

Adopted
FY2024 BUDGET
Glenn Jacobs, County Mayor



**KNOX COUNTY
TENNESSEE**



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**Knox County Government
Tennessee**

For the Fiscal Year Beginning

July 01, 2022

Christopher P. Morill

Executive Director





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Introductory Section





To the Members of Knox County Commission and to all Knox County Citizens:

It is my pleasure to present Knox County's Annual Budget for Fiscal Year 2024. Fiscal Year 2024 marks my first budget submitted under my second term as Knox County Mayor and incorporates my pledge not to raise property taxes on our homeowners and local businesses.

The FY 2024 approved Operating Budget is \$1.05 billion. It is \$96 million more than last year's budget, or a modest increase of 10 percent. The general fund budget of \$222.4 million increased by 8.5 percent.

Property Rates:

The approved unincorporated tax rate for Fiscal Year 2024 is unchanged and will be \$1.5540 per \$100 of assessed valuation.

The Fiscal Year 2023-2024 Capital and Operating Budgets will provide the financial means to make continuous and sustained progress toward the following:

Programmatic Policies

- To protect citizens' lives, health and property by providing quality law enforcement, emergency medical services and emergency communications;
- To assure that present and future citizens have a safe and environmentally sound place in which to live and work;
- To enhance the quality of life for Knox County residents through long-range, comprehensive development planning and definitive action applied to the natural and built environment;
- To recognize and capitalize on Knox County's cultural and ethnic diversity and to promote that inherent strength;
- To identify, recruit, and develop leadership for advancing the County government and its neighborhoods and advocate policies that will benefit Knox County and its citizens.





Knox County Fiscal Year 2024 Approved Operating Budget

The Fiscal Year 2024 Operating Budget is \$1,050,186,060. This reflects an increase of \$96,072,492, or 10 percent over the Fiscal Year 2023 budget. The Fiscal Year 2024 budget will enable Knox County to provide for a safe, attractive, well-balanced community through quality services and programs. Our budget provides funding for continuation of county services, public safety, education, recreation, road paving, and cultural programs, active community partnerships and well-maintained public facilities.

General Fund

Our General Fund supports most of our public services including the sheriff’s department, parks and recreation, libraries, health department, finance & administration, and the judicial system. The Fiscal Year 2024 General Fund spending budget of \$222,353,020 reflects an increase of \$17,445,400, or 8.5 percent increase from the Fiscal Year 2023 General Fund budget. Employee Compensation costs, which include salaries and employee benefits, represent 67 percent of the General Fund costs.

Services are provided to the residents of this County through General Fund appropriations and are financed primarily through the property tax. Property tax revenue represents 62 percent of revenue collections. Local option taxes, which consist of sales tax, litigation tax, wheel tax, and business tax, represent 12 percent of revenue collections.

Highlights of our General Fund Budget:

Employees and Compensation:

There are 1,725 authorized full-time positions and 43 part-time for Fiscal Year 2024 in the General Fund. In the General Fund, employee compensation represents 64 percent of the budget.

Key costs of compensation:

- \$106.6 million for full-time salaries
- \$1.3 million for overtime
- \$2.0 million for part-time/seasonal
- \$16.5 million for employer healthcare contributions
- \$17.8 million for employer pension contributions

Public Safety Services:

Funding of \$111.9 million to provide for 1,033 law enforcement (11 grant-funded positions) and support services to protect our communities.





Highlights of our Special Revenue Fund:

Library Services:

The Library budget of \$15.3 million covers the operating costs of our 19 public libraries across the county.

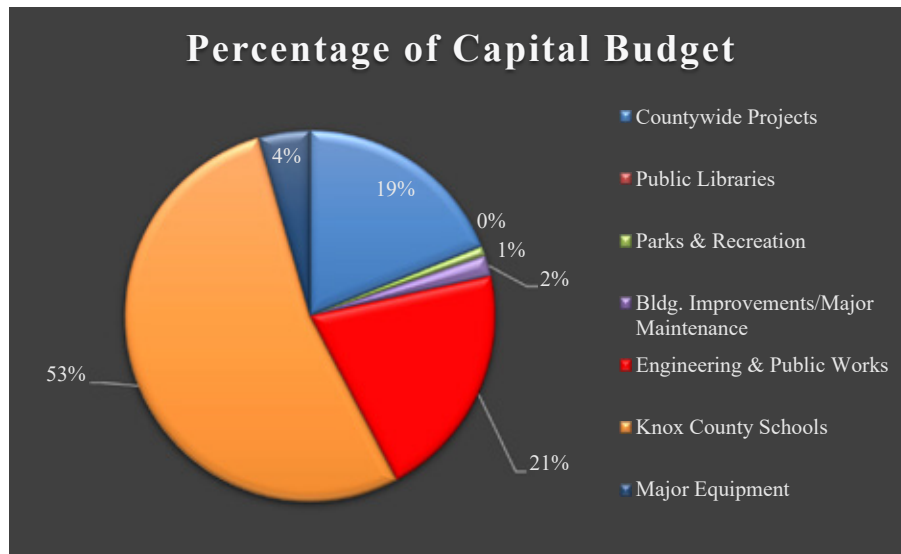
- Authorized staffing of 142 full-time positions
- Circulation of over \$1.2 million items in the library

Engineering and Public Works:

- \$6.7 million for road paving and resurfacing
- Authorized staffing of 159 full-time positions

FY 2024 Capital Improvement Plan

The Fiscal Year 2024 Capital Improvement Plan includes a projected \$96.4 million.



Parks & Recreation have been allocated \$800,000 for upgrades and improvements for the New Harvest Park splash pad and Hardin Valley Community Building. With these improvements our citizens can enjoy these facilities and parks with family and friends.

Knox County Schools will continue various physical plant and security upgrades to ensure the quality and safety of our schools.





Engineering & Public Works will continue various road projects during FY 2024. The largest project is Schaad Road, with \$8.5 million appropriated for this project. This road project will serve a part of our county where growth is expected over the next several years. Improvements (straightening curves, improving intersections, etc.) are planned in order to accommodate anticipated commercial and residential growth. The additional, incremental future operating costs applicable to the facilities that will be constructed from these project funds are not expected to be significant, as these projects will improve existing roads, intersections, etc., that we already operate and maintain.

Major Equipment consists of vehicles, mowers, tractors, excavators, and computer servers. These expenditures are recurring and do not have any significant effect on the operating budget. Please see page 80 for a detailed listing of major equipment.

Building Improvements include routine maintenance on buildings to improve and/or keep them in good working order. We have several county buildings undergoing improvements and/or major maintenance for FY 2024.

Knox County continues to review and update capital projects and procedures. The review will evaluate all projects in the Capital Improvement Plan and the impact they will have on the operating budget.

The 2024 budget represents the results of implementing our objectives of keeping our tax rate low, funding education and public safety, maintaining reasonable debt levels, increasing funding for needed public works program, and funding other essential government services at the levels needed. We believe that this budget accomplishes our overall primary purpose, which is providing for the benefits of Knox County citizens.

Knox County is a great place to live and you, our citizens, are the backbone of this community. You deserve nothing less than responsible management of your tax dollars. Our emphasis on education and economic development lays a foundation for future private job growth. I am committed to leading Knox County in a direction that will help us to accomplish our mutual goals.

Sincerely,

Glenn Jacobs
Knox County Mayor





Knox County Mayor Glenn Jacobs

Mayor Glenn Jacobs took office in September 2018. Since that time, he has worked diligently to tell the rest of the world what he already knows: that Knox County is the best place to live, work, and raise a family. By focusing on jobs, education, and recreation, Mayor Jacobs' goal is to help make the best even better.



Some of his key projects have been:

- Read City USA, a collaborative initiative to ensure that all children learn to read early and well, regardless of socioeconomic background.
- Establishing the Knox County Building Trades Career Academy that will serve both adults who are continuing education in HVAC, masonry, electrical, and carpentry fields and Knox County high school students who don't currently have access to CTE classes.
- Launching the Knox County Mayor's TCAT Scholarship that supports the children of Knox County employees taking classes at Tennessee College of Applied Technology Knoxville.
- Coordinating the cleanup of the Beaver Creek Water Trail, a first-of-its-kind 44-mile water trail that connects five Knox County communities.

Mayor Jacobs hopes to ensure that Knox County remains committed to creating opportunities for everyone to thrive in an engaged and vibrant community.



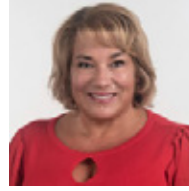


Finance Department

Address: 400 West Main Street, Suite 630 | Knoxville, TN 37902 | Phone: 865-215-2350 | www.knoxcounty.org/finance



Terry Hill
Madam Chair - 6th District Commissioner
1st Term: 2020-2024
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865-205-5768
🌐 <https://commissionknoxcountytn.gov/people/commissioner-terry-hill/>
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Gina Oster
Vice-Chair - 3rd District Commissioner
1st Term: 2022-2026
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Dasha Lundy
1st District Commissioner
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Courtney Durrett
2nd District Commissioner
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4th District Commissioner
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John Schoonmaker
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Richie Beeler
8th District Commissioner
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Carson Dailey
9th District Commissioner
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Larsen Jay
At Large Seat 10
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Kim Frazier
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KNOX COUNTY, TENNESSEE

2023-2024 BUDGET

ROSTER OF PUBLICLY ELECTED OFFICIALS

Assessor of Property

John Whitehead

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

Juvenile Judge

Tim Irwin

Criminal Court Judges:

- Division I
- Division II
- Division III

Steve Sword
Hector Sanchez
Scott Green

Circuit Court Judges:

- Division I
- Division II
- Division III
- Division IV

E. Jerome Melson
William Ailor
Deborah Stevens
Greg McMillan

Chancellors:

- Division I
- Division II
- Division III

John F. Weaver
Richard B. Armstrong, Jr.
Christopher Heagerty

General Sessions Judges:

- Division I
- Division II
- Division III
- Division IV
- Division V

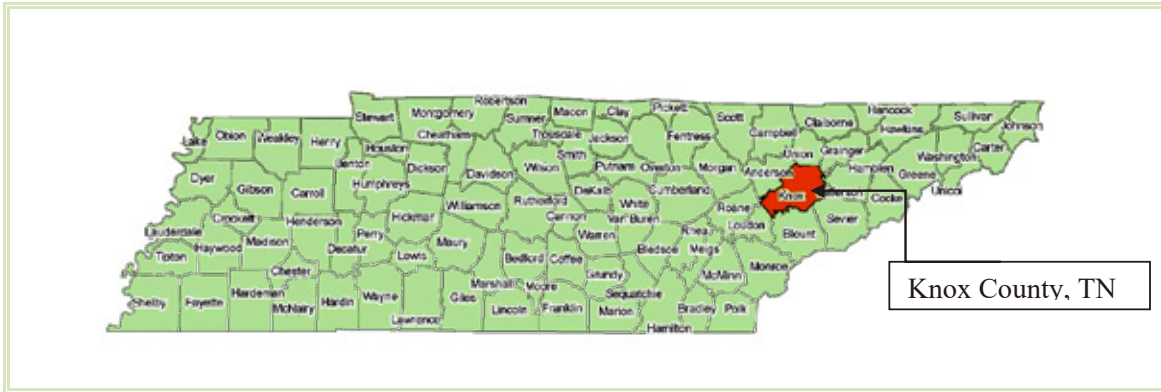
Chuck Cerny
Judson Davis
Patricia Hall Long
Andrew Jackson VI
Tony Stansberry

Board of Education:

- District 1
- District 2
- District 3
- District 4
- District 5
- District 6
- District 7
- District 8
- District 9

John Butler
Jennifer Owen
Daniel Watson
Kathrine Bike
Susan Horn
Betty Henderson, Vice Chair
Steve Triplett
Mike McMillan
Kristi Kristy, Chair





The County is the third most populous county in the State of Tennessee. Located in Middle Eastern Tennessee at the headwaters of the Tennessee River, it is the hub of the areas of East Tennessee, Southeast Kentucky, Southwest Virginia, and Western North Carolina. This area encompasses over two million people. The U.S. Census Bureau’s 2020 census demographic population data reported that 486,677 citizens reside within the total land area of approximately 526 square miles that make up Knox County. (See [Knoxville-Knox County Metropolitan Planning Commission](#) for additional information regarding population information, demographics, and other information about Knox County.) Knoxville, the County seat, is about 50 miles west of the North Carolina state line.

The City of Knoxville’s 2020 census data was reported at 192,648. It is the largest incorporated municipality in the County. Farragut, the only other municipality in the County, has an estimated population of 24,422. Knoxville has a land area of approximately 104 square miles within its corporate limits and is located on the Tennessee River near the geographic center of East Tennessee.



Manufacturing and Commerce

Located in the northeastern portion of the State, Knox County, along with Anderson, Blount, Campbell, Grainger, Loudon, Morgan, Roane, and Union counties, is part of the Knoxville Metropolitan Statistical Area (MSA). Because of its central location in the eastern United States, the County metropolitan area serves thousands of industrial and commercial customers in a concentrated eight-state area. It is within 600 miles of approximately 40 percent of the population of the United States. For many years the County has been known as one of the South's leading wholesale markets. Based on 2021 estimates, there were approximately 1,191 wholesale distribution houses, 1,865 retail establishments, and more than 10,500 service industries located in the County.

The area is the trade center for a 42-county region, located in East Tennessee, Kentucky, Virginia, and North Carolina, which serves over two million people. It also is the cultural, tourist, and professional center for this region.





The MSA includes more than 1,000 manufacturing firms, which produce a large variety of items including medical devices, electronic components, chemicals, manufactured housing, apparel, and automobile parts.



Business Climate

The County has a history of being a regional leader in economic activity. The County offers premier location opportunities for high-technology and precision manufacturing firms. The University of Tennessee, Tennessee Valley Authority and the Oak Ridge National Laboratory help to provide a stable, secure employment base. The Knoxville area is home to many medium-sized manufacturing and distribution operations as well as customer service centers. The Knoxville area boasts a strong and reliable workforce, and low union membership rates. These assets, combined with an excellent location at the intersections of Interstates 40, 75 and 81, make Knox County a great location for any business. The County is also well served by 125 truck lines, three railroads, five airlines, and three local river terminals that provide direct links to the Great Lakes and to the Gulf of Mexico. The Knoxville area continually receives recognition for high quality of life, combining an attractive natural setting with a moderate four-season climate. In addition, the Knoxville area ranks among the nation's top markets for low cost of living. Knoxville ranks as one of the top southeastern urban areas with an index of 82 compared to the average of all participating cities of 100. The County has over 6,400 acres of park and recreation space, with approximately 212 miles of greenways and walking trails. The arts and culture are well served, with the Knoxville Symphony, Knoxville Opera Company, Knoxville Museum of Art, and several performing arts organizations, including the Clarence Brown Theater, providing numerous cultural opportunities. Live entertainment includes touring Broadway productions and many concerts at numerous venues throughout the area, including the historic, beautifully renovated Tennessee and Bijou theaters.



Industrial Investment

The Knoxville MSA has been recognized nationally as a leading location to live and do business. Commerce and industry vary from the media success of Scripps Television Networks (HGTV, DIY, Food Network, GAC, and Travel), to Sysco Corporation's (largest food service marketer and distributor in North America) regional warehouse and distribution center. In addition, many other local companies are recognized as national and global leaders, including Clayton Homes, Brunswick Corporation, Bush Brothers, Pilot/Flying J Travel Centers, and Ruby Tuesday.

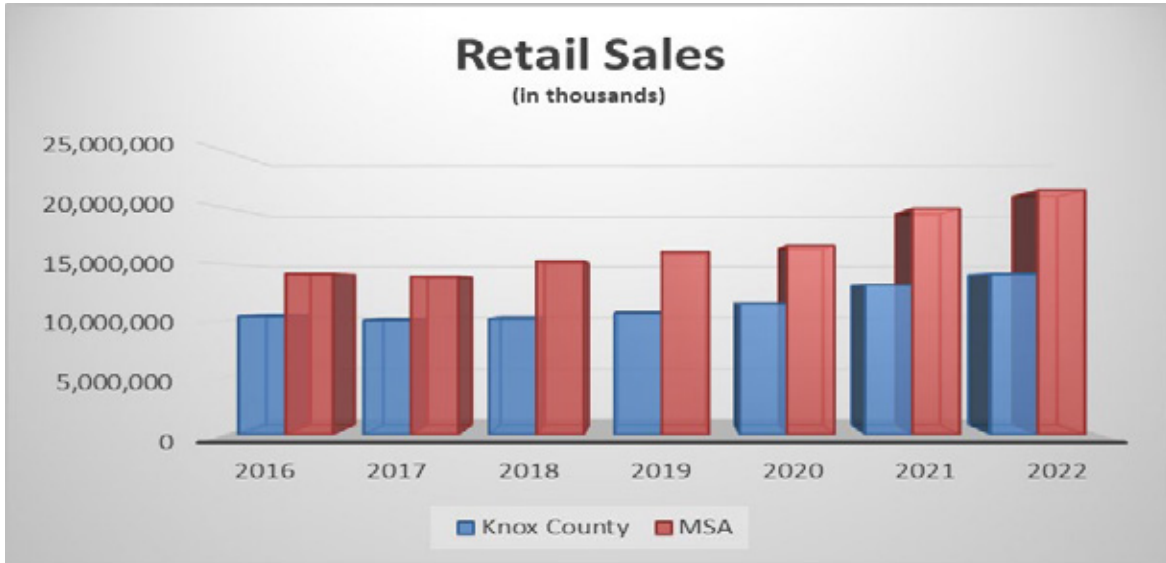
The area is also gaining a reputation as a prime location for corporate headquarters. High profile companies headquartered here in the MSA include the Tennessee Valley Authority, Jewelry Television, AC Entertainment, DeRoyal Industries, PetSafe/Radio Systems Corporation, and Regal Entertainment. Knox County has 8 business parks and a Technology Corridor to meet a wide range of corporate facility needs.





Commercial Development

Four regional shopping malls and nearly 200 shopping centers and factory outlets meet the retail needs of Knox County citizens and visitors. Knox County has traditionally been the regional hub of the MSA. 2022 retail sales in the MSA grossed over \$21.5 billion, with approximately 65% of that total generated in Knox County.



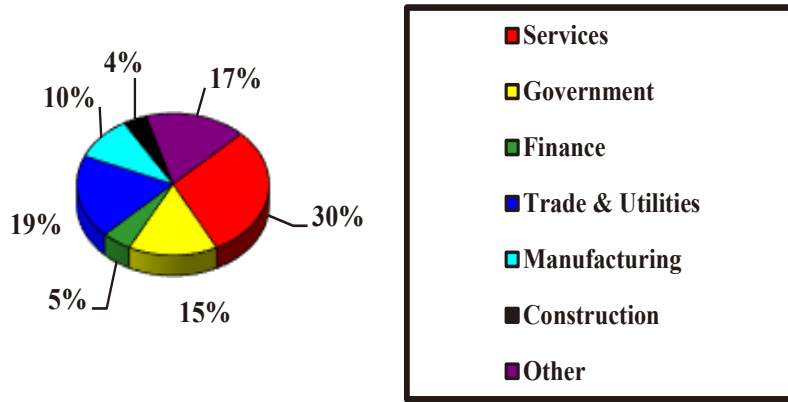
Tourism

Although industry frequently is considered the core of an economic base, secondary and tertiary activities also make important contributions to economic development. The convention and tourism business contribute to the County's economic base by drawing income into the region, resulting in employment opportunities as well as investment opportunities in tourist-related facilities. The area draws thousands of enthusiasts every year for University of Tennessee sporting events, and minor league hockey and baseball are also available for sports fans. Opportunities for outdoor recreation are plentiful, with parks and recreation activities throughout the County and in the nearby Great Smoky Mountains National Park.





Non-Agricultural Employment



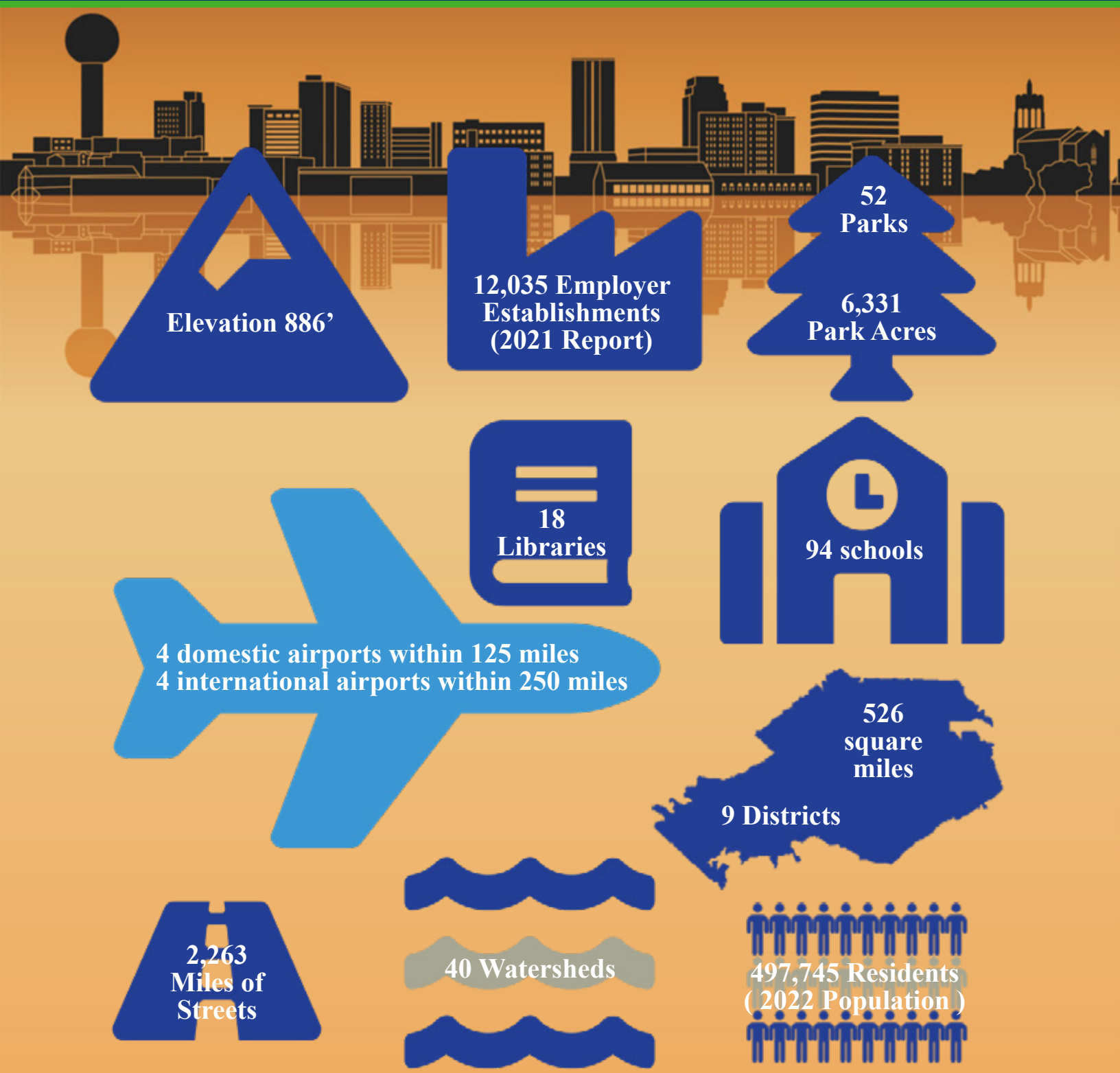
Knox County has demonstrated a very healthy diversity in employment. Services and trade are the two largest employment sectors in the County metropolitan area, followed by Government.



Unemployment

Historically, Knox County’s unemployment rate has been low relative to the state and national rates. For the month of June 2023, the seasonally unadjusted unemployment rates for the County, state and nation stood at 3.3%, 3.2%, and 3.6%, respectively. The County’s rate, while slightly higher than the state’s, has improved from the corresponding rate from June 2022, and the state and national rates reflect reductions. These rates indicate improvements in economic conditions across the board.







The County’s budget is prepared utilizing information from various sources: economic outlook projections, which affect estimates of revenues as well as costs to the local government; previous and current year actual results, which may predict future sources and uses of funds; and the County’s priorities for managing assets and liabilities while providing services to County residents.

Knox County Budget Summary

Mayor Jacobs proposed a total operating budget of \$1,050,186,060 to the County Commission on May 8, 2023. The proposed budget represented an increase of \$96 million over the prior year, with nearly 75% of the proposed increase targeted to schools. The major reasons for the proposed increase included additional funding for the General Purpose School Fund of approximately \$49.5 million to cover growth and to replace federal grant funding, plus increases for public safety and Engineering and Public Works.

The Mayor also proposed a Capital Improvement Plan (CIP) for the fiscal years ending 2024 through 2028. The plan included proposed capital projects expenditures over the five-year period of approximately \$418 million. The County’s practice is to appropriate only the immediately upcoming fiscal year, as future plans and priorities may change. For FY 2024, the Mayor proposed capital improvement expenditures totaling \$96,400,000. Funding planned to be needed from debt proceeds totaled \$96,400,000. Of the proposed project expenditures, \$51,350,000 (53%) was proposed for school projects, \$19,968,000 (21%) for public works projects, and the remainder for various other projects.

The Mayor’s stated priorities that were utilized in developing the budget included:

- Not increasing taxes. During the current economic environment, additional taxes would increase the burden on citizens, and essential services can be provided without a tax increase.
- Funding education. Nearly two-thirds of the total budget is directed to the Knox County Schools’ budgeted funds.
- Maintaining reasonable debt levels. The budget includes capital funding for necessary projects, primarily for schools and public works.
- Increasing funding for public works. The proposed budget provides funding for paving and provides the funding needed to respond during emergencies and bad weather situations.
- Funding other essential County services, including libraries, parks and recreation, health, and seniors and veterans at the levels needed.

In addition to the above, several other significant factors entered into preparation of the FY 2024 budget.





- Based on the year-to-date revenues for FY 2023 and projected assessed valuation of taxable property, budgeted property tax revenues for FY 2024 include a projected increase of \$11 million over FY23. Budgeted sales tax revenues include a projected \$7.3 million increase over FY 2023, as economic forecasts indicate that improvements in consumer spending are expected for FY2024. Based on information provided by the State of Tennessee, the Tennessee Investment in Student Achievement (TISA) funding is projected to increase from FY 2023. The TISA funding, received from the state, is a major source of revenue for the school system.
- For FY 2024, as in 2023, no layoffs were considered necessary. The County does continue to monitor the number of positions closely and strict procedures governing the addition of new hires are adhered to in order to contain costs.

The County Commission met on June 5, 2023, to discuss and take action on the Mayor's proposed budget. The Commission adopted the operating budget as proposed, totaling \$1,050,186,060. In addition, on June 5, 2023, the County Commission adopted the Capital Improvement Plan as proposed by the Mayor.





Long Range Financial Plan

Knox County forecasts operating fund revenues and expenditures for the General Fund over a five year period. This is an indication of management's best assessment of future revenues and expenditures. The forecast is adjusted each year as results are known and as new years are budgeted. Since Mayor Glenn Jacobs has taken office, we have focused on providing efficient county services to our citizens while keeping the costs to our taxpayers low. One of the greatest challenges in preparing the projections is anticipating the direction and magnitude of the economy in the next 5 years.

The General Fund supports public safety, recreation, health and welfare, finance, and general government activities. Property taxes are one of the main sources of revenue for the county. We project, based on historical data, a 1.5 percent increase each year on property tax revenue. Local Option Taxes are increasing by 4 percent each year in our projections. Revenues from the State of Tennessee are projected to increase by 3 percent each year, while the Federal Government revenues are projected to increase by 2 percent each year. In general, other revenues are estimated to increase by 4 percent each year.

As for expenditures, we project a 1 percent increase in employers' health insurance costs each year and a 2 percent increase in salaries for our employees each year. New positions will be considered on a "as need basis" for all departments. Total expenditures are projected to increase by 1 percent each year for the General Fund.

Overall, within in the next five years, we project continuous revenue growth for Knox County, Tennessee. The expenditures growth is relatively low compared to our revenue growth. In preparing the plan we take into consideration the historical trends for revenues and expenditures. We also consider the resources available and how to best apply those to meet the needs of our citizens.





Knox County, TN
5 Year Forecast-General Fund-Unassigned Fund Balance

	Actual FY 2022	Projected FY 2023	Budget FY 2024	Projected FY 2025	Projected FY 2026	Projected FY 2027	Projected FY 2028
Revenue:							
Property Tax	\$ 132,426,950	\$ 134,016,073	\$ 138,436,840	\$ 140,513,393	\$ 142,621,093	\$ 144,760,410	\$ 146,931,816
Local Option Taxes	26,669,333	27,202,720	27,142,000	28,227,680	29,356,787	30,531,059	31,752,301
State of Tennessee	9,915,925	12,000,000	12,233,664	12,600,674	12,978,694	13,368,055	13,769,097
Federal Government	2,157,751	2,100,000	1,771,900	1,807,338	1,843,485	1,880,354	1,917,962
Other Revenue	39,846,116	40,443,808	36,727,999	38,197,119	39,725,004	41,314,004	42,966,564
Total	211,016,075	215,762,601	216,312,403	221,346,203	226,525,063	231,853,882	237,337,739
Expenditures:							
Personal Services	92,545,517	95,000,000	108,183,544	110,347,215	112,554,159	114,805,242	117,101,347
Employee Benefits	35,378,216	34,200,000	40,997,117	41,407,088	42,235,230	43,079,935	43,941,533
Contractual Services	27,382,745	28,000,000	30,535,874	30,841,233	31,458,057	32,087,219	32,728,963
Supplies and Materials	11,410,039	12,000,000	14,140,797	14,282,205	14,567,849	14,859,206	15,156,390
Other Charges	39,439,152	42,000,000	28,495,688	28,780,645	29,356,258	29,943,383	30,542,251
Debt Service	3,248,910	450,000	-	-	-	-	-
Capital Outlay	554,635	900,000	-	-	-	-	-
Total	209,959,214	212,550,000	222,353,020	225,658,386	230,171,553	234,774,984	239,470,484
Net Increase (Decrease)	1,056,861	3,212,601	(6,040,617)	(4,312,182)	(3,646,490)	(2,921,103)	(2,132,745)
Change in Fund Balance-Other	(229,076)	-	-	-	-	-	-
Unassigned Fund Balance:							
Beginning of Year	81,158,547	81,986,332	85,198,933	79,158,316	74,846,134	71,199,644	68,278,541
End of Year	\$ 81,986,332	\$ 85,198,933	\$ 79,158,316	\$ 74,846,134	\$ 71,199,644	\$ 68,278,541	\$ 66,145,796





The County has operated under a County Mayor/County Commission form of government since September 1, 1980 and has been under a Home Rule Charter since September 1, 1990. Policymaking and legislative authority is vested in the County Mayor (executive branch) and the County Commission (legislative branch). The County Commission is responsible for passing ordinances, adopting the budget, and appointing committees. The County Mayor is responsible for carrying out the policies and ordinances of the County Commission, overseeing the day-to-day operations of the government, and appointing the heads of many of the County's departments.

