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

FROM: Commissioner Gina Oster, Madam Chair

THE KNOX COUNTY BOARD OF COMMISSIONERS SHALL MEET IN SPECIAL SESSION ON MONDAY, JUNE 15, 2026 AT 3:00 P.M. *(OR IMMEDIATELY FOLLOWING THE PUBLIC HEARING)* IN THE MAIN ASSEMBLY ROOM OF THE CITY-COUNTY BUILDING, 400 WEST MAIN STREET. ALL AGENDA ITEMS ARE SUBJECT TO VOTE.

To view the agenda, please visit https://commission.knoxcountytn.gov/ and for a live stream of the meeting, please visit https://www.knoxcm.org/#/

AGENDA

1. Call to Order.

2. R-26-6-101-SS Consideration of a Resolution of the Commission of Knox County, Tennessee, establishing a general county budget and making appropriations from the several funds for departments, institutions, offices and agencies of Knox County, Tennessee, for the fiscal year beginning July 1, 2026 and ending June 30, 2027.
(County Mayor and Finance) ***R-26-6-101-SS***

3. R-26-6-102-SS Consideration of a Resolution of the Commission of Knox County, Tennessee, establishing the Knox County Tax Rates for the fiscal year beginning July 1, 2026 and ending June 30, 2027.
(County Mayor and Finance) ***R-26-6-102-SS***

4. R-26-6-103-SS Consideration of a Resolution of the Commission of Knox County, Tennessee, adopting the Five-Year Capital Improvement Plan (CIP) for Fiscal Years 2027-2031 and appropriating funds for the first year of the Capital Improvement Plan.
(County Mayor and Finance) ***R-26-6-103-SS***

5. R-26-6-104-SS Consideration of a Resolution of the Commission of Knox County, Tennessee, appropriating the amount of $8,759,000.00 to Non-Profit Organizations of Knox County, Tennessee for the year beginning July 1, 2026 and ending June 30, 2027.
(County Mayor and Finance) ***R-26-6-104-SS***

6. R-26-6-105-SS Consideration of a Resolution of the Commission of Knox County, Tennessee, appropriating the amount of $2,680,846.33 in Opioid Settlement Funds to Non-Profit Organizations of Knox County, Tennessee for the year beginning July 1, 2026 and ending June 30, 2027.
(County Mayor, Finance and Community Development) ***R-26-6-105-SS***

7. Adjournment.

RLA-18485 **1.**

Special Session (Budget)

Meeting Date: 06/15/2026

Requested By: Drucilla Stills, COUNTY COMMISSION

Department: COUNTY COMMISSION

Requires Expenditure of Funds: Funded in Current Budget:

Appropriation Required:

Information

CAPTION

Call to Order.

Attachments

No file(s) attached.

RLA-18486 **R-26-6-101-SS**

Special Session (Budget)

Meeting Date: 06/15/2026

Requested By: Drucilla Stills, COUNTY COMMISSION

Department: COUNTY COMMISSION

Requires Expenditure of Funds: Funded in Current Budget:

Appropriation Required:

Information

CAPTION

Consideration of a Resolution of the Commission of Knox County, Tennessee, establishing a general county budget and making appropriations from the several funds for departments, institutions, offices and agencies of Knox County, Tennessee, for the fiscal year beginning July 1, 2026 and ending June 30, 2027.

(County Mayor and Finance) ***R-26-6-101-SS***

Attachments

Resolution

Exhibit A - Budget Booklet

RESOLUTION

A RESOLUTION OF THE COMMISSION OF KNOX COUNTY, TENNESSEE, ESTABLISHING A GENERAL COUNTY BUDGET AND MAKING APPROPRIATIONS FROM THE SEVERAL FUNDS FOR DEPARTMENTS, INSTITUTIONS, OFFICES AND AGENCIES OF KNOX COUNTY, TENNESSEE, FOR THE FISCAL YEAR BEGINNING JULY 1, 2026 AND ENDING JUNE 30, 2027.

RESOLUTION: **R-26-6-101-SS**

REQUESTED BY: **COUNTY MAYOR AND FINANCE**

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, pursuant to Article II, Section 2.01 of the Charter of Knox County, Tennessee, the Commission of Knox County, as the Legislative Body of Knox County, Tennessee, is vested with the authority and responsibility to adopt and amend the County budget, to fix county tax rates, and to appropriate county funds for any and all lawful purposes; and

WHEREAS, pursuant to Knox County Code § 2-548 the Commission must adopt a consolidated budget, tax rates, and appropriations on or before midnight on June 30 for the subsequent fiscal year beginning on the 1st day of July; and

WHEREAS, pursuant to Article III, Section 3.07 of the Charter of Knox County, Tennessee, the Knox County Mayor has submitted a consolidated budget to the Knox County Commission.

NOW THEREFORE BE IT RESOLVED BY THE COMMISSION OF KNOX COUNTY AS FOLLOWS:

That the amounts hereafter in the budget printout, attached hereto as Exhibit A, shall constitute the Knox County budget, and said sums are hereby appropriated for the purpose of meeting the expenses of the various departments, institutions, offices, and agencies of Knox County, Tennessee, for capital outlay and for meeting payments of principal and interest on the County debt maturing during the fiscal year beginning July 1, 2026 and ending June 30, 2027. The budget and appropriations are for the purposes itemized under the funds from which they are chargeable.

BE IT FURTHER RESOLVED, in summary form, the budgeted amounts by fund are as follows:

General Fund:	**$ 249,856,277**
Govt. Law Library Fund:	**80,925**
Public Library Fund:	**16,369,400**
Solid Waste Fund:	**6,037,504**
Air Quality Fund:	**160,000**
Hotel-Motel Tax Fund:	**12,500,000**
Eng. & Public Works Fund:	**27,328,596**
Central Cafeteria Fund:	**33,943,000**
General Purpose School Fund:	**717,685,000**
Debt Service Fund:	**86,000,000**
Total Budgeted Funds:	**$ 1,149,960,702**

These funds are budgeted at the following category levels: Personal Services; Employee Benefits; Contractual Services; Supplies and Materials; Other Charges; Debt Service Payments and Capital Outlay per the detailed budgeted documents as published by the Mayor's Office.

BE IT FURTHER RESOLVED, that all unexpended and unencumbered balances of appropriations remaining at the end of the fiscal year, except those in (1) capital projects funds and (2) state, federal, and other grants, shall lapse and be of no further effect at the end of the fiscal year and shall be placed to the credit of the fund from which said funds were originally appropriated, and shall be subject to reappropriation for the next fiscal year.

BE IT FURTHER RESOLVED, that the analysis of revenue and appropriation for the year ending June 30, 2027, as set out in this document, is a summary of the sources of revenue and appropriations made by this Commission for the operation of the departments of County government, including the specific allocation of restricted revenues to designated funds.

BE IT FURTHER RESOLVED, that the Knox County Finance Department is hereby authorized to continue as the accounting and record keeping agency for the Knoxville-Knox County Planning Commission, the Knoxville-Knox County Community Action Committee, the Knox County Emergency Communications District, the Knoxville-Knox County Geographic Information System, and the Retirement Office Operations and that the funds of said agencies be deposited with the Knox County Trustee in a fund appropriately designated, and that the budget and estimated revenue document prepared by the respective agencies be properly recorded in the Finance Department Ledgers, and that authority to make expenditures be determined by the appropriate agency board or committee and the Finance Department is granted authority to charge for said services.

BE IT FURTHER RESOLVED, that interest earnings on County Funds be credited according to the budget. KGIS and E-911 shall be credited interest earnings on their respective funds in accordance with balances on hand with the Knox County Trustee. Interest and Investment earnings on unspent bond funds will be credited according to the Budget. Interest on the authorized accounts will be credited to their respective agencies.

BE IT FURTHER RESOLVED, that the Internal Service Funds are authorized to operate with operating expenses planned as follows:

Vehicle Service Center Fund	**$3,516,969**
Mailroom Service Fund	**$375,691**
Employee Benefits Fund	**$36,569,787**
Risk Management Fund	**$7,097,259**
Building Maintenance Fund	**$18,058,481**
Technical Support Services Fund	**$2,235,210**
Records Management Fund	**$476,019**
Capital Leasing Fund	**$907,864**
Self Insurance Fund	**$39,860,926**

These funds are supported by internal charges for services provided to internal customers. The funds are designed to provide a cost accumulation and clearing function. Higher levels of activity must be supported by increased billings.

In addition to these budgeted funds, the Sheriff's Drug Control Fund of $771,500 is limited to those funds collected by and on behalf of the Sheriff's Office dedicated to the Drug Fund.

In addition to these budgeted funds, the Golf Course Fund of $2,167,900 is operated as an Enterprise Fund.

BE IT FURTHER RESOLVED, that grants and gifts in which the County has no match and no future monetary obligation beyond this fiscal period are hereby approved.

BE IT FURTHER RESOLVED, that the budget document recognizes the total level of authorized spending for the Knox County Board of Education is set by the County Commission, and the detailed amounts are at the discretion of the Board of Education. Further, this budget adopts the line items totaling $717,685,000 for the General Purpose School Fund.

BE IT FURTHER RESOLVED, the intent of the Budget Resolution is for the Board of Education to fund its share of Debt Servicing through the Debt Service Fund. The Board of Education will include a good faith estimate of payments based on a calculation of existing debt and the expected capital plan at the beginning of the budget process. During the budget process, reconciliation of school deposits to the expected school portion of debt payments will be made. These agreed upon amounts will be the charges for the fiscal year. The Board of Education's approved Capital Plan appropriations will be contingent on the Board of Education's deposit to the Debt Service Fund each fiscal year.

BE IT FURTHER RESOLVED, that the intent of this Resolution is to indicate that the retirement costs for school personnel be charges to School operating funds, while retirement costs for General County employees be charged to their appropriate departments.

BE IT FURTHER RESOLVED, that any reserve dollars refunded back to Knox County from PBA will be deposited into the Building Maintenance Fund or Public Improvement Fund.

BE IT FURTHER RESOLVED, that to the extent any previous resolution adopted by the Knox County Commission is in conflict with this resolution, then said previously passed resolution is hereby repealed to the sole extent of its conflict with this Resolution.

BE IT FURTHER RESOLVED, 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 be spread on the minutes of the Commission of Knox County, Tennessee.

BE IT FURTHER RESOLVED, that this Resolution shall take effect as provided by the Charter of Knox County, Tennessee, the public welfare requiring it, and its provisions shall be enforced from and after July 1, 2026.

Presiding Officer of the Commission **Date**

County Clerk **Date**

Approved: _____
County Mayor **Date**

Vetoed: _____
County Mayor **Date**



Glenn Jacobs | County Mayor

FY2027

Proposed
Budget

KNOX COUNTY
TENNESSEE







2026-2027 Proposed Operating Budget and 2027-2031 Capital Improvement Plan

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Knox County Mayor
Glenn Jacobs



Enclosed, please find the 2026-2027 Proposed Budget for your consideration. This budget reflects modest revenue growth that aligns with the State of Tennessee. Our charge is to consider the resources available and how best to apply them to meet the needs of our citizens while also meeting state-required maintenance-of-effort requirements. Thank you in advance for your careful review of this presentation. Below are some highlights from the proposed budget:

- No tax increase; property tax rate stays constant at $1.5540
- Continuation of required county services
- Overall budget (including schools) increases by $30,965,546, or 2.7% from the previous year
- General Purpose School funding increases by $17,200,000, and 69% of the overall budget is school-related expenditures
- General Fund budget increases $10,332,088, or 4.3%
- Includes a salary adjustment of approximately 3% (2 steps + 1%) for general county employees to address the increased cost of living
- The continued funding level of Defined Service Contracts in the General Fund
- The 5-year Capital Improvement Plan is projected to invest $334.4 million in County and School infrastructure and other capital improvements.
- Included is funding for schools to address capital needs for Mechanicsville/Lonsdale/ Beaumont Solution.
- Engineering and Public Works will receive $83 million for continued infrastructure projects, including safety improvements to dangerous roads and intersections.
- Funding for improvements to parks and other county facilities. (Please see page 39 for additional comments regarding the FY 2027-2031 Capital Improvement Plan.)

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

Thank you.

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 ..... Emily Abott
- 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 ..... Andrea Kline
- 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 ..... Betty Henderson
- District 7 ..... Steve Triplett
- District 8 ..... Travis Wright, Vice Chair
- District 9 ..... Kristi Kristy, Chair

KNOX COUNTY TENNESSEE

Budget Summary

The proposed tax rate for FY 2026-2027 is $1.5540 per hundred dollars of assessed value. One cent of the property tax rate is estimated to bring in $2,010,000. Of this $1.5540 tax rate, we propose allocating $0.6824 to the General Fund, $0.4764 to the General Purpose School Fund, and $0.3952 to the Debt Service Fund.

The total operating budget in FY 2026-2027 is $1,149,960,702. Excluding transfers and other funds accounted for in more than one place, the net budget is $1,145,823,457.

The General Fund budget is proposed to be $249,856,277. We have included increases of $3,900,000 for employee raises and $590,000 for employer health insurance. The total General Fund Proposed Budget is 4.3% more than the 2025-2026 Adopted Budget.

We continue to have uncertainty at the federal level, which is a major challenge in preparing this budget. We rely on state projections when forecasting revenue. We will continue providing County Commission financial updates monthly. The majority of increases are for educational purposes, and overall, the budget increases by $30,965,546, to be funded largely by revenue growth.

Based on trending economic data, we have calculated the following revenue growth for FY 2026-2027. Sales tax growth is budgeted to increase by $13.7 million over the FY 2025-2026 budget. This increase is mainly due to revenues exceeding the budget in the current fiscal year. Current property tax revenue is expected to increase by $7.7 million. Tennessee Investment in Student Achievement (TISA) growth is projected at $2.8 million, up from last year's funding.

Knox County has done a great job of keeping health insurance costs low. In FY 2025, $38.5 million was spent on health insurance expenses. The county is budgeted to spend $39.9 million on health insurance for FY 2027. We've been able to stay below industry-standard increases for a number of years, but have experienced higher increases in the past two years.

Budget Summary

In terms of retirement funding, Knox County's actuarially required contribution for FY 2026-2027 has increased by $179,713, which is reflected in this proposed budget. This figure includes all three closed defined benefit plans for both the County and the Board of Education. We've experienced strong market performance, which has helped keep our contributions below normal levels.

In addition to the annual budget, the 5-year Capital Improvement Plan is presented. The Plan includes $334,358,064 for projects over the 5-year period from FY 2027 through FY 2031, with $116,758,064 recommended for FY 2027.

For 2027, $82,011,000 is planned for schools, including funding to address capital needs in Western Heights with the Mechanicsville/Lonsdale/Beaumont Solution.

The plan also includes funding for district-wide school upgrades, including security, HVAC systems, fire alarm and carbon monoxide systems, and roofing upgrades.

Additionally, for 2027, we have included $26 million to fund various road, highway, and other infrastructure projects to provide for expected growth, as well as additional funding for other much-needed improvements.

An emphasis has been placed on improvements to those dangerous roads and intersections where crash data has shown a critical need. The plan includes $1,000,000 for the completion of the Hardin Valley Community Building. The remainder of the recommended plan includes funding for various additional needs, primarily building improvements and other additions to better serve Knox County citizens.

Outstanding General Obligation Debt Principal Balances

Debt Principal as of Fiscal Year Ended June 30:	Debt Issued for Purposes of Projects Applicable to: Knox County General Government	Knox County Board of Education	Total
Actual:			
2011	404,761,105	286,425,363	691,186,468
2012	392,934,960	276,080,806	669,015,766
2013	374,464,500	257,151,985	631,616,485
2014	376,887,364	255,509,840	632,397,204
2015	376,815,961	245,996,962	622,812,923
2016	371,971,565	243,017,077	614,988,642
2017	381,869,285	280,610,076	662,479,361
2018	358,243,123	261,321,957	619,565,080
2019	378,820,458	260,650,341	639,470,799
2020	373,155,577	273,065,941	646,221,518
2021	367,943,321	290,193,916	658,137,237
2022	372,492,019	329,380,938	701,872,957
2023	377,854,904	349,498,772	727,353,676
2024	396,122,971	380,546,424	776,669,395
2025	368,733,073	358,317,041	727,050,114
Projected:			
2026	340,346,837	335,223,996	675,570,833
Proposed:			
2027	345,684,787	370,982,190	716,666,977
2028	345,896,714	362,528,286	708,425,000
2029	370,397,145	436,367,855	806,765,000
2030	356,303,418	424,406,584	780,710,002
2031	338,426,322	458,568,678	796,995,000

Note: Totals are based on existing debt, plus expected new debt issuances projected in the Capital Improvement Plan. These amounts do not include any debt that may be issued for any unforeseen additional needs that might arise in future years.

