the gateway to the stewardship presentation, which doesn't require any additional funds. It only requires intention.
In-Park Stewardship Budget Narrative	We are utilizing other funding resources to fund the in-park stewardship element. We are applying for NEEF funding to support

	the continued development of our vertically aligned environmental education program and project-based learning initiatives. This funding will be used to cover the stewardship component of our Tremont Legacy Trip, ensuring students have hands-on opportunities to care for the environment while developing leadership and civic responsibility. Tremont Institute stewardship materials and program support for 60 students and 5 chaperones $0 (included in program tuition) Transportation to and from Tremont for stewardship activities $900 (covered by Title 1 funds, not requested from NEEF) Post-trip project materials for Environmental Legacy Projects, including journals, posters, and presentation supplies $1,000 (funded by requested NEEF grant) Resources for ongoing school-based environmental stewardship projects, including garden maintenance and citizen science kits $0 (covered by school and community partner resources)
Other In-Park Budget Expenses	None Needed

Need Support?

© 2026

National Park Trust
401 East Jefferson Street, Suite 207
Rockville, MD 20850

From: RACHEL HUTSON
To: HEATHER HENDERLIGHT; DAVID GUYER
Subject: Fw: Attention: Kids to Parks Day School Grant Agreement Assigned
Date: Monday, February 23, 2026 10:43:26 AM
Attachments: BMES Hutson NEEF and Tremont_Grant PreApproval.pdf
BMES Hutson Tremont_Grant PreApproval.pdf
Outlook-Logo-CS.pn.png
Outlook-Socials-01.png
Outlook-Socials-02.png
Outlook-Socials-03.png
Outlook-bottom-ban.png

Ms. Henderlight,

I wanted to let you know that **Belle Morris was selected as a recipient of the Kids to Park $1,000 grant for our Tremont Trip.**

We have to sign this agreement form and submit it by March 6th. However, I wanted to make you aware of this and get the approval needed before signing. I attached our pre-approval forms for your reference.

Does our admin need to submit this to the board of education?

Thanks,
Rachel

UNITED WAY Greater Knoxville
COMMUNITY SCHOOLS

Rachel Hutson
Community School Site Coordinator
Belle Morris Elementary

T: (865) 347-2577
E: hutsonr@unitedwayknox.org

1301 Hannah Ave. • Knoxville, TN 37921
uwgk.org

UNITED WE CAN BUILD THRIVING COMMUNITIES

From: ivan@parktrust.org <ivan@parktrust.org>
Sent: Monday, February 23, 2026 12:29 AM
To: RACHEL HUTSON <rachel.hutson@knoxschools.org>
Cc: ktpschoolgrant@parktrust.org <ktpschoolgrant@parktrust.org>; ivan@parktrust.org

<ivan@parktrust.org>
Subject: Attention: Kids to Parks Day School Grant Agreement Assigned

CAUTION: External Email. This message originated from outside of the KCS e-mail system.

Hello Rachel,

Congratulations again! **You have been selected as one of the grantees of the 2026 Kids to Parks Day School Grants Program.** National Park Trust is excited to provide you with a grant to fund your park experience!

The next step in the process is for you to submit a grant agreement. **Please follow the link below to submit your check information. We cannot send your funding until this form is completed. Your information is due by March 6th, 2026, and checks will be mailed by March 20, 2026.** If you need your funding sooner, please contact Melody Walkiewicz at ktpschoolgrant@parktrust.org.

To access the online form, cut/paste the following URL in your browser:

http://www.cybergrants.com/pls/cybergrants/ao_login.login?
x_gm_id=7616&x_proposal_type_id=79308

1) Log in with your E-Mail Address - rachel.hutson@knoxschools.org - and the password you established when setting up your Cybergrants account.

2) Once logged in, you will be prompted to the welcome page. Scroll to the bottom until you get to the "Grant Acknowledgement Form/Impact Reports Requiring Action" section.

3) Click the 'Due' link next to report type "Kids to Parks Day School Grants Agreement".

4) Review and complete the agreement.

5) Click the 'Submit' button to submit the agreement by 2026-03-06.

A celebratory award package will be sent to your school, which will include your grant check, an official Kids to Parks Day School Grants Program award certificate, and a plush Buddy Bison, the Park Trust's lovable woolly mascot.

Best,

National Park Trust CG/JMAIL/375908787

KNOX COUNTY BOARD OF EDUCATION

This Document is approved by the Knox County Board of Education on the 9th day of April, 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 #: 26-169 (a)

APPROVED AS TO LEGAL FORM

_____

Gary Dupler, Deputy Law Director

Date: 3/26/2026

Treasure Forever

Your Submitted Kids to Parks Day School Grants Program Application

Kids to Parks Day School Grants Program

The application you previously submitted appears below. No further changes may be made to this application. Click here to return to the Welcome page.

SCHOOL INFORMATION

Name of School	South Doyle High School
Mailing Address	2020 TIPTON STATION RD
Mailing Address 2	
City	Knoxville
State	Tennessee
Zip/Postal Code	37920
Main Telephone	8655774475
Free or Reduced Lunch Percentage	~60%

TEACHER/SCHOOL STAFF CONTACT INFORMATION

Salutation	Ms.
First Name	Susan
Last Name	Reynolds
Title	Teacher
Email Address	susan.reynolds@knoxschools.org

Telephone	8655774475

TEACHER QUESTIONS – KTP DAY SCHOOL GRANT REQUEST DETAILS

What park will you visit on your trip?	Great Smoky Mountains National Park
Educational In-Park Component	We will be assessing health of an aquatic ecosystem through salamander monitoring and macroinvertebrate monitoring.
Stewardship In-Park Component	The stewardship portion of this trip is incorporated into the educational component. We will be collecting citizen science to assess water quality. This data will be saved on fieldscope and will be used by the resource management team. We will be contributing to a database spanning the past 20 years.
Please explain how your school would benefit from this grant.	While the trip itself is offered for free through the National Park Service, we require bus transportation for the trip. I have a very small class (9 students) with about half of them receiving free or reduced lunch. To split the cost of even a small bus among so few students isn't feasible, especially for those who routinely require financial assistance. This grant would allow this field trip to be a possibility. We do not have access to a water source on campus, and so assessing water quality in the GSMNP will allow my students an opportunity they wouldn't necessarily otherwise have, in addition to helping the national park service collect data.
Kids to Parks Day In-Park School Grant Timeline	3/6/2026
Kids to Parks Day In-Park School Grant Timeline Additional Information	N/A
Student Participation Evidence	The inception for this trip originated with one of my students who participated in Girls in Science at Tremont. Over the course of several weeks at the beginning of the fall semester, she brought up Tremont many times and encouraged (maybe begged) me to look into the possibility of our class visiting Tremont. Tremont was not as feasible of an option for a variety of reasons and through Tremont, we were directed to the National Park Service. We were approved for a one-day field trip to the park. I presented the questions from the student section of the application as a bell ringer at the beginning of class. The students' responses are included in that portion of the application.
Student Participation Evidence Upload	**Files (0)** No files uploaded
Kids to Parks Day Number of Participating Students	9
Kids to Parks Day Grade Level	Seniors

How did you hear about this grant? Select all that apply.	Other
If other, please write in your response.	An employee of Tremont

STUDENT QUESTIONS – KTP DAY SCHOOL GRANT REQUEST DETAILS

What will you learn during this in-park learning experience?	The following responses are from six of my students in APES: I will learn about how the natural environment works through micro-invertebrates and salamanders. Looking and assessing their ecosystems and resources and analyze how they live. And how the GSM protects them. I'm hoping to learn more about the environment and how we are able to help protect it as well as the different species that live close by. We will learn as a class to cooperate as a group to perform studies and observations about and within the Great Smoky Mountains. We will study biodiversity, appreciate conservation efforts and understand how humans affect the surrounding environments. Learn all about nature and species in the smokey mountains, also over all how important keeping nature persevered. During this in-park experience I will learn how to take care of a specific animal depending on our duty. We will also learn the importance of maintaining the environment. During this in-park experience, our class will learn to study patterns to come to different conclusions in the environment. Through these patterns, we will also learn the history of our natural land and the cultural significance of the species in the environment.
How can you help take care of our parks in the future based on what you will learn as a result of this in-park experience?	By protecting our public land and providing education to everyone whether that be our city, state, country, or world. The majority of us like going camping/hiking so we'll be able to learn habits that are good (and not good) to do while you're out in nature. Also you can learn how to properly clean up an area, if there's something specific you need to do. We will learn about the park's data, issues, and conservation efforts along with the reasoning behind these. Experiencing nature in person will inspire us to take measures of keeping national parks healthy for every species and enhance our knowledge of our nearest national park. No littering, leaving things as they are, and all round not doing things to ruin our environment

In the future we can help take care of the park by preventing doing anything that could potentially harm the park. That's if it's littering, disturbing environments, or mistreating species.

Applying the skills we will learn leads to an increase in confidence and problem-solving, especially in natural environments. Knowing the relevance, patterns, and historical context of the environment allows us to better treat it.

Students, why do you think your class should be selected as a Kids to Parks Day School Grant recipient? What excites you most about this opportunity?

That we can spend our school day learning about how our national parks work and get insight on the lengths of protection those in charge take. Also I think it'll be a great experience overall, taking a break from our scheduled school day to learn about our parks and experience it first hand.

It's really cool that we have the Smoky Mountains so close to us but not everyone gets an opportunity to go. This would be a really good experience for us, especially as most of us are seniors and are about to go out on our own, we can take what we learn on this trip and apply it for the future to our lives and teach others. I'm mostly excited to learn about the different species and biodiversity of the park.

In high school we're not given as many opportunities to learn about the environments in a hands-on process. We are expected to study books and past issues, limiting our current world knowledge. It would be nice to go on a field trip, given our school doesn't have adequate funding for yearly field trips for students and a considerable amount of us haven't been on field trips since middle school. It is best to learn about the place you live in, especially for a class like ours, who are all quite compassionate in conserving wildlife.

My family and I are just big on nature and love going on hikes. You get to see nature for itself and not all the man made buildings and roads that disrupt the environment, it's just all around peaceful to know people do care.Being a title 1 school, it's just hard to do things like this. We don´t get very many chances for any type of out of school trip. I know I'd be more than excited to get this opportunity. Our class would be able to hands-on learn, having the opportunity of a Kids to Parks Day school grant.

I believe our class should be selected as a Kids to Parks Day school Grant recipient because it will be a wonderful learning experience for us. What excites me the most about this experience is getting to see how different species are adapting to their environment.

South-Doyle High School is a Title I school, meaning its students come from diverse and underserved backgrounds, some of which are in Ms. Reynolds AP Environmental Science class. We are also a class full of senior girls, with over half striving to major in STEM. This experience will allow us to develop our understanding of environmental science and expand our confidence, as STEM is a predominantly male field. Students who have excelled beyond the constraints of being in a low-income family through AP have

deserved the opportunity to learn through hands-on engagement, providing full access to being a leader in the natural world.

KTP DAY SCHOOL GRANT BUDGET QUESTIONS

Kids to Parks Day School In-Park Grant Amount	
Requested Grant Amount	$500.00
Kids to Parks Day School Grant Budget	
In-Park Experience Dollar Amount	0.00
In-Park Experience Budget Narrative	There is no cost for the in-park experiences. We are just seeking money to cover our transportation.
Transportation Dollar Amount	500.00
Transportation Budget Narrative	We only require one bus.
In-Park Stewardship Dollar Amount	0.00
In-Park Stewardship Budget Narrative	There is no cost to the in-park stewardship component.
Other In-Park Budget Expenses	There are no other costs.

Need Support?

© 2026

National Park Trust
401 East Jefferson Street, Suite 207
Rockville, MD 20850

From: SUSAN REYNOLDS
To: MELISSA MORTON; HEATHER HENDERLIGHT
Subject: Fw: Congratulations! Information Regarding Your Kids to Parks Day School Grant Application
Date: Friday, February 20, 2026 2:38:40 PM

Ladies,
Below is notification of our grant award.

Take care,
Susan

From: ivan@parktrust.org <ivan@parktrust.org>
Sent: Friday, February 20, 2026 2:16 PM
To: SUSAN REYNOLDS <susan.reynolds@knoxschools.org>
Cc: ivan@parktrust.org <ivan@parktrust.org>; ktpschoolgrant@parktrust.org <ktpschoolgrant@parktrust.org>
Subject: Congratulations! Information Regarding Your Kids to Parks Day School Grant Application

CAUTION: External Email. This message originated from outside of the KCS e-mail system.

Dear Susan Reynolds,

Congratulations! **You have been selected as one of the grantees in the 2026 Kids to Parks Day School Grants Program.** National Park Trust is excited to provide you with a grant to fund your park experience. Thank you for your dedication to our nation's parks and public lands and your willingness to explore the natural world and our nation's history.

We were thrilled with the thoughtful and creative applications this year. The 118 grants in 2026 include over 6,587 students from 31 states and American Samoa, Puerto Rico, the Mariana Islands, and Washington D.C.! And the best part? South Doyle High School will be a part of the Kids to Parks Day celebration!

National Park Trust is pleased to grant you $500.00.

On February 23rd, 2026 (Monday), you will receive another email from CyberGrants, which will prompt you to submit your check information. We cannot send out your funding until this form is completed. Your information is due by March 6th, 2026, and checks will be mailed on March 20th, 2026.

A celebratory award package will also be sent to your school. This package will include your check, an official Kids to Parks Day School Grants Program award certificate, and a plush Buddy Bison, the Park Trust's lovable, woolly mascot.

In accepting this funding, you agree to submit a Kids to Parks Day Grants Program final report by June 30th, 2026. The following information will be requested from you after the completion of your experience:

- A teacher summary - 1 or more paragraphs summarizing and reflecting on the experience written by the lead teacher.
- A teacher survey - Additionally, teachers are required to complete a brief online survey.

- A student summary - 1 or more paragraphs summarizing and reflecting on the experience written by a participating student. (One summary per entry is required, but more are welcomed). Students under 3rd grade may dictate quotes to the teacher to submit. **3rd grade and up must write a summary in their own words.**
- Five trip photos - Upload at least 5 digital photos from your experience. Photos should include your students learning, enjoying, and experiencing your lesson or program. Photos of students using any items purchased are also encouraged. Please include your plush Buddy Bison in the pictures as well!

Congratulations again! And remember, as Buddy Bison says, "Explore outdoors; the parks are yours!"

If you have any questions, please do not hesitate to contact Melody Walkiewicz at ktpschoolgrant@parktrust.org.

Best,

National Park Trust CG/JMAIL/375804933

KNOX COUNTY BOARD OF EDUCATION

This Document is approved by the Knox County Board of Education on the 9th day of April, 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 #: 26-1696

APPROVED AS TO LEGAL FORM

_____

Gary Dupler, Deputy Law Director

Date: 3/26/2026

KNOX COUNTY BOARD OF EDUCATION

Agenda Item Fiscal Note

Description

Approve receipt of $1,000 in total grant funds for GEARS Education Grant from Tennessee Society of Professional Engineers Knoxville Chapter for Holston Middle School.

Cost to Knox County Schools

0

Description and Type of Funding Source

Tennessee Society of Professional Engineers

For Grants: Letter of Approval from the KCS Grants Department must be attached.
AS-105B (6/23)

TENNESSEE SOCIETY OF PROFESSIONAL ENGINEERS

KNOXVILLE CHAPTER
GEARS EDUCATION PROGRAM

APPLICATION FORM

I. SCHOOL INFORMATION

School: Holston Middle School

School District: Knox County Schools

Address: 600 N Chilhowee Dr.

CityZip Knoxville 37924

Contact Number: 865-594-1300 ex:41276

Email: deanna.sharp@knoxschools.org

Applicant Name: DeAnna Sharp & Alex Walker

Position: Librarian & STEM Teacher

If applying with a team of teachers, please provide all teachers' names

I understand the awarding of all grants and grant amounts shall be at the sole discretion of the Knoxville Chapter of the Tennessee Society of Professional Engineers Education Grant Committee. The Tennessee Society of Professional Engineers (TSPE) has the right to disseminate to others the information and material developed.

Applicant's Signature DAnna Sharp + AW **Date** 1/13/26

Principal's Signature [signature] **Date** 1/13/26

Please describe any involvement your school/classroom has (or has had in the past) with TSPE, Mathcounts, or an engineering /scientific organization.

Our current instructional coach used to teach STEM. She is a former recipient of this grant.

How did you receive or obtain this program information/application?

This information was obtained through a member of TSPE.

II. PROPOSED PROGRAM/PROJECT INFORMATION

Project Title Code to Carry: The Sphero Transportation Challenge

Grade Level: 6th Grade

Funds Requested ($250- $1000): $1,000

Check One category that best fits your program or project:

- ☐ Math
- ☐ Science
- ☐ Engineering
- ☐ Mineral/Natural Resources
- ☑ Technology
- ☐ College Preparatory
- ☐ Environmental
- ☐ Safety

GEARS EDUCATION PROGRAM
APPLICATION FORM (con't)

II. PROPOSED PROGRAM/PROJECT INFORMATION

Please respond to the following questions. You may respond in the space below or attach a separate sheet of paper with your response. Please be sure the proposed program/project meets (at least one of) the stated criteria and that planned expenses meet stated guidelines for use of funds.

Please identify the primary educational need your program or project will address; be as specific as possible:

This project addresses the need for hands on STEM learning by helping students connect coding and design to real-world problem solving. By using the design thinking process students will design and 3D print transportation mode for coded robots (Spheros). Students will design their transportation model on Tinkercad and then print via the 3D printer. An example of a mode of transportation a student might produce is a chariot. Students will strengthen problem-solving skills and gain a clearer understanding of how technology is used in real life.

Please list/describe the educational objectives of the program or project (how will students benefit?):

The educational objective of this program is for students to design and create a functional, 3D-printed mode of transportation for their Sphero. Through this project, students will benefit by developing critical thinking and problem-solving skills as they plan, test, and improve designs that allow the Sphero to move effectively. Students will also strengthen their understanding of engineering design, coding, and real-world application of STEM concept

Student Objective: Students will be able to design, build, and test a functional 3D-printed mode of transportation f their Sphero by applying problem-solving, critical thinking, and basic engineering design skills to help the Sphero move successfully

How many students will benefit from funds requested to implement this program or project?

150

Please describe the activities and materials for which funds will be used. (Please include a sample budget detailing how funds will be used):

Funds will be used to purchase a 3D printer and filament so students can print, test, and revise their designs, allowing them to experience the full engineering design process from digital concept to physical transportation prototype.

Item	Unit Price	Quantity	Total Price
Bambu Lab P2S Combo 3D Printer	$800	1	$800
Bambu Lab ABS Filament	$20	10	$200
		Total Project Cost: $1,000	

Only proposals submitted electronically will be accepted

Submit proposal via e-mail to:
knoxtspe@gmail.com

PLEASE REMEMBER TO:

- Sign the application and have the school principal/administrator sign the application
- Include a "line-item" project/program budget
- Documents should be in the form of an attached Microsoft Word document or PDF file.

From: DEANNA SHARP
To: HEATHER HENDERLIGHT
Subject: Re: TSPE GEARS Grant Award
Date: Friday, February 20, 2026 8:50:59 AM
Attachments: image001.png
Outlook-k0gaqimf.png
Holston GEARS Grant 26".pdf
Outlook-oroj3q45.png



From: HEATHER HENDERLIGHT <heather.henderlight@knoxschools.org>
Sent: Friday, February 20, 2026 8:46 AM
To: DEANNA SHARP <deanna.sharp@knoxschools.org>
Subject: Re: TSPE GEARS Grant Award

Congratulations! Could you please send to me a copy of your grant application for the BOE routing?

Thank you

Heather V. Henderlight, Ed.S
Grant Writer | Project Management
Impact & Analytics
Knox County Schools
UT Tower, 620B
Office: (865)594-8080

From: DEANNA SHARP <deanna.sharp@knoxschools.org>
Sent: Friday, February 20, 2026 7:39:25 AM
To: HEATHER HENDERLIGHT <heather.henderlight@knoxschools.org>
Subject: Fw: TSPE GEARS Grant Award

Hey Heather!
Just forwarding along that we got the GEARS grant for $1,000.

De Anna Sharp
LIBRARY MEDIA SPECIALIST
LEAD TEACHER | TEAM LEAD

Holston MIDDLE SCHOOL EST. 1991

From: Adam Duncan <aduncan@lcub.com>
Sent: Thursday, February 19, 2026 11:57 AM
To: DEANNA SHARP <deanna.sharp@knoxschools.org>
Cc: Michael Anderson <manderson@ardurra.com>; Wes Henderson <knoxtspe@gmail.com>
Subject: TSPE GEARS Grant Award

CAUTION: External Email. This message originated from outside of the KCS e-mail system.

Ms. Sharp,

Congratulations! The Knoxville Chapter of Tennessee Society of Professional Engineers has reviewed your school's application and is pleased to award your grant request.

Additionally, we would like to cordially invite you and a guest of your choice to our banquet on Friday, February 27, 2026 to formally accept your award. The banquet will be held at Bridgewater Place (205 Bridgewater Road, Knoxville, TN 37923) with a social hour beginning at 6:00p and dinner at 7:00p.

Please confirm your attendance and the name of your guest and we will be sure to reserve your spot. If you are unable to attend, please let us know so that we can coordinate delivery of your award.

Thanks very much for participating in our chapter,

LCUB
Going the Extra Mile

H. Adam Duncan, P.E.
Assistant VP – Electric and Fiber

7698 Creekwood Park Blvd.
PO Box 449
Lenoir City, TN 37772

o: 865-988-0789
m: 865-809-2439
aduncan@lcub.com

KNOX COUNTY BOARD OF EDUCATION

This Document is approved by the Knox County Board of Education on the 9th day of April, 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 #: 26-170

APPROVED AS TO LEGAL FORM

_____

Gary Dupler, Deputy Law Director

Date: 3/26/2026

KNOX COUNTY BOARD OF EDUCATION
Agenda Item Fiscal Note

Description

Approve receipt of $1,500 in total grant funds from Guitar Center Music Foundation for Karns Middle School

Cost to Knox County Schools

0

Description and Type of Funding Source

Guitar Center Music Foundation

For Grants: Letter of Approval from the KCS Grants Department must be attached.
AS-105B (6/23)

(/sp/guitar-center-music-foundation)

Applications

Close (/sp/workflow/guitar-center-music-foundation?path=84956304)

Please complete all required fields.

You can save as a draft and return later to complete by clicking "Save Draft" at the bottom of the page.

When you are ready to submit this step, please click the blue "Save" button at the bottom of the page.

Submission Date

11/18/2025

Eligibility

Which of these categories best describes you?

In-school music instruction program

If applicable, has your organization been awarded a grant from the Guitar Center Music Foundation in the past? *

No

How long has your program been in existence? IF LESS THAN ONE YEAR, YOU ARE INELIGIBLE.

More than 5 years

Do participants pay for your program's services? IF ABOVE FAIR MARKET VALUE, YOU ARE INELIGIBLE.

No

Does your program require individuals to audition in order to participate? IF YES, YOU ARE INELIGIBLE.

No

How many times per week do participants receive music instruction while enrolled in your program? *IF LESS THAN ONCE A WEEK, YOU ARE INELIGIBLE.

4 or more times

How long does your program operate? *IF NOT A SCHOOL YEAR OR YEAR-ROUND, YOU ARE INELIGIBLE.

One school year

About Your Program

Provide a one-sentence description of your program.

The Karns Orchestra Program provides 6-12 students with high-quality string instruction, performance opportunities, and a supportive musical community that fosters creativity, confidence, and lifelong appreciation for the arts.

If applicable, when was your organization established?

2004

Describe how your program impacts your community.

Our program strengthens the community by giving students a constructive, collaborative outlet where they can develop discipline and self-expression, while also enriching local events through performances that bring families together, celebrate the arts, and inspire younger students to participate in music.

How many people will be directly impacted by this grant?

92

Finances

What is your organization's total operating budget?

Public school programs do not need to answer this question

Is the program budget for which you are requesting funding different than the organization's total budget?

On a scale of 1 to 10, how confident are you in the sustainability of your program's funding streams (donations, fundraising, sales, etc.)?

Scale of 1-10, 1=Our streams of income have already disappeared. 10= I am certain they will continue

7

Provide a brief explanation of your answer to the previous question.

While our program has a strong foundation of community support, and growing family engagement, our sustainability still depends on annual fundraising outcomes and donations that can fluctuate from year to year. We are actively strengthening these streams through expanded fundraising initiatives, strategic partnerships, and improved community outreach, giving us confidence in our long-term stability while acknowledging room for growth.

What kind of instruments do you plan to request on behalf of your organization? (Select all that apply)

Electric guitars, Acoustic-electric guitars, Bass guitars, Electric Keyboard, Drum Set, Other

If Other, please specify:

multi effect pedal, electric guitar, bass and keyboard amplifiers

How many instruments are you requesting? PLEASE BE SPECIFIC. WE WILL MAKE OUR DECISIONS BASED UPON YOUR REQUEST.

5

Please list your exact request (# of each instrument) or attach a wish list from GuitarCenter.com PLEASE BE AS SPECIFIC AS POSSIBLE. WE WILL MAKE OUR DECISIONS BASED UPON YOUR REQUEST.

1 electric guitar with amplifier and multi effect pedal
1 acoustic-electric guitar
1 bass guitar with amplifier
1 digital piano/electric keyboard with stand and bench
1 drum set

Photos/Videos - Optional, but HIGHLY recommended

Please upload as many photos/videos as possible so that we can get to know your program and share the good work you are doing. If we can share these photos on social media, please also upload the signed release form._Download the Release Form HERE (https://drive.google.com/drive/folders/11xiam1jeSQLVzfaNY52MIiOaObqamGNg?usp=share_link)_*Sign and Upload to this form. From there, you can upload your photos below.*

Upload Signed Image Release Form

Karns Middle School GCMF Image Release Form.pdf

How many photos/videos are you uploading?

1

Photo/Video Upload 1



Thank you for completing the Grant Application Form.

Thank you for doing what you do in your community! We look forward to learning about your music program and what you are doing to share the gift of music.

POWERED BY



Submittable

(http://www.submittable.com/)

From: JOSE RAMOS SANTIAGO
To: HEATHER HENDERLIGHT
Cc: BRENT GLENN
Subject: Fw: Exciting news about your application!
Date: Monday, February 23, 2026 12:23:09 PM

Here is the award email for my program.

Karns Middle School
Karns High School

José G. Ramos
Orchestra Director
(865) 539-7732 Ext. 41448
jose.ramossantiago@knoxschools.org
Knox County Schools
@karnsmiddleschoolorchestra

From: Guitar Center Music Foundation <no-reply@webportalapp.com>
Sent: Friday, February 13, 2026 9:44 PM
To: JOSE RAMOS SANTIAGO <jose.ramossantiago@knoxschools.org>
Subject: Exciting news about your application!

CAUTION: External Email. This message originated from outside of the KCS e-mail system.

Congratulations! I know I have met with almost all of you via Zoom, but I am officially pleased to inform you that you have been awarded the Guitar Center Music Foundation's instrument grant this quarter!

Please click here (https://webportalapp.com/sp/guitar-center-music-foundation) to log into your account and sign your grant agreement. Grant awards were based upon your application request. Please do not fill out your final report until you have received all of your instruments. We will be in touch with exact details about your grant next week.

We are so impressed with the work you all are doing, and don't forget to send us photos/video and tag us on social media @GuitarCenterFoundation. And most importantly, stay in touch!!

Musically yours,

Myka Miller- Guitar Center Music Foundation- Executive Director | She/Her

The Guitar Center Company
5795 Lindero Canyon Rd. Westlake Village, CA 91362
Cell: (323) 573-0568

KNOX COUNTY BOARD OF EDUCATION

This Document is approved by the Knox County Board of Education on the 9th day of April, 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 #: 26-171

APPROVED AS TO LEGAL FORM

_____

Gary Dupler, Deputy Law Director

Date: 3/26/2026

RLA-18405 **16.**

AGENDA COMMITTEE (May)

Meeting Date:	04/29/2026
Requested By:	Drucilla Stills, COUNTY COMMISSION
Department:	COUNTY MAYOR
Requires Expenditure of Funds:	Funded in Current Budget:
Appropriation Required:	

CAPTION

Consideration of a Resolution confirming the Knox County Mayor's reappointments of Joseph Mack and Chris Ooten to the Visit Knoxville Board of Directors. (Terms expire June 30, 2029)
(County Mayor)

Attachments

No file(s) attached.

RLA-18406 **17.**

AGENDA COMMITTEE (May)

Meeting Date:	04/29/2026
Requested By:	Drucilla Stills, COUNTY COMMISSION
Department:	COUNTY MAYOR
Requires Expenditure of Funds:	Funded in Current Budget:
Appropriation Required:	

CAPTION

Consideration of a Resolution confirming the Knox County Mayor's nominations of John Huber, Nancy Barger, and Richard Levenson for reappointment and _____ for appointment to the Knoxville-Knox County Planning Commission. (Terms expire June 30, 2030)
(County Mayor)

Attachments

No file(s) attached.

RLA-18407 **18.**

AGENDA COMMITTEE (May)

Meeting Date:	04/29/2026
Requested By:	Drucilla Stills, COUNTY COMMISSION
Department:	COUNTY MAYOR
Requires Expenditure of Funds:	Funded in Current Budget:
Appropriation Required:	

CAPTION

Consideration of a Resolution accepting the resignation of Katie Overton from the Knoxville-Knox County Planning Commission and confirming the Knox County Mayor's nomination of _____ for appointment to complete the unfulfilled term of Katie Overton on the Planning Commission. (Term expires June 30, 2027)
(County Mayor)

Attachments

Resignation Letter - Katie Overton

From: Katie Overton <koverton@kramer-rayson.com>
Sent: Tuesday, March 31, 2026 12:20 PM
To: Glenn Jacobs <Glenn.Jacobs@knoxcounty.org>
Cc: Mandi Benedict <mandi.benedict@knoxcounty.org>; 'Amy Brooks' <amy.brooks@knoxplanning.org>; Tasha Blakney <tblakney@knoxbar.org>; John Huber <john@southernsignature.net>
Subject: [External]Resignation from Planning Commission

Good afternoon, Mayor Jacobs:

I hope you're doing well. I'm sorry to email you out of the blue, but I need to step away from the Planning Commission. I've accepted a new job and am planning to move out of state in the near future. With all that's going on with me personally, I think it's best that I step away now rather than potentially not being able to give the Commission the effort it deserves.

I want to sincerely thank you for appointing me and giving me the opportunity to serve as a commissioner. I'm honored to have been selected, and I've very much enjoyed the experience. Knoxville is lucky to have such thoughtful and competent planning staff and commissioners overseeing land use matters. I can't wait to see where Knoxville goes in the future.

Please let me know if you have any questions or if I can provide any additional information to assist with this transition.

Thanks,
Katie Overton | Attorney | (865) 342-0431 Direct
Kramer Rayson LLP | 800 South Gay Street, Suite 2500 | Knoxville, TN 37929
| (865) 525-5134 Office | (865) 522-5723 Fax

RLA-18408 **19.**

AGENDA COMMITTEE (May)

Meeting Date:	04/29/2026
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 confirming the appointments of seven (7) members to the East Tennessee Regional Juvenile Service Center Advisory Board, as follows: _____ (citizen of Knox County appointed by Mayor), Ashley Ellis, MSN, FNP-BC (Health Department representative appointed by Mayor), April Snell (professional expert in juvenile mental health appointed by Juvenile Court Judge), Teresa Parker (professional expert in juvenile social services appointed by Juvenile Court Judge), Katheryn Ogle (professional expert in juvenile legal systems appointed by Juvenile Court Judge), Adam Moncier (citizen of Knox County appointed by Juvenile Court Judge), and _____ (Knox County Commissioner appointed by Commission Chair).
(County Mayor, Juvenile Court Judge and Commissioner Oster)

Attachments

Resume - Adam Moncier (Citizen)

Resume - April Snell (Mental Health Professional)

Resume - Katheryn Ogle (Juvenile Lawyer)

Resume - Teresa Parker (Social Worker)

Adam S. Moncier

550 Main Avenue
Suite 775
Knoxville, Tennessee 37902
(865) 546-7746 *office*
[redacted]

RESIDENTIAL ADDRESS:
[redacted]

EDUCATION

2008 Juris Doctor (JD) Nashville School of Law - *Graduated May 2008.*

2003 The University of Tennessee: College of Arts and Science Bachelor of Arts - Psychology (major); Political Science (minor).

-Certification-

2003 The University of Tennessee: Department of Professional and Personal Development - Private Investigator Certificate.

WORK/LEGAL EXPERIENCE

-ATTORNEY- September 2009-Current

Knox County Juvenile Court

16 years of Child Welfare experience, during which time have handled over one thousand (1000) individual child welfare cases.

Trials and hearings of complex Title 37 Dependency and Neglect; Severe Abuse; and Termination of Parental Rights.

Trials and hearings of Delinquency petitions; truancy petitions; and, Transfer Trials pursuant to T.C.A. § 37-1-134.

Circuit Court Division IV

Trials de novo; drafting conclusions of law and findings of facts.

Chancery Court

Trials on Adoptions; Termination of Parent Rights; and, Title 36 domestic relations cases.

-LAW CLERK- May 2003-2008

While attending Nashville School of law, I was employed as a clerk for the Law Office of Herbert S. Moncier.

Responsibilities within the firm include: Conducting initial interviews with potential clients, analysis of case and legal status and reporting directly to attorneys; Intra-office filing; Extensive filing of pleadings and motions in both state and federal court; Serving of summons, complaints and subpoenas; Organization of case materials and assist counsel with trial preparation; Assist counsel at depositions by video taping and recording depositions; Preparation and synchronization of "Sanctions II" transcript/audio-visual program for use in direct and cross-examination at trial.

General Sessions/Criminal court

Routine appearances before General Session and Criminal court for scheduling purposes; Including resetting of cases; Forfeiture hearings.

Voir Dire

I have assisted in the selection of juries in numerous civil and criminal trials: Analysis and organization of juror information; assisting counsel in preemptory challenge decision process.

Trial

Setup and run A/V equipment at trial and courtroom preparation, including "Sanctions II" program and demonstrative aids.

Participated in the defense of *State v. Stacy Sudderth*; First-degree murder, Conspiracy to commit murder. Sat second chair to lead defense counsel; organized witnesses at trial; Assisted in jury selection; Organized and managed the case file prior to and during trial.