Knox County adheres to the following near and long term financial guidelines and policies:

Operating Budget

Budgetary Approval – After the Mayor recommends the operating budget for the next fiscal year, the County Commission and the public have an opportunity to review the recommendation and to provide input. The budget becomes effective when legally adopted by County Commission. The budget is adopted at the fund, department/function, and major category of expenditure level. The major categories are denoted in the County's chart of accounts by account (object) codes. The major categories are personal services, employee benefits, contracted services, supplies and materials, debt service, capital outlay, and other charges. After the budget is adopted, the individual departments may request line item transfers between the major categories or may request additional appropriations above the initial adopted budget, which require the approval of County Commission.

Budgetary Oversight – After the County Commission approves the operating budget for the fiscal year, oversight continues. The County is governed under the State Open Records Act. The public has access to virtually all County financial and other records (with a few exceptions as set forth in the law). The State of Tennessee undergoes a review process of the budget each year, and also reviews the County's Annual Comprehensive Financial Report (ACFR). In order to fund the County's five-year Capital Improvement Plan (CIP), the County goes to the public debt markets, generally on an annual basis. The County is rated by Moody's and by Standard & Poor's and therefore undergoes the financial scrutiny of the ratings process.

Cash Management Policies and Practices – An investment committee, in consultation with the Knox County Trustee, makes investment decisions in accordance with the investment policy formally adopted in 1996. As defined in the policy, investment options, policies, and practices are based on the required liquidity of the available funds. Investments of operating, capital and any surplus funds have different levels of risk tolerance. Operating fund investments, where the primary objective is the preservation of





Operating Budget (Continued)

principal, have the lowest risk tolerance and are invested in highly liquid, low-risk instruments. Capital funds, where the primary objective is the preservation of principal and sufficient liquidity to meet capital funding needs, are subject to some volatility in risk tolerance depending on when payment for projects is due. Regardless of the type of funds, all investments are made in accordance with state statutes.

Debt Policies and Practices – The State of Tennessee provides statutory authorization for the issuance of general obligation bonds, revenue bonds, refunding bonds, capital leases, and notes. Under that authorization, counties may sell general obligation bonds at a competitive public sale after the adoption of an authorizing resolution by the local governing body. The County must then publish a notice of sale that provides for a ten-day comment period by citizens.

There is no statutory debt limit placed on counties. State law provides for the adoption of tax resolutions, which state that the local government will provide for taxes “of a sum sufficient to pay the principal of and interest on the general obligation bonds as the same shall become due.” (Tennessee Code annotated 9-21-215). It is the practice of Knox County to use bonded debt only for major capital purchases included in the five-year capital plan and to not incur bonded debt for operating requirements. Proposed debt for capital expenditures is carefully analyzed to ensure that the life of the asset(s) always exceeds the term of the debt. Knox County management reviews any planned debt issuance with the Commission-approved Financial Advisor.

Knox County adopted a written Debt Management Policy in 2011 that formally established parameters for the issuance of debt and management of the County’s debt portfolio. The Policy provides guidelines for the County to manage its debt and related annual costs within both current and projected available resources while promoting understanding and transparency for our citizens, taxpayers, businesses, investors and other interested parties. The Policy established procedures governing the allowable types of debt, debt terms, interest rate modes, costs of debt, procedures over refinancing debt, methods of issuance, the use of professionals, and compliance with laws and regulations, among other considerations.

Knox County currently maintains a “AA+” bond rating from Standard & Poor’s, the highest rating in County history. The County also maintains an “Aa1” rating from Moody’s for general obligation debt. These ratings were affirmed by Moody’s and by Standard & Poor’s in May 2023. This continued confidence from the rating agencies confirms the County’s commitment to financial integrity, stability and strength.

Capital Purchases – Unless a lower threshold is established as a requirement of a state or federal grant, the value at which equipment and other assets are designated as capital items is ten thousand dollars. The County’s policy permits the inclusion, as capital, all





initial furniture and fixtures in the construction and/or expansion of Knox County facilities.

Fund Balances – The operating budget is required to be balanced. “Balanced” means that budgeted revenues and other sources, including the use of fund balance, if necessary, equal budgeted expenditures. Knox County discourages routine use of fund balance as a means of funding ongoing operating expenditures. By Ordinance 0-90-9-122, any appropriation of funds that would reduce the balance of any fund of the Board of Education below three percent of current year budgeted expenditures requires a favorable vote of two-thirds of the Knox County Commission. A recommendation by a majority of the Board of Education must precede such approval. The ordinance also requires a two-thirds County Commission vote to approve appropriations that would reduce the fund balance for any other County fund below five percent of current year budgeted expenditures.

Salary Savings – Knox County’s policy is to budget all continuing positions at full funding. Any department or office requesting additional personnel must submit position request forms justifying the requested additional position and quantifying the expected additional costs. New positions are budgeted for the portion of the year they are expected to be filled. A position control program interfaces the payroll and budget systems to enable budget status evaluation of these accounts during the year.

Detail budgeted position counts are located in the “Budget Summary” section of this document. For the FY 2024 budget, the changes to budgeted positions are not significant. There were some organizational restructuring which is noted on page 76.

Procurement Policies – The County adheres to a local procurement ordinance. The ordinance is intended to ensure equitable treatment while simultaneously providing for and encouraging open competition in the purchasing of goods and services. Generally, goods and services exceeding \$25,000 are competitively bid.

Capital Budget

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

- A. The purpose of the Capital improvement Plan is to plan, prioritize, and provide financing for capital projects for the next five years. Also, the Plan assists the County in the analysis of the impact of the operating expenses into the County’s operating budget for future years.
- B. Construction projects and capital purchases that cost more than \$100,000 and/or have a useful life of greater than seven years will be included in the Capital Improvement Plan. Regular maintenance and capital purchases less than \$100,000 will be included in the operating budget.





Capital Budget (Continued)

- C. Department heads and elected officials will prepare the project proposals and present their 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, 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.

- F. The County considers future operating costs of capital projects as it considers capital improvements. The projects are limited in scope to minimize the impact on operations and spread out over five years to allow the County's economic growth the opportunity to incorporate the operating expenses. The Capital Improvement Plan also serves to keep to the forefront the future operating impact of capital projects on the County's operating budget. In general, projects included in the current plan are considered routine capital expenditures (upgrades, replacement of existing facilities, etc.). Therefore, the future operating impact of such capital projects approved in the current Capital Improvement Plan is not expected to result in significant future costs (i.e., costs that would require an increase in the tax rate, cause a reduction in other budgeted spending, or require additional staff.) The lack of a significant future impact on the operating budget due to the addition of routine capital projects may be seen by analyzing the budgeted expenditures for the affected departments and the minimal changes in personnel also included in the operating budget.
The adopted plan includes continuing funding for a new elementary school in the northwest section of the County. The plan also includes funding for the Adrien Burnett elementary school project, which will replace an existing facility, as well





as the initial funding for a new Farragut Elementary School. Knox County Schools personnel have advised that, for the replacement schools, changes to operating costs are not currently expected to be significant as costs for personnel, educational materials, etc., are currently being budgeted for the schools that will be replaced. For the new northwest elementary school, the Knox County Schools has estimated expected operating costs of \$5 million annually. The new Farragut Elementary is in the preliminary stages, and the FY 2024 funding is intended to provide the start of funding to begin the design of the new school, with subsequent construction to follow. The Knox County Schools will budget for any changes to the operating costs for the replacement schools when the relevant information becomes available and when the facilities are placed in service.





BASIS OF BUDGET PRESENTATION, MEASUREMENT FOCUS AND BASIS OF ACCOUNTING

Primary Government and Board of Education Component Unit

The accounts of the County are organized, operated, and presented on the basis of funds. Funds are independent fiscal and accounting entities with self-balancing sets of accounts. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance-related legal and contractual provisions. The minimum number of funds is maintained consistent with legal and managerial requirements.

The County does not adopt annual budgets for all funds accounted for during the fiscal year. Only those governmental funds for which an annual appropriation is required are budgeted. Annual budgets are adopted on a basis consistent with accounting principles generally accepted in the United States of America (see below). Grant funds are budgeted as the grants are approved during the fiscal year. Annual budgets are adopted for the other governmental funds, excluding the Constitutional Officers (Special Revenue) Fund, and the Public Improvement Fund and School Construction Fund (Capital Projects Funds.) The Public Improvement Fund and the School Construction Fund are appropriated based on the County's five-year Capital Improvement Plan (CIP). The budget appropriations for projects included in the first year of the Plan are required to be approved by County Commission. Budgetary approval for projects included in subsequent years of the Plan is generally not obtained during the first year of the Plan and is subject to revision in subsequent years' Plans as the expected capital needs, and anticipated availability of the related financing, may change in response to future economic conditions and other circumstances.

The County has the following fund types:

Governmental funds are used to account for the County's general government activities. This fund type uses the flow of current financial resources as the measurement focus and employs the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they are "measurable and available"). "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to pay liabilities of the current period. The County considers all revenues available if they are collected within 60 days after the fiscal year end. Expenditures are recorded when the related fund liability is incurred, except for unmatured interest on general long-term debt which is recognized when due, and certain compensated absences, claims and judgments, which are recognized when the obligations are expected to be liquidated with expendable available financial resources.

Property taxes, franchise taxes, licenses, interest and special assessments are susceptible-to-accrual. Sales taxes collected and held by the state at year-end on behalf of the County





BASIS OF BUDGET PRESENTATION, MEASUREMENT FOCUS AND BASIS OF ACCOUNTING (Continued)

are also recognized as revenue. Other receipts and taxes become measurable and available when cash is received by the County and are recognized as revenue at that time.

Entitlements and shared revenues are recorded at the time of receipt, or earlier if the susceptible-to-accrual criteria are met. Expenditure-driven grants are recognized as revenue when the qualifying expenditures have been incurred and all other grant requirements have been met.

Listed below are definitions of the types of governmental funds budgeted and identification of the specific budgeted funds within each type:

The **General Fund (Fund 101)** is the County's primary operating fund. It accounts for all financial resources of the general government, except those 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, finance, general government, etc.). These activities are funded principally by property taxes on individuals and businesses.

The **Special Revenue Funds** account for revenue sources that are legally restricted to expenditure for specific purposes (not including major capital projects).

Governmental Law Library Fund (Fund 114) - Accounts for the operation of the law library, available to the public but used primarily by attorneys practicing in the courts. User fees are charged.

Public Library Fund (Fund 115) - Accounts for the operation of the countywide public library system.

Solid Waste Fund (Fund 116) - Accounts for solid waste and recycling activities.

Hotel/Motel Tax Fund (Fund 123) - Accounts for the collection and use of the amusement and hotel/motel tax to promote tourism and related activities in the county.

Air Quality Management Fund (Fund 128) - Accounts for activities related to the maintenance of air quality.





BASIS OF BUDGET PRESENTATION, MEASUREMENT FOCUS AND BASIS OF ACCOUNTING (Continued)

Engineering & Public Works (Fund 131) - Accounts for the County's share of the State gasoline and motor fuel taxes that are utilized to maintain non-state roads within the county and outside the municipal boundaries of the City of Knoxville.

Central Cafeteria Fund - Accounts for the cafeteria operations in each of the schools. The primary sources of funding are federal and state revenues for the school lunch program and sales to students and adults. (Accounting records are not kept on the County's financial software, and no fund number exists.)

General Purpose School Fund (Fund 141) - Accounts for general operation of the Board of Education. Major funding is provided through local tax levies and state education funds.

The **Debt Service Fund** accounts for the servicing of general long-term debt not being financed by proprietary funds.

General Debt Service (Fund 151) - Accounts for the accumulation of resources and the payment of principal and interest on general long-term debt for the County and the Knox County Board of Education.

The **Capital Projects Funds** account for the acquisition of fixed assets or construction of major capital projects not being financed by proprietary funds.

Public Improvement Fund (Fund 171) - Accounts for the acquisition of County capital assets or construction of major County capital projects not being financed by proprietary funds, exclusive of construction activity related to the Americans with Disabilities Act.

School Construction Fund (Fund 177) - Accounts for school building construction and renovations.

ADA Construction Fund (Fund 178) - Accounts for the renovations needed to Knox County facilities to comply with the Americans with Disabilities Act (ADA).





BASIS OF BUDGET PRESENTATION, MEASUREMENT FOCUS AND BASIS OF ACCOUNTING (Continued)

Proprietary Funds are used to account for governmental activities that are similar to activities that may be performed by a commercial enterprise. This fund type uses the flow of economic resources as the measurement focus and employs the accrual basis of accounting. Under this method, revenues are recorded when earned and expenses are recorded at the time liabilities are incurred. Proprietary funds include the following fund types:

Enterprise Funds 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.

Three Ridges Golf Course Fund (Fund 401) - Accounts for the operations for Three Ridges Golf Course.

Internal Service Funds account for operations that provide services to other departments or agencies of the County or to other governments, component units and joint ventures on a cost reimbursement basis.

The following internal service funds are included in the CAFR. The County does not adopt an annual budget for these funds.

Vehicle Service Center Fund (Fund 261) - Accounts for the handling of repairs and service maintenance for all county vehicles.

Self-Insurance Healthcare Fund (Fund 263) - Accounts for transactions related to the County's self-insured healthcare benefits.

Risk Management Fund (Fund 266) - Accounts for the handling of all liability and worker's compensation claims filed against the County.

Mailroom Service Fund (Fund 268) - Accounts for the handling of incoming and outgoing mail for all county departments.

Employee Benefits Fund (Fund 270) - Accounts for the handling of health insurance, retirement, life insurance, and other payroll-related benefits for Knox County employees, as well as handling of unemployment claims.





BASIS OF BUDGET PRESENTATION, MEASUREMENT FOCUS AND BASIS OF ACCOUNTING (Continued)

Building Operations Fund (Fund 274) - Accounts for the handling of maintenance, repairs, and security costs associated with each of the buildings owned and operated by Knox County Government. These buildings house offices and provide storage facilities to the different divisions of Knox County Government. The Public Building Authority (PBA) handles these services and bills each area based on the amount of square footage used or occupied by each division or budgeted unit.

Technical Support Services Fund (Fund 276) - Accounts for technical support related to the County's electronic data processing.

Capital Leasing Fund (Fund 278) - Accounts for a fleet of vehicles used in certain County departments.

Fiduciary Funds account for assets held by the County in a trustee capacity or as an agent on behalf of others. Trust funds account for assets held by the government under the terms of a formal trust agreement. Fiduciary funds include the following:


The **Pension Trust funds** are accounted for in essentially the same manner as the proprietary funds, using the same measurement focus and basis of accounting. The pension trust funds account for the assets of the County's defined benefit and defined contribution pension plans. Plan member contributions are recognized in the period when contributions are due and payable in accordance with the terms of the plan. Employer contributions are recognized when due and the County makes a formal commitment to provide the contributions. Benefits and refunds are recognized when due and payable in accordance with the terms of the plan.

The **custodial funds** are used to account for the receipt and disbursement of funds that the count holds for various third parties, and do not present results of operations nor do they have a measurement focus. Custodial funds are accounted for using the modified accrual basis of accounting.





The following are the strategic pillars of Knox County. Each department’s goals, and performance measures align with the pillars below:



<p>Strategic Pillar – Government Accountability Deliver and Enhance High Quality Efficient Services and Transparency</p>
<p>Strategic Pillar – Employee Development Manage Strategically Our Workforce Capacity and Resources</p>
<p>Strategic Pillar – Community Health Promote Community Health Education and Wellness</p>
<p>Strategic Pillar – Public Infrastructure Support Infrastructure Owned by the County or for Public Use</p>
<p>Strategic Pillar – Public Safety Deliver and Enhance High Quality Efficient Services and Infrastructure</p>
<p>Strategic Pillar – Community Recreation Encourage Diverse and Meaningful Civic Engagement</p>

Government Accountability is the most used strategic pillar in Knox County. Departmental services and goals relate to using taxpayer dollars responsibly. The County’s goal is to be transparent and to provide exceptional customer service.

Employee Development helps improve our workforce to provide the best service to Knox County citizens. The County offers training, incentives, and tuition assistance to continue to improve the staff.

Community Health is mostly used by our Health Department. The functions of the Health department relates directly to promoting and preventative health for the citizens of Knox County.

Public Infrastructure is mostly used by our Engineering and Public Works department. Departmental functions relate to maintaining safe roadways and facilities for Knox County.

Public Safety is mostly used by the Knox County Sheriff’s Department. The Sheriff’s department responds to emergencies, maintain, and operate the detention center, and maintain a safe and livable community.

Community Recreation engages our citizens of all ages to be activity within our county.



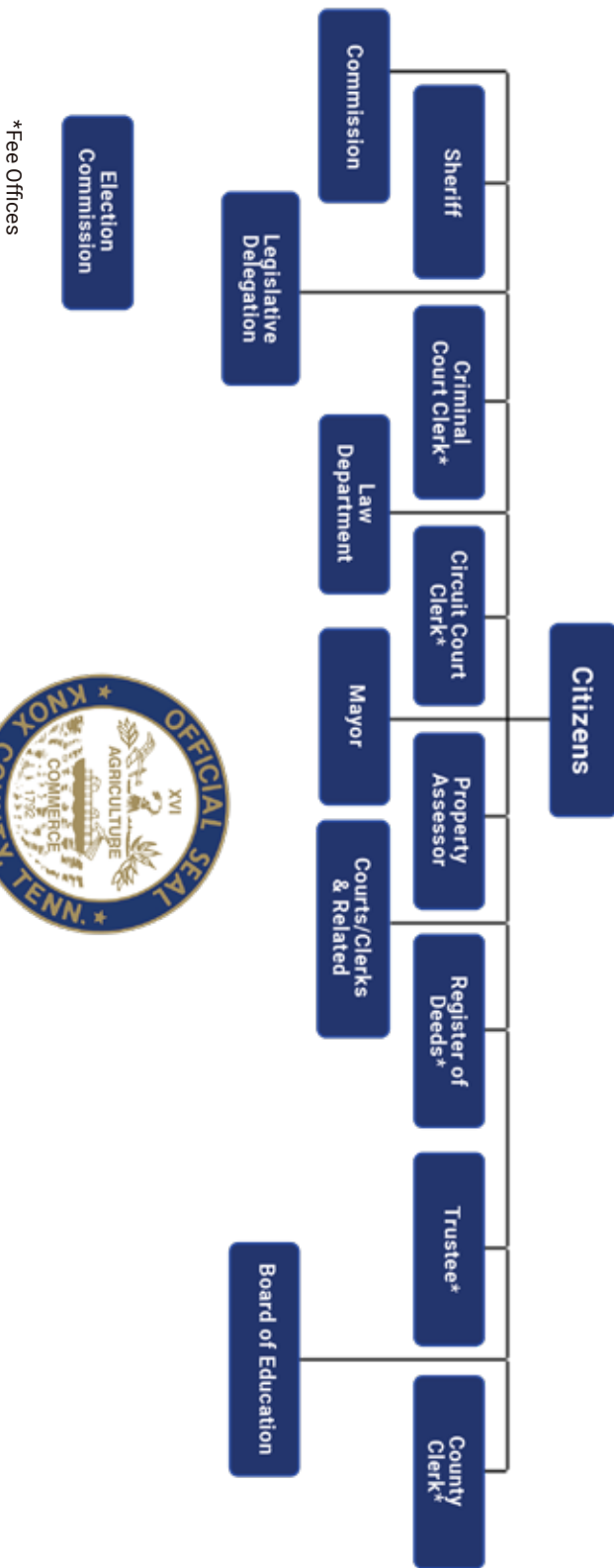
County Organization Charts





Elected Offices

Knox County, Tennessee

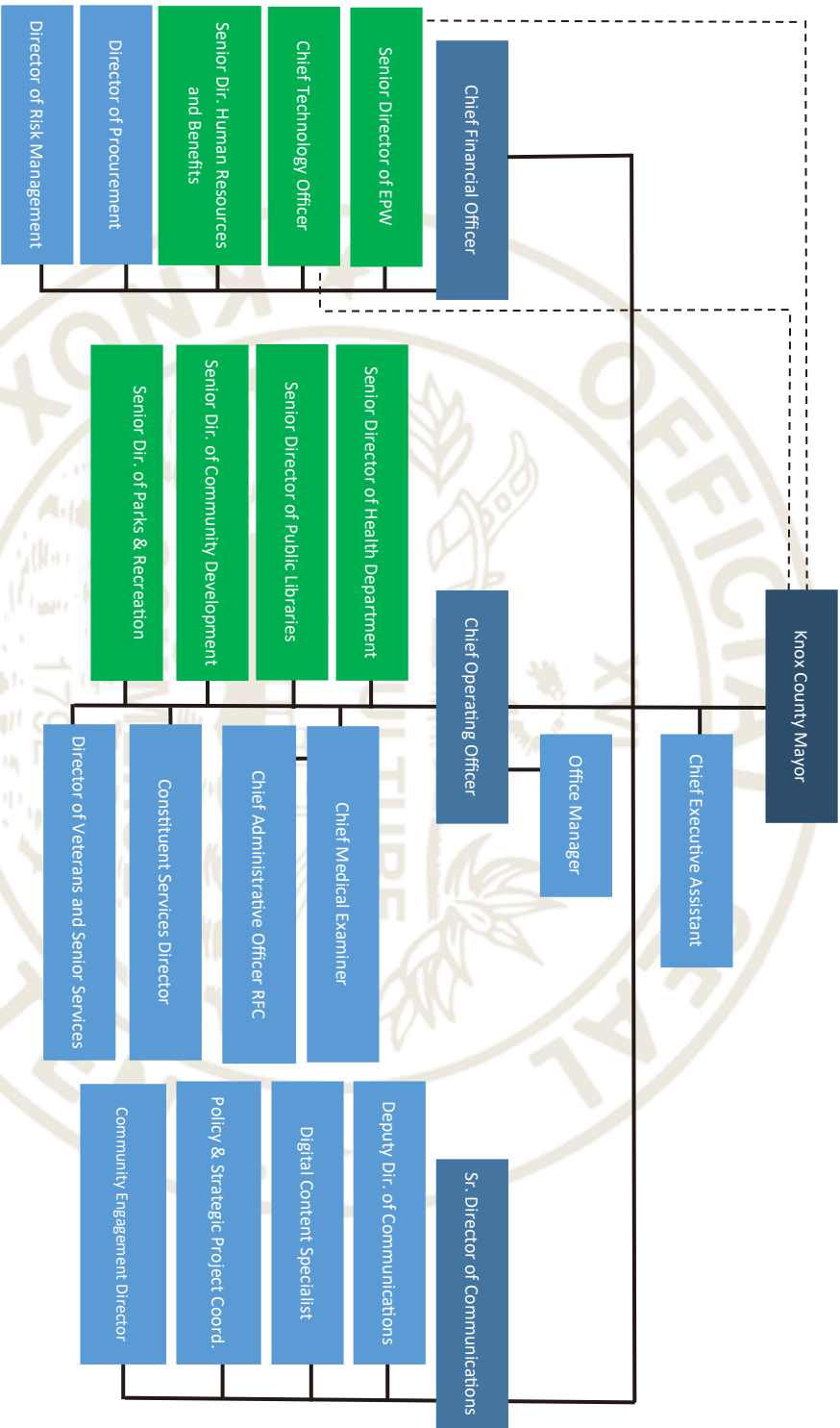


Finance Department
Address: 400 West Main Street, Suite 630 | Knoxville, TN 37902 | Phone: 865-215-2350 | www.knoxcounty.org/finance



County Mayor's Staff

Knox County, Tennessee



Finance Department

Address: 400 West Main Street, Suite 630 | Knoxville, TN 37902 | Phone: 865-215-2350 | www.knoxcounty.org/finance

Budget Process





KNOX COUNTY
TENNESSEE

FY 2023 – 2024
KNOX COUNTY BUDGET





The budget process in Knox County consists of two phases and results in two distinct plans. The result of Phase one - Capital Planning - is the Capital Improvement Plan, a five-year plan updated each fiscal year.

Phase two - Operations Planning - results in the Operating Budget for the next fiscal year beginning July 1, and ending the subsequent June 30.

Phase One - Capital Planning

The Capital Improvement Plan includes all planned project expenditures of amounts greater than \$100,000 and/or for items having a useful life of greater than seven years. Though published with the Adopted Budget upon approval, the Capital Improvement Plan traditionally is not a budget, but rather a planning tool. 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.

As noted above, the Capital Improvement Plan includes only planned expenditures for construction projects and capital purchases with costs greater than \$100,000 and useful life of more than seven years. Regular maintenance and capital purchases less than \$100,000 are included in the annual operating budget. Planned projects and expenditures within the Capital Improvement Plan are further distinguished between routine and non-routine capital expenditures. Routine capital expenditures are those that are included in almost every budget and are expected to have no significant impact on the operating budget. Significant non-routine expenditures (e.g., construction of a new school) are expected to result in additional operating costs (e.g., for personnel, maintenance, and utilities). Estimated additional operating costs expected to be incurred for significant non-routine capital expenditures will be described and quantified when such projects are included in the Capital Improvement Plan. Most of the FY 2023 projects included in the Capital Improvement Plan consist of recurring capital expenditures that will not result in a significant effect on future operating budgets.

Review and update of the Capital Improvement Plan began in November. Department heads and elected officials were asked to review those projects in the existing plan that were within their scope of authority and to update the status thereof. Requests for new projects and/or additional funding to existing projects were to be submitted to the County Mayor and Senior Director of Finance in December. After meeting with requesters to





determine the purpose and scope of the requests, the County Mayor and the Senior Director of Finance met with the County budget team. Based on the results of these activities and expected available funds, the County Mayor delivered the recommended Capital Improvement Plan to the County Commission in his budget address to the Commission on May 8, 2023. The Commission approved the overall Capital Improvement Plan on June 5, 2023 via Resolution **R-23-6-103-SS**.

Phase Two - Operations Planning

The Operating Budget consists of planned expenses, capital outlay (other than those items meeting the criteria for inclusion in the Capital Improvement Plan, as described in the previous section), and projected revenues for all departments in all funds that are subject to appropriation. Each year, the information required from the departments submitting budget requests is included in a budget manual. Individual department heads and elected officials evaluate their needs and submit a requested budget. The County Mayor presents a recommended budget to the County Commission, balancing the needs of the departments with the funding available. The County Commission considers the Mayor's recommendation, and votes to adopt an approved budget and tax rate.

At an all-department meeting, the County Mayor explained budget expectations and limitations. All departments were asked to turn in their budget proposals for FY 2024. They were provided with necessary forms, status information and a budget calendar. The calendar identified the month of March as the time when expense projections (budget requests) would be reviewed in meetings between department heads, elected officials and the County Mayor.

Budget requests were considered from a "zero-based budget" perspective. This process assumes no prior funding, and all future funding must be justified and fit the County Mayor's overall priorities. The Mayor's priorities included: (1) not increasing taxes, (2) funding education, (3) maintaining reasonable debt levels, (4) increasing funding for public works, and (5) funding essential services.

As part of the operations planning process, the County Department of Finance reviewed and prepared projections of revenues, employee salaries and wages, fringe benefits, and space costs.

The total of updated property assessments from the Property Assessor and the projected percent of tax collections from the Trustee were used to project total property tax revenue and to calculate the expected proceeds.

These projections, coupled with the expense projections from the extensive departmental meetings and extensive line-item-by-line-item analysis by the budget staff, are among the key elements making up the County Mayor's budget recommendation to the County Commission.





The Knox County Board of Education develops its own budget calendar and must submit the approved budget request to the County Mayor by April 15. Included is a separate budget request for the Central Cafeteria Fund. During the County Mayor’s review of these budget requests, recommended changes or additions to specific line items are identified. These are included in the County Mayor’s recommendation of the total amount necessary to fund the Schools’ operating expenses.

Outside agencies requesting Hotel/Motel Tax funds send their applications to the Knox County Grants Office. Upon review, these are forwarded with a recommendation to the County Mayor. This recommendation becomes a part of the County Mayor’s recommended budget.

Commission Action

The County Mayor presented the budget recommendation to the County Commission on May 8, 2023, at a Special Sessions meeting. Separate resolutions by the Commission were passed to adopt the Operating Budget, Capital Improvement Plan, and Tax Rate on June 5, 2023.

The County Commission approves a total funding amount for the Knox County Schools’ General Purpose School Fund, and the Knox County Board of Education is responsible for adopting the detail line item budget for the Knox County Schools. The final 2024 budget for the Schools’ General Fund (General Purpose School Fund) totaled \$660,686,000. The Board finalized line-item amounts and final revenue projections, and approved a detailed line-item budget at its May Board meeting. The Board subsequently amended its detailed line item budget at its June meeting.