Bonded debt is projected to be $675,570,833 at the end of FY 2026. The FY 2027-2031 Plan provides for an increase in total bonded debt of $18,096,231 by the end of FY 2031.

Total bonded debt under this plan is projected to be $796,995,000 at June 30, 2031.

Schedule of Changes in Bonds Outstanding

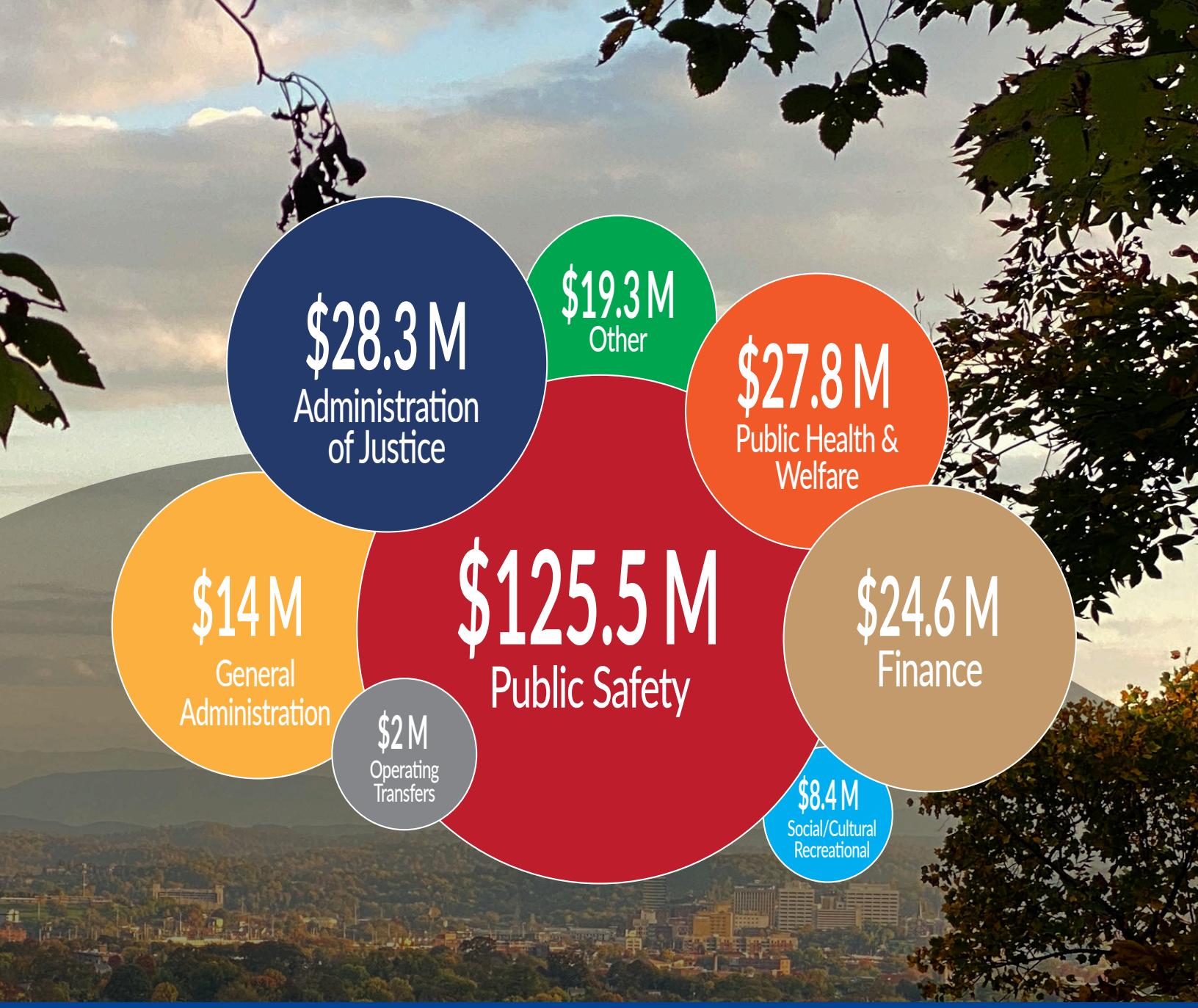
Projected as of June 30, 2026

	County	Schools	Total
Principal Outstanding June 30, 2025	$ 368,733,073	$ 358,317,041	$ 727,050,114
Bonds Issued FY 2026	-	-	-
Principal Paid FY 2026	28,386,236	23,093,045	51,479,281
Principal Outstanding June 30, 2026	$ 340,346,837	$ 335,223,996	$ 675,570,833

Note: The Principal Outstanding as of June 30, 2026 doesn't include debt issuances during FY'25 and FY'26. The total projected amounts for FY'27 and FY'28 are $94,920,000 and $51,140,000, respectively.



2027 Expense Highlights



2027 General Fund

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.

Budget Summary

	Adopted 2025-2026	Proposed 2026-2027	Change	Tax Rate FY26	Tax Rate FY27
General Fund:					
General Administration	$ 14,182,290	$ 14,018,166	$ (164,124)		
Finance	24,338,656	24,636,236	297,580		
Administration of Justice	26,622,165	28,284,401	1,662,236		
Public Safety	121,780,350	125,515,363	3,735,013		
Public Health and Welfare	26,732,416	27,755,237	1,022,821		
Social/Cultural/Recreational	8,120,725	8,426,883	306,158		
Agriculture & Natural Resources	641,599	714,336	72,737		
Other General Government	15,749,238	18,553,180	2,803,942		
Operating Transfers	1,356,750	1,952,475	595,725		
	239,524,189	**249,856,277**	**10,332,088**	$0.6724	$0.6824
Special Revenue Funds:					
Governmental Library	80,800	80,925	125		
Public Library	15,972,332	16,369,400	397,068		
Solid Waste	4,876,638	6,037,504	1,160,866		
Air Quality	160,000	160,000	-		
Hotel-Motel Tax	12,000,000	12,500,000	500,000		
Engineering and Public Works	26,136,197	27,328,596	1,192,399		
Central Cafeteria	33,760,000	33,943,000	183,000		
General Purpose School	700,485,000	717,685,000	17,200,000	0.4864	0.4764
	793,470,967	**814,104,425**	**20,633,458**		
Debt Service Fund	**86,000,000**	**86,000,000**	**-**	0.3952	0.3952
Total Operating Budget	**$ 1,118,995,156**	**$ 1,149,960,702**	**$ 30,965,546**	**$1.5540**	**$1.5540**

Estimated revenue per each one cent of property tax equals $1,960,000 for FY26 and $2,010,000 for FY27.

Note: The proposed property tax rate for FY 2027 is unchanged; however, the proposed rate applicable to the General Purpose School Fund reflects a decrease of $.01, with a corresponding increase of $.01 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 2022-2023	Adopted 2023-2024	Adopted 2024-2025	Adopted 2025-2026	Proposed 2026-2027	Change from 2023-2027
General Fund:						
General Administration	$ 13,339,683	$ 14,317,888	$ 14,556,866	$ 14,182,290	$ 14,018,166	$ 678,483
Finance	21,220,356	22,773,788	23,576,201	24,338,656	24,636,236	3,415,880
Administration of Justice	22,526,805	24,159,130	25,713,536	26,622,165	28,284,401	5,757,596
Public Safety	101,301,578	111,868,081	116,226,434	121,780,350	125,515,363	24,213,785
Public Health and Welfare	23,097,574	23,777,110	26,531,116	26,732,416	27,755,237	4,657,663
Social/Cultural/Recreational	7,975,588	7,625,067	7,648,846	8,120,725	8,426,883	451,295
Agricultural & Natural Resources	592,966	592,966	563,385	641,599	714,336	121,370
Other General Government	10,768,849	13,979,769	14,372,671	15,749,238	18,553,180	7,784,331
Operating Transfers	4,084,221	3,259,221	1,925,500	1,356,750	1,952,475	(2,131,746)
	204,907,620	222,353,020	231,114,555	239,524,189	249,856,277	44,948,657
Special Revenue Funds:						
Governmental Library	119,526	118,601	80,100	80,800	80,925	(38,601)
Public Library	14,761,148	15,303,300	15,552,789	15,972,332	16,369,400	1,608,252
Solid Waste	4,787,958	4,802,792	4,806,453	4,876,638	6,037,504	1,249,546
Air Quality	160,000	160,000	160,000	160,000	160,000	-
Hotel/Motel Tax	9,000,000	10,500,000	11,500,000	12,000,000	12,500,000	3,500,000
Engineering & Public Works	23,522,316	25,162,347	25,259,250	26,136,197	27,328,596	3,806,280
Central Cafeteria	27,855,000	31,100,000	32,865,000	33,760,000	33,943,000	6,088,000
General Purpose School	591,500,000	660,686,000	675,860,000	700,485,000	717,685,000	126,185,000
	671,705,948	747,833,040	766,083,592	793,470,967	814,104,425	142,398,477
Debt Service Fund	77,500,000	80,000,000	85,000,000	86,000,000	86,000,000	8,500,000
Total Operating Budget	**$ 954,113,568**	**$ 1,050,186,060**	**$ 1,082,198,147**	**$ 1,118,995,156**	**$ 1,149,960,702**	**$ 195,847,134**
Revenue / 1 cent property tax	**$ 1,342,000**	**$ 1,903,500**	**$ 1,960,000**	**$ 1,960,000**	**$ 2,010,000**	

Net Budget Summary

	Adopted 2025-2026	Interfund Transfers	Net 2025-2026	Proposed 2026-2027	Interfund Transfers	Net 2026-2027
General Fund	$ 239,524,189	$ (166,750)	$ 239,357,439	$ 249,856,277	$ (762,245)	$ 249,094,032
Special Revenue Funds:						
Governmental Library	80,800	-	80,800	80,925	-	80,925
Public Library	15,972,332	-	15,972,332	16,369,400	-	16,369,400
Solid Waste	4,876,638	-	4,876,638	6,037,504	-	6,037,504
Air Quality	160,000	-	160,000	160,000	-	160,000
Hotel-Motel Tax	12,000,000	(1,900,000)	10,100,000	12,500,000	(2,000,000)	10,500,000
Engineering and Public Works	26,136,197	(775,000)	25,361,197	27,328,596	(775,000)	26,553,596
Central Cafeteria	33,760,000	-	33,760,000	33,943,000	-	33,943,000
General Purpose School	700,485,000	(1,006,000)	699,479,000	717,685,000	(600,000)	717,085,000
	793,470,967	(3,681,000)	789,789,967	814,104,425	(3,375,000)	810,729,425
Debt Service Fund	86,000,000	-	86,000,000	86,000,000	-	86,000,000
Total	$ 1,118,995,156	$ (3,847,750)	$ 1,115,147,406	$ 1,149,960,702	$ (4,137,245)	$ 1,145,823,457

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 2025	ADOPTED FY 2026	REQUESTED FY 2027	PROPOSED FY 2027
GENERAL FUND:					
Trustee Commission	101	$ 3,565,239	$ 3,600,000	$ 3,575,000	$ 3,575,000
Leases & Subscriptions	101	4,276,928	-	-	-
Attorney General	1010010	4,445,370	4,899,662	5,128,529	5,128,529
Circuit Court Clerk	1010310	64,009	58,513	92,977	90,977
Civil Sessions Court Clerk	1010320	46,217	52,856	84,666	81,666
IV-D Child Support Clerk	1010330	1,019,643	1,036,340	1,070,716	1,070,716
Probate Court	1010610	48,502	51,739	65,817	57,689
Chancery Court	1010620	202,646	204,876	257,262	237,051
County Commission	1010910	697,060	716,146	793,255	793,255
County Commission - Discretionary	1010915	42,940	55,000	55,000	55,000
Internal Audit	1010920	722,097	879,290	910,148	907,748
Ethics Committee	1010926	66	1,800	1,800	1,800
Codes Commission	1010930	5,294	6,000	6,000	6,000
County Clerk	1011210	590,865	590,867	590,867	590,867
Criminal/4th Court Clerk Administration	1011505	107,175	91,400	91,400	91,400
4th Circuit Court Clerk	1011510	49,999	59,131	81,100	71,100
Criminal Court Clerk	1011520	104,139	110,841	130,411	130,411
Jury Related Expenses	1011525	157,620	212,700	212,700	212,700
Criminal Sessions Court Clerk	1011530	122,929	126,035	154,848	152,128
Criminal Court Technology Upgrades	1011531	120,070	-	-	-
Victims Advocate Program	1011533	83,188	96,624	96,624	96,624
Bridge to Safety	1011535	-	-	15,000	15,000
Election Commission	1011810	2,891,962	2,584,943	3,132,636	3,132,636
Circuit Court Judges	1012110	16,204	22,676	25,676	22,676
4th Circuit Court Judges	1012120	10,555	13,506	16,311	14,965
Criminal Court Judges	1012130	50,197	77,031	77,031	77,031
Court Administrator & Magistrate	1012133	1,213,177	1,273,728	1,303,683	1,299,175
General Sessions Court Judge	1012140	2,387,175	2,406,035	2,522,399	2,485,174
Jury Commission	1012150	51,466	84,425	91,130	88,130
Juvenile Court-Judges	1012410	3,980,213	4,198,813	4,356,947	4,330,902
IV-D Magistrate Program	1012420	533,509	583,973	615,196	614,196
Juvenile Court-Clerk	1012710	921,288	940,339	1,003,888	1,003,888
Juvenile Service Center	1013010	4,703,251	5,289,738	5,942,933	5,495,564
Law Department	1013210	2,678,593	2,788,349	3,100,596	3,010,596
Law Department Outside Legal Fees	1013215	62,578	250,000	250,000	160,000
County Mayor	1013310	1,613,342	1,665,696	1,522,966	1,522,966
School Mania	1013312	97,672	-	-	-
One Book Read City	1013313	5,000	-	-	-
County Governmental Affairs	1013315	76,291	75,000	77,000	77,000
Family Justice Center	1013362	63,809	-	-	-
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 2025	ADOPTED FY 2026	REQUESTED FY 2027	PROPOSED FY 2027
GENERAL FUND (Continued):					
EmPath	1013367	-	-	500,000	500,000
UT-Knox County Extension	1013370	586,081	641,599	714,836	714,336
Knox County Education Foundation	1013380	2,400,000	1,200,000	-	-
United Way Community Schools	1013383	-	700,000	700,000	700,000
TN Achieves	1013385	-	100,000	100,000	100,000
Human Resources	1013610	809,076	923,489	1,421,284	1,491,041
Benefits Administration	1013615	458,795	484,931	-	-
Tuition Assistance Program	1013625	29,475	25,000	25,000	25,000
Mentor Internship Program	1013630	3,259	50,000	50,000	50,000
Parks	1014801	355,042	481,500	690,254	481,500
Blue Trails/Greenway/Trails	1014802	224,875	233,154	380,633	233,633
Park Maintenance	1014810	3,133,911	2,804,511	2,988,037	2,775,870
Recreation Administration	1014830	1,096,352	1,280,916	1,453,181	1,387,020
Recreation Buildings	1014831	51,548	88,000	75,000	75,000
Tree/Bench Program	1014834	26,114	-	-	-
Sports & Recreation	1014836	862,688	1,072,355	1,341,733	1,189,338
Special Events - Parks	1014842	1,009	-	-	-
Ball Fields	1014850	306,206	229,000	306,530	229,000
Sportspark	1014851	125,079	103,500	102,700	102,700
Tommy Schumpert Park	1014852	91,947	88,900	129,550	88,900
John Tarleton Park	1014853	101,144	82,300	81,300	81,300
Youth Sports	1014856	350,898	455,000	540,000	455,000
Adult Sports	1014857	102,964	69,400	84,400	69,400
Indigent Assistance	1015120	220,800	220,800	220,800	220,800
Defined Service Contracts	1015130	1,853,581	1,909,000	1,909,000	1,909,000
John Tarleton	1015135	1,075,061	1,107,313	1,140,532	1,140,532
Senior Center & Volunteer Services	1015142	312,995	368,941	437,395	436,045
West Knox Senior Center	1015145	131,197	134,544	153,403	151,203
South Knox Senior Center	1015146	160,502	174,982	179,649	177,899
Halls Senior Center	1015147	104,183	108,266	118,126	117,076
Corryton Senior Center	1015148	102,622	111,324	122,915	121,315
Carter Senior Center	1015149	118,056	128,242	141,355	139,980
Karns Senior Center	1015150	121,302	105,890	115,654	114,704
Veterans' Services Office	1015160	138,591	140,278	246,768	243,668
Community Development	1015165	542,519	645,728	780,629	769,804
Support Services	1015400	1,552,513	1,853,611	1,939,297	1,939,297
Preventive Health Services	1015403	1,530,534	1,814,818	1,406,511	1,406,511
Dental Services	1015406	1,518,458	1,548,257	1,557,800	1,557,800
Emergency Medical Services	1015409	2,112,674	3,257,052	3,803,902	3,758,902
Food & Restaurant Inspections	1015412	1,006,935	1,053,135	1,198,719	1,129,872
Health Administration	1015415	1,542,874	1,653,679	1,688,201	1,688,201