Participated in the defense of *State v. Witton*. Sat second chair to lead defense counsel. Assisted in jury selection and organized and managed the case file during trial.

-INFORMATION SPECIALIST- April 2000-May 2001

While attending the University of Tennessee, I was employed as an Information Specialist at the Knoxville Chamber of Commerce Gateway visitor center.

A paramount obligation was the duty to interact and welcome visitors to our community, and provide them with the background, history and culture of our city.

PROFESIONAL ORGANIZATIONS and AWARDS:

Knoxville Bar Association (current)

Tennessee Bar Association (past)

Tennessee Trial Lawyers Association (past)

Awarded the SUSAN D. KOVAK Knox County child welfare attorney of the year

Current chairman of the Knox County Juvenile Court Assistance Board (JCAB)

January 14, 2026

The Honorable Members of the Knox County Commission
Juvenile Court Judge Tim Irwin
Knoxville, Tennessee

Subject: Letter of Interest for the Knox County TN Juvenile Detention Advisory Board

Dear Honorable Members of the Knox County Commission and Judge Irwin,

I am writing to express my enthusiastic interest in serving on the Knox County TN Juvenile Detention Advisory Board. As a dedicated professional with a comprehensive background in nursing, mental health, and social services within the Knoxville community, I am confident that my experience and expertise align with the critical needs of the advisory board, particularly in light of the recent transitions in oversight for the Richard L. Bean Juvenile Justice Center.

Currently, I serve as a faculty member in the Doctor of Nursing Practice program at the University of Tennessee, where I am shaping the next generation of Psychiatric Mental Health Nurse Practitioners. My connection to the Knox County juvenile justice system is longstanding and deeply rooted. During my tenure as the Knox County Regional Administrator for the Tennessee Department of Children's Services, I had the privilege of working directly with the Knox County Juvenile Detention Center and Judge Tim Irwin. This experience provided me with invaluable insights into the operational dynamics and challenges of the juvenile justice system in our county.

My leadership experience extends to serving as the Interim Superintendent of the Mountain View Youth Development Center during a pivotal transition to a third-party vendor. This role, coupled with my earlier work as a therapist at the same facility, has afforded me a unique, dual perspective on both the administrative and clinical aspects of juvenile residential care. I have firsthand experience in managing the complexities of a secure facility while prioritizing the therapeutic needs of the youth.

My qualifications are multifaceted, encompassing roles as a dual-certified Psychiatric and Family Nurse Practitioner, a Licensed Professional Counselor, and a Licensed Marriage and Family Therapist. This diverse skill set enables me to approach the challenges faced by youth in the juvenile justice system from a holistic perspective, integrating both physical and mental health considerations. I am particularly attuned to the need for trauma-informed care and evidence-based practices, which are essential for the rehabilitation and successful reintegration of young people into the community.

My commitment to serving the Knoxville community is further demonstrated by my active participation on various local boards, including my current role as a board member for the Metro Drug Coalition. I am passionate about contributing to the well-being of our community's most vulnerable populations and believe that my extensive background in social services would be a significant asset to the advisory board.

I have followed the recent news regarding the restructuring of the Juvenile Detention Advisory Board and the transition of oversight to Judge Irwin. I am particularly encouraged by the emphasis on creating a board with expertise in juvenile mental health and social services. My professional background and direct experience in these areas make me a strong candidate to fulfill this vision and contribute to the long-term stability, accountability, and success of the center.

Thank you for considering my interest. I have attached my resume for your review and welcome the opportunity to discuss how my skills and experience can benefit the Knox County TN Juvenile Detention Advisory Board.

Sincerely,

Dr. April Michelle Snell, DNP, APRN, LMFT, LPC-MHSP, PMHNP-BC, FNP-BC, BSN-RN

Dr. April Michelle Snell, DNP, APRN, LMFT, LPC-MHSP, PMHNP-BC, FNP-BC, BSN-RN

Education

University of Tennessee - Knoxville, Tennessee
Family Nurse Practitioner Certificate Program — May 2024

University of Tennessee - Knoxville, Tennessee
Doctor of Nursing Practice - Psychiatric Mental Health Nurse Practitioner — May 2022

East Tennessee State University - Johnson City, Tennessee
Accelerated Bachelor of Science in Nursing — May 2019

Carson-Newman University - Jefferson City, Tennessee
Master of Education in Marriage and Family Therapy — December 2003

Carson-Newman University - Jefferson City, Tennessee
Bachelor of Arts in Psychology — December 1996

Experience

Precision Health, PLLC – Knoxville, Tennessee — January 2025 – Present
Owner/Board Certified Family Nurse Practitioner/Psychiatric Mental Health Nurse Practitioner

- Prescriptive privileges in an outpatient setting performing in-office and telehealth history and physical examinations under a supervising physician.
- Prescribe and evaluate adults with a focused on hormonal health and integrative medicine.

University of Tennessee – Knoxville, Tennessee — August 2024 - Present
Lecture/Faculty

- Doctoral level adjunct professor for the University of Tennessee College of Nursing Doctor of Nursing Practice Psychiatric Mental Health Nurse Practitioner concentration and PhD curriculum.

Cedar Recovery – Nashville, Tennessee — June 2024 – Present
Board Certified Psychiatric Mental Health Nurse Practitioner (Contractor)

- Prescriptive privileges in an outpatient telemedicine setting under a supervising physician treating DSM V-TR diagnostic disorders for adults
- Perform psychiatric diagnostic evaluations and prescribe indicated medications for psychiatric symptom management
- Prescribe and evaluate adults diagnosed with substance use disorders prescribing medication assisted treatments (MAT) as indicated.

MindSight Health & Wellness – Knoxville, Tennessee — September 2023 - Present
Owner/Board Certified Psychiatric Mental Health Nurse Practitioner

- Prescriptive privileges in an outpatient setting performing in-office and telehealth services under a supervising physician treating DSM V-TR diagnostic disorders for children and adults
- Perform psychiatric diagnostic evaluations and prescribe indicated medications for psychiatric symptom management

Behavioral Medicine Institute – Knoxville, Tennessee August 2023 – December 2024
Board Certified Psychiatric Mental Health Nurse Practitioner (Contractor)

- Prescriptive privileges in an outpatient setting under a supervising physician treating DSM V-TR diagnostic disorders for children and adults
- Perform psychiatric diagnostic evaluations and prescribe indicated medications for psychiatric symptom management

LocumTenens.com - Nationwide
Board Certified Psychiatric Mental Health Nurse Practitioner (Locums Contractor)

The Refuge -A Healing Place – Ocklawaha, FL May 2023 – June 2023

- Prescriptive privileges under a supervising physician for adults in an impatient setting treating dual diagnosis disorders
- Perform psychiatric evaluations and follow-up medication management

Natchez Trace Youth Academy - Waverly, Tennessee February 2023 - March 2023

- CARF Accredited 115 bed psychiatric residential treatment facility serving males 10 -17 years old
- Prescriptive privileges under a supervising physician for youth with conduct disorder, mood disorders, and aggressive behaviors with acuity level too high to be managed in a community or home setting
- Served as a member of the onsite treatment team

Cherokee Health Systems – Knoxville, Tennessee March 2019 – February 2023
Behavioral Health Therapist (part-time)

- Provide individual and family therapy to children, adolescents, and adults
- Diagnose, assess, and treat mental health disorders
- Supervise unlicensed masters prepared trainee's for LPC and LMFT licensing board requirements

Three Springs Wellness – Knoxville, Tennessee January 2011 – May 2022
Owner/Licensed Clinical Therapist

- Provide individual and family therapy to children, adolescents, and adults
- Diagnose, assess, and treat mental health disorders
- Manage practice operations including insurance billing and attestation practices

University of Tennessee Medical Center – Knoxville, Tennessee March 2018 – August 2019
Nursing Technician, PRN – (Nursing School)

- Member of the ancillary float pool and assigned to work all hospital floors
- Served as a team member with nursing staff to maintain patient stability and health

Tennessee Department of Children Services – Knoxville, Tennessee June 2012 – June 2017
Regional Administrator

- Provided oversight of regional operations supporting approximately 186 employees
- Oversight and monitoring for program delivery in the areas of child protective services (CPS), foster care, adoption, juvenile justice, resource parent support (RPS), and specialty areas such as health and placement
- Ensured the safety, permanency, and well-being of children serviced within the defined service delivery region to include 780 custodial children & 1400 non-custodial cases
- Ensured appropriate programing aligned with the defined strategic mission, goals, and values of the department
- Developed community partnerships with private providers, local courts, law enforcement, school systems, community advocacy centers, medical/behavioral health professionals, district attorneys and other stakeholders and professionals to improve the quality and efficiency of the department

- Maintained compliance of regional/state policies and Council on Accreditation (COA) standards
- Monitored regional outcomes and data to ensure compliance with IV-E performance standards and strategic operational goal compliance

Vanderbilt University – Nashville, Tennessee July 2009 – June 2012
Cherokee Health Systems – Knoxville, Tennessee September 2007 – July 2009
*Project Coordinator & Consultant to TN Dept of Children Services Child and Adolescent Needs and Strengths Tool (*Contract transferred to Vanderbilt University)*

- Monitored proficiency in the administration and scoring of the Child and Adolescent Needs and Strengths (CANS) Assessment tool measures
- Performed reliability and validity reviews on the CANS measurement scoring by the TN Department of Children's Services (DCS) case managers through record reviews
- Consultation to DCS regarding children's treatment and placement decisions
- Trained DCS staff on the administration of the CANS
- Reported CANS data and fidelity measures using SPSS to the DCS administration
- Provided oversight and administration of the project contract for 4 regions (23 counties) and supervised 4 master's level consultants
- Served as a member in all four DCS regional leadership teams as well as participated in regional team meetings involving the regional administrators, regional psychologists, and regional nurses to provide consultation on case reviews

Helen Ross McNabb Center – Knoxville, Tennessee June 1996 – September 2007
Clinical Therapist - Mountain View Youth Development Center (9/2004 – 9/2007)

- Provided individual and family therapy to adolescents in Level IV locked residential facility for Juveniles with 3 or more felonies
- Conducted Alcohol and Drug Misuse groups to adolescent males
- Coordinated services for adolescents as a member of the treatment team
- Provided on-call coverage to Department of Children Services treatment staff and security in crisis situations involving youth

Services Coordinator - Program for Assertive Community Treatment (9/2004 – 9/2005)

- Supervised clinical team of nurses, therapists, case managers, office assistant and Psychiatrist
- Oversight of programming for participants including Federal and Civil Mandatory Outpatient Treatment participants
- Utilization review activities with managed care organizations monthly
- Maintained program accreditation for CARF, TN Department of Mental Health licensure requirements, and TennCare standards
- Monitored and analyzed program budget, insurance billing, and productivity
- Provided individual and family therapy to adults
- Performed after hours on-call duties through interfacing with Mobile Crisis, hospital emergency rooms, and law enforcement

Services Coordinator - Psychosocial Rehabilitation (12/2003 – 9/2004)

- Responsible for supervision, management, and monitoring of Vocational Rehabilitation/Psychosocial Rehabilitation Services, Social Recreation Services, and Homeless Services Division for 25 staff
- Monitored all program budgets and productivity standards
- Compliance monitoring for TDMHDD licensure, health, fire, and safety regulations for program facilities and services
- Interfaced with area community agencies including the Department of Human Services, State Department of Vocational Rehabilitation, and Knoxville Area Homeless Shelters
- Maintained CARF accreditation standards for Psychosocial Rehabilitation Services

Programming Coordinator - Vocational Rehabilitation & Homeless Services (6/2001 – 12/2003)

- Responsible for supervision, management, and monitoring of the Families First program, Vocational Rehabilitation Services, and Homeless Services for approximately 15 staff

- Conducted intakes, screenings, and M-teams with Knox County School students and the State Department of Vocational Rehabilitation
- Performed programmatic operations involving grant writing, budgeting, and contract/grant management
- Represented center at community and state meetings including the Knoxville Area Homeless Coalition and TN Dept of Vocational Rehabilitation

Coordinator - Vocational Connection Enterprises (6/1999 – 6/2001)

- Managed a for-profit lawn care and janitorial business for HRMC with an average of 20 employees with disabilities
- Provided transitional employment opportunities to consumers of the center in janitorial and lawn care positions
- Managed and monitored payroll, general accounting functions, and community development block grant guidelines for the small business
- Placed bids and negotiated contracts for lawn care and janitorial services throughout Knoxville and surrounding counties

*Team Leader - Career Quest (*6/1998 – 6/1999)

- Coordinated programming and services for low-income Families First recipients
- Supervised program case management staff
- Compliance monitoring of community development block grant objectives with Knox County Development Corporation and the Department of Human Services
- Conducted home visits for program enrollee's

Vocational Counselor - Vocational Rehabilitation (4/1997 – 6/1998)

- Performed Vocational Rehabilitation Evaluations for consumers with disabilities
- Managed a caseload of physically and/or mentally disabled clients
- Performed job placement services with consumers throughout the Knoxville area
- Developed treatment plans, records, and coordinated services with community agencies
- Secured funding from the Department of Vocational Rehabilitation for consumers

Intern – Vocational Rehabilitation (6/1996 – 4/1997)

- Assisted Vocational Counselors with evaluations and assessments tools
- Monitored and implemented hands-on training within the program

Fellowship

Functional & Integrated Psychiatry Fellowship Completion December 2025

- Twelve-month fellowship on the nine essential evidenced based clinical areas of focus in Functional & Integrative Psychiatry
- Certification leads to Psychiatry Redefined Certified Functional Medicine Provider (PRCFMP)

Licensure, Certification, and Other Training Experience

- Board Certified Psychiatric Mental Health Nurse Practitioner #2022030787
- Tennessee Advanced Practice Registered Nurse #33271
- Florida Advanced Practice Registered Nurse #11023699
- Wisconsin Advanced Practice Nurse Prescriber #14408-33
- Massachusetts Certified Nurse Practitioner #RN2382958
- New Hampshire Advanced Practice Registered Nurse #091124-23
- South Carolina Advanced Practice Registered Nurse #APN 27765
- DEA Prescriptive Authority Certification
- National Provider Identification Number #1457401465
- Registered Nurse #0000239792
- Licensed Professional Counselor – Mental Health Service Provider #2676
- Licensed Marriage and Family Therapist #881
- State of Tennessee Approved Supervisor for Licensed Professional Counselor Trainee's
- DATA 2000 Medication Assisted Treatment 8 hr. Waiver Training

- Basic Life Support Certification – expiration 6/2025
- Cope To Thrive Training Certification
- Community Resilience Model Training

Skills and Accomplishments

- 2026 Presenter for the International Society of Psychiatric Mental Health Nurses
- 2021 Presenter for the American Psychiatric Nurses Association 35th Annual Conference
- 2021 American Psychiatric Nurses Association Board Scholar
- 2021 Rural Consortium Opioid Response Program – East Tennessee Consortium Mentee
- 2021 Presenter for the TN Association of Marriage and Family Therapist
- 2017 - 2019 East Tennessee State University Deans List
- 2016 North American Council on Adoptable Children Activist Award
- 2016 Tennessee Delegation Representative - Regional Judicial Opioid Summit
- 2014 Council on Accreditation Approved Reviewer
- 2013 Tennessee Government Executive Institute Class Vice President
- Knowledgeable of COA, CARF, and TDMHDD standards for accreditation and licensure
- Knowledgeable the Department of Children Services standard programming
- Grant Writing – Community, State, and Federal Grants

Professional Memberships, Committee's, and Boards – past and present

- Metro Drug Coalition Board of Directors – 2023- present
- American Psychiatric Nurses Association Board Treasurer TN Chapter - 2021- present
- American Psychiatric Nurses Association - 2020 - present
- Seven Springs Homeowners Association Board - 2020 - present
- Metropolitan Drug Coalition Substance Misuse Task Force – 2013 -2017; 2020 - present
- American Association of Marriage and Family Therapist - present
- Remote Area Medical Volunteer 2018 - present
- Order of Eastern Stars – Areme Chapter #466 2009 – present
- American Herbalist Guild 2012 – 2014; 2019 – present
- Tennessee Department of Children Services Volunteer 2017 – 2020
- Atanies Hope Project (Haiti) Volunteer 2013 - 2019
- Tennessee Regional Opioid Judicial Taskforce 2015 - 2017
- National Permanency Network Group 2015 - 2017
- Knoxville Human Trafficking Coalition Board Member 2016 -2017
- Commissioners CornerStone Leadership Academy 2015 Alumni
- East Tennessee Council for Children & Youth – Juvenile Justice Committee 2014
- Tennessee Government Executive Institute 2013 Alumni
- National Leadership Academy for Middle Managers 2012 Alumni
- Complementary Health Education Organization of Greater Knoxville Board 2011- 2013
- American Association of Play Therapists 2010 - 2012

Katheryn M. Ogle, Esq.

[redacted] [redacted]

February 24, 2026

Knox County Commissioner Larsen Jay
P.O. Box 52331
Knoxville, TN 37950

Re: Knox County Juvenile Detention Oversight Committee- Legal Professional

Dear Commissioner Jay:

I hope this letter finds you well. I am writing to formally express my interest in serving as the legal professional member of the committee established to oversee the county's juvenile detention facility.

As an attorney with substantial experience in juvenile law, child welfare proceedings, and the constitutional protections afforded to minors in custodial settings, I believe I can provide meaningful and practical legal insight to the committee's work. My practice has involved regular interaction with the juvenile court system, Department of Children's Services matters, and issues surrounding due process, rehabilitation, and the best interests of children. This experience has given me a comprehensive understanding of both the legal framework governing juvenile detention and the human realities facing detained youth and their families.

I am particularly committed to promoting transparency, accountability, and evidence-based practices within the juvenile justice system. I believe our county has an opportunity to model a detention environment that emphasizes rehabilitation, education, mental health support, and family engagement, while maintaining high standards of safety and operational integrity.

It would be an honor to contribute my time and professional experience to this important work. I would welcome the opportunity to discuss how I may assist the committee and support its mission.

Thank you for your leadership and your attention to this matter. I look forward to the possibility of serving our community in this capacity. Should you or the committee have additional questions for me, please don't hesitate to reach out.

Sincerely,

Katheryn M. Ogle

Katheryn Murray Ogle

[redacted]

BAR ADMISSIONS

Admitted to practice in all Tennessee State Courts and Federal Court in the Eastern District of Tennessee
Former Tennessee Supreme Court Rule 31 Listed Mediator

EDUCATION

Appalachian School of Law Grundy, Virginia
Juris Doctorate- May 2011
Honors: American Law Institute Leadership and Scholarship Award

Glenville State College Glenville, West Virginia
B.A. Special Education, Early Education, and Elementary Education
Magna Cum Laude- May 2008
Activities: Captain of the Women's Golf Team; President of Kappa Delta Pi Honor Society; Student Assistant to the President; Student Ambassador; 2017 Outstanding Alumna Award

EXPERIENCE

Burks and Ogle, PLLC Knoxville, Tennessee
Of Counsel, August 2025-Current

- Litigated complex family law and general civil and criminal litigation cases, including plaintiff's personal injury, appellate cases, federal court matters, DUI's, and misdemeanor offenses
- Continued serving as a Guardian *ad litem*, parents' attorney, and juvenile defense attorney in Knox and surrounding counties

Tennessee Valley Authority Knoxville, Tennessee
Contract Consultant, 2022-2025

- Drafted energy contracts, served on employee advisory groups, and school & community outreach

McDonald, Levy & Taylor, PLLC Knoxville, Tennessee
Equity Partner 2020- 2022
Associate 2016-2020

- Litigated complex family law and general civil and criminal litigation cases, including plaintiff's personal injury, appellate cases, federal court matters, DUI's, and misdemeanor offenses
- Managed daily operations of a medium-sized law firm, including staffing and social media content
- Served as a family law mediator to resolve child custody and divorce disputes

Honors and Community Activities

Knoxville Bar Association
Contributor to *DICTA* magazine- "In the Best Interest of the Child," *September 2021.*
Membership and Publications committees; Mentor of the Moment

Board of Directors CASA of East Tennessee- Past President, Former Board Member
Board of Directors Susannah's House Women's Recovery Program
City View Top Attorney 2017, 2018, 2019, 2020, 2021, 2022
- Family Law (Divorce, Child Support), Juvenile Defense, DUI

Episcopal School of Knoxville- Parent Teacher Association President 2023-Current

Teresa Parker

School Social Worker/Retired

Contact



Education

East Tennessee State University
Johnson City, Tennessee
Bachelor's degree in Social Work

Key Skills

Communication
Organization
Collaboration
Problem-solving
Program Development
Case Analysis
Leadership Skills

Objective

Seek appointment to the Juvenile Detention Board to advocate for and represent the interests of the Knox County community.

Experience

School Social Worker | Knox County Schools
1982-2021

*School Social Worker in schools 1984-1997

*School Social Worker/Knox County Juvenile Court 1997-2021

Communication

Partnered with a multidisciplinary team across Juvenile Court and Knox County Schools to implement coordinated strategies that improved student engagement and family support outcomes.

Community Activities

*Volunteer with Isaiah 117 House in Knox County
*Serve on steering committee of Project In As Much
*Preschool Board member at Fountain City United Methodist Church

References

Available upon request

Teresa Parker

ADDRESS

[redacted]

PHONE

[redacted]

EMAIL

[redacted]

MARCH 2, 2026

HONORABLE JUDGE IRWIN

Juvenile Court Judge

Knox County Juvenile Court.

3323 Division Street Knoxville, TN 37919

Dear Judge Irwin,

I am writing to apply for the Knox County Citizen position on the newly established board for the Richard Bean Detention Facility. With 24 years of experience as a Knox County Schools Juvenile Court Liaison, I have developed a deep understanding of juvenile services, mental health support, and the legal processes that impact young people in our community. I am confident that my experience and dedication would make me a valuable asset to this board.

Throughout my career, I have successfully initiated and managed programs aimed at supporting at-risk youth, fostering collaboration between schools, legal teams, and mental health services, and promoting positive outcomes for juveniles in our community. My experience has honed my ability to assess needs, develop solutions, and implement programs with measurable results–skills directly relevant to the board's mission of enhancing rehabilitation, safety, and operational effectiveness at the detention facility.

I am committed to serving as an independent citizen voice, offering practical insights and constructive recommendations to help advance the facility's goals. I would welcome the opportunity to contribute my expertise and collaborate with the board to support positive change in Knox County's juvenile system.

Thank you for your time and consideration. I look forward to the possibility of serving on this important board.

Sincerely,
Teresa Parker

RLA-18399 **20.**

AGENDA COMMITTEE (May)

Meeting Date: 04/29/2026

Requested By: Drucilla Stills, COUNTY COMMISSION

Department: SHERIFF

Requires Expenditure of Funds: Funded in Current Budget:

Appropriation Required:

CAPTION

Consideration of a Resolution of the Commission of Knox County, Tennessee, approving a contract between _____ and Knox County for the Knox County Sheriff's Office Tactical Driving Course - Phase 1.
(Sheriff)

Attachments

No file(s) attached.

RLA-18400 **21.**

AGENDA COMMITTEE (May)

Meeting Date:	04/29/2026
Requested By:	Drucilla Stills, COUNTY COMMISSION
Department:	SHERIFF
Requires Expenditure of Funds:	Funded in Current Budget:
Appropriation Required:	

CAPTION

Consideration of a Resolution of the Commission of Knox County, Tennessee, approving a donation of a 2000 Chevrolet Pickup to be utilized by the KCSO facilities department.
(Sheriff)

Attachments

Memo - Donation of vehicle

KNOX COUNTY SHERIFF'S OFFICE

Tom Spangler
Sheriff

MEMORANDUM

To: Glenn Jacobs, Mayor

From: Tom Spangler, Sheriff

Date: April 17, 2026

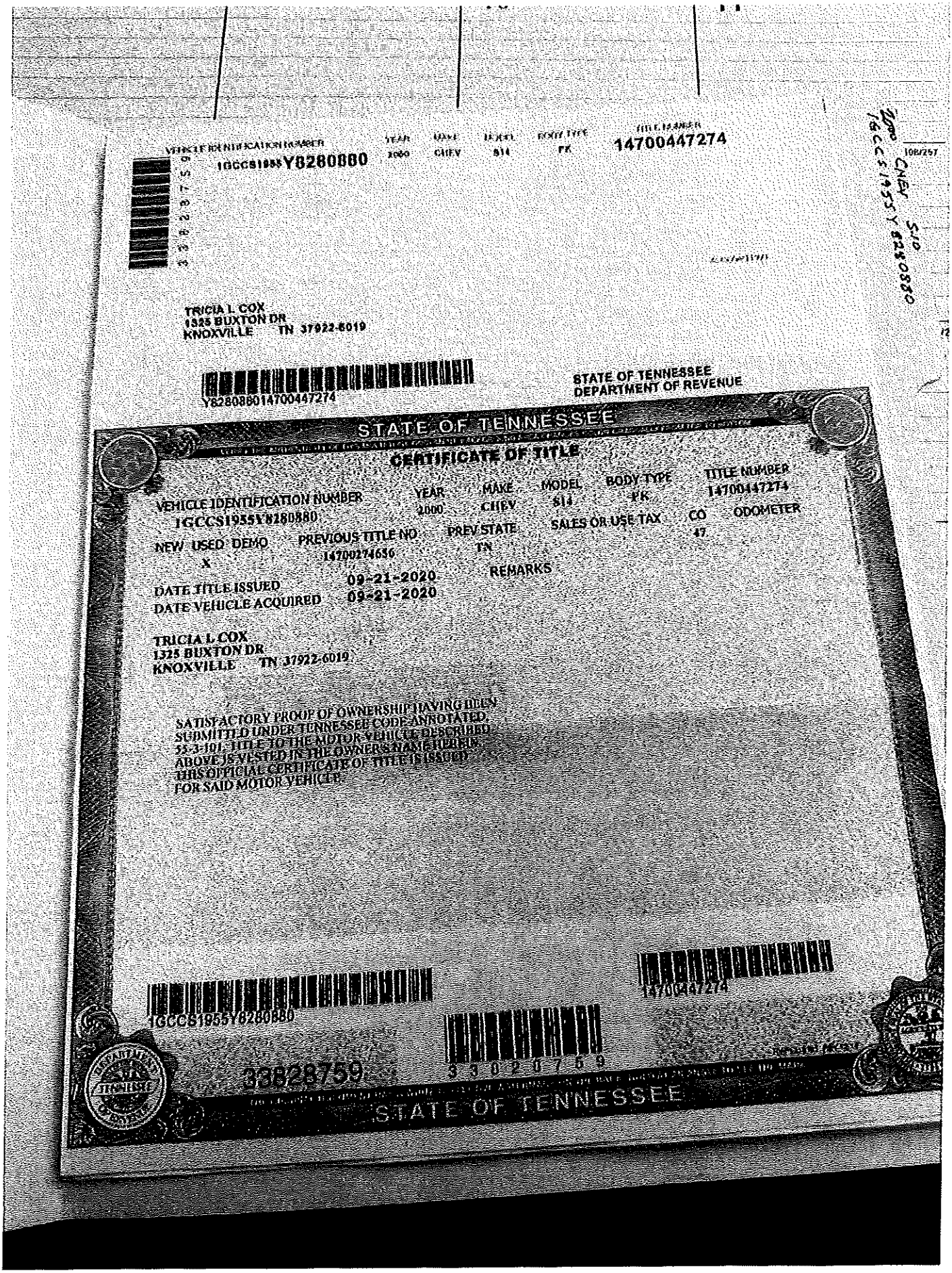
Re: Vehicle Donation

I am requesting approval to accept a donation of a vehicle from a private citizen. The information is as follows:

Owner: Tricia L Cox
1325 Buxton Drive
Knoxville, TN 37922

Vehicle: 2000 Chevrolet S-10 Pickup
Mileage: 118,126
Value: $5,000.00

If questions, please don't hesitate to call Allison Rogers @ 865.215.2585.
Thank you for your assistance.



VEHICLE IDENTIFICATION NUMBER 1GCCS1955Y8280880 | YEAR 2000 | MAKE CHEV | MODEL S14 | BODY TYPE PK | TITLE NUMBER 14700447274

TRICIA L COX
1325 BUXTON DR
KNOXVILLE TN 37922-6019

Y828088014700447274

STATE OF TENNESSEE
DEPARTMENT OF REVENUE

STATE OF TENNESSEE

CERTIFICATE OF TITLE

VEHICLE IDENTIFICATION NUMBER	YEAR	MAKE	MODEL	BODY TYPE	TITLE NUMBER
1GCCS1955Y8280880	2000	CHEV	S14	PK	14700447274

NEW	USED	DEMO	PREVIOUS TITLE NO	PREV STATE	SALES OR USE TAX	CO	ODOMETER
	X		14700274650	TN		47	

DATE TITLE ISSUED 09-21-2020
DATE VEHICLE ACQUIRED 09-21-2020

REMARKS

TRICIA L COX
1325 BUXTON DR
KNOXVILLE TN 37922-6019

SATISFACTORY PROOF OF OWNERSHIP HAVING BEEN SUBMITTED UNDER TENNESSEE CODE ANNOTATED, 55-3-101, TITLE TO THE MOTOR VEHICLE DESCRIBED ABOVE IS VESTED IN THE OWNER(S) NAME HEREIN. THIS OFFICIAL CERTIFICATE OF TITLE IS ISSUED FOR SAID MOTOR VEHICLE.

1GCCS1955Y8280880

14700447274

33828759

3302759

STATE OF TENNESSEE

103/257

Ford 1GCCS14355Y 828080

5.10

1/250

STATE OF TENNESSEE
LIEN SATISFACTION

Tennessee Code Annotated section 55-3-114 provides that upon satisfaction of a lien, the lienholder shall within seventy-two (72) hours from the date of discharging the lien notify the Tennessee Department of Revenue of the discharge of the lien by registered mail with return receipt requested. To notify the department, complete the space provided on the Certificate of Title and this Lien Satisfaction on the reverse side of this form. Failure to comply is a class C misdemeanor, 55-3-129.

Detach the completed Lien Satisfaction Form and mail the form to the department at the address indicated below.

If there are additional liens indicated on the title, you will forward the title to the second lienholder. If there are no additional liens indicated on the title, you will forward the title to the owner within seven (7) business days from the date of discharging the lien.

The mailing address for forwarding the Lien Satisfaction Form is as follows:

STATE OF TENNESSEE
DEPARTMENT OF REVENUE
VEHICLE SERVICES DIVISION
44 VANTAGE WAY, SUITE 160
NASHVILLE, TN 37243-0850

FEDERAL and STATE LAW requires that you state the mileage in connection with the transfer of ownership. Failure to complete or providing a false statement may result in fines and/or imprisonment.

ASSIGNMENT OF TITLE BY REGISTERED OWNER

I/we, the undersigned, do hereby sell, assign and transfer to the purchaser(s) named below all my/our right, title and interest in and to the vehicle described on the reverse side of this application and do hereby certify that the odometer reading is the actual mileage of the vehicle unless one of the following statements is checked. I/we further certify that the vehicle described herein is free from all liens and encumbrances except as noted on the reverse side of this application and that the title has been transferred to the following printed name and address. (Record lien in space below)

I certify to the best of my knowledge that the odometer reading is the actual mileage of the vehicle unless one of the following statements is checked.
Odometer Reading (No Tenths) ☐ 1. I hereby certify that the mileage stated is in excess of the mechanical limits of the odometer. ☐ 2. The odometer reading is not the actual mileage. WARNING - ODOMETER DISCREPANCY.

SIGNATURE AND ADDRESS OF SELLER(S) Trina Cox 1525 Buxton Dr. Louisville, MS 39339

SELLER(S) NAME (Printed) Trina Cox

DATE OF SALE 11/8/20

SALES PRICE

Make, VIN, Value of trade-in

I am aware of the above odometer certification made by the seller.

SIGNATURE OF BUYER(S)

BUYER(S) NAME (Printed)

Local Option Tax

State Sales Tax

LIENHOLDER TO BE RECORDED AND SHOWN ON NEW TITLE:
1ST LIEN IN FAVOR OF
NAME & ADDRESS

FIRST RE-ASSIGNMENT BY LICENSED DEALER

The undersigned hereby certifies that the vehicle described in this title has been transferred to the following printed name and address. (Record lien in space below)

I certify to the best of my knowledge that the odometer reading is the actual mileage of the vehicle unless one of the following statements is checked.
Odometer Reading (No Tenths) ☐ 1. I hereby certify that the mileage stated is in excess of the mechanical limits of the odometer. ☐ 2. The odometer reading is not the actual mileage. WARNING - ODOMETER DISCREPANCY.

SIGNATURE AND ADDRESS OF SELLER(S)

SELLER(S) NAME (Printed)

DATE OF SALE

SALES PRICE

Make, VIN, Value of trade-in

I am aware of the above odometer certification made by the seller.

SIGNATURE OF BUYER(S)

BUYER(S) NAME (Printed)

Local Option Tax

State Sales Tax

LIENHOLDER TO BE RECORDED AND SHOWN ON NEW TITLE:
1ST LIEN IN FAVOR OF
NAME & ADDRESS

SECOND RE-ASSIGNMENT BY LICENSED DEALER

The undersigned hereby certifies that the vehicle described in this title has been transferred to the following printed name and address. (Record lien in space below)

I certify to the best of my knowledge that the odometer reading is the actual mileage of the vehicle unless one of the following statements is checked.
Odometer Reading (No Tenths) ☐ 1. I hereby certify that the mileage stated is in excess of the mechanical limits of the odometer. ☐ 2. The odometer reading is not the actual mileage. WARNING - ODOMETER DISCREPANCY.

SIGNATURE AND ADDRESS OF SELLER(S)

SELLER(S) NAME (Printed)

DATE OF SALE

SALES PRICE

Make, VIN, Value of trade-in

I am aware of the above odometer certification made by the seller.