Expense Categories

The appropriated County budget is prepared at the fund, department/function, and major category level. For the County, the legal level of budgetary control (the level at which management cannot overspend funds without a budget amendment) is the major category level within a department or function. The major categories are Personal Services, Employee Benefits, Contracted Services, Supplies and Materials, Other Charges, Debt Service and Capital Outlay.





Supplemental Information

The County Commission and the Board of Education, respectively, must approve requests from County or School departments to transfer budgeted funds between expense categories.

Any requests for additional appropriations, after the budget has been approved, require identification of the anticipated revenue source to cover them. Expenditures may not exceed estimated revenue or available fund balance and the full County Commission must approve such changes.

Generally, grants to the County are not included in the operating budget cycle. The authorization to appropriate these funds is provided in the award. The County anticipates some grant matches each year in its operating budget.



Budget Resolutions





SHERRY WITT
KNOX COUNTY CLERK
"Dedicated to Serving You"

STATE OF TENNESSEE
COUNTY OF KNOX

I, Sherry Witt, Clerk of Knox County, Tennessee, do hereby certify that the attached is a true and correct copy of Resolution R-23-6-101-SS - 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, 2023 and ending June 30, 2024.

This item was approved by the Knox County Board of Commissioners at their Special Session meeting held on June 5, 2023.

The same shall appear of record in the Commission Library in the office of the Knox County Clerk.

Witness my hand at office in Knoxville, Tennessee, this 14th day of June 2023.

Sherry Witt
Knox County Clerk





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,
2023 AND ENDING JUNE 30, 2024.

RESOLUTION: R-23-6-101-SS

REQUESTED BY: COUNTY MAYOR AND
FINANCE

PREPARED BY: KNOX COUNTY LAW
DIRECTOR'S OFFICE

APPROVED AS TO FORM
AND CORRECTNESS: [Signature]
DIRECTOR OF LAW

APPROVED: June 5, 2023
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, 2023 and ending June 30, 2024. 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:	\$ 222,353,020
Govt. Law Library Fund:	118,601
Public Library Fund:	15,303,300
Solid Waste Fund:	4,802,792
Air Quality Fund:	160,000
Hotel-Motel Tax Fund:	10,500,000
Eng. & Public Works Fund:	25,162,347
Central Cafeteria Fund:	31,100,000
General Purpose School Fund:	660,686,000
Debt Service Fund:	80,000,000
Total Budgeted Funds:	\$ 1,050,186,060

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, 2024, 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	\$3,189,685
Mailroom Service Fund	\$341,473
Employee Benefits Fund	\$33,019,996
Risk Management Fund	\$6,050,000
Building Maintenance Fund	\$15,639,847
Technical Support Services Fund	\$2,144,221
Capital Leasing Fund	\$193,336
Self Insurance Fund	\$31,253,045

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 \$603,000 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 \$1,585,000 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 \$660,686,000 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, 2023.





Courtney Dumeth 6/5/2023
Presiding Officer of the Commission Date

Sheryl Witt 6/6/2023
County Clerk Date

Approved: De. Jacobs 6/6/2023
County Mayor Date

Vetoed: _____
County Mayor Date





SHERRY WITT
KNOX COUNTY CLERK
"Dedicated to Serving You"

STATE OF TENNESSEE
COUNTY OF KNOX

I, Sherry Witt, Clerk of Knox County, Tennessee, do hereby certify that the attached is a true and correct copy of Resolution R-23-6-102-SS - Resolution of the Commission of Knox County, Tennessee, establishing the Knox County Tax Rates for the fiscal year beginning July 1, 2023 and ending June 30, 2024.

This item was approved by the Knox County Board of Commissioners at their Special Session meeting held on June 5, 2023.

The same shall appear of record in the Commission Library in the office of the Knox County Clerk.

Witness my hand at office in Knoxville, Tennessee, this 14th day of June 2023.

Sherry Witt
Knox County Clerk






RESOLUTION

**A RESOLUTION OF THE COMMISSION
OF KNOX COUNTY, TENNESSEE,
ESTABLISHING THE KNOX COUNTY
TAX RATES FOR THE FISCAL YEAR
BEGINNING JULY 1, 2023 AND ENDING
JUNE 30, 2024.**

RESOLUTION: R-23-6-102-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: June 5, 2023
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, 2023 and ending June 30, 2024 are hereby established and levied as follows:

Property Taxes:

General Fund	<u>\$0.6524</u>
Schools General Purpose	<u>0.5464</u>
General Debt Service	<u>0.3552</u>

Total \$1.5540

Other Taxes:

Hotel-Motel Tax	<u>5%</u>
Amusement Tax (outside the corporate limits of the City of Knoxville)	<u>5%</u>

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.

Courtney Dumett 6/5/2023
Presiding Officer of the Commission Date

Sherry Witt 6/6/2023
County Clerk Date

Approved: [Signature] 6/6/2023
County Mayor Date

Vetoed: _____
County Mayor Date





SHERRY WITT
KNOX COUNTY CLERK
"Dedicated to Serving You"

STATE OF TENNESSEE
COUNTY OF KNOX

I, Sherry Witt, Clerk of Knox County, Tennessee, do hereby certify that the attached is a true and correct copy of Resolution R-23-6-103-SS - Resolution of the Commission of Knox County, Tennessee, adopting the five-year Capital Improvement Plan for fiscal years 2024-2028 and appropriating funds for the first year of the plan in accordance with said plan.

This item was approved by the Knox County Board of Commissioners at their Special Session meeting held on June 5, 2023.

The same shall appear of record in the Commission Library in the office of the Knox County Clerk.

Witness my hand at office in Knoxville, Tennessee, this 14th day of June 2023.

Sherry Witt
Knox County Clerk





RESOLUTION

**A RESOLUTION OF THE COMMISSION
OF KNOX COUNTY, TENNESSEE,
ADOPTING THE FIVE-YEAR CAPITAL
IMPROVEMENT PLAN FOR FISCAL YEARS
2024-2028 AND APPROPRIATING FUNDS
FOR THE FIRST YEAR OF THE PLAN
IN ACCORDANCE WITH SAID PLAN.**

RESOLUTION: R-23-6-103-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: June 5, 2023 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 2024-2028, along with a consolidated budget of the County for FY 2023-2024; and





WHEREAS, the Capital Improvement Plan for fiscal years 2024-2028 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 2024-2028 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 2023-2024 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.

Christy Dumitt 6/5/2023
Presiding Officer of the Commission Date

Sherry Witt 6/6/2023
County Clerk Date

Approved: M. Jacobs 6/6/2023
County Mayor Date

Vetoed: _____
County Mayor Date





SHERRY WITT
KNOX COUNTY CLERK
"Dedicated to Serving You"

STATE OF TENNESSEE
COUNTY OF KNOX

I, Sherry Witt, Clerk of Knox County, Tennessee, do hereby certify that the attached is a true and correct copy of Resolution R-23-6-104-SS - Resolution of the Commission of Knox County, Tennessee, appropriating the amount of \$7,437,750.00 to non-profit organizations of Knox County, Tennessee for the year beginning July 1, 2023 and ending June 30, 2024.

This item was approved by the Knox County Board of Commissioners at their Special Session meeting held on June 5, 2023.

The same shall appear of record in the Commission Library in the office of the Knox County Clerk.

Witness my hand at office in Knoxville, Tennessee, this 14th day of June 2023.

Sherry Witt
Knox County Clerk





RESOLUTION

A RESOLUTION OF THE COMMISSION
OF KNOX COUNTY, TENNESSEE,
APPROPRIATING THE AMOUNT
OF \$7,437,750.00 TO NON-PROFIT
ORGANIZATIONS OF KNOX COUNTY,
TENNESSEE FOR THE YEAR BEGINNING
JULY 1, 2023 AND ENDING JUNE 30, 2024.

RESOLUTION: R-23-6-104-SS
REQUESTED BY: COUNTY MAYOR AND
FINANCE
PREPARED BY: KNOX COUNTY LAW
DIRECTOR'S OFFICE

APPROVED AS TO FORM
AND CORRECTNESS: [Signature]
DIRECTOR OF LAW

APPROVED: June 5, 2023
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 \$7,437,750.00 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, 2023.

Christina Dumett 6/5/2023
Presiding Officer of the Commission Date

Sherry Witt 6/6/2023
County Clerk Date

Approved: Malinda Jacobs 6/6/2023
County Mayor Date

Vetoed: _____
County Mayor Date



Budget Summary





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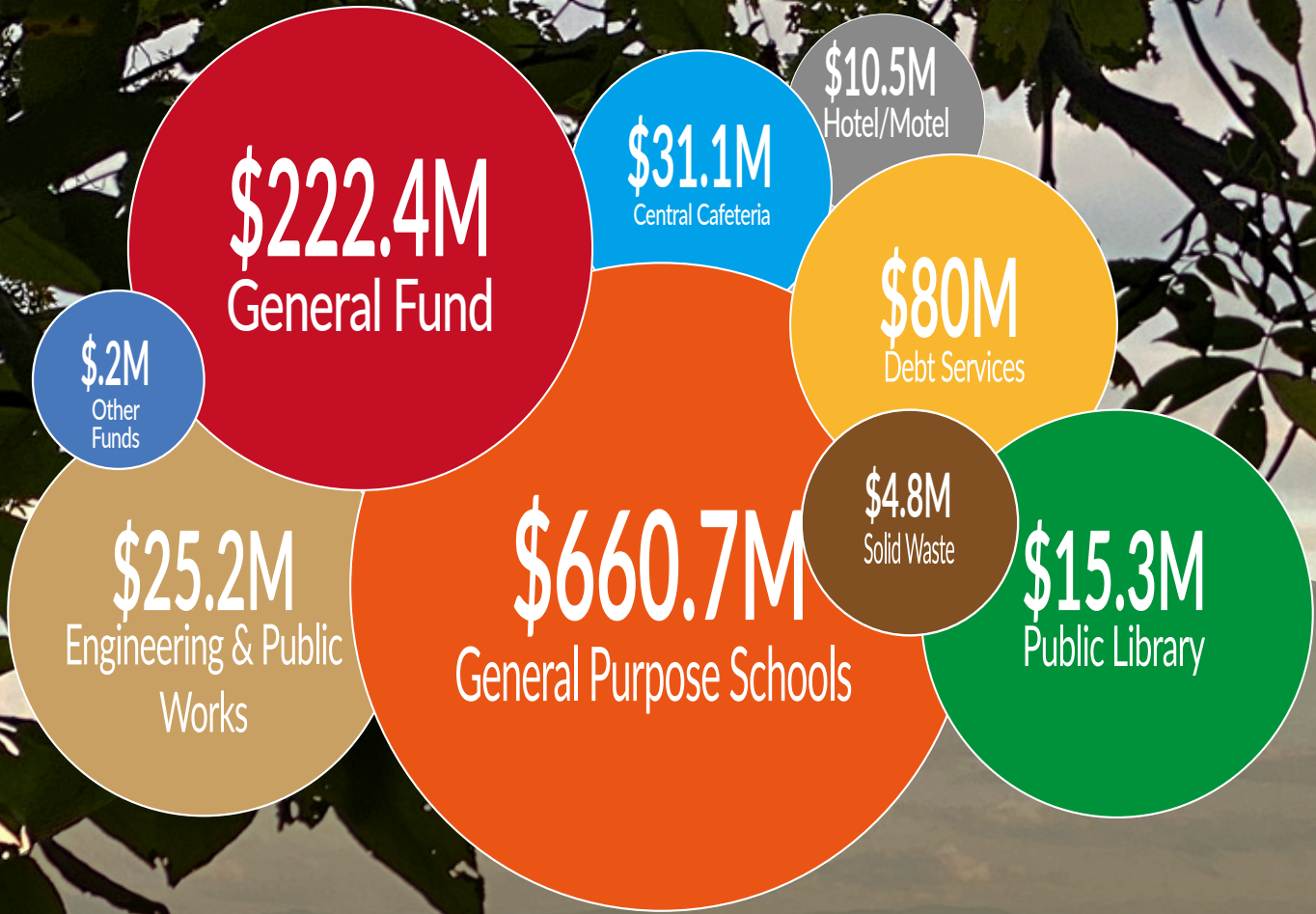


	Adopted		Change	Tax Rate	
	2022-2023	2023-2024		FY23	FY24
General Fund:					
General Administration	\$ 13,339,683	\$ 14,317,888	\$ 978,205		
Finance	21,220,356	22,773,788	1,553,432		
Administration of Justice	22,526,805	24,159,130	1,632,325		
Public Safety	101,301,578	111,868,081	10,566,503		
Public Health and Welfare	23,097,574	23,777,110	679,536		
Social/Cultural/Recreational	7,975,588	7,625,067	(350,521)		
Agriculture & Natural Resources	592,966	592,966	-		
Other General Government	10,768,849	13,979,769	3,210,920		
Operating Transfers	4,084,221	3,259,221	(825,000)		
	204,907,620	222,353,020	17,445,400	\$0.6524	\$0.6524
Special Revenue Funds:					
Governmental Library	119,526	118,601	(925)		
Public Library	14,761,148	15,303,300	542,152		
Solid Waste	4,787,958	4,802,792	14,834		
Air Quality	160,000	160,000	-		
Hotel-Motel Tax	9,000,000	10,500,000	1,500,000		
Engineering and Public Works	23,522,316	25,162,347	1,640,031		
Central Cafeteria	27,855,000	31,100,000	3,245,000		
General Purpose School	591,500,000	660,686,000	69,186,000	0.5864	0.5464
	671,705,948	747,833,040	76,127,092		
Debt Service Fund	77,500,000	80,000,000	2,500,000	0.3152	0.3552
Total Operating Budget	\$ 954,113,568	\$ 1,050,186,060	\$ 96,072,492	\$1.5540	\$1.5540

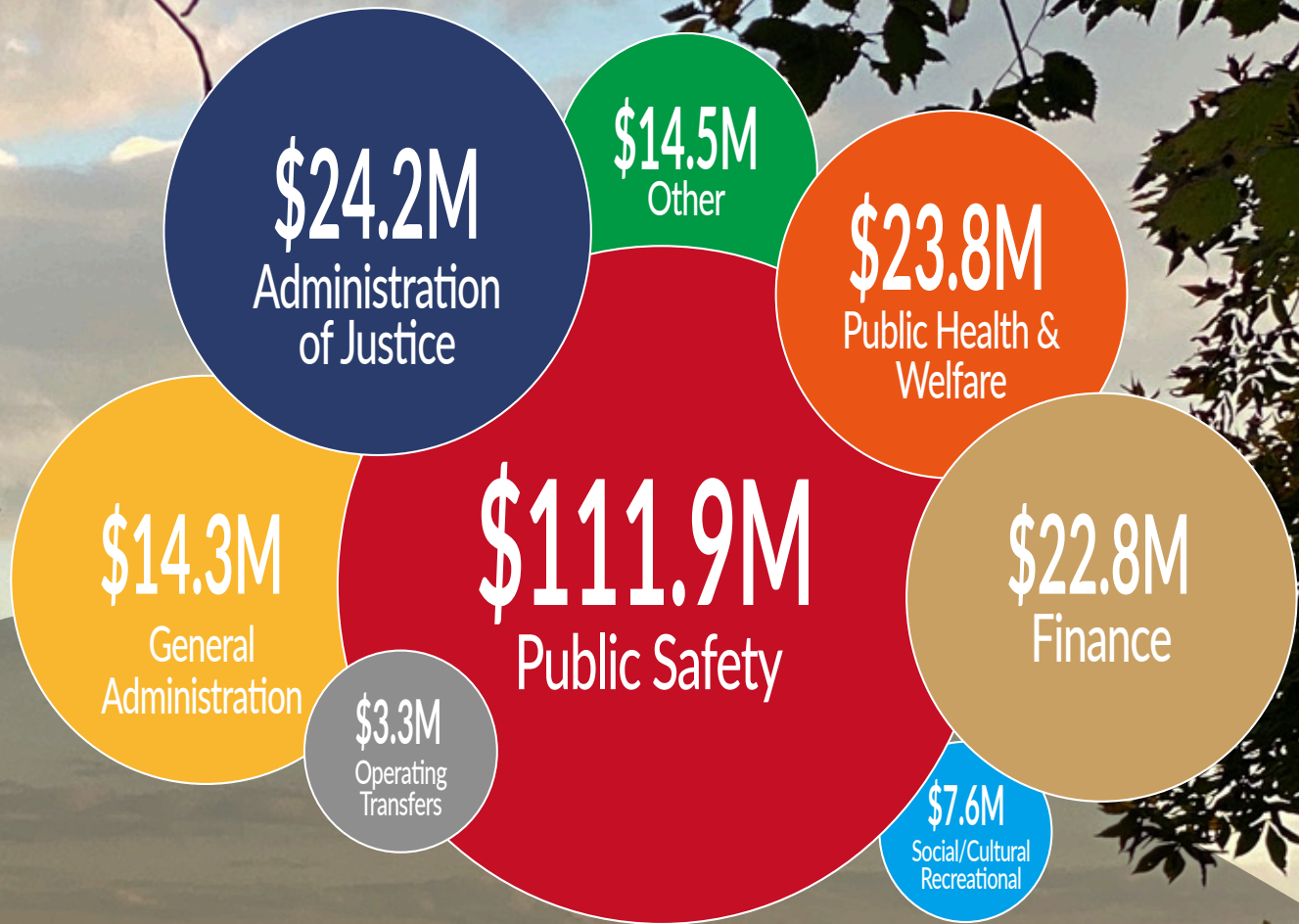
Estimated revenue per each one cent of property tax equals \$1,342,000 for FY23 and \$1,903,500 for FY24.

Note: The proposed property tax rate for FY 2024 is unchanged; however, the proposed rate applicable to the General Purpose School Fund reflects a decrease of \$.04, with a corresponding increase of \$.04 to the Debt Service Fund. In addition, the estimated revenue amount applicable to the \$.04 change in the property tax rate, \$7,614,000, has been reflected in a corresponding reduction to the proposed payment from the General Purpose School Fund to the Debt Service Fund.





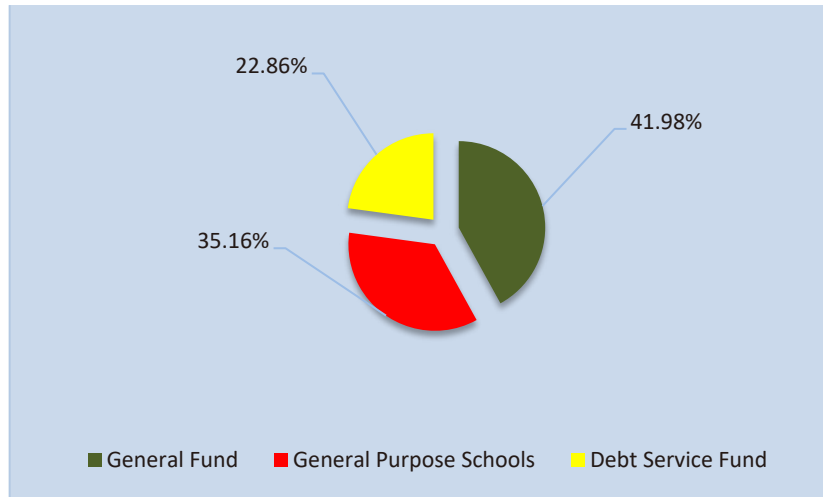
2024 Expense Highlights



2024 General Fund



	FY 21	FY 22	FY 23	FY 24
General Fund	\$0.89	\$0.89	\$0.6524	\$0.6524
Debt Service Fund	0.43	0.43	0.5864	0.5464
General Purpose Schools	0.80	0.80	0.3152	0.3552
Total Tax Rate	\$2.12	\$2.12	\$1.5540	\$1.5540





KNOX COUNTY TENNESSEE

All Funds FY 2024 Budget 61

Revenues	General	Gov't Law Library	Public Library	Solid Waste	Air Quality	Hotel/Motel Tax	Engineering & Public Works	General Purpose School	School Cafeteria	Debt Service	Total
County Property Tax	\$ 138,436,840	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 105,457,240	\$ -	\$ 68,362,320	\$ 312,256,400
County Local Option Tax	27,142,000	-	40,750	-	-	-	12,082,947	225,736,930	-	-	267,561,877
Litigation Tax	-	-	-	-	-	-	-	750,000	-	-	790,750
Hotel/Motel Tax	-	-	-	-	-	10,500,000	-	-	-	-	10,500,000
Wheel Tax	575,000	-	-	-	-	-	900,000	900,000	-	-	1,485,000
Licenses and Permits	3,071,000	-	-	-	-	-	2,600,000	36,000	-	-	5,707,000
Fines, Forfeitures, Penalty Charges/Current Services	1,609,300	-	-	-	-	-	1,500,000	-	-	-	3,109,300
Other Local Revenue	9,099,178	-	-	-	160,000	-	112,500	275,000	6,575,000	1,651,964	16,371,678
Fees from Officials	8,413,771	-	-	-	-	-	-	9,800,000	550,000	-	21,277,235
State Government	13,160,000	-	-	-	-	-	-	-	-	-	13,160,000
Federal Government	12,233,664	-	-	420,500	-	-	7,816,900	316,080,830	225,000	-	337,276,894
Other Gov't/Citizen Groups	1,771,900	-	-	10,000	-	-	-	600,000	23,750,000	-	26,131,900
Operating Transfers/Payments Approp. from Des. Fund Bal. Approp. from Res. Fund Bal. Approp. from Fund Balance	799,750	-	-	-	-	-	-	-	-	-	829,750
	-	-	-	35,000	-	-	1,500,000	1,050,000	-	9,071,724	14,151,724
	1,935,455	-	-	-	-	-	-	-	-	-	1,935,455
	605,162	-	-	-	-	-	-	-	-	-	605,162
	3,500,000	12,851	263,800	305,292	-	-	-	-	-	913,992	4,995,935
Total	\$ 222,353,020	\$ 118,601	\$ 15,303,300	\$ 4,802,792	\$ 160,000	\$ 10,500,000	\$ 25,162,347	\$ 660,686,000	\$ 31,100,000	\$ 80,000,000	\$ 1,050,186,060

Expenditures - by Function	General	Gov't Law Library	Public Library	Solid Waste	Air Quality	Hotel/Motel Tax	Engineering & Public Works	General Purpose School	School Cafeteria	Debt Service	Total
General Administration	\$ 14,317,888	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 14,317,888
Finance	22,773,788	-	-	-	-	-	-	-	-	-	22,773,788
Administration of Justice	24,159,130	-	-	-	-	-	-	-	-	-	24,159,130
Public Safety	111,868,081	-	-	-	-	-	-	-	-	-	111,868,081
Public Health and Welfare	23,777,110	-	-	-	160,000	-	-	-	-	-	23,937,110
Public Works	-	-	-	-	-	-	-	-	-	-	-
Social/Cultural/Recreational	7,625,067	118,601	15,303,300	-	-	10,500,000	25,162,347	-	-	-	33,546,968
Agriculture & Natural Resources	592,966	-	-	-	-	-	-	-	-	-	592,966
Education	-	-	-	-	-	-	-	660,686,000	-	-	660,686,000
Debt Service	-	-	-	-	-	-	-	-	31,100,000	-	31,100,000
Other General Government	13,979,769	-	-	-	-	-	-	-	-	80,000,000	93,979,769
Operating Transfers	3,259,221	-	-	4,802,792	-	-	-	-	-	-	8,062,013
Total	\$ 222,353,020	\$ 118,601	\$ 15,303,300	\$ 4,802,792	\$ 160,000	\$ 10,500,000	\$ 25,162,347	\$ 660,686,000	\$ 31,100,000	\$ 80,000,000	\$ 1,050,186,060

Expenditures - by Category	Salaries and Fringe Benefits	Operating Expenditures	Capital Expenditures	Transfers Out	Debt Service	Principal Payments	Interest Payments	Total Expenditures
Salaries and Fringe Benefits	\$ 149,180,661	\$ 38,501	\$ 10,896,466	\$ 1,438,862	\$ -	\$ -	\$ -	\$ 160,513,889
Operating Expenditures	69,913,138	80,100	4,406,834	3,363,930	-	-	-	77,764,002
Capital Expenditures	-	-	-	-	-	-	-	-
Transfers Out	3,259,221	-	-	-	-	-	-	3,259,221
Debt Service	-	-	-	-	-	-	-	-
Principal Payments	-	-	-	-	-	-	-	-
Interest Payments	-	-	-	-	-	-	-	-
Total Expenditures	\$ 222,353,020	\$ 118,601	\$ 15,303,300	\$ 4,802,792	\$ 160,000	\$ 10,500,000	\$ 25,162,347	\$ 1,050,186,060



Finance Department

Address: 400 West Main Street, Suite 630 | Knoxville, TN 37902 | Phone: 865-215-2350 | www.knoxcounty.org/finance



KNOX COUNTY TENNESSEE

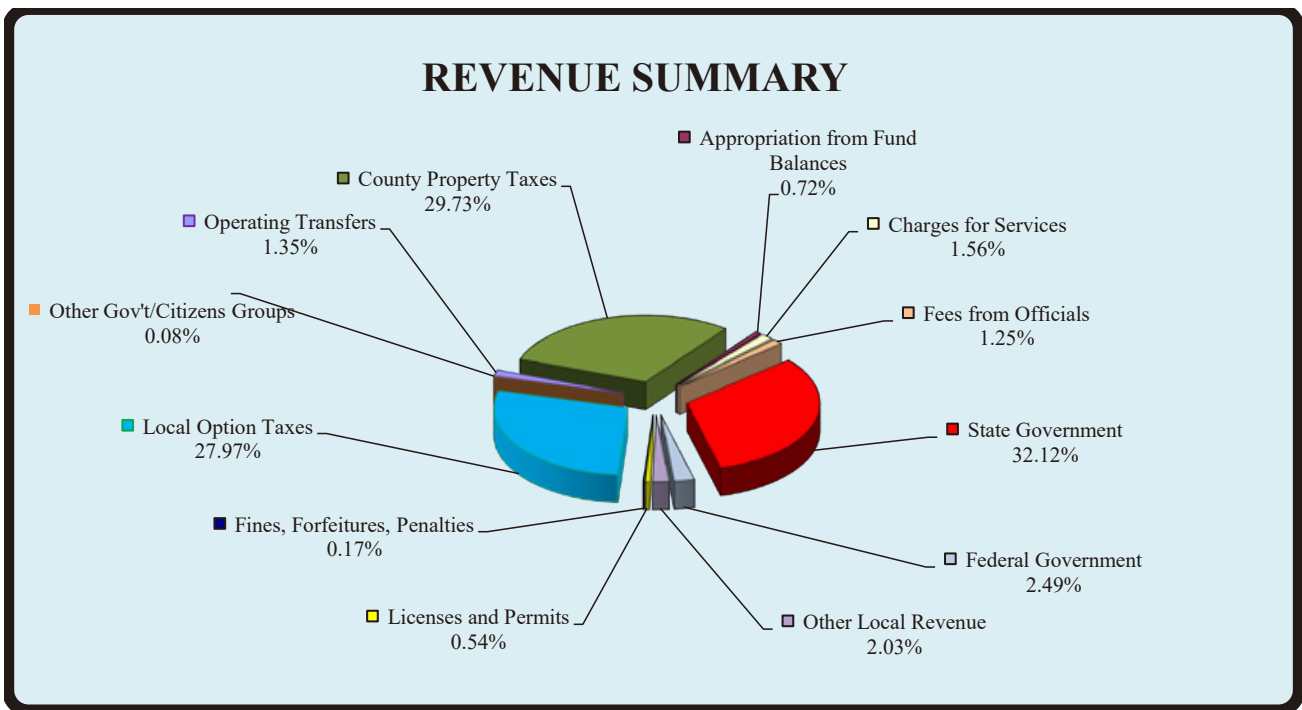
Revenue Summary Chart 62

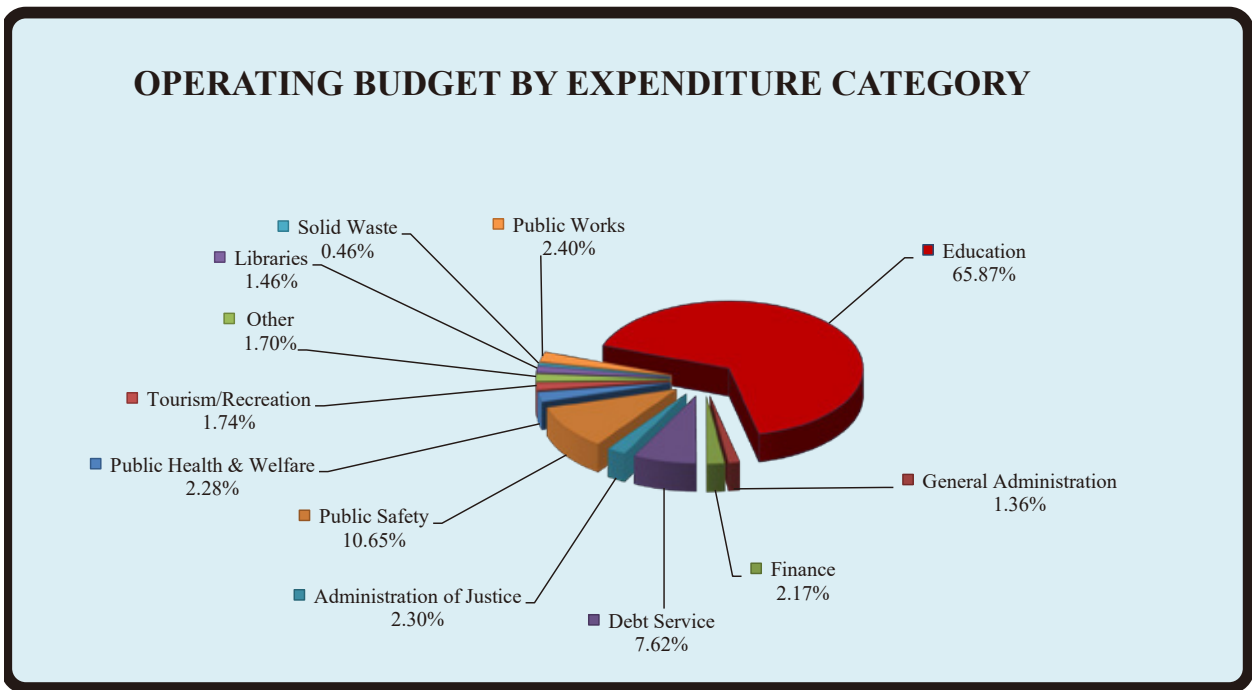
<i>REVENUE TYPE</i>	General	Gov't Law Library	Public Library	Solid Waste	Air Quality	Hotel/Motel Tax	Engineering & Public Works	General Purpose School	School Cafeteria	Debt Service	Total
County Property Tax	\$ 138,436,840	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 105,457,240	\$ -	\$ 68,362,320	\$ 312,256,400
County Local Option Tax	27,142,000	-	-	2,600,000	-	-	12,082,947	225,736,930	-	-	267,561,877
Litigation Tax	-	40,750	-	-	-	-	-	750,000	-	-	790,750
Hotel/Motel Tax	-	-	-	-	-	10,500,000	-	-	-	-	10,500,000
Wheel Tax	575,000	-	12,500,000	-	-	-	900,000	900,000	-	-	14,875,000
Licenses and Permits	3,071,000	-	-	-	-	-	2,600,000	36,000	-	-	5,707,000
Fines, Forfeitures, Penalty	1,609,300	-	-	-	-	-	150,000	-	-	-	1,759,300
Charges/Current Services	9,099,178	-	150,000	-	160,000	-	112,500	275,000	6,575,000	-	16,371,678
Other Local Revenue	8,413,771	-	139,000	722,500	-	-	-	9,800,000	550,000	1,651,964	21,277,235
Fees from Officials	13,160,000	-	-	-	-	-	-	-	-	-	13,160,000
State Government	12,233,664	-	420,500	500,000	-	-	7,816,900	316,080,830	225,000	-	337,276,894
Federal Government	1,771,900	-	10,000	-	-	-	-	600,000	23,750,000	-	26,131,900
Other Gov't/Citizen Groups	799,750	30,000	-	-	-	-	-	-	-	-	829,750
Operating Transfers/Payments	-	35,000	1,820,000	675,000	-	-	1,500,000	1,050,000	-	9,071,724	14,151,724
Approp. From Des.Fund Bal.	1,935,455	-	-	-	-	-	-	-	-	-	1,935,455
Approp. From Res.Fund Bal.	605,162	-	-	-	-	-	-	-	-	-	605,162
<u>Approp. from Fund Balance</u>	<u>3,500,000</u>	<u>12,851</u>	<u>263,800</u>	<u>305,292</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>913,992</u>	<u>4,995,935</u>
Total	\$ 222,353,020	\$ 118,601	\$ 15,303,300	\$ 4,802,792	\$ 160,000	\$ 10,500,000	\$ 25,162,347	\$ 660,686,000	\$ 31,100,000	\$ 80,000,000	\$ 1,050,186,060