Expenditure Summary By Fund

DEPARTMENT (Or Account Name)	DEPT. NUMBER	ACTUAL FY 2025	ADOPTED FY 2026	REQUESTED FY 2027	PROPOSED FY 2027
GENERAL FUND (Continued):					
Community Health	1015421	1,172,899	1,399,154	1,325,320	1,325,320
Knox County Medical Program	1015424	2,771,379	2,995,000	2,995,000	2,995,000
Pharmacy	1015433	711,628	1,061,709	1,063,400	1,063,400
Primary Care Services	1015436	306,989	306,989	306,989	306,989
School Health Programs	1015442	607,276	610,009	719,724	719,724
Ground Water Services	1015448	421,293	412,674	509,677	509,677
Vector Control Services	1015451	897	9,350	9,350	9,350
Disease Surveillance & Investigation	1015454	1,486,666	1,485,321	1,894,831	1,894,831
Vital Records	1015457	768,545	692,618	686,370	686,370
Women's Health Services	1015460	376,299	329,606	341,492	341,492
Workforce Development & Planning	1015463	276,377	327,144	349,138	349,138
West Clinic	1015465	558,922	609,077	649,331	649,331
Comm. Health Services Grant Match	1015467	260,720	200,000	200,000	200,000
Finance	1015710	2,927,671	2,994,851	3,007,398	3,007,398
Procurement	1016010	1,127,959	1,214,836	1,276,340	1,271,340
Property Development	1016015	372,080	401,109	403,128	399,328
Asset Management	1016020	283,203	301,884	312,423	312,392
Inoperable Car Lot	1016025	3,795	3,750	3,750	3,750
Solar Maintenance	1016033	-	-	25,000	25,000
E-Government Purchasing	1016050	189,063	195,618	203,542	203,542
Property and Liability Insurance	1016310	89,137	67,433	85,433	85,433
Young Williams Animal Center	1016600	1,703,179	1,730,000	1,767,600	1,767,600
Knoxville - Knox County Planning	1016605	1,080,753	1,175,753	1,225,753	1,225,753
Geographic Information Systems	1016610	567,328	572,073	592,043	592,043
Payment To Cities	1016615	235,356	155,000	155,000	155,000
Emergency Management	1016620	262,575	324,552	353,342	353,342
Office of Housing Stability	1016625	175,000	162,000	456,560	356,560
Community Action Committee	1016635	2,055,100	2,055,100	2,255,100	2,095,100
Auditing Contract	1016930	324,377	325,000	325,000	325,000
Cost in Cases Charged to County	1016940	506,791	500,000	500,000	500,000
Non-Departmental	1016950	5,433,384	(3,332,512)	(1,674,921)	(1,674,921)
PBA Management	1016955	10,000,000	11,000,000	12,000,000	12,000,000
Employee Benefits - Retirement Contributions	1016980	1,927,975	1,710,039	1,760,000	1,760,000
MERP County Match	1016985	204,470	175,000	175,000	175,000
Community Mediation	1017210	155,093	170,000	160,000	160,000
Fire Prevention	1017510	823,655	934,165	944,515	944,515
Information Technology	1017910	7,206,946	7,537,943	7,908,678	7,900,428
Records Management*	1017920	443,052	420,399	-	-
County I.T. Software & Hardware	1017930	2,796,227	3,180,000	3,360,000	3,235,000
Sheriff's Department Merit System	1018110	289,589	316,678	318,762	318,762
Property Assessor	1018310	4,513,335	4,942,845	5,189,446	5,047,206

Expenditure Summary By Fund

DEPARTMENT (Or Account Name)	DEPT. NUMBER	ACTUAL FY 2025	ADOPTED FY 2026	REQUESTED FY 2027	PROPOSED FY 2027
GENERAL FUND (Continued):					
Equalization Board	1018320	17,994	28,099	28,508	28,508
Public Defender	1018510	3,425,618	3,361,816	3,547,341	3,547,341
Register of Deeds	1018710	52,441	69,735	69,735	69,735
Register of Deeds - Data Processing	1018720	860,705	190,000	190,000	190,000
Court Officers	1018900	20,398	29,368	31,368	29,368
Sheriff's Administration	1018903	1,874,254	1,993,350	2,026,550	1,993,350
Records & Communication	1018906	1,277,955	1,349,595	1,487,151	1,349,595
Training	1018912	287,301	305,550	414,025	305,800
Planning & Development	1018915	2,331	7,790	8,290	7,790
Stop Violence Against Women	1018918	31,760	49,500	49,500	49,500
Patrol & Cops Universal	1018921	85,521,267	95,937,494	106,513,474	98,002,421
Warrants	1018924	207,704	284,200	306,200	284,200
Detectives	1018927	241,568	299,750	306,250	299,750
Forensic	1018930	54,911	88,650	91,650	88,650
Juvenile Division	1018933	26,099	28,550	31,250	28,550
Special Teams	1018936	59,720	63,700	81,200	63,700
Senior Citizens Awareness	1018940	169	-	-	-
Narcotics	1018942	428,940	555,700	674,200	555,700
Vice	1018943	3,693	-	-	-
Internal Affairs	1018945	18,907	33,100	31,600	31,600
Theft	1018946	17,999	-	-	-
Organized Retail Crime	1018947	15,135	-	-	-
Special Services	1018948	59,190	107,100	104,100	104,100
DARE Program	1018951	16,954	-	-	-
Sexual Offender Registry	1018953	25,813	-	-	-
Interest Earned - Inmates	1018954	51,357	-	-	-
Auxiliary Services	1018957	466,001	508,252	533,632	533,632
Project Lifesaver	1018958	1,024	-	-	-
Correctional Facilities & Batterer's Treat.	1018960	11,851,402	11,521,750	18,074,147	12,076,250
Video Courtroom	1018961	9,752	-	-	-
Helen Ross McNabb-Interchange	1018967	183,392	-	-	-
Jail Commissary	1018969	1,231,842	1,411,531	1,610,989	1,595,989
Medical Examiner - County	1018973	5,301,169	5,773,996	6,783,354	6,654,854
Sheriff's K-9 Donations	1018985	10,689	-	-	-
Employee Assistance	1018991	28,002	-	-	-
Sheriff's - Juvenile Court Officers	1018995	19,334	32,075	32,075	32,075
Tax Sale Expenses	1019705	364,300	-	-	-
County Trustee	1019710	1,047,403	1,071,134	1,073,944	1,073,944
Operating Transfers:	1016645	4,949,839	1,356,750	1,952,475	1,952,475
Total General Fund		$ 239,411,453	$ 239,524,189	$ 267,330,128	$ 249,856,277

*Records Management transferred from the General Fund (101) to an Internal Service Fund (277).

Expenditure Summary By Fund

DEPARTMENT (Or Account Name)	DEPT. NUMBER	ACTUAL FY 2025	ADOPTED FY 2026	REQUESTED FY 2027	PROPOSED FY 2027
GOVERNMENTAL LIBRARY FUND:					
Operations	1140010	$ 58,073	$ 80,800	$ 80,925	$ 80,925
PUBLIC LIBRARY FUND:					
Public Library	1150010	$ 13,239,367	$ 13,729,862	$ 14,460,200	$ 14,061,507
Public Library Maintenance	1150011	1,603,267	1,642,970	1,705,393	1,705,393
Read City USA	1150015	32,019	34,000	34,000	34,000
State General Library	1150020	427,369	430,500	430,500	430,500
Rothrock Estates	1150030	2,400	-	-	-
Trustee Commission	115	137,035	135,000	138,000	138,000
Total Public Library Fund		$ 15,441,457	$ 15,972,332	$ 16,768,093	$ 16,369,400
SOLID WASTE FUND:					
Convenience Centers	1160120	$ 4,466,140	$ 4,218,829	$ 5,439,730	$ 5,358,922
Tire Transfer Program	1160310	317,818	412,162	413,477	413,477
Litter Program	1160320	90,934	117,647	112,105	112,105
Household Hazardous Waste	1160340	87,719	95,000	125,000	125,000
Trustee Commission	116	26,000	33,000	28,000	28,000
Total Solid Waste Fund		$ 4,988,611	$ 4,876,638	$ 6,118,312	$ 6,037,504

Expenditure Summary By Fund

DEPARTMENT (Or Account Name)	DEPT. NUMBER	ACTUAL FY 2025	ADOPTED FY 2026	REQUESTED FY 2027	PROPOSED FY 2027
AIR QUALITY FUND:					
Clear Air 103 PM 2.5	1280015	$ 178,814	$ -	$ -	$ -
Air Pollution	1280036	565,445	-	-	-
Permit Fees	1280040	309,802	160,000	160,000	160,000
Title V Program	1280050	137,877	-	-	-
Total Air Quality Fund *		$ 1,191,938	$ 160,000	$ 160,000	* $ 160,000
HOTEL/MOTEL TAX FUND:	123	$ 14,158,652	$ 12,000,000	$ 12,500,000	$ 12,500,000
ENGINEERING AND PUBLIC WORKS FUND:					
Environment & Planning	1310110	$ 2,548,387	$ 3,034,435	$ 2,512,891	$ 2,508,391
Land Development	1310120	1,021,095	1,138,150	1,556,892	1,554,092
Stormwater Compliance	1310130	492,713	543,865	754,103	597,152
Stormwater Management - Violation	1310135	17,698	-	-	-
Public Works Construction & Maintenance	1310210	17,500,940	17,352,637	20,396,853	18,328,518
Traffic Engineering	1310220	1,304,526	1,290,758	1,642,414	1,472,414
Subdivision Foreclosures	1310430	55,185	-	-	-
Building Codes	1310610	1,476,493	1,622,301	1,701,626	1,684,876
Code Enforcement	1310710	726,253	738,541	769,774	765,274
Soil Conservation	1310810	157,153	165,510	157,879	157,879
Trustee Commission	131	259,010	250,000	260,000	260,000
Total Engineering and Public Works Fund		$ 25,559,453	$ 26,136,197	$ 29,752,432	$ 27,328,596
CENTRAL CAFETERIA FUND:	143	$ 34,732,752	$ 33,760,000	$ 33,943,000	$ 33,943,000
GENERAL PURPOSE SCHOOL FUND:	141	$ 713,469,242	$ 700,485,000	$ 717,685,000	$ 717,685,000
DEBT SERVICE FUND:	151	$ 83,437,033	$ 86,000,000	$ 86,000,000	$ 86,000,000
Total Operating Budget		**$ 1,132,448,664**	**$ 1,118,995,156**	**$ 1,170,844,210**	**$ 1,149,960,702**

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

Expenditure Summary By Fund

DEPARTMENT (Or Account Name)	DEPT. NUMBER	ACTUAL FY 2025	ADOPTED FY 2026	REQUESTED FY 2027	PROPOSED FY 2027
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	$ 3,358,168	$ 3,595,482	$ 3,516,969	$ 3,516,969
Mailroom Service Fund	268	389,094	383,753	375,691	375,691
Employee Benefits Fund	270	37,843,667	36,661,077	36,569,787	36,569,787
Risk Management Fund	266	6,094,498	6,211,000	7,097,259	7,097,259
Building Maintenance Fund	274	18,044,330	16,442,189	18,058,481	18,058,481
Technical Support Services Fund	276	2,264,443	2,264,178	2,235,210	2,235,210
Records Management Fund	277	-	-	476,019	476,019
Capital Leasing Fund	278	833,646	848,742	907,864	907,864
Self Insurance Fund	263	38,468,904	37,242,788	39,860,926	39,860,926
TOTAL INTERNAL SERVICE FUNDS		$ 107,296,750	$ 103,649,209	$ 109,098,206	$ 109,098,206
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	$ 523,505	$ 1,111,500	$ 771,500	$ 771,500
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	$ 2,385,768	$ 2,099,600	$ 2,167,900	$ 2,167,900

Revenue Summary By Fund

	ACTUAL FY 2025	ADOPTED FY 2025	ADOPTED FY 2026	PROPOSED FY 2027
GENERAL FUND:				
County Property Taxes	$ 138,337,020	$ 142,835,400	$ 145,466,300	$ 154,313,400
County Local Option Taxes	32,901,559	29,204,500	30,861,000	32,327,000
Wheel Tax	632,732	610,000	620,000	630,000
Licenses and Permits	2,166,369	2,945,500	2,949,500	2,104,650
Fines, Forfeitures, Penalty	1,838,053	945,150	1,038,700	1,129,000
Charges/Current Services	10,996,073	9,565,495	10,296,900	10,671,800
Other Local Revenue	10,180,477	8,479,036	8,700,246	8,272,200
Fees from Officials	16,631,499	15,330,000	15,700,000	15,925,000
State of Tennessee	14,979,393	13,010,964	15,153,664	15,039,273
Federal Government	2,832,969	1,546,500	1,921,500	3,307,200
Other Governments	309,216	310,000	815,000	245,000
Citizens Groups	198,582	-	-	-
Other Financing Source: Lease & Subscription	4,276,928	-	-	-
Appropriation from Restricted Fund Balance	-	832,010	1,197,208	719,724
Appropriation from Fund Balance	-	3,500,000	4,804,171	5,172,030
Appropriation from Designated Fund Balance	-	2,000,000	-	-
Increase in Equity Interest in Joint Venture	819,174	-	-	-
Total General Fund	$ 237,100,044	$ 231,114,555	$ 239,524,189	$ 249,856,277
GOVERNMENTAL LIBRARY FUND:				
County Local Option Taxes (Litigation Tax)	$ 51,956	$ 39,600	$ 44,050	$ 48,450
Other Governments/Citizens Groups	30,000	30,000	30,000	30,000
Operating Transfers	-	10,500	6,750	2,475
Total Governmental Library Fund	$ 81,956	$ 80,100	$ 80,800	$ 80,925

Revenue Summary By Fund

	ACTUAL FY 2025	ADOPTED FY 2025	ADOPTED FY 2026	PROPOSED FY 2027
PUBLIC LIBRARY FUND:				
Wheel Tax	$ 13,088,960	$ 12,750,000	$ 13,050,000	$ 13,200,000
Charges/Current Services	190,848	175,000	190,000	200,000
Other Local Revenues	96,818	140,000	110,000	125,000
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	35,130	-	-	-
Operating Transfers	1,850,000	1,850,000	1,900,000	2,000,000
Appropriation from Fund Balance	-	207,289	291,832	413,900
Total Public Library Fund	$ 15,692,256	$ 15,552,789	$ 15,972,332	$ 16,369,400
SOLID WASTE FUND:				
County Local Option Taxes	$ 2,600,000	$ 2,600,000	$ 2,600,000	$ 2,700,000
Other Local Revenues	819,645	740,000	800,000	800,000
State of Tennessee	560,456	540,000	550,000	550,000
Operating Transfers	1,000,000	675,000	775,000	1,375,000
Appropriation from Fund Balance	-	251,453	151,638	612,504
Total Solid Waste Fund	$ 4,980,101	$ 4,806,453	$ 4,876,638	$ 6,037,504
AIR QUALITY FUND:				
Fines, Forfeitures, Penalty	$ 53,000	$ -	$ -	$ -
Charges/Current Services	435,156	160,000	160,000	160,000
Other Local Revenues	68,498	-	-	-
Federal Government	677,699	-	-	-
Total Air Quality Fund	$ 1,234,353	$ 160,000	$ 160,000	$ 160,000
HOTEL/MOTEL TAX FUND:				
County Local Option Taxes	$ 14,717,595	$ 11,500,000	$ 12,000,000	$ 12,500,000
Total Hotel/Motel Tax Fund	$ 14,717,595	$ 11,500,000	$ 12,000,000	$ 12,500,000