SIGNATURE OF BUYER(S)

BUYER(S) NAME (Printed)

Local Option Tax

State Sales Tax

LIENHOLDER TO BE RECORDED AND SHOWN ON NEW TITLE:
1ST LIEN IN FAVOR OF
NAME & ADDRESS

WHEN FULL, CONTINUE ON TITLE EXTENSION FORM

RLA-18332 **22.**

AGENDA COMMITTEE (May)

Meeting Date:	04/29/2026
Requested By:	Erin Kelbly, 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 Joint Funding Agreement with the U.S. Geological Survey in the amount of $73,790.00 with $46,690.00 provided by Knox County and $27,100.00 provided by the U.S. Geological Survey for the operation of stream gaging stations in Knox County for the period beginning July 1, 2026 and ending June 30, 2027.
(Engineering and Public Works)

Attachments

Joint Funding Agreement

United States Department of the Interior

U.S. GEOLOGICAL SURVEY
Lower Mississippi-Gulf Water Science Center
640 Grassmere Park, Suite 100
Nashville, TN 37211

April 2, 2026

Quinn Cypher
Stormwater Compliance Manager
Knox County
205 West Baxter Avenue
Knoxville, TN 37917

Dear Quinn Cypher:

This is our standard joint-funding agreement between the U.S. Geological Survey Lower Mississippi-Gulf Water Science Center and Knox County for negotiated deliverables (see attached), during the period July 1, 2026 through June 30, 2027 in the amount of $46,690 from your agency. U.S. Geological Survey contributions for this agreement are $27,100 for a combined total of $73,790. Please sign and return one fully-executed original to My-Chae May at gs-w-lmg_agreements@usgs.gov or mail to 3535 S. Sherwood Forest Blvd. Suite 120, Baton Rouge, LA 70816.

Federal law requires that we have a signed agreement before we start or continue work. Please return the signed agreement by **July 1, 2026**. If, for any reason, the agreement cannot be signed and returned by the date shown above, please contact Drew Westerman at (501) 516-6399 or email dawester@usgs.gov to make alternative arrangements.

This is a fixed cost agreement to be billed quarterly via Down Payment Request (automated Form DI-1040). Please allow 30-days from the end of the billing period for issuance of the bill. If you experience any problems with your invoice(s), please contact My-Chae May at phone number (225) 298-5481 or gs-w-lmg_budget_finance_team@usgs.gov.

The results of all work performed under this agreement will be available for publication by the U.S. Geological Survey. We look forward to continuing this and future cooperative efforts in these mutually beneficial water resources studies.

Sincerely,

Todd E. Baumann
Acting Director, LMG Water Science Center

Enclosure
26MLJFATNDA077

Form 9-1366
(May 2018)

U.S. Department of the Interior
U.S. Geological Survey
Joint Funding Agreement
FOR
Water Resource Investigations

Customer #: 6000001575
Agreement #: 26MLJFATNDA077
Project #:
TIN #: 62-6007979

Fixed Cost Agreement YES[X] NO[ ]

THIS AGREEMENT is entered into as of July 1, 2026, by the U.S. GEOLOGICAL SURVEY, Lower Mississippi-Gulf Water Science Center, UNITED STATES DEPARTMENT OF THE INTERIOR, party of the first part, and the Knox County party of the second part.

1. The parties hereto agree that subject to the availability of appropriations and in accordance with their respective authorities there shall be maintained in cooperation for negotiated deliverables (see attached), herein called the program. The USGS legal authority is 43 USC 36C; 43 USC 50, and 43 USC 50b.

2. The following amounts shall be contributed to cover all of the cost of the necessary field and analytical work directly related to this program. 2(b) include In-Kind-Services in the amount of $0.00

(a) $27,100 by the party of the first part during the period July 1, 2026 to June 30, 2027

(b) $46,690 by the party of the second part during the period July 1, 2026 to June 30, 2027

(c) Contributions are provided by the party of the first part through other USGS regional or national programs, in the amount of: $0

Description of the USGS regional/national program:

(d) Additional or reduced amounts by each party during the above period or succeeding periods as may be determined by mutual agreement and set forth in an exchange of letters between the parties.

(e) The performance period may be changed by mutual agreement and set forth in an exchange of letters between the parties.

3. The costs of this program may be paid by either party in conformity with the laws and regulations respectively governing each party.

4. The field and analytical work pertaining to this program shall be under the direction of or subject to periodic review by an authorized representative of the party of the first part.

5. The areas to be included in the program shall be determined by mutual agreement between the parties hereto or their authorized representatives. The methods employed in the field and office shall be those adopted by the party of the first part to insure the required standards of accuracy subject to modification by mutual agreement.

6. During the course of this program, all field and analytical work of either party pertaining to this program shall be open to the inspection of the other party, and if the work is not being carried on in a mutually satisfactory manner, either party may terminate this agreement upon 60 days written notice to the other party.

7. The original records resulting from this program will be deposited in the office of origin of those records. Upon request, copies of the original records will be provided to the office of the other party.

8. The maps, records or reports resulting from this program shall be made available to the public as promptly as possible. The maps, records or reports normally will be published by the party of the first part. However, the party of the second part reserves the right to publish the results of this program, and if already published by the party of the first part shall, upon request, be furnished by the party of the first part, at cost, impressions suitable for purposes of reproduction similar to that for which the original copy was prepared. The maps, records or reports published by either party shall contain a statement of the cooperative relations between the parties. The Parties acknowledge that scientific information and data developed as a result of the Scope of Work (SOW) are subject to applicable USGS review, approval, and release requirements, which are available on the USGS Fundamental Science Practices website (https://www.usgs.gov/office-of-science-quality-and-integrity/fundamental-science-practices).

Form 9-1366
(May 2018)

U.S. Department of the Interior
U.S. Geological Survey
Joint Funding Agreement
FOR
Water Resource Investigations

Customer #: 6000001575
Agreement #: 26MLJFATNDA077
Project #:
TIN #: 62-6007979

9. Billing for this agreement will be rendered **quarterly**. Invoices not paid within 60 days from the billing date will bear Interest, Penalties, and Administrative cost at the annual rate pursuant the Debt Collection Act of 1982, (codified at 31 U.S.C. § 3717) established by the U.S. Treasury.

USGS Technical Point of Contact

Name:	Drew Westerman Assistant Director - Data Chief, AR/TN
Address:	401 Hardin Road Little Rock, AR 72211
Telephone:	(501) 516-6399
Fax:	(501) 228-3601
Email:	dawester@usgs.gov

Customer Technical Point of Contact

Name:	Quinn Cypher Stormwater Compliance Manager
Address:	205 West Baxter Avenue Knoxville, TN 37917
Telephone:	(n/a)
Fax:	(n/a)
Email:	Quinn.Cypher@knoxcounty.org

USGS Billing Point of Contact

Name:	My-Chae May Budget Analyst
Address:	3535 South Sherwood Forest Blvd. Suite 120 Baton Rouge, LA 70816
Telephone:	(225) 298-5481
Fax:	(n/a)
Email:	gs-w-lmg_agreements@usgs.gov

Customer Billing Point of Contact

Name:	Quinn Cypher Stormwater Compliance Manager
Address:	205 West Baxter Avenue Knoxville, TN 37917
Telephone:	(n/a)
Fax:	(n/a)
Email:	Quinn.Cypher@knoxcounty.org

U.S. Geological Survey
United States
Department of Interior

Signature

By_____ Date:
Name: Todd E. Baumann
Title: Acting Director, LMG Water Science Center

Knox County

Signatures

By_____ Date: _____
Name:
Title:

By_____ Date: _____
Name:
Title:

By_____ Date: _____
Name:
Title:

SiteName	SiteNumber	Data Collected	USGS Funding	Knox County Funding	Total Cost	StartDate	EndDate	Remarks
Conner Ck at E Gallaher Ferry Rd nr Farragut TN	03535618	Full-flow (stage/discharge)	$6,300	$10,800	$17,100	7/1/2026	6/30/2027	
BEAVER C NR POWELL TENN	03535200	Full-flow (stage/discharge)	$6,300	$10,800	$17,100	7/1/2026	6/30/2027	
BEAVER CREEK AT SOLWAY, TN	03535400	Full-flow (stage/discharge)	$6,300	$10,800	$17,100	7/1/2026	6/30/2027	
FLAT CREEK NEAR MASCOT, TN	03495005	PRECIP-ADD	$1,020	$1,790	$2,810	7/1/2026	6/30/2027	permanent precip data
STOCK CREEK AT MARTIN MILL RD NR KNOXVILLE	034991109	PRECIP-Standalone	$1,020	$1,790	$2,810	7/1/2026	6/30/2027	permanent precip data
BULLRUN CREEK NEAR HALLS CROSSROADS, TN	03535000	PRECIP-ADD	$1,020	$1,790	$2,810	7/1/2026	6/30/2027	permanent precip data
BEAVER C NR POWELL TENN	03535200	PRECIP-ADD	$1,020	$1,790	$2,810	7/1/2026	6/30/2027	permanent precip data
Conner Ck at E Gallaher Ferry Rd nr Farragut TN	03535618	PRECIP-ADD	$1,020	$1,790	$2,810	7/1/2026	6/30/2027	Permanent Precipitation
FLAT CREEK NEAR MASCOT, TN	03495005	Stage Only	$3,100	$5,340	$8,440	7/1/2026	6/30/2027	Changed to stage only 4-2022
~~STOCK CREEK AT MARTIN MILL RD NR KNOXVILLE~~	~~034991109~~	~~STGCONT~~	~~$0~~	~~$0~~	$0	~~7/1/2025~~	~~6/30/2026~~	~~Removed~~
			USGS	**Knox County**	**Grand Total**			
Expected Cost for July 1, 2026 - June 30, 2027		**Total**	**$27,100**	**$46,690**	**$73,790**			

RLA-18380 **23.**

AGENDA COMMITTEE (May)

Meeting Date:	04/29/2026
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 an easement agreement with the Knoxville Utilities Board (KUB) in the amount of $3,500 for property located at 0 Bridgewater Road for installation of a gas line. *(Engineering and Public Works)*

Attachments

file

August 7, 2025

Knox County
400 Main Ave
Knoxville, TN 37902

Re: Utility Easement Purchase
CLT 119-L "A", Parcel 13.00

The Knoxville Utilities Board has a need to obtain a utility easement across your property at **0 Bridgewater Rd**. The easement is necessary in order for KUB to provide improved utility service and reliability in your area. The proposed easement is shown on the attached Easement document "Exhibit A."

KUB will provide compensation in the amount of **$3,500.00** for the referenced permanent easement and damages. KUB and/or its Contractors will restore all areas disturbed during construction as described in the "Utility Easement" document at no cost to you. Upon completion of the work on your property, KUB and its Contractors will provide a one-year warranty for the site restoration.

KUB greatly appreciates your willingness to assist in providing improved utility service to you and your neighbors.

Payment will be made in full to the Owner within 30 days after acceptance of this offer by both the Owner and KUB. Once KUB records the documents with Knox County, a copy of the recorded documents will be mailed to the Owner.

This offer is made by:

Doyle Dukes Date 4-9-26
KUB Representative

_____ Date_____

This offer is accepted by:

_____ Date_____
Knox County

_____ Date_____

attachments

Prepared by: Knoxville Utilities Board
445 Gay Street
Knoxville, TN 37902

Knox County, Tennessee
CLT Map 119-L "A"
Parcel 13.00

UTILITY EASEMENT

This Utility Easement is entered into as of this ____ day of _____ , 20____ , between **Knox County,** (the "Owner") and the KNOXVILLE UTILITIES BOARD ("KUB"), an independent agency of the City of Knoxville, Tennessee.

FACTS: The Owner owns the property described in the deed book and page or instrument number shown below which includes the property shown on Exhibit "A" (the "Easement Tract") and described on Exhibit "B". KUB desires to install utility facilities and lines on the Easement Tract. The Owner has agreed to grant KUB an easement across the Easement Tract for its utility facilities and lines owned and/or licensed by KUB. By executing this Utility Easement, Owner acknowledges that KUB shall compensate the Owner an amount that the Owner agrees is a reasonable payment for the easement granted to KUB under this Utility Easement. Based on all of the above, the Owner agrees as follows:

1. The Owner grants to KUB a permanent utility easement over, under and across the Easement Tract and agrees that KUB has the perpetual right to enter on the Easement Tract and to do those things that are necessary to place, construct, operate, repair, maintain, remove and replace on the Easement Tract one or more utility lines and related equipment and facilities that are owned and/or licensed by KUB. Unless noted otherwise on the Easement Tract, it is agreed that the Easement Tract shall include an additional temporary construction easement as required and necessary to install, replace and maintain the facilities and lines beyond the permanent easement as shown on Exhibit "A". The Owner agrees, in addition, that KUB shall have reasonable access across Owner's property to reach the Easement Tract as may be needed.

2. The Owner understands and agrees that:

a. KUB has agreed that it will restore the Easement Tract and Temporary Construction Easement after it installs the utility lines. Trees, shrubbery and other vegetation located in the Easement Tract and Temporary Construction Easement may be removed by KUB during construction and KUB is not obligated to replace trees, shrubbery or other vegetation (other than grass) within the Easement Tract and Temporary Workspace that is removed or disturbed.

b. KUB has the right to keep the Easement Tract free and clear of buildings, trees, and anything else that interferes with the installation, maintenance and use of the utility lines on the Easement Tract.

c. The Easement Tract will not be used for anything that will interfere with or endanger the use and operation of the utility lines that are placed on the Easement Tract.
No permanent structure will be erected on the Easement Tract.

d. The ground level of the Easement Tract will not be changed without KUB's written approval in advance. Approval shall not be unreasonably withheld by KUB.

3. The Owner will have the right to use and enjoy the Easement Tract for lawns, gardens, pastures, roads, parking lots, and any purpose that does not interfere with or endanger the use and operation of the utility lines installed on the Easement Tract by KUB. The Owner is only granting KUB an easement over, under and across the Easement Tract. The Easement Tract will continue to be owned by the Owner.

4. This Utility Easement is intended to be binding on and to benefit KUB and its successors and assigns and the Owner and its heirs, successors, and assigns. In this Utility Easement, the singular shall include the plural, the plural the singular and the use of any gender is meant to refer to all genders.

5. Ownership of the property was determined by review of warranty deeds and tax records, and no title opinion nor any subordination of liens was obtained for this property. The Owner, by executing this Utility Easement, represents that he/she/it is (or they are) the owner of the Easement Tract and has the exclusive right to receive the compensation paid by KUB and to grant the rights to KUB as set forth in this Utility Easement. The Owner agrees to defend and hold KUB harmless in the event of any legal or financial claim by any third party to such compensation or otherwise involving KUB's rights as set forth in this Utility Easement.

IN WITNESS WHEREOF, the Owner(s) has executed this instrument as of the day and year first written above.
"OWNER(s) "

_____

Knox County

_____

Property Reference:
Deed Book 2273
Page 537
Instrument

Knoxville Utilities Board

STATE OF **TENNESSEE**
COUNTY OF **Knox**

Before me, the undersigned authority, of the state and county aforesaid, personally appeared **Glenn Jacobs** with whom I am personally acquainted, and who upon oath, acknowledged himself to be the **Mayor** of Knox County, the within named bargainer, and that he as such Mayor, executed the foregoing instrument for the purposes therein contained by signing his name as such officer.

Witness my hand and seal, this ___ **day of** _____ **2025**.

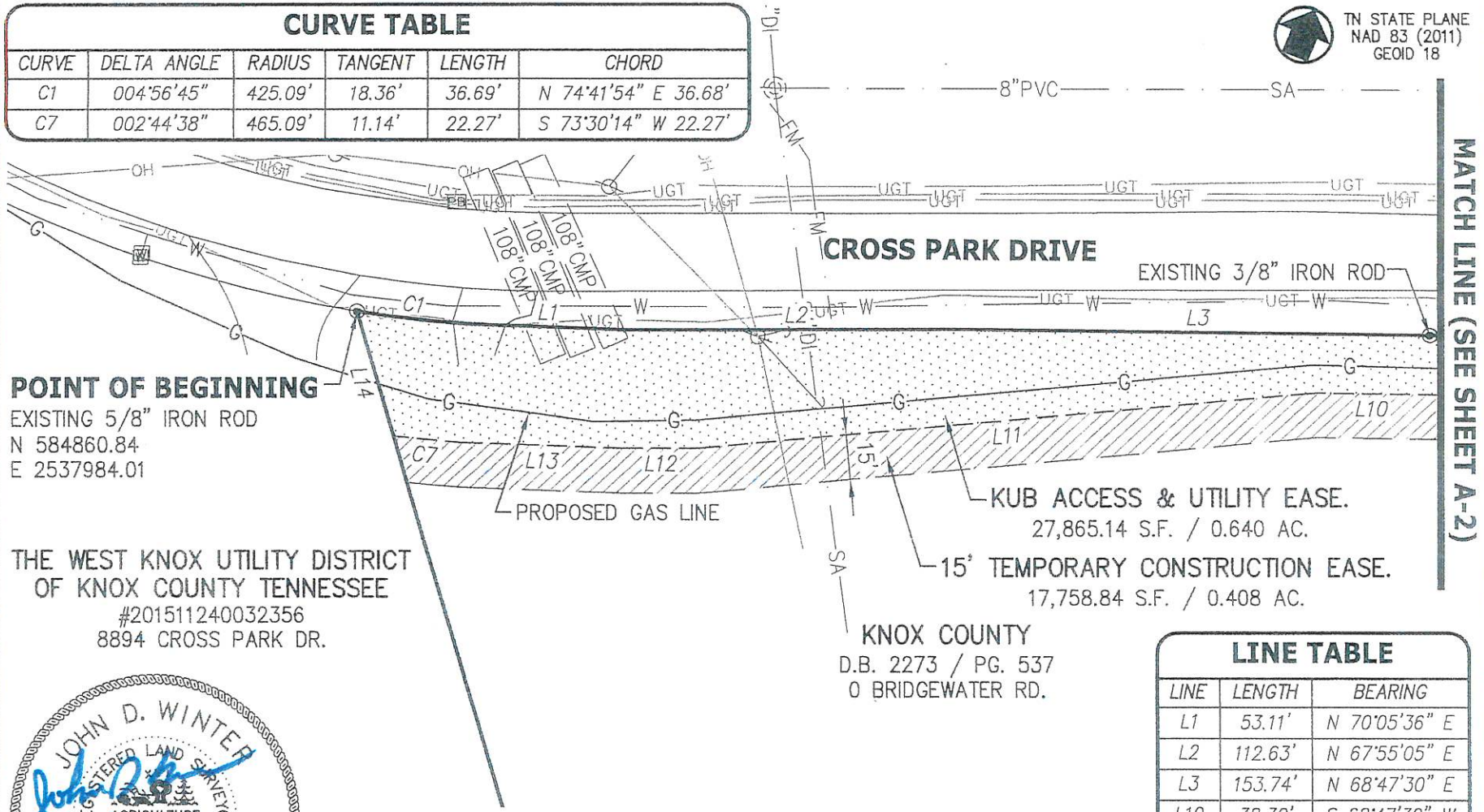
_____
Notary Public

My commission expires: _____

CURVE TABLE

CURVE	DELTA ANGLE	RADIUS	TANGENT	LENGTH	CHORD
C1	004°56'45"	425.09'	18.36'	36.69'	N 74°41'54" E 36.68'
C7	002°44'38"	465.09'	11.14'	22.27'	S 73°30'14" W 22.27'

TN STATE PLANE
NAD 83 (2011)
GEOID 18



THE WEST KNOX UTILITY DISTRICT
OF KNOX COUNTY TENNESSEE
#201511240032356
8894 CROSS PARK DR.

JOHN D. WINTER
REGISTERED LAND SURVEYOR
AGRICULTURE
COMMERCE
TENNESSEE No. 2717
7/17/2025

EASEMENT NOTES:

1. Knoxville Utilities Board has the right to install and operate on the Easement Tract utility lines and related equipment and facilities only for the utility services that Knoxville Utilities Board provides.
2. This easement document was prepared by Cannon & Cannon, Inc., however, it is not intended to be a Boundary Survey compliant with the minimum standard detail requirements of the State of Tennessee.
3. This document does not warrant title or ownership. Owners and property addresses are shown in accordance with Knox County Property Assessors Records.

LINE TABLE

LINE	LENGTH	BEARING
L1	53.11'	N 70°05'36" E
L2	112.63'	N 67°55'05" E
L3	153.74'	N 68°47'30" E
L10	38.30'	S 68°47'30" W
L11	205.64'	S 62°49'45" W
L12	23.82'	S 67°55'05" W
L13	54.60'	S 70°05'36" W
L14	43.79'	N 38°00'22" W

CANNON & CANNON INC
10025 Investment Drive, Suite 120
Knoxville, TN 37932
865.670.8555
www.cci-corp.com

EXHIBIT "A-1"

(PARCEL 13.00)
1" = 50'

County of Knox State of Tennessee
Tax Map No. 119-L "A" Parcel No. 13.00
Deed Book: 2273 Page: 537
District 6 Ward 47 City Block 46364
Scale: 1" = 50' Date: 7/17/2025

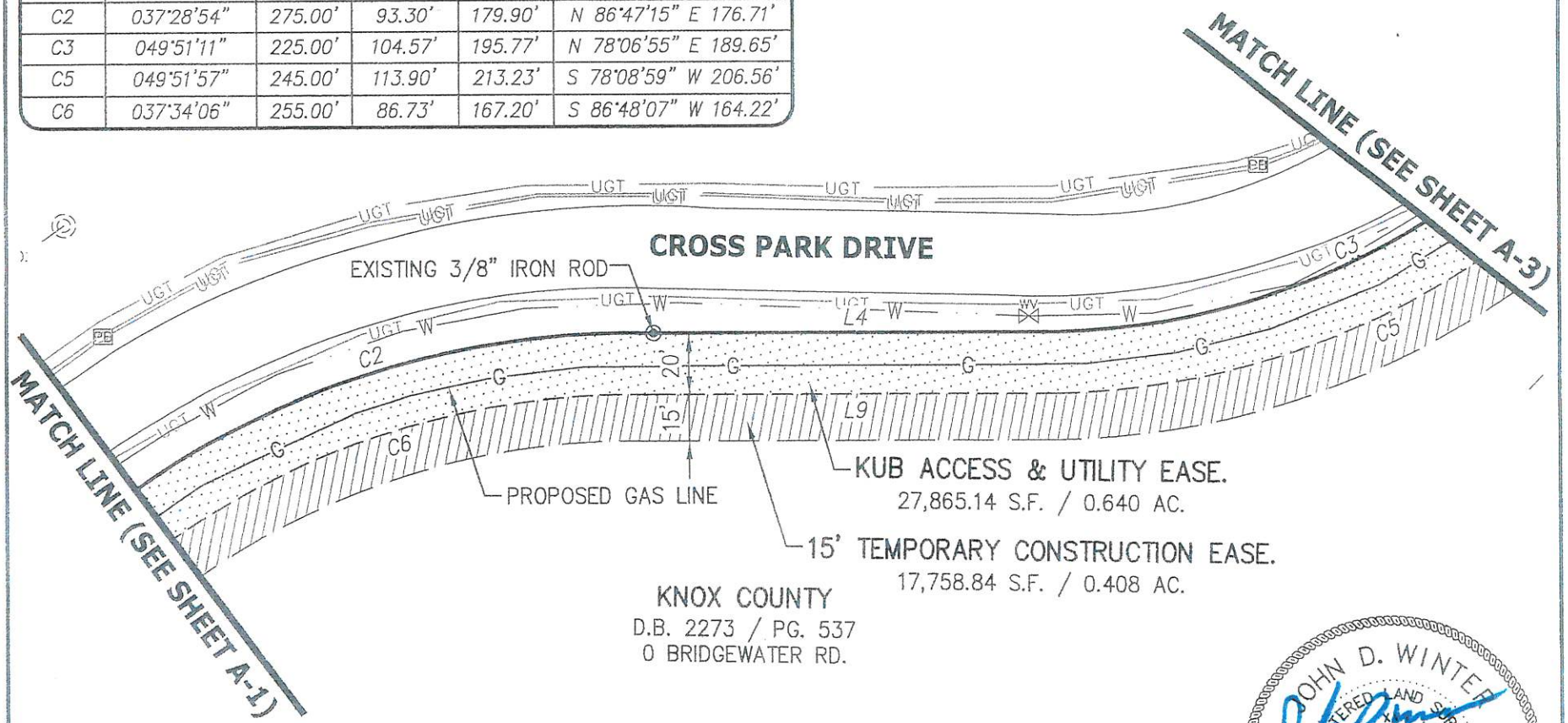
KUB

CCI# 00309-0500

CURVE TABLE

CURVE	DELTA ANGLE	RADIUS	TANGENT	LENGTH	CHORD
C2	037°28'54"	275.00'	93.30'	179.90'	N 86°47'15" E 176.71'
C3	049°51'11"	225.00'	104.57'	195.77'	N 78°06'55" E 189.65'
C5	049°51'57"	245.00'	113.90'	213.23'	S 78°08'59" W 206.56'
C6	037°34'06"	255.00'	86.73'	167.20'	S 86°48'07" W 164.22'

TN STATE PLANE
NAD 83 (2011)
GEOID 18



LINE TABLE

LINE	LENGTH	BEARING
L4	129.02'	S 75°58'40" E
L9	129.46'	N 75°58'40" W

JOHN D. WINTER
REGISTERED LAND SURVEYOR
AGRICULTURE
7/17/2025
COMMERCE
TENNESSEE No. 2717

EASEMENT NOTES:

1. Knoxville Utilities Board has the right to install and operate on the Easement Tract utility lines and related equipment and facilities only for the utility services that Knoxville Utilities Board provides.
2. This easement document was prepared by Cannon & Cannon, Inc., however, it is not intended to be a Boundary Survey compliant with the minimum standard detail requirements of the State of Tennessee.
3. This document does not warrant title or ownership. Owners and property addresses are shown in accordance with Knox County Property Assessors Records.

CANNON & CANNON INC
10025 Investment Drive, Suite 120
Knoxville, TN 37932
865.670.8555
www.cci-corp.com

EXHIBIT "A-2"

(PARCEL 13.00)

1" = 50'

County of Knox State of Tennessee
Tax Map No. 119-L "A" Parcel No. 13.00
Deed Book: 2273 Page: 537
District 6 Ward 47 City Block 46364
Scale: 1" = 50' Date: 7/17/2025

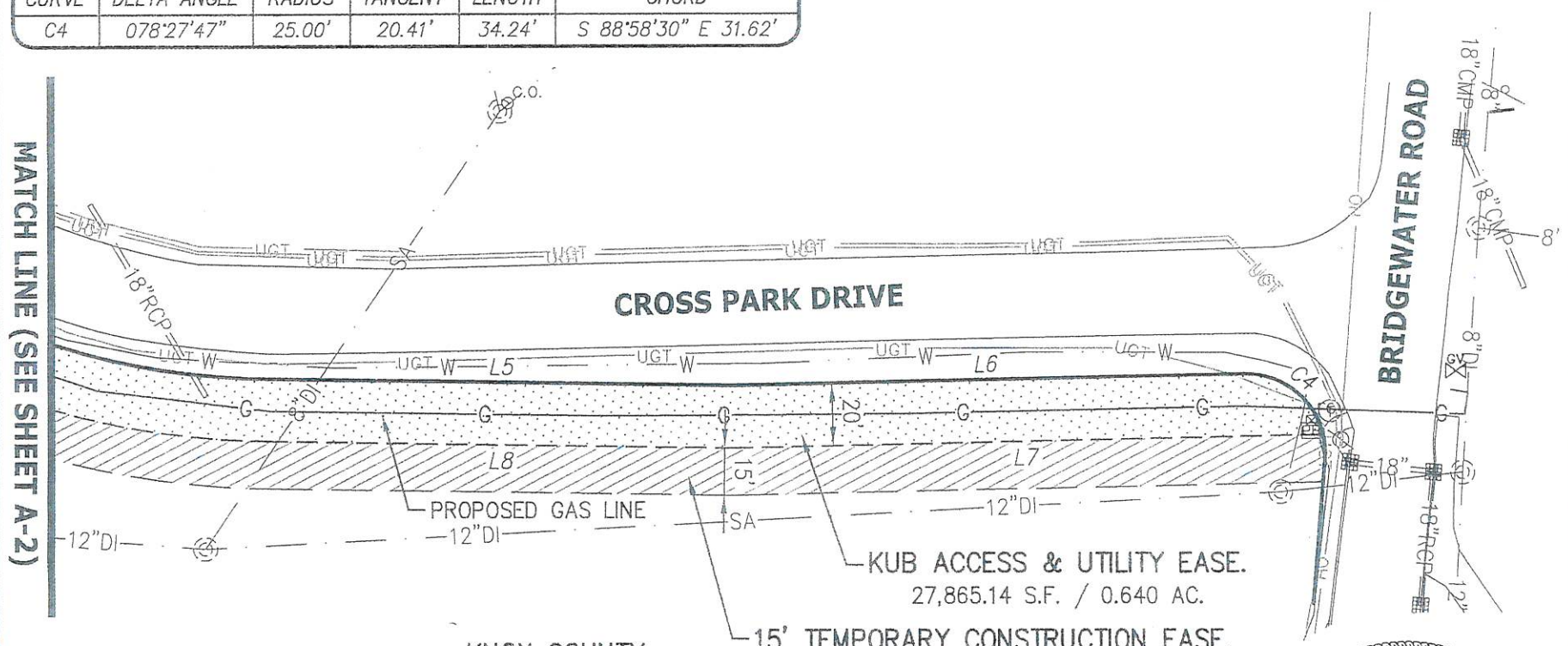
KUB

CCI# 00309-0500

CURVE TABLE

CURVE	DELTA ANGLE	RADIUS	TANGENT	LENGTH	CHORD
C4	078°27'47"	25.00'	20.41'	34.24'	S 88°58'30" E 31.62'

TN STATE PLANE
NAD 83 (2011)
GEOID 18



KNOX COUNTY
D.B. 2273 / PG. 537
0 BRIDGEWATER RD.

LINE TABLE

LINE	LENGTH	BEARING
L5	143.37'	N 53°51'45" E
L6	160.89'	N 51°47'36" E
L7	185.74'	S 51°47'36" W
L8	143.62'	S 53°51'45" W

JOHN D. WINTER
REGISTERED LAND SURVEYOR
AGRICULTURE
COMMERCE
TENNESSEE No. 2717
7/17/2025

EASEMENT NOTES:
1. Knoxville Utilities Board has the right to install and operate on the Easement Tract utility lines and related equipment and facilities only for the utility services that Knoxville Utilities Board provides.
2. This easement document was prepared by Cannon & Cannon, Inc., however, it is not intended to be a Boundary Survey compliant with the minimum standard detail requirements of the State of Tennessee.
3. This document does not warrant title or ownership. Owners and property addresses are shown in accordance with Knox County Property Assessors Records.

CANNON & CANNON INC
10025 Investment Drive, Suite 120
Knoxville, TN 37932
865.670.8555
www.cci-corp.com

EXHIBIT "A-3"
(PARCEL 13.00)
1" = 50'

County of Knox State of Tennessee
Tax Map No. 119-L "A" Parcel No. 13.00
Deed Book: 1225 Page: 497
District 6 Ward N/A City Block N/A
Scale: 1" = 50' Date: 7/17/2025

KUB

CCI# 00309-0500

EXHIBIT "B"

LEGAL DESCRIPTION
KNOX COUNTY
0 BRIDGEWATER DRIVE

Situated in the Sixth (6th) Civil District of Knox County, Tennessee, within the 47th Ward of the City of Knoxville and being a KUB Access and Utility Easement with an associated 15' Temporary Construction Easement crossing a portion of Tax Parcel 13.00 on Tax Map 119-L "A" (Deed Book 2273, Page 537), more particularly described as follows:

KUB ACCESS AND UTILITY EASEMENT

BEGINNING on an existing 5/8 inch iron rod in the southeastern right-of-way line of Cross Park Drive, corner to The West Knox Utility District of Knox County Tennessee (Instrument Number 201511240032356), said rod bearing Tennessee State Plane, NAD 83 (2011) grid coordinates of Northing 584,860.84 Easting 2,537,984.01;

Thence with the southeastern right-of-way line of Cross Park Drive, the following ten (10) calls:

1. With a curve to the left, having a radius of 425.09 feet and a chord of N 74° 41' 54" E, 36.68 feet to a point;

2. N 70° 05' 36" E, 53.11 feet to a point;

3. N 67° 55' 05" E, 112.63 feet to a point;

4. N 68° 47' 30" E, 153.74 feet to an existing 3/8 inch iron rod;

5. With a curve to the right, having a radius of 275.00 feet and a chord of N 86° 47' 15" E, 176.71 feet to an existing 3/8 inch iron rod;

6. S 75° 58' 40" E, 129.02 feet to a point;

7. With a curve to the left, having a radius of 225.00 feet and a chord of N 78° 06' 55" E, 189.65 feet to a point;

8. N 53° 51' 45" E, 143.37 feet to a point;

9. N 51° 47' 36" E, 160.89 feet to a point at the intersection of the southeastern right-of-way line of Cross Park Drive with the southwestern right-of-way line of Bridgewater Drive;

10. With a curve to the right, having a radius of 25.00 feet and a chord of S 88° 58' 30" E, 31.62 feet to a point;

Thence leaving the southeastern right-of-way line of Cross Park Drive, and with the remaining lands of the subject tract, the following ten (10) calls:

1. S 51° 47' 36" W, 185.74 feet to a point;

2. S 53° 51' 45" W, 143.62 feet to a point;

3. With a curve to the right, having a radius of 245.00 feet and a chord of S 78° 08' 59" W, 206.56 feet to a point;

4. N 75° 58' 40" W, 129.46 feet to a point;

5. With a curve to the left, having a radius of 255.00 feet and a chord of S 86° 48' 07" W, 164.22 feet to a point;

6. S 68° 47' 30" W, 38.30 feet to a point;

7. S 62° 49' 45" W, 205.64 feet to a point;

8. S 67° 55' 05" W, 23.82 feet to a point;

9. S 70° 05' 36" W, 54.60 feet to a point;

10. With a curve to the right, having a radius of 465.09 feet and a chord of S 73° 30' 14" W, 22.27 feet to a point in the northeastern line of The West Knox Utility District of Knox County Tennessee;

Thence with the northeastern line of The West Knox Utility District of Knox County Tennessee, N 38° 00' 22" W, 43.79 feet to the Point of **BEGINNING**;

Containing 27,865.14 square feet, or 0.640 acres, more or less.

15' TEMPORARY CONSTRUCTION EASEMENT

BEING A 15' Temporary Construction Easement lying immediately adjacent to the KUB Access and Utility Easement as described above and as depicted by Exhibits "A-1", "A-2" and "A-3", said easements contain a total of 17,758.84 square feet or 0.408 acres, more or less.

This description was prepared by Cannon & Cannon, Inc., 10025 Investment Drive, Suite 120, Knoxville, Tennessee 37932, dated July 17, 2025. Reference CCI project number 00309-0500.