Finance Department

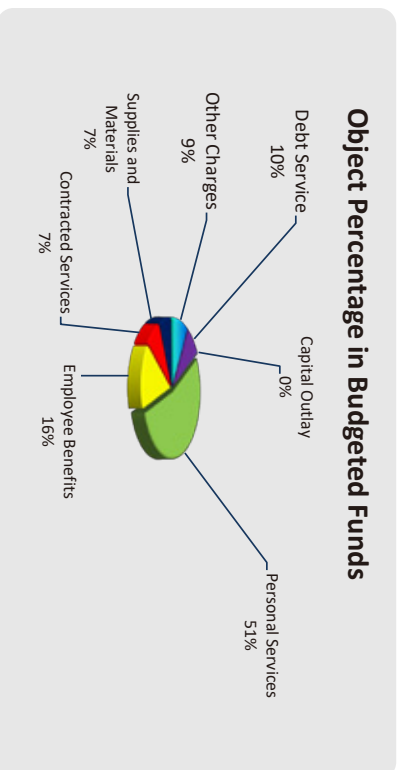
Address: 400 West Main Street, Suite 630 | Knoxville, TN 37902 | Phone: 865-215-2350 | www.knoxcounty.org/finance







	General	Governmental Library	Public Library	Solid Waste	Hotel/Motel Tax Trust	Air Quality	Engineering & Public Works	General Purpose Schools	Central Catechria	Debt Service	Total Object	% of Total
Personal Services	\$ 108,183,544	\$ 19,746	\$ 8,449,220	\$ 1,091,625	\$ -	\$ -	\$ 8,849,031	\$ 421,867,232	\$ 11,625,000	\$ -	\$ 560,085,398	53.33%
Employee Benefits	40,997,117	18,755	2,447,246	347,237	-	-	2,949,772	114,093,348	3,087,000	-	163,940,475	15.61%
Contracted Services	30,535,874	5,650	1,280,185	2,958,179	-	145,334	2,610,568	38,699,808	1,731,000	-	77,966,598	7.42%
Supplies and Materials	14,140,797	72,800	2,229,800	106,300	-	-	8,571,452	29,977,522	13,542,000	-	68,640,671	6.54%
Other Charges	28,495,688	1,650	896,849	299,451	10,500,000	14,666	2,181,524	54,522,640	1,065,000	1,300,000	99,277,468	9.45%
Debt Service	-	-	-	-	-	-	-	-	-	78,700,000	78,700,000	7.49%
Capital Outlay	-	-	-	-	-	-	-	1,525,450	50,000	-	1,575,450	0.15%
Total	\$ 222,353,020	\$ 118,601	\$ 15,303,300	\$ 4,802,792	\$ 10,500,000	\$ 160,000	\$ 25,162,347	\$ 660,686,000	\$ 31,100,000	\$ 800,000,000	\$ 1,050,186,060	100.00%



- This pie chart does not include the transfer amounts





	ACTUAL FY 2022	ADOPTED FY 2022	ADOPTED FY 2023	ADOPTED FY 2024
GENERAL FUND:				
County Property Taxes	\$ 132,426,950	\$ 130,678,695	\$ 133,638,000	\$ 138,436,840
County Local Option Taxes	26,669,333	21,176,500	23,126,700	27,142,000
Wheel Tax	602,007	575,000	575,000	575,000
Licenses and Permits	3,018,879	3,193,000	3,160,500	3,071,000
Fines, Forfeitures, Penalty	2,189,472	1,370,200	1,014,700	1,609,300
Charges/Current Services	8,916,204	7,722,543	9,009,803	9,099,178
Other Local Revenue	5,009,027	5,310,792	4,868,365	8,413,771
Fees from Officials	14,744,180	12,085,000	13,035,000	13,160,000
State of Tennessee	9,915,925	11,184,614	9,132,581	12,233,664
Federal Government	2,157,751	2,056,000	1,656,900	1,771,900
Other Governments	549,211	498,000	208,000	799,750
Citizens Groups	334,901	167,443	-	-
Transfer from Other Funds	-	400,000	-	-
Other Financing Source: Lease	3,211,466	-	-	-
Appropriation from Restricted Fund Balance	-	584,137	582,071	605,162
Appropriation from Fund Balance	-	2,900,000	3,500,000	3,500,000
Appropriation from Designated Fund Balance	-	642,000	1,400,000	1,935,455
Increase in Equity Interest in Joint Venture	1,270,769	-	-	-
Total General Fund	<u>\$ 211,016,075</u>	<u>\$ 200,543,924</u>	<u>\$ 204,907,620</u>	<u>\$ 222,353,020</u>
GOVERNMENTAL LIBRARY FUND:				
County Local Option Taxes (Litigation Tax)	\$ 40,437	\$ 46,450	\$ 43,650	\$ 40,750
Charges/Current Services	-	2,000	2,000	-
Other Local Revenues	-	250	-	-
Other Governments/Citizens Groups	30,000	30,000	30,000	30,000
Operating Transfers	62,000	35,000	35,000	35,000
Other Financing Source: Lease	8,025	-	-	-
Appropriation from Fund Balance	-	6,094	8,876	12,851
Total Governmental Library Fund	<u>\$ 140,462</u>	<u>\$ 119,794</u>	<u>\$ 119,526</u>	<u>\$ 118,601</u>





	ACTUAL FY 2022	ADOPTED FY 2022	ADOPTED FY 2023	ADOPTED FY 2024
PUBLIC LIBRARY FUND:				
Wheel Tax	\$ 12,453,366	\$ 12,000,000	\$ 12,325,000	\$ 12,500,000
Charges/Current Services	148,083	225,000	100,000	150,000
Other Local Revenues	153,378	137,000	141,000	139,000
State of Tennessee	696,499	45,500	317,300	420,500
Federal Government	10,001	6,400	10,000	10,000
Other Governments/Citizens Groups	7,112	-	-	-
Operating Transfers	1,300,000	1,400,000	1,600,000	1,820,000
Other Financing Source: Lease	47,576	-	-	-
Appropriation from Fund Balance	-	312,650	267,848	263,800
Total Public Library Fund	\$ 14,816,015	\$ 14,126,550	\$ 14,761,148	\$ 15,303,300
SOLID WASTE FUND:				
County Local Option Taxes	\$ 2,600,000	\$ 2,600,000	\$ 2,600,000	\$ 2,600,000
Other Local Revenues	1,182,768	450,000	700,000	722,500
State of Tennessee	509,853	475,000	500,000	500,000
Operating Transfers	275,000	625,000	675,000	675,000
Other Financing Source: Lease	318,586	-	-	-
Appropriation from Fund Balance	-	247,259	312,958	305,292
Total Solid Waste Fund	\$ 4,886,207	\$ 4,397,259	\$ 4,787,958	\$ 4,802,792
AIR QUALITY FUND:				
Charges/Current Services	\$ 381,478	\$ 160,000	\$ 160,000	\$ 160,000
Other Local Revenues	70,935	-	-	-
Federal Government	513,375	-	-	-
Operating Transfers	200,000	-	-	-
Total Air Quality Fund	\$ 1,165,788	\$ 160,000	\$ 160,000	\$ 160,000
HOTEL/MOTEL TAX FUND:				
County Local Option Taxes	\$ 12,176,694	\$ 7,800,000	\$ 9,000,000	\$ 10,500,000
Appropriation from Fund Balance	-	222,000	-	-
Total Hotel/Motel Tax Fund	\$ 12,176,694	\$ 8,022,000	\$ 9,000,000	\$ 10,500,000





	ACTUAL FY 2022	ADOPTED FY 2022	ADOPTED FY 2023	ADOPTED FY 2024
ENGINEERING AND PUBLIC WORKS FUND:				
County Local Option Taxes	\$ 9,416,575	\$ 7,607,946	\$ 8,607,946	\$ 9,807,947
Statutory Taxes	2,314,819	2,300,000	2,325,000	2,275,000
Wheel Tax	-	-	-	900,000
Licenses and Permits	2,684,847	2,200,000	2,600,000	2,600,000
Fines, Forfeitures, Penalty	164,687	110,000	150,000	150,000
Charges/Current Services	99,749	91,900	112,500	112,500
Other Local Revenues	326,000	500	-	-
State of Tennessee	8,689,323	7,861,000	7,011,000	7,816,900
Operating Transfers	1,125,000	2,250,000	2,250,000	1,500,000
Appropriation from Fund Balance	-	300,000	300,000	-
Appropriation from Designated Fund Balance	-	123,449	165,870	-
Total Engineering and Public Works Fund	\$ 24,821,000	\$ 22,844,795	\$ 23,522,316	\$ 25,162,347
CENTRAL CAFETERIA FUND:	\$ 38,032,724	\$ 27,360,000	\$ 27,855,000	\$ 31,100,000
GENERAL PURPOSE SCHOOL FUND:				
County Property Taxes	\$ 108,418,760	\$ 106,950,400	\$ 109,060,000	\$ 105,457,240
County Local Option Taxes	215,946,934	177,786,000	221,535,000	226,486,930
Wheel Tax	1,808,993	1,750,000	1,750,000	900,000
Licenses	37,427	36,000	36,000	36,000
Charges/Current Services	413,939	275,000	275,000	275,000
Other Local Revenue	7,546,956	6,121,100	6,171,100	9,800,000
State of Tennessee	249,606,217	246,089,000	250,483,000	316,080,830
Federal Government	678,572	600,000	600,000	600,000
Other Governments/Citizens Groups	5,318	-	-	-
Operating Transfers	1,932,000	1,932,000	1,500,000	1,050,000
Other Financing Source: Lease	5,629,045	-	-	-
Appropriation from Fund Balance	-	370,600	-	-
Appropriation from Designated Fund Balance	-	89,900	89,900	-
Total General Purpose School Fund	\$ 592,024,161	\$ 542,000,000	\$ 591,500,000	\$ 660,686,000
DEBT SERVICE FUND:				
County Property Taxes	\$ 58,274,099	\$ 57,026,465	\$ 58,456,000	\$ 68,362,320
Other Local Revenue	1,712,489	1,656,483	1,666,314	1,651,964
Operating Transfers	196,384	196,384	-	-
Payment from General Purpose Schools	14,931,933	14,931,933	15,686,683	9,071,724
Appropriation from Fund Balance	-	188,735	1,691,003	913,992
Total General Debt Fund	\$ 75,114,905	\$ 74,000,000	\$ 77,500,000	\$ 80,000,000
Grand Total Budgeted Operating Funds	\$ 974,194,031	\$ 893,574,322	\$ 954,113,568	\$ 1,050,186,060

Dollar Amount Change \$ 60,539,246 \$ 96,072,492

Percentage Change 6.77% 10.07%





DEPARTMENT (Or Account Name)	DEPT. NUMBER	ACTUAL FY 2022	ADOPTED FY 2023	PROPOSED FY 2024	ADOPTED FY 2024
GENERAL FUND:					
Trustee Commission	101	\$ 3,249,493	\$ 3,100,000	\$ 3,100,000	\$ 3,100,000
Leases	101	3,211,466	-	-	-
Attorney General	1010010	3,586,095	3,940,804	4,458,041	4,458,041
Circuit Court Clerk	1010310	73,989	56,313	57,238	57,238
Civil Sessions Court Clerk	1010320	44,065	53,206	54,931	54,931
IV-D Child Support Clerk	1010330	898,815	932,282	958,626	958,626
Probate Court	1010610	45,033	46,114	50,039	50,039
Chancery Court	1010620	167,059	177,376	181,526	181,526
County Commission	1010910	626,045	634,040	662,197	662,197
County Commission - Discretionary	1010915	48,000	55,000	55,000	55,000
Internal Audit	1010920	559,058	816,275	875,343	875,343
Ethics Committee	1010926	83	1,800	1,800	1,800
Codes Commission	1010930	3,247	6,000	6,000	6,000
County Clerk	1011210	527,921	604,727	598,674	598,674
Criminal/4th Court Clerk Administration	1011505	95,069	91,400	91,400	91,400
4th Circuit Court Clerk	1011510	42,897	60,051	58,551	58,551
Criminal Court Clerk	1011520	111,293	103,966	106,266	106,266
Jury Related Expenses	1011525	124,121	220,700	220,700	220,700
Criminal Sessions Court Clerk	1011530	88,944	119,661	122,661	122,661
Criminal Court Technology Upgrades	1011531	26,308	-	-	-
Victims Advocate Program	1011533	63,790	67,500	67,500	67,500
Election Commission	1011810	2,134,352	2,505,678	2,699,461	2,699,461
Circuit Court Judges	1012110	12,122	22,676	22,676	22,676
4th Circuit Court Judges	1012120	9,948	13,506	13,506	13,506
Criminal Court Judges	1012130	80,614	75,631	75,631	75,631
Court Administrator & Magistrate	1012133	224,914	1,104,586	1,167,910	1,167,910
General Sessions Court Judge	1012140	2,158,059	2,215,607	2,251,839	2,251,839
Jury Commission	1012150	82,406	97,593	102,463	102,463
Juvenile Court-Judges	1012410	3,584,158	3,719,195	3,948,945	3,948,945
IV-D Magistrate Program	1012420	442,074	461,733	488,619	488,619
Juvenile Court-Clerk	1012710	825,178	879,249	904,981	904,981
Juvenile Service Center	1013010	3,202,506	4,058,371	4,376,768	4,376,768
Law Department	1013210	2,262,198	2,460,488	2,639,382	2,639,382
Law Department Outside Legal Fees	1013215	67,423	400,000	400,000	400,000
County Mayor	1013310	1,593,438	1,634,536	1,575,904	1,575,904
School Mania	1013312	35,150	-	-	-
One Book Read City	1013313	4,056	-	-	-
County Lobbying	1013315	64,807	60,000	75,000	75,000
Family Justice Center	1013362	48,896	-	-	-
Behavioral Health Urgent Care Center	1013365	840,000	840,000	840,000	840,000





DEPARTMENT (Or Account Name)	DEPT. NUMBER	ACTUAL FY 2022	ADOPTED FY 2023	PROPOSED FY 2024	ADOPTED FY 2024
GENERAL FUND (Continued):					
UT-Knox County Extension	1013370	487,814	592,966	592,966	592,966
Knox County Education Foundation	1013380	2,500,000	2,400,000	2,400,000	2,400,000
Human Resources	1013610	811,339	844,125	871,575	871,575
Benefits Administration	1013615	429,343	465,959	461,101	461,101
Tuition Assistance Program	1013625	7,936	25,000	25,000	25,000
Mentor Internship Program	1013630	12,725	50,000	50,000	50,000
Probation Office*	1014210	823,145	-	-	-
Parks	1014801	-	523,500	481,500	481,500
Blue Trails/Greenway/Trails	1014802	-	253,277	249,878	249,878
Park Maintenance	1014810	3,563,353	2,674,991	2,617,979	2,617,979
Recreation Administration	1014830	1,275,048	937,564	951,366	951,366
Recreation Buildings	1014831	-	113,000	95,500	95,500
Tree/Bench Program	1014834	5,464	-	-	-
Sports & Recreation	1014836	-	877,317	1,165,701	1,165,701
Park Improvements	1014840	112,157	-	-	-
Special Events - Parks	1014842	144	-	-	-
Ball Fields	1014850	-	242,500	229,000	229,000
Sportspark	1014851	-	115,000	103,500	103,500
Tommy Schumpert Park	1014852	-	99,400	90,900	90,900
John Tarleton Park	1014853	-	92,600	82,300	82,300
Ball Camp - Softball League	1014855	8,601	-	-	-
Youth Sports	1014856	-	996,875	455,000	455,000
Adult Sports	1014857	-	69,400	69,400	69,400
Indigent Assistance	1015120	220,800	220,800	220,800	220,800
Defined Service Contracts	1015130	1,684,325	1,907,750	1,907,750	1,907,750
John Tarleton	1015135	983,833	1,013,348	1,043,748	1,043,748
Senior Center & Volunteer Services	1015142	272,861	287,208	320,324	320,324
West Knox Senior Center	1015145	115,909	122,503	128,747	128,747
South Knox Senior Center	1015146	135,660	142,804	164,333	164,333
Halls Senior Center	1015147	108,770	123,248	95,686	95,686
Corryton Senior Center	1015148	95,592	105,249	117,428	117,428
Carter Senior Center	1015149	103,732	106,584	110,420	110,420
Karns Senior Center	1015150	86,462	92,568	96,105	96,105
Veterans' Services Office	1015160	135,196	142,119	154,539	154,539
Community Development	1015165	355,057	362,904	565,757	565,757
Support Services	1015400	1,428,494	1,498,341	1,778,318	1,778,318
Preventive Health Services	1015403	1,304,521	1,635,009	1,944,558	1,944,558
Dental Services	1015406	1,342,635	1,482,233	1,528,640	1,528,640
Emergency Medical Services	1015409	840,440	880,536	868,815	868,815





DEPARTMENT (Or Account Name)	DEPT. NUMBER	ACTUAL FY 2022	ADOPTED FY 2023	PROPOSED FY 2024	ADOPTED FY 2024
GENERAL FUND (Continued):					
Food & Restaurant Inspections	1015412	944,925	996,896	1,113,112	1,113,112
Health Administration	1015415	1,275,527	1,318,964	1,260,882	1,260,882
Community Health	1015421	929,024	1,021,666	1,441,831	1,441,831
Knox County Medical Program	1015424	2,775,980	3,045,000	2,995,000	2,995,000
Pharmacy	1015433	673,045	1,338,367	1,333,926	1,333,926
Primary Care Services	1015436	306,989	306,989	306,989	306,989
School Health Programs	1015442	537,382	582,071	605,162	605,162
Ground Water Services	1015448	437,242	440,048	475,665	475,665
Vector Control Services	1015451	1,637	9,350	9,350	9,350
Disease Surveillance & Investigation	1015454	1,161,150	1,361,384	1,549,823	1,549,823
Vital Records	1015457	677,418	664,340	669,279	669,279
Women's Health Services	1015460	452,632	501,568	459,913	459,913
Workforce Development & Planning	1015463	251,055	454,013	212,990	212,990
West Clinic	1015465	570,835	602,993	628,209	628,209
Teague Clinic	1015466	257,245	393,558	-	-
Comm. Health Services Grant Match	1015467	423,122	200,000	200,000	200,000
Finance	1015710	2,474,235	2,587,069	2,647,324	2,647,324
Procurement	1016010	862,498	949,619	1,037,368	1,037,368
Property Development	1016015	345,004	379,889	382,283	382,283
Asset Management	1016020	241,089	289,128	289,539	289,539
Inoperable Car Lot	1016025	2,733	3,750	3,750	3,750
E-Government Purchasing	1016050	167,441	174,315	186,018	186,018
Property and Liability Insurance	1016310	55,114	55,433	67,433	67,433
Young Williams Animal Center	1016600	1,025,000	1,075,000	1,075,000	1,075,000
Knoxville - Knox County Planning	1016605	803,250	843,413	843,413	843,413
Geographic Information Systems	1016610	448,590	490,872	487,540	487,540
Payment To Cities	1016615	283,488	155,000	155,000	155,000
Emergency Management	1016620	261,601	293,722	390,922	390,922
Office of Housing Stability	1016625	-	-	340,000	340,000
Community Action Committee	1016635	1,981,500	2,055,100	2,055,100	2,055,100
Auditing Contract	1016930	328,919	325,000	325,000	325,000
Cost in Cases Charged to County	1016940	802,088	500,000	500,000	500,000
Non-Departmental	1016950	6,706,865	(3,781,453)	(2,644,953)	(2,644,953)
PBA Management	1016955	7,250,000	7,400,000	9,400,000	9,400,000
Employee Benefits - Retirement Contributions	1016980	1,359,270	1,330,000	1,380,000	1,380,000
MERP County Match	1016985	136,214	135,000	135,000	135,000
Community Mediation	1017210	108,822	170,000	170,000	170,000
Information Technology	1017910	6,009,072	6,468,479	7,142,011	7,142,011
Records Management	1017920	385,835	408,610	415,560	415,560
County I.T. Software & Hardware	1017930	1,656,894	2,500,500	3,030,000	3,030,000





DEPARTMENT (Or Account Name)	DEPT. NUMBER	ACTUAL FY 2022	ADOPTED FY 2023	PROPOSED FY 2024	ADOPTED FY 2024
GENERAL FUND (Continued):					
Sheriff's Department Merit System	1018110	286,148	294,864	318,455	318,455
Property Assessor	1018310	4,411,487	4,405,721	4,564,386	4,564,386
Equalization Board	1018320	23,495	29,078	27,801	27,801
Public Defender	1018510	2,549,786	2,639,917	3,008,945	3,008,945
Register of Deeds	1018710	54,537	69,735	69,735	69,735
Register of Deeds - Data Processing	1018720	272,043	275,000	275,100	275,100
Court Officers	1018900	26,153	29,368	29,368	29,368
Sheriff's Administration	1018903	1,886,249	1,934,500	1,934,500	1,934,500
Records & Communication	1018906	1,275,840	1,335,995	1,335,995	1,335,995
Training	1018912	149,867	274,550	274,550	274,550
Planning & Development	1018915	2,959	7,790	7,790	7,790
Stop Violence Against Women	1018918	54,401	66,500	66,500	66,500
Patrol & Cops Universal	1018921	71,611,740	79,242,038	88,942,277	88,942,277
Warrants	1018924	218,926	261,200	261,200	261,200
Detectives	1018927	255,263	236,250	236,250	236,250
Forensic	1018930	60,405	84,450	84,450	84,450
Juvenile Division	1018933	20,043	24,050	24,050	24,050
Special Teams	1018936	40,826	50,660	50,660	50,660
Narcotics	1018942	470,331	550,700	550,700	550,700
Vice	1018943	41,247	-	-	-
Internal Affairs	1018945	20,884	25,650	25,650	25,650
Theft	1018946	6,985	-	-	-
Organized Retail Crime	1018947	19,128	-	-	-
Special Services	1018948	89,209	108,500	108,500	108,500
DARE Program	1018951	17,317	-	-	-
Sexual Offender Registry	1018953	11,586	-	-	-
Interest Earned - Inmates	1018954	211	-	-	-
Auxiliary Services	1018957	257,152	401,348	427,916	427,916
Correctional Facilities & Batterer's Treat.	1018960	9,643,820	9,864,250	10,264,250	10,264,250
Helen Ross McNabb-Interchange	1018967	134,905	-	-	-
Jail Commissary	1018969	799,900	1,079,324	1,114,417	1,114,417
Medical Examiner - County	1018973	4,873,181	5,177,126	5,484,529	5,484,529
Sheriff's K-9 Donations	1018985	4,100	-	-	-
Officer Assistance	1018991	21,278	-	-	-
Sheriff's - Animal Control	1018993	73,820	82,600	82,600	82,600
Sheriff's - Juvenile Court Officers	1018995	26,514	30,375	30,375	30,375
County Trustee	1019710	893,116	1,063,465	1,069,199	1,069,199
Operating Transfers:	1016645	13,467,188	4,084,221	3,259,221	3,259,221
Total General Fund		\$ 209,959,216	\$ 204,907,620	\$ 222,353,020	\$ 222,353,020

*Probation (1014210) is now included in with Court Administrator & Magistrate (1012133).