Revenue Summary By Fund

	ACTUAL FY 2025	ADOPTED FY 2025	ADOPTED FY 2026	PROPOSED FY 2027
ENGINEERING AND PUBLIC WORKS FUND:				
County Local Option Taxes	$ 10,788,812	$ 9,840,500	$ 10,515,350	$ 11,015,350
Statutory Taxes	2,124,576	2,400,000	2,400,000	2,200,000
Wheel Tax	951,441	900,000	1,825,000	1,910,000
Licenses and Permits	3,341,903	2,750,000	2,800,000	3,200,000
Fines, Forfeitures, Penalty	6,750	175,000	185,000	190,000
Charges/Current Services	367,561	106,500	119,000	290,996
Other Local Revenues	387,990	-	-	-
State of Tennessee	8,087,661	7,937,250	8,042,250	8,122,250
Operating Transfers	-	750,000	-	-
Appropriation from Fund Balance	-	400,000	249,597	400,000
Total Engineering and Public Works Fund	$ 26,056,694	$ 25,259,250	$ 26,136,197	$ 27,328,596
CENTRAL CAFETERIA FUND:	$ 30,679,254	$ 32,865,000	$ 33,760,000	$ 33,943,000
GENERAL PURPOSE SCHOOL FUND:				
County Property Taxes	$ 99,464,932	$ 100,704,400	$ 96,784,400	$ 97,596,800
County Local Option Taxes	251,551,653	241,192,886	254,197,306	266,960,406
Wheel Tax	949,879	900,000	-	-
Licenses	36,307	36,000	36,000	36,000
Charges/Current Services	385,402	275,000	275,000	275,000
Other Local Revenue	12,101,530	4,225,000	6,000,000	6,250,000
State of Tennessee	344,624,387	326,876,714	341,382,294	345,256,794
Federal Government	631,506	600,000	600,000	600,000
Other Governments/Citizens Groups	15,774	-	-	-
Operating Transfers	-	1,050,000	1,210,000	710,000
Other Financing Source: Lease & Subscription	2,403,860	-	-	-
Total General Purpose School Fund	$ 712,165,230	$ 675,860,000	$ 700,485,000	$ 717,685,000
DEBT SERVICE FUND:				
County Property Taxes	$ 77,163,826	$ 78,209,200	$ 78,209,200	$ 80,260,200
Other Local Revenue	9,896,058	1,636,535	1,619,974	1,681,825
Payment from General Purpose Schools	-	3,965,078	1,006,000	600,000
Appropriation from Fund Balance	-	1,189,187	5,164,826	3,457,975
Total General Debt Fund	$ 87,059,884	$ 85,000,000	$ 86,000,000	$ 86,000,000
Grand Total Budgeted Operating Funds	**$ 1,129,767,367**	**$ 1,082,198,147**	**$ 1,118,995,156**	**$ 1,149,960,702**
		Dollar Amount Change	$ 36,797,009	$ 30,965,546
		Percentage Change	3.40%	2.77%

General Fund Analysis

Expenditures and Other Uses

Proposed Increases in Expenditures from FY 2026 to FY 2027

Adopted Budget 2025-2026		$ 239,524,189
New Uses for 2026-2027:		
1% for employees - January 2026 (including deputies)	$ 1,300,000	
2 Steps plus 1% for employees (including deputies)	3,900,000	
EmPath	500,000	
Building Operations	1,000,000	
2.5% increase on Employer Health Insurance	590,000	
Ambulance Contract	500,000	
Sheriff's Office Fixed Costs Increases	880,000	
Various Departmental Increases	1,662,088	
Total FY 2027 Additions to Proposed Expenditures		10,332,088
Proposed 2026-2027 Budget		$ 249,856,277

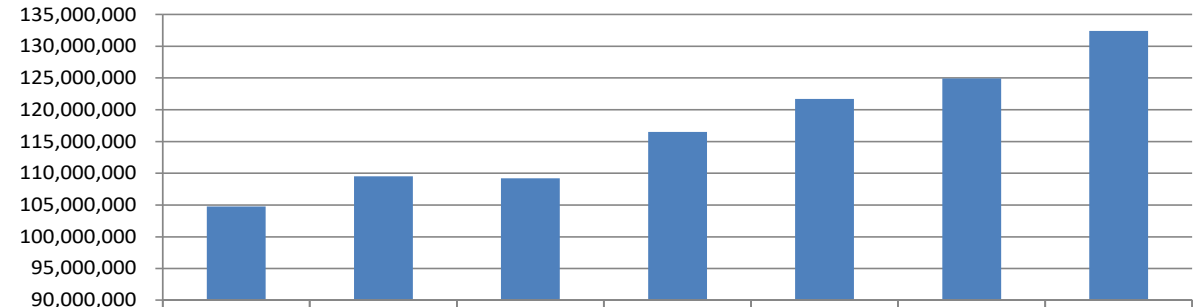
Revenues and Other Sources

Projected Increases to Revenues and Other Sources
Amounts to Provide Funding for Additional Proposed Expenditures

Adopted Budget 2025-2026		$ 239,524,189
Projected Increases in Revenues and Other Sources:		
Increase in Property Tax Revenue	$ 8,840,000	
Increase in Local Option Tax Revenue	1,466,000	
Decrease in Licenses, Permits and Charges for Services	(844,000)	
Increase in Fees from Officials	225,000	
Decrease in Other Local Revenue	(428,000)	
Increase in State of Tennessee Revenue	225,000	
Increase in Other Revenues and Other Sources	848,088	
Total FY 2027 Additions to Revenues and Other Sources		10,332,088
Proposed 2026-2027 Budget		$ 249,856,277

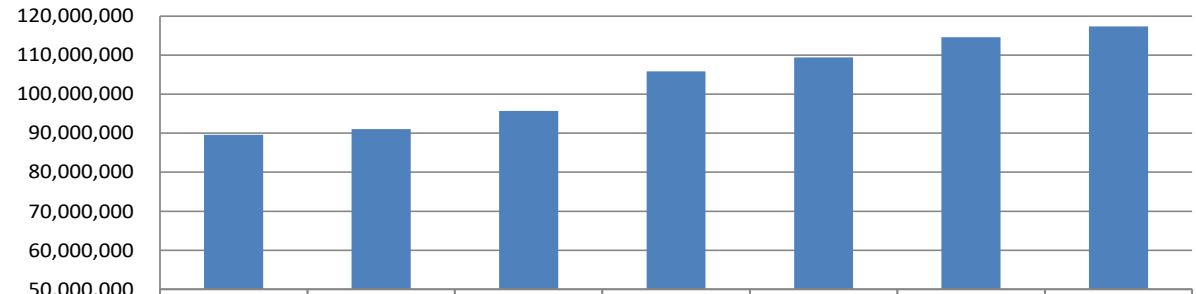
2026-2027 PROPOSED OPERATING BUDGET

General Fund without Sheriff's Office



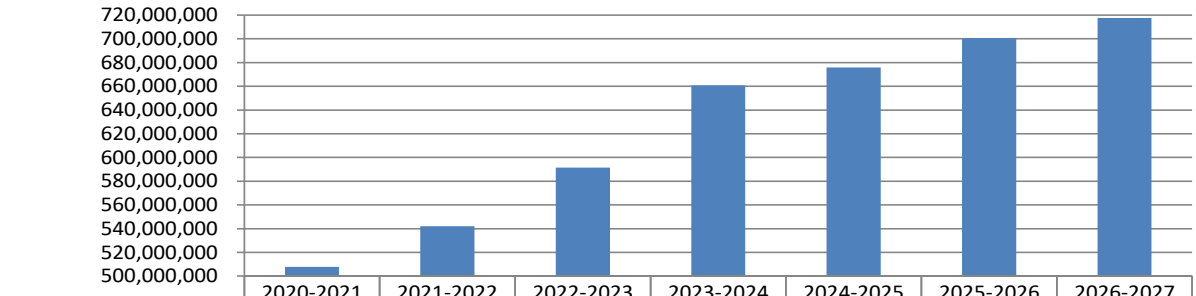
	2020-2021 Adopted	2021-2022 Adopted	2022-2023 Adopted	2023-2024 Adopted	2024-2025 Adopted	2025-2026 Adopted	2026-2027 Proposed
General Fund	104,774,871	109,526,100	109,217,522	116,501,022	121,685,946	124,917,184	132,424,257

Sheriff's Office



	2020-2021 Adopted	2021-2022 Adopted	2022-2023 Adopted	2023-2024 Adopted	2024-2025 Adopted	2025-2026 Adopted	2026-2027 Proposed
Public Safety	89,557,481	91,017,824	95,690,098	105,851,998	109,428,609	114,607,005	117,432,020

General Purpose Schools

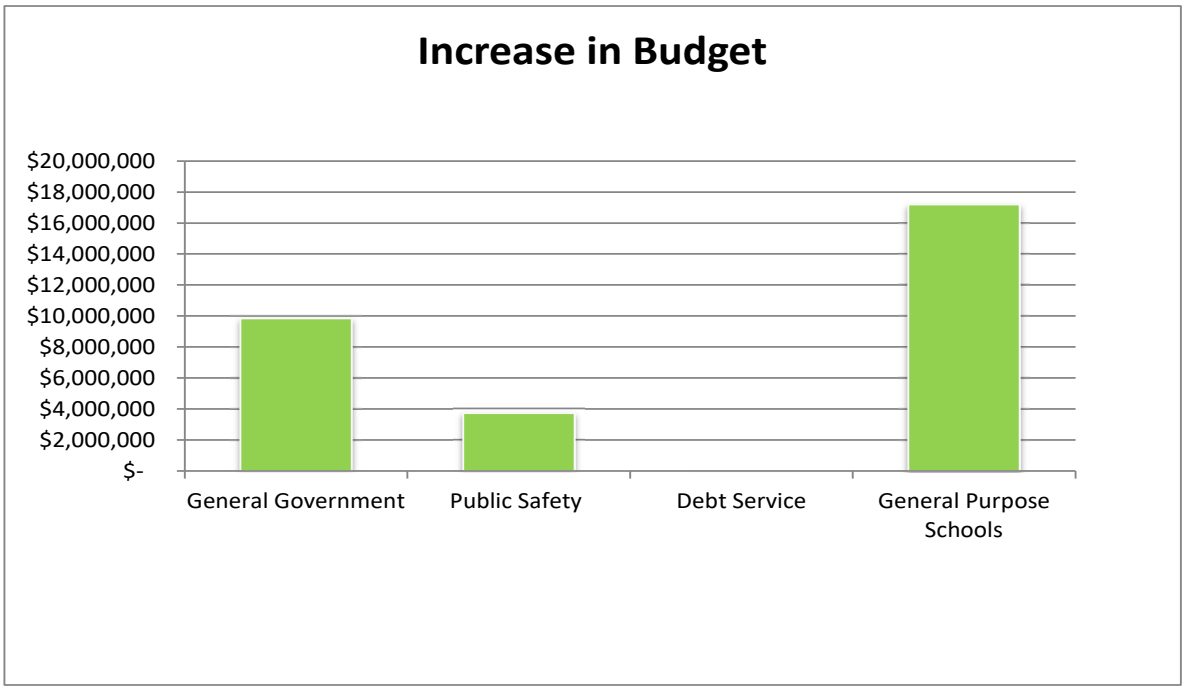


	2020-2021 Adopted	2021-2022 Adopted	2022-2023 Adopted	2023-2024 Adopted	2024-2025 Adopted	2025-2026 Adopted	2026-2027 Proposed
Gen. Purpose Schools	507,827,000	542,000,000	591,500,000	660,686,000	675,860,000	700,485,000	717,685,000

2026-2027 PROPOSED OPERATING BUDGET
INCREASE IN 2027 BUDGET FROM 2026 BUDGET

	2025-2026	Increase	2026-2027
General Government	$ 176,969,806	$ 9,847,533	$ 186,817,339
Public Safety	121,780,350	3,735,013	125,515,363
Debt Service	86,000,000	-	86,000,000
General Purpose Schools	700,485,000	17,200,000	717,685,000
Total Operating Budget	$ 1,085,235,156	$ 30,782,546	$ 1,116,017,702

Central Cafeteria Fund is not included in the totals.



County Budgeted Position Count

DEPARTMENT (or account name)		ADOPTED FY 2026 Full Time	Part Time		PROPOSED FY 2027 Full Time	Part Time		Change from 2026-2027 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	16	8		16	7		0	-1
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	33	2		33	2		0	0
IV-D Magistrate Program	1012420	3	0		3	0		0	0
Juvenile Court-Clerk	1012710	13	0		13	0		0	0
Juvenile Service Center	1013010	65	0		66	1		1	1
Law Department	1013210	18	1		18	1		0	0
County Mayor	1013310	12	0		9	0		-3	0
Human Resources	1013610	7	0		11	0		4	0
Benefits Administration	1013615	4	0		0	0		-4	0
Blue Trails/Greenways/Trails	1014802	3	0		3	0		0	0
Park Maintenance	1014810	32	0		31	0		-1	0
Recreation Administration	1014830	3	5	**	5	3	**	2	-2
Sports & Recreation	1014836	13	0		14	0		1	0
Senior Center & Volunteer Services	1015142	4	2		4	2		0	0
West Knox Senior Center	1015145	2	1		2	1		0	0
South Knox Senior Center	1015146	3	2		3	2		0	0
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		3	0		1	0
Neighborhoods & Community Development	1015165	5	0		6	0		1	0
Support Services	1015400	10	0		11	0		1	0
Preventive Health Services	1015403	20	1		15	0		-5	-1
Dental Services	1015406	14	0		16	0		2	0
Emergency Medical Services	1015409	1	1		1	1		0	0
Food & Restaurant Inspections	1015412	13	0		14	0		1	0
Health Administration	1015415	15	0		15	0		0	0
Community Development and Planning	1015421	15	0		14	0		-1	0
Pharmacy	1015433	1	0		1	0		0	0
School Health Programs	1015442	1	0		1	0		0	0
Ground Water Services	1015448	5	0		6	0		1	0
Disease Surveillance & Investigation	1015454	16	0		21	0		5	0
Vital Records	1015457	4	0		4	0		0	0
Women's Health Services	1015460	2	1		2	1		0	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 2026 Full Time	ADOPTED FY 2026 Part Time	PROPOSED FY 2027 Full Time	PROPOSED FY 2027 Part Time	Change from 2026-2027 Full Time	Change from 2026-2027 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	9	0	9	0	0	0
Information Technology	1017910	55	1	56	1	1	0
Records Management	1017920	5	0	0	0	-5	0
Sheriff's Department Merit System	1018110	4	0	4	0	0	0
Property Assessor	1018310	47	0	46	2	-1	2
Equalization Board	1018320	0	8	0	8	0	0
Public Defender	1018510	35	2	34	4	-1	2
Patrol	1018921	1,019	3	1,023	4	4	1
Auxiliary Services	1018957	3	3	4	3	1	0
Jail Commissary	1018969	8	0	8	0	0	0
Medical Examiner	1018973	37	1	44	1	7	0
Total General Fund		**1,731**	**48**	**1,743**	**50**	**12**	**2**
GOVERNMENTAL LAW LIBRARY FUND:							
Governmental Law Library Operations	1140010	0	0	0	0	0	0
PUBLIC LIBRARY FUND:							
Public Library Operations	1150010	138	65	138	65	0	0
Public Library Maintenance	1150011	5	0	5	0	0	0
Total Public Library Fund		**143**	**65**	**143**	**65**	**0**	**0**
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	13	0	-1	0

County Budgeted Position Count

DEPARTMENT (or account name)		ADOPTED FY 2026 Full Time	ADOPTED FY 2026 Part Time	PROPOSED FY 2027 Full Time	PROPOSED FY 2027 Part Time		Change from 2026-2027 Full Time	Change from 2026-2027 Part Time
ENGINEERING AND PUBLIC WORKS FUND:								
Environment & Planning	1310110	12	1	10	1		-2	0
Land Development	1310120	11	0	15	0		4	0
Stormwater Compliance	1310130	4	1	4	1		0	0
Public Works Construction & Maintenance	1310210	85	1	90	1		5	0
Traffic Engineering	1310220	8	1	9	2		1	1
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		**147**	**4**	**155**	**5**		**8**	**1**
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	12	0		2	0
RECORDS MANAGEMENT FUND	2770010	0	0	5	0		5	0

* Does not include Knox County's 11 Commissioners
** Does not include the Parks Temporary/Seasonal Employees
*** FY 2027 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		22	0	24	0		2	0
Health Department		147	6	163	7		16	1
Judges - Drug Court		6	3	6	0		0	-3
Juvenile Services		2	0	2	0		0	0
Attorney General		1	0	1	0		0	0
Sheriff		43	0	43	0		0	0
Solid Waste		4	0	4	0		0	0
Total Grant Funds		**225**	**9**	**243**	**7**		**18**	**-2**

Capital Outlay Detail

	Proposed FY 2027	Funded By
Sheriff's Office		
SUV/Sedans - (10) Requested (7) Proposed	$ 398,300	Debt Proceeds
Motorcycles - (4) Requested (4) Proposed	139,800	Debt Proceeds
Durangos - (30) Requested (20) Proposed	1,182,000	Debt Proceeds
Bus - (1) Requested (1) Proposed	215,500	Debt Proceeds
Body Cameras/Tasers/Storage	2,163,717	Debt Proceeds
Engineering & Public Works		
International 2027 HX520 SFA Tandum Axle Dump Truck	185,000	Debt Proceeds
Baxter Avenue Facility Improvements	100,000	Debt Proceeds
IT Department		
DataDomain to Replace DDVE in Azure	298,000	Debt Proceeds
Records Management		
RFID Project	25,000	Debt Proceeds
Parks & Recreation Department		
Accessibility Improvement - Sidewalk Installation	51,389	Debt Proceeds
Beaver Creek Boat	20,000	Debt Proceeds
Buffalo 1500 Blower - SportsPark	10,042	Debt Proceeds
Buffalo KB7 Debris Maintenance/Blower	13,165	Debt Proceeds
Christmas Lights for Festival of Lights	62,000	Debt Proceeds
Cronkite 3612 hd Tilt-deck Trailer	18,500	Debt Proceeds
New Garage door for maintenance shop	56,000	Debt Proceeds
Pro Gator 230A	45,632	Debt Proceeds
Storage building for equipment	12,500	Debt Proceeds
Synthetic Turf - SportsPark Entrance	30,686	Debt Proceeds
Three Ridges Golf Course		
Toro Greensmaster 3150-Q	60,000	Debt Proceeds
Public Library		
IT Equipment	80,000	Debt Proceeds
TOTAL CAPITAL OUTLAY	$ 5,167,231	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	Proposed FY 2027
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