RLA-18395 **24.**

AGENDA COMMITTEE (May)

Meeting Date:	04/29/2026
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

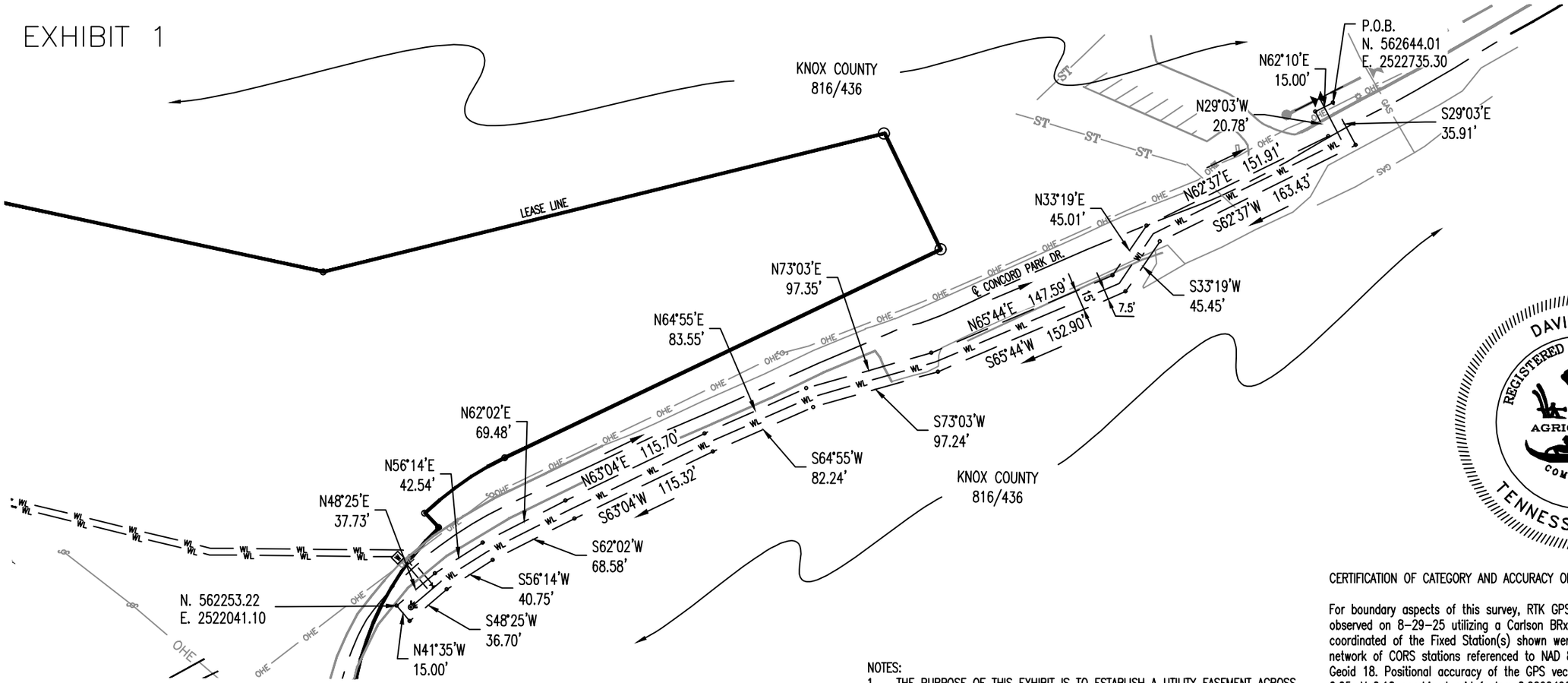
CAPTION

Consideration of a Resolution of the Commission of Knox County, Tennessee, approving a permanent utility easement for the First Utility District Concord Marina Waterline Extension.
(Engineering and Public Works)

Attachments

file

EXHIBIT 1



DEED REFERENCE: DEED BK 816 PG 425

0' 100' 200' 300'

1"=100'

OWNER/DEVELOPER

GO OUTDOORS USA CONCORD
308 LETTERMAN DRIVE
KNOXVILLE, TN 37919

NOTES:
1. THE PURPOSE OF THIS EXHIBIT IS TO ESTABLISH A UTILITY EASEMENT ACROSS THE PROPERTY SHOWN.
2. FUD HAS THE RIGHT TO INSTALL AND OPERATE ON THE EASEMENT TRACT UTILITY LINES AND RELATED EQUIPMENT AND FACILITIES ONLY FOR THE UTILITY SERVICES THAT FUD PROVIDES.
3. THIS EASEMENT DOCUMENT WAS PREPARED BY BHN&P, HOWEVER, IT IS NOT INTENDED TO BE A BOUNDARY SURVEY COMPLIANT WITH THE MINIMUM STANDARD DETAIL REQUIREMENTS OF THE STATE OF TENNESSEE.
4. SURVEY DOES NOT WARRANT TITLE OR OWNERSHIP. OWNERS AND PROPERTY ADDRESSES ARE SHOWN IN ACCORDANCE WITH KNOX COUNTY PROPERTY ASSESSORS RECORDS.
5. NORTH IS BASED ON TN GRID NAD83(2011).
6. TOTAL EASEMENT AREA IS 12,376 S.F.

DAVID M. POE
REGISTERED LAND SURVEYOR
XVI
AGRICULTURE
COMMERCE
TENNESSEE No. 1647

CERTIFICATION OF CATEGORY AND ACCURACY OF SURVEY:

For boundary aspects of this survey, RTK GPS positional data was observed on 8-29-25 utilizing a Carlson BRx 7 GNSS Receiver. The grid coordinated of the Fixed Station(s) shown were derived using a VRS network of CORS stations referenced to NAD 83 (2011)(Epoch 2010) Geoid 18. Positional accuracy of the GPS vectors does not exceed: H 0.05, V 0.10 combined grid factor: 0.99994965 centered on TN15 as shown hereon.

I hereby certify that this is a Category IV survey and the ratio of precision of the unadjusted survey is not less that 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 Surveyors - Standards of Practice.

Date

DESIGNED DMP
DRAWN SEW
CHECKED DMP

BATSON, HIMES, NORVELL & POE
REGISTERED ENGINEERS & LAND SURVEYORS
4334 PAPERMILL DRIVE
KNOXVILLE, TENNESSEE 37909
PHONE: (865) 588-6472
FAX: (865) 588-6473

SCALE
HORIZONTAL: 1"=100'

DATE: 4/21/2026

FIRST UTILITY DISTRICT UTILITY EASEMENT
CONCORD MARINA WATERLINE EXTENSION
TAX MAP 153 PARCEL 63
DISTRICT 6, KNOX COUNTY, TENNESSEE

25066-WL-ESMT

SHEET 1 OF 1 SHEET(S)

Q:\25066\25066-WL-ESMT.DWG

WATER LINE EASEMENT

SITUATED, LYING AND BEING in the Sixth (6th) Civil District of Knox County Tennessee and without the corporate limits of any municipality and being more particularly bounded and described as follows:

BEGINNING on a point said point having a State Plane Coordinate of North 562644.01, East 2522735.30; thence transversing the property of Knox County Deed Book 816 Page 436 the following twenty two (22) calls: South 29 degrees 03 minutes East, 35.91 feet to a point; thence South 62 degrees 37 minutes West, 163.43 feet to a point; thence South 33 degrees 19 minutes West, 45.45 feet to a point; thence South 65 degrees 44 minutes West, 152.90 feet to a point; thence South 73 degrees 03 minutes West, 97.24 feet to a point; thence South 64 degrees 55 minutes West, 82.24 feet to a point; thence South 63 degrees 04 minutes West, 115.32 feet to a point; thence South 62 degrees 02 minutes West, 68.58 feet to a point; thence South 56 degrees 14 minutes West, 40.75 feet to a point; thence South 48 degrees 25 minutes West, 36.70 feet to a point; thence North 41 degrees 35 minutes West, 15.00 feet to a point; thence North 48 degrees 25 minutes East, 37.73 feet to a point; thence North 56 degrees 14 minutes East, 42.54 feet to a point; thence North 62 degrees 02 minutes East, 69.48 feet to a point; thence North 63 degrees 04 minutes East, 115.70 feet to a point; thence North 64 degrees 55 minutes East, 83.55 feet to a point; thence North 73 degrees 03 minutes East, 97.35 feet to a point; thence North 65 degrees 44 minutes East, 147.59 feet to a point; thence North 33 degrees 19 minutes East, 45.01 feet to a point; thence North 62 degrees 37 minutes East, 151.91 feet to a point; thence North 29 degrees 03 minutes West, 20.78 feet to a point; thence North 62 degrees 10 minutes East, 15.00 feet to a point, the POINT OF BEGINNING and containing 12,376 square feet according to a drawing by Batson, Himes, Norvell & Poe dated April 21, 2026 and bearing Drawing Number 25066-WL-ESMT.

RLA-18397 **25.**

AGENDA COMMITTEE (May)

Meeting Date:	04/29/2026
Requested By:	Rhonda Roose, 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 contracts with Dilmar Oil Company, Inc. and Hunter Oil Company, Inc. for industrial lubricants services for the Knox County Fleet Services Center as needed. *(Engineering and Public Works)*

Attachments

Dilmar Oil Contract

Hunter Oil Contract

Knox County Government

and

Dilmar Oil Company, Inc.

This Contract, made and entered into this _____day of _____, 2026 between Knox County Government, hereinafter referred to as "County" and Dilmar Oil Company, Inc., hereinafter referred to as "Contractor".

Whereas, County requested bids for Industrial Lubricants, (Invitation for Bid #3723) 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 June 2026 and ends the 31st day of May 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 #3723 for Industrial Lubricants 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 #3723. 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 Industrial Lubricants 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 (90) 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 Industrial Lubricants 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 Industrial Lubricants, 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 Industrial Lubricants for Knox County in accordance with Invitation for Bid #3723.

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 #3723
B. Contractor's Response to Invitation for Bid #3723

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

Dilmar Oil Company, Inc.

by: _____

Name: _____

Title: _____

Contract #: _____
Approved as to Legal Form:

_____
Knox County Law Director's Office

_____Date

Attachment A

Invitation for Bids #3723

The Procurement Division of Knox County, Tennessee will receive sealed bids for the provision of **Industrial Lubricants** as specified herein. Bids must be received by **2:00 p.m. local time on April 14, 2026**. Late bids will neither be considered nor returned.

Deliver Bids To:

Bid Number 3723
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 online 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 basis, zone basis, an all or none basis, or by multiple award 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:** The purpose of this program is to increase the opportunity for companies doing business with Knox County by encouraging participation through site visits, providing education and support regarding policies and procedures, and actively recruiting all interested suppliers.

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 Online Procurement System. Facsimile and email submissions are strictly prohibited.

1.12 **HOW TO DO BUSINESS:** Knox County utilizes a web-based procurement software system, "KnoxBuys." 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 online vendor registration and maintenance, electronic receipt of purchase orders, online retrieval and submittal of quotes, bids and proposals for our vendor-clients and online 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 online procurement system, "KnoxBuys", 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 31, 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 online 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 online at www.knoxcounty.org/procurement. Select the Online 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:** The intent of this bid is to convey to prospective bidders the type and quality of Industrial Lubricants as desired by the Knox County Fleet Service Center. Award will be based on Best Value. Best Value means more than low cost. It includes 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 goods and/or services to this term bid or delete goods and/or services that Knox County deems necessary. Knox County reserves the right to add or delete locations. 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 **BIDS REQUESTED ON BRANDS OR EQUAL:** Unit price bids are requested on products that equal or exceed the quality and performance of the brands and model numbers listed. References to brand names, trade names, model numbers or other descriptions peculiar to specific brand products are made to establish a required level of quality and functional capabilities, and are not intended to exclude other products of that level. Comparable products of other manufacturers will be considered if proof of comparability is contained in their bid. It shall be the responsibility of the bidders, including bidders whose product is referenced; to furnish with their bid such specifications, catalog prices, brochures or other data as will provide an adequate basis for determining the quality and functional capabilities of the product offered. Failure to provide this data may be considered valid justification for rejection of their bid.

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 **COMPLIANCE WITH ALL APPLICABLE REGULATIONS:** Vendor agrees and covenants that the company, its agents and employees will comply with all City, County, State and Federal codes, laws, rules and regulations applicable to the business to be conducted under this Contract. If the Vendor performs any work knowing it to be contrary to such laws, ordinances, rules and regulations, the Vendor shall bear all costs arising from them.

3.11 **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.

3.12 **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.

3.13 **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.

3.14 **DELIVERY TIME:** Bidders must state the number of business days until delivery after receipt of a signed purchase order. Bidders shall state accurate lead times as Knox County reserves the right to cancel orders with no obligation when delivery time is exceeded. Bidders must state the number of business days, not a range of days. For example, an unacceptable answer is "1 – 4 business days." Bidders must be specific and state either "1 business day" or "4 business days." If bidder states a range of days, Knox County will base their answer on the maximum number of days provided.

3.15 **DISCONTINUED ITEMS:** The successful bidder shall notify the Knox County Procurement Division of any items that have been discontinued and recommend an appropriate substitution. The Knox County Fleet Service Center will be the sole judge if the substitution is appropriate.

3.16 **EVALUATION CRITERIA:** This bid will be evaluated using the following criteria:

Price 100 Points

3.17 **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.

3.18 **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.

3.19 **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.

3.20 **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.

3.21 **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.

3.22 **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.

3.22.1 The invoice must show the amount due to the Contractor by Knox County.
3.22.2 The itemized details of material count, including amount of materials rendered.
3.22.3 Invoices are to be original and uniquely pre-numbered.
3.22.4 Invoices which do not show this information are subject to rejection.
3.22.3 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 desire to purchase from you. Do not credit payments to any other department's account.

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.

3.23 **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.

3.24 **NEW MATERIAL:** Unless specified otherwise in the bid package, Contractor(s) must provide new supplies. New, as used in this clause, means previously unused materials. Material includes but is not limited to, raw material, parts, items, components, and end products. Bidder submission of other than new materials may be cause for the rejection of the bid. Refurbished or remanufactured materials **will not** be accepted.

3.25 **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.

3.26 **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.

3.27 **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.

3.28 **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 Invitation for Bids shall be open to the public for viewing and inspection and Knox County will comply with all legitimate requests.

3.29 **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.

3.30 **PRICING:** Due to the nature of the products required in this solicitation, Knox County will allow the successful bidder(s) to request a price increase every six (6) months through the duration of the Contract. Any requests for price adjustments **must be received** no later than the first day of the month prior to the beginning of the next six (6) month period. For example, if the Contract begins June 1, 2026, any requested price increases must be received no later than November 1, 2026 for the next six (6) month period. If a requested price increase is not received with the stated timeframe, no increase will be given.

Contractor will not be granted price increases at any other time during the Contract terms. Price increases will only be considered at the annual renewal periods and annual mid-term periods. Price increase requests shall include at a minimum:

3.30.1 The cause for the adjustment.
3.30.2 The amount of the change requested with written documentation tied to the Producer Price Index (PPI) to support the requested adjustment.

3.30.3 Notice to Knox County to be given thirty (30) days before the contract renewal period.

If a price increase is rejected, the vendor may:

3.30.4 Continue with the existing price.
3.30.5 Request a lower price increase.
3.30.6 Not accept the renewal offer.

If a price increase is approved by Knox County, the approval notification will be done in writing and the Contractor will be notified of the new price schedule and effective date of the increase. This documentation will become part of the bid file. No approvals will be authorized verbally.

3.31 **QUALITY CONTROL:** Bidders must supply industrial lubricants that are of a sufficient quality to be expected to perform under the demands of the operational requirements of Knox County. Continued premature failure of said industrial lubricants shall be cause for termination of the Contract.

3.32 **QUANTITIES FOR INFORMATION PURPOSES ONLY:** Knox County does not guarantee any quantities of goods or services to be purchased from of this term Contract.

3.33 **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.

3.34 **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.

3.35 **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.

3.36 **SAFETY DATA SHEETS:** As part of our efforts to comply with the OSHA Hazardous Chemical Communications Law (1910.1200), each vendor must furnish, if requested by Knox County, the most current Safety Data Sheets (SDS) for all chemical products included in the Example Pricing (Section VI) that you are bidding on. If, however, the material is non-hazardous, then a letter or statement should be submitted, if requested by Knox County, indicating the same. Vendor(s) must provide Knox County with Safety Data Sheets (SDS) for all products delivered to Knox County under this Contract.

3.37 **SAMPLES:** Knox County may request samples after bids are opened and before the award is made. When samples are called for, they must be furnished free of expense and if not destroyed in testing will, upon request, be returned at the bidder's expense. A request for the return of samples must be made in writing following the opening of bids. Each individual sample must be labeled with the bidder's name and manufacturer's brand name and number.

3.38 **STOCKING:** The successful bidder(s) must maintain an inventory of industrial lubricants sufficient to guarantee the Knox County Fleet Service Center that ninety (90) percent of all orders will be immediately available for delivery.

3.39 **SUB-CONTRACTING:** Any sub-contracting must be approved, in advance, by Knox County. Knox County may terminate the Contract if subcontracting is done without approval.

3.40 **SUBMIT QUESTIONS:** Prospective bidders may submit questions concerning this solicitation until **4:30 p.m. local time on March 31, 2026**. Submit questions as noted in Section 1.1.

Please note: Do not return pages one (1) through ten (10) with your submittal.
You must complete and return pages eleven (11) through fourteen (14).

SECTION IV VENDOR INFORMATION FOR BID NUMBER 3723 – INDUSTRIAL LUBRICANTS

Bidders are welcome to attach additional documentation to fully address any required responses. Please clearly reference any attachments to the appropriate subsection.

4.1 Vendor: _____

4.2 Vendor number assigned by Knox County: _____

4.3 Street Address: _____

4.4 City: _____ **State:** _____ **Zip:** _____

4.5 Contact Person: _____

4.6 Telephone Number: _____

4.7 Vendor's email address: _____

4.8 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)

4.9 Vendor's Knox County Business License Number: _____
(If Applicable*) Attach A Copy Of The License.*

4.10 I acknowledge the receipt of: (please write "yes" if you received one)

Addendum 1_____**Addendum 2**_____**Addendum 3**_____**Addendum 4**_____

4.11 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:

_____

4.12 Guaranteed business days for delivery after receipt of a signed purchase order or credit card:_____days

4.13 Did you include the correct number of exact copies as detailed in Section 1.9? YES NO

4.14 Will you accept Knox County Credit Cards as payment as detailed in Section 1.16? YES NO

4.15 Did you include your Insurance Checklist as detailed in Section 3.20? YES NO

4.16 Does your company maintain an inventory as detailed in Section 3.38? YES NO

4.17 Did you include a copy of your catalog as detailed in Section V? YES NO

4.18 Did you complete and include the example pricing in Section V? YES NO

SECTION V EXAMPLE PRICING FOR BID NUMBER 3723 – INDUSTRIAL LUBRICANTS

VENDOR NAME: _____

Bidders **must** complete and submit this section with their bid. Failure to do so will result in your bid being non-responsive.

The following examples are only a partial listing of Industrial Lubricants. We are using these prices to compare bidder's pricing during the evaluation stage. The discount price given must reflect the discount given in section 5.1.25. **Please complete the pricing for all examples and submit with your bid. Failure to do so will result in your bid being non-responsive.** Bidders may bid an "or equal" brand for the items listed below. If bidding an "or equal," bidders must list the manufacturer and brand for each item being bid.

Pricing is to be a percentage off list price for all Industrial Lubricants (e.g.: motor oil, transmission fluid, and hydraulic fluid) that are available. You must include with your bid, a catalog or listing, preferably an electronic catalog, showing all lubricants and pricing for those lubricants that your company carries. Failure to do so may result in your bid being non-responsive. Electronic copies of catalogs, such as CD-ROMs, flash drives or websites, are particularly encouraged.

	TYPE INDUSTRIAL LUBRICANT	UNIT OF MEASURE	LIST PRICE	DISCOUNT PRICE	MANUFACTURER AND BRAND
5.1.1	75W90 GL5 Synthetic gear oil	55 Gallon Drum	$	$	
5.1.2	80W 140 GL5 Synthetic gear oil	55 Gallon Drum	$	$	
5.1.3	High Temp MultiplexRed # 2 Grease	400 lb. Drum	$	$	
5.1.4	10W30, Diesel Synthetic Blend API service CJ-4/SN, Motor Oil	Quart bottle	$	$	
5.1.5	15W40, Diesel Synthetic Blend API service CJ-4/SN, Motor Oil	Quart bottle	$	$	
5.1.6	Synthetic-Blend Motor Oil, 5W30	Quart bottle	$	$	
5.1.7	Full Synthetic Motor Oil, 0W20	Quart bottle	$	$	
5.1.8	Full Synthetic Motor Oil, 5W30	Quart Bottle	$	$	
5.1.9	10W30, Diesel Synthetic Blend API service CJ-4/SN, Motor Oil	Gallon Jug	$	$	
5.1.10	15W40, Diesel Synthetic Blend API service CJ-4/SN, Motor Oil	Gallon Jug	$	$	
5.1.11	Synthetic-Blend Motor Oil, 5W30	Gallon Jug	$	$	
5.1.12	Synthetic-Blend Motor Oil, 5W20	Gallon Jug	$	$	

SECTION V EXAMPLE PRICING FOR BID NUMBER 3723 – INDUSTRIAL LUBRICANTS – (CONTINUED)

VENDOR NAME: _____

	TYPE INDUSTRIAL LUBRICANT	UNIT OF MEASURE	LIST PRICE	DISCOUNT PRICE	MANUFACTURER AND BRAND
5.1.13	Full Synthetic Motor Oil, 0W20	Gallon Jug	$	$	
5.1.14	5W30, Synthetic-Blend API service SN, Motor Oil	Bulk – Cost Per Gallon	$	$	
5.1.15	5W30, Full Synthetic API service SN, Motor Oil	Bulk – Cost Per Gallon	$	$	
5.1.16	15W40, Synthetic Blend API service CJ-4/SN, Motor Oil	Bulk – Cost Per Gallon	$	$	
5.1.17	Rotella T HD 15W40, Diesel Motor Oil	Bulk – Cost Per Gallon	$	$	
5.1.18	Rotella T HD 15W40, Diesel Motor Oil	Gallon Jug	$	$	
5.1.19	Multi G 134 Hydraulic Transmission Oil	55 Gallon Drum	$	$	
5.1.20	Sunoco TH Hydraulic Fluid	55 Gallon Drum	$	$	
5.1.21	AW 46, Hydraulic Fluid	Bulk – Cost Per Gallon	$	$	
5.1.22	HY-TRAN Tractor Hydraulic Fluid	Five Gallon Bucket	$	$	
5.1.23	Diesel Engine Fluid (DEF)	2.5 Gallon Jug	$	$	
5.1.24	Diesel Engine Fluid (DEF)	Bulk – Cost Per Gallon	$	$	

5.1.25 Industrial Lubricants will be discounted _____% off the list price.
NOTE: You must be able to show evidence it was that percentage off from the list price if requested.

5.1.26 What is the percentage discount for all other goods that you provide? _____%
NOTE: This percentage will be applied to all other goods that your company can provide throughout the Contract period.

Failure to provide any of the above information or any other information requested in this bid document may be cause for disqualification.

ATTACHMENT A
KNOX COUNTY PROCUREMENT DIVISION
INSURANCE CHECKLIST
BID NUMBER 3723

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 $100.000 PER DISEASE $500.000 DISEASE POLICY LIMIT	
YES	3.	AUTOMOBILE LIABILITY 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 $2,000,000 ANNUAL AGGREGATE	
YES	6.	INDEPENDENT CONTRACTOR	$1,000,000 CSL BI/PD EACH OCCURRENCE $1,000,000 ANNUAL AGGREGATE	
YES	7.	CONTRACTUAL LIABILITY (MUST BE SHOWN ON CERTIFICATE)	$1,000,000 CSL BI/PD EACH OCCURRENCE $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 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 $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:** _____

Attachment B

Contractor's Response to Invitation for Bids #3723

SECTION IV VENDOR INFORMATION FOR BID NUMBER 3723 – INDUSTRIAL LUBRICANTS

Bidders are welcome to attach additional documentation to fully address any required responses. Please clearly reference any attachments to the appropriate subsection.

4.1 **Vendor:** Dilmar Oil Company, Inc.

4.2 **Vendor number assigned by Knox County:** 86112

4.3 **Street Address:** 6625 Pleasant Ridge Road

4.4 **City:** Knoxville **State:** TN **Zip:** 37921

4.5 **Contact Person:** Lauren Atkinson

4.6 **Telephone Number:** 864-586-2804

4.7 **Vendor's email address:** lauren@dilmar.com

4.8 **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)

4.9 **Vendor's Knox County Business License Number:** 0426245
(If Applicable) *Attach A Copy Of The License.*

4.10 **I acknowledge the receipt of: (please write "yes" if you received one)**

Addendum 1_____**Addendum 2**_____**Addendum 3**_____**Addendum 4**_____

4.11 **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:

_____

4.12 **Guaranteed business days for delivery after receipt of a signed purchase order or credit card:** 2 **days**

4.13 **Did you include the correct number of exact copies as detailed in Section 1.9?** (YES) NO

4.14 **Will you accept Knox County Credit Cards as payment as detailed in Section 1.16?** (YES) NO

4.15 **Did you include your Insurance Checklist as detailed in Section 3.20?** (YES) NO

4.16 **Does your company maintain an inventory as detailed in Section 3.38?** (YES) NO

4.17 **Did you include a copy of your catalog as detailed in Section V?** YES (NO)

4.18 **Did you complete and include the example pricing in Section V?** (YES) NO

**Our company does not offer a standard catalog. However, we carry most automotive, transport, industrial, and aviation lubricants. We can quote additional products as necessary.

SECTION V EXAMPLE PRICING FOR BID NUMBER 3723 – INDUSTRIAL LUBRICANTS

VENDOR NAME: Dilmar Oil Company, Inc

Bidders **must** complete and submit this section with their bid. Failure to do so will result in your bid being non-responsive.

The following examples are only a partial listing of Industrial Lubricants. We are using these prices to compare bidder's pricing during the evaluation stage. The discount price given must reflect the discount given in section 5.1.25. **Please complete the pricing for all examples and submit with your bid. Failure to do so will result in your bid being non-responsive.** Bidders may bid an "or equal" brand for the items listed below. If bidding an "or equal," bidders must list the manufacturer and brand for each item being bid.

Pricing is to be a percentage off list price for all Industrial Lubricants (e.g.: motor oil, transmission fluid, and hydraulic fluid) that are available. You must include with your bid, a catalog or listing, preferably an electronic catalog, showing all lubricants and pricing for those lubricants that your company carries. Failure to do so may result in your bid being non-responsive. Electronic copies of catalogs, such as CD-ROMs, flash drives or websites, are particularly encouraged.

	TYPE INDUSTRIAL LUBRICANT	UNIT OF MEASURE	LIST PRICE	DISCOUNT PRICE	MANUFACTURER AND BRAND
5.1.1	75W90 GL5 Synthetic gear oil	55 Gallon Drum	$ 1559.87	$ 1169.90	SUPPLYPRO, OILPRO
5.1.2	80W 140 GL5 Synthetic gear oil	55 Gallon Drum	$ 1643.36	$ 1232.52	SUPPLYPRO, OILPRO
5.1.3	High Temp MultiplexRed # 2 Grease	400 lb. Drum	$ 1392.61	$ 1044.46	SUPPLYPRO
5.1.4	10W30, Diesel Synthetic Blend API service CJ-4/SN, Motor Oil	Quart bottle	$ 5.61	$ 4.21	SUPPLYPRO, OILPRO
5.1.5	15W40, Diesel Synthetic Blend API service CJ-4/SN, Motor Oil	Quart bottle	$ 5.61	$ 4.21	SUPPLYPRO, OILPRO
5.1.6	Synthetic-Blend Motor Oil, 5W30	Quart bottle	$ 4.93	$ 3.70	SUPPLYPRO, OILPRO
5.1.7	Full Synthetic Motor Oil, 0W20	Quart bottle	$ 6.16	$ 4.62	SUPPLYPRO, OILPRO
5.1.8	Full Synthetic Motor Oil, 5W30	Quart Bottle	$ 6.16	$ 4.62	SUPPLYPRO, OILPRO
5.1.9	10W30, Diesel Synthetic Blend API service CJ-4/SN, Motor Oil	Gallon Jug	$ 19.78	$ 14.83	SUPPLYPRO, OILPRO
5.1.10	15W40, Diesel Synthetic Blend API service CJ-4/SN, Motor Oil	Gallon Jug	$ 22.96	$ 17.22	SUPPLYPRO, OILPRO
5.1.11	Synthetic-Blend Motor Oil, 5W30	Gallon Jug	$ NO BID	$ NO BID	NO BID
5.1.12	Synthetic-Blend Motor Oil, 5W20	Gallon Jug	$ NO BID	$ NO BID	NO BID

SECTION V EXAMPLE PRICING FOR BID NUMBER 3723 – INDUSTRIAL LUBRICANTS – (CONTINUED)

VENDOR NAME: Dilmar Oil Company, Inc

	TYPE INDUSTRIAL LUBRICANT	UNIT OF MEASURE	LIST PRICE	DISCOUNT PRICE	MANUFACTURER AND BRAND
5.1.13	Full Synthetic Motor Oil, 0W20	Gallon Jug	$ NO BID	$ NO BID	NO BID
5.1.14	5W30, Synthetic-Blend API service SN, Motor Oil	Bulk – Cost Per Gallon	$ 9.75	$ 7.31	SUPPLYPRO, OILPRO
5.1.15	5W30, Full Synthetic API service SN, Motor Oil	Bulk – Cost Per Gallon	$ 14.92	$ 11.19	SUPPLYPRO, OILPRO
5.1.16	15W40, Synthetic Blend API service CJ-4/SN, Motor Oil	Bulk – Cost Per Gallon	$ 14.00	$ 10.50	SUPPLYPRO, OILPRO
5.1.17	Rotella T HD 15W40, Diesel Motor Oil	Bulk – Cost Per Gallon	$ 18.25	$ 13.69	SHELL, ROTELLA
5.1.18	Rotella T HD 15W40, Diesel Motor Oil	Gallon Jug	$ 24.86	$ 18.65	SHELL, ROTELLA
5.1.19	Multi G 134 Hydraulic Transmission Oil	55 Gallon Drum	$ 706.89	$ 530.17	SUPPLYPRO, OILPRO
5.1.20	Sunoco TH Hydraulic Fluid	55 Gallon Drum	$ 706.89	$ 530.17	SUPPLYPRO, OILPRO
5.1.21	AW 46, Hydraulic Fluid	Bulk – Cost Per Gallon	$ 7.56	$ 5.67	SUPPLYPRO, OILPRO
5.1.22	HY-TRAN Tractor Hydraulic Fluid	Five Gallon Bucket	$ 71.29	$ 53.47	SUPPLYPRO, OILPRO
5.1.23	Diesel Engine Fluid (DEF)	2.5 Gallon Jug	$ 14.58	$ 10.94	SUPPLYPRO, TRUDEF
5.1.24	Diesel Engine Fluid (DEF)	Bulk – Cost Per Gallon	$ 4.13	$ 3.10	SUPPLYPRO, TRUDEF

5.1.25 Industrial Lubricants will be discounted 25 % off the list price.
NOTE: You must be able to show evidence it was that percentage off from the list price if requested.

5.1.26 What is the percentage discount for all other goods that you provide? 25 %
NOTE: This percentage will be applied to all other goods that your company can provide throughout the Contract period.

Failure to provide any of the above information or any other information requested in this bid document may be cause for disqualification.

ATTACHMENT A
KNOX COUNTY PROCUREMENT DIVISION
INSURANCE CHECKLIST
BID NUMBER 3723

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 $100.000 PER DISEASE $500.000 DISEASE POLICY LIMIT	
YES	3.	AUTOMOBILE LIABILITY 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 $2,000,000 ANNUAL AGGREGATE	
YES	6.	INDEPENDENT CONTRACTOR	$1,000,000 CSL BI/PD EACH OCCURRENCE $1,000,000 ANNUAL AGGREGATE	
YES	7.	CONTRACTUAL LIABILITY (MUST BE SHOWN ON CERTIFICATE)	$1,000,000 CSL BI/PD EACH OCCURRENCE $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 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 $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: CSP Insurance Services AUTHORIZING SIGNATURE: _____

BIDDER'S STATEMENT AND CERTIFICATION: IF AWARDED THE CONTRACT, I WILL COMPLY WITH THE CONTRACT INSURANCE REQUIREMENTS.

BIDDER NAME: Dilmar Oil Company, Inc AUTHORIZING SIGNATURE: _____

CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY): 04/30/2025

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 CSP Insurance Services 2420 Hoffmeyer Road Suite D Florence SC 29501	CONTACT NAME: Sharmon Williams PHONE (A/C, No, Ext): (843) 468-9719 FAX (A/C, No): (866) 626-8048 E-MAIL ADDRESS: swilliams@csp4me.com
INSURED DILMAR OIL COMPANY INC 650 Pamplico Highway Unit B FLORENCE SC 29505	INSURER(S) AFFORDING COVERAGE — NAIC # INSURER A : EMCASCO Insurance Company — 21407 INSURER B : Union Ins Co of Providence — 21423 INSURER C : Employers Mutual Casualty Co — 21415 INSURER D : Bridgefield Casualty Ins Co-SC — 10335 INSURER E : Axis Surplus Insurance Company — 37273 INSURER F :

COVERAGES CERTIFICATE NUMBER: 25/26 MASTER COI 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 [ ] CLAIMS-MADE [X] OCCUR GEN'L AGGREGATE LIMIT APPLIES PER: [X] POLICY [ ] PRO-JECT [ ] LOC [ ] OTHER:	Y	Y	5D08673	05/01/2025	05/01/2026	EACH OCCURRENCE DAMAGE TO RENTED PREMISES (Ea occurrence) MED EXP (Any one person) PERSONAL & ADV INJURY GENERAL AGGREGATE PRODUCTS - COMP/OP AGG [ ]	$ 1,000,000 $ 500,000 $ 10,000 $ 1,000,000 $ 2,000,000 $ 2,000,000 $
B	AUTOMOBILE LIABILITY [X] ANY AUTO [ ] OWNED AUTOS ONLY [ ] SCHEDULED AUTOS [X] HIRED AUTOS ONLY [X] NON-OWNED AUTOS ONLY	Y	Y	5S08673	05/01/2025	05/01/2026	COMBINED SINGLE LIMIT (Ea accident) BODILY INJURY (Per person) BODILY INJURY (Per accident) PROPERTY DAMAGE (Per accident) [ ]	$ 1,000,000 $ $ $ $
C	[X] UMBRELLA LIAB [X] OCCUR [ ] EXCESS LIAB [ ] CLAIMS-MADE [ ] DED [ ] RETENTION $			5J08673	05/01/2025	05/01/2026	EACH OCCURRENCE AGGREGATE [ ]	$ 5,000,000 $ 5,000,000 $
D	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) Y/N [N] If yes, describe under DESCRIPTION OF OPERATIONS below	N/A	Y	196-13379	05/01/2025	05/01/2026	[X] PER STATUTE [ ] OTH-ER E.L. EACH ACCIDENT E.L. DISEASE - EA EMPLOYEE E.L. DISEASE - POLICY LIMIT	 $ 1,000,000 $ 1,000,000 $ 1,000,000
E	POLLUTION LIABILITY	Y	Y	EMP19000898-07	05/01/2025	05/01/2026	Each Occurrence ($5,000 Deductible) General Aggregate	$1,000,000 $2,000,000

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)

Certificate Holder is Additional Insured (AI) regarding General Liability (GL) and Auto Liability. GL includes form CG7610 Petroleum Marketers AI & form CG7578 Blanket AI, Primary & Non-Contributory (PNC), & Blanket Waiver of Subrogation (WOS). Auto includes Blanket AI form CA7270, PNC form CA7479, & Blanket WOS form CA7392. Form MCS-90 included. Work Comp includes Blanket WOS. Umbrella is follow form regarding GL, Auto, & WC. Pollution Liability includes Blanket AI form PGI EL 018 0210, PNC form PGI EL 020 0210, & Blanket WOS form PGI EL 019 0210. All above coverages apply when required by written contract and to the extent of coverage provided by the policies. *30 day notice of cancellation applies except for 10 day notice for non-payment of premium.