DEPARTMENT (Or Account Name)	DEPT. NUMBER	ACTUAL FY 2022	ADOPTED FY 2023	PROPOSED FY 2024	ADOPTED FY 2024
GOVERNMENTAL LIBRARY FUND:					
Operations	1140010	\$ 140,359	\$ 119,526	\$ 118,601	\$ 118,601
PUBLIC LIBRARY FUND:					
Public Library	1150010	\$ 12,402,716	\$ 12,654,835	\$ 13,092,656	\$ 13,092,656
Public Library Maintenance	1150011	1,504,568	1,610,013	1,621,144	1,621,144
Read City USA	1150015	23,020	44,000	34,000	34,000
State General Library	1150020	706,500	327,300	430,500	430,500
Rothrock Estates	1150030	32,360	-	-	-
Leases	115	47,576	-	-	-
Trustee Commission	115	133,007	125,000	125,000	125,000
Total Public Library Fund		<u>\$ 14,849,747</u>	<u>\$ 14,761,148</u>	<u>\$ 15,303,300</u>	<u>\$ 15,303,300</u>
SOLID WASTE FUND:					
Solid Waste Administration	1160110	\$ 383,335	\$ 359,928	\$ -	\$ -
Convenience Centers	1160120	3,639,806	3,799,297	4,144,376	4,144,376
Tire Transfer Program	1160310	363,480	404,475	407,534	407,534
Litter Program	1160320	69,165	96,258	122,882	122,882
Household Hazardous Waste	1160340	81,713	95,000	95,000	95,000
Leases	116	318,586	-	-	-
Trustee Commission	116	31,099	33,000	33,000	33,000
Total Solid Waste Fund		<u>\$ 4,887,184</u>	<u>\$ 4,787,958</u>	<u>\$ 4,802,792</u>	<u>\$ 4,802,792</u>





DEPARTMENT (Or Account Name)	DEPT. NUMBER	ACTUAL FY 2022	ADOPTED FY 2023	PROPOSED FY 2024	ADOPTED FY 2024
AIR QUALITY FUND:					
Clear Air 103 PM 2.5 3/09	1280015	\$ 127,249	\$ -	\$ -	\$ -
Air Pollution FY 10	1280036	670,271	-	-	-
Permit Fees	1280040	297,173	160,000	160,000	160,000
Title V Program	1280050	50,395	-	-	-
Total Air Quality Fund *		<u>\$ 1,145,088</u>	<u>\$ 160,000</u>	<u>\$ 160,000</u>	<u>* \$ 160,000</u>
HOTEL/MOTEL TAX FUND:	123	<u>\$ 10,250,587</u>	<u>\$ 9,000,000</u>	<u>\$ 10,500,000</u>	<u>\$ 10,500,000</u>
ENGINEERING AND PUBLIC WORKS FUND:					
Environment & Planning	1310110	\$ 2,368,244	\$ 2,719,236	\$ 2,573,505	\$ 2,573,505
Land Development	1310120	869,743	1,035,518	1,323,103	1,323,103
Stormwater Compliance	1310130	420,455	512,371	525,373	525,373
Stormwater Management - Violation	1310135	2,804	-	-	-
Public Works Construction & Maintenance	1310210	13,752,722	14,822,268	16,304,787	16,304,787
Traffic Engineering	1310220	1,038,932	1,165,286	1,142,411	1,142,411
Subdivision Foreclosures	1310425	107,547	-	-	-
Subdivision Foreclosures	1310430	263,370	-	-	-
Fire Prevention	1310510	698,825	773,015	790,325	790,325
Building Codes	1310610	1,296,945	1,418,107	1,465,781	1,465,781
Code Enforcement	1310710	649,543	736,912	653,484	653,484
Soil Conservation	1310810	130,923	139,603	158,578	158,578
Trustee Commission & Transfers	131	224,626	200,000	225,000	225,000
Total Engineering and Public Works Fund		<u>\$ 21,824,679</u>	<u>\$ 23,522,316</u>	<u>\$ 25,162,347</u>	<u>\$ 25,162,347</u>
CENTRAL CAFETERIA FUND:	143	<u>\$ 27,782,204</u>	<u>\$ 27,855,000</u>	<u>\$ 31,100,000</u>	<u>\$ 31,100,000</u>
GENERAL PURPOSE SCHOOL FUND:	141	<u>\$ 558,193,505</u>	<u>\$ 591,500,000</u>	<u>\$ 660,686,000</u>	<u>\$ 660,686,000</u>
DEBT SERVICE FUND:	151	<u>\$ 67,508,302</u>	<u>\$ 77,500,000</u>	<u>\$ 80,000,000</u>	<u>\$ 80,000,000</u>
Total Operating Budget		<u>\$ 916,540,871</u>	<u>\$ 954,113,568</u>	<u>\$ 1,050,186,060</u>	<u>\$ 1,050,186,060</u>

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





DEPARTMENT (Or Account Name)	DEPT. NUMBER	ACTUAL FY 2022	ADOPTED FY 2023	PROPOSED FY 2024	ADOPTED FY 2024
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	\$ 3,248,543	\$ 3,499,471	\$ 3,189,685	\$ 3,189,685
Mailroom Service Fund	268	342,972	364,899	341,473	341,473
Employee Benefits Fund	270	35,723,650	33,366,019	33,019,996	33,019,996
Risk Management Fund	266	7,933,513	5,816,776	6,050,000	6,050,000
Building Maintenance Fund	274	15,800,670	14,210,841	15,639,847	15,639,847
Technical Support Services Fund	276	2,183,835	2,287,337	2,144,221	2,144,221
Capital Leasing Fund	278	-	-	193,336	193,336
Self Insurance Fund	263	30,303,048	29,779,757	31,253,045	31,253,045
TOTAL INTERNAL SERVICE FUNDS		<u>\$ 95,536,231</u>	<u>\$ 89,325,100</u>	<u>\$ 91,831,603</u>	<u>\$ 91,831,603</u>
SHERIFF'S DRUG CONTROL FUND:					
The Sheriff's Drug Control Fund was established pursuant to an amendment of Tennessee Code Annotated Section 39-17-420. This fund is used to account for drug control activities restricted for drug enforcement, drug education and non-recurring general law enforcement expenditures. This fund is primarily funded from the receipt of fines and costs related to drug enforcement cases. Expected annual expenses are shown as additional information.					
SHERIFF'S DRUG CONTROL FUND	122	<u>\$ 396,291</u>	<u>\$ 603,000</u>	<u>\$ 603,000</u>	<u>\$ 603,000</u>
ENTERPRISE FUND:					
Enterprise Funds are used to account for operations that provide services primarily to the general public on a user charge basis. The County does not adopt an annual budget for its enterprise fund. The expected annual expenses are shown as additional information.					
THREE RIDGES GOLF COURSE FUND	401	<u>\$ 1,671,446</u>	<u>\$ 1,580,845</u>	<u>\$ 1,585,000</u>	<u>\$ 1,585,000</u>





FUND BALANCE REVIEW

SELECTED FUNDS

FUND NAME	FY 2021 ACTUAL	FY 2022 ACTUAL	FY 2023 PROJECTED	FY 2024 PROJECTED
General	\$ 100,134,974	\$ 101,191,833	\$ 95,709,762	\$ 89,669,145
Public Library	2,232,305	2,198,573	1,930,725	1,666,925
Engineering & Public Works	7,298,181	10,294,502	9,828,632	9,828,632
General Purpose School	58,539,509	92,370,165	92,370,165	92,370,165
Debt Service	15,476,685	23,083,288	21,392,285	20,478,293
Total Selected Funds	\$ 183,681,654	\$ 229,138,361	\$ 221,231,569	\$ 214,013,160

County Fund Balances: Knox County has a long history of prudent budgeting. One way to demonstrate responsible budgeting is by maintaining prudent levels of fund balances. Management and the County Commission are in full agreement with how important strong fund balances are to sound business practices. This enables the County to operate in its most efficient and effective manner. The fund balances above are totals, and include unassigned amounts as well as amounts restricted, committed or assigned for particular purposes. The County especially emphasizes the strength of the unassigned portion of the General Fund balance, and a more in-depth analysis can be found in the County’s Annual Comprehensive Financial Report (ACFR) available online at http://www.knoxcounty.org/finance/annual_reports.php, or from:

Knox County Department of Finance
Suite 630
400 Main Street
Knoxville, TN 37902

FY 2021 Actual: The General Fund budget estimates for FY 2021 were based on levels close to the FY 2020 actual amounts, and the original budget provided for a planned use of \$5,428,479 of fund balance. Actual results were positive compared to budget; with a final net change in fund balance of \$11,895,519, for a positive variance of almost \$17.3 million. This positive result occurred primarily as a result of higher-than-expected realized local tax revenues, combined with the careful management of expenditures. The Debt Service Fund total budget remains the same based on the scheduled amounts of principal and interest payments coming due, and approximately \$7.1 million of fund balance was applied to the original budget. The actual net change in fund balance was \$581,091, for a positive variance of \$7.7 million compared to the final budget. This result was due primarily to interest savings realized from low interest rates on variable rate debt. The General Purpose School Fund budget increased by approximately \$1.2 million compared to the 2020 budget. Much of that increase was in the area of increases in personnel costs for instructional personnel. The budget planned for the use of approximately \$0 of fund balance. The actual change in fund balance for the year was an increase of \$30 million. The ending fund balance was comfortably in excess of the state-mandated 3% level.





FY 2022 Actual: The General Fund budget estimates for FY 2022 were based on levels close to the FY 2021 actual amounts, and the original budget provided for a planned use of \$4,126,137 of fund balance. Actual results were positive compared to budget; with a final net change in fund balance of \$11,895,519, for a positive variance of almost \$5.2 million. This positive result occurred primarily as a result of higher-than-expected realized local tax revenues, combined with the careful management of expenditures. The Debt Service Fund total budget remains the same based on the scheduled amounts of principal and interest payments coming due, and approximately \$200,000 of fund balance was applied to the original budget. The actual net change in fund balance was \$7.6 million, for a positive variance of \$7.8 million compared to the final budget. This result was due primarily to interest savings realized from low interest rates on variable rate debt. The General Purpose School Fund budget increased by approximately \$34.2 million compared to the 2021 budget. Much of that increase was in the area of increases in personnel costs for instructional personnel. The budget planned for the use of approximately \$0 of fund balance. The actual change in fund balance for the year was an increase of \$33 million. The ending fund balance was comfortably in excess of the state-mandated 3% level.

FY 2023 Estimate: For the General Fund, total revenue and other sources were budgeted at \$204,907,620, an increase of \$4,363,696 compared to the FY 2022 budgeted total of \$200,543,924. The budget contained expected increases in local property and sales tax revenues compared to the prior year, and the expenditures and other uses budget was increased to provide for additional support to the Knox County Schools and to provide for compensation increases for County employees approved in FY 2023. The Debt Service fund total budget increased slightly; the budget requirements are based on the timing of scheduled debt service payments. The General Purpose School Fund budget was increased by \$49,500,000. Much of the increase is planned for increases in operating costs. Although final actual results for the 2023 fiscal year are not yet available, management expects that actual results for both the General and Debt Service funds will be positive compared to the budget. Total fund balance for the General Fund is expected to increase slightly. Total fund balance for the General Purpose School Fund budget is also expected to increase, and is expected to remain comfortably in excess of the state-mandated 3% level.

FY 2024 Budget: The total property tax rate is unchanged at \$1.5540. The overall FY 2024 budget increased by \$96 million over the FY 2023 budget. Budgeted expenditures increased due to the addition of new departmental functions, employer health insurance costs, raises for employees, and road paving/resurfacing. For the General Fund, total revenue and other sources have been budgeted at \$222,353,020, an increase of \$17,445,400 compared to the FY 2023 budgeted total of \$204,907,620. One of the primary reasons for the increase is an expected increase in property tax revenue of approximately \$5 million due to growth in taxable property. Another reason is there is a planned use of fund balance of \$3.5 million for one-time expenditures. The Debt Service fund total budget increase slightly; the budget requirements are based on the timing of scheduled debt service payments. The remaining increase in the total budget pertained to the increase in the General Purpose School budget of \$69,186,000. Most of the increase is for increases in compensation, particularly for instructional personnel, plus additional personnel needs.

Longer Term Outlook: The County plans to maintain traditional, prudent levels of fund balances for normal operating cash flow needs, unexpected budgetary needs, revenue uncertainty, and, of course, for emergencies. The County plans to maintain levels of fund balances relative to the County budget. As the budget grows, the fund balances would grow accordingly. The County does not plan to grow fund balance other than to keep pace with the budget. When one-time revenues or savings are achieved, the County plans to apply the resulting increase to augment its capital plan. This approach – using one-time funding sources for planned targeted spending – helps the County maintain consistency in the operating budget for governmental funds and helps to keep operating budgets in line with ongoing operating revenue sources.





Fund	*Actual		FY 2022		*Actual		FY 2023		*Projected		FY 2024		*Projected
	Balance June 30, 2021	Actual Revenues	Actual Expenditures	Actual Expenditures	Balance June 30, 2022	**Projected Revenues	Projected Expenditures	Projected Expenditures	Balance June 30, 2023	**Projected Revenues	Projected Expenditures	Projected Expenditures	Balance June 30, 2024
General	\$ 100,134,974	\$ 211,016,075	\$ 209,959,216	\$	101,191,833	\$ 199,425,549	\$ 204,907,620	\$	95,709,762	\$ 216,312,403	\$ 222,353,020	\$	89,669,145
Govt. Law Library	45,046	140,462	140,359		45,149	110,650	119,526		36,273	105,750	118,601		23,422
Public Library	2,232,305	14,816,015	14,849,747		2,198,573	14,493,300	14,761,148		1,930,725	15,039,500	15,303,300		1,666,925
Solid Waste	1,133,947	4,886,207	4,887,184		1,132,970	4,475,000	4,787,958		820,012	4,497,500	4,802,792		514,720
Air Quality	271,556	1,165,788	1,145,088		292,256	160,000	160,000		292,256	160,000	160,000		292,256
Hotel/Motel Tax	1,942,579	12,176,694	10,250,587		3,868,686	9,000,000	9,000,000		3,868,686	10,500,000	10,500,000		3,868,686
Engineering and Public Works	7,298,181	24,821,000	21,824,679		10,294,502	23,056,446	23,522,316		9,828,632	25,162,347	25,162,347		9,828,632
Central Cafeteria	9,202,917	38,032,724	27,782,204		19,453,437	27,855,000	27,855,000		19,453,437	31,100,000	31,100,000		19,453,437
General Purpose School	58,539,509	592,024,161	558,193,505		92,370,165	591,410,100	591,500,000		92,280,265	660,686,000	660,686,000		92,280,265
Debt Service	15,476,685	75,114,905	67,508,302		23,083,288	75,808,997	77,500,000		21,392,285	79,086,008	80,000,000		20,478,293
Total	\$ 196,277,699	\$ 974,194,031	\$ 916,540,871	\$	253,930,859	\$ 945,795,042	\$ 954,113,568	\$	245,612,333	\$ 1,042,649,508	\$ 1,050,186,060	\$	238,075,781

* Total fund balance.
** Revenues do not include amounts appropriated from fund balance.





Fund	Purpose	Adopted FY 2022	Adopted FY 2023	Adopted FY 2024
General	Planned Use of Fund Balance	\$ 2,900,000	\$ 3,500,000	\$ 3,500,000
Governmental Law Library	Planned Use of Fund Balance	6,094	8,876	12,851
Public Library	Planned Use of Fund Balance	312,650	267,848	263,800
Solid Waste	Planned Use of Fund Balance	247,259	312,958	305,292
Engineering & Public Works	Planned Use of Fund Balance	300,000	300,000	-
Hotel/Motel Tax	Planned Use of Fund Balance	222,000	-	-
Debt Service **	Planned Use of Fund Balance	188,735	1,691,003	913,992
TOTAL		\$ 4,176,738	\$ 6,080,685	\$ 4,995,935

**General Fund Actual Undesignated/Unassigned Fund Balances:
for fiscal years ended 2011 - 2024**

2011 - 43,521,876
 2012 - 44,259,130
 2013 - 51,452,742
 2014 - 53,026,996
 2015 - 55,853,075
 2016 - 60,783,057
 2017 - 63,901,759
 2018 - 65,921,820
 2019 - 68,113,462
 2020 - 72,582,889
 2021 - 81,158,547
 2022 - 81,986,332
 2023 - 81,986,332 (estimated)
 2024 - 78,486,332 (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.





Fund	Purpose	Adopted FY 2022	Adopted FY 2023	Adopted FY 2024
General Purpose Schools	Planned Use of Fund Balance	\$ 370,600	\$ -	\$ -
TOTAL		\$ 370,600	\$ -	\$ -

General Purpose Schools Proposed Budget	\$ 660,686,000
Required 3% Fund Balance	3%
Minimum Required Fund Balance FY 2024	19,820,580
06/30/23 Estimated Available Fund Balance	80,000,000
Excess of Estimated FY 2023 Available Fund Balance over FY 2024 Required Balance	\$ 60,179,420

* 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.





DEPARTMENT (or account name)	ADOPTED FY 2022		ADOPTED FY 2023		ADOPTED FY 2024		
	Full Time	Part Time	Full Time	Part Time	Full Time	Part Time	
GENERAL FUND:							
Attorney General	1010010	39	2	41	2	42	1
Bad Check Unit	1010020	0	0	0	0	0	0
IV-D Child Support Clerk	1010330	16	1	15	1	15	1
County Commission	1010910	2	0	*	2	0	*
Internal Audit	1010920	8	1	8	1	7	1
Audit Committee	1010925	0	0	0	0	0	0
Retirement Office	1010935	0	0	0	0	0	0
Election Commission	1011810	15	5	15	6	15	6
Court Administrator & Magistrate	1012133	1	0	12	0	12	0
General Sessions Court Judges	1012140	12	0	12	0	12	0
Jury Commission	1012150	1	0	1	0	1	0
Juvenile Court- Judges	1012410	39	1	37	1	37	1
IV-D Magistrate Program	1012420	3	0	3	0	3	0
Juvenile Court-Clerk	1012710	14	0	14	0	14	0
Juvenile Service Center	1013010	65	0	65	0	64	0
Law Department	1013210	19	1	18	1	18	1
Delinquent Tax	1013220	0	0	0	0	0	0
County Mayor	1013310	14	0	13	0	12	0
ADA	1013320	0	0	0	0	0	0
Legislative Delegation	1013330	0	0	0	0	0	0
Human Resources	1013610	10	0	7	0	7	0
Benefits Administration	1013615	5	0	4	0	4	0
Probation Office	1014210	11	0	0	0	0	0
Office of Neighborhoods	1014510	0	0	0	0	0	0
Blue Trails/Greenways/Trails	1014802	0	0	3	0	3	0
Park Maintenance	1014810	41	2	32	2	31	0
Recreation Administration	1014830	10	3	**	5	3	**
Sports & Recreation	1014836	0	0	12	0	14	0
Department of Community Development	1015105	0	0	0	0	0	0
Community Services	1015115	0	0	0	0	0	0
Community Outreach	1015140	0	0	0	0	0	0
Constituent Services	1015141	0	0	0	0	0	0
Senior Center & Volunteer Services	1015142	3	1	3	1	3	2
West Knox Senior Center	1015145	2	1	2	1	2	1
South Knox Senior Center	1015146	3	0	3	1	3	1
Halls Senior Center	1015147	2	0	2	0	2	0
Corryton Senior Center	1015148	2	0	2	0	2	0
Carter Senior Center	1015149	2	0	2	0	2	0
Karns Senior Center	1015150	2	0	2	0	2	0
Veterans' Services	1015160	2	0	2	0	2	0





DEPARTMENT (or account name)	ADOPTED FY 2022		ADOPTED FY 2023		ADOPTED FY 2024		
	Full Time	Part Time	Full Time	Part Time	Full Time	Part Time	
GENERAL FUND (Continued):							
Neighborhoods & Community Development	1015165	8	1	5	1	6	0
Support Services	1015400	9	0	8	0	8	0
Preventive Health Services	1015403	19	3	18	3	21	1
Dental Services	1015406	16	0	17	0	18	0
Food & Restaurant Inspections	1015412	13	0	13	0	13	0
Health Administration	1015415	15	0	16	0	13	0
Community Development and Planning	1015421	14	0	14	0	18	0
Pediatric Care Services	1015430	0	0	0	0	0	0
Pharmacy	1015433	1	0	1	0	1	0
Animal Control	1015439	0	0	0	0	0	0
School Health Programs	1015442	1	0	1	0	1	0
Social Services	1015445	0	0	0	0	0	0
Ground Water Services	1015448	6	0	6	0	6	0
Vector Control Services	1015451	0	0	0	0	0	0
Disease Surveillance & Investigation	1015454	15	0	17	0	17	0
Vital Records	1015457	4	0	4	0	4	0
Women's Health Services	1015460	5	1	5	1	4	1
Community Health Services	1015463	5	0	5	0	2	0
West Clinic	1015465	9	1	9	1	9	0
Teague Clinic	1015466	6	0	6	0	0	0
Finance	1015710	26	1	25	1	24	2
Procurement	1016010	10	0	10	0	10	0
Property Development	1016015	4	0	3	0	3	0
Asset Management	1016020	3	0	4	0	4	0
County Building Maintenance	1016030	0	0	0	0	0	0
E-Government Purchasing	1016050	2	0	2	0	2	0
Fire Prevention	1017510	0	0	0	0	0	0
Soil Conservation District	1017520	0	0	0	0	0	0
Building Codes	1017530	0	0	0	0	0	0
Code Enforcement	1017720	0	0	0	0	0	0
Information Technology	1017910	52	0	52	0	54	1
Records Management	1017920	5	0	5	0	5	0
Sheriff's Department Merit System	1018110	4	0	4	0	4	0
Property Assessor	1018310	44	1	44	1	44	1
Equalization Board	1018320	0	8	0	8	0	8
Digitized Mapping	1018330	0	0	0	0	0	0
Public Defender	1018510	30	2	29	2	30	2
Register of Deeds - Data Processing	1018720	0	0	0	0	0	0
Court Officers	1018900	0	0	0	0	0	0
Sheriff's Administration	1018903	0	0	0	0	0	0
Records & Communication	1018906	0	0	0	0	0	0
Training	1018912	0	0	0	0	0	0





DEPARTMENT (or account name)	ADOPTED FY 2022		ADOPTED FY 2023		ADOPTED FY 2024		
	Full Time	Part Time	Full Time	Part Time	Full Time	Part Time	
GENERAL FUND (Continued):							
Planning & Development	1018915	0	0	0	0	0	
Stop Violence Against Women	1018918	0	0	0	0	0	
Patrol	1018921	1,062	3	1,062	3	1,022	
Warrants	1018924	0	0	0	0	0	
Detective	1018927	0	0	0	0	0	
DUI Litter Pick Up Crew	1018928	0	0	0	0	0	
Forensics	1018930	0	0	0	0	0	
Juvenile Division	1018933	0	0	0	0	0	
Batterer's Treatment	1018939	0	0	0	0	0	
Narcotics	1018942	0	0	0	0	0	
Internal Affairs	1018945	0	0	0	0	0	
Special Services	1018948	0	0	0	0	0	
Auxiliary Services	1018957	3	3	3	3	3	
Correctional Facilities	1018960	0	0	0	0	0	
Temporary Detention Facilities	1018963	0	0	0	0	0	
Jail Commissary	1018969	8	0	8	0	8	
Medical Examiner	1018973	34	1	37	1	37	
Sheriff - Animal Control	1018993	0	0	0	0	0	
Sheriff - Juvenile Court Officers	1018995	0	0	0	0	0	
Total General Fund		1776	43	1770	45	1725	43
GOVERNMENTAL LAW LIBRARY FUND:							
Governmental Law Library Operations	1140010	1	0	1	0	1	0
PUBLIC LIBRARY FUND:							
Public Library Operations	1150010	137	66	137	66	137	64
Public Library Maintenance	1150011	5	0	5	0	5	0
Total Public Library Fund		142	66	142	66	142	64
SOLID WASTE FUND:							
Solid Waste Administration	1160110	1	1	1	1	0	0
Convenience Centers	1160120	25	0	25	0	25	1
Tire Transfer Program	1160310	1	0	1	0	1	0
Litter Grant - County	1160320	2	0	2	1	2	1
Recycling Program	1160330	0	0	0	0	0	0
Total Solid Waste Fund		29	1	29	2	28	2





DEPARTMENT (or account name)	ADOPTED FY 2022		ADOPTED FY 2023		ADOPTED FY 2024			
	Full Time	Part Time	Full Time	Part Time	Full Time	Part Time		
AIR QUALITY FUND:	128	13	0	13	0	14	0	
ENGINEERING AND PUBLIC WORKS FUND:								
Environment & Planning	1310110	13	1	16	1	14	1	
Land Development	1310120	9	0	10	0	13	0	
Stormwater Compliance	1310130	6	1	4	1	4	1	
Public Works Construction & Maintenance	1310210	83	1	84	1	87	1	
Traffic Engineering	1310220	7	0	8	0	7	1	
Fire Prevention	1310510	8	0	8	0	8	0	
Building Codes	1310610	16	0	16	0	16	0	
Code Enforcement	1310710	9	0	9	0	8	0	
Soil Conservation	1310810	2	0	2	0	2	0	
Total Engineering and Public Works Fund		153	3	157	3	159	4	
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		9	0
RISK MANAGEMENT FUND	2660010	8	0	9	0		9	0
MAILROOM SERVICE FUND	2680010	2	0	2	0		2	0
EMPLOYEE BENEFITS FUND	2700050	7	1	7	1		7	1
TECHNICAL SUPPORT SERVICES FUND	2760010	9	0	11	0		10	0

* Does not include Knox County's 11 Commissioners

** Does not include the Parks Temporary/Seasonal Employees

*** FY 2024 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.





DEPARTMENT (or account name)	ADOPTED FY 2022		ADOPTED FY 2023		ADOPTED FY 2024	
	Full Time	Part Time	Full Time	Part Time	Full Time	Part Time
GRANTS						
CDBG & Housing	4	0	7	0	7	0
Health Department	136	18	185	18	185	18
Judges - Drug Court	6	1	10	3	10	3
Juvenile Services	2	0	3	0	3	0
Attorney General	1	0	1	0	1	0
Sheriff	11	3	11	3	11	3
Solid Waste	4	0	5	0	5	0
Total Grant Funds	164	22	222	24	222	24





	<u>Adopted FY 2024</u>	<u>Funded By</u>
Sheriff's Office		
Vehicles - Chargers- (25) Requested (25) Proposed	1,100,050	Debt Proceeds
Transportation Vans - (1) Requested (1) Proposed	138,700	Debt Proceeds
Trucks - (3) Requested (3) Proposed	185,850	Debt Proceeds
Motorcycles - (1) Requested (1) Proposed	35,750	Debt Proceeds
Sedans - (7) Requested (7) Proposed	280,511	Debt Proceeds
Durangos - (6) Requested (6) Proposed	284,052	Debt Proceeds
Tahoes - (2) Requested (2) Proposed	105,900	Debt Proceeds
Vans - (2) Requested (2) Proposed	133,500	Debt Proceeds
Body Cameras	979,102	Debt Proceeds
Engineering & Public Works		
Peterson TL-3 Knuckleboom	200,000	Debt Proceeds
Backhoe Loader DCA2B	145,826	Debt Proceeds
IT Department		
Oracle Hardware Upgrade	445,170	Debt Proceeds
Parks & Recreation Department		
Paver	120,000	Debt Proceeds
Goose Neck Trailer	35,000	Debt Proceeds
Three Ridges Golf Course		
Fairway Mower	93,000	Debt Proceeds
Public Library		
Maintenance Truck	<u>46,000</u>	Debt Proceeds
TOTAL CAPITAL OUTLAY	<u>\$ 4,328,411</u>	Funded by Debt Proceeds

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



General Fund





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GENERAL FUND

REVENUE	FY 22 ACTUAL	FY 23 ADOPTED	FY 24 ADOPTED
County Property Taxes	\$ 132,426,950	\$ 133,638,000	\$ 138,436,840
County Local Option Taxes	26,669,333	23,126,700	27,142,000
Wheel Tax	602,007	575,000	575,000
Licenses and Permits	3,018,879	3,160,500	3,071,000
Fines, Forfeitures, Penalties	2,189,472	1,014,700	1,609,300
Charges/Current Services	8,916,204	9,009,803	9,099,178
Other Local Revenue	5,009,027	4,868,365	8,413,771
Fees from Officials	14,744,180	13,035,000	13,160,000
State of Tennessee	9,915,925	9,132,581	12,233,664
Federal Government	2,157,751	1,656,900	1,771,900
Other Governments	549,211	208,000	799,750
Citizens Groups	334,901	-	-
Other Financing Source: Lease	3,211,466	-	-
Increase in Equity Interest - Joint Venture	1,270,769	-	-
Appropriations from Restricted Fund Balance	-	582,071	605,162
Appropriations from Designated Fund Balance	-	1,400,000	1,935,455
Appropriations from Fund Balance	-	3,500,000	3,500,000
Total General Fund	\$ 211,016,075	\$ 204,907,620	\$ 222,353,020

County Property Taxes: Includes that portion of the property tax allocated to the General Fund. The County’s tax rate was \$1.5540 in FY 2023 and the FY 2024 rate remains at \$1.5540. In FY 2024, one cent of tax revenue is estimated to generate \$1,903,500, which compares to the 2023 amount of \$1,342,000. The portion of the overall \$1.5540 tax rate allocated to the fund is \$.6524. This is the same percentage (42%) as the previous year. Payments in Lieu of Taxes from the utility companies in the county and from the Tennessee Valley Authority (TVA) are also in this category.

County Local Option Taxes: The three main components are the local option sales tax, litigation taxes, and business taxes.

Sales made in the unincorporated areas of Knox County are charged a 2.25% local option sales tax. Of the local option sales tax, 27.778% is allocated to Knox County general government, with the remaining 72.222% allocated to the schools. The majority (58%) of the projected general government revenue is allocated to the General Fund and the Solid Waste Fund. The remaining 42% of the projected general government revenue is allocated to the Engineering and Public Works Fund. Local option sales taxes are projected to increase for FY 2024. This is based on the actual sales revenues reported in FY 2023.

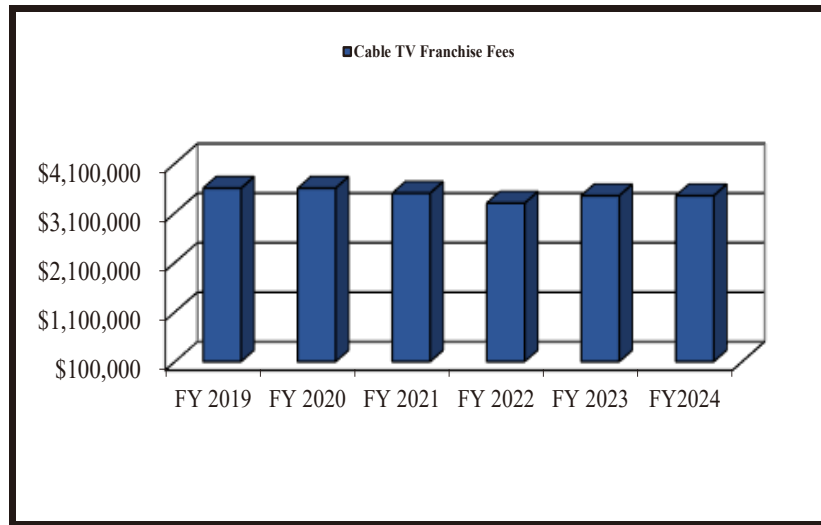




Litigation taxes consist of those taxes received by the courts for disputes brought to the courts and the Judicial Salary litigation tax. Litigation taxes are projected to decrease compared to fiscal year 2023. Business taxes are comprised of the yearly business tax and the gross receipts tax. The annual business tax is \$20 per business. The gross receipts tax is based on a class schedule, broken down by type of product sold. The revenue is budgeted in the General Fund and is projected to increase compared to 2023.

Wheel Tax: The County receives \$36 from each motor vehicle registration. The majority of the wheel tax is allocated to the Public Library Fund, with the remainder allocated to the County General Fund and to the General Purpose School Fund. For FY 2024 and 2023, wheel tax revenue is budgeted at \$575,000 in the General Fund.

Licenses and Permits: Consists primarily of cable TV franchise fees and building permit revenue. Cable TV franchise fees are expected to decrease compared to FY 2023.



Fines, Forfeitures, Penalties: Includes the fines and fees received by the Knox County Courts (General Sessions, Criminal, Circuit, Chancery, Probate and Juvenile). This consists of officer costs, bad check fees, fines and costs of the courts, etc. Revenue received from out-of-county juveniles housed at the Juvenile Detention Center is included as well as county traffic ordinance fees. Based on estimated actual results for FY 2023, this revenue is expected to increase in FY 2024.

Charges/Current Services: This category contains estimated revenue for services provided by Knox County to county residents. The major areas include charges for the Health Department, Recreation Department, Building Code Inspection Fees, Data Processing fees, and Probation fees. Based on estimated actual results for FY 2023, this revenue is expected to increase slightly in FY 2024.

Other Local Revenue: The major sources include interest earnings, jail concessions, rent from county facility use, and sales of surplus county property. The total projected revenues in this category have increased for FY 2024, due to FY 2023 actual results in various areas throughout this category.

Fees from Officials: Includes excess fees from the fee offices in Knox County (Register of Deeds, County Clerk, Circuit Court Clerk, Criminal Court Clerk, Clerk & Master and Trustee). Excess fees are the remainder of all fees collected less all office salaries and fringe benefits and a three months' salary reserve.





State of Tennessee: Consists primarily of Health Department programs, the Hall Income Tax, the Child Support Enforcement Program, revenues from housing prisoners for the State, the Excise Tax from state banks, officer costs, and state revenue sharing. In FY 2024, revenue sharing increases are expected, which are expected to help offset other expected reductions in this category.