	Proposed FY 2027
Direct Promotion of Tourism (40%):	
Visit Knoxville	$ 5,000,000
Debt/Construction/Operations/Maintenance of Tourist Facilities (40%):	
Transfer to Public Library for East TN History Center	2,000,000
Multi-Use Stadium Debt Obligation	900,000
Women's Basketball Hall of Fame	175,000
Zoo Knoxville	775,000
Knox County Tourism Enhancements	1,150,000
Subtotal - Debt/Construction/Operations/Maintenance of Tourist Facilities (40%)	5,000,000
City of Knoxville (10%)	
City of Knoxville	1,250,000
Knox County (10%)	
Trustee's Commission	150,000
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	200,000
Subtotal - Knox County (10%)	1,250,000
Total -- Hotel/Motel Tax Fund	**$ 12,500,000**

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 2025	Adopted FY 2026	Proposed FY 2027
General	Planned Use of Fund Balance	$ 3,500,000	$ 4,804,171	$ 5,172,030
Public Library	Planned Use of Fund Balance	207,289	291,832	413,900
Solid Waste	Planned Use of Fund Balance	251,453	151,638	612,504
Engineering & Public Works	Planned Use of Fund Balance	400,000	249,597	400,000
Debt Service **	Planned Use of Fund Balance	1,189,187	5,164,826	3,457,975
TOTAL		**$ 5,547,929**	**$ 10,662,064**	**$ 10,056,409**

General Fund Actual Undesignated/Unassigned Fund Balances: for fiscal years ended 2014 - 2027

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 - 93,864,976
2026 - 93,864,976 (estimated)
2027 - 88,692,946 (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 2025	Adopted FY 2026	Proposed FY 2027
General Purpose Schools	Planned Use of Fund Balance	$ -	$ -	$ -
TOTAL		**$ -**	**$ -**	**$ -**

General Purpose Schools Proposed Budget	$	717,685,000
Required 3% Fund Balance		3%
Minimum Required Fund Balance FY 2027		21,530,550
06/30/26 Estimated Available Fund Balance		71,000,000
Excess of Estimated FY 2026 Available Fund Balance over FY 2027 Required Balance	$	49,469,450

* 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.

Current Property Tax Revenue History

Budget vs. Actual 2015-2025

	Actual 2015	Actual 2016	Actual 2017	Actual 2018	Actual 2019	Actual 2020	Actual 2021	Actual 2022	Actual 2023	Actual 2024	Actual 2025	Adopted 2026	Proposed 2027
General	102,762,655	105,768,065	107,121,173	109,609,515	111,832,128	113,173,698	116,259,064	118,540,754	122,775,736	125,814,875	125,723,166	131,790,400	137,162,400
Debt	51,381,452	51,248,324	51,903,952	52,957,271	54,031,115	54,679,288	56,169,966	57,272,353	59,317,615	68,500,385	76,191,518	77,459,200	79,435,200
Schools	94,199,038	95,954,319	97,181,879	98,525,119	100,522,968	101,728,870	104,502,224	106,553,159	110,355,166	105,372,519	97,554,485	95,334,400	95,756,400
Total	248,343,145	252,970,708	256,207,004	261,091,905	266,386,211	269,581,856	276,931,254	282,366,266	292,448,517	299,687,779	299,469,169	304,584,000	312,354,000
Budget	248,240,000	251,024,000	256,128,000	262,624,000	264,364,000	270,088,000	270,088,000	277,456,060	284,504,000	295,803,900	304,584,000		
Favorable (Unfavorable)	103,145	1,946,708	79,004	(1,532,095)	2,022,211	(506,144)	6,843,254	4,910,206	7,944,517	3,883,879	(5,114,831)		
% Increase (Decrease)		1.86%	1.28%	1.91%	2.03%	1.20%	2.73%	1.96%	3.57%	2.48%	-0.07%		

KNOX COUNTY TENNESSEE

Sales Tax Revenue History

Budget vs. Actual 2015-2025

	Actual 2015	Actual 2016	Actual 2017	Actual 2018	Actual 2019	Actual 2020	Actual 2021	Actual 2022	Actual 2023	Actual 2024	Actual 2025	Adopted 2026	Proposed 2027
General	4,912,938	4,414,514	4,880,741	5,873,205	6,125,667	6,918,651	8,941,923	10,392,692	11,003,386	11,340,763	12,277,621	11,600,000	12,000,000
Solid Waste	2,400,000	2,500,000	2,500,000	2,500,000	2,600,000	2,500,000	2,400,000	2,600,000	2,600,000	2,600,000	2,600,000	2,600,000	2,700,000
Engineering	5,295,576	5,007,062	5,344,674	6,063,356	6,318,586	6,820,403	8,213,116	9,408,501	9,850,728	10,095,036	10,773,449	10,500,000	11,000,000
Schools	136,377,686	144,235,468	146,317,985	151,730,634	157,919,441	163,205,862	186,667,677	215,187,184	231,207,997	239,341,554	250,528,089	253,351,306	266,114,406
Total	148,986,200	156,157,044	159,043,400	166,167,195	172,963,694	179,444,916	206,222,716	237,588,377	254,662,111	263,377,353	276,179,159	278,051,306	291,814,406
Budget	142,018,000	150,670,000	157,228,000	160,970,000	163,411,000	174,300,000	164,650,000	195,237,000	241,186,000	248,987,930	263,921,886		
Favorable (Unfavorable)	6,968,200	5,487,044	1,815,400	5,197,195	9,552,694	5,144,916	41,572,716	42,351,377	13,476,111	14,389,423	12,257,273		
% Increase (Decrease)		4.81%	1.85%	4.48%	4.09%	3.75%	14.92%	15.21%	7.19%	3.42%	4.86%		

Wheel Tax Revenue History

Budget vs. Actual 2015-2025

	Actual 2015	Actual 2016	Actual 2017	Actual 2018	Actual 2019	Actual 2020	Actual 2021	Actual 2022	Actual 2023	Actual 2024	Actual 2025	Adopted 2026	Proposed 2027
General	534,818	532,699	549,150	556,116	572,282	564,983	595,939	602,007	627,552	607,980	632,732	620,000	630,000
Library	10,886,910	11,019,627	11,359,939	11,504,043	11,838,462	11,687,477	12,327,843	12,453,366	12,981,811	12,576,931	13,088,960	13,050,000	13,200,000
Engineering	-	-	-	-	-	-	-	-	-	914,222	951,441	1,825,000	1,910,000
Schools	1,607,094	1,600,726	1,650,161	1,671,093	1,719,672	1,697,739	1,790,760	1,808,993	1,885,756	921,721	949,879	-	-
Total	13,028,822	13,153,052	13,559,250	13,731,252	14,130,416	13,950,199	14,714,542	14,864,366	15,495,119	15,020,854	15,623,012	15,495,000	15,740,000
Budget	12,650,000	13,075,000	13,100,000	14,000,000	13,600,000	14,000,200	14,350,000	14,325,000	14,650,000	14,875,000	15,160,000		
Favorable (Unfavorable)	378,822	78,052	459,250	(268,748)	530,416	(50,001)	364,542	539,366	845,119	145,854	463,012		
% Increase (Decrease)		0.95%	3.09%	1.27%	2.91%	-1.28%	5.48%	1.02%	4.24%	-3.06%	4.01%		

Spendable Fund Balance History

Fiscal Year Ended June 30:	Actual 2021	Actual 2022	Actual 2023	Actual 2024	Actual 2025	Estimated 2026
General Fund:						
Spendable Fund Balance	92,458,951	92,213,628	100,206,342	102,716,999	99,610,356	94,438,326
Debt Service Fund:						
Spendable Fund Balance	15,476,685	23,083,288	20,703,080	30,420,337	34,079,594	30,621,619
Governmental Library Fund:						
Spendable Fund Balance	44,895	45,149	39,675	41,776	65,659	65,659
Public Library Fund:						
Spendable Fund Balance	2,228,212	2,190,642	2,649,576	2,560,907	2,811,706	2,397,806
Solid Waste Fund:						
Spendable Fund Balance	1,133,947	1,132,970	1,267,001	1,251,384	1,242,874	630,370
Hotel-Motel Tax Fund:						
Spendable Fund Balance	1,942,579	3,868,686	5,382,352	6,982,196	7,541,139	7,541,139
Engineering & Public Works Fund:						
Spendable Fund Balance	7,297,681	10,294,502	10,197,977	12,790,088	13,287,329	12,887,329
General Purpose School Fund:						
Spendable Fund Balance	56,885,912	90,103,459	111,773,018	134,308,201	132,511,457	132,511,457

Note: Spendable fund balance includes all amounts except those not in spendable form.

Items not in spendable form include the portion of fund balance related to items not expected to be converted to cash (inventories, prepaid items, etc.) as well as long-term receivables and the County's investment in joint venture.

Message from the Knox County Mayor Glenn Jacobs

Enclosed, you will find the Mayor's proposed Capital Plan for FY 2027 - FY 2031. Proposed funding for new projects has been included for initiatives deemed necessary for the citizens of Knox County, primarily in the areas of education and County highway projects.

If you approve this capital plan, the County's debt levels will include an increase of $18.1 million over the five years of this plan. That is, our proposed general obligation bond issuance for new projects will exceed the County's total debt principal payments over the five-year period by $18.1 million. This will provide funds for several new projects and continued funding for numerous necessary projects currently underway.

Please note the following as you review this proposal:

- This plan assumes no new taxes for debt service.

- The total proposed over the upcoming 5 years totals $334.4 million. The plan provides funding for projects that need to proceed, while limiting new borrowing in accordance with our commitment to Knox County taxpayers to maintain the County's debt at no higher level than necessary to accomplish the needed projects. Note that 89.5% of the funding for projects included in this plan is for education and for engineering and public works, functions necessary for the benefit and safety of Knox County citizens.

- This plan provides for funding for projects to address population growth in Western Heights and South Knoxville. The plan also includes funding for major renovations and upgrades. These projects have been deemed necessary to ensure that the facilities needed for the education of our Knox County student population are adequate. In addition, funding for systemwide upgrades for security, HVAC systems, and roofs is included. The proposed plan includes new funding for school projects totaling $216.2 million, spread over the five-year period covered by this plan. Knox County Schools plans to obtain $9.7 million of the project funding from sources other than debt proceeds.

- The plan includes $83 million for engineering and public works projects, primarily for road and highway construction and improvements and upgrades to existing roads. This funding will support needed safety improvements and new and upgraded roads for economic growth.

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

2027-2031 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.

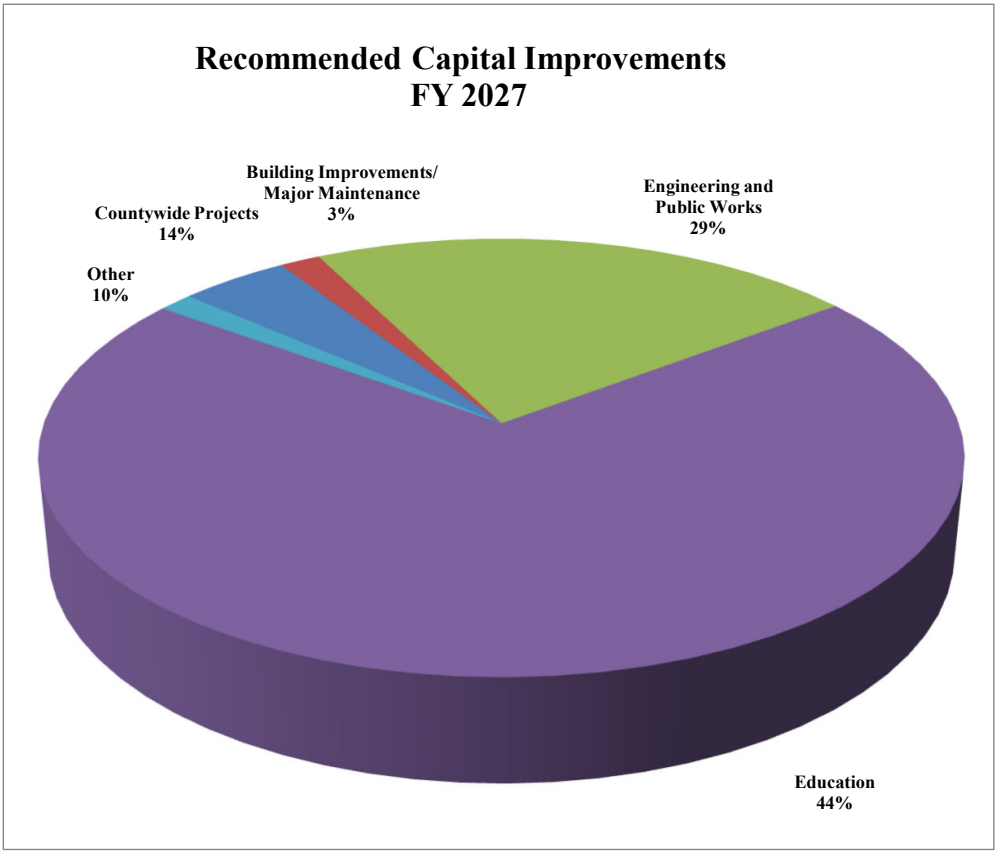
D. The Knox County Finance Department and County Mayor will review the project requests and make recommendations to the County Commission. The final plan recommended by the County Mayor includes the financing of the projects recommended. Financing for the capital budget will come from General Obligation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

Recommended Projects Summary

Recommended

	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	Total
Countywide Projects	$ 200,000	$ 200,000	$ 200,000	$ 200,000	$ 200,000	$ 1,000,000
Public Libraries	-	100,000	100,000	100,000	100,000	400,000
Parks and Recreation	1,440,000	-	-	-	-	1,440,000
Building Improvements/Major Maintenance	1,916,833	2,300,000	2,300,000	2,300,000	2,300,000	11,116,833
Engineering and Public Works	26,023,000	18,850,000	12,850,000	10,150,000	15,150,000	83,023,000
Knox County Schools	82,011,000	23,850,000	22,650,000	69,550,000	18,150,000	216,211,000
Total Projects	**111,590,833**	**45,300,000**	**38,100,000**	**82,300,000**	**35,900,000**	**313,190,833**
Major Equipment	5,167,231	4,000,000	4,000,000	4,000,000	4,000,000	21,167,231
Total Recommended Capital Improvements	**$ 116,758,064**	**$ 49,300,000**	**$ 42,100,000**	**$ 86,300,000**	**$ 39,900,000**	**$ 334,358,064**



Sources and Uses of Funds

Uses of Funds

	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	Total
Recommended	$ 116,758,064	$ 49,300,000	$ 42,100,000	$ 86,300,000	$ 39,900,000	$ 334,358,064
Total Recommended Uses of Funds	**$ 116,758,064**	**$ 49,300,000**	**$ 42,100,000**	**$ 86,300,000**	**$ 39,900,000**	**$ 334,358,064**

Sources of Funds

	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	Total
General Obligation Bonds-Issued for:						
County Projects*	$ 34,597,064	$ 25,300,000	$ 19,300,000	$ 16,600,000	$ 21,600,000	$ 117,397,064
Schools Projects*	82,011,000	20,350,000	19,850,000	66,750,000	17,539,000	206,500,000
Total Issued for New Projects	116,608,064	45,650,000	39,150,000	83,350,000	39,139,000	323,897,064
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	-	3,500,000	2,800,000	2,800,000	611,000	9,711,000
Total Sources of Funds	**$ 116,758,064**	**$ 49,300,000**	**$ 42,100,000**	**$ 86,300,000**	**$ 39,900,000**	**$ 334,358,064**

Expected Effect on Bonded Debt

Planned Principal Payments on Bonds	$ 53,823,856	$ 59,381,977	$ 61,125,000	$ 64,504,998	$ 66,965,002	$ 305,800,833
Planned Bond Issuance	(116,608,064)	(45,650,000)	(39,150,000)	(83,350,000)	(39,139,000)	(323,897,064)
Net Reduction in (Addition to) Bond Principal Balance	**$ (62,784,208)**	**$ 13,731,977**	**$ 21,975,000**	**$ (18,845,002)**	**$ 27,826,002**	**$ (18,096,231)**

* These bonds while approved in the fiscal year listed may not be issued until a later date.