CERTIFICATE HOLDER

Knox County Procurement
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.

The ACORD name and logo are registered marks of ACORD

Additional Named Insureds

Other Named Insureds	
DILMAR HOLDINGS, INC	Corporation, Insured Multiple Names
DILMAR INVESTMENTS, INC	Corporation, Insured Multiple Names
DILMAR OIL COMPANY, INC.	Corporation, Insured Multiple Names
DILMAR PROPERTIES, INC	Corporation, Insured Multiple Names
ENHANCE LUBRICANTS, LLC	Corporation, Insured Multiple Names

COPYRIGHT 2007, AMS SERVICES INC

SHERRY WITT
KNOX COUNTY CLERK

P O BOX 1566

KNOXVILLE, TN 37901

LICENSE
0426245

STANDARD BUSINESS TAX LICENSE

Mailing	Location
146738 DILMAR OIL COMPANY, INC 1951 W DARLINGTON ST FLORENCE, SC 29501	DILMAR OIL COMPANY, INC 6625 PLEASANT RIDGE RD KNOXVILLE, TN 37921

LONDA BARFIELD

LOCAL ACCOUNT NUMBER 146738

STATE ACCOUNT NUMBER 1001825180

TRANSACTION NUMBER

CLASS 1E

SALES TAX NUMBER

ISSUE DATE 03/25/25

TAX PERIOD 1/1/2024 - 12/31/2024

PAYMENT DUE BY 4/15/2026

EXPIRATION DATE 05/15/2026

TO AVOID PENALTY, INTEREST, AND POTENTIAL ENFORCED COLLECTION ACTION, BUSINESS TAX RETURNS AND PAYMENTS MUST BE REMITTED TO THE TENNESSEE DEPARTMENT OF REVENUE AT LEAST 30 DAYS PRIOR TO THE EXPIRATION DATE OF THIS LICENSE.

IF PAID BY CHECK, THIS LICENSE VALID ONLY AFTER CHECK IS PAID.

THIS LICENSE DOES NOT PERMIT OPERATION UNLESS PROPERLY ZONED, AND/OR IN COMPLIANCE WITH ALL OTHER APPLICABLE LAWS/RULES.

DEPUTY CLERK SIGNATURE

WK182 Drawer:182 Site:1

-- POST AT LOCATION OF BUSINESS --

IF BUSINESS CLOSES, MOVES, OR CHANGES OWNERS, NOTIFY THIS OFFICE

DETACH THIS PORTION FOR CONFIDENTIAL FILE

SHERRY WITT, KNOX COUNTY CLERK

LICENSE
0426245

STANDARD BUSINESS TAX LICENSE

WK182 Drawer: 182 Site: 1
Work Date: 03/25/2025

Quote 00012539 - Dilmar Oil Company Inc

General Items Questions Subcontractors Terms & Conditions Attachments(1) Evaluations Preference Reminders Summary

Quote #:	00012539	Bid #:	00003723
Organization:	Knox County	Bid Opening Date:	2026-04-14 14:00:00.0
Status:	Submitted	Description:	INDUSTRIAL LUBRICANTS
Vendor :	86112 - Dilmar Oil Company Inc	Received Date: (MM/DD/YYYY HH:MM:SS AM or PM)	04/13/2026 03:03:57 PM
Delivery Days:	2	Discount Percent:	25.0%
Bid Flag:	Yes	Alternate Bid:	☐
Shipping Terms:	Free Along Side	Freight Terms:	Freight Prepaid
Ship Via Terms:	Best Way	Payment Terms:	Net 30
Promised Date: (MM/DD/YYYY)	04/14/2026	Print Format:	Print document
Info Contact:	Lauren Atkinson 864-586-2804 lauren@dilmar.com		
Comments:			
Date Last Updated:	04/13/2026 03:03:57 PM	User Last Updated:	Lauren Atkinson
User Created:	Lauren Atkinson		

Close Window

Copyright © 2026 Periscope Holdings, Inc. - All Rights Reserved.
NOCODE_KNOXCOUNTY_AWS_PROD

Quote 00012539 - Dilmar Oil Company Inc

General | Items | **Questions** | Subcontractors | Terms & Conditions | Attachments(1) | Evaluations | Preference | Reminders | Summary

Question #	Required	Question	Response
1	Yes	Guaranteed business days for delivery after receipt of signed Purchase Order or Credit Card: _____business days. NOTE: ASAP will not be accepted as a delivery time.	2
2	Yes	Will you accept Knox County Credit Cards as payment as detailed in Section 1.16?	Yes
3	Yes	Did you complete and include the Insurance Checklist as detailed in Section 3.20?	Yes
4	Yes	Does your company maintain an inventory as detailed in Section 3.38?	Yes
5	Yes	Did you include a copy of your catalog as detailed in Section IV?	No
6	Yes	Did you complete and include the example pricing in Section VI?	Yes
7	Yes	Industrial Lubricants will be discounted _____% off the list price. NOTE: You must be able to show evidence it was that percentage off from the list price if requested.	25
8	Yes	What is the percentage discount for all other goods that you provide? _____% NOTE: This percentage will be applied to all other goods that your company can provide throughout the Contract period.	25

Close Window

Copyright © 2026 Periscope Holdings, Inc. - All Rights Reserved.
NOCODE_KNOXCOUNTY_AWS_PROD

Knox County Government

and

Hunter Oil Company, Inc.

This Contract, made and entered into this _____day of _____, 2026 between Knox County Government, hereinafter referred to as "County" and Dilmar Oil Company, Inc., hereinafter referred to as "Contractor".

Whereas, County requested bids for Industrial Lubricants, (Invitation for Bid #3723) 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 June 2026 and ends the 31st day of May 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 #3723 for Industrial Lubricants 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 #3723. 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 Industrial Lubricants 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 (90) 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 Industrial Lubricants 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 Industrial Lubricants, 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 Industrial Lubricants for Knox County in accordance with Invitation for Bid #3723.

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 #3723
B. Contractor's Response to Invitation for Bid #3723
C. Pricing Clarifications

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

Hunter Oil Company, Inc.

by: _____

Name: _____

Title: _____

Contract #: _____
Approved as to Legal Form:

_____
Knox County Law Director's Office

_____Date

Attachment A

Invitation for Bids #3723

The Procurement Division of Knox County, Tennessee will receive sealed bids for the provision of **Industrial Lubricants** as specified herein. Bids must be received by **2:00 p.m. local time on April 14, 2026**. Late bids will neither be considered nor returned.

Deliver Bids To:

Bid Number 3723
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 online 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 basis, zone basis, an all or none basis, or by multiple award 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:** The purpose of this program is to increase the opportunity for companies doing business with Knox County by encouraging participation through site visits, providing education and support regarding policies and procedures, and actively recruiting all interested suppliers.

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 Online Procurement System. Facsimile and email submissions are strictly prohibited.

1.12 **HOW TO DO BUSINESS:** Knox County utilizes a web-based procurement software system, "KnoxBuys." 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 online vendor registration and maintenance, electronic receipt of purchase orders, online retrieval and submittal of quotes, bids and proposals for our vendor-clients and online 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 online procurement system, "KnoxBuys", 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 31, 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 online 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 online at www.knoxcounty.org/procurement. Select the Online 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:** The intent of this bid is to convey to prospective bidders the type and quality of Industrial Lubricants as desired by the Knox County Fleet Service Center. Award will be based on Best Value. Best Value means more than low cost. It includes 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 goods and/or services to this term bid or delete goods and/or services that Knox County deems necessary. Knox County reserves the right to add or delete locations. 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 **BIDS REQUESTED ON BRANDS OR EQUAL:** Unit price bids are requested on products that equal or exceed the quality and performance of the brands and model numbers listed. References to brand names, trade names, model numbers or other descriptions peculiar to specific brand products are made to establish a required level of quality and functional capabilities, and are not intended to exclude other products of that level. Comparable products of other manufacturers will be considered if proof of comparability is contained in their bid. It shall be the responsibility of the bidders, including bidders whose product is referenced; to furnish with their bid such specifications, catalog prices, brochures or other data as will provide an adequate basis for determining the quality and functional capabilities of the product offered. Failure to provide this data may be considered valid justification for rejection of their bid.

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 **COMPLIANCE WITH ALL APPLICABLE REGULATIONS:** Vendor agrees and covenants that the company, its agents and employees will comply with all City, County, State and Federal codes, laws, rules and regulations applicable to the business to be conducted under this Contract. If the Vendor performs any work knowing it to be contrary to such laws, ordinances, rules and regulations, the Vendor shall bear all costs arising from them.

3.11 **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.

3.12 **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.

3.13 **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.

3.14 **DELIVERY TIME:** Bidders must state the number of business days until delivery after receipt of a signed purchase order. Bidders shall state accurate lead times as Knox County reserves the right to cancel orders with no obligation when delivery time is exceeded. Bidders must state the number of business days, not a range of days. For example, an unacceptable answer is "1 – 4 business days." Bidders must be specific and state either "1 business day" or "4 business days." If bidder states a range of days, Knox County will base their answer on the maximum number of days provided.

3.15 **DISCONTINUED ITEMS:** The successful bidder shall notify the Knox County Procurement Division of any items that have been discontinued and recommend an appropriate substitution. The Knox County Fleet Service Center will be the sole judge if the substitution is appropriate.

3.16 **EVALUATION CRITERIA:** This bid will be evaluated using the following criteria:

Price 100 Points

3.17 **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.

3.18 **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.

3.19 **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.

3.20 **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.

3.21 **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.

3.22 **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.

3.22.1 The invoice must show the amount due to the Contractor by Knox County.
3.22.2 The itemized details of material count, including amount of materials rendered.
3.22.3 Invoices are to be original and uniquely pre-numbered.
3.22.4 Invoices which do not show this information are subject to rejection.
3.22.3 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 desire to purchase from you. Do not credit payments to any other department's account.

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.

3.23 **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.

3.24 **NEW MATERIAL:** Unless specified otherwise in the bid package, Contractor(s) must provide new supplies. New, as used in this clause, means previously unused materials. Material includes but is not limited to, raw material, parts, items, components, and end products. Bidder submission of other than new materials may be cause for the rejection of the bid. Refurbished or remanufactured materials **will not** be accepted.

3.25 **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.

3.26 **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.

3.27 **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.

3.28 **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 Invitation for Bids shall be open to the public for viewing and inspection and Knox County will comply with all legitimate requests.

3.29 **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.

3.30 **PRICING:** Due to the nature of the products required in this solicitation, Knox County will allow the successful bidder(s) to request a price increase every six (6) months through the duration of the Contract. Any requests for price adjustments **must be received** no later than the first day of the month prior to the beginning of the next six (6) month period. For example, if the Contract begins June 1, 2026, any requested price increases must be received no later than November 1, 2026 for the next six (6) month period. If a requested price increase is not received with the stated timeframe, no increase will be given.

Contractor will not be granted price increases at any other time during the Contract terms. Price increases will only be considered at the annual renewal periods and annual mid-term periods. Price increase requests shall include at a minimum:

3.30.1 The cause for the adjustment.
3.30.2 The amount of the change requested with written documentation tied to the Producer Price Index (PPI) to support the requested adjustment.

3.30.3 Notice to Knox County to be given thirty (30) days before the contract renewal period.

If a price increase is rejected, the vendor may:

3.30.4 Continue with the existing price.
3.30.5 Request a lower price increase.
3.30.6 Not accept the renewal offer.

If a price increase is approved by Knox County, the approval notification will be done in writing and the Contractor will be notified of the new price schedule and effective date of the increase. This documentation will become part of the bid file. No approvals will be authorized verbally.

3.31 **QUALITY CONTROL:** Bidders must supply industrial lubricants that are of a sufficient quality to be expected to perform under the demands of the operational requirements of Knox County. Continued premature failure of said industrial lubricants shall be cause for termination of the Contract.

3.32 **QUANTITIES FOR INFORMATION PURPOSES ONLY:** Knox County does not guarantee any quantities of goods or services to be purchased from of this term Contract.

3.33 **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.

3.34 **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.

3.35 **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.

3.36 **SAFETY DATA SHEETS:** As part of our efforts to comply with the OSHA Hazardous Chemical Communications Law (1910.1200), each vendor must furnish, if requested by Knox County, the most current Safety Data Sheets (SDS) for all chemical products included in the Example Pricing (Section VI) that you are bidding on. If, however, the material is non-hazardous, then a letter or statement should be submitted, if requested by Knox County, indicating the same. Vendor(s) must provide Knox County with Safety Data Sheets (SDS) for all products delivered to Knox County under this Contract.

3.37 **SAMPLES:** Knox County may request samples after bids are opened and before the award is made. When samples are called for, they must be furnished free of expense and if not destroyed in testing will, upon request, be returned at the bidder's expense. A request for the return of samples must be made in writing following the opening of bids. Each individual sample must be labeled with the bidder's name and manufacturer's brand name and number.

3.38 **STOCKING:** The successful bidder(s) must maintain an inventory of industrial lubricants sufficient to guarantee the Knox County Fleet Service Center that ninety (90) percent of all orders will be immediately available for delivery.

3.39 **SUB-CONTRACTING:** Any sub-contracting must be approved, in advance, by Knox County. Knox County may terminate the Contract if subcontracting is done without approval.

3.40 **SUBMIT QUESTIONS:** Prospective bidders may submit questions concerning this solicitation until **4:30 p.m. local time on March 31, 2026**. Submit questions as noted in Section 1.1.

Please note: Do not return pages one (1) through ten (10) with your submittal.
You must complete and return pages eleven (11) through fourteen (14).

SECTION IV VENDOR INFORMATION FOR BID NUMBER 3723 – INDUSTRIAL LUBRICANTS

Bidders are welcome to attach additional documentation to fully address any required responses. Please clearly reference any attachments to the appropriate subsection.

4.1 Vendor: _____

4.2 Vendor number assigned by Knox County: _____

4.3 Street Address: _____

4.4 City: _____ **State:** _____ **Zip:** _____

4.5 Contact Person: _____

4.6 Telephone Number: _____

4.7 Vendor's email address: _____

4.8 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)

4.9 Vendor's Knox County Business License Number: _____
(If Applicable*) Attach A Copy Of The License.*

4.10 I acknowledge the receipt of: (please write "yes" if you received one)

Addendum 1_____**Addendum 2**_____**Addendum 3**_____**Addendum 4**_____

4.11 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:

_____

4.12 Guaranteed business days for delivery after receipt of a signed purchase order or credit card:_____days

4.13 Did you include the correct number of exact copies as detailed in Section 1.9? YES NO

4.14 Will you accept Knox County Credit Cards as payment as detailed in Section 1.16? YES NO

4.15 Did you include your Insurance Checklist as detailed in Section 3.20? YES NO

4.16 Does your company maintain an inventory as detailed in Section 3.38? YES NO

4.17 Did you include a copy of your catalog as detailed in Section V? YES NO

4.18 Did you complete and include the example pricing in Section V? YES NO

SECTION V EXAMPLE PRICING FOR BID NUMBER 3723 – INDUSTRIAL LUBRICANTS

VENDOR NAME: _____

Bidders **must** complete and submit this section with their bid. Failure to do so will result in your bid being non-responsive.

The following examples are only a partial listing of Industrial Lubricants. We are using these prices to compare bidder's pricing during the evaluation stage. The discount price given must reflect the discount given in section 5.1.25. **Please complete the pricing for all examples and submit with your bid. Failure to do so will result in your bid being non-responsive.** Bidders may bid an "or equal" brand for the items listed below. If bidding an "or equal," bidders must list the manufacturer and brand for each item being bid.

Pricing is to be a percentage off list price for all Industrial Lubricants (e.g.: motor oil, transmission fluid, and hydraulic fluid) that are available. You must include with your bid, a catalog or listing, preferably an electronic catalog, showing all lubricants and pricing for those lubricants that your company carries. Failure to do so may result in your bid being non-responsive. Electronic copies of catalogs, such as CD-ROMs, flash drives or websites, are particularly encouraged.

	TYPE INDUSTRIAL LUBRICANT	UNIT OF MEASURE	LIST PRICE	DISCOUNT PRICE	MANUFACTURER AND BRAND
5.1.1	75W90 GL5 Synthetic gear oil	55 Gallon Drum	$	$	
5.1.2	80W 140 GL5 Synthetic gear oil	55 Gallon Drum	$	$	
5.1.3	High Temp MultiplexRed # 2 Grease	400 lb. Drum	$	$	
5.1.4	10W30, Diesel Synthetic Blend API service CJ-4/SN, Motor Oil	Quart bottle	$	$	
5.1.5	15W40, Diesel Synthetic Blend API service CJ-4/SN, Motor Oil	Quart bottle	$	$	
5.1.6	Synthetic-Blend Motor Oil, 5W30	Quart bottle	$	$	
5.1.7	Full Synthetic Motor Oil, 0W20	Quart bottle	$	$	
5.1.8	Full Synthetic Motor Oil, 5W30	Quart Bottle	$	$	
5.1.9	10W30, Diesel Synthetic Blend API service CJ-4/SN, Motor Oil	Gallon Jug	$	$	
5.1.10	15W40, Diesel Synthetic Blend API service CJ-4/SN, Motor Oil	Gallon Jug	$	$	
5.1.11	Synthetic-Blend Motor Oil, 5W30	Gallon Jug	$	$	
5.1.12	Synthetic-Blend Motor Oil, 5W20	Gallon Jug	$	$	

SECTION V EXAMPLE PRICING FOR BID NUMBER 3723 – INDUSTRIAL LUBRICANTS – (CONTINUED)

VENDOR NAME: _____

	TYPE INDUSTRIAL LUBRICANT	UNIT OF MEASURE	LIST PRICE	DISCOUNT PRICE	MANUFACTURER AND BRAND
5.1.13	Full Synthetic Motor Oil, 0W20	Gallon Jug	$	$	
5.1.14	5W30, Synthetic-Blend API service SN, Motor Oil	Bulk – Cost Per Gallon	$	$	
5.1.15	5W30, Full Synthetic API service SN, Motor Oil	Bulk – Cost Per Gallon	$	$	
5.1.16	15W40, Synthetic Blend API service CJ-4/SN, Motor Oil	Bulk – Cost Per Gallon	$	$	
5.1.17	Rotella T HD 15W40, Diesel Motor Oil	Bulk – Cost Per Gallon	$	$	
5.1.18	Rotella T HD 15W40, Diesel Motor Oil	Gallon Jug	$	$	
5.1.19	Multi G 134 Hydraulic Transmission Oil	55 Gallon Drum	$	$	
5.1.20	Sunoco TH Hydraulic Fluid	55 Gallon Drum	$	$	
5.1.21	AW 46, Hydraulic Fluid	Bulk – Cost Per Gallon	$	$	
5.1.22	HY-TRAN Tractor Hydraulic Fluid	Five Gallon Bucket	$	$	
5.1.23	Diesel Engine Fluid (DEF)	2.5 Gallon Jug	$	$	
5.1.24	Diesel Engine Fluid (DEF)	Bulk – Cost Per Gallon	$	$	

5.1.25 Industrial Lubricants will be discounted _____% off the list price.
NOTE: You must be able to show evidence it was that percentage off from the list price if requested.

5.1.26 What is the percentage discount for all other goods that you provide? _____%
NOTE: This percentage will be applied to all other goods that your company can provide throughout the Contract period.

Failure to provide any of the above information or any other information requested in this bid document may be cause for disqualification.

ATTACHMENT A
KNOX COUNTY PROCUREMENT DIVISION
INSURANCE CHECKLIST
BID NUMBER 3723

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 $100.000 PER DISEASE $500.000 DISEASE POLICY LIMIT	
YES	3.	AUTOMOBILE LIABILITY 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 $2,000,000 ANNUAL AGGREGATE	
YES	6.	INDEPENDENT CONTRACTOR	$1,000,000 CSL BI/PD EACH OCCURRENCE $1,000,000 ANNUAL AGGREGATE	
YES	7.	CONTRACTUAL LIABILITY (MUST BE SHOWN ON CERTIFICATE)	$1,000,000 CSL BI/PD EACH OCCURRENCE $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 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 $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:** _____

Attachment B

Contractor's Response to Invitation for Bids #3723

ORIGINAL

SECTION IV VENDOR INFORMATION FOR BID NUMBER 3723 – INDUSTRIAL LUBRICANTS

Bidders are welcome to attach additional documentation to fully address any required responses. Please clearly reference any attachments to the appropriate subsection.

4.1 Vendor: Hunter Oil Company, Inc.

4.2 Vendor number assigned by Knox County: _____

4.3 Street Address: 320 Leeper Parkway Lenoir City

4.4 City: Lenoir City State: TN Zip: 37772

4.5 Contact Person: Mickey Roberson

4.6 Telephone Number: 1-800-607-4066

4.7 Vendor's email address: support@hunteroil.net

4.8 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)

4.9 Vendor's Knox County Business License Number: N/A
(If Applicable) *Attach A Copy Of The License.*

4.10 I acknowledge the receipt of: (please write "yes" if you received one)

Addendum 1_____Addendum 2_____Addendum 3_____Addendum 4_____

4.11 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:

_____

4.12 Guaranteed business days for delivery after receipt of a signed purchase order or credit card: 2 days

4.13 Did you include the correct number of exact copies as detailed in Section 1.9? (YES) NO

4.14 Will you accept Knox County Credit Cards as payment as detailed in Section 1.16? (YES) NO

4.15 Did you include your Insurance Checklist as detailed in Section 3.20? (YES) NO

4.16 Does your company maintain an inventory as detailed in Section 3.38? (YES) NO

4.17 Did you include a copy of your catalog as detailed in Section V? (YES) NO

4.18 Did you complete and include the example pricing in Section V? (YES) NO

ORIGINAL

SECTION V EXAMPLE PRICING FOR BID NUMBER 3723 – INDUSTRIAL LUBRICANTS

VENDOR NAME: Hunter Oil Company, Inc.

Bidders **must** complete and submit this section with their bid. Failure to do so will result in your bid being non-responsive.

The following examples are only a partial listing of Industrial Lubricants. We are using these prices to compare bidder's pricing during the evaluation stage. The discount price given must reflect the discount given in section 5.1.25. **Please complete the pricing for all examples and submit with your bid. Failure to do so will result in your bid being non-responsive.** Bidders may bid an "or equal" brand for the items listed below. If bidding an "or equal," bidders must list the manufacturer and brand for each item being bid.

Pricing is to be a percentage off list price for all Industrial Lubricants (e.g.: motor oil, transmission fluid, and hydraulic fluid) that are available. You must include with your bid, a catalog or listing, preferably an electronic catalog, showing all lubricants and pricing for those lubricants that your company carries. Failure to do so may result in your bid being non-responsive. Electronic copies of catalogs, such as CD-ROMs, flash drives or websites, are particularly encouraged.

	TYPE INDUSTRIAL LUBRICANT	UNIT OF MEASURE	LIST PRICE	DISCOUNT PRICE	MANUFACTURER AND BRAND
5.1.1	75W90 GL5 Synthetic gear oil	55 Gallon Drum	$	$ 18.80/gallon $1,034/drum	Relyant
5.1.2	80W 140 GL5 Synthetic gear oil	55 Gallon Drum	$	$ 4.95/lb $2,029.50/drum	Castrol
5.1.3	High Temp MultiplexRed # 2 Grease	400 lb. Drum	$	$ 1,230/drum	Phillips 66
5.1.4	10W30, Diesel Synthetic Blend API service CJ-4/SN, Motor Oil	Quart bottle	$	$ 3.83/quart	Kendall
5.1.5	15W40, Diesel Synthetic Blend API service CJ-4/SN, Motor Oil	Quart bottle	$	$ 3.98/quart	Phillips 66
5.1.6	Synthetic-Blend Motor Oil, 5W30	Quart bottle	$	$ 2.67/quart	Spectra
5.1.7	Full Synthetic Motor Oil, 0W20	Quart bottle	$	$ 3.28/quart	Spectra
5.1.8	Full Synthetic Motor Oil, 5W30	Quart Bottle	$	$ 3.28/quart	Spectra
5.1.9	10W30, Diesel Synthetic Blend API service CJ-4/SN, Motor Oil	Gallon Jug	$	$ 15.32/gallon Jug	Kendall
5.1.10	15W40, Diesel Synthetic Blend API service CJ-4/SN, Motor Oil	Gallon Jug	$	$ 13.71/gallon Jug	Phillips 66
5.1.11	Synthetic-Blend Motor Oil, 5W30	Gallon Jug	$	$ Not Available	
5.1.12	Synthetic-Blend Motor Oil, 5W20	Gallon Jug	$	$ Not Available	

ORIGINAL

SECTION V EXAMPLE PRICING FOR BID NUMBER 3723 – INDUSTRIAL LUBRICANTS – (CONTINUED)

VENDOR NAME: Hunter Oil Company, Inc.

	TYPE INDUSTRIAL LUBRICANT	UNIT OF MEASURE	LIST PRICE	DISCOUNT PRICE	MANUFACTURER AND BRAND
5.1.13	Full Synthetic Motor Oil, 0W20	Gallon Jug	$	$ Not Available	
5.1.14	5W30, Synthetic-Blend API service SN, Motor Oil	Bulk – Cost Per Gallon	$	$ 7.19/gallon	Spectra
5.1.15	5W30, Full Synthetic API service SN, Motor Oil	Bulk – Cost Per Gallon	$	$ 9.79/gallon	Spectra
5.1.16	15W40, Synthetic Blend API service CJ-4/SN, Motor Oil	Bulk – Cost Per Gallon	$	$ 10.12/gallon	Phillips 66
5.1.17	Rotella T HD 15W40, Diesel Motor Oil	Bulk – Cost Per Gallon	$	$ 15.10/gallon	Shell
5.1.18	Rotella T HD 15W40, Diesel Motor Oil	Gallon Jug	$	$ 15.75/gallon	Shell
5.1.19	Multi G 134 Hydraulic Transmission Oil	55 Gallon Drum	$	$ 8.97/gallon	Spectra
5.1.20	Sunoco TH Hydraulic Fluid	55 Gallon Drum	$	$ 10.97/gallon	Spectra
5.1.21	AW 46, Hydraulic Fluid	Bulk – Cost Per Gallon	$	$ 6.79/gallon	Spectra
5.1.22	HY-TRAN Tractor Hydraulic Fluid	Five Gallon Bucket	$	$ 12.25/gallon, 61.25/bucket	Kendall
5.1.23	Diesel Engine Fluid (DEF)	2.5 Gallon Jug	$	$ 10.95/jug	Peak
5.1.24	Diesel Engine Fluid (DEF)	Bulk – Cost Per Gallon	$	$ 2.49/gallon	Old World

5.1.25 Industrial Lubricants will be discounted —% off the list price.
NOTE: You must be able to show evidence it was that percentage off from the list price if requested.

5.1.26 What is the percentage discount for all other goods that you provide? —%
NOTE: This percentage will be applied to all other goods that your company can provide throughout the Contract period.

Failure to provide any of the above information or any other information requested in this bid document may be cause for disqualification.

ORIGINAL

ATTACHMENT A
KNOX COUNTY PROCUREMENT DIVISION
INSURANCE CHECKLIST
BID NUMBER 3723

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 $100,000 PER DISEASE $500,000 DISEASE POLICY LIMIT	
YES	3.	AUTOMOBILE LIABILITY 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 $2,000,000 ANNUAL AGGREGATE	
YES	6.	INDEPENDENT CONTRACTOR	$1,000,000 CSL BI/PD EACH OCCURRENCE $1,000,000 ANNUAL AGGREGATE	
YES	7.	CONTRACTUAL LIABILITY (MUST BE SHOWN ON CERTIFICATE)	$1,000,000 CSL BI/PD EACH OCCURRENCE $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 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 $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: Federated AUTHORIZING SIGNATURE: _____

BIDDER'S STATEMENT AND CERTIFICATION: IF AWARDED THE CONTRACT, I WILL COMPLY WITH THE CONTRACT INSURANCE REQUIREMENTS.

BIDDER NAME: Hunter Oil Company, Inc. AUTHORIZING SIGNATURE: _____

Kendall

YOU GET OUT WHAT YOU PUT IN.

Hyken® 052 Farm Tractor Lubricant

Multipurpose Hydraulic/ Transmission/ Final Drive Fluid for Farm Tractors

Kendall® Hyken 052 is a multi-functional fluid specially formulated for use in farm tractors and other off-highway equipment requiring one lubricant for the transmission, final drive, wet brakes and hydraulic systems. It meets the performance requirements of all major brands of farm tractors and other farm equipment that utilize a common fluid reservoir.

Hyken 052 is formulated to provide excellent oxidation resistance, excellent wear protection, protection against rust and corrosion, and resistance to foaming. It has carefully balanced frictional properties to ensure proper operation of wet brakes and transmission clutches.

Hyken 052 is available in two viscosity grades for use over a wide range of temperatures. The heavier viscosity grade is suitable for year-round use in most climates, whereas the "Low Viscosity" grade is recommended for use in cold climates where a John Deere J20D fluid is specified.

Applications

Hyken 052 is recommended for use where the equipment manufacturer specifies:

- AGCO Power Fluid 821XL, Q-1826, Q-1802 (Type 55 Fluid), Q-1766B
- Case IH MS1210, MS1209, MS1207, MS1206
- Case New Holland (CNH) MAT3525 (134-D Fluid), MAT3506, MAT3505
- Caterpillar TO-2 (obsolete)
- Denison Hydraulics HF-0, HF-1, HF-2
- Ford ESN-M2C134-D, ESN-M2C86-C, ESN-M2C86-B, ESN-M2C41-B
- Ford-New Holland FNHA-2-C-201.00
- John Deere JDM J20C, J20D ("Low Viscosity" grade), J14C (Type 303 Fluid)
- Kubota UDT Fluid
- Landini Tractor II Hydraulic Fluid
- Massey Ferguson CMS M1145/M1143, M1141, M1135, M1129A
- Sundstrand Hydrostatic Transmission Fluid
- Vickers (Eaton) M-2950-S, I-286-S
- Volvo VME WB 101 (VCE 1273.03)
- ZF TE-ML 03E, 05F, 17E, 21F

Hyken 052 Plus also meets API GL-4 performance requirements.

Features/Benefits

- Excellent oxidation resistance and thermal stability
- Excellent wear protection for clutches, gears and hydraulic pumps
- Prevents brake chatter and grabbing
- Protects against rust and corrosion
- Excellent seal compatibility
- Good foam resistance
- Two viscosity grades for use in most climates

Hyken® 052 Farm Tractor Lubricant

Typical Properties		
Grade		**Low Vis**
Specific Gravity @ 60°F	0.879	0.864
Density, lbs/gal @ 60°F	7.32	7.19
Color, ASTM D1500	3.5	3.5
Flash Point (COC), °C (°F)	210 (410)	190 (374)
Pour Point, °C (°F)	-43 (-45)	-51 (-60)
Viscosity, Brookfield		
cP @ -20°C	4000	---
cP @ -35°C	26700	---
cP @ -40°C	---	11500
Viscosity, Kinematic		
cSt @ 40°C	61.0	34.3
cSt @ 100°C	9.8	7.4
Viscosity Index	146	190
Total Base Number, ASTM D2896	9.6	9.6
Zinc, wt %	0.149	0.149

Health & Safety Information

For recommendations on safe handling and use of this product, please refer to the Safety Data Sheet via http://www.phillips66.com/SDS

Updated: 03-10-2021

Typical properties are average values only and do not constitute a specification. Minor variations that do not affect product performance are to be expected during normal manufacture, and at different blending locations. Product formulations are subject to change without notification.

©Phillips 66 Company. Kendall® and its respective logos and products are registered trademarks of Phillips 66 Company in the U.S.A. and other countries.