Health Department funding includes state aid to local health activities.

The Child Support Enforcement Program generates two types of revenue: Incentive payments and reimbursement costs. The incentive payment is based on the amount of child support collected versus the amount due. Knox County is reimbursed for approximately 66% of the expenditures for the program. For FY 2024, these revenues are projected to remain at approximately the same level as in FY 2023.

Reimbursements from the State for housing prisoners are expected to increase as in FY 2023.

The excise tax from State banks is based on the net earnings of all state-chartered banks and national banks doing business in Tennessee. This account is budgeted based on the average of the last five years collections.

Federal Government: This category includes the revenue received from the Federal Government for housing prisoners. This revenue is projected to increase slightly in FY 2024.

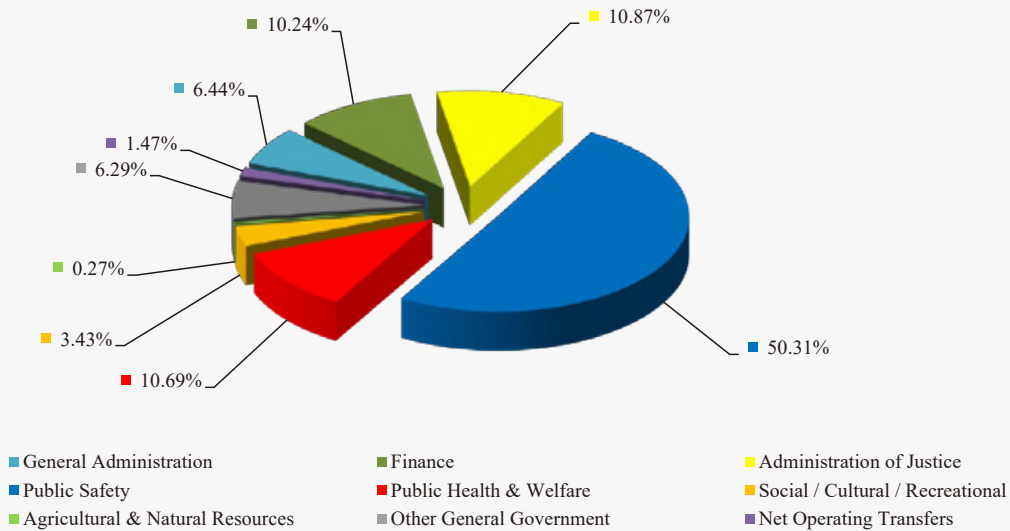
Other Governments: Consists of miscellaneous revenue from local governments and agencies.

Appropriation from Fund Balance: For FY 2024, \$3,500,000 of fund balance has been appropriated.

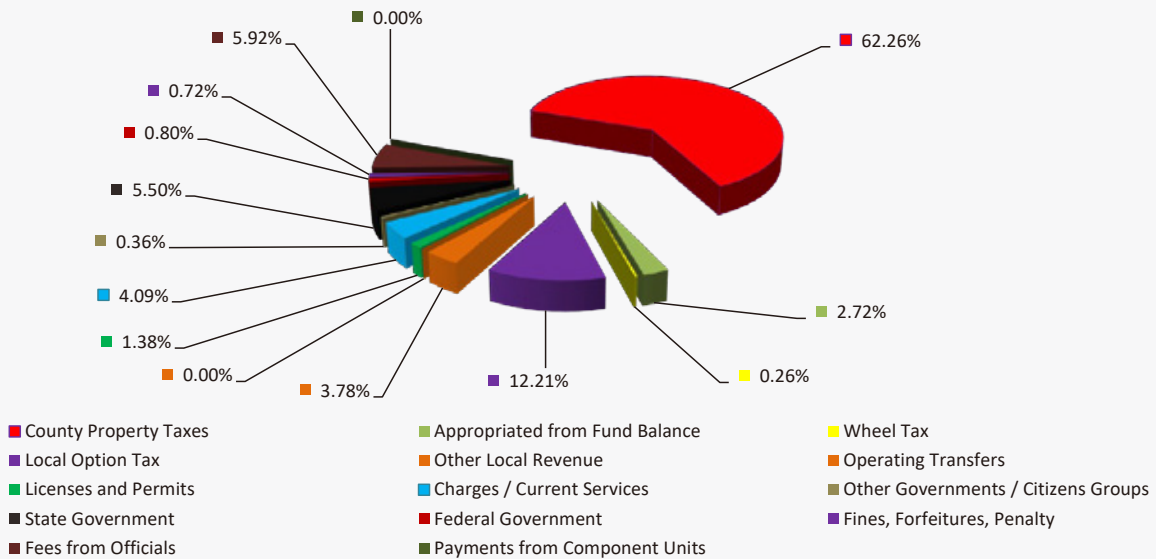




GENERAL FUND EXPENDITURES



GENERAL FUND REVENUE



General Administration





COUNTY COMMISSION

The members of County Commission are elected by the voters of Knox County and serve as the principal policy makers of the County. They are responsible for enacting ordinances, establishing public policies, and providing guidance and direction for actions that affect the quality of life in Knox County.

The County Commission holds regularly scheduled meetings and hearings to receive input from the community. The Commissioners also promote the County’s interests at the regional, state, and national levels through participation in various intergovernmental organizations and associations.

MISSION STATEMENT:

To enhance the safety, livability, and prosperity of the Knox County community through an investment in quality county services that enhance neighborhood pride, increase business opportunities, and demonstrate policy leadership.





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Goals and Objectives










- A. To provide each Commissioner with the most accurate and up-to-date information available so they can make the best-informed decisions on matters that come before them
- B. To assist Commissioners with constituent requests
- C. Act as a point of contact between Commissioners and Elected Officials





Performance Measures

	Strategic Pillar	FY22 Actual	FY23 Actual	FY24 Estimate	Goal Alignment
# of Regular Scheduled Meetings Held		12	12	12	A, B, C
# of Special Sessions		4	1	4	A, B, C
# of Resolutions Passed		357	306	300	A, B, C
# of Ordinances Passed		9	23	10	A, B, C
# of Rezoning/Sector Plan		58	62	65	A, B, C
# of Rezoning Appeals		1	1	1	A, B, C
# of Other Meetings		84	63	65	A, B, C

Key Priorities:

- Preparing Knox County for the future
- Protecting core services
- Supporting enhanced livability and quality of life
- Encouraging economic development across the county
- Ensuring effective and efficient operations

Significant Accomplishments

- ✓ Supported County Commission with its policy priorities
- ✓ Maintained compliance with applicable requirements





EXPENDITURES	FY 22 Actual	FY 23 Adopted	FY 24 Requested	FY 24 Recommended	FY 24 Adopted
Personal Services	\$ 355,661	\$ 368,425	\$ 389,834	\$ 389,834	\$ 389,834
Employee Benefits	163,414	161,621	167,794	167,794	167,794
Contractual Services	74,361	70,406	70,981	70,981	70,981
Supplies & Materials	9,246	10,225	10,225	10,225	10,225
Other Charges	23,363	23,363	23,363	23,363	23,363
Total	\$ 626,045	\$ 634,040	\$ 662,197	\$ 662,197	\$ 662,197

AUTHORIZED POSITIONS	FY 2022	FY 2023	FY 2024
Full Time	2	2	2
Part Time	0	0	0
Total	2	2	2

COMMISSION DISCRETIONARY FUNDS

EXPENDITURES	FY 22 Actual	FY 23 Adopted	FY 24 Requested	FY 24 Recommended	FY 24 Adopted
Other Charges	\$ 48,000	\$ 55,000	\$ 55,000	\$ 55,000	\$ 55,000
Total	\$ 48,000	\$ 55,000	\$ 55,000	\$ 55,000	\$ 55,000





INTERNAL AUDIT

Overview:

The duties of the Internal Audit Department are contained within [Knox County Ordinance 0-10-3-104](#). This ordinance requires internal audit activities be conducted in accordance with the professional standards relevant to internal audit contained in the Government Auditing Standards¹ (commonly referred to as generally accepted government auditing standards or GAGAS). In addition, the Institute of Internal Auditors (IIA) issue an International Professional Practices Framework (IPPF) which provided additional guidance while building policies and procedures.

Vision:

Our vision is to be a valued part of Knox County Government. We believe in honest and accurate communication, focus on continuous improvement, and strive to build strong working relationships with all Knox County Government departments.

MISSION STATEMENT:

To provide an independent and objective assurance and consulting activity designed to add value, improve operations within Knox County, and help Knox County achieve county-wide goals and objectives.



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Goals and Objectives



- A. To increase financial work to provide support for External Auditors
- B. Provide value driven, risk-based audit services
- C. Increase the number of audits while reducing audit cycle time

Performance Measures

	Strategic Pillar	FY22 Actual	FY23 Actual	FY24 Estimate	Goal Alignment
Number of Audit Engagements		3	3	4	A, B, C
Number of Risk Evaluations		2	2	3	A, B, C

Key Priorities:

- Complete audits, investigations, and control risk evaluations with results driven toward process improvement, strengthening internal controls, and risk mitigation
- Increase the number of staff with professional certifications





Significant Accomplishments

- ✓ Designed and implemented new Information Technology audit program priorities
- ✓ Completed audits, investigations and control risk evaluations with results driven toward process improvement and risk mitigation
- ✓ Added Control Risk Evaluation projects to provide shorter duration, risk-based assessments of internal controls for selected processes

EXPENDITURES	FY 22 Actual	FY 23 Adopted	FY 24 Requested	FY 24 Recommended	FY 24 Adopted
Personal Services	\$ 422,750	\$ 594,060	\$ 575,967	\$ 575,967	\$ 575,967
Employee Benefits	98,300	145,109	141,470	141,470	141,470
Contractual Services	35,428	63,825	144,625	144,625	144,625
Supplies & Materials	1,899	12,600	12,600	12,600	12,600
Other Charges	681	681	681	681	681
Total	\$ 559,058	\$ 816,275	\$ 875,343	\$ 875,343	\$ 875,343

AUTHORIZED POSITIONS	FY 2022	FY 2023	FY 2024
Full Time	8	8	7
Part Time	1	1	1
Total	9	9	8





ETHICS COMMITTEE

The Tennessee General Assembly passed the "Comprehensive Governmental Ethics Reform Act of 2006" in February of 2006, which is codified in T.C.A. § 8-17-101 et seq. Among other requirements, the Ethics Reform Act requires local governments to adopt ethical standards related to the acceptance of gifts and disclosure of conflicts of interest and directed the University of Tennessee County Technical Assistance Service (CTAS) to develop a model policy. On January 22, 2007, the Knox County Commission adopted a modified version of the CTAS Model Ethics Policy as the Knox County, Tennessee Code of Ethics. The policy was filed with the Tennessee Ethics Commission by letter of the Knox County Clerk of February 7, 2007. The policy has been subsequently amended; the most recent amendment being adopted on August 27, 2018. The current Knox County, Tennessee Code of Ethics (Policy) is available on the county website (https://knoxcounty.org/ethics_committee/pdfs/ethics_policy.pdf).

EXPENDITURES	FY 22 Actual	FY 23 Adopted	FY 24 Requested	FY 24 Recommended	FY 24 Adopted
Contractual Services	\$ 57	\$ 1,700	\$ 1,700	\$ 1,700	\$ 1,700
Supplies & Materials	26	100	100	100	100
Total	\$ 83	\$ 1,800	\$ 1,800	\$ 1,800	\$ 1,800





CODES COMMISSION

EXPENDITURES	FY 22 Actual	FY 23 Adopted	FY 24 Requested	FY 24 Recommended	FY 24 Adopted
Contractual Services	\$ 3,247	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000
Total	\$ 3,247	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000

MISSION STATEMENT:
The Code Commission provides for the codification and publication of the Knox County Charter and all ordinances, and emergency ordinances of the Knox County Commission. The publication is known as the "Knox County Code".

Significant Accomplishments

- ✓ Update and publish an annual copy of the Knox County Code





ELECTION COMMISSION

The Knox County Election Commission is an entity created and organized by the laws of the State of Tennessee. However, it is not a part of any political subdivision of the State. Although the Knox County Election Commission receives certain designated funding from the State, the primary source of funding for the Election Commission is Knox County Government. Knox County Election Commission is comprised of five election commissioners. The election commissioners are appointed by the State Election Commission after consultation with the legislative delegation from Knox County.

MISSION STATEMENT:

The Knox County Election Commissions' purpose as designated by Tennessee Code Annotated (2-1-102) is to: secure the freedom and purity of the ballot - require voters to vote in the precincts they reside except as otherwise expressly permitted - provide a comprehensive and uniform election procedure and encourage maximum participation by all citizens in the electoral process.



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Goals and Objectives



- A. To redesigned website making information more easily accessible to the public
- B. Provide online campaign financial disclosure system which will make candidate disclosures online and searchable
- C. Establish Kids Voting in Knox County

Performance Measures

	Strategic Pillar	FY22 Actual	FY23 Actual	FY24 Estimate	Goal Alignment
Number of Registered Voters		265,000	265,000	275,000	A, B

EXPENDITURES	FY 22 Actual	FY 23 Adopted	FY 24 Requested	FY 24 Recommended	FY 24 Adopted
Personal Services	\$ 1,392,274	\$ 1,672,363	\$ 1,745,811	\$ 1,745,811	\$ 1,745,811
Employee Benefits	221,667	280,793	293,978	293,978	293,978
Contractual Services	470,848	518,200	611,700	611,700	611,700
Supplies & Materials	45,636	31,600	45,250	45,250	45,250
Other Charges	3,927	2,722	2,722	2,722	2,722
Total	\$ 2,134,352	\$ 2,505,678	\$ 2,699,361	\$ 2,699,461	\$ 2,699,461





REVENUE	FY 22 Actual	FY 23 Adopted	FY 24 Adopted
TN-Salary Supplement	\$ 15,164	\$ 15,164	\$ 15,164
State of Tennessee	-	-	600,000
Federal Government	-	-	500,000
City of Knoxville	415,740	-	-
Total	\$ 430,904	\$ 15,164	\$ 1,115,164

AUTHORIZED POSITIONS	FY 2022	FY 2023	FY 2024
Full Time	14	15	15
Part Time	5	6	6
Total	19	21	21

Key Priorities:

- Conduct Elections
- Maintain and Update Voter Registrations

Significant Accomplishments

- ✓ Conducted Knox County and the City of Knoxville’s elections





LAW DEPARTMENT

The Law Director devotes his full time to the duties of the office of Law Director; therefore, the Law Director’s Office has only one client—the Government of Knox County, Tennessee, acting through its duly authorized officials. If you need private legal advice, you may contact [Knoxville Bar Association Lawyer Referral Service](#) or [East Tennessee Legal Aid](#).

David L. Buuck is honored to serve as your Knox County Law Director. The Law Director’s Office has a duty to execute and administer the legal affairs of the County. The Law Director, Deputies, and staff provide legal advice to County officials concerning their respective offices, serve as intermediary between other offices and departments of government, and litigate on behalf of the County in civil actions.

David L. Buuck, graduated from the University of Tennessee College of Law in 1980. From 1980 to 1984, he was in general practice with the firm Daniel, Duncan, Claiborne and Lewallen. His primary focus was governmental law, taxes, business, real estate and zoning. He has extensive experience in litigation and appellate practice. He was Chief Deputy in the Knox County Law Director’s office from 2012 to 2020 and was elected Law Director on August 6, 2020.



MISSION STATEMENT:
It is the mission of the Knox County Law Director’s Office to provide the taxpayers of Knox County with outstanding, cost-effective legal representation through executing and administering all the legal affairs; of the County. Including litigation, drafting of contracts or other documents, instruments and papers, investigation of titles and through advising and counseling County officials and the Commission on all matters affecting their respective offices.





Strategic Pillar – Government Accountability
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Goals and Objectives



- A. To provide timely legal counsel and representation to the County Commission, County Mayor, Board of Education, Elected Officials, County Judiciary, and Department Heads
- B. To represent Knox County in litigation and reduce potential claims and liability
- C. To review contracts in a timely manner
- D. To work with the State Legislature to protect Knox County’s interests

Performance Measures

	Strategic Pillar	FY22 Actual	FY23 Actual	FY24 Estimate	Goal Alignment
# of Closed Claim/Litigation Files		124	170	175	A, B
# of Open Claim/Litigation Files		150	159	164	A, B
# of Contracts Reviewed		852	847	852	C





Key Priorities:

- To provide legal counsel to Knox County departments in a timely manner
- Review contracts for all departments

Significant Accomplishments

- ✓ Represented Knox County at numerous meetings throughout the year
- ✓ Worked with State Legislature to protect Knox County’s interests
- ✓ Provided opportunities for education and training for attorneys and staff

EXPENDITURES	FY 22 Actual	FY 23 Adopted	FY 24 Requested	FY 24 Recommended	FY 24 Adopted
Personal Services	\$ 1,718,366	\$ 1,841,015	\$ 1,974,793	\$ 1,974,793	\$ 1,974,793
Employee Benefits	434,689	471,267	516,383	516,383	516,383
Contractual Services	90,072	116,975	116,975	116,975	116,975
Supplies & Materials	18,390	30,550	30,550	30,550	30,550
Other Charges	681	681	681	681	681
Total	\$ 2,262,198	\$ 2,460,488	\$ 2,639,382	\$ 2,639,382	\$ 2,639,382

REVENUE	FY 22 Actual	FY 23 Adopted	FY 24 Adopted
Miscellaneous Revenue	\$ 85,000	\$ 85,000	\$ 85,000
Total	\$ 85,000	\$ 85,000	\$ 85,000





AUTHORIZED POSITIONS	FY 2022	FY 2023	FY 2024
Full Time	19	18	18
Part Time	1	1	1
Total	20	19	19

**LAW DEPARTMENT
OUTSIDE LEGAL FEES**

EXPENDITURES	FY 22 Actual	FY 23 Adopted	FY 24 Requested	FY 24 Recommended	FY 24 Adopted
Contractual Services	\$ 67,423	\$ 400,000	\$ 400,000	\$ 400,000	\$ 400,000
Total	\$ 67,423	\$ 400,000	\$ 400,000	\$ 400,000	\$ 400,000





COUNTY MAYOR

The Knox County Web site (www.knoxcounty.org) offers a comprehensive look at Knox County Government and gives our citizens the tools they need to ensure that we're conducting taxpayer business in an open and transparent way, with a constant eye toward the three core principles of my administration: Service, Efficiency and Savings.

Knox County is absolutely one of America's greatest communities. It is my honor and pleasure to serve this county as mayor, and I hope you enjoy Knox County as much as I do, whether you're here to live, work or visit.

It is my goal to continue to make Knox County a place where you want to raise a family; where businesses want to locate and bring jobs for you and your children and grandchildren; where visitors from across our great state and this great country will want to visit and make memories. Together, as a community, we're going to take Knox County in the right direction.



MISSION STATEMENT:

The Mayor's Executive Staff are committed to provide the citizens of Knox County exceptional constituent service. It is their goal to ensure that every encounter with our office reflects our dedication to the interest and to the well-being of its citizens.





Strategic Pillar – Government Accountability
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Goals and Objectives



- A. To establishing the Knox County Building Trades Career Academy that will serve both adults who are continuing education in HVAC, masonry, electrical, and carpentry fields and Knox County high school students who don't currently have access to CTE classes
- B. To Coordinating the cleanup of the Beaver Creek Water Trail, a first-of-its-kind 44-mile water trail that connects five Knox County communities
- C. Launching the Knox County Mayor's TCAT Scholarship that supports the children of Knox County employees taking classes at Tennessee College of Applied Technology Knoxville





Key Priorities:

- Advance positive change in access to services, population health, and quality of life
- Attract and keep good-paying jobs for a growing workforce
- Endorse high quality educational opportunities and advance alternative pathways for all students

Significant Accomplishments

- ✓ Promoted literacy through the continued development of Read City USA
- ✓ Maintained an open channel of communication between the Mayor’s Office, the Board of Education, and Knox County Schools

EXPENDITURES	FY 22 Actual	FY 23 Adopted	FY 24 Requested	FY 24 Recommended	FY 24 Adopted
Personal Services	\$ 1,203,065	\$ 1,218,451	\$ 1,183,855	\$ 1,183,855	\$ 1,183,855
Employee Benefits	275,962	284,493	256,732	256,732	256,732
Contractual Services	85,520	117,225	120,950	120,950	120,950
Supplies & Materials	9,310	13,150	13,150	13,150	13,150
Other Charges	19,581	1,217	1,217	1,217	1,217
Total	\$ 1,593,438	\$ 1,634,536	\$ 1,575,904	\$ 1,575,904	\$ 1,575,904

AUTHORIZED POSITIONS	FY 2022	FY 2023	FY 2024
Full Time	12	13	12
Part Time	0	0	0
Total	12	13	12





COUNTY LOBBYING

EXPENDITURES	FY 22 Actual	FY 23 Adopted	FY 24 Requested	FY 24 Recommended	FY 24 Adopted
Contractual Services	\$ 64,807	\$ 60,000	\$ 75,000	\$ 75,000	\$ 75,000
Total	\$ 64,807	\$ 60,000	\$ 75,000	\$ 75,000	\$ 75,000

SCHOOL MANIA

EXPENDITURES	FY 22 Actual	FY 23 Adopted	FY 24 Requested	FY 24 Recommended	FY 24 Adopted
Supplies & Materials	\$ 35,150	\$ -	\$ -	\$ -	\$ -
Total	\$ 35,150	\$ -	\$ -	\$ -	\$ -

REVENUE	FY 22 Actual	FY 23 Adopted	FY 24 Adopted
Donations	\$ 20,700	\$ -	\$ -
Total	\$ 20,700	\$ -	\$ -

ONE BOOK READ CITY

EXPENDITURES	FY 22 Actual	FY 23 Adopted	FY 24 Requested	FY 24 Recommended	FY 24 Adopted
Supplies & Materials	\$ 4,056	\$ -	\$ -	\$ -	\$ -
Total	\$ 4,056	\$ -	\$ -	\$ -	\$ -





FAMILY JUSTICE CENTER

EXPENDITURES	FY 22 Actual	FY 23 Adopted	FY 24 Requested	FY 24 Recommended	FY 24 Adopted
Contractual Services	\$ 48,896	\$ -	\$ -	\$ -	\$ -
Total	\$ 48,896	\$ -	\$ -	\$ -	\$ -

KNOX COUNTY EDUCATION FOUNDATION

EXPENDITURES	FY 22 Actual	FY 23 Adopted	FY 24 Requested	FY 24 Recommended	FY 24 Adopted
Contractual Services	\$ 2,500,000	\$ 2,400,000	\$ 2,400,000	\$ 2,400,000	\$ 2,400,000
Total	\$ 2,500,000	\$ 2,400,000	\$ 2,400,000	\$ 2,400,000	\$ 2,400,000





COMMUNITY DEVELOPMENT

The Knox County Community Development Department (KCCD) is dedicated to serving our local community by providing funding and assistance to organizations and agencies that have vital missions that serve individuals or families with varied needs. We are tasked with responsibilities that include management and oversight of federal funds as well as other assets defined by additional government bodies.

Our department oversight includes intensive work and staffing related primarily to 2 federal programs. The U.S Department of Homeland Security Grant Program is focused on ensuring our community is prepared for a disaster response by better equipping and training our first responder agencies. The U.S. Department of Housing and Urban (HUD) Development Grant programs are focused upon assisting low-to-moderate (LMI) individuals within our community to obtain vital services or housing to meet the basic necessities of life. Both federal programs ultimately make our community a better place to live and provide a very worthwhile sense of purpose and service for our staff.

Knox County Community Development is comprised of highly qualified and experienced employees that are dedicated to serving our community and serving our community well. For more information, please call 215-3980 to contact our Knox County Community Development staff.

MISSION STATEMENT:

Knox County Community Development is dedicated to serving our community well by providing assistance to local agencies with the support of local and federal funds for the betterment of Knox County.





Strategic Pillar – Government Accountability
Deliver and Enhance High Quality Efficient Services and Transparency

Goals and Objectives



- A. To effectively manage and administer federally funded grants to benefit agencies that serve the local citizens of Knox County
- B. To increase the availability of affordable housing within Knox County

Performance Measures

	Strategic Pillar	FY22 Actual	FY23 Actual	FY24 Estimate	Goal Alignment
# of Grants Administered		9	11	12	A, B
# of Defined Service Contracts Administered		40	40	40	A
Total Dollar Amount Administered (in millions)		14.2	144.0	160.0	A, B
% of External Grants Receiving Additional Funding		89	88	89	A, B





Key Priorities:

- Continue to provide housing assistance to Knox County residents
- Provide increase opportunities for virtual emergency response planning and training

Significant Accomplishments

- ✓ Launched a program providing homeless services and mortgage/rent/utility assistance for low to moderate income Knox County residents utilizing HUD grant funds designated for pandemic response
- ✓ Developed a process for Knox County residents to easily access housing assistance online via a website where residents are able to submit a single application and access both HUD and Treasury funded programs

EXPENDITURES	FY 22 Actual	FY 23 Adopted	FY 24 Requested	FY 24 Recommended	FY 24 Adopted
Personal Services	\$ 267,504	\$ 222,942	\$ 387,428	\$ 387,428	\$ 387,428
Employee Benefits	56,243	76,487	105,129	105,129	105,129
Contractual Services	19,950	46,800	56,525	56,525	56,525
Supplies & Materials	935	6,250	6,250	6,250	6,250
Other Charges	10,425	10,425	10,425	10,425	10,425
Total	\$ 355,057	\$ 362,904	\$ 565,757	\$ 565,757	\$ 565,757

AUTHORIZED POSITIONS	FY 2022	FY 2023	FY 2024
Full Time	4	5	6
Part Time	0	1	1
Total	4	6	7





KNOXVILLE-KNOX COUNTY PLANNING

The Knoxville-Knox County Planning Commission (the “Commission”) is a regional planning commission established pursuant to the provision of Title 13, Chapter 3 of TENN. CODE ANN. providing services to the City of Knoxville and Knox County, Tennessee, but excepting the Town of Farragut. Knoxville-Knox County Planning (the “Staff”), under the direction of the Commission’s Executive Director, provides professional, technical and clerical support to the Commission. We are committed to providing services that are valued by our customers. Our customers are the citizens, elected official, and businesses of Knoxville and Knox County. We want our customers to feel that they are treated with courtesy and respect, and that our services exceed their expectations.

MISSION STATEMENT:

Promote healthy, vibrant communities through comprehensive planning and land use management; involve residents in an open planning process; provide objective advice to public officials; and serve as an information resource for all.



Strategic Pillar – Government Accountability
Deliver and Enhance High Quality Efficient Services and Transparency

Goals and Objectives














- A. To create healthy, vibrant communities, where all residents engage, home and travel choices fulfill, businesses thrive, and natural and cultural treasures inspire
- B. To be objective and impartial in our recommendations and follow the Code of Ethics of the American Planning Association and the American Institute of





Performance Measures

	Strategic Pillar	FY22 Actual	FY23 Actual	FY24 Estimate	Goal Alignment
# of Subdivision Cases		65	70	75	A, B
# of Rezoning Cases		124	121	120	A, B
# of Use on Review Cases		87	89	95	A, B
# of Plan Amendment Cases		69	55	50	A, B
# of Planned Development Cases		2	3	5	A, B
# of Other Business Cases		19	22	25	A, B
# of Special Uses Cases		38	18	15	A, B
# of Street Closure Cases		17	12	10	A, B
# of Ordinance Amendment Cases		8	8	10	A, B
# of Street Name Change Cases		3	3	5	A, B
# of New Addresses Created		5,214	5,298	5,400	A, B

Key Priorities:

- To communicate with the public involving planning





Significant Accomplishments

- ✓ Created over 6,000 new addresses in Knox County
- ✓ Maintained compliance with applicable requirements

EXPENDITURES	FY 22 Actual	FY 23 Adopted	FY 24 Requested	FY 24 Recommended	FY 24 Adopted
Contractual Services	\$ 803,250	\$ 843,413	\$ 843,413	\$ 843,413	\$ 843,413
Total	\$ 803,250	\$ 843,413	\$ 843,413	\$ 843,413	\$ 843,413





GEOGRAPHIC INFORMATION SYSTEMS

The KGIS organization was formed in 1985 when the City of Knoxville, KUB and Knox County entered into a “Tri Party Agreement” to establish a centralized mapping system to be shared by each. The KGIS Management Office, which consists of seven employees located at 606 Main Street, is responsible for coordinating with the City, County and KUB mapping departments to ensure that the central database repository remains “up-to-date”, accurate and easily accessible. In addition to hosting the KGIS family of websites, the Management Office provides technical services and map products to an increasingly wide audience throughout the region.

In its early stages, GIS technology was mostly used by the Engineering or Utilities departments. But today, KGIS-related tools are deployed across all departments, and KGIS data is integral to many key business processes within our local government and utilities. The KGIS system is unique in that it directly links to each of the City, County and KUB information networks, thereby acting as a conduit of information between those organizations.

KGIS is continually updating its suite of maps, software, and services to take advantage of latest technologies. KGIS’ public website (www.kgis.org) provides access to the latest web maps and apps, including links to other sites hosted by our partner organizations. The GIS map editing software used by KGIS and its partner agencies is scheduled for significant upgrades in the next two-three years. KGIS has adopted a 2-year cycle for acquiring new aerial photography (most recently flown in spring 2018), and an 8-year cycle of updating its landbase (which includes topographic contours, building footprints, etc., and which was most recently updated in Spring 2016.)

MISSION STATEMENT:

To provide coordinated geographic information management for the City of Knoxville, Knox County and to KUB.