Countywide Projects

Recommended

Description	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	Total
General Project Management	$ 200,000	$ 200,000	$ 200,000	$ 200,000	$ 200,000	$ 1,000,000
Total Countywide Projects	**$ 200,000**	**$ 200,000**	**$ 200,000**	**$ 200,000**	**$ 200,000**	**$ 1,000,000**

Public Libraries

Recommended

Description	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	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).

Parks and Recreation

Recommended

Description	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	Total
Hardin Valley Community Building	$ 1,000,000	$ -	$ -	$ -	$ -	$ 1,000,000
Concord Fishing Pier	440,000	-	-	-	-	440,000
Total Parks and Recreation	**$ 1,440,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 1,440,000**

Building Improvements/Major Maintenance

Recommended

Description	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	Total
City / County Building (CCB) (County Portion)	$ 1,426,833	$ 1,500,000	$ 1,500,000	$ 1,500,000	$ 1,500,000	$ 7,426,833
Dwight Kessel Parking Garage	180,000	-	-	-	-	180,000
Jail Improvements	210,000	-	-	-	-	210,000
Old Courthouse	100,000	-	-	-	-	100,000
Various Building Improvements	-	800,000	800,000	800,000	800,000	3,200,000
Total Building Improvements/ Major Maintenance	**$ 1,916,833**	**$ 2,300,000**	**$ 2,300,000**	**$ 2,300,000**	**$ 2,300,000**	**$ 11,116,833**

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

Recommended

Description	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	Total
Highways:						
Asheville Hwy & Carter School Rd Improvements	$ -	$ -	$ -	$ -	$ 500,000	$ 500,000
Bakertown @ Joe Hinton	580,000	-	-	-	-	580,000
Bakertown Widening & Realignment	1,500,000	-	-	-	-	1,500,000
Beaver Ridge @ Emory Rd	-	-	250,000	250,000	-	500,000
Bridge Repair/Replacement	250,000	250,000	250,000	500,000	500,000	1,750,000
Campbell Station & Yarnell Roundabout	-	-	-	500,000	-	500,000
Canton Hollow Rd Improvements	-	-	6,200,000	5,000,000	5,250,000	16,450,000
Couch Mill Roundabout	3,000,000	-	-	-	-	3,000,000
Drainage Improvements	500,000	500,000	500,000	500,000	500,000	2,500,000
Ebenezer Rd Turn Lanes & Bridge	500,000	500,000	-	-	-	1,000,000
Geometric Improvement	250,000	250,000	250,000	250,000	250,000	1,250,000
Hardin Valley Rd Imp	4,000,000	2,000,000	-	-	-	6,000,000
Interagency Partnerships	250,000	250,000	250,000	250,000	250,000	1,250,000
Johnson Rd Widening	600,000	-	-	-	-	600,000
Marietta Church Roundabout	1,300,000	-	-	-	-	1,300,000
Midway Road LIC	500,000	-	-	-	-	500,000
Northshore Improvements	5,000,000	3,000,000	2,000,000	2,000,000	-	12,000,000
Pedestrian Improvements	250,000	250,000	250,000	250,000	250,000	1,250,000
Powell Pedestrian Bridge	-	500,000	250,000	-	-	750,000
Sam Lee Realignment	-	3,000,000	-	-	-	3,000,000
Schaad Rd	5,200,000	7,000,000	2,000,000	-	-	14,200,000
TDOT Partnerships	500,000	500,000	500,000	500,000	500,000	2,500,000
Washington Pike & Roberts Rd Roundabout	-	-	-	-	4,000,000	4,000,000
West Emory Rd Widening	-	700,000	-	-	3,000,000	3,700,000
Westland Drive Widening/MOU w/Westland Oaks	500,000	-	-	-	-	500,000
Total Highways	24,680,000	18,700,000	12,700,000	10,000,000	15,000,000	81,080,000
Stormwater	200,000	150,000	150,000	150,000	150,000	800,000
Facility Improvements						
Baxter Avenue Facility Improvements	1,143,000	-	-	-	-	1,143,000
Total Engineering and Public Works	**$ 26,023,000**	**$ 18,850,000**	**$ 12,850,000**	**$ 10,150,000**	**$ 15,150,000**	**$ 83,023,000**

Knox County Schools

Recommended

Description	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	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	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	15,000,000
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	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	15,000,000
School Accessibility	100,000	100,000	100,000	100,000	100,000	500,000
Environmental Testing and Remediation	200,000	200,000	200,000	200,000	200,000	1,000,000
Title IX Solutions/Upgrades	150,000	150,000	150,000	150,000	150,000	750,000
Systemwide Drives, Parking and Paving	600,000	600,000	600,000	600,000	600,000	3,000,000
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
High School Football Fields	-	3,500,000	2,800,000	2,800,000	-	9,100,000
South Knox Solution	-	-	2,500,000	49,400,000	-	51,900,000
Mechanicsville/Lonsdale/Beaumont Solution	64,661,000	3,000,000	-	-	-	67,661,000
Gresham Middle Gymnasium	-	-	-	-	800,000	800,000
Total School Projects	**$ 82,011,000**	**$ 23,850,000**	**$ 22,650,000**	**$ 69,550,000**	**$ 18,150,000**	**$ 216,211,000**
Total School Projects	$ 82,011,000	$ 23,850,000	$ 22,650,000	$ 69,550,000	$ 18,150,000	$ 216,211,000
Less: Anticpated Private Donations for HS Football Fields	-	(3,500,000)	(2,800,000)	(2,800,000)	-	(9,100,000)
Less: Other Non-Bond Sources (e.g. Fund Balance, GP Supplement, etc.)	-	-	-	-	(611,000)	(611,000)
Total Planned Debt Issuance	**$ 82,011,000**	**$ 20,350,000**	**$ 19,850,000**	**$ 66,750,000**	**$ 17,539,000**	**$ 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.

Major Equipment

Recommended

Description	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	Total
Engineering and Public Works	$ 285,000	$ -	$ -	$ -	$ -	$ 285,000
Information Technology Equipment	298,000	-	-	-	-	298,000
Records Management	25,000	-	-	-	-	25,000
Sheriff's Office	4,099,317	-	-	-	-	4,099,317
Parks and Recreation	319,914	-	-	-	-	319,914
Three Ridges Golf Course	60,000	-	-	-	-	60,000
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	**$ 5,167,231**	**$ 4,000,000**	**$ 4,000,000**	**$ 4,000,000**	**$ 4,000,000**	**$ 21,167,231**

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

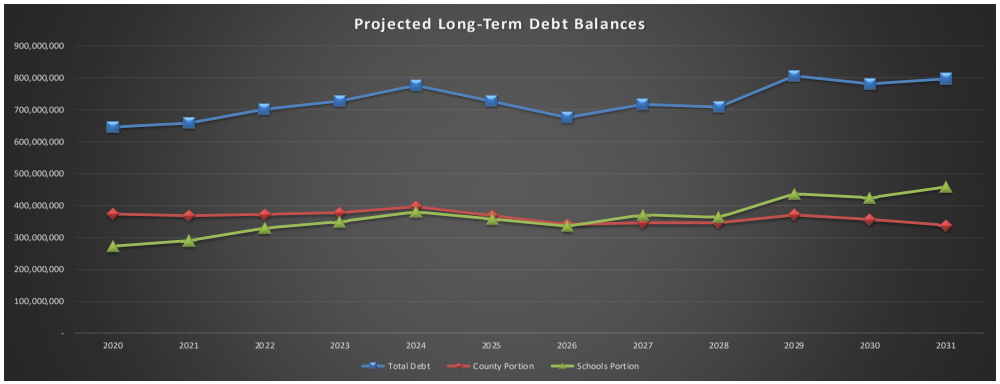
These items are planned to be acquired from debt proceeds, which will be repaid over a shorter period than debt that will be issued for longer-term capital expenditures for buildings and building improvements.

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

KNOX COUNTY TENNESSEE

Projected Changes in Bonded Debt Balances

Year Ending June 30,	Knox County General Obligation Debt				Knox County Schools Portion-General Obligation Debt				Total Knox County Debt			
	Total Planned Bond Proceeds	Expected Bond Principal Payments	Increase (Decrease) in Outstanding Debt	Outstanding Debt, End of Year	Total Planned Bond Proceeds	Expected Bond Principal Payments	Increase (Decrease) in Outstanding Debt	Outstanding Debt, End of Year	Total Planned Bond Proceeds	Expected Bond Principal Payments	Increase (Decrease) in Outstanding Debt	Outstanding Debt, End of Year
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 (Audited)	-	27,389,898	(27,389,898)	368,733,073	-	22,229,383	(22,229,383)	358,317,041	-	49,619,281	(49,619,281)	727,050,114
2026 (Projected)	-	28,386,236	(28,386,236)	340,346,837	-	23,093,045	(23,093,045)	335,223,996	-	51,479,281	(51,479,281)	675,570,833
2027	33,120,000	27,782,050	5,337,950	345,684,787	61,800,000	26,041,806	35,758,194	370,982,190	94,920,000	53,823,856	41,096,144	716,666,977
2028	31,140,000	30,928,073	211,927	345,896,714	20,000,000	28,453,904	(8,453,904)	362,528,286	51,140,000	59,381,977	(8,241,977)	708,425,000
2029	57,100,000	32,599,569	24,500,431	370,397,145	102,365,000	28,525,431	73,839,569	436,367,855	159,465,000	61,125,000	98,340,000	806,765,000
2030	18,600,000	32,693,727	(14,093,727)	356,303,418	19,850,000	31,811,271	(11,961,271)	424,406,584	38,450,000	64,504,998	(26,054,998)	780,710,002
2031	16,500,000	34,377,096	(17,877,096)	338,426,322	66,750,000	32,587,906	34,162,094	458,568,678	83,250,000	66,965,002	16,284,998	796,995,000



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									
2025	27,389,898	15,547,618	42,937,516	22,229,383	15,785,397	38,014,780	49,619,281	31,333,015	80,952,296
Budgeted									
2026	28,386,236	14,486,978	42,873,214	23,093,045	14,821,092	37,914,137	51,479,281	29,308,070	80,787,351
Projected:									
2027	27,782,050	13,777,629	41,559,679	26,041,806	14,583,553	40,625,359	53,823,856	28,361,182	82,185,038
2028	30,928,073	14,015,275	44,943,348	28,453,904	14,573,135	43,027,039	59,381,977	28,588,410	87,970,387
2029	32,599,569	14,432,906	47,032,475	28,525,431	15,753,339	44,278,770	61,125,000	30,186,245	91,311,245
2030	32,693,727	15,029,980	47,723,707	31,811,271	17,511,525	49,322,796	64,504,998	32,541,505	97,046,503
2031	34,377,096	14,580,134	48,957,230	32,587,906	18,300,936	50,888,842	66,965,002	32,881,070	99,846,072

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





RLA-18487 **R-26-6-102-SS**

Special Session (Budget)

Meeting Date: 06/15/2026

Requested By: Drucilla Stills, COUNTY COMMISSION

Department: COUNTY COMMISSION

Requires Expenditure of Funds: Funded in Current Budget:

Appropriation Required:

Information

CAPTION

Consideration of a Resolution of the Commission of Knox County, Tennessee, establishing the Knox County Tax Rates for the fiscal year beginning July 1, 2026 and ending June 30, 2027. *(County Mayor and Finance)* ***R-26-6-102-SS***

Attachments

Resolution

RESOLUTION

A RESOLUTION OF THE COMMISSION OF KNOX COUNTY, TENNESSEE, ESTABLISHING THE KNOX COUNTY TAX RATES FOR THE FISCAL YEAR BEGINNING JULY 1, 2026 AND ENDING JUNE 30, 2027.

RESOLUTION: R-26-6-102-SS

REQUESTED BY: COUNTY MAYOR AND FINANCE

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, pursuant to Article II, Section 2.01 of the Charter of Knox County, Tennessee, the Commission of Knox County, as the Legislative Body of Knox County, Tennessee, is vested with the authority and responsibility to adopt and amend the county budget, to fix county tax rates, and to appropriate county funds for any and all lawful purposes; and

WHEREAS, pursuant to Knox County Code § 2-548, the Commission must adopt a consolidated budget, tax rates, and appropriations resolution on or before midnight on June 30 for the subsequent fiscal year beginning on the 1st day of July; and

WHEREAS, pursuant to Article III, Section 3.07 of the Charter of Knox County, Tennessee, the Mayor of Knox County has submitted to the Commission a consolidated budget, which includes the county tax rates.

NOW THEREFORE BE IT RESOLVED BY THE COMMISSION OF KNOX COUNTY AS FOLLOWS:

The Knox County Tax Rates for the fiscal year beginning July 1, 2026 and ending June 30, 2027 are hereby established and levied as follows:

Property Taxes:

General Fund	**$0.6824**
Schools General Purpose	**0.4764**
General Debt Service	**0.3952**
Total	**$1.5540**

Other Taxes:

Hotel-Motel Tax	**5%**
Amusement Tax (outside the corporate limits of the City of Knoxville)	**5%**

BE IT FURTHER RESOLVED, that all businesses, occupations, and other matters which are declared taxable privileges by the State of Tennessee, as provided by existing effective statutes and laws, are hereby declared taxable privileges for county purpose in Knox County, Tennessee, and at the same rate and amount shown and provided in the state statutes and laws, to which reference is hereby made, and this Resolution shall also apply to any future effective statutes and laws.

BE IT FURTHER RESOLVED, 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 be spread on the minutes of the Commission of Knox County, Tennessee.

BE IT FURTHER RESOLVED, that this Resolution 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

RLA-18488 **R-26-6-103-SS**

Special Session (Budget)

Meeting Date: 06/15/2026

Requested By: Drucilla Stills, COUNTY COMMISSION

Department: COUNTY COMMISSION

Requires Expenditure of Funds: Funded in Current Budget:

Appropriation Required:

Information

CAPTION

Consideration of a Resolution of the Commission of Knox County, Tennessee, adopting the Five-Year Capital Improvement Plan (CIP) for Fiscal Years 2027-2031 and appropriating funds for the first year of the Capital Improvement Plan.
(County Mayor and Finance) ***R-26-6-103-SS***

Attachments

Resolution

Exhibit A - CIP

Exhibit B - First Year Appropriations

RESOLUTION

A RESOLUTION OF THE COMMISSION OF KNOX COUNTY, TENNESSEE, ADOPTING THE FIVE-YEAR CAPITAL IMPROVEMENT PLAN FOR FISCAL YEARS 2027-2031 AND APPROPRIATING FUNDS FOR THE FIRST YEAR OF THE CAPITAL IMPROVEMENT PLAN.

RESOLUTION: **R-26-6-103-SS**

REQUESTED BY: **COUNTY MAYOR AND FINANCE**

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, pursuant to Article II, Section 2.01 of the Charter of Knox County, Tennessee, the Commission of Knox County, as the Legislative Body of Knox County, Tennessee, is vested with the authority and responsibility to adopt and amend the county budget, to fix county tax rates, and to appropriate county funds for any and all lawful purposes; and

WHEREAS, the Knox County Mayor has submitted to the Knox County Commission his proposed five-year Capital Improvement Plan for fiscal years 2027-2031, along with a consolidated budget of the County for FY 2026-2027; and

WHEREAS, the Capital Improvement Plan for fiscal years 2027-2031 outlines the capital priorities and projects planned by Knox County for the next five (5) years.

NOW THEREFORE BE IT RESOLVED BY THE COMMISSION OF KNOX COUNTY AS FOLLOWS:

The five-year Capital Improvement Plan for fiscal years 2027-2031 is hereby adopted and approved, a copy of which is attached hereto as Exhibit A and incorporated herein by reference.

BE IT FURTHER RESOLVED, that funds for the first year of the Capital Improvement Plan are hereby appropriated as shown on Exhibit B.

BE IT FURTHER RESOLVED, that in accordance with the Capital Improvement Plan, the funding mechanisms for the Capital Improvement Plan shall be initiated, and the County Mayor and his staff are hereby authorized to proceed with the normal debt issuance procedures and reserve/transfer General Fund Savings to the Public Improvement Fund.

BE IT FURTHER RESOLVED, that the Knox County Board of Education's projects are calculated dependent upon the schools continued full contribution for the 2026-2027 fiscal year for their share of the County's Debt Service payments.

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

Message from the Knox County Mayor Glenn Jacobs

Enclosed, you will find the Mayor's proposed Capital Plan for FY 2027 - FY 2031. Proposed funding for new projects has been included for initiatives deemed necessary for the citizens of Knox County, primarily in the areas of education and County highway projects.