Highline Warren

Printed On: January 22, 2026

Description

Spectra Universal Tractor Fld

Inspection Information	Test Method	Typical Value
Gravity, °API	ASTM D287	30.83
Specific Gravity at 60°F (15.6°C)	ASTM D4052	0.8717
Flash Point, °C	ASTM D92	224
Flash Point, °F	ASTM D92	435
Viscosity at 40°C, cSt	ASTM D445	65.5
Viscosity at 100°C, cSt	ASTM D445	9.558
Viscosity Index	ASTM D2270	126
Pour Point, °C (°F)	ASTM D5950	-39°C (-38°F)
Brookfield Viscosity at -35°C, cP	ASTM D2983	58,000
Color	ASTM D1500	2.5
Zinc, wt. %	ASTM D5185	0.066
Phosphorus, wt. %	ASTM D5185	0.07
Calcium, wt. %	ASTM D5185	0.17

Highline Warren

Claims Information

AGCO/Deutz 821XL, 25741, 25743, 246634, 272843	Recommended For
API GL-4	Recommended For
CAT TO-2	Recommended For
Fiat-Hesston AF-87	Recommended For
Ford ESN-M2C-86 A-C, ESN-M2C134A-D, ESN-M2C-77A, 78A, 79A	Recommended For
Ford FNHA-2-C-200, Ford FNHA-2-C-201	Recommended For
John Deere J20C, J20A, J14A-C, 303	Recommended For
Massey Ferguson 1103A, 1103B, M1127, M1127A, M1127B, M1129, M1129A, M1139 UTTO Only, M1144 UTTO Only	Recommended For
Yanmar, Valmet, Kioti, Landini, Quatrol	Recommended For

Relyant®

SYNTHETIC MULTIPURPOSE GEAR LUBRICANT

SAE GEAR 75W-90, 75W-140, and 80 W-140

GL-5

Typical Properties

SAE Grade Gear	75W-90	75W-140	80W-140
Viscosity, cSt			
At 40 C	107.1	167.6	212.9
At 100 C	15.0	24.3	25.3
Viscosity Index	146	176	150
Flash Point, (COC) Deg °C(°F)	221(430)	224(435)	227(440)
Pour Point, Deg °C(°F)	-48(-55)	-46(-50)	-46(-50)
Gravity, API @ 60°F	30.0	30.0	29.0

The values shown are typical of current production. Some are controlled in the manufacturing process, while others are not. All of them may vary within tolerable ranges.

Synthetic Multipurpose Auto Gear Lubricants are designed to provide protection for automobiles, light and heavy duty trucks, and various industrial equipment when API Service Classification GL-5 is specified. The products are compounded with synthesized base stocks that have outstanding thermal and oxidation stability. The additive system provides extreme pressure characteristics, anti-wear performance, anti-corrosion inhibition, rust prevention, and anti-foaming tendencies.

APPLICATIONS

Recommended for differentials, rear axles, final drives, conventional manual transmissions, manual steering gears in passenger cars and trucks where API GL-5 type lubricant is specified for severe service and long life. Recommended for gear applications where a controlled sulfur/ phosphorus additive package is designated or preferred and extreme cold operating conditions are encountered. Synthetic Automotive Gear Lubricant meets or exceeds API GL-5, DAF, ZF TE-ML 07A, ZF TE-ML 08, GB 13895. Due to novel additive technology and state of the art synthetic base materials that provide significant oxidation resistance, these products may be used to extend drain intervals or used in severe applications.

Castrol

Product Data

AP Gear

SAE J2360 Approved GL-5 Gear Oil

Description

Castrol AP Gear lubricants are multi-purpose, extreme pressure gear oils that are thermally stable and will provide transmission, differential and other application protection beyond that specified for SAE J2360 (Formerly MIL-PRF-2105E) requirements. This thermal stability extends oil service life and reduces critical component wear. They are recommended for make-up and complete refill of most passenger car and light truck conventional differentials, transmission and steering gears.

Advantages

Castrol AP Gear Lubricants are multi-purpose gear oils that are formulated with high quality base oils and additives to provide:

- Excellent load carrying ability
- EP properties
- Wear resistance
- Oxidation stability
- Anti-rust and anti-corrosion qualities and anti-foam protection

Castrol AP Gear Lubricants are recommended for the following applications

MIL-L-2105E
API MT-1 (80W-90)
Mack trucks GO-J
BMW
General Motors
Dodge
Euclid
Ford Motor Company
Volkswagen
Navistar
API Service GL-5
American Motors
Chrysler Corporation
Clark Equipment Company
John Deere Company
Eaton
Nissan
Renault
Rockwell International

Warranty and Protection Requirements

- Meets or exceeds all truck or passenger car manufacturer's warranty requirements for vehicles, transmissions, or axles where a GL-5 and/or MIL-L-2105E, SAE J2360 approved 80W-90 or 85W-140 gear oil is specified.

Industry Specifications and OEM Approvals

- API GL-5
- SAE J2360 (Formally MIL-PRF-2105E) Approved

Typical Physical Characteristics

Test SAE Grade	Method	Typical Results 80W-90	Typical Results 85W-140
Viscosity at 40°C, cSt	ASTM D-445	135	323
Viscosity at 100°C, cSt	ASTM D-445	14.6	25
Viscosity Index	ASTM D-2270	108	97
Brookfield Viscosity , °C, cP	ASTM D-2983	-26, 71,500	-12, 51,750
Pour Point, °C (°F)	ASTM D-97	-36 (-33)	-21 (-6)
Flash Point, °C (°F)	ASTM D-92	276 (572)	231 (448)
API Gravity	ASTM D-287	29	26.3
Specific Gravity, 60°F	ASTM D-1298	0.883	0.897
Pounds per Gallon	ASTM D-287	7.355	7.469

* Due to continual product research and development, the information contained herein is based on products purchased in the U.S. and subject to change without notification. Typical properties may vary slightly.

Additional Information

AP Gear
05 Dec 2023
Castrol, the Castrol logo and related marks are trademarks of Castrol Limited, used under licence.

This data sheet and the information it contains is believed to be accurate as of the date of printing. However, no warranty or representation, express or implied, is made as to its accuracy or completeness. Data provided is based on standard tests under laboratory conditions and is given as a guide only. Users are advised to ensure that they refer to the latest version of this data sheet. It is the responsibility of the user to evaluate and use products safely, to assess suitability for the intended application and to comply with all applicable laws and regulations. Material Safety Data Sheets are available for all our products and should be consulted for appropriate information regarding storage, safe handling, and disposal of the product. No responsibility is taken by either BP plc or its subsidiaries for any damage or injury resulting from abnormal use of the material, from any failure to adhere to recommendations, or from hazards inherent in the nature of the material. All products, services and information supplied are provided under our standard conditions of sale. You should consult our local representative if you require any further information.

BP Lubricants USA Inc., 1500 Valley Road, Wayne, NJ 07470
Telephone: 1,800.462.0835
www.castrol.com/us Email: contactus@bp.com

PHILLIPS 66 LUBRICANTS

Multiplex® 220

Multipurpose

Extreme Pressure

Lithium Complex Grease

NLGI GC-LB Certified

Phillips 66® Multiplex 220 is a high performance, multipurpose, extreme pressure (EP), lithium complex grease developed for the lubrication of automotive and industrial equipment operating under heavy loads and at moderate to high temperatures. It is particularly recommended for use in applications that are too severe or require higher performance than that provided by conventional, extreme pressure lithium greases.

Multiplex 220 is manufactured with high quality base oils, a special polymer and a lithium complex soap thickener. It is fortified with EP and antiwear additives, a tackifier, and rust and oxidation inhibitors to provide outstanding wear protection, excellent thermal stability at high temperatures, and excellent resistance to corrosion and water washout. It forms an effective seal to help minimize bearing contamination and provides a high level of adhesion to bearing surfaces for improved retention and reduced leakage.

Multiplex 220 is NLGI GC-LB certified for use as a multipurpose automotive wheel bearing and chassis lubricant.

Applications

- Wheel bearings of passenger cars, trucks, high performance vehicles, sport utility vehicles and motorcycles, particularly those equipped with disc brakes
- Ball joints, universal joints, other chassis parts and water pumps on passenger cars, trucks and other mobile equipment
- Heavily loaded plain and rolling element bearings in industrial, mining and mobile equipment

Features/Benefits

- Excellent high temperature performance
- Outstanding wear protection
- Good load carrying capacity
- Excellent resistance to water washout
- Protects against rust and corrosion
- Excellent low temperature pumpability
- NLGI GC-LB certified

PHILLIPS 66 LUBRICANTS

Multiplex® 220

Typical Properties			
NLGI Grade		1	2
Thickener Type		Lithium Complex	Lithium Complex
Color		Red	Red
Texture		Tacky	Tacky
Density, lbs/gal		7.70	7.70
Dropping Point, °C (°F)	ASTM D2265	>260 (>500)	>260 (>500)
Viscosity, Kinematic	ASTM D445		
Viscosity @ 40°C, cSt		220	220
Viscosity @ 100°C, cSt		18.3	18.3
Penetration, Worked (60 strokes)	ASTM D217	310-340	265-295
Oxidation Stability, 100 Hours, psi (kPa)	ASTM D942	5 (34.5)	5 (34.5)
Four-Ball Wear Scar, mm	ASTM D2266	0.52	0.52
Four-Ball EP, Weld Load, Kgf	ASTM D2596	400	400
Timken OK Load, lbs	ASTM D2509	70	70
Corrosion Prevention	ASTM D1743	Pass	Pass
Copper Corrosion	ASTM D4048	1b	1b
Water Wash-out, wt%	ASTM D1264	5.3	6.1

Health & Safety Information

For recommendations on safe handling and use of this product, please refer to the Safety Data Sheet via http://www.phillips66.com/SDS

01-2019

Typical properties are average values only and do not constitute a specification. Minor variations that do not affect product performance are to be expected during normal manufacture, and at different blending locations. Product formulations are subject to change without notification.

© Phillips 66 Company. Phillips 66® and its respective logos and products are registered trademarks of Phillips 66 Company in the U.S.A. and other countries.

Kendall

YOU GET OUT WHAT YOU PUT IN.

Super-D XA® Diesel Engine Oil with Liquid Titanium®

Premium Synthetic Blend API CK-4 Diesel Engine Oil; Fortified with Liquid Titanium® Protection Additive

Kendall® Super-D XA (eXhaust Advantage) Diesel Engine Oil with Liquid Titanium protection additive is a premium quality, part-synthetic API CK-4 engine oil developed for use in four-stroke cycle diesel engines designed to meet 2007 and later EPA on-highway exhaust emissions standards. It is specially formulated for compatibility with exhaust aftertreatment systems using diesel particulate filters (DPF), diesel oxidation catalysts (DOC) and/or selective catalytic reduction (SCR). It is back serviceable for use in pre-2007 diesel engines.

Super-D XA with Liquid Titanium is formulated with a blend of synthetic and high-quality Group II base stocks and a proprietary low-SAPS additive package to provide outstanding engine protection in new and older diesel engines. It is fortified with our exclusive Liquid Titanium protection additive for enhanced oxidation resistance and protection against wear. This additive enhancement provides increased engine protection from a strongly bonded titanium shield formed on the surface of critical engine parts, which reduces wear and helps extend component life.

Super-D XA with Liquid Titanium has excellent soot dispersancy to protect against abrasive wear and soot-induced oil thickening, and to ensure good low-temperature pumpability even with highly soot-laden oil. It provides excellent bearing corrosion protection and protects against sludge and varnish formation. The synthetic blend formulation provides enhanced thermal stability at high temperatures and improved low-temperature properties compared with conventional diesel engine oils.

Super-D XA with Liquid Titanium meets or exceeds the performance requirements of API Service Category CK-4 and is approved under the latest OEM specifications for use in low-emission diesel engines. It is backward serviceable for use where earlier API "C" category engine oils, or the concurrent earlier OEM specifications, are specified. It is formulated for use in diesel engines operating on diesel fuels with sulfur content up to 500 ppm. However, for applications not using Ultra-Low Sulfur Diesel (ULSD), consult the engine manufacturer for recommended service interval.

Applications

- On-highway diesel trucks equipped with EGR and exhaust aftertreatment systems to meet 2007/2010 emissions standards
- Older diesel equipment with conventional, non-EGR engines or ACERT engines
- Off-highway construction, earth moving and mining equipment

Super-D XA with Liquid Titanium is licensed or OEM-certified for:

- API Service CK-4 CJ-4, CI-4 PLUS
- Cummins CES 20086
- Detroit Diesel DFS 93K222
- Mack EOS-4.5
- Mercedes-Benz Sheet 228.31 (SAE 15W-40)
- MTU MTL 5044 Type 2.1 (SAE 15W-40)
- Renault VI RLD-4
- Volvo VDS-4.5
- Ford WSS-M2C171-F1

Super-D XA with Liquid Titanium meets or exceeds the requirements of:

- ACEA E9
- Caterpillar ECF-3, ECF-2, ECF-1-a
- Chrysler MS-10902 (SAE 15W-40)
- JASO DH-2 (SAE 15W-40)
- Diesel engines manufactured by OEMs not listed above, where the OEM specifies API CK-4 engine oil

Features/Benefits

- Excellent protection for newer low-emission diesel engines and older diesel engines
- Specially formulated to protect exhaust aftertreatment systems
- Exclusive Liquid Titanium protection additive provides enhanced oxidation resistance and protection against engine wear
- Outstanding soot control for protection against abrasive wear and soot-induced oil thickening
- Outstanding resistance to viscosity and thermal breakdown at high temperatures
- Protects against sludge and varnish formation
- Protects against rust and bearing corrosion
- Excellent low-temperature pumpability with soot-laden oil
- High shear stability
- Good resistance to foaming and aeration

Typical properties are average values only and do not constitute a specification. Minor variations that do not affect product performance are to be expected during normal manufacture, and at different blending locations. Product formulations are subject to change without notification.

©Phillips 66 Company. Kendall® and its respective logos and products are registered trademarks of Phillips 66 Company in the U.S.A. and other countries.

Kendall

Super-D XA® Diesel Engine Oil with Liquid Titanium®

Typical Properties		
SAE Grade	**10W-30**	**15W-40**
Specific Gravity @ 60°F	0.871	0.875
Density, lbs/gal @ 60°F	7.25	7.29
Color, ASTM D1500	L 4.0	4.0
Flash Point (COC), °C (°F)	226 (439)	240 (464)
Pour Point, °C (°F)	-40 (-40)	-40 (-40)
Viscosity, Kinematic		
cSt @ 40°C	81.0	119
cSt @ 100°C	12	15.4
Viscosity Index	144	135
Cold Cranking Viscosity, cP @(°C)	6,300 (-25)	6,400 (-20)
High-Temp/High-Shear Viscosity, cP @ 150°C	3.6	4.4
Sulfated Ash, ASTM D874, wt %	1.00	1.00
Total Base Number (TBN), ASTM D2896	10.5	10.5
Titanium, wt %	0.010	0.010
Zinc, wt %	0.122	0.122
Phosphorus wt %	0.1100	0.1100

Health & Safety Information

For recommendations on safe handling and use of this product, please refer to the Safety Data Sheet via http://www.phillips66.com/SDS

Updated: 11-26-2019

Typical properties are average values only and do not constitute a specification. Minor variations that do not affect product performance are to be expected during normal manufacture, and at different blending locations. Product formulations are subject to change without notification.

©Phillips 66 Company. Kendall® and its respective logos and products are registered trademarks of Phillips 66 Company in the U.S.A. and other countries.

PHILLIPS 66 LUBRICANTS

Guardol Fleet EC® Diesel Engine Oil

API CK-4 Synthetic Blend Diesel Engine Oil for Low-Emission Engines

Phillips 66® Guardol Fleet EC (Emission Compatible) Diesel Engine Oil is a synthetic blend API CK-4 engine oil developed for use in four-stroke cycle diesel engines designed to meet 2007 and later EPA on-highway exhaust emissions standards. It is specially formulated for compatibility with exhaust aftertreatment systems using diesel particulate filters (DPFs), diesel oxidation catalysts (DOCs) and/or selective catalytic reduction (SCR). It is backward serviceable for use in pre-2007 diesel engines.

Guardol Fleet EC Diesel Engine Oil is designed for use in mixed fleets with both on-highway and off-road equipment operating in varying climates and under varying loads and service conditions. It has excellent soot dispersancy to protect against soot-induced oil thickening and abrasive wear, and excellent oxidation resistance to help minimize deposit formation. The low-ash formulation protects exhaust catalysts on low-emission engines and helps prolong DPF life.

Guardol Fleet EC Diesel Engine Oil meets or exceeds the performance requirements of API Service Category CK-4 and is approved under the latest OEM specifications for use in low-emission diesel engines. It is backward serviceable for use where earlier API "C" category engine oils, or the concurrent earlier OEM specifications, are specified. It is formulated for use in diesel engines operating on diesel fuels with sulfur content up to 500 ppm. However, for applications not using Ultra-Low Sulfur Diesel (ULSD), consult the engine manufacturer for recommended service interval.

Applications

- On-highway diesel trucks equipped with EGR and exhaust aftertreatment systems to meet 2007/2010 emissions standards
- Older diesel equipment with conventional, non-EGR engines or ACERT engines
- Off-highway construction, earth moving and mining equipment

Guardol Fleet EC Diesel Engine Oil is licensed or OEM-certified for:

- API Service CK-4, CJ-4, CI-4 PLUS, SN (SAE 15W-40 only)
- Cummins CES 20086
- Detroit Diesel DFS 93K222
- Mack EOS 4.5
- Mercedes-Benz Sheet 228.31 (SAE 15W-40)
- MTU MTL 5044 Type 2.1 (SAE 15W-40)
- Renault VI RLD-4
- Volvo VDS-4.5
- Ford WSS-M2C171-F1

Phillips66Lubricants.com
U.S. Customer Service: 1-800-368-7128
Technical Hotline: 1-877-445-9198
International Customer Service: 1-832-765-2500
E-mail address: phillips66lubricants@p66.com

PHILLIPS 66 LUBRICANTS

Guardol Fleet EC Diesel Engine Oil meets or exceeds the requirements of:

- ACEA E9
- Caterpillar ECF-3, ECF-2, ECF-1-a
- Chrysler MS-10902 (SAE 15W-40)
- Diesel engines manufactured by OEMs not listed above, where the OEM specifies API CK-4 engine oil

Features/Benefits

- Excellent protection for newer low-emission diesel engines and older diesel engines
- Specially formulated to protect exhaust aftertreatment systems
- Protects against particulate filter plugging
- Excellent soot control for protection against abrasive wear and soot-induced oil thickening
- Excellent resistance to viscosity and thermal breakdown at high temperatures
- Protects against sludge and varnish formation
- Protects against rust, bearing corrosion and wear
- Good resistance to foaming and aeration

Guardol Fleet EC® Diesel Engine Oil

Typical Properties		
SAE Grade	**10W-30**	**15W-40**
Specific Gravity @ 60°F	0.871	0.879
Density, lbs/gal @ 60°F	7.26	7.32
Color, ASTM D1500	4.0	4.0
Flash Point (COC), °C (°F)	227 (441)	227 (441)
Pour Point, °C (°F)	-45 (-49)	-38 (-36)
Viscosity, Kinematic		
cSt @ 40°C	82.0	117
cSt @ 100°C	12.0	15.2
Viscosity Index	143	135
Cold Cranking Viscosity, cP @ (°C)	6000 (-25)	5800 (-20)
High-Temp/High-Shear Viscosity, cP @ 150°C	3.6	4.3
Sulfated Ash, ASTM D874, wt %	1.00	1.00
Total Base Number (TBN), ASTM D2896	9.7	9.7
Zinc, wt %	0.125	0.125
Phosphorus wt%	0.1116	0.1116

Health & Safety Information

For recommendations on safe handling and use of this product, please refer to the Safety Data Sheet via http://www.phillips66.com/SDS

2/24/23

Typical properties are average values only and do not constitute a specification. Minor variations that do not affect product performance are to be expected during normal manufacture, and at different blending locations. Product formulations are subject to change without notification.

© Phillips 66 Company. Phillips 66® and its respective logos and products are registered trademarks of Phillips 66 Company in the U.S.A. and other countries.

Highline Warren

Printed On: January 22, 2026

Description

Spectra 5W30 Dexos1

Inspection Information	Test Method	Typical Value
Gravity, °API	ASTM D287	34.56
Specific Gravity at 60°F (15.6°C)	ASTM D4052	0.8521
Flash Point, °C	ASTM D92	233
Flash Point, °F	ASTM D92	451
Viscosity at 40°C, cSt	ASTM D445	63.08
Viscosity at 100°C, cSt	ASTM D445	10.71
Viscosity Index	ASTM D2270	161
Pour Point, °C (°F)	ASTM D5950	-39°C (-38°F)
Cold Cranking Simulator at (°C), cP	ASTM D5293	5500 (-30)
High Temperature / High Shear Vis at 150°C, cP	ASTM D5481	3.2
Noack Volatility, % loss	ASTM D5800	9.1
Color	ASTM D1500	3
Zinc, wt. %	ASTM D5185	0.082
Phosphorus, wt. %	ASTM D5185	0.074
Calcium, wt. %	ASTM D5185	0.101
Sulfur, wt. %	ASTM D4951	0.226
Magnesium, wt. %	ASTM D5185	0.056
Boron, wt. %	ASTM D5185	0.014
Molybdenum, wt. %	ASTM D5185	0.004
Sulfated Ash, wt. %	ASTM D874	0.7
Nitrogen, wt. %	ASTM D4629	0.114
Pumping Viscosity at (°C), cP	ASTM D4684	19,400 (-35)
Shear Stability, Final Viscosity in cSt	ASTM D6278	9.3
Foam Seq. I (Tendency/Stability), mL	ASTM D892 (Opt. A)	0/0
Foam Seq. II (Tendency/Stability), mL	ASTM D892 (Opt. A)	0/0
Foam Seq. III (Tendency/Stability), mL	ASTM D892 (Opt. A)	0/0
High Temperature Foaming, static foam	ASTM D6082 (Opt A)	10/0
TBN, mgKOH/g	ASTM D2896	8

Highline Warren

Claims Information

API SJ, SH, SG, SF, SE, SD, SC	Recommended For
API SL	Recommended For
API SM	Recommended For
API SN	Recommended For
API SN PLUS	Recommended For
API SP	Recommended For
API SQ	Approved
Chrysler MS-6395	Recommended For
dexos1 gen 3	Approvable by Brand
Ford WSS M2C946-B1, M2C946-A M2C929-A	Recommended For
Ford WSS M2C961-A1	Recommended For
Ford WSS-M2C971-A1	Recommended For
GM 4718M	Recommended For
GM 6094M	Recommended For
ILSAC GF-4, GF-3, GF-2, GF-1	Recommended For
ILSAC GF-5	Recommended For
ILSAC GF-6A	Recommended For
ILSAC GF-7A	Approved

Highline Warren

Printed On: January 22, 2026

Description

Spectra 5W30 SYN BLEND

Inspection Information	Test Method	Typical Value
Gravity, °API	ASTM D287	34.58
Specific Gravity at 60°F (15.6°C)	ASTM D4052	0.852
Flash Point, °C	ASTM D92	202
Flash Point, °F	ASTM D92	396
Viscosity at 40°C, cSt	ASTM D445	56.18
Viscosity at 100°C, cSt	ASTM D445	9.959
Viscosity Index	ASTM D2270	163
Pour Point, °C (°F)	ASTM D5950	-42°C (-44°F)
Cold Cranking Simulator at (°C), cP	ASTM D5293	4475 (-30)
High Temperature / High Shear Vis at 150°C, cP	ASTM D5481	3
Noack Volatility, % loss	ASTM D5800	11.6
Color	ASTM D1500	2.5
Zinc, wt. %	ASTM D5185	0.07
Phosphorus, wt. %	ASTM D5185	0.064
Calcium, wt. %	ASTM D5185	0.122
Sulfur, wt. %	ASTM D4951	0.184
Magnesium, wt. %	ASTM D5185	0.039
Boron, wt. %	ASTM D5185	0.007
Molybdenum, wt. %	ASTM D5185	0.006
Sulfated Ash, wt. %	ASTM D874	0.68
Nitrogen, wt. %	ASTM D4629	0.091
Pumping Viscosity at (°C), cP	ASTM D4684	15,100 (-35)
Shear Stability, Final Viscosity in cSt	ASTM D6278	8.54
Foam Seq. I (Tendency/Stability), mL	ASTM D892 (Opt. A)	0/0
Foam Seq. II (Tendency/Stability), mL	ASTM D892 (Opt. A)	0/0
Foam Seq. III (Tendency/Stability), mL	ASTM D892 (Opt. A)	0/0
High Temperature Foaming, static foam	ASTM D6082 (Opt A)	30/0
TBN, mgKOH/g	ASTM D2896	7

Highline Warren

Claims Information

API SJ, SH, SG, SF, SE, SD, SC	Recommended For
API SL	Recommended For
API SM	Recommended For
API SN	Recommended For
API SN PLUS	Recommended For
API SP	Recommended For
API SQ	Approved
Chrysler MS-6395	Recommended For
Ford WSS M2C946-B1, M2C946-A M2C929-A	Recommended For
Ford WSS M2C961-A1	Recommended For
Ford WSS-M2C971-A1	Recommended For
GM 6094M	Recommended For
ILSAC GF-4, GF-3, GF-2, GF-1	Recommended For
ILSAC GF-5	Recommended For
ILSAC GF-6A	Recommended For
ILSAC GF-7A	Approved

Highline Warren

Printed On: January 22, 2026

Description

Spectra AW ISO 46 5,000 hr Hyd Oil

Inspection Information	Test Method	Typical Value
Gravity, °API	ASTM D287	31.46
Specific Gravity at 60°F (15.6°C)	ASTM D4052	0.8683
Flash Point, °C	ASTM D92	225
Flash Point, °F	ASTM D92	437
Viscosity at 40°C, cSt	ASTM D445	46.03
Viscosity at 100°C, cSt	ASTM D445	6.95
Viscosity Index	ASTM D2270	105
Pour Point, °C (°F)	ASTM D5950	-33°C (-27°F)
Oxidation Hours	ASTM D943	5,000
Color	ASTM D1500	1
Zinc, wt. %	ASTM D5185	0.043
Phosphorus, wt. %	ASTM D5185	0.034
Sulfur, wt. %	ASTM D4951	0.071

Claims Information

ASTM D6158	Recommended For
Bosch Rexroth	Recommended For
Cincinnati/MAG IAS P-70	Recommended For
DIN 51524-2	Recommended For
Eaton E-FDGN-TB002-E, 35VQ25A	Recommended For
General Motors LS-2	Recommended For
ISO 6743	Recommended For
ISO 11158 HM	Recommended For
JCMAS HK	Recommended For
Parker Denison HF-0, HF-1	Recommended For
Parker Denison HF-2	Recommended For
Racine	Recommended For
US Steel 127, 136	Recommended For
Vickers/Eaton M-2950-S, I-286-S	Recommended For

Highline Warren

Printed On: January 22, 2026

Description

Spectra Bulk ATF Dex/Merc

Inspection Information	Test Method	Typical Value
Gravity, °API	ASTM D287	33.86
Specific Gravity at 60°F (15.6°C)	ASTM D4052	0.8557
Viscosity at 40°C, cSt	ASTM D445	34.16
Viscosity at 100°C, cSt	ASTM D445	6.996
Viscosity Index	ASTM D2270	179
Pour Point, °C (°F)	ASTM D5950	-51°C (-60°F)
Brookfield Viscosity at -40°C, cP	ASTM D2983	12,327
Color	ASTM D1500	Red
Copper Strip Corrosion (3 hrs at 100°C)	ASTM D130	1B
Rust Protection	ASTM D665A	Pass

Claims Information

Allison C-4	Recommended For
Allison C-4, C-3, C-2	Recommended For
CAT TO-2	Recommended For
Dexron III G/H, Dexron II D/E, Dexron, AW1	Recommended For
Ford Mercon, Ford ESP-M2C166-H	Recommended For
MB 236.1, Allison V-730D	Recommended For
Type A	Recommended For

Kendall

YOU GET OUT WHAT YOU PUT IN.

Hyken® Golden MV Hydraulic Fluid

High-VI Anti-wear Hydraulic Oil for Wide Temperature Ranges

Kendall® Hyken Golden MV Hydraulic Fluid is a high-quality, high viscosity index anti-wear hydraulic oil developed for use in industrial and mobile equipment operating in cold climates or in locations subject to wide variations in ambient temperatures. It meets the performance requirements of all major hydraulic pump manufacturers, and is recommended for use in all types of high-pressure, high-speed hydraulic pumps. It is particularly recommended for year-round use in mobile equipment such as bucket trucks, cranes and aerial lifts.

Hyken Golden MV Hydraulic Fluid is specially formulated to have a high viscosity index and a low pour point for use over a wider temperature range than conventional anti-wear hydraulic oils. It provides excellent wear protection for hydraulic pumps and motors, has excellent oxidation resistance and thermal stability at high temperatures to minimize deposit formation and provide long service life, and protects hydraulic system components against rust and corrosion. It has excellent water-separating properties to minimize the formation of emulsions, and is resistant to excessive foam buildup that can cause poor or sluggish hydraulic system response. It has excellent low-temperature properties for cold start-ups of hydraulic systems. It also has a high dielectric strength for use as insulating oil in electrical service bucket trucks.

Applications

- Industrial and mobile equipment operating in cold weather or in locations subject to wide temperature fluctuations
- Bucket trucks (cherry pickers) used for servicing electrical power lines or for tree trimming
- Hydraulic hoists and service station lifts
- Marine cargo winches and steering systems
- Off-road construction, mining and marine equipment
- Chain drives
- Electric motor bearings

Hyken Golden MV Hydraulic Fluid meets the requirements of the following industry and OEM specifications:

- DIN 51524 Part 3, Anti-wear Hydraulic Oils, Type HVLP
- Eaton-Vickers I-286-S, M-2950-S
- ISO 11158:1997, Family H (Hydraulic Systems), Type HV
- Parker Hannifin (Denison) HF-0, HF-1, HF-2

Features/Benefits

- Excellent service over a wide temperature range
- Excellent wear protection for hydraulic pumps and motors
- Excellent oxidation resistance and thermal stability
- High shear stability
- Protects against rust and corrosion
- Excellent water-separating properties
- Good foam resistance
- Excellent low-temperature properties for cold start-ups
- High dielectric strength for use in electrical service bucket trucks (cherry pickers)[1]

[1] **Note**: *In order to maintain its high dielectric strength for use as electrical insulating oil, the oil must be kept clean and dry. Contamination with water will significantly decrease the dielectric strength.*

Hyken® Golden MV Hydraulic Fluid

Typical Properties	
ISO Grade	**32**
Specific Gravity @ 60°F	0.861
Density, lbs/gal @ 60°F	7.17
Color, ASTM D1500	0.5
Flash Point, COC, °C (°F)	204 (399)
Pour Point, °C (°F)	-45 (-49)
Viscosity	
cSt @ 40°C	32.0
cSt @ 100°C	6.0
SUS @ 100°F	150
SUS @ 210°F	45.9
Viscosity Index	136
Acid Number, ASTM D974, mg KOH/g	0.38
Copper Corrosion, ASTM D130	1a
Demulsibility, ASTM D1401, minutes to pass	15
Dielectric Strength, ASTM D877, kV[2]	35
Foam Test, ASTM D892, Seq. I, mL	0/0
Oxidation Stability	
TOST, ASTM D943-04a, hours	>5,000
Rust Test, ASTM D665 A&B	Pass
Zinc, wt %	0.043

[2] **Note**: *At the point of manufacture*

Health & Safety Information

For recommendations on safe handling and use of this product, please refer to the Safety Data Sheet via http://www.phillips66.com/SDS

Updated: 12-02-2019

Typical properties are average values only and do not constitute a specification. Minor variations that do not affect product performance are to be expected during normal manufacture, and at different blending locations. Product formulations are subject to change without notification.

©Phillips 66 Company. Kendall® and its respective logos and products are registered trademarks of Phillips 66 Company in the U.S.A. and other countries.

KleenDEF™

DIESEL EXHAUST FLUID

PRODUCT DESCRIPTION

KleenDEF™ Diesel Exhaust Fluid is a mixture of 32.5% high purity synthetic urea and 67.5% deionized water that is used in Selective Catalytic Reduction (SCR) systems on diesel engines. DEF is used to help convert NOx to harmless nitrogen and water. It is stable, colorless, non-flammable and is classified as minimum risk for transportation. KleenDEF™ conforms to the ISO 22241 specification for DEF, is API registered and meets or exceeds OEM specifications.

HANDLING AND STORAGE

The shelf life of DEF is directly related to the temperature at which it is stored. Storage temperatures between 23°F (-5°C) and 86°F (30°C) are recommended to maintain optimal shelf life of up to two years. If KleenDEF™ freezes, its efficacy will not be affected upon thawing. To maintain the purity of DEF and not harm the SCR Catalyst System, care must be taken regarding the material of construction for all items that come in contact with the DEF solution. (See the ISO 22241 standards for the listing of recommended and not recommended materials for contact with DEF).

PHYSICAL AND CHEMICAL PROPERTIES

Boiling Point	>212°F	**Water Solubility**	100%
Freezing Point	12°F	**Appearance**	Colorless, clear liquid
Pounds/Gallons	9.09	**Odor**	None to slight ammonia
Vapor Pressure (mm of Hg)	Not applicable	**Evaporation Rate (butyl acetate =1)**	<1
Vapor Density (Air= 1)	0.6 H2O >1		

PACKAGING OPTIONS



2.5 Gallon
Part# KLF002



55 Gallon Drum
Part# KLF001



330 Gallon Tote
Part# KLF330P

	2.5 Gallon Part# KLF002	55 Gallon Drum Part# KLF001	330 Gallon Tote Part# KLF330P
UPC Code	0-74804-16106-6	0-74804-05734-8	0-74804-05732-4
Case UPC Code			
Case SCC-14 Code	1-00-74804-06106-9		
Pack/Unit Case	1 per case		
Weight/Case	23.9 lbs.	522.5 lbs. (per drum)	3,148 lbs. (per tote)
Case Dimensions	9.6"W x 9.6"L x 10.5"H	22.5" Dia. x 35.5" High	40"W x 48"L x 53"H
Cases Per Pallet	80	4 (drums)	1 (tote)
Pallets/Cases Per Truck	22/1,760	20	14
Units Per Truck	1,760	80	14
Truckload Weight*	42,064 lbs.	42,822 lbs.	44,068 lbs.
Pallet Size	40"W x 48"L x 45"H	40"W x 48"L x 40.5"H	40"W x 48"L x 53"H
Pallet Weight*	1,912 lbs.	2,141 lbs.	3,148 lbs.
Cases/Rows High	20/4		

*includes product and pallet weight (50 lbs. each)

Also available in bulk.

OLD WORLD INDUSTRIES, NORTHBROOK, IL 60062 800.323.5440

©2023 Old World Industries. All Rights Reserved.
PEAK, PEAK & Mountain graphic, KleenDEF and KleenDEF graphic are trademarks of Old World Industries, LLC.

Technical Data Sheet

Shell ROTELLA® *T4 Triple Protection® 15W-40*

- Protection from wear, deposits and oil breakdown.

Synthetic Blend Technology - Heavy Duty Diesel Engine Oils

Shell ROTELLA® T4 Triple Protection® synthetic blend engine oil has been formulated to provide Triple Protection technology against wear, deposits and oil breakdown.
Shell ROTELLA® T4 Triple Protection® oil uses advanced additive technology plus synthetic base oil to protect under the most severe engine conditions found in modern, low-emission engines. Recommended by a wide range of OEMs, suitable for both the latest low-emissions and older model equipment.