Strategic Pillar – Government Accountability
Deliver and Enhance High Quality Efficient Services and Transparency

Goals and Objectives



- A. To maintain an up-to-date and accurate GIS database
- B. To coordinate GIS data sharing between agencies

Performance Measures

	Strategic Pillar	FY22 Actual	FY23 Actual	FY24 Estimate	Goal Alignment
# of Maps Sold		39	37	40	A
# of Data License		54	54	55	A, B
# of Annual agreements		10	10	10	A, B
# of Subscriptions		4	4	4	A, B

Key Priorities:

- To update our Lidar, and elevation data
- To keep our maps accurate to support county departments





Significant Accomplishments

- ✓ Updated the aerial photography
- ✓ Provided mapping support to KEMA
- ✓ Assisted in projects with the City of Knoxville, Knoxville Utilities Board and Knox County

EXPENDITURES	FY 22 Actual	FY 23 Adopted	FY 24 Requested	FY 24 Recommended	FY 24 Adopted
Other Charges	\$ 448,590	\$ 490,872	\$ 487,540	\$ 487,540	\$ 487,540
Total	\$ 448,590	\$ 490,872	\$ 487,540	\$ 487,540	\$ 487,540





OFFICE OF HOUSING STABILITY

EXPENDITURES	FY 22 Actual	FY 23 Adopted	FY 24 Requested	FY 24 Recommended	FY 24 Adopted
Contractual Services	\$ -	\$ -	\$ 340,000	\$ 340,000	\$ 340,000
Total	\$ -	\$ -	\$ 340,000	\$ 340,000	\$ 340,000





SHERIFF'S MERIT SYSTEM

The Merit System Council consist of community volunteers, appointed by the Knox County Board of Commissioners. The purpose of the Merit Council is "To set forth and enforce a structured set of rules and guidelines to favorably influence the professionalism of law enforcement in Knox County through fair hiring, promotion and management practices: and to protect law enforcement personnel from coercion or loss of employment because of political activities of the administration." The Merit Council employs a staff to assist them in these duties.

MISSION STATEMENT:
To recruit and process applicants for the Sheriff's Department, to deliver qualified candidates for employment to the Sheriff; provide promotional testing for employees and promote professionalism in law enforcement through fair administration of the policies of the Merit Council.



Strategic Pillar – Government Accountability
Deliver and Enhance High Quality Efficient Services and Transparency

Goals and Objectives








- A. To promote professionalism in law enforcement
- B. To recruit and process applicants for the Sheriff's Department





Performance Measures

	Strategic Pillar	FY22 Actual	FY23 Actual	FY24 Estimate	Goal Alignment
# of Initial Exams Administered		254	240	250	A, B
# of Applications Processed		337	315	350	A, B
% of Initial Test Given		82	78	86	A, B
% Processed Accurately		98	98	99	A, B
# of Hired and Processed Applicants		97	96	125	A, B

Key Priorities:

- Explore the possibility of implementing an on-line application system
- Explore conversion of employee files to digital media

Significant Accomplishments

- ✓ Hired over 170 applicants
- ✓ Train and deliver accurate and timely responses through teamwork and communication





EXPENDITURES	FY 22 Actual	FY 23 Adopted	FY 24 Requested	FY 24 Recommended	FY 24 Adopted
Personal Services	\$ 209,881	\$ 217,132	\$ 229,288	\$ 229,288	\$ 229,288
Employee Benefits	57,458	51,907	63,342	63,342	63,342
Contractual Services	13,053	18,825	18,825	18,825	18,825
Supplies & Materials	5,756	7,000	7,000	7,000	7,000
Total	\$ 286,148	\$ 294,864	\$ 318,455	\$ 318,455	\$ 318,455

AUTHORIZED POSITIONS	FY 2022	FY 2023	FY 2024
Full Time	4	4	4
Part Time	0	0	0
Total	4	4	4





BOARD OF EQUALIZATION

Taxpayers must typically first appeal a disputed valuation or classification to the local county board of equalization. Some county assessors have a process for informal review of disputed assessments which may provide expedited review and correction of any contested property valuation. However, informal review is not an appeal and taxpayers must appeal to the county board of equalization should they wish to preserve their further rights of appeal.

The county board of equalization is a panel of five to seven persons empowered to hear complaints of a taxpayer and make certain changes to disputed assessments. Notice of the decision and action of the county board will be sent to the taxpayer who may accept or appeal the decision.

The Knox County Board of Equalization meets every year during the month of June.

MISSION STATEMENT:

To hear and rule on appeals of the assessed value of property, as determined by the Property Assessor, that are presented on behalf of Knox County property owners by holding hearings and sending decision notices.



Strategic Pillar – Government Accountability
Deliver and Enhance High Quality Efficient Services and Transparency

Goals and Objectives





A. To hear appeals on the assessed value of property





Performance Measures

	Strategic Pillar	FY22 Actual	FY23 Actual	FY24 Estimate	Goal Alignment
# of Personal Property Notices		266	261	275	A
# of Real Property Notices		248	235	240	A

Key Priorities:

- To hear and rule on appeals of property values

Significant Accomplishments

- ✓ Maintained compliance with applicable requirements

EXPENDITURES	FY 22 Actual	FY 23 Adopted	FY 24 Requested	FY 24 Recommended	FY 24 Adopted
Personal Services	\$ 20,392	\$ 23,500	\$ 23,502	\$ 23,502	\$ 23,502
Employee Benefits	1,560	3,078	1,799	1,799	1,799
Contractual Services	1,543	2,500	2,500	2,500	2,500
Total	\$ 23,495	\$ 29,078	\$ 27,801	\$ 27,801	\$ 27,801





AUTHORIZED POSITIONS	FY 2022	FY 2023	FY 2024
Full Time	0	0	0
Part Time	8	8	8
Total	8	8	8





REGISTER OF DEEDS

The Register of Deeds is an office established by the State Constitution as the official record keeper of legal documents pertaining to real property. These documents include Warranty Deeds, Deeds of Trust, Releases, Powers of Attorney, Liens, and other miscellaneous documents designated by state law to be recorded by the Register of Deeds. The Register is elected by the people and serves a four-year term. Nick McBride was elected Register of Deeds in 2018. Nick has over 30 years of service in the office.

The office uses a computer imaging system for recording, indexing, storage, and retrieval of all documents. There are currently around 15 million pages of documents on file. With this system the office has the capability of putting every recorded page on an imaging system and an image of any recorded page may be viewed. A paper copy of the document (also called instrument) can be generated if desired.

The Register of Deeds records an average of about 80,000 to 100,000 documents per year and manages around \$25 - \$30 million in annual revenue.

Recording fees are initially retained by the Register's office, which pays all its payroll expenses out of its own collections. The remaining Excess Fees are remitted to the Knox County General fund on a quarterly basis, to benefit schools and other vital projects. The County fiscal year runs from July 1 to June 30.





MISSION STATEMENT:

The Knox County Register of Deeds strives to provide accurate recording and indexing of real estate records, ensure the security of such records, and provide public access to the records by balancing the best available technology with sound fiscal practices.



Strategic Pillar – Government Accountability
Deliver and Enhance High Quality Efficient Services and Transparency

Goals and Objectives



- A. To provide accurate and convenient retrieval of data, utilizing the best available technology
- B. To develop a fraud alert system to notify citizens of new documents recorded against them

Performance Measures

	Strategic Pillar	FY22 Actual	FY23 Actual	FY24 Estimate	Goal Alignment
# of Documents Recorded		97,401	81,503	90,000	A, B





Key Priorities:

- Record, index, store and retrieve real estate records

Significant Accomplishments

- ✓ Adapted throughout COVID-19 to accommodate customers in every way possible while maintaining regular business hours
- ✓ Provided web access to over 2,000 users, making records more accessible

EXPENDITURES	FY 22 Actual	FY 23 Adopted	FY 24 Requested	FY 24 Recommended	FY 24 Adopted
Contractual Services	\$ 309,162	\$ 148,375	\$ 148,475	\$ 148,475	\$ 148,475
Supplies & Materials	12,895	192,625	192,625	192,625	192,625
Other Charges	4,523	3,735	3,735	3,735	3,735
Total	\$ 326,580	\$ 344,735	\$ 344,835	\$ 344,835	\$ 344,835

REVENUE	FY 22 Actual	FY 23 Adopted	FY 24 Adopted
Excess Fees	\$ 2,098,401	\$ 2,100,000	\$ 1,000,000
Service Charges & Fees	274,150	275,000	275,000
Total	\$ 2,372,551	\$ 2,375,000	\$ 1,275,000



Finance





KNOX COUNTY CLERK

In August of 2018, Sherry Witt became the first female elected to serve as Knox County Clerk. A native of Knoxville, Sherry is a graduate of Fulton High School and holds a B.S. degree in Child and Family Studies from the University of Tennessee. She has also earned a Certified Public Administrator designation from the University of Tennessee Center for Government Training and is a graduate of the Local Government Leadership Program.

Sherry also holds the distinguished honor of being the first female Register of Deeds for Knox County. She is a former President of the East Tennessee Register's Association as well as the Tennessee Registers. In 2014 she was named Outstanding Register of the Year. She has served on numerous County Officials Association of Tennessee committees during her time in office.

Sherry's community involvement continues to be an important part of her life. She is a 25-year member of the Advisory Board of the Knoxville Boys and Girls Clubs. She served on the board for the Free Medical Clinic of America, as well as the Knox County Schools Career and Technical Education Partnership. An active member of the Republican Party, Sherry has served as Secretary for the Executive Committee, and has served as President and as Vice-President of the Knox County Republican Women's Club and Fountain City Republican Club. Sherry is also active in the North Knoxville, Halls, Powell, and East Knoxville Business & Professionals Associations. She is a member of the League of Women Voters, Knoxville Area Urban League, and East Tennessee Suffrage Coalition.

Sherry is a member of Corryton Church in northeast Knox County. She currently resides in the Fountain City area and has two daughters, Shay Witt and Chelsey Witt Gordon, son-in-law Shane Gordon, two healthy and handsome grandsons, Seth and Grelyn Gordon, and a beautiful granddaughter, Cambry Cayce.





The County Clerk's office records the proceedings of County Commission meetings and certifies and retains County Commission legislation. The Clerk's office provides the following services for constituents: motor vehicle registration, marriage licenses, driver's licenses, passports, notary public, business tax licenses, and liquor privilege tax. The County Clerk is also responsible for the Commission Library.

The Commission Library transcribes and indexes minutes of the Knox County Commission and other Knox County Boards and Committees. The staff is responsible for preparing and maintaining files of all meetings, contracts, leases, legal opinions and agreements as approved by the Board of Commissioners. Our friendly staff assists the public with reviewing and obtaining records from various Knox County Boards and Committees of the Knox County Commission, and upon request, prepares verbatim transcripts along with duplicate audio tapes, videotapes and DVDs of various meetings.

The Commission Library also accepts applications for Knox County Beer Permits, issues Beer permits upon approval and collects annual privilege tax fees for establishments that hold a beer permit.

MISSION STATEMENT:

The Knox County Clerk's Office is dedicated to making the taxpayer experience in our offices as easy and pleasant as possible. Service with honor, integrity, and friendliness will be our hallmark.





Strategic Pillar – Government Accountability
Deliver and Enhance High Quality Efficient Services and Transparency

Goals and Objectives



- A. To scan and index older County Commission meeting records into digital form
- B. Cross train employees on various duties to be better efficient if personnel are out for a period
- C. Continue to provide timely and effective services

Performance Measures

	Strategic Pillar	FY22 Actual	FY23 Actual	FY24 Estimate	Goal Alignment
Business Licenses issued		4,383	4,241	4,500	A, B, C
Marriage Licenses issued		3,735	3,510	3,800	A, B, C
Driver's Licenses issued		28,480	27,124	28,000	A, B, C
Motor Vehicle issued		224,642	214,300	214,000	A, B, C
Motor Vehicle renewals		313,722	316,220	320,000	A, B, C





Key Priorities:

- Continue an ongoing and positive relationship with all local, state, and federal agencies to be as up to date as possible
- Continue to process the new license plates for Knox County residents issued by the state in January 2022

Significant Accomplishments

- ✓ Increased online services to better service our citizens
- ✓ Provided a safe environment for staff and the constituents
- ✓ Certified by the TN Office of Vital Records to offer duplicate birth certificate

EXPENDITURES	FY 22 Actual	FY 23 Adopted	FY 24 Requested	FY 24 Recommended	FY 24 Adopted
Contractual Services	\$ 448,567	\$ 466,582	\$ 466,582	\$ 466,582	\$ 466,582
Supplies & Materials	78,394	131,132	131,132	131,132	131,132
Other Charges	960	960	960	960	960
Capital Outlay	-	6,053	-	-	-
Total	\$ 527,921	\$ 604,727	\$ 598,674	\$ 598,674	\$ 598,674

REVENUE	FY 22 Actual	FY 23 Adopted	FY 24 Adopted
Business Tax	\$ 13,635,096	\$ 11,000,000	\$ 13,600,000
Wheel Tax	602,007	575,000	575,000
Liquor/Drink License/Tax	24,137	16,700	17,500
Beer Permits & Fines	34,783	29,000	30,000
Zoning Variances	1,200	900	900
Excess Fees	3,248,069	2,300,000	3,000,000
Other State Revenues	19,194	17,000	17,000
Total	\$ 17,564,486	\$ 13,938,600	\$ 17,240,400





HUMAN RESOURCES

The Human Resources Department serves as a strategic partner with each of the County’s departments and every County employee to ensure each has the tools, resources, and support necessary to successfully achieve the needs of the County and community. It plays a vital role in the County’s compliance with employment laws and regulations, ensuring that employee matters are conducted with fairness and consistency.

MISSION STATEMENT:

To recruit, retain, and develop an efficient and professional workforce capable of meeting the current and future needs and expectations of Knox County and the citizens who we serve.



Strategic Pillar – Employee Development
Manage Strategically Our Workforce Capacity and Resources

Goals and Objectives



- A. Develop, implement, evaluate, and communicate job classification and compensation policies
- B. Develop and deliver effective training programs to all employees so to constantly improve customer service delivery, efficiency of operations, and the overall effectiveness and professionalism of the organization
- C. Serves as a resource for employees and supervisors to ensure positive County-employee relationships
- D. Assist departments in the employee recruitment and selection process





Performance Measures

	Strategic Pillar	FY22 Actual	FY23 Actual	FY24 Estimate	Goal Alignment
Total New Hires		233	120	125	A, B, C, D
Manager Training Participants		63	60	65	A, B, C, D
LMS Courses Passed (Training)		1,445	1,245	1,000	A, B, C, D
Turnover Rate		16.29%	15.00%	14.00%	A, B, C, D

Key Priorities:

- To develop and implement innovative programs that emphasize employee professional development, engagement, and retention
- Assist departments in the selection process of candidates
- Updating our policies and procedures and workflow to maximize efficiency
- Update the Employee Handbook as needed and make sure all employees have access to view it

Significant Accomplishments

- ✓ Continued support of our employees
- ✓ Ensured that the County follows all federal and state laws
- ✓ Refined and implemented a new FMLA administration process





EXPENDITURES	FY 22 Actual	FY 23 Adopted	FY 24 Requested	FY 24 Recommended	FY 24 Adopted
Personal Services	\$ 555,119	\$ 565,978	\$ 606,995	\$ 606,995	\$ 606,995
Employee Benefits	146,882	161,397	147,255	147,255	147,255
Contractual Services	100,490	98,750	99,325	99,325	99,325
Supplies & Materials	5,421	13,500	13,500	13,500	13,500
Other Charges	3,427	4,500	4,500	4,500	4,500
Total	\$ 811,339	\$ 844,125	\$ 871,575	\$ 871,575	\$ 871,575

AUTHORIZED POSITIONS	FY 2022	FY 2023	FY 2024
Full Time	6	7	7
Part Time	0	0	0
Total	6	7	7





BENEFITS ADMINISTRATION

The Benefits Department coordinates all employees benefits for all Knox County employees, including Elected Official employees. Knox County offers the following benefits: Medical Insurance, Dental Insurance, Life Insurance, Vision Insurance, Flex Spending Accounts, Employee Assistance Program, and Gym Memberships. The Benefits department provides direct support for employees and their family members when they need assistance. Vendor management and evaluation is a key function of the Benefits department to ensure savings when applicable.

MISSION STATEMENT:

To provide and responsibly manage competitive core employment benefits that support the recruitment, retention, and motivation of a hard-working and talented workforce.



Strategic Pillar – Employee Development
Manage Strategically Our Workforce Capacity and Resources





Goals and Objectives



- A. To keep employees informed of changes in health care plan
- B. Assist departments with employee benefits, including online enrollment
- C. To provide cost saving and quality benefit package for our employees

Performance Measures

	Strategic Pillar	FY22 Actual	FY23 Actual	FY24 Estimate	Goal Alignment
# of Medical Insurance Enrollments		2,222	2,172	2,300	A, B
# of Dental Insurance Enrollments		2,121	2,087	2,123	A, B
# of Vision Insurance Enrollments		1,890	1,869	1,854	A, B
# of Flexible Spending Enrollments		1,000	988	1,000	A, B
% of Employees Accurately Enrolled		100.00%	100.00%	100.00%	A, B
% of Inquiries answered on same day		99.30%	99.70%	99.00%	A, B
% of Employees enrolled in benefits		83.00%	82.00%	82.00%	A, B





Key Priorities:

- To keep our employees informed of changes that may affect their benefits
- Continuous quality improvement of internal processes, communication efforts, and resource materials to provide even more exceptional support to employees and their families and identify specific needs of the individual departments we serve
- Relaunch wellness efforts and develop a comprehensive program of well-being, including onsite education, increased mental health resources and support, a fitness center, chronic disease management, and increased communication to create and support an overall culture of wellness

Significant Accomplishments

- ✓ Consistent evaluation of employee benefits to provide the best offerings to employees
- ✓ Ensured that the County follows all federal and state laws
- ✓ Deliver monthly information about ways to save money for medical care

EXPENDITURES	FY 22 Actual	FY 23 Adopted	FY 24 Requested	FY 24 Recommended	FY 24 Adopted
Personal Services	\$ 327,516	\$ 346,815	\$ 347,219	\$ 347,219	\$ 347,219
Employee Benefits	86,147	93,669	88,407	88,407	88,407
Contractual Services	15,265	20,475	20,475	20,475	20,475
Supplies & Materials	415	5,000	5,000	5,000	5,000
Total	\$ 429,343	\$ 465,959	\$ 461,101	\$ 461,101	\$ 461,101





AUTHORIZED POSITIONS	FY 2022	FY 2023	FY 2024
Full Time	4	4	4
Part Time	0	0	0
Total	4	4	4

*Created a new account for Benefits Administration, was previously in Human Resources.





TUITION ASSISTANCE PROGRAM

The Tuition Assistance Program began in FY22. This program is to encourage current and future employees to continue their education for higher learning and to expand on their knowledge to best serve the citizens of Knox County.

EXPENDITURES	FY 22 Actual	FY 23 Adopted	FY 24 Requested	FY 24 Recommended	FY 24 Adopted
Contractual Services	\$ 7,936	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000
Total	\$ 7,936	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000

MENTOR INTERNSHIP PROGRAM

The Mentor Internship program is to invest in the youth of the Knox County by providing students with relevant learning opportunities to enhance their professional aspirations while introducing them to the various aspects of county government through public policy and management.

EXPENDITURES	FY 22 Actual	FY 23 Adopted	FY 24 Requested	FY 24 Recommended	FY 24 Adopted
Personal Services	\$ 11,821	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000
Employee Benefits	904	10,000	10,000	10,000	10,000
Total	\$ 12,725	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000





DEPARTMENT OF FINANCE

The Department of Finance is responsible for monitoring the receipt of all funds, coordinating the creation of budgets that define where those funds are to be spent, reviewing the actual expenses and paying the employees that report to the Knox County Mayor. The Finance Department's primary function is to record and account for all revenues and expenditures for Knox County in a timely manner and accurately.

Finance monitors the revenue and expenditure budgets for all departments and aids them. Finance also prepares the Annual Comprehensive Financial Report (ACFR) for use by citizens, financial institutions, and government officials by following all legal reporting requirements and generally accepted accounting principles, and formatting and presenting the results in an accurate, useful, and timely document.

Accounts Payable fulfills payment obligations and record related financial information for county departments and affiliated agencies by monitoring compliance with county guidelines and procedures, recording payment and financial data, and producing checks in an accurate and timely manner.

Payroll produces payroll checks, prepare and file reports to local, state & federal agencies and produce vendor payments for payroll related deductions for designated Knox County departments and related agencies by processing payroll information in an accurate and timely manner.

The department is divided into six divisions:

1. Central Accounting
2. Payroll
3. Budget
4. Procurement
5. Cash Management
6. [Electronic Commerce Card Program](#)





MISSION STATEMENT:

To ensure financial accountability, safeguard budgeted funds, comply with generally accepted accounting principles, and fulfill the requirements of Federal, State, and local statutes relating to the use of Knox County Revenue and grant money by exercising periodic audit and analysis of funds, accounts and account groups; maintaining appropriate budget controls; and insuring the accuracy and timeliness of reporting.



Strategic Pillar – Government Accountability
Deliver and Enhance High Quality Efficient Services and Transparency

Goals and Objectives









- A. To ensure the County has an excellent bond rating and a strong financial position
- B. To maintain a balanced budget and a healthy General Fund balance
- C. Analyze and prepare estimated revenue and expenditure updates
- D. To process payments in a timely manner





Performance Measures

	Strategic Pillar	FY22 Actual	FY23 Actual	FY24 Estimate	Goal Alignment
# of Checks created		31,920	32,541	33,000	D
# of Invoices processed		66,972	65,489	67,000	D
% of Payments process by ACH		50	51	52	D
GFOA Certificate of Achievement for Excellence in Financial Reporting		Yes	Yes	Yes	A, B, C
GFOA Outstanding Achievement in Popular Annual Financial Reporting		Yes	Yes	Yes	A, B, C
GFOA Distinguished Budget Award		Yes	Yes	Yes	A, B, C

Key Priorities:

- Prepare a balanced budget
- Prepare the annual financial statements by December 31st
- Encouraging economic development across the county
- Ensuring effective and efficient operations

Significant Accomplishments

- ✓ Received the Government Finance Officers Association (GFOA) award for Excellence in Financial Reporting for fiscal year 2020/21. This is the twenty-sixth consecutive year receiving the award
- ✓ Received the Government Finance Officers Association (GFOA) award for Distinguished Budget Presentation for fiscal year 2020/21. This is the twenty-seventh consecutive year receiving the award
- ✓ Employees received their pay without interruption
- ✓ Process check requests within 3 days of receiving them
- ✓ Maintain an “AA+” Bond Rating





EXPENDITURES	FY 22 Actual	FY 23 Adopted	FY 24 Requested	FY 24 Recommended	FY 24 Adopted
Personal Services	\$ 1,853,195	\$ 1,916,222	\$ 1,994,530	\$ 1,994,530	\$ 1,994,530
Employee Benefits	473,182	518,266	499,988	499,988	499,988
Contractual Services	84,620	115,500	115,725	115,725	115,725
Supplies & Materials	39,224	35,400	35,400	35,400	35,400
Other Charges	1,622	1,681	1,681	1,681	1,681
Capital Outlay	22,392	-	-	-	-
Total	\$ 2,474,235	\$ 2,587,069	\$ 2,647,324	\$ 2,647,324	\$ 2,647,324

REVENUE	FY 22 Actual	FY 23 Adopted	FY 24 Adopted
Government and Groups	\$ 20,000	\$ -	\$ -
Total	\$ 20,000	\$ -	\$ -

AUTHORIZED POSITIONS	FY 2022	FY 2023	FY 2024
Full Time	26	25	24
Part Time	1	1	1
Total	27	26	25





DEPARTMENT OF PROCUREMENT

The Knox County Procurement Division is responsible for maintaining centralized procurement, supply management, and the supervision of all central storerooms operated by Knox County. All supplies, equipment, and services for all divisions. It is the goal of the Knox County Procurement Division to buy quality equipment, supplies, and services at the lowest possible cost. Every purchase is made in the County's best interest while providing all vendors a fair and equal opportunity to do business with the County. The department is divided into three divisions:

1. Procurement
2. [Business Outreach](#)
3. Property Management

The Department of Finance - Procurement Division is the sole agency vested with the responsibility for procurement of equipment, materials, and services for Knox County and its affiliated agencies.

Operating under a county ordinance titled the Knox County Procurement Code, this department is responsible for supply management, maintaining centralized procurement, and supervising all services purchased and/or leased for the County.

As identified in the Procurement Code, the Procurement Division has responsibility to issue Purchasing Regulations for the guidance of all County operating entities subject to the Code.

Although elected and appointed department heads may employ requisitioning and receiving agents as they deem necessary for the efficient operation of their respective agencies or departments, purchasing oversight and direction are the responsibility of the County Mayor. Approval by the County Commission is required on all proposed contracts that exceed \$100,000 over the anticipated life of the contract, and all modifications to existing contracts that increase expenditures by \$25,000.

To ensure fiscal responsibility, prior to orders being placed with vendors, funds to cover proposed purchases must be reserved from the approved budget. This process, known as pre-encumbering, assures that ordering departments do not exceed spending and that funds are available to pay the vendor once the service/merchandise has been satisfactorily received.

To ensure fairness and competition among prospective vendors and to obtain the best quality at the lowest possible price to the County, the processes of competitive bidding and negotiation are employed.





MISSION STATEMENT:

To adhere to the Procurement Code of Knox County while processing purchase requests for goods and services in a timely and effective manner.



Strategic Pillar – Government Accountability
Deliver and Enhance High Quality Efficient Services and Transparency

Goals and Objectives



- A. To work efficiently and effectively by providing reliable and cost-effective methods for acquiring the goods and services
- B. To promote an understanding and compliance with the Procurement Code of Knox County
- C. To continue to serve the small, minority and disadvantaged businesses by providing education and opportunity when applicable





Performance Measures

	Strategic Pillar	FY22 Actual	FY23 Actual	FY24 Estimate	Goal Alignment
Number of Requisitions processed		4,276	4,425	4,300	A, B, C
Number of Bids/Proposals issued		155	142	130	A, B, C
Average days to covert Requisitions to PO's		1	1	1	A, B, C
% of Total Requisitions processed under term contracts		39	39	40	B
Number of Joint Procurements with other municipalities		9	9	9	A, B, C

Key Priorities:

- Preparing Knox County for the future
- Protecting core services
- Supporting enhanced livability and quality of life
- Encouraging economic development across the county
- Ensuring effective and efficient operations

Significant Accomplishments

- ✓ Successfully negotiated and executed a contract for the Comprehensive Land Use Plan that will guide the County’s future development
- ✓ Successfully executed a contract for the lease of vehicles that will result in savings for the County and keep the fleet more up to date





EXPENDITURES	FY 22 Actual	FY 23 Adopted	FY 24 Requested	FY 24 Recommended	FY 24 Adopted
Personal Services	\$ 632,726	\$ 680,454	\$ 686,002	\$ 686,002	\$ 686,002
Employee Benefits	166,105	177,088	191,939	191,939	191,939
Contractual Services	49,399	71,925	137,275	137,275	137,275
Supplies & Materials	8,916	14,800	16,800	16,800	16,800
Other Charges	5,352	5,352	5,352	5,352	5,352
Total	\$ 862,498	\$ 949,619	\$ 1,037,368	\$ 1,037,368	\$ 1,037,368

REVENUE	FY 22 Actual	FY 23 Adopted	FY 24 Adopted
Other Local Revenue	\$ 15,000	\$ -	\$ -
Total	\$ 15,000	\$ -	\$ -

AUTHORIZED POSITIONS	FY 2022	FY 2023	FY 2024
Full Time	10	10	10
Part Time	0	0	0
Total	10	10	10





PROPERTY DEVELOPMENT

Property Development is responsible for the disposal of real property, the acquisition of real property, the general care and inventory of County property, and provide oversight of County construction contracts.

MISSION STATEMENT:

To manage and report the status of Knox County owned real property by maintaining up-to-date and accurate inventories of County-owned surplus real property in a timely, efficient manner. Assist departments in the acquisition and/or lease of real property, as well as the subsequent development or re-development of acquired properties.



Strategic Pillar – Government Accountability
Deliver and Enhance High Quality Efficient Services and Transparency

Goals and Objectives



- A. Provide real property services to Knox County departments including efficient disposition of County owned surplus real property to effectively place said property back on the tax rolls
- B. Provide oversight for Knox County construction contracts/projects
- C. Oversee and coordinate the maintenance and general care of Knox County real property, in conjunction with other departments





Performance Measures

	Strategic Pillar	FY22 Actual	FY23 Actual	FY24 Estimate	Goal Alignment
Number of Surplus Real Property		-	75	50	A, C

Key Priorities:

- Disposal of surplus real property in a timely manner
- Ensure the maintenance of surplus property is completed and up to our citizens expectations
- Ensuring effective and efficient operations

Significant Accomplishments

- ✓ Completed the delinquent tax sale of 22 properties
- ✓ Completed the sale of the Andrew Johnson Building
- ✓ Completed and open new Lonsdale Elementary School

EXPENDITURES	FY 22 Actual	FY 23 Adopted	FY 24 Requested	FY 24 Recommended	FY 24 Adopted
Personal Services	\$ 245,014	\$ 257,510	\$ 272,607	\$ 272,607	\$ 272,607
Employee Benefits	77,784	82,448	69,745	69,745	69,745
Contractual Services	20,532	35,250	35,250	35,250	35,250
Supplies & Materials	993	4,000	4,000	4,000	4,000
Other Charges	681	681	681	681	681
Total	\$ 345,004	\$ 379,889	\$ 382,283	\$ 382,283	\$ 382,283





REVENUE	FY 22 Actual	FY 23 Adopted	FY 24 Adopted
Sale of Delinquent Property	\$ 574,516	\$ 125,000	\$ 125,000
Total	\$ 574,516	\$ 125,000	\$ 125,000

AUTHORIZED POSITIONS	FY 2022	FY 2023	FY 2024
Full Time	5	3	3
Part Time	0	0	0
Total	5	3	3





ASSET MANAGEMENT

Asset Management is responsible for the reutilization and disposal of surplus personal property, disposition of inoperable and abandoned vehicles, and helps maintain inventory of fixed assets. Asset Management sales the surplus personal property on govdeals.com.