If you approve this capital plan, the County's debt levels will include an increase of $18.1 million over the five years of this plan. That is, our proposed general obligation bond issuance for new projects will exceed the County's total debt principal payments over the five-year period by $18.1 million. This will provide funds for several new projects and continued funding for numerous necessary projects currently underway.

Please note the following as you review this proposal:

- This plan assumes no new taxes for debt service.

- The total proposed over the upcoming 5 years totals $334.4 million. The plan provides funding for projects that need to proceed, while limiting new borrowing in accordance with our commitment to Knox County taxpayers to maintain the County's debt at no higher level than necessary to accomplish the needed projects. Note that 89.5% of the funding for projects included in this plan is for education and for engineering and public works, functions necessary for the benefit and safety of Knox County citizens.

- This plan provides for funding for projects to address population growth in Western Heights and South Knoxville. The plan also includes funding for major renovations and upgrades. These projects have been deemed necessary to ensure that the facilities needed for the education of our Knox County student population are adequate. In addition, funding for systemwide upgrades for security, HVAC systems, and roofs is included. The proposed plan includes new funding for school projects totaling $216.2 million, spread over the five-year period covered by this plan. Knox County Schools plans to obtain $9.7 million of the project funding from sources other than debt proceeds.

- The plan includes $83 million for engineering and public works projects, primarily for road and highway construction and improvements and upgrades to existing roads. This funding will support needed safety improvements and new and upgraded roads for economic growth.

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

2027-2031 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.

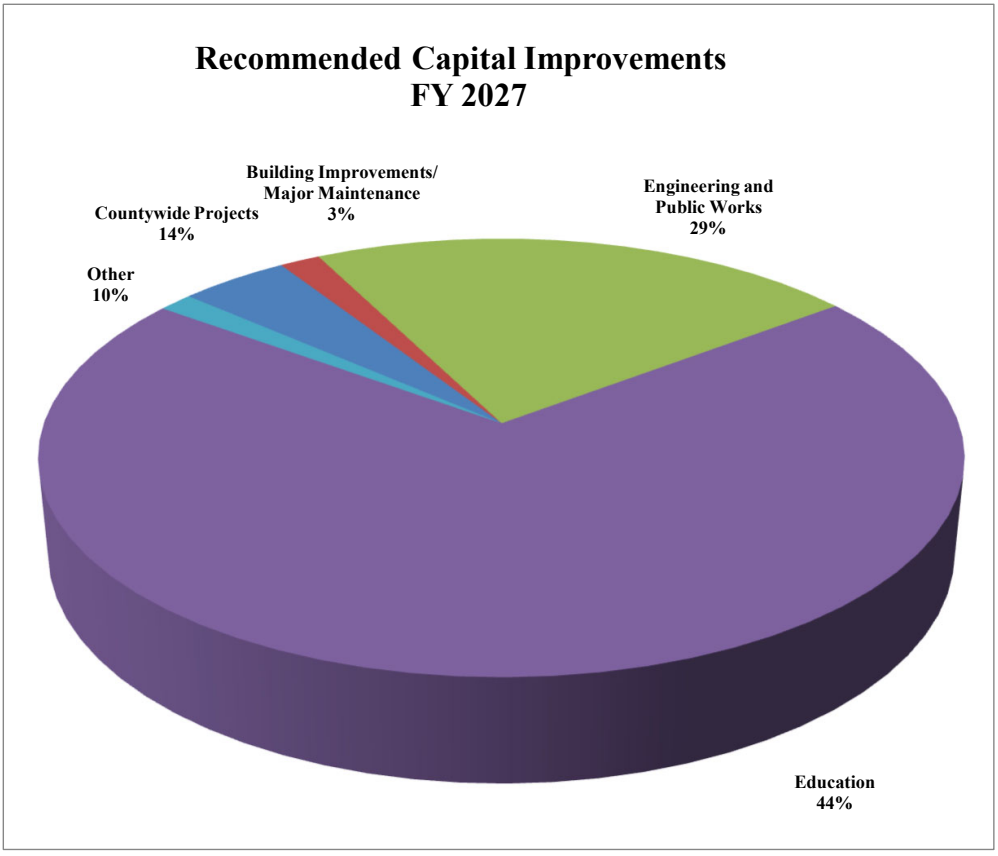
D. The Knox County Finance Department and County Mayor will review the project requests and make recommendations to the County Commission. The final plan recommended by the County Mayor includes the financing of the projects recommended. Financing for the capital budget will come from General Obligation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

Recommended Projects Summary

Recommended

	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	Total
Countywide Projects	$ 200,000	$ 200,000	$ 200,000	$ 200,000	$ 200,000	$ 1,000,000
Public Libraries	-	100,000	100,000	100,000	100,000	400,000
Parks and Recreation	1,440,000	-	-	-	-	1,440,000
Building Improvements/Major Maintenance	1,916,833	2,300,000	2,300,000	2,300,000	2,300,000	11,116,833
Engineering and Public Works	26,023,000	18,850,000	12,850,000	10,150,000	15,150,000	83,023,000
Knox County Schools	82,011,000	23,850,000	22,650,000	69,550,000	18,150,000	216,211,000
Total Projects	**111,590,833**	**45,300,000**	**38,100,000**	**82,300,000**	**35,900,000**	**313,190,833**
Major Equipment	5,167,231	4,000,000	4,000,000	4,000,000	4,000,000	21,167,231
Total Recommended Capital Improvements	**$ 116,758,064**	**$ 49,300,000**	**$ 42,100,000**	**$ 86,300,000**	**$ 39,900,000**	**$ 334,358,064**



Sources and Uses of Funds

Uses of Funds

	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	Total
Recommended	$ 116,758,064	$ 49,300,000	$ 42,100,000	$ 86,300,000	$ 39,900,000	$ 334,358,064
Total Recommended Uses of Funds	**$ 116,758,064**	**$ 49,300,000**	**$ 42,100,000**	**$ 86,300,000**	**$ 39,900,000**	**$ 334,358,064**

Sources of Funds

	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	Total
General Obligation Bonds-Issued for:						
County Projects*	$ 34,597,064	$ 25,300,000	$ 19,300,000	$ 16,600,000	$ 21,600,000	$ 117,397,064
Schools Projects*	82,011,000	20,350,000	19,850,000	66,750,000	17,539,000	206,500,000
Total Issued for New Projects	116,608,064	45,650,000	39,150,000	83,350,000	39,139,000	323,897,064
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	-	3,500,000	2,800,000	2,800,000	611,000	9,711,000
Total Sources of Funds	**$ 116,758,064**	**$ 49,300,000**	**$ 42,100,000**	**$ 86,300,000**	**$ 39,900,000**	**$ 334,358,064**

Expected Effect on Bonded Debt

Planned Principal Payments on Bonds	$ 53,823,856	$ 59,381,977	$ 61,125,000	$ 64,504,998	$ 66,965,002	$ 305,800,833
Planned Bond Issuance	(116,608,064)	(45,650,000)	(39,150,000)	(83,350,000)	(39,139,000)	(323,897,064)
Net Reduction in (Addition to) Bond Principal Balance	**$ (62,784,208)**	**$ 13,731,977**	**$ 21,975,000**	**$ (18,845,002)**	**$ 27,826,002**	**$ (18,096,231)**

* These bonds while approved in the fiscal year listed may not be issued until a later date.

Countywide Projects

Recommended

Description	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	Total
General Project Management	$ 200,000	$ 200,000	$ 200,000	$ 200,000	$ 200,000	$ 1,000,000
Total Countywide Projects	**$ 200,000**	**$ 200,000**	**$ 200,000**	**$ 200,000**	**$ 200,000**	**$ 1,000,000**

Public Libraries

Recommended

Description	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	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).

Parks and Recreation

Recommended

Description	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	Total
Hardin Valley Community Building	$ 1,000,000	$ -	$ -	$ -	$ -	$ 1,000,000
Concord Fishing Pier	440,000	-	-	-	-	440,000
Total Parks and Recreation	**$ 1,440,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 1,440,000**

Building Improvements/Major Maintenance

Recommended

Description	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	Total
City / County Building (CCB) (County Portion)	$ 1,426,833	$ 1,500,000	$ 1,500,000	$ 1,500,000	$ 1,500,000	$ 7,426,833
Dwight Kessel Parking Garage	180,000	-	-	-	-	180,000
Jail Improvements	210,000	-	-	-	-	210,000
Old Courthouse	100,000	-	-	-	-	100,000
Various Building Improvements	-	800,000	800,000	800,000	800,000	3,200,000
Total Building Improvements/ Major Maintenance	**$ 1,916,833**	**$ 2,300,000**	**$ 2,300,000**	**$ 2,300,000**	**$ 2,300,000**	**$ 11,116,833**

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

Recommended

Description	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	Total
Highways:						
Asheville Hwy & Carter School Rd Improvements	$ -	$ -	$ -	$ -	$ 500,000	$ 500,000
Bakertown @ Joe Hinton	580,000	-	-	-	-	580,000
Bakertown Widening & Realignment	1,500,000	-	-	-	-	1,500,000
Beaver Ridge @ Emory Rd	-	-	250,000	250,000	-	500,000
Bridge Repair/Replacement	250,000	250,000	250,000	500,000	500,000	1,750,000
Campbell Station & Yarnell Roundabout	-	-	-	500,000	-	500,000
Canton Hollow Rd Improvements	-	-	6,200,000	5,000,000	5,250,000	16,450,000
Couch Mill Roundabout	3,000,000	-	-	-	-	3,000,000
Drainage Improvements	500,000	500,000	500,000	500,000	500,000	2,500,000
Ebenezer Rd Turn Lanes & Bridge	500,000	500,000	-	-	-	1,000,000
Geometric Improvement	250,000	250,000	250,000	250,000	250,000	1,250,000
Hardin Valley Rd Imp	4,000,000	2,000,000	-	-	-	6,000,000
Interagency Partnerships	250,000	250,000	250,000	250,000	250,000	1,250,000
Johnson Rd Widening	600,000	-	-	-	-	600,000
Marietta Church Roundabout	1,300,000	-	-	-	-	1,300,000
Midway Road LIC	500,000	-	-	-	-	500,000
Northshore Improvements	5,000,000	3,000,000	2,000,000	2,000,000	-	12,000,000
Pedestrian Improvements	250,000	250,000	250,000	250,000	250,000	1,250,000
Powell Pedestrian Bridge	-	500,000	250,000	-	-	750,000
Sam Lee Realignment	-	3,000,000	-	-	-	3,000,000
Schaad Rd	5,200,000	7,000,000	2,000,000	-	-	14,200,000
TDOT Partnerships	500,000	500,000	500,000	500,000	500,000	2,500,000
Washington Pike & Roberts Rd Roundabout	-	-	-	-	4,000,000	4,000,000
West Emory Rd Widening	-	700,000	-	-	3,000,000	3,700,000
Westland Drive Widening/MOU w/Westland Oaks	500,000	-	-	-	-	500,000
Total Highways	24,680,000	18,700,000	12,700,000	10,000,000	15,000,000	81,080,000
Stormwater	200,000	150,000	150,000	150,000	150,000	800,000
Facility Improvements						
Baxter Avenue Facility Improvements	1,143,000	-	-	-	-	1,143,000
Total Engineering and Public Works	**$ 26,023,000**	**$ 18,850,000**	**$ 12,850,000**	**$ 10,150,000**	**$ 15,150,000**	**$ 83,023,000**

Knox County Schools

Recommended

Description	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	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	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	15,000,000
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	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	15,000,000
School Accessibility	100,000	100,000	100,000	100,000	100,000	500,000
Environmental Testing and Remediation	200,000	200,000	200,000	200,000	200,000	1,000,000
Title IX Solutions/Upgrades	150,000	150,000	150,000	150,000	150,000	750,000
Systemwide Drives, Parking and Paving	600,000	600,000	600,000	600,000	600,000	3,000,000
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
High School Football Fields	-	3,500,000	2,800,000	2,800,000	-	9,100,000
South Knox Solution	-	-	2,500,000	49,400,000	-	51,900,000
Mechanicsville/Lonsdale/Beaumont Solution	64,661,000	3,000,000	-	-	-	67,661,000
Gresham Middle Gymnasium	-	-	-	-	800,000	800,000
Total School Projects	**$ 82,011,000**	**$ 23,850,000**	**$ 22,650,000**	**$ 69,550,000**	**$ 18,150,000**	**$ 216,211,000**
Total School Projects	$ 82,011,000	$ 23,850,000	$ 22,650,000	$ 69,550,000	$ 18,150,000	$ 216,211,000
Less: Anticpated Private Donations for HS Football Fields	-	(3,500,000)	(2,800,000)	(2,800,000)	-	(9,100,000)
Less: Other Non-Bond Sources (e.g. Fund Balance, GP Supplement, etc.)	-	-	-	-	(611,000)	(611,000)
Total Planned Debt Issuance	**$ 82,011,000**	**$ 20,350,000**	**$ 19,850,000**	**$ 66,750,000**	**$ 17,539,000**	**$ 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.

Major Equipment

Recommended

Description	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	Total
Engineering and Public Works	$ 285,000	$ -	$ -	$ -	$ -	$ 285,000
Information Technology Equipment	298,000	-	-	-	-	298,000
Records Management	25,000	-	-	-	-	25,000
Sheriff's Office	4,099,317	-	-	-	-	4,099,317
Parks and Recreation	319,914	-	-	-	-	319,914
Three Ridges Golf Course	60,000	-	-	-	-	60,000
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	**$ 5,167,231**	**$ 4,000,000**	**$ 4,000,000**	**$ 4,000,000**	**$ 4,000,000**	**$ 21,167,231**

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

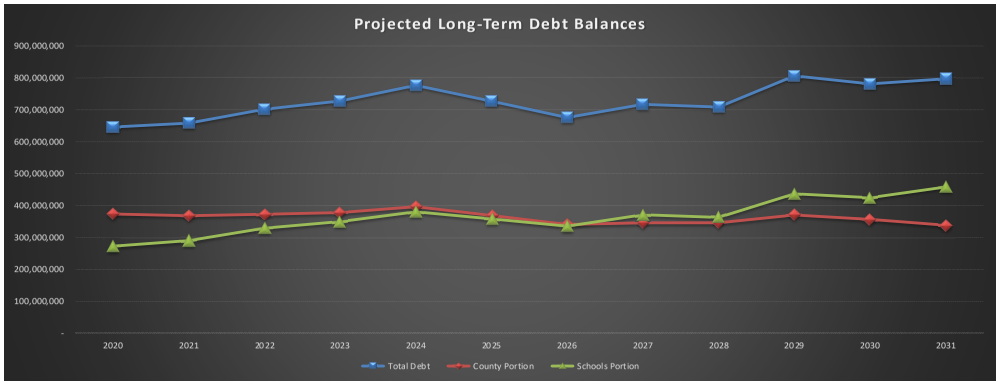
These items are planned to be acquired from debt proceeds, which will be repaid over a shorter period than debt that will be issued for longer-term capital expenditures for buildings and building improvements.