TRIPLE PROTECTION

Performance, Features & Benefits

- **Outstanding wear protection**

  Demonstrated over millions of miles of on & off highway field trials, Shell ROTELLA® T4 Triple Protection® provides significantly better wear protection than previous generation oils to maximize engine efficiency and prolong engine life.

- **Exceptional engine cleanliness**

  Formulated for enhanced deposit protection to help keep engines cleaner over the oil drain interval.

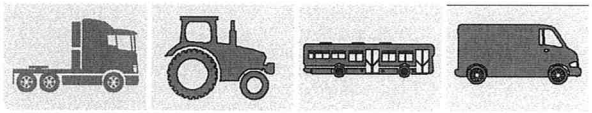
- **Emissions system compatibility**

  The exclusive low ash formulation helps protect the exhaust catalysts and particulate filters found on the latest low emission vehicles.

- **Outstanding shear stability**

  Enhanced shear stability performance for viscosity control and optimal oil pressure in your engine.

Main Applications



- **Severe duty heavy duty diesel engines**

  Provides outstanding protection for virtually all heavy duty diesel engines, including the latest emission controlled engines using EGR and containing a Diesel Particulate Filter.

- **Off-highway applications**

  Suitable for use in agricultural, mining, logging, and construction applications, even with high levels of fuel Sulfur.

- **Hard working diesel and gasoline engines**

  Suitable for use in pick-up trucks, sport-utility vehicles (SUVs), mini-vans and motorcycles.

Specifications, Approvals & Recommendations

- API CK-4, CJ-4, CI-4 Plus, CI-4, CH-4, SN
- ACEA E9, E11
- JASO DH-2, MA, MA2
- Caterpillar ECF-2, ECF-3
- Cummins CES 20086, 81
- Detroit Fluids Specification (DFS) 93K222, 93K218
- Deutz DQC III-10 LA
- MACK EOS-4.5, EO-O Premium Plus
- MAN M 3575
- DTFR 15C100
- MTU Category 2.1
- Allison TES-439
- Volvo VDS-4.5
- Ford WSS-M2C171-F1

  For a full listing of equipment approvals and recommendations, please consult your local Shell Technical Helpdesk.

Typical Physical Characteristics

Properties			Method	Shell ROTELLA T4 Triple Protection 15W-40
Kinematic Viscosity	@40°C	mm^2/s	ASTM D445	118
Kinematic Viscosity	@100°C	mm^2/s	ASTM D445	15
Viscosity Index			ASTM D2270	133
Density	@15°C	kg/l	ASTM D4052	0.878
Sulfated Ash		%	ASTM D874	1.0
Total Base Number		mg KOH/g	ASTM D2896	10.1
Flash Point (COC)		°C	ASTM D92	234
Pour Point		°C	ASTM D97	-36

These characteristics are typical of current production. Whilst future production will conform to Shell's specification, variations in these characteristics may occur.

Health, Safety & Environment

- **Health and Safety**

  Shell ROTELLA® T4 Triple Protection® is unlikely to present any significant health or safety hazard when properly used in the recommended application and good standards of personal hygiene are maintained.

  Avoid contact with skin. Use impervious gloves with used oil. After skin contact, wash immediately with soap and water.

  Guidance on Health and Safety is available on the appropriate Safety Data Sheet, which can be obtained from https://www.epc.shell.com

- **Protect the Environment**

  Take used oil to an authorised collection point. Do not discharge into drains, soil or water.

Additional Information

- **Advice**

  Advice on applications not covered here may be obtained from your Shell representative.

HUNTER
Oil Company, Inc.

MORE THAN OIL
& Great Service.

NEED EQUIPMENT?
LET'S TALK.

OIL STORAGE TANKS



OIL PUMPS





METERED CONTROL HANDLES

AIR & OIL REELS



TANK PACKAGES



USED FLUID DRAINS



DEF PUMPS & TOTE PACKAGES



Attachment C

Pricing Clarifications

From: Mickey Roberson
To: Brian Hubbs
Subject: [External]Re: Bid 3723 Industrial Lubricants
Date: Friday, April 17, 2026 9:18:42 AM

Yes sir!

Multi G 134 $493.35 per 55g drum
Sunoco TH Hyd $603.35 per 55g drum

Sorry for any inconvenience!

Mickey Roberson
(865) 320-5481
HUNTER Oil Company, Inc.
www.Hunteroil.net

Get Outlook for iOS

From: Brian Hubbs <Brian.Hubbs@knoxcounty.org>
Sent: Friday, April 17, 2026 9:03 AM
To: Mickey Roberson <mickeyroberson@hunteroil.net>
Subject: Bid 3723 Industrial Lubricants

Good Morning Mickey,

Thanks for speaking with me yesterday. I have to confirm our conversation for the bid file of our discussion regarding your bid prices on Item No.'s 5.1.19 and 5.1.20, see attached example price section from bid for reference.

Item 5.1.19 - Multi G 134 Hydraulic Transmission Oil per 55 Gallon Drum – you priced per gallon $8.97. Your price per 55 gallon drum is **$493.35**.

Item 5.1.20 – Sunoco TH Hydraulic Fluid per 55 Gallon Drum – you priced per gallon $10.97. Your price per 55 gallon drum is **$603.35**.

If you can confirm these prices and respond before the end of day, I would greatly appreciate it. Sorry for the formality, I just need it in writing.

Thank you,

Brian Hubbs
Construction and Contract Specialist
Knox County Procurement
Office: 865-215-5753
1000 N. Central Street, Suite 100
Knoxville, TN 37917

This message, including any attachments, is for the sole use of the intended recipient(s) and may contain personal, private, or confidential information as defined by Tennessee and/or federal law. If you are not the intended recipient, please contact the sender and destroy all copies of the original message. If you cannot reach the person who sent this message to you, please provide only your name and contact information to the Knox County Privacy Officer at privacy@knoxcounty.org . Knox County is not responsible for errors or omissions in this message. Any personal comments made do not necessarily represent the views of Knox County.

>>>CAUTION<<<

This message originates outside of the Knox County email system. Use caution if this message contains attachments, links or requests for information.

RLA-18368 **26.**

AGENDA COMMITTEE (May)

Meeting Date:	04/29/2026		
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 Competitive Edge Refurbishing for the provision of waste tire hauling services to collect discarded tires from Knox County Convenience Centers and other facilities as needed.
(Engineering and Public Works)

Attachments

Executive Summary
Contract

Executive Summary

4/22/2026

Nature of Service:
A contract with Competitive Edge Refurbishing for the provision of waste tire hauling services to collect discarded tires from Knox County Convenience Centers and other facilities as needed.

Purpose and Need:
Approximately thirty-five thousand (35,000) waste tires are handled every year under this contract. The majority of the tires are delivered by the public to the Knox County Convenience Centers. The County Fleet Service Center also generates waste tires from the County fleet. In some situations, the contractor may also be utilized to load and haul tires from a tire dump or dirty lot. In all cases the contractor must transport waste tires to a waste tire disposal site for proper disposal (which is a separate contracted service) and manually unload them into designated staging areas off the ground.

History of Service:
Solid Waste personnel used to wait until a large enough stockpile of tires was present before using a Bobcat to load tires into a roll-off truck and delivering a large load to the tire disposal contractor. Once delivered the tires must be manually off-loaded at the tire disposal site causing delays and difficulty for Solid Waste personnel. The in-house staff model ended five (10) years ago after contracting tire hauling services. Now a contractor visits Convenience Centers on a schedule, loads the tires, transfers them, and unloads them at the disposal site. The hauling contractor provides a regular, responsive, and speedy solution and works independently. The Contractor is also available to assist the department to remove tires from tire dumps and dirty lots on an as needed basis. Faster removal of tires and less stockpiling also means the tires are not sitting around creating other public health concerns such as breeding grounds for mosquito borne illnesses.

Statement of Support:
No additional appropriations will be needed for this program. The Knox County Tire Program receives its funding from the State of Tennessee Department of Revenue through a share of quarterly fees (taxes) collected at the point of sale of new tires. These tax/fees can only be spent for waste tire management.

Zach Johnson
Director, Solid Waste
Knox County Engineering and Public Works

Knox County Government

and

Competitive Edge Refurbishing

This Contract, made and entered into this _____day of _____, 2026 between Knox County Government, hereinafter referred to as "County" and Competitive Edge Refurbishing, hereinafter referred to as "Contractor".

Whereas, County requested bids for Waste Tire Hauling Services, (Invitation for Bid #3725) 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 June 2026 and ends the 31st day of May 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 #3725 for Waste Tire Hauling 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 #3725. 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 Waste Tire Hauling 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 sixty (60) 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 Waste Tire Hauling 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 Waste Tire Hauling 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 Waste Tire Hauling Services for Knox County in accordance with Invitation for Bid #3045.

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 #3725 and Addendum I
B. Contractor's Response to Invitation for Bid #3725

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

Competitive Edge Refurbishing

by: _____

Name: _____

Title: _____

Contract #: _____
Approved as to Legal Form:

_____
Knox County Law Director's Office

_____Date

Attachment A

Invitation for Bid #3725 and Addendum I

The Procurement Division of Knox County, Tennessee will receive sealed bids for the provision of **Waste Tire Hauling Services** as specified herein. Bids must be received by **2:00 p.m. local time** on **April 21, 2026**. Late bids will neither be considered nor returned.

Deliver Bids To:

Bid Number 3725
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 IFB.

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 online 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 basis, item-by-item basis, an all or none basis, or by multiple award, 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:** The purpose of this program is to increase the opportunity for companies doing business with Knox County by encouraging participation through site visits, providing education and support regarding policies and procedures, and actively recruiting all interested suppliers.

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 Online Procurement System. Facsimile and email submissions are strictly prohibited.

1.12 **HOW TO DO BUSINESS:** Knox County utilizes a web-based procurement software system, "KnoxBuys." 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 online vendor registration and maintenance, electronic receipt of purchase orders, online retrieval and submittal of quotes, bids and proposals for our vendor-clients and online 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 online procurement system, "KnoxBuys", 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 a minimum of 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 **April 8, 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 online 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 online at www.knoxcounty.org/procurement. Select the Online 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 provisions 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 provide Waste Tire Hauling Services as desired by Knox County at an economical price. 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 goods and/or services to this term bid or delete goods and/or services that Knox County deems necessary. 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 any part or all of the successful bid in selecting an operation which is judged to be in the best interest of the Knox County. All material submitted becomes the property of Knox County.

3.8 **CERTIFICATIONS:** Contractor's equipment operators shall be certified in the proper operation of the equipment they will use under this Term Contract. Certifications of technicians must 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 **CONTRACTOR'S RESPONSIBILITIES:** At Contractor's own expense, the Contractor shall:

- **3.12.1** Pick up tires during regular Convenience Center hours – 8 a.m. to 6 p.m. Monday, Tuesday, Thursday and Friday, and 7 a.m. to 3 p.m. on Saturday.
- **3.12.2** Establish a schedule approved by the County for regular pick-up per Section 3.34.
- **3.12.3** For counting purposes all tires will be counted individually. Partial tires (e.g. half of a tire) will be priced based on its original size.
- **3.12.4** Provide a ticket to the Convenience Center operator with the location, date, time and number of tires picked up. The count shall state the number of passenger/light truck tires, number of large truck tires, agricultural or off-road tires and small (e.g.: bicycle, lawn tractor, wheelbarrow, or motorcycle) tires. The number of tires on rims shall also be counted and stated on the receipt. The count of tires picked up at the Convenience Centers shall match the count delivered at the recycling or disposal site.
- **3.12.5** Be solely responsible for loading, transporting and delivering waste tires from Convenience Centers to the recycler or the disposal site as directed by Knox County designee.
- **3.12.6** After loading, transport tires within one (1) business day to the recycler or disposal site as directed by the Knox County designee with no tires added or removed in transit.

3.12.7 Be solely responsible for securing tires for transport to prevent loss of tires while in transit.

3.12.8 Be solely responsible for any liability and costs incurred from the loss of waste tires in transit from Knox County sites to the recycler or disposal site.

3.12.9 Not be permitted to dispose of or transfer any tires in a manner other than that approved by the Knox County Solid Waste Department.

3.12.10 Submit a monthly report corresponding with the tickets issued at the pick-ups detailing the date of pick-up, ticket number, and count of types of tires collected.

3.12.11 Invoice the County department requesting the waste tire pickup. This will primarily be the Solid Waste Department, but other departments requesting pickup shall be invoiced separately.

3.12.12 Make any and all necessary arrangements (such as appointments) with the Knox County Tire Processor for delivery, unloading, etc.

3.12.13 Provide reporting information for Knox County's Annual Solid Waste Progress Report to TDEC per T.C.A. § 68-211-871 within fifteen (15) business days of the request.

3.13 **DELIVERY OF MATERIALS:** Liberty Tire Recycling located at 1700 Transport Lane, Knoxville, TN 37924 is the County's current tire processor. If the location for delivery of materials changes due to change in vendor used for tire processing and/or relocation of the tire processor's business, Knox County will review and negotiate pricing (increase or decrease) based on the new location(s).

3.14 **DESTINATION AND DELIVERY:** Bidders must include all destination and delivery charges, including mileage, in their price. **There will be no extra hidden charges.** Delivery must be "Free on Board" to the County department.

3.15 **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.

3.16 **EQUIPMENT/CAPABILITIES/PERSONNEL:** Bidders will be required to list all the equipment, assets and personnel they utilize in providing waste tire hauling services. The list shall include, but not be limited to, number of trucks and trailers (including make/model or size and age), number of employees available to perform waste tire hauling services, and number of years in business. Certifications for personnel shall be included in the bid package.

3.17 **EVALUATION CRITERIA:** This bid will be evaluated using the following criteria:

Price 100 Points

3.18 **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.

3.19 **FREQUENCY OF PICKUP:** Contractor will be responsible for removing tires on a regular basis so that tire piles do not interfere with Convenience Center operations. Contractor will be encouraged to operate on a regular schedule. Knox County will work with awarded vendor(s) to develop an approved schedule. The Dutchtown facility will require weekly pickups.

3.20 **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.

3.21 **INSURANCE:** The successful vendor must carry the insurance as indicated on the Insurance Checklist attached hereto. As proof of 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.

3.22 **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.

3.23 **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.

3.23.1 The invoice must show the amount due to the Contractor by Knox County.
3.23.2 Summary page listing all locations (alphabetically) with the total charges for the month services that were performed.
3.23.3 Detailed listing of charges by location reflecting accurate pricing as per contract.
3.23.4 Invoices which do not show this information are subject to rejection.
3.23.5 Submit original invoice.
3.23.6 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.

3.24 **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.

3.25 **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, refining 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 state law.

3.26 **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.

3.27 **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.

3.28 **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 Bid.

3.29 **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 Invitation for Bids shall be open to the public for viewing and inspection and Knox County will comply with all legitimate requests.

3.30 **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.

3.31 **PRICE PER TIRE:** Bidders shall provide pricing on a per tire basis. All charges will be based on the number of tires collected and hauled. Price per tire shall include visiting center, loading, hauling and delivering tires to tire processor as directed by Knox County designee.

3.32 **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.

3.33 **PRIMARY PICKUP LOCATIONS:** Knox County intends to have waste tires hauled from Convenience Centers and Engineering & Public Works on a regular basis. Other locations within Knox County may be scheduled as required by the Knox County Solid Waste Department. Other locations would be related to tire dump cleanups and would consist of tires stacked or piled where they can be loaded into a truck or trailer. Additional locations may be added only after written authorization given by Knox County.

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 Engineering & Public Works, 205 W. Baxter Avenue

3.34 **QUANTITIES:** Knox County does not guarantee any quantities to be purchased from this term Contract. Contract will be utilized on an as needed basis.

3.35 **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.

3.36 **REMOVAL OF CONTRACTOR'S EMPLOYEES:** Contractor agrees to utilize only experienced, responsible and capable people in the performance of the work. Knox County may require that the Contractor 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.

3.37 **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.

3.38 **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.

3.39 **TIRE COUNT VARIATIONS:** Variations in the count of tires picked up from Knox County sites and dropped off at the recycler or disposal site may result in non-payment for that load. Continued variations may be justification for termination of the Contract.

3.40 **SUBMIT QUESTIONS:** Prospective bidders may submit questions concerning this solicitation until **4:30 p.m. local time on April 8, 2026**. Submit questions as noted in Section 1.1.

Please note: Do not return pages one (1) through ten (10) with your submittal.
You must complete and return pages eleven (11) through fourteen (14).

SECTION IV VENDOR INFORMATION AND PRICING FOR BID NUMBER 3725, WASTE TIRE HAULING SERVICES

Bidders are welcome to attach additional documentation to fully address any required responses. Please clearly reference any attachments to the appropriate subsection.

4.1 Vendor: _____

4.2 Vendor number assigned by Knox County: _____

4.3 Street Address: _____

4.4 City: _____ **State:** _____ **Zip:** _____

4.5 Contact Person: _____

4.6 Telephone Number: _____

4.7 Vendor's email address: _____

4.8 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)

4.9 Vendor's Knox County Business License Number: _____
(If Applicable*) Attach A Copy Of The License.*

4.10 I acknowledge the receipt of: (please write "yes" if you received one)

Addendum 1_____**Addendum 2**_____**Addendum 3**_____**Addendum 4**_____

4.11 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:

_____

_____

4.12 Equipment/Asset Listing and Capabilities as detailed in Section 3.16 (attach additional pages if necessary:

_____

_____

_____

4.13 Total Number of Employees: _____

SECTION IV VENDOR INFORMATION AND PRICING FOR BID NUMBER 3725, WASTE TIRE HAULING SERVICES - CONTINUED

4.14 Did you include the correct number of exact copies as detailed in Section 1.9? YES NO

4.15 Will you accept Knox County Credit Cards as payment as detailed in Section 1.16? YES NO

4.16 Did you include your certifications as detailed in Section 3.8? YES NO

4.17 Did you complete and include the Drug Free Affidavit as detailed in Section 3.15? YES NO

4.18 Did you complete and include the Insurance Checklist as detailed in Section 3.21? YES NO

Item Number	Description	Price per Tire as detailed in Section 3.12 and 3.31
4.19	Price per tire for regular passenger or light truck tire (e.g.: bicycle, lawn tractor, wheelbarrow, motorcycle)	$ _____
4.20	Price per tire for large truck tire	$ _____
4.21	Price per tire for agricultural/tractor tire	$ _____

Failure to provide any of the above information or any other information requested in this bid document may be cause for disqualification.

ATTACHMENT A
KNOX COUNTY PROCUREMENT DIVISION
INSURANCE CHECKLIST
BID NUMBER 3725

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 $100.000 PER DISEASE $500.000 DISEASE POLICY LIMIT	
YES	3.	AUTOMOBILE LIABILITY 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 $2,000,000 ANNUAL AGGREGATE	
YES	6.	INDEPENDENT CONTRACTOR	$1,000,000 CSL BI/PD EACH OCCURRENCE $1,000,000 ANNUAL AGGREGATE	
YES	7.	CONTRACTUAL LIABILITY (MUST BE SHOWN ON CERTIFICATE)	$1,000,000 CSL BI/PD EACH OCCURRENCE $1,000,000 ANNUAL AGGREGATE	
NO	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 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 $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:** _____

ATTACHMENT B
INVITATION FOR BID NUMBER 3725

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: _____

OFFICE OF COUNTY MAYOR GLENN JACOBS

Procurement Division, 1000 N. Central Street, Suite 100, Knoxville, TN 37917

Knox County Procurement Division
Addendum I to Invitation for Bid 3725
Waste Tire Hauling Services

Addendum Date: **April 9, 2026**

Buyer: **Brian Hubbs**

Opening Date: **April 21, 2026 at 2:00 PM**

Total Page(s): **Three (3)**

This addendum shall become a part of the Invitation for Bids and specifications and shall be acknowledged on the bid form under Section 4.10.

QUESTIONS / CLARIFICATIONS:

Question 1: What are qualifications/characteristics for "large truck tire" and "agricultural/tractor tire?" I could not find a USDOT, FMCSA, NHTSA, EPA, TDEC, or TDOT definition that specifically defines those terms. I have found some sources that defined a truck tire as 4 Passenger Tire Equivalent (PTE), and a agricultural/tractor tire (oversized) as 15 PTEs.

Answer 1: **Large Truck Tire:**
Any tire designed for use on commercial or heavy-duty vehicles (e.g., dump trucks, semi-trucks, roll-off trucks), typically having a rim diameter of 19.5 inches or greater. Each large truck tire is assigned a value of four (4) Passenger Tire Equivalents (PTEs).

Agricultural / Tractor Tire (Oversized Tire):
Any tire designed for agricultural or off-road equipment (e.g., tractors, combines), generally exceeding the dimensions of standard commercial truck tires. Each agricultural or tractor tire is assigned a value of fifteen (15) Passenger Tire Equivalents (PTEs), unless otherwise approved by the County.

Operational Context and Volume:
Convenience center staff actively screen incoming loads and redirect large truck and agricultural tires to Liberty Tire Recycling for proper handling. As a result, only a minimal number of these tires are accepted at County facilities, typically those that bypass screening inadvertently.

Limited quantities may also be received at the Engineering and Public Works (EPW) container located on West Baxter Avenue; however, volumes at this location remain low.

For context, over the past year, approximately 35,000 total tires were collected, of which:
- 600 were semi-truck tires
- 119 were agricultural tires

Combined, these categories represent approximately two percent of the total tire volume, confirming that occurrences are infrequent and operationally insignificant relative to standard passenger tire intake. The remaining 98 percent of tires consist of passenger tires.

Question 2: Section 3.12.4 treats small tires as a separate count category, but Item 4.19 appears to include bicycle, lawn tractor, wheelbarrow, and motorcycle tires within the regular passenger/light truck pricing category. Please clarify how small tires should be priced.

Answer 2: Section 3.12.4 identifies small tires as a separate count category for tracking purposes, while Item 4.19 includes bicycle, lawn tractor, wheelbarrow, and motorcycle tires within the passenger/light truck tire pricing category.

For clarity, under this contract, any small tires (including bicycle, lawn tractor, wheelbarrow, and motorcycle tires) that cannot be disposed of within the County's system shall be classified under the passenger/light truck tire category and compensated accordingly at the established per-unit or per PTE rate.

The separate identification of small tires in Section 3.12.4 is intended solely for tracking and reporting purposes and does not establish a separate pricing category.

Question 3: Section 3.12.4 refers to "agricultural or off-road tires," while the pricing form refers to "agricultural/tractor tire." Please clarify whether off-road tires are included in the agricultural/tractor pricing category.

Answer 3: The terms "agricultural or off-road tires" in Section 3.12.4 and "agricultural/tractor tire" in the pricing form are intended to refer to the same general category of oversized tires.

For purposes of pricing and compensation under this contract, off-road tires, including agricultural, construction, and other similar oversized equipment tires, shall be classified under the agricultural/tractor tire category and priced accordingly.

Oversized off-road passenger truck tires shall not be included in this category and shall instead be classified under Item 4.20 as large truck tires and priced accordingly. These tires represent a minimal portion of the overall tire volume collected at the convenience centers.

End of Addendum I.



Brian Hubbs
Construction and Contract Specialist
Knox County Procurement Division

Attachment B

Contractor's Response to Invitation for Bid #3725

SECTION IV VENDOR INFORMATION AND PRICING FOR BID NUMBER 3725, WASTE TIRE HAULING SERVICES

Bidders are welcome to attach additional documentation to fully address any required responses. Please clearly reference any attachments to the appropriate subsection.

4.1 Vendor: Competitive Edge Refurbishing

4.2 Vendor number assigned by Knox County: 7789

4.3 Street Address: 5805 Walden Dr.

4.4 City: Knoxville State: TN Zip: 37919

4.5 Contact Person: Scott Henry

4.6 Telephone Number: 865-415-2103 (O) 865-360-6070 (C)

4.7 Vendor's email address: CEREFURB@LIVE.COM

4.8 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)

4.9 Vendor's Knox County Business License Number: 100110 4482
(If Applicable) *Attach A Copy Of The License.*

4.10 I acknowledge the receipt of: (please write "yes" if you received one)

Addendum 1 ✓ Addendum 2 _____ Addendum 3 _____ Addendum 4 _____

4.11 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:

_____

_____

4.12 Equipment/Asset Listing and Capabilities as detailed in Section 3.16 (attach additional pages if necessary:

Dump Trucks (4)

Box Trucks (1)

Trailers (2)

4.13 Total Number of Employees: 50+

ORIGINAL
Copy

SECTION IV VENDOR INFORMATION AND PRICING FOR BID NUMBER 3725, WASTE TIRE HAULING SERVICES - CONTINUED

4.14 Did you include the correct number of exact copies as detailed in Section 1.9? YES NO

4.15 Will you accept Knox County Credit Cards as payment as detailed in Section 1.16? YES NO

4.16 Did you include your certifications as detailed in Section 3.8? YES NO

4.17 Did you complete and include the Drug Free Affidavit as detailed in Section 3.15? YES NO

4.18 Did you complete and include the Insurance Checklist as detailed in Section 3.21? YES NO

Item Number	Description	Price per Tire as detailed in Section 3.12 and 3.31
4.19	Price per tire for regular passenger or light truck tire (e.g.: bicycle, lawn tractor, wheelbarrow, motorcycle)	$ 1.85
4.20	Price per tire for large truck tire	$ 3.85
4.21	Price per tire for agricultural/tractor tire	$ 7.85

Failure to provide any of the above information or any other information requested in this bid document may be cause for disqualification.

ATTACHMENT A
KNOX COUNTY PROCUREMENT DIVISION
INSURANCE CHECKLIST
BID NUMBER 3725

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 $100.000 PER DISEASE $500.000 DISEASE POLICY LIMIT	
YES	3.	AUTOMOBILE LIABILITY 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 $2,000,000 ANNUAL AGGREGATE	
YES	6.	INDEPENDENT CONTRACTOR	$1,000,000 CSL BI/PD EACH OCCURRENCE $1,000,000 ANNUAL AGGREGATE	
YES	7.	CONTRACTUAL LIABILITY (MUST BE SHOWN ON CERTIFICATE)	$1,000,000 CSL BI/PD EACH OCCURRENCE $1,000,000 ANNUAL AGGREGATE	
NO	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 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 $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: American National AUTHORIZING SIGNATURE: Randy Anderson

BIDDER'S STATEMENT AND CERTIFICATION: IF AWARDED THE CONTRACT, I WILL COMPLY WITH THE CONTRACT INSURANCE REQUIREMENTS.

BIDDER NAME: Scott Henry AUTHORIZING SIGNATURE: [signature]

Knox County
Business Tax Standard License

April 7, 2025

COMPETITIVE EDGE REFURBISHING LLC
5805 WALDEN DR
KNOXVILLE TN 37919-6334

Letter ID: L1258683584
Expiration Date: 15-May-2026
Return Due By: 15-Apr-2026

The business tax license printed below certifies the receipt and approval of your business tax license application or the renewal of a license for your existing business. The license is valid until the expiration date noted above. Your license number is 1001104482 and your classification is 4. The certificate must be displayed publicly at the location for which it is issued.

All business tax returns are required to be filed and the payment remitted electronically. Your return is due on April 15, 2026. Please visit www.tn.gov/revenue for additional information.

Note: This license does not permit operation unless properly zoned and/or in compliance with all other applicable state, county, or city laws, rules and regulations. Also, as required by Tenn. Code Ann. § 39-17-1801 et seq., businesses must comply with all provisions of the Tennessee Non-Smoker Protection Act.

DETACH LICENSE BELOW AND DISPLAY IN PUBLIC AREA

✂ ----------

Knox County
Business Tax Standard License

This certificate must be publicly displayed.

COMPETITIVE EDGE REFURBISHING LLC
320 TROY CIR STE D
KNOXVILLE TN 37919-6104

Date Issued: 07-Apr-2025
Classification: 4
Letter ID: L1258683584
License Number: 1001104482
Expiration Date: 15-May-2026

CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY): 03/26/2026

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 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

American National
1949 E Sunshine st
Springfield MO 65899

CONTACT NAME: Randall Anderson
PHONE (A/C, No, Ext): 865.773.6480 FAX (A/C, No): 865.622.6728
E-MAIL ADDRESS: randall.anderson12@gmail.com

INSURER(S) AFFORDING COVERAGE	NAIC #
INSURER A : American National	28401
INSURER B :	
INSURER C :	
INSURER D :	
INSURER E :	
INSURER F :	

INSURED

Competitive Edge Refurbishing LLC
5805 Walden Dr
Knoxville TN 37919

COVERAGES **CERTIFICATE NUMBER:** bid 3725 **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 [ ] CLAIMS-MADE [X] OCCUR GEN'L AGGREGATE LIMIT APPLIES PER: [ ] POLICY [X] PRO-JECT [ ] LOC [ ] OTHER:	X		4101x3305	04/19/2025	04/19/2026	EACH OCCURRENCE DAMAGE TO RENTED PREMISES (Ea occurrence) MED EXP (Any one person) PERSONAL & ADV INJURY GENERAL AGGREGATE PRODUCTS - COMP/OP AGG Dedutctible	$ 1000000 $ 300000 $ 25000 $ 1000000 $ 2000000 $ 2000000 $ 1000
A	AUTOMOBILE LIABILITY [X] ANY AUTO [ ] ALL OWNED AUTOS [X] SCHEDULED AUTOS [X] HIRED AUTOS [X] NON-OWNED AUTOS			4101c2693	07/01/2025	07/01/2026	COMBINED SINGLE LIMIT (Ea accident) BODILY INJURY (Per person) BODILY INJURY (Per accident) PROPERTY DAMAGE (Per accident)	$ 1000000 $ $ $
A	[X] UMBRELLA LIAB [X] OCCUR EXCESS LIAB [ ] CLAIMS-MADE [ ] DED [ ] RETENTION $	X		4101e0259	07/01/2025	07/01/2026	EACH OCCURRENCE AGGREGATE Deductible	$ 2000000 $ 2000000 $ 1000
A	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) Y / N [ ] N / A If yes, describe under DESCRIPTION OF OPERATIONS below			4101w1667	07/01/2025	07/01/2026	[X] PER STATUTE [ ] OTH-ER E.L. EACH ACCIDENT E.L. DISEASE - EA EMPLOYEE E.L. DISEASE - POLICY LIMIT	 $ 1000000 $ 1000000 $ 1000000

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)

BID 3725

CERTIFICATE HOLDER

KNOX COUNTY PROCUREMENT DIVISION
1000 N Central St # 14, 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

Randall Anderson 03/26/2026

© 1988-2014 ACORD CORPORATION. All rights reserved.

The ACORD name and logo are registered marks of ACORD

ATTACHMENT A
KNOX COUNTY PROCUREMENT DIVISION
INSURANCE CHECKLIST
BID NUMBER 3725

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 $100,000 PER DISEASE $500,000 DISEASE POLICY LIMIT	
YES	3.	AUTOMOBILE LIABILITY 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 $2,000,000 ANNUAL AGGREGATE	
YES	6.	INDEPENDENT CONTRACTOR	$1,000,000 CSL BI/PD EACH OCCURRENCE $1,000,000 ANNUAL AGGREGATE	
YES	7.	CONTRACTUAL LIABILITY (MUST BE SHOWN ON CERTIFICATE)	$1,000,000 CSL BI/PD EACH OCCURRENCE $1,000,000 ANNUAL AGGREGATE	
NO	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 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 $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.	OSHA	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: American National AUTHORIZING SIGNATURE: _____

BIDDER'S STATEMENT AND CERTIFICATION: IF AWARDED THE CONTRACT, I WILL COMPLY WITH THE CONTRACT INSURANCE REQUIREMENTS.

BIDDER NAME: Scott Heavy AUTHORIZING SIGNATURE: _____

ATTACHMENT B
INVITATION FOR BID NUMBER 3725

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, Scott Henry, President or other Principal Officer of

Competitive Edge Refurbishing 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: Competitive Edge Refurbishing
Name of Company

STATE OF TENNESSEE {COUNTY OF }

Subscribed and sworn before me by Scott Henry,

President or Principal Officer of Competitive Edge Refurbishing,

On this 15 day of April 2026.

Brooke Harrill Henry
Notary Public

My Commission expires: 2/28/27

BROOKE HARRILL HENRY
STATE OF TENNESSEE NOTARY PUBLIC
KNOX COUNTY

My Commission Expires
February 28, 2027

RLA-18379 **27.**

AGENDA COMMITTEE (May)

Meeting Date:	04/29/2026		
Requested By:	Melinda Goodman, HEALTH DEPARTMENT		
Department:	HEALTH DEPARTMENT		
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 a Grant Contract Amendment Two between the State of Tennessee, Department of Human Services, and the Government of Knox County dba Knox County Health Department for the provision of increasing funds to support Immunization Audit Services. This amendment increases the maximum liability of the State under the Grant Contract by $78,072.50 for a total amount of $234,217.50 and extends the term to end on September 30, 2027. (No application of local match required)
(Health Department)

Attachments

Immunization Audit Amendment Two Grant Contract

CONTRACT AMENDMENT COVER SHEET

Agency Tracking #	Edison ID	Contract #	Amendment #
34549-90225	83920		2

Contractor Legal Entity Name	Edison Vendor ID
Knox County Government	2830

Amendment Purpose & Effect(s)

Extend term, Increase maximum liability, Revise Scope, E2, E3 and E8

Amendment Changes Contract End Date: [x] YES [ ] NO **End Date:** September 30, 2027

TOTAL Contract Amount INCREASE or DECREASE per this Amendment (zero if N/A): $ 78,072.50

Funding ---

FY	State	Federal	Interdepartmental	Other	TOTAL Contract Amount
2025	$0.00	$58,554.37	$0.00	$0.00	$58,554.37
2026	$0.00	$78,072.50	$0.00	$0.00	$78,072.50
2027	$0.00	$78,072.50	$0.00	$0.00	$78,072.50
2028	$0.00	$19,518.13	$0.00	$0.00	$19,518.13
2029	$0.00	$0.00	$0.00	$0.00	$0.00
2030	$0.00	$0.00	$0.00	$0.00	$0.00
TOTAL:	**$0.00**	**$234,217.50**	**$0.00**	**$0.00**	**$234,217.50**

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.

Winfield Shiers

CPO USE

Speed Code (optional)	Account Code (optional)
	71301000

AMENDMENT TWO
OF CONTRACT 83920

This Amendment is made and entered by and between the State of Tennessee, Department of Human Services, hereinafter referred to as the "State" and Knox County Government, hereinafter referred to as the "Contractor." For good and valuable consideration, the sufficiency of which is hereby acknowledged, it is mutually understood and agreed by and between said, undersigned contracting parties that the subject contract is hereby amended as follows:

1. The following is added as Contract Section A.7.:

A.7. Artificial Intelligence (AI) Use and Compliance Requirements. The Contractor agrees that any product, service, or solution incorporating Artificial Intelligence (AI), including Generative AI (GenAI), procured under this Agreement shall comply fully with the State of Tennessee's Enterprise Artificial Intelligence Policy (Policy 200-POL-007), available at: tn.gov/content/dam/tn/finance/artificial-intelligence/200-POL-007 Enterprise Artificial Intelligence Policy.pdf

The Contractor further agrees to the following:

a. Data Privacy and Security

Contractor shall not use, access, store, transmit, or process any State Data—including but not limited to confidential, privileged, personally identifiable information (PII), protected health information (PHI), Payment Card Industry (PCI) data, criminal justice information (CJIS), federal tax information (FTI), Centers for Medicare & Medicaid Services (CMS) data, Social Security Administration (SSA) data, Family Education Rights & Privacy Act (FERPA) data, or internal communications—through any AI tools or platforms unless:

(1) The AI tool is explicitly approved in writing by the State.

(2) The tool is operated within a secure State-controlled or approved environment.

b. Prohibition on Model Training

Contractor shall not use State Data to train, fine-tune, or otherwise improve AI models, unless expressly authorized in writing by the State and in accordance with Policy No. 200-OL-007.

c. Transparency and Accountability

Contractor shall clearly disclose when AI tools are used in providing services or generating content on behalf of the State. Contractor is responsible or the accuracy, reliability, and appropriateness of all AI-generated outputs.

d. Use of Approved Tools Only

Only State-approved AI platforms, systems, or services may be used in the performance of this contract. Use of public, consumer, or non-State-managed AI platforms (e.g., ChatGPT, Google Gemini, etc.) with State Data is strictly prohibited unless authorized in writing.

e. Ongoing Compliance and Risk Mitigation

Contractor shall ensure continued compliance with evolving State and federal regulations related to AI. The State reserves the right to audit or review AI usage under this Contract at any time.

2. Contract Section B.1. is deleted in its entirety and replaced with the following:

B.1. This Contract shall be effective for the period beginning on October 1, 2024 ("Effective Date") and ending on September 30, 2027 ("Term"). The State shall have no obligation for goods delivered or services provided by the Contractor prior to the Effective Date.

3. Contract Section B.2. is deleted in its entirety and replaced with the following:

B.2. Renewal Options. This Contract may be renewed upon satisfactory completion of the Term. The State reserves the right to execute up to one (1) renewal options under the same terms and conditions for a period not to exceed twelve (12) months each by the State, at the State's sole option. In no event, however, shall the maximum Term, including all renewals or extensions, exceed a total of sixty (60) months.

4. Contract Section C.1. 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 Contract exceed two hundred thirty-four thousand two hundred seventeen dollars and fifty cents ($234,217.50). The payment rates in section C.3 shall constitute the entire compensation due the Contractor for all service and Contractor obligations hereunder regardless of the difficulty, materials or equipment required. The payment rates include, but are not limited to, all applicable taxes, fees, overheads, and all other direct and indirect costs incurred or to be incurred by the Contractor.

The Contractor is not entitled to be paid the maximum liability for any period under the Contract or any extensions of the Contract for work not requested by the State. The maximum liability represents available funds for payment to the Contractor and does not guarantee payment of any such funds to the Contractor under this Contract unless the State requests work and the Contractor performs said work. In which case, the Contractor shall be paid in accordance with the payment rates detailed in section C.3. The State is under no obligation to request work from the Contractor in any specific dollar amounts or to request any work at all from the Contractor during any period of this Contract.

5. Contract Section E.2. is deleted in its entirety and replaced with the following:

E.2. Communications and Contacts. All instructions, notices, consents, demands, or other communications required or contemplated by this Contract shall be in writing and shall be made by certified, first class mail, return receipt requested and postage prepaid, by overnight courier service with an asset tracking system, or by EMAIL or facsimile transmission with recipient confirmation. Any such communications, regardless of method of transmission, shall be addressed to the respective party at the appropriate mailing address, facsimile number, or EMAIL address as set forth below or to that of such other party or address, as may be hereafter specified by written notice.

The State:

Gwen Laaser, Director, Child Care Services
Tennessee Department of Human Services
Andrew Johnson Tower, 11th Floor
710 James Robertson Parkway
Nashville, TN 37243
gwen.laaser@tn.gov
Telephone # (615) 313-3893

Administrative Contact:

Chasidy Johnson, Director of Compliance, Child Care Services
Tennessee Department of Human Services

Andrew Johnson Tower, 11th Floor
710 James Robertson Parkway
Nashville, TN 37243
Chasidy.Johnson@tn.gov
Telephone # (615) 313-4893

The Contractor:

Ashley Ellis, Director of Nursing
Knox County Health Department
140 Damron Ave.
Knoxville, TN 37917-6413
ashley.ellis@knoxcounty.org
Telephone # (865) 215-5727

Administrative Contact:

Kevin Parton, Finance Manager
Knox County Health Department
140 Damron Ave.
Knoxville, TN 37917
TDHcontracts@knoxcounty.org
Telephone # (865) 215-5273

All instructions, notices, consents, demands, or other communications shall be considered effectively given upon receipt or recipient confirmation as may be required.

6. Contract Section E.3. is deleted in its entirety and replaced with the following:

E.3. Subject to Funds Availability. The Contract is subject to the appropriation and availability of State and/or Federal funds. In the event that the funds are not appropriated or are otherwise unavailable, the State reserves the right to terminate or suspend the Contract upon written notice to the Contractor. Said termination or suspension shall not be deemed a breach of Contract by the State. Upon receipt of the written notice, the Contractor shall cease all work associated with the Contract. Should such an event occur, the Contractor shall be entitled to compensation for all satisfactory and authorized services completed as of the termination or suspension date but shall not be entitled to compensation for any services performed subsequent to termination date or during a period of suspension. Upon such termination or suspension, the Contractor shall have no right to recover from the State any actual, general, special, incidental, consequential, or any other damages whatsoever of any description or amount.

7. Contract Section E.8. is deleted in its entirety and replaced with the following:

E.8. Federal Funding Accountability and Transparency Act (FFATA). This Contract requires the Contractor to provide supplies or services that are funded in whole or in part by federal funds that are subject to FFATA. The Contractor is responsible for ensuring that all applicable requirements, including but not limited to those set forth herein, of FFATA are met and that the Contractor provides information to the State as required.

The Contractor shall comply with the following:

a. Reporting of Total Compensation of the Contractor's Executives.

(1) The Contractor shall report the names and total compensation of each of its five most highly compensated executives for the Contractor's preceding completed fiscal year, if in the Contractor's preceding fiscal year it received:

i. 80 percent or more of the Contractor's annual gross revenues from federal procurement contracts and federal financial assistance subject to

the Transparency Act, as defined at 2 CFR 170.320 (and subawards); and

ii. $25,000,000 or more in annual gross revenues from federal procurement contracts (and subcontracts), and federal financial assistance subject to the Transparency Act (and subawards); and

iii. The public does not have access to information about the compensation of the executives through periodic reports filed under section 13(a) or 15(d) of the Securities Exchange Act of 1934 (15 U.S.C. 78m(a), 78o(d)) or section 6104 of the Internal Revenue Code of 1986. (To determine if the public has access to the compensation information, see the U.S. Securities and Exchange Commission total compensation filings at http://www.sec.gov/answers/execomp.htm.).

As defined in 2 C.F.R. § 170.315, "Executive" means officers, managing partners, or any other employees in management positions.

(2) Total compensation means the cash and noncash dollar value earned by the executive during the Contractor's preceding fiscal year and includes the following (for more information see 17 C.F.R. § 229.402(c)(2)):

i. Salary and bonus.

ii. Awards of stock, stock options, and stock appreciation rights. Use the dollar amount recognized for financial statement reporting purposes with respect to the fiscal year in accordance with the Statement of Financial Accounting Standards No. 123 (Revised 2004) (FAS 123R), Shared Based Payments.

iii. Earnings for services under non-equity incentive plans. This does not include group life, health, hospitalization or medical reimbursement plans that do not discriminate in favor of executives, and are available generally to all salaried employees.

iv. Change in pension value. This is the change in present value of defined benefit and actuarial pension plans.

v. Above-market earnings on deferred compensation which is not tax qualified.

vi. Other compensation, if the aggregate value of all such other compensation (e.g. severance, termination payments, value of life insurance paid on behalf of the employee, perquisites or property) for the executive exceeds $10,000.

b. The Contractor must report executive total compensation described above to the State by the end of the month during which this Contract is awarded.

c. If this Contract is amended to extend the Term, the Contractor must submit an executive total compensation report to the State by the end of the month in which the term extension becomes effective.

d. The Contractor will obtain a Unique Entity Identifier (UEI) number and maintain its UEI number for the term of this Contract. More information about obtaining a UEI Number can be found at: the System for Award Management (SAM.gov).

The Contractor's failure to comply with the above requirements is a material breach of this Contract for which the State may terminate this Contract for cause. The State will not be obligated to pay any outstanding invoice received from the Contractor unless and until the Contractor is in full compliance with the above requirements.

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 October 1, 2026. All other terms and conditions of this Contract not expressly amended herein shall remain in full force and effect.

IN WITNESS WHEREOF,

KNOX COUNTY GOVERNMENT:

GLENN JACOBS, MAYOR **DATE**

KNOX COUNTY HEALTH DEPARTMENT

KEVIN PARTON, FINANCE MANAGER **DATE**

APPROVED AS TO FORM: CONTRACT # _____

JESSICA JERNIGAN-JOHNSON, DEPUTY LAW DIRECTOR **DATE**

DEPARTMENT OF HUMAN SERVICES:

CLARENCE H. CARTER, COMMISSIONER **DATE**

RLA-18369 **28.**

AGENDA COMMITTEE (May)

Meeting Date:	04/29/2026		
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 VI, Section E, "Honorary Resolutions, Proclamations, Discussion Items, Ordinances, and Resolutions," to include a definition of "Presentations" for legislative agendas.
(Rules Committee)

Attachments

Rule Change

SECTION E. HONORARY RESOLUTIONS, PROCLAMATIONS, PRESENTATIONS AND DISCUSSION ITEMS:

Honorary Resolutions:

Honorary resolutions must honor an individual or organization/agency and shall be approved by vote of the Commission. All honorary resolutions shall be meaningful and noteworthy to the community and/or the individual receiving recognition by the Commission. Honorary resolutions are used for congratulatory or honorary purposes for a significant achievement of an individual or organization/agency. It shall be the responsibility of any Commissioner requesting an Honorary or Memorial Resolution to provide the Commission Office and the Law Director with such information as is necessary for the drafting of the requested resolution.

Proclamations:

Proclamations are individual declarations of Commissioners on topics of importance to individual Commissioners and do not necessarily express the views of the Commission as a whole. Proclamations are not brought before the Commission body publicly unless added to the Commission agenda as an announcement during other business and do not require a vote of the Commission.

Presentations:

Presentations on an agenda are informational briefings provided to the Commission for the purpose of conveying factual or background information relevant to matters before the Commission. Presentations are to be provided by county staff and invited presenters and not commissioners. A commissioner may request that a presentation be included on the agenda or may sponsor an invited presenter. Presentations do not require a vote of the Commission and do not express the views of the Commission as a whole. Presentations are not intended for deliberation or debate and are conducted in accordance with the agenda and established meeting procedures.

Discussion Items:

Discussion items on an agenda may be any topic that a Commissioner believes is important for the Commission to discuss but do not require a vote of the Commission and do not necessarily express the views of the Commission as a whole.

Ordinance:

A rule established by authority; a permanent rule of action; a law or statute.

Resolution:

The determination or decision, in regard to its opinion or intention, of a deliberative or legislative body usually employed to denote the adoption of a motion, the subject matter of which would not properly constitute a statute.

RLA-18404 **29.**

AGENDA COMMITTEE (May)

Meeting Date:	04/29/2026
Requested By:	Drucilla Stills, COUNTY COMMISSION
Department:	CRIMINAL/DOMESTIC COURT CLERK
Requires Expenditure of Funds:	Funded in Current Budget:
Appropriation Required:	

CAPTION

Consideration of a Resolution of the Commission of Knox County, Tennessee, approving county financial support in the amount of $150,000.00 for FY 2027 (07/01/26-06/30/2027) for approving the term-contract renewal with Avertest, LLC dba Averhealth for the provision of drug and alcohol testing services for Knox County Criminal Court Clerk Services, including General Sessions Criminal Divisions (Div. I-Div. V) and Criminal Court (Div. I- Div. III); Knox County Specialized Courts, including Knox County Mental Health Court, Recovery Court, and Veterans' Treatment Courts; and Knox County Probation Services."
(Criminal Court Clerk)

Attachments

No file(s) attached.

RLA-17694 **30.**

AGENDA COMMITTEE (May)

Meeting Date: 04/29/2026

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 an amendment to the Knox County Sheriff's Office Employees' Merit System Rules and Regulations, Subsection 3.1.b.6. Structure and Qualifications, to provide for members of the Merit System Board to be eligible to serve if he/she has not previously been employed by the Sheriff's Office within the five (5) years instead of ten (10) years preceding his/her appointment and to remove the requirement that a person is not eligible to serve on the Merit System Board if any member of the person's family is or becomes employed by the Knoxville Police Department. **(DEFERRED FROM NOVEMBER 2025 AT REQUEST OF SPONSOR)** *(Previously Deferred from September to November 2025 at Request of Sponsor)*

(Commissioner Frazier)

Attachments

Resolution

Current Rules and Regulations 3.1.b.6.

RESOLUTION

A RESOLUTION OF THE COMMISSION OF KNOX COUNTY, TENNESSEE, APPROVING AN AMENDMENT TO THE KNOX COUNTY SHERIFF'S OFFICE EMPLOYEES' MERIT SYSTEM RULES AND REGULATIONS, SUBSECTION 3.1.b.6. STRUCTURE AND QUALIFICATIONS, TO PROVIDE FOR MEMBERS OF THE MERIT SYSTEM BOARD TO BE ELIGIBLE TO SERVE IF HE/SHE HAS NOT PREVIOUSLY BEEN EMPLOYED BY THE SHERIFF'S OFFICE WITHIN THE FIVE (5) YEARS INSTEAD OF TEN (10) YEARS PRECEDING HIS/HER APPOINTMENT AND TO REMOVE THE REQUIREMENT THAT A PERSON IS NOT ELIGIBLE TO SERVE ON THE MERIT SYSTEM BOARD IF ANY MEMBER OF THE PERSON'S FAMILY IS OR BECOMES EMPLOYED BY THE KNOXVILLE POLICE DEPARTMENT.

RESOLUTION: **R-25-9-905**

REQUESTED BY: **COMMISSIONER FRAZIER**

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, by means of Resolution R-22-12-905, the Knox County Commission (the "Commission") approved the Knox County Sheriff's Office Employees' Merit System Rules and Regulations, as amended (the "Merit System Rules and Regulations"); and

WHEREAS, by means of Ordinance O-25-8-101, the Knox County Commission approved an amendment to Knox County Code § 42-53(c) regarding the qualifications of members of the Knox County Sheriff's Office Employees' Merit System Board of Directors, which eligibility requirements are also set out in the Merit System Rules and Regulations; and

WHEREAS, the Commission desires to amend the Merit System Rules and Regulations to be consistent with Ordinance O-25-8-101 and Knox County Code § 42-53(c).

NOW THEREFORE BE IT RESOLVED BY THE COMMISSION OF KNOX COUNTY AS FOLLOWS:

The Knox County Commission hereby amends the Merit System Rules and Regulations, Subsection 3.1.b.6. Structure and Qualifications, to read as follows:

> **6. No person shall be eligible to serve as a member of the board if he has previously been employed by the county Sheriff's office within the five (5) calendar years preceding his/her appointment, or if any member of such person's family is or becomes employed by the county Sheriff's office at any time during such person's term of service as a member of the board. For purposes of this section, "family" shall include spouse, parent, grandparent, siblings, in-laws, or children.**

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

the Sheriff deems necessary for the effective operation of the office of sheriff. No position in the classified service shall be abolished except upon approval of the board acting in good faith upon the advice of the Sheriff.

2.11 Just and equitable incentives and conditions of employment shall be established and maintained to promote efficiency and economy in the operation of the Sheriff's Office.

SECTION 3 - MERIT SYSTEM BOARD STRUCTURE AND REQUIREMENTS

3.1 Structure and Qualifications

The Merit System Board of Directors ("board" or "merit board" or "merit system board") shall be organized and composed as follows:

a. Seven members with three members appointed by the County Mayor and four members appointed by the Commission to serve a term of three years with no member serving more that two consecutive terms. Members may be appointed for a shorter term in order to create a staggered-term system with appointments specifying the term of office of each individual. One member shall be elected by the board to serve as Chairperson and one member as a vice chairperson. The Knox County Charter Term Limits in Sec. 9.17 apply.

b. Each member must:

1. Be over the age of 21.

2. Be a citizen of the United States and Tennessee.

3. Reside in Knox County.

4. Be of good moral character.

5. Be willing to serve without pay.

6. No person shall be eligible to serve as a member of the board if he has previously been employed by the county Sheriff's office department within the ten calendar years preceding his/her appointment by the commission, or if any member of such person's immediate family is or becomes employed by the county Sheriffs department office or the Knoxville Police Department at any time during such person's term of service as a member of the board. For purposes of this section, "family" shall include spouse, parent, grandparent, siblings, in-laws, or children

c. An Executive Director and staff shall be appointed by the County Commission to maintain the personnel records, administrative files and to coordinate board functions.

RLA-18409 **31.**

AGENDA COMMITTEE (May)

Meeting Date:	04/29/2026
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, prohibiting housing market manipulation by large institutional investors; restricting the purchase of single-family homes for rental purposes by certain business entities; establishing enforcement mechanisms; and for other purposes. **(FIRST READING)** *(Commissioner Rawls)*

Attachments

No file(s) attached.

RLA-17868 **32.**

AGENDA COMMITTEE (May)

Meeting Date:	04/29/2026
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) (DEFERRED FROM APRIL AT REQUEST OF SPONSOR)**

(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-17738 **33.**

AGENDA COMMITTEE (May)

Meeting Date:	04/29/2026
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) **(SECOND READING)** *(Commissioners Fox and Russell)*

Attachments

Ordinance

Fiscal Note

ORDINANCE

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)

ORDINANCE O-26-4-101

REQUESTED BY: COMMISSIONER RUSSELL
COMMISSIONER FOX

PREPARED BY: COMMISSIONER RUSSELL
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 _____

WHEREAS, Chapter 2, Article VIII, Division 4 of the Knox County Code currently provides receipt and disbursement of county funds and budget procedures; and,

WHEREAS, Knox County is experiencing significant budget and debt challenges, and taxpayer resources must be allocated with great circumspection; and,

WHEREAS, Knox County owes its residents and taxpayers the highest standard of fiscal responsibility regarding stewardship of taxpayer resources; and,

WHEREAS, transparency in allocation and expenditure of taxpayer's resources must apply to all areas of the county budget, including organizations that receive tax dollars from the county; and,

WHEREAS, in the Knox County fiscal year 2026 budget, $1,909,000 was allocated to defined service contracts through the general fund, for services provided by nonprofit entities or for grants to nonprofit entities; and,

WHEREAS, Knox County should review and conduct due diligence of financial records of a nonprofit entity that receives taxpayer resources, to ensure that the resources are being utilized properly

NOW THEREFORE BE IT ORDAINED BY THE COMMISSION OF KNOX COUNTY AS FOLLOWS:

Section 1. The Knox County Code, Chapter 2, Article VIII, Division 4, entitled "Receipt and Disbursement of County Funds; Budget Procedures," is hereby amended to add a new Section 2-558, entitled "Appropriation, Grant and Funding Contract Procedures," with subsection (a) to read as follows:

(a) Any person or organization requesting the receipt of general county funds under the designation of "Defined Services Contracts" shall submit an application in such form as may be prescribed by the mayor, subject to the minimum requirements provided herein. Such form shall include, without limitation, all information required by general state law relating to the appropriation of funds for the financial aid of any nonprofit, charitable, or civic organization. Attached to the submission of an application shall be:

1. Copy of its corporate Charter, Bylaws, and similar corporate documents.
2. Copy of IRS letter evidencing organization is a nonprofit, tax-exempt organization.
3. Copy of the most recent filed year IRS 990 tax return.
4. Salary information for organization's chief officer and next highest paid employee.
5. Disclosure of any potential staff or board member conflicts of interest.
6. Statement of nature and extent of program of organization which serves residents of Knox County, and how county funds will be used.
7. Financial budget in generally accepted accounting form of organization, including detailed accounting of expenditures budgeted to be paid by organization from funds it anticipates receiving from Knox County.
8. Financial statements in generally accepted accounting form of organization, including a copy of organization's prior year's external audit showing a clean unqualified opinion if required by the state.
9. Summarized list of other funding sources by general category, if not provided as part of financial statements.
10. Such other information, as may be required code of ordinances or law.

No organization's application will be considered eligible if a detailed accounting of expenditures paid by the organization from the funds it received from Knox County during the previous fiscal year is not on file with Knox County, if applicable.

These documents must be received by the county mayor by April 15th prior to inclusion in the Knox County Budget. The county mayor shall review applications and approve funding amounts to be included in the proposed Knox County budget. Any applications and accompanying documentation filed with the county mayor shall be available for review by the county commission.

In reporting on all applications received and reviewed during the preparation of the annual budget of the county, the director of finance shall prepare and submit for review a fiscal note describing the total funding requirements of all applications presented to the director of finance, including therewith the recommendation of the county mayor, along with anticipated revenues available for such funding.

Section 2. The Knox County Code, Chapter 2, Article VIII, Division 4, entitled "Receipt and Disbursement of County Funds; Budget Procedures," is hereby amended to add a new Section 2-558 (b), to read as follows:

(b) No request for funding pursuant to this article shall be considered by the county commission without the review, reports, and recommendations mandated herein.

Upon approval of the Knox County Budget, any organization approved for funding pursuant to this article must sign a contractual agreement with the county and ensure compliance with all stated terms and conditions; including, providing Knox County's internal audit department access to all financial, operational, and compliance records, and implementation of any recommendations and/or requirements that the internal audit department deems necessary. Included in the contract will be a requirement for the grant recipient to have an external audit with a clean unqualified opinion of each fiscal year they receive funds as a requirement in order to continue receiving funding from Knox County in the following year.

Section 3. This Ordinance shall 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**

FISCAL NOTE

Ordinance 0-26-4-101

CAPTION:

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.

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-17739 **34.**

AGENDA COMMITTEE (May)

Meeting Date: 04/29/2026

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) **(SECOND READING)**

(Commissioners Fox and Russell)

Attachments

Ordinance

Fiscal Note

ORDINANCE

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)

ORDINANCE O-26-4-102

REQUESTED BY: COMMISSIONER RUSSELL
COMMISSIONER FOX

PREPARED BY: COMMISSIONER RUSSELL
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 _____

WHEREAS, Chapter 58, Article III, Section 58-92 of the Knox County Code currently provides appropriation, grant and funding contract procedures for allocation of the hotel occupancy tax, otherwise known as the hotel/motel tax fund; and,

WHEREAS, Knox County is experiencing significant budget and debt challenges, and taxpayer resources must be allocated with great circumspection; and,

WHEREAS, Knox County owes its residents and taxpayers the highest standard of fiscal responsibility regarding stewardship of taxpayer resources; and,

WHEREAS, transparency in allocation and expenditure of taxpayer's resources must apply to all areas of the county budget, including organizations that receive tax dollars from the county; and,

WHEREAS, in the Knox County fiscal year 2026 budget nonprofit entities received $12,000,000 through the hotel/motel tax fund; and,

WHEREAS, Knox County should review and conduct due diligence of financial records of a nonprofit entity that receives taxpayer resources, to ensure that the resources are being utilized properly

NOW THEREFORE BE IT ORDAINED BY THE COMMISSION OF KNOX COUNTY AS FOLLOWS:

Section 1. The Knox County Code, Chapter 58, Article III, Section 58-92, entitled "Appropriation, grant and funding contract procedures," is hereby amended by replacing subsection (a) to read as follows:

(a) Any person or organization requesting the receipt of general county funds under the designation of "Hotel/Motel Tax Funds" shall submit an application in such form as may be prescribed by the mayor, subject to the minimum requirements provided herein. Such form shall include, without limitation, all information required by general state law relating to the appropriation of funds for the financial aid of any nonprofit, charitable, or civic organization. Attached to the submission of an application shall be:

1 Copy of its corporate Charter, Bylaws, and similar corporate documents.
2 Copy of IRS letter evidencing organization is a nonprofit, tax-exempt organization.
3 Copy of the most recent filed year IRS 990 tax return.
4 Salary information for organization's chief officer and next highest paid employee.
5 Disclosure of any potential staff or board member conflicts of interest.
6 Statement of nature and extent of program of organization which serves residents of Knox County, and how county funds will be used.
7 Financial budget in generally accepted accounting form of organization, including detailed accounting of expenditures budgeted to be paid by organization from funds it anticipates receiving from Knox County.
8 Financial statements in generally accepted accounting form of organization, including a copy of organization's prior year's external audit showing a clean unqualified opinion if required by the state.
9 Summarized list of other funding sources by general category, if not provided as part of financial statements.
10 Such other information, as may be required code of ordinances or law.

No organization's application will be considered eligible if a detailed accounting of expenditures paid by the organization from the funds it received from Knox County during the previous fiscal year is not on file with Knox County, if applicable.

These documents must be received by the county mayor by April 15th prior to inclusion in the Knox County Budget. The county mayor shall review applications and approve funding amounts to be included in the proposed Knox County budget. Any applications and accompanying documentation filed with the county mayor shall be available for review by the county commission.

In reporting on all applications received and reviewed during the preparation of the annual budget of the county, the director of finance shall prepare and submit for review a fiscal note describing the total funding requirements of all applications presented to the director of finance, including therewith the recommendation of the county mayor, along with anticipated revenues available for such funding.

Section 2. The Knox County Code, Chapter 58, Article III, Section 58-92, entitled "Appropriation, grant and funding contract procedures," part (b), is hereby amended by replacing subsection (b) to read as follows:

(b) No request for funding pursuant to this article shall be considered by the county commission without the review, reports, and recommendations mandated herein.

Upon approval of the Knox County Budget, any organization approved for funding pursuant to this article must sign a contractual agreement with the county and ensure compliance with all stated terms and conditions; including, providing Knox County's internal audit department access to all financial, operational, and compliance records, and implementation of any recommendations and/or requirements that the internal audit department deems necessary. Included in the contract will be a requirement for the grant recipient to have an external audit with a clean unqualified opinion of each fiscal year they receive funds as a requirement in order to continue receiving funding from Knox County in the following year.

Section 3. The Knox County Code, Chapter 58, Article III, Section 58-92, entitled "Appropriation, grant and funding contract procedures," part (d), is hereby amended by deleting subsection (d).

Section 4. This Ordinance shall 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

FISCAL NOTE

Ordinance 0-26-4-102

CAPTION:

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.

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-18126 **35.**

AGENDA COMMITTEE (May)

Meeting Date:	04/29/2026
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) **(SECOND READING)** *(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-26-4-103

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 $250 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-26-4-103

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-17590 **36.**

AGENDA COMMITTEE (May)

Meeting Date:	04/29/2026
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 42, Article II, Division 2, Section 42-53, "Merit System Board of Directors", to revise in Subsection (C) the qualifications for members of the Merit System Board to be eligible to serve if he/she has not previously been employed by the Sheriff's Office within the five (5) years instead of ten (10) years preceding his/her appointment and to remove the requirement that a person is not eligible to serve on the Merit System Board if any member of the person's family is or becomes employed by the Knoxville Police Department. (Ord. No. O-90-9-111, adopted 9-10-90; Ord. No. O-91-8-114, adopted 11-25-91; Ord. No. O-95-4-101, adopted 4-24-95; Ord. No. O-19-1-101, adopted 2-25-19; and Ord. No. O-22-6-103, adopted 7-25-22) **(SECOND READING) (DEFERRED FROM NOVEMBER 2025 AT REQUEST OF SPONSOR)** *(Previously Deferred from September to November at Request of Sponsor)*

(Commissioner Frazier)

Attachments

Ordinance

Fiscal Note

Supporting Document

ORDINANCE

AN ORDINANCE OF THE COMMISSION OF KNOX COUNTY, TENNESSEE, AMENDING THE KNOX COUNTY CODE, CHAPTER 42, ARTICLE II, DIVISION 2, SECTION 42-53, "MERIT SYSTEM BOARD OF DIRECTORS", TO REVISE IN SUBSECTION (C) THE QUALIFICATIONS FOR MEMBERS OF THE MERIT SYSTEM BOARD TO BE ELIGIBLE TO SERVE IF HE/SHE HAS NOT PREVIOUSLY BEEN EMPLOYED BY THE SHERIFF'S OFFICE WITHIN THE FIVE (5) YEARS INSTEAD OF TEN (10) YEARS PRECEDING HIS/HER APPOINTMENT AND TO REMOVE THE REQUIREMENT THAT A PERSON IS NOT ELIGIBLE TO SERVE ON THE MERIT SYSTEM BOARD IF ANY MEMBER OF THE PERSON'S FAMILY IS OR BECOMES EMPLOYED BY THE KNOXVILLE POLICE DEPARTMENT. (Ord. No. O-90-9-111, adopted 9-10-90; Ord. No. O-91-8-114, adopted 11-25-91; Ord. No. O-95-4-101, adopted 4-24-95; Ord No. O-19-1-101, adopted 2-25-19; and Ord. No. O-22-6-103, adopted 7-25-22)

ORDINANCE: **O-25-8-101**

REQUESTED BY: **COMMISSIONER FRAZIER**

PREPARED BY: **KNOX COUNTY LAW DIRECTOR'S OFFICE**

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 Knox County Commission (the "Commission") previously established a Merit System for employees of the Knox County Sheriff's Office and created the Knox County Sheriff's Office Employees' Merit System Board of Directors (the "Merit System Board") to administer the terms of the Merit System, which ordinances have been codified at Sec. 42-51 *et seq.* of the Knox County Code; and

WHEREAS, Sec. 42-53(c) provides for the qualifications of members of the Merit System Board; and

WHEREAS, the Commission desires to update the qualifications of members of the Merit System Board to reduce the amount of time from ten (10) years to five (5) years that a member would not be eligible to serve on the Merit System Board if he/she had previously been employed by the County Sheriff's Office in the years preceding his/her appointment and to remove the requirement that a person is not eligible to serve on the Merit System Board if any member of the person's family is or becomes employed by the Knoxville Police Department.

NOW THEREFORE BE IT ORDAINED BY THE COMMISSION OF KNOX COUNTY AS FOLLOWS:

SECTION 1. The Code of Knox County, Tennessee, Chapter 42, Article II, Division 2, Sec. 42-53, entitled "Merit System Board of Directors", is hereby amended to replace the second sentence in subsection (c) to read as follows:

> **No person shall be eligible to serve as a member of the board if he has previously been employed by the county Sheriff's office within the five (5) calendar years preceding his/her appointment, or if any member of such person's family is or becomes employed by the county Sheriff's office at any time during such person's term of service as a member of the board.**

SECTION 2. This Ordinance shall 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

FISCAL NOTE

Ordinance O-25-8-101

CAPTION:

AN ORDINANCE OF THE COMMISSION OF KNOX COUNTY, TENNESSEE, AMENDING THE KNOX COUNTY CODE, CHAPTER 42, ARTICLE II, DIVISION 2, SECTION 42-53, "MERIT SYSTEM BOARD OF DIRECTORS", TO REVISE IN SUBSECTION (C) THE QUALIFICATIONS FOR MEMBERS OF THE MERIT SYSTEM BOARD TO BE ELIGIBLE TO SERVE IF HE/SHE HAS NOT PREVIOUSLY BEEN EMPLOYED BY THE SHERIFF'S OFFICE WITHIN THE FIVE (5) YEARS INSTEAD OF TEN (10) YEARS PRECEDING HIS/HER APPOINTMENT AND TO REMOVE THE REQUIREMENT THAT A PERSON IS NOT ELIGIBLE TO SERVE ON THE MERIT SYSTEM BOARD IF ANY MEMBER OF THE PERSON'S FAMILY IS OR BECOMES EMPLOYED BY THE KNOXVILLE POLICE DEPARTMENT.

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

Chapter 42 Law Enforcement

Article II Sheriff

Division 2

Section 42-53 Merit System Board of Directors

SECTION 3 - MERIT SYSTEM BOARD STRUCTURE AND REQUIREMENTS

3.1 Structure and Qualifications

b.

6.Current language:

Qualifications. All members of the Merit System Board must be over 21 years of age; of good moral character; a citizen of the United States and the state; and must reside in the county. No person shall be eligible to serve as a member of the board if he has previously been employed by the county Sheriff's office within the ten calendar years preceding his/her appointment, or if any member of such person's family is or becomes employed by the county Sheriff's office or the Knoxville Police Department at any time during such person's term of service as a member of the board. For purposes of this section, "family" shall include spouse, parent, grandparent, siblings, in-laws, or children.

Suggested Revised language:

Qualifications. All members of the Merit System Board must be over 21 years of age; of good moral character; a citizen of the United States and the state; and must reside in the county. No person shall be eligible to serve as a member of the board if he has previously been employed by the county Sheriff's office within the five (5) calendar years preceding his/her appointment, or if any member of such person's family is or becomes employed by the county Sheriff's office ~~or the Knoxville Police Department~~ at any time during such person's term of service as a member of the board. For purposes of this section, "family" shall include spouse, parent, grandparent, siblings, in-laws, or children.

RLA-18324 **37.**

AGENDA COMMITTEE (May)

Meeting Date: 04/29/2026

Requested By: Drucilla Stills, COUNTY COMMISSION

Department: COUNTY COMMISSION

Requires Expenditure of Funds: Funded in Current Budget:

Appropriation Required:

CAPTION

Discussion: March Madness. **(DEFERRED FROM APRIL AT REQUEST OF SPONSOR)**

(Commissioner Fox)

Attachments

No file(s) attached.