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

KNOX COUNTY TENNESSEE

Projected Changes in Bonded Debt Balances

Year Ending June 30,	Knox County General Obligation Debt				Knox County Schools Portion-General Obligation Debt				Total Knox County Debt			
	Total Planned Bond Proceeds	Expected Bond Principal Payments	Increase (Decrease) in Outstanding Debt	Outstanding Debt, End of Year	Total Planned Bond Proceeds	Expected Bond Principal Payments	Increase (Decrease) in Outstanding Debt	Outstanding Debt, End of Year	Total Planned Bond Proceeds	Expected Bond Principal Payments	Increase (Decrease) in Outstanding Debt	Outstanding Debt, End of Year
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 (Audited)	-	27,389,898	(27,389,898)	368,733,073	-	22,229,383	(22,229,383)	358,317,041	-	49,619,281	(49,619,281)	727,050,114
2026 (Projected)	-	28,386,236	(28,386,236)	340,346,837	-	23,093,045	(23,093,045)	335,223,996	-	51,479,281	(51,479,281)	675,570,833
2027	33,120,000	27,782,050	5,337,950	345,684,787	61,800,000	26,041,806	35,758,194	370,982,190	94,920,000	53,823,856	41,096,144	716,666,977
2028	31,140,000	30,928,073	211,927	345,896,714	20,000,000	28,453,904	(8,453,904)	362,528,286	51,140,000	59,381,977	(8,241,977)	708,425,000
2029	57,100,000	32,599,569	24,500,431	370,397,145	102,365,000	28,525,431	73,839,569	436,367,855	159,465,000	61,125,000	98,340,000	806,765,000
2030	18,600,000	32,693,727	(14,093,727)	356,303,418	19,850,000	31,811,271	(11,961,271)	424,406,584	38,450,000	64,504,998	(26,054,998)	780,710,002
2031	16,500,000	34,377,096	(17,877,096)	338,426,322	66,750,000	32,587,906	34,162,094	458,568,678	83,250,000	66,965,002	16,284,998	796,995,000



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									
2025	27,389,898	15,547,618	42,937,516	22,229,383	15,785,397	38,014,780	49,619,281	31,333,015	80,952,296
Budgeted									
2026	28,386,236	14,486,978	42,873,214	23,093,045	14,821,092	37,914,137	51,479,281	29,308,070	80,787,351
Projected:									
2027	27,782,050	13,777,629	41,559,679	26,041,806	14,583,553	40,625,359	53,823,856	28,361,182	82,185,038
2028	30,928,073	14,015,275	44,943,348	28,453,904	14,573,135	43,027,039	59,381,977	28,588,410	87,970,387
2029	32,599,569	14,432,906	47,032,475	28,525,431	15,753,339	44,278,770	61,125,000	30,186,245	91,311,245
2030	32,693,727	15,029,980	47,723,707	31,811,271	17,511,525	49,322,796	64,504,998	32,541,505	97,046,503
2031	34,377,096	14,580,134	48,957,230	32,587,906	18,300,936	50,888,842	66,965,002	32,881,070	99,846,072

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 Capital Improvement Plan
Funds to be Appropriated for First Year of Plan
FY 2027 Appropriations

Description	Organization Code	Amount
General Project Management	1711525	$ 200,000
Hardin Valley Community Building	1710273	1,000,000
Concord Fishing Pier	NEW	440,000
City / County Building (CCB) (County Portion)	1710605	1,426,833
Dwight Kessel Parking Garage	1710600	180,000
Jail Improvements	1711165	210,000
Old Courthouse	1710620	100,000
Bakertown @ Joe Hinton	NEW	580,000
Bakertown Widening & Realignment	1711443	1,500,000
Bridge Repair/Replacement	1710925	250,000
Couch Mill Roundabout	1710923	3,000,000
Drainage Improvements	1711345	500,000
Ebenezer Rd Turn Lanes & Bridge	1710917	500,000
Geometric Improvement	1710985	250,000
Hardin Valley Rd Imp	1711064	4,000,000
Interagency Partnerships	1711465	250,000
Johnson Rd Widening	NEW	600,000
Marietta Church Roundabout	1710921	1,300,000
Midway Road LIC	1711600	500,000
Northshore Improvements	1711282	5,000,000
Pedestrian Improvements	1711185	250,000
Schaad Rd	1711365	5,200,000
TDOT Partnerships	1711460	500,000
Westland Drive Widening/MOU w/Westland Oaks	NEW	500,000
Stormwater	1710840	200,000
Baxter Avenue Facility Improvements	1711351	1,143,000
Physical Plant Upgrades	79130200	3,000,000
Roof Upgrades	79133100	3,000,000
HVAC Upgrades	79133000	6,000,000
Foundation Stabilization	79130100	300,000
Security Upgrades	79132600	3,000,000
School Accessibility	79132800	100,000
Environmental Testing and Remediation	79134000	200,000
Title IX Solutions/Upgrades	79168640	150,000
Systemwide Drives, Parking and Paving	79133500	600,000
Fire Alarm System Upgrades/Carbon Monoxide Detectors	79135300	1,000,000
Mechanicsville/Lonsdale/Beaumont Solution	79135191	64,661,000
Major Equipment - Engineering & Public Works	1710700	285,000
Major Equipment - Information Technology	1710701	298,000
Major Equipment - Records Management	1711405	25,000
Major Equipment - Sheriff's Office	1710702	4,099,317
Major Equipment - Parks & Recreation	1710703	319,914
Major Equipment - Three Ridges Golf Course	1710450	60,000
Major Equipment - Public Library	1710705	80,000
TOTAL		$ 116,758,064

RLA-18489 **R-26-6-104-SS**

Special Session (Budget)

Meeting Date: 06/15/2026

Requested By: Drucilla Stills, COUNTY COMMISSION

Department: COUNTY COMMISSION

Requires Expenditure of Funds: Funded in Current Budget:

Appropriation Required:

Information

CAPTION

Consideration of a Resolution of the Commission of Knox County, Tennessee, appropriating the amount of $8,759,000.00 to Non-Profit Organizations of Knox County, Tennessee for the year beginning July 1, 2026 and ending June 30, 2027.
(County Mayor and Finance) ***R-26-6-104-SS***

Attachments

Resolution

Exhibit A - Nonprofit Appropriations

RESOLUTION

A RESOLUTION OF THE COMMISSION OF KNOX COUNTY, TENNESSEE, APPROPRIATING THE AMOUNT OF $8,759,000.00 TO NON-PROFIT ORGANIZATIONS OF KNOX COUNTY, TENNESSEE FOR THE YEAR BEGINNING JULY 1, 2026 AND ENDING JUNE 30, 2027.

RESOLUTION: R-26-6-104-SS

REQUESTED BY: COUNTY MAYOR AND FINANCE

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, pursuant to Article II, Section 2.01 of the Charter of Knox County, Tennessee, the Commission of Knox County, as the Legislative Body of Knox County, Tennessee (the "Commission"), is vested with the authority and responsibility to adopt and amend the county budget, to fix county tax rates, and to appropriate county funds for any and all lawful purposes; and

WHEREAS, pursuant to Article III, Section 3.07 of the Charter of Knox County, Tennessee, the Mayor of Knox County has submitted to the Commission a consolidated budget of the County, which includes funding for various non-profit charitable organizations and chambers of commerce; and

WHEREAS, Tenn. Code Ann. § 5-9-109 authorizes the Commission to make appropriations to nonprofit charitable organizations and chambers of commerce; and

WHEREAS, the Commission recognizes that the various nonprofit charitable organizations providing services in Knox County have a need for funds to carry on their nonprofit charitable work and desires to appropriate funding to these organizations as proposed by the Knox County Mayor.

NOW THEREFORE BE IT RESOLVED BY THE COMMISSION OF KNOX COUNTY AS FOLLOWS:

The amount of $8,759,000.00 is hereby appropriated to nonprofit charitable organizations and chambers of commerce providing services in Knox County as shown on Exhibit A attached hereto and incorporated herein by reference.

BE IT FURTHER RESOLVED, that all appropriations enumerated in Exhibit A are subject to the following conditions:

1. **That the non-profit organization to which funds are appropriated shall file with the County Clerk a copy of an annual report of its business affairs and transactions, which includes, but is not limited to, a copy of an annual audit, a description of the program that serves the residents of the County, and the proposed use of the County's funds. In lieu of an annual audit, an annual report detailing all receipts and expenditures in a form prescribed by the comptroller of the treasury may be filed. Such annual report shall be prepared and certified by the Chief Financial Officer of such non-profit organization in accordance with Tenn. Code Ann. § 5-9-109(c).**
2. **That said funds must only be used by the named non-profit organization in furtherance of their non-profit purpose to promote the general welfare of the residents of Knox County.**
3. **That it is the expressed interest of the Knox County Commission providing these funds to the non-profit organizations enumerated in Exhibit A to be fully in compliance with Tenn. Code Ann. § 5-9-109 and any and all other laws which may apply to County appropriations to non-profit organizations and so this appropriation is made subject to compliance with any and all of these laws and regulations.**

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 be spread on the minutes of the Commission of Knox County, Tennessee.

BE IT FURTHER RESOLVED, that this Resolution shall take effect as provided by the Charter of Knox County, Tennessee, the public welfare requiring it, and its provisions shall be enforced from and after July 1, 2026.

_____

Presiding Officer of the Commission Date

_____

County Clerk Date

Approved:_____

County Mayor Date

Vetoed:_____

County Mayor Date

KNOX COUNTY, TENNESSEE
2026-2027 PROPOSED BUDGET

Funds to be Appropriated to Non-Profit Organizations

AGENCY	Account Code	Proposed Amount
GENERAL FUND:		
Boys & Girls Club of the Tennessee Valley	1015130-559950	$ 20,000
CASA	1015130-559950	20,000
Catholic Charities	1015130-559950	45,000
Centro Hispano de East Tennessee	1015130-559950	35,000
Community Coalition Against Human Trafficking	1015130-559950	12,500
Community Mediation Center	1015130-559950	20,000
East TN Freedom Schools	1015130-559950	10,000
Emerald Youth Foundation	1015130-559950	15,000
Friends of Literacy	1015130-559950	25,000
Helen Ross McNabb	1015130-559950	50,000
Helping Mamas Knoxville	1015130-559950	10,000
Hillcrest Healthcare Communities Inc.	1015130-559950	12,500
Interfaith Health Clinic	1015130-559950	50,000
Keep Knoxville Beautiful	1015130-559950	25,000
Kim Health Center	1015130-559950	30,000
Knoxville Family Justice Center	1015130-559950	20,000
Mental Health Association of East Tennessee	1015130-559950	35,000
Olive Tree Early Learning Academy	1015130-559950	12,250
REBOOT Recovery, Inc.	1015130-559950	10,000
Subtotal -- Non-Profit Grants		457,250
Blount Partnership *	1015130-559950	31,250
East Tennessee Economic Development Agency	1015130-559950	100,000
Farragut West Knox Chamber of Commerce *	1015130-559950	50,000
Knoxville Chamber *	1015130-559950	1,270,500
Subtotal -- Economic Development Contracts		1,451,750
Total General Fund		**1,909,000**

KNOX COUNTY, TENNESSEE
2026-2027 PROPOSED BUDGET

Funds to be Appropriated to Non-Profit Organizations

AGENCY	Account Code	Proposed Amount
HOTEL / MOTEL TAX FUND:		
Visit Knoxville	1230010-559801	5,000,000
Women's Basketball Hall of Fame	1230020-559821	175,000
Zoo Knoxville	1230020-559831	775,000
Zoo Knoxville	1230040-559831	175,000
Arts & Cultural Alliance of Greater Knoxville	1230040-559851	425,000
Beck Cultural Exchange Center	1230040-559861	75,000
Legacy Parks	1230040-559871	125,000
Asian Culture Center	1230040-559888	50,000
The Muse Knoxville	1230040-559891	50,000
Total -- Hotel/Motel Tax Fund		**6,850,000**
TOTAL CONTRACTUAL AGENCIES		**$ 8,759,000**

* Chamber of Commerce Organization 501c6
All others are Charitable Organizations 501c3

RLA-18490 **R-26-6-105-SS**

Special Session (Budget)

Meeting Date: 06/15/2026

Requested By: Drucilla Stills, COUNTY COMMISSION

Department: COUNTY COMMISSION

Requires Expenditure of Funds: Funded in Current Budget:

Appropriation Required:

Information

CAPTION

Consideration of a Resolution of the Commission of Knox County, Tennessee, appropriating the amount of $2,680,846.33 in Opioid Settlement Funds to Non-Profit Organizations of Knox County, Tennessee for the year beginning July 1, 2026 and ending June 30, 2027.
(County Mayor, Finance and Community Development) ***R-26-6-105-SS***

Attachments

Resolution

Exhibit A

RESOLUTION

A RESOLUTION OF THE COMMISSION OF KNOX COUNTY, TENNESSEE, APPROPRIATING THE AMOUNT OF $2,680,846.33 IN OPIOID SETTLEMENT FUNDS TO NON-PROFIT ORGANIZATIONS OF KNOX COUNTY, TENNESSEE FOR THE YEAR BEGINNING JULY 1, 2026 AND ENDING JUNE 30, 2027.

RESOLUTION: **R-26-6-105-SS**

REQUESTED BY: **COUNTY MAYOR, FINANCE AND COMMUNITY DEVELOPMENT**

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, the Knox County Commission approved Knox County joining the National Opioids Settlement and the County's approval of related settlement agreements on November 15, 2021 and the amended agreements on March 27, 2023; and

WHEREAS, the County established the Opioid Settlement Program from the monies authorized by the National Opioids Settlement and the designated repository of funds; and

WHEREAS, as recipient of this funding, it is necessary for Knox County through non-profit organizations to undertake certain projects or services aimed at remediating, preventing, and educating on substance misuse in connection with the Opioid Settlement Program funds; and

WHEREAS, the Knox County Commission desires to appropriate Opioid Settlement Funds to the non-profit organizations as proposed by the Knox County Mayor.

NOW THEREFORE BE IT RESOLVED BY THE COMMISSION OF KNOX COUNTY AS FOLLOWS:

The amount of $2,680,846.33 in Opioid Settlement Funds is hereby appropriated to non-profit organizations providing services in Knox County, as shown on Exhibit A attached hereto and incorporated herein by reference, for the year beginning July 1, 2026 and ending June 30, 2027.

BE IT FURTHER RESOLVED, that all appropriations enumerated in Exhibit A are subject to the following conditions:

1. **That the non-profit organization to which funds are appropriated shall file with the County Clerk a copy of an annual report of its business affairs and transactions, which includes, but is not limited to, a copy of an annual audit, a description of the program that serves the residents of the County, and the proposed use of the County's funds. In lieu of an annual audit, an annual report detailing all receipts and expenditures in a form prescribed by the comptroller of the treasury may be filed. Such annual report shall be prepared and certified by the Chief Financial Officer of such non-profit organization in accordance with Tenn. Code Ann. § 5-9-109(c).**

2. **That said funds must only be used by the named non-profit organization in furtherance of their non-profit purpose to promote opioid abatement and remediation strategies approved by the Tennessee Opioid Abatement Council as specified in T.C.A. § 33-11-103(r).**

3. **That it is the expressed interest of the Knox County Commission providing these funds to the non-profit organizations enumerated in Exhibit A to be fully in compliance with Tenn. Code Ann. § 5-9-109 and any and all other laws which may apply to County appropriations to non-profit organizations and so this appropriation is made subject to compliance with any and all of these laws and regulations.**

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 be spread on the minutes of the Commission of Knox County, Tennessee.

BE IT FURTHER RESOLVED, that this Resolution shall take effect as provided by the Charter of Knox County, Tennessee, the public welfare requiring it, and its provisions shall be enforced from and after July 1, 2026.

_____

Presiding Officer of the Commission Date

_____

County Clerk Date

Approved:_____

County Mayor Date

Vetoed:_____

County Mayor Date

KNOX COUNTY, TENNESSEE
2026-2027 PROPOSED BUDGET

Funds to be Appropriated for the Opioid Settlement Program

Agency	Account Code	Proposed Amount
A Step Ahead Foundation of East Tennessee – *NAS Education Prevention*	1027401-530900	$ 26,520
Angelic Ministries International, Inc. – *REAL Opportunities Program*	1027421-530900	25,000
Big Brothers Big Sisters of East Tennessee – *Defending Potential Program*	1027402-530900	66,667
BIP Knoxville dba Healing the Home – *Impaired Family Abuse Program*	1027411-530900	48,538
Boys and Girls Club of the Tennessee Valley – *MESH Program*	1027403-530900	166,667
Childhelp, Inc. – *Therapy Services for Children*	1027406-530900	166,667
Covenant Health – *Recovery Link Program*	1027408-530900	183,333.33
East Tennessee Children's Hospital Association, Inc. – *Grow With Me Clinic*	1027407-530900	125,000
Free Medical Clinic of America / Kim Health Center – *Medical and Dental Services for the Uninsured in Recovery Centers*	1027409-530900	49,000
Harmony Family Center, Inc. – *Trauma-Informed Training and Education*	1027410-530900	20,300
Helen Ross McNabb Center, Inc.- *Centerpointe Residential Treatment Center*	1027413-530900	366,667
Helen Ross McNabb Center, Inc. – *Intensive Support Services*	1027414-530900	300,000
Knoxville-Knox County CAC – *Grandparents as Parents Program*	1027404-530900	49,553
Knoxville-Knox County CAC – *Reentry Workforce Development Program Expansion*	1027405-530900	167,113
Legal Aid of East Tennessee – *Recovery Legal Project*	1027412-530900	100,000
Metro Drug Coalition – *Beamer's Buddies Prevention Program*	1027415-530900	20,000
Metro Drug Coalition – *Communities of Recovery Program*	1027416-530900	46,667
New Direction Healthcare Solutions, Inc. – *ANCHOR Impact Program*	1027420-530900	10,000
Positively Living – *Healing Pathways Program*	1027417-530900	159,821
Renew Clinic – *Intensive Outpatient Therapy Expansion*	1027418-530900	108,333

Shora Foundation – *Healing Pathways Program*	1027419-530900	50,000
Summit Medical Group – *Medical and Behavioral Healthcare through KARM Care*	1027431-530900	425,000
Total – Opioid Settlement Funds		**$ 2,680,846.33**

RLA-18491 **7.**

Special Session (Budget)

Meeting Date: 06/15/2026

Requested By: Drucilla Stills, COUNTY COMMISSION

Department: COUNTY COMMISSION

Requires Expenditure of Funds: Funded in Current Budget:

Appropriation Required:

Information

CAPTION

Adjournment.

Attachments

No file(s) attached.