MISSION STATEMENT:

To manage and report the status of Knox County’s fixed assets, by maintaining u-to-date and accurate inventories of personal property, appropriately disposing of surplus personal property, and abandoned and junk vehicles in a timely and effective manner.



Strategic Pillar – Government Accountability
Deliver and Enhance High Quality Efficient Services and Transparency

Goals and Objectives



A. To provide efficient and effective disposition of surplus personal property

Key Priorities:

- Maintain an inventory of fixed assets





Significant Accomplishments

- ✓ Generated over \$450,000 from the sale of surplus property

EXPENDITURES	FY 22 Actual	FY 23 Adopted	FY 24 Requested	FY 24 Recommended	FY 24 Adopted
Personal Services	\$ 173,017	\$ 200,118	\$ 213,026	\$ 213,026	\$ 213,026
Employee Benefits	59,722	71,954	59,457	59,457	59,457
Contractual Services	5,878	11,175	11,175	11,175	11,175
Supplies & Materials	1,791	5,200	5,200	5,200	5,200
Other Charges	681	681	681	681	681
Total	\$ 241,089	\$ 289,128	\$ 289,539	\$ 289,539	\$ 289,539

REVENUE	FY 22 Actual	FY 23 Adopted	FY 24 Adopted
Sale of County Property	\$ 489,537	\$ 325,000	\$ 325,000
Total	\$ 489,537	\$ 325,000	\$ 325,000

AUTHORIZED POSITIONS	FY 2022	FY 2023	FY 2024
Full Time	3	4	4
Part Time	0	0	0
Total	3	4	4





INOPERABLE CAR LOT

EXPENDITURES	FY 22 Actual	FY 23 Adopted	FY 24 Requested	FY 24 Recommended	FY 24 Adopted
Contractual Services	\$ 1,677	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000
Supplies & Materials	1,056	750	750	750	750
Total	\$ 2,733	\$ 3,750	\$ 3,750	\$ 3,750	\$ 3,750





E-GOVERNMENT PURCHASING

Using the E-Card to make appropriate purchases will benefit the County, its vendors, cardholders, and County departments. The County will save time and money by consolidating paperwork; vendors will receive payment more quickly; and departments will obtain the goods and services they need without unnecessary processing delays.

Electronic Acquisition Commerce Cards

How they Work

Authorizations for Electronic Acquisition Cards transpire through an online electronic software system. The online electronic system is part of the Purchasing Card Services Contract. When a supplier requests a purchase authorization at the point-of-sale, the electronic software system validates the transaction against pre-set limits established by the program manager. The system approves or declines (instantaneously) all transactions based on the authorization criteria established. The program manager designee may adjust criteria periodically. Adjustments may include, but are not limited, to the following:

- **Single purchase limit**
- **Monthly spending limit**
- **Merchant Category Code Access**

The online electronic software system simplifies the procurement and disbursement processes. The Electronic commerce card also provides enhanced controls for all transactions made by departments under delegated authority by producing immediate decisions on specific authorization criteria.

MISSION STATEMENT:

The Department of Finance administers the procurement card program. The program is designed to streamline the county's payment process using a procurement card (pCard). It provides an alternative to the purchase order system by allowing employees to charge purchases from suppliers using the procurement card without preparing a purchase order. The County Credit Card Program follows the same buying thresholds, and all transactions made with the credit card are by the Knox County Procurement Code and Regulations.





Strategic Pillar – Government Accountability
Deliver and Enhance High Quality Efficient Services and Transparency

Goals and Objectives



A. To process payments to vendors in a timely manner

Performance Measures

	Strategic Pillar	FY22 Actual	FY23 Actual	FY24 Estimate	Goal Alignment
Number of Transactions		27,865	27,214	28,000	A
# of Active Cards		221	225	230	A
Amount of Rebate		539,517	529,520	540,000	A

Key Priorities:

- To save the County time, money, and resources
- To make timely payments to our vendors

Significant Accomplishments

- ✓ The rebate for the County was over \$500,000





EXPENDITURES	FY 22 Actual	FY 23 Adopted	FY 24 Requested	FY 24 Recommended	FY 24 Adopted
Personal Services	\$ 128,000	\$ 132,396	\$ 146,220	\$ 146,220	\$ 146,220
Employee Benefits	39,441	41,919	39,798	39,798	39,798
Total	\$ 167,441	\$ 174,315	\$ 186,018	\$ 186,018	\$ 186,018

AUTHORIZED POSITIONS	FY 2022	FY 2023	FY 2024
Full Time	2	2	2
Part Time	0	0	0
Total	2	2	2





INFORMATION TECHNOLOGY

The Knox County Office of Information Technology serves all the offices of Knox County Government. Services provided include hardware and software maintenance, application development, and network security. In addition, the department provides training to all county employees, photographic services, management of cellular service contracts, and web development. Long range planning of future technology needs is a key management function. Service, efficiencies, and savings through scale of economies and user satisfaction are our driving principles.

MISSION STATEMENT:

To provide a modern, reliable, fast, and secure Information Technology infrastructure to all areas of Knox County Government while remaining fiscally responsible and accountable.



**Strategic Pillar – Government Accountability
Deliver and Enhance High Quality Efficient Services and Transparency**

Goals and Objectives









- A. To provide uninterrupted services to all departments and to the citizens
- B. Upgrade existing databases to new or more secure software and complete migration to viral environment
- C. To develop or implement applications as requested by department





Performance Measures

	Strategic Pillar	FY22 Actual	FY23 Actual	FY24 Estimate	Goal Alignment
# of Servers under Management		200	275	240	A
Number of Service Calls		24,412	22,452	28,000	A
% of Users Satisfied with Service		99	99	100	A
% of Calls resolved in one day		85	80	78	A, B
% of Uptime for Mission Critical System		99	99	100	A, B
% of Uptime for Network		99	99	100	A, B

Key Priorities:

- To maintain and upgrade existing systems and applications
- To provide cyber security protection for Knox County
- To upgrade the phone system
- Facilitate a County-wide rebranding project

Significant Accomplishments

- ✓ Implemented new application systems for Procurement, Health Department, and EPW Building Codes
- ✓ Upgraded older databases to a newer version along with migrating the web services databases from local hosts to the cloud
- ✓ Began expanding the Wi-Fi network and deployment of NAC





EXPENDITURES	FY 22 Actual	FY 23 Adopted	FY 24 Requested	FY 24 Recommended	FY 24 Adopted
Personal Services	\$ 4,407,436	\$ 4,729,626	\$ 5,266,204	\$ 5,266,204	\$ 5,266,204
Employee Benefits	1,174,276	1,261,231	1,385,110	1,385,110	1,385,110
Contractual Services	403,065	431,575	443,650	443,650	443,650
Supplies & Materials	17,966	40,500	40,500	40,500	40,500
Other Charges	6,329	5,547	6,547	6,547	6,547
Total	\$ 6,009,072	\$ 6,468,479	\$ 7,142,011	\$ 7,142,011	\$ 7,142,011

AUTHORIZED POSITIONS	FY 2022	FY 2023	FY 2024
Full Time	47	52	54
Part Time	0	0	1
Total	47	52	55





RECORDS MANAGEMENT

Records Management is responsible for storage of life cycle documents. Records Management offers County departments and agencies storage, retrieval, and, if applicable, disposal of inactive documents. Secure and climate-controlled storage for electronic record media and microfilm is provided. Access to government records, when permitted by statute or regulation, is afforded to members of the public. The Record Center is monitored around the clock by an alarm system and video surveillance. Fire hazard is minimized by a sprinkler system. Access to records is restricted. Storing inactive records in office spaces is expensive. Square-footage costs are lower in the Record Center. Costs are also reduced by regular disposition of obsolete records. Records Management provides daily delivery and pickup of files to the City-County Building, the Andrew Johnson Building, and other facilities.

MISSION STATEMENT:

Provide agencies of Knox County Government with secure, climate controlled offsite storage, retrieval and life cycle management of records.



Strategic Pillar – Government Accountability
Deliver and Enhance High Quality Efficient Services and Transparency

Goals and Objectives







- A. To provide a secure and climate-controlled storage facility for county records
- B. To provide exceptional customer service





Performance Measures

	Strategic Pillar	FY22 Actual	FY23 Actual	FY24 Estimate	Goal Alignment
# of Requests for Documents/Information		13,738	14,265	14,300	A, B
Documents Placed in Storage (Boxes)		2,848	2,590	2,600	A
Documents Destroyed (Boxes)		757	675	700	A
% of request delivered in 3 days		100	100	100	A, B

Key Priorities:

- To scan records into digital format
- Continue to fill record requests for county departments
- Ensuring effective and efficient operations

Significant Accomplishments

- ✓ Scanned over 915,000 pages to digital format
- ✓ Processed requests within 3 business days





EXPENDITURES	FY 22 Actual	FY 23 Adopted	FY 24 Requested	FY 24 Recommended	FY 24 Adopted
Personal Services	\$ 262,602	\$ 274,086	\$ 281,861	\$ 281,861	\$ 281,861
Employee Benefits	99,950	98,580	97,755	97,755	97,755
Contractual Services	12,515	22,617	22,617	22,617	22,617
Supplies & Materials	7,341	9,900	9,900	9,900	9,900
Other Charges	3,427	3,427	3,427	3,427	3,427
Total	\$ 385,835	\$ 408,610	\$ 415,560	\$ 415,560	\$ 415,560

REVENUE	FY 22 Actual	FY 23 Adopted	FY 24 Adopted
Charges for Current Services	\$ 1,585	\$ 2,000	\$ 2,000
Total	\$ 1,585	\$ 2,000	\$ 2,000

AUTHORIZED POSITIONS	FY 2022	FY 2023	FY 2024
Full Time	6	5	5
Part Time	0	0	0
Total	6	5	5

COUNTY I.T. SOFTWARE & HARDWARE

EXPENDITURES	FY 22 Actual	FY 23 Adopted	FY 24 Requested	FY 24 Recommended	FY 24 Adopted
Contractual Services	\$ 1,622,329	\$ 2,500,500	\$ 3,030,000	\$ 3,030,000	\$ 3,030,000
Other Charges	34,565	-	-	-	-
Total	\$ 1,656,894	\$ 2,500,500	\$ 3,030,000	\$ 3,030,000	\$ 3,030,000





PROPERTY ASSESSOR

My name is John Whitehead. It is my distinct honor and privilege to serve you as Property Assessor. I have a deep respect for this office and the service it provides for the constituents of this county. I have dedicated many years of my adult life working in this office in different capacities, and I am proud to say that I am the only assessor in the State of Tennessee to have achieved the highest designations offered by the International Association of Assessing Officers (IAAO). My staff is extremely competent and hardworking. We are conscious of the fact that we work for you. Your home is likely the biggest and most important investment you make. We take this very seriously. My door is open to any and all citizens of Knox County. Please realize the Property Assessor's office is eager to assist you in any way we can.

Knox County conducts a county wide reappraisal on a four (4) year cycle. However, the next reappraisal will be in five (5) years, in 2022. Please keep in mind that you may appeal your appraisal each year during the month of June before the Knox County Board of Equalization. This service is provided for you to be utilized at your discretion.





MISSION STATEMENT:

The mission of the Knox County Assessor of Property is to discover, list, classify, and accurately value all taxable property in the jurisdiction of Knox County. It is the goal of this office to achieve this mission while providing the highest level of professional and technical assistance to the public on all matters related to property assessment and tax policy.



Strategic Pillar – Government Accountability
Deliver and Enhance High Quality Efficient Services and Transparency

Goals and Objectives





- A. Maintain and update taxable and non-taxable properties with on-site reviews
- B. Maintain a base map for the KGIS system and the records of Knox County and the City of Knoxville
- C. Create and maintain a detail list of all County property, its owner, and its value





Performance Measures

	Strategic Pillar	FY22 Actual	FY23 Actual	FY24 Estimate	Goal Alignment
# of Personal Property Accounts		22,144	22,153	22,500	A, C
# of Assessed Parcels		201,180	202,785	203,500	A, C

Key Priorities:

- Maintain accurate information on all property assessor records
- Maintain and update Personal Properties with in-house audits
- Continue Education and Training

Significant Accomplishments

- ✓ Received a three-star certification from TNAAO for professional excellence and implantation of best business practices
- ✓ Completed the 2023 reappraisal process exceeding all standards by the State of Tennessee
- ✓ Completed the 2023 tax roll for Knox County and the City of Knoxville
- ✓ Implemented online personal property filing





EXPENDITURES	FY 22 Actual	FY 23 Adopted	FY 24 Requested	FY 24 Recommended	FY 24 Adopted
Personal Services	\$ 2,199,501	\$ 2,406,353	\$ 2,540,445	\$ 2,540,445	\$ 2,540,445
Employee Benefits	655,705	710,803	737,541	737,541	737,541
Contractual Services	1,504,959	1,235,925	1,233,760	1,233,760	1,233,760
Supplies & Materials	46,482	47,800	47,800	47,800	47,800
Other Charges	4,840	4,840	4,840	4,840	4,840
Total	\$ 4,411,487	\$ 4,405,721	\$ 4,564,386	\$ 4,564,386	\$ 4,564,386

REVENUE	FY 22 Actual	FY 23 Adopted	FY 24 Adopted
State of Tennessee	\$ -	\$ 5,000	\$ -
Total	\$ -	\$ 5,000	\$ -

AUTHORIZED POSITIONS	FY 2022	FY 2023	FY 2024
Full Time	44	44	44
Part Time	1	1	1
Total	45	45	45





KNOX COUNTY TRUSTEE

My name is Justin Biggs and it has been an honor to serve as your Knox County Trustee. It is my goal to continue to provide the citizens of Knox County with the highest level of customer service while reducing costs to the taxpayer.

For your convenience, you can continue to pay your taxes at any of our 5 area satellite locations. The locations and phone numbers are listed on our website. You can also see a listing of area banks that will be accepting current tax payments during the month of February. The banks require that you provide them with a tax statement and can only accept payments in full. You may also sign up for a monthly bank draft. For questions, you may call or visit one of our offices.

Information about the senior tax relief and tax freeze programs can be found on our website by clicking in the information section. There is a program for disabled veterans as well. If you believe you may qualify please contact our office to get further information.

If you have questions or concerns about your Knox County property tax, please contact me or my staff. You have my assurance that honesty and integrity will be at the core of everything we do in the Trustee's Office.

The Trustee's Office function within the County is to collect and receipt all property taxes. The Trustee's Office also accounts for all other revenue collections and cash receipts and disbursements through its oversight of the County's cash balances within the various County accounting Funds as well as oversight and reconciliation of the County's bank accounts under its supervision and/or control.

MISSION STATEMENT:

The Knox County Trustee's office is committed to providing quality service at the lowest possible cost to taxpayers. Exemplary customer service to ensure customer satisfaction remains our highest goal.





Strategic Pillar – Government Accountability
Deliver and Enhance High Quality Efficient Services and Transparency

Goals and Objectives



- A. Maintain high standard of property tax collection at no less than a rate of 95% of aggregate billing
- B. Improve community participation in Tax Relief and Tax Freeze Programs
- C. Improve improvement in community service through updated and enhanced satellite service venues

Key Priorities:

- Provide the most up-to-date tax records online
- Promote convenient and easy to use payment options
- Encourage employee training and education

Significant Accomplishments

- ✓ Collected over 99% of property taxes billed out over the last 10 years
- ✓ Implemented a new software system





EXPENDITURES	FY 22 Actual	FY 23 Adopted	FY 24 Requested	FY 24 Recommended	FY 24 Adopted
Contractual Services	\$ 851,707	\$ 970,975	\$ 925,075	\$ 925,075	\$ 925,075
Supplies & Materials	26,019	65,500	50,500	50,500	50,500
Other Charges	15,390	26,990	93,624	93,624	93,624
Total	\$ 893,116	\$ 1,063,465	\$ 1,069,199	\$ 1,069,199	\$ 1,069,199

REVENUE	FY 22 Actual	FY 23 Adopted	FY 24 Adopted
Excess Fees	\$ 7,960,578	\$ 7,350,000	\$ 7,750,000
Excess Fees-Tax Sale	664,860	525,000	650,000
Total	\$ 8,625,438	\$ 7,875,000	\$ 8,400,000



Administration Of Justice





ATTORNEY GENERAL

The Office of the District Attorney General for the 6th Judicial District represents the people of the State of Tennessee in all criminal cases that occur within Knox County. The position of District Attorney General was created by the Tennessee Constitution and provides that each District Attorney shall be elected by the voters within their judicial district and shall serve an eight-year term. The State is divided into thirty-one judicial districts each with judges, district attorneys and public defenders to administer the criminal justice system. Knox County comprises the 6th Judicial District.

The Office is presently organized into three divisions: The Criminal Court Division, the Special Units Division, and the General Sessions Court Division. District Attorneys appear on behalf of the State of Tennessee to prosecute all misdemeanor and felony charges brought in Juvenile Court, the General Sessions Courts, the Grand Jury, and the Criminal Courts of the District. The Office also has units of lawyers (Special Units Division) who have specialized skills and training in such areas as child physical and sexual abuse, complex drug prosecutions, death penalty prosecutions, domestic violence, elder abuse, fraud and economic crime, and vehicular crimes.

In Knox County, most criminal cases are the result of investigations conducted by and arrests made by the Knoxville Police Department, the Knox County Sheriff's Office, the University of Tennessee Police Department, or the Tennessee Highway Patrol. The District Attorney's Office is responsible for determining whether there is enough evidence to prosecute persons accused of crimes. Assistant District Attorneys appear in the various General Sessions and Criminal Courts where such cases are tried before a judge or a jury or are resolved upon guilty pleas. In addition to courtroom duties, Assistant District Attorneys review citizen complaints about alleged criminal activity, consult with law enforcement agencies about on-going investigations, and provide legal advice to the police.





MISSION STATEMENT:

To fairly and vigorously prosecute all criminal cases arising in Knox County. To provide legal support to law enforcement agencies investigation crimes in or related to Knox County and to keep the public and appropriate officials advised as to the activities of the criminal justice system and to support the Constitution of the United States of America and the Constitution of the State of Tennessee.



Strategic Pillar – Government Accountability
Deliver and Enhance High Quality Efficient Services and Transparency

Goals and Objectives









- A. To fairly, and vigorously prosecute all criminal cases arising in Knox County
- B. To provide legal support to law enforcement agencies investigating crimes relating to Knox County
- C. To provide victims of crimes with information, support, access to the justice system and to comply with requirements of the Tennessee Constitution and statues that provide victim rights





Performance Measures

	Strategic Pillar	FY22 Actual	FY23 Actual	FY24 Estimate	Goal Alignment
# of Criminal Court Cases Filed		6,425	6,241	6,664	A, B, C
# of Criminal Court Cases Completed		6,537	6,432	6,780	A, B, C
# of General Sessions Court Cases Filed		38,829	37,851	40,272	A, B, C
# of General Sessions Court Cases Completed		36,951	36,841	38,324	A, B, C
# of Juvenile Court Total Delinquent filings		1,379	1,369	1,431	A, B, C
# of Juvenile Court Total Hearings		1,953	1,942	2,026	A, B, C

Key Priorities:

- Trial and Disposition of all cases as expeditiously as possible
- Protect the rights of crime victims
- Train employees and educate the public about the administration of justice

Significant Accomplishments

- ✓ Supervised and assisted law enforcement in investigations
- ✓ Provided legal support to law enforcement agencies





EXPENDITURES	FY 22 Actual	FY 23 Adopted	FY 24 Requested	FY 24 Recommended	FY 24 Adopted
Personal Services	\$ 2,615,015	\$ 2,852,274	\$ 3,349,107	\$ 3,349,107	\$ 3,349,107
Employee Benefits	841,732	883,624	902,603	902,603	902,603
Contractual Services	83,690	146,825	148,250	148,250	148,250
Supplies & Materials	45,150	57,400	57,400	57,400	57,400
Other Charges	508	681	681	681	681
Total	\$ 3,586,095	\$ 3,940,804	\$ 4,458,041	\$ 4,458,041	\$ 4,458,041

REVENUE	FY 22 Actual	FY 23 Adopted	FY 24 Adopted
Misc. Revenue	\$ 18,405	\$ 17,500	\$ 17,500
Total	\$ 18,405	\$ 17,500	\$ 17,500

AUTHORIZED POSITIONS	FY 2022	FY 2023	FY 2024
Full Time	39	41	42
Part Time	2	2	2
Total	41	43	44





CIRCUIT COURT CLERK

The Clerk of the Circuit Court maintains Circuit, Sessions Civil Courts, IV-D Child Support and Juvenile Court. The Clerk is a state mandated constitutional official. The Clerk's responsibility is to aid the court by providing staff, which performs all the clerical functions for the courts.

The Circuit Court is a court of general jurisdiction with judges in Knox County presiding over three divisions. There are approximately 2,400 cases filed annually with the Circuit Court. Filings include appeals from lower courts, as well as suits involving auto accidents, business disputes, condemnations, joint petitions for minor settlements, personal injury, and workers compensation, to name but a few.

The deputy-clerks of the Circuit Court are responsible for accepting the filing of lawsuits; after accepting filings, our clerks create case files, and monitor those new cases by accepting additional pleadings and filings, scheduling cases for motions, hearings, and trials as well as processing and maintaining all orders of the court.

MISSION STATEMENT:

To assist and provide professional, courteous service to the public, legal & judicial communities. In conjunction with advancement of technology services and incorporating access to Justice for Pro Se Litigants while running the office in a cost-effective manner.






Strategic Pillar – Government Accountability
Deliver and Enhance High Quality Efficient Services and Transparency

Goals and Objectives



- A. Continuing improvement of services to the public, legal and judicial communities resulting in more efficient proves and maintenance of documents through education, training, and cross training of staff
- B. To provide the public with improved information via technology services and implementation of a new imaging system
- C. To improve employee communication skills, overall knowledge of the Court and its function and run the office in a cost-effective manner while increasing revenue for Knox County

Performance Measures

	Strategic Pillar	FY22 Actual	FY23 Actual	FY24 Estimate	Goal Alignment
Number of Cases Filed		1,016	962	984	A





Key Priorities:

- Process and maintain official Court records
- To receipt and disburse collections in a timely manner

Significant Accomplishments

- ✓ Transitioned the fee structure to Tennessee Code Annotated 8-21-409
- ✓ Increased the number of online subscriptions

EXPENDITURES	FY 22 Actual	FY 23 Adopted	FY 24 Requested	FY 24 Recommended	FY 24 Adopted
Contractual Services	\$ 43,118	\$ 47,050	\$ 47,975	\$ 47,975	\$ 47,975
Supplies & Materials	11,281	8,000	8,000	8,000	8,000
Other Charges	1,263	1,263	1,263	1,263	1,263
Capital Outlay	18,327	-	-	-	-
Total	\$ 73,989	\$ 56,313	\$ 57,238	\$ 57,238	\$ 57,238

REVENUE	FY 22 Actual	FY 23 Adopted	FY 24 Adopted
Litigation Tax	\$ 53,529	\$ 52,000	\$ 52,000
Fines/Forfeitures/Penalties	18,363	-	-
State of Tennessee	45,707	30,000	32,000
Fees from Officials	-	10,000	10,000
Total	\$ 117,599	\$ 92,000	\$ 94,000





CIVIL SESSIONS COURT CLERK

The Civil Sessions Court, or the “small claims” court, is the court most recognized by citizens. The Civil Sessions Court has a broad range of jurisdiction and is divided into five divisions in Knox County. Each division has its own judge, all of whom are elected by the people to eight-year terms. The Civil Sessions Court is not a “court of record”, meaning it provides no written transcript of proceedings, and its decisions are subject to an appeal to a higher court. The Civil Sessions Court has jurisdiction in matters valued under \$25,000, which include auto accidents, business disputes, condemnations, joint petition for minor settlement, personal injury, and workers compensation. The Civil Sessions Court does not hear criminal matters.

MISSION STATEMENT:

To assist and provide professional, courteous service to the public, legal & judicial communities. In conjunction with advancement of technology services and incorporating access to Justice for Pro Se Litigants while running the office in a cost-effective manner.



Strategic Pillar – Government Accountability
Deliver and Enhance High Quality Efficient Services and Transparency

Goals and Objectives




- A. Continuing improvement of services to the public, legal and judicial communities resulting in more efficient process and maintenance of documents to improve the Court and its function
- B. To provide the public with improved information via technology services and implementation of a new imaging system





Performance Measures

	Strategic Pillar	FY22 Actual	FY23 Actual	FY24 Estimate	Goal Alignment
Number of Cases Filed		16,579	16,586	15,247	A, B

Key Priorities:

- Provide documents online through e-commerce subscription
- Helped and assisted the public with professionalism and courtesy
- Ensuring effective and efficient operations

Significant Accomplishments

- ✓ Transitioned the fee structure to Tennessee Code Annotated 8-21-409
- ✓ Increased the number of online subscriptions

EXPENDITURES	FY 22 Actual	FY 23 Adopted	FY 24 Requested	FY 24 Recommended	FY 24 Adopted
Contractual Services	\$ 34,817	\$ 38,525	\$ 40,250	\$ 40,250	\$ 40,250
Supplies & Materials	8,567	14,000	14,000	14,000	14,000
Other Charges	681	681	681	681	681
Total	\$ 44,065	\$ 53,206	\$ 54,931	\$ 54,931	\$ 54,931





REVENUE	FY 22 Actual	FY 23 Adopted	FY 24 Adopted
Litigation Tax	\$ 756,020	\$ 916,000	\$ 807,500
<u>Charges/Current Services</u>	<u>319</u>	<u>300</u>	<u>300</u>
Total	\$ 756,339	\$ 916,300	\$ 807,800





IV-D CHILD SUPPORT CLERK

MISSION STATEMENT:

To assist and provide professional, courteous service to the public, legal & judicial communities. In conjunction with advancement of technology services and incorporating access to Justice for Pro Se Litigants while running the office in a cost-effective manner.




Strategic Pillar – Government Accountability
Deliver and Enhance High Quality Efficient Services and Transparency

Goals and Objectives



- A. Continuing improvement of services to the public, legal and judicial communities resulting in more efficient process and maintenance of documents to improve the Court and its function
- B. To provide the public with improved information via technology services and implementation of a new imaging system

Performance Measures

	Strategic Pillar	FY22 Actual	FY23 Actual	FY24 Estimate	Goal Alignment
Number of Cases Filed		7,296	7,550	7,600	A





Key Priorities:

- Continue the improvement of services to the public, legal, and judicial communities
- Process and maintain official Court records
- Ensuring effective and efficient operations

Significant Accomplishments

- ✓ Implementation of a document imaging system

EXPENDITURES	FY 22 Actual	FY 23 Adopted	FY 24 Requested	FY 24 Recommended	FY 24 Adopted
Personal Services	\$ 641,333	\$ 650,940	\$ 689,425	\$ 689,425	\$ 689,425
Employee Benefits	220,681	231,278	219,137	219,137	219,137
Contractual Services	28,232	37,750	37,750	37,750	37,750
Supplies & Materials	5,255	9,000	9,000	9,000	9,000
Other Charges	3,314	3,314	3,314	3,314	3,314
Total	\$ 898,815	\$ 932,282	\$ 958,626	\$ 958,626	\$ 958,626

AUTHORIZED POSITIONS	FY 2022	FY 2023	FY 2024
Full Time	16	15	15
Part Time	1	1	1
Total	17	16	16





PROBATE COURT

The Probate Division of Knox County Chancery Court, pursuant to Statute and Local Rules, receives filings with respect to the probate of wills and the administration of estates. The Clerk and Master, J. Scott Griswold, oversees the administration of probate matters, and performs many of the functions formerly reserved to the county judge, subject to the review and approval of the Chancellors.

The Clerk and Master is appointed to his office by the Chancellors and is charged with all the clerical and administrative duties conferred upon all elected clerks of court in Tennessee and is further authorized by statutes, by the Local Rules of Practice and by Court Order to serve as a Master in Chancery for the Sixth Judicial District. The Clerk and Master is required to discharge and perform the duties of his office diligently, honestly, impartially, courteously, and efficiently. The Clerk and Master employs deputy clerks to assist the office in opening new cases, maintaining the Court files and records, setting the docket, and providing support to the Chancellors during hearings on matters brought before the Court.

In addition to the administrative duties in the Chancery Division, the Clerk and Master in Knox County also serves as a judicial officer for the Probate Division and oversees the probate of wills and administration of decedents' estates.

MISSION STATEMENT:

To provide Court services to the citizens of Knox County and to deliver excess funds to the Knox County General Funds. The Court fees and commissions are assessed and collected pursuant to T.C.A. 8-21-409 and reported on monthly and annual accountings as required by law.





Strategic Pillar – Government Accountability
Deliver and Enhance High Quality Efficient Services and Transparency

Goals and Objectives



- A. To deliver accessible services and strengthen efficiency and responsiveness in providing court services to maximize excess fees paid to general fund of Knox County
- B. To meet the needs of the public related to the filing of pleadings in Probate Court by adjudicating trials and hearings, storing, maintaining, managing, and making available court files, issuing orders of execution and garnishment, assisting with protective orders, and accounting for and appropriately delivering all costs, taxes, and judgments collected in these causes

Performance Measures

	Strategic Pillar	FY22 Actual	FY23 Actual	FY24 Estimate	Goal Alignment
Number of Cases Filed		1,615	1,440	1,550	A, B

Key Priorities:

- To continue to deliver the same high level of public service in an efficient manner





Significant Accomplishments

- ✓ Provided accessible court services to litigants, attorneys, and the public

EXPENDITURES	FY 22 Actual	FY 23 Adopted	FY 24 Requested	FY 24 Recommended	FY 24 Adopted
Contractual Services	\$ 40,184	\$ 39,000	\$ 42,925	\$ 42,925	\$ 42,925
Supplies & Materials	3,985	6,250	6,250	6,250	6,250
Other Charges	864	864	864	864	864
Total	\$ 45,033	\$ 46,114	\$ 50,039	\$ 50,039	\$ 50,039

REVENUE	FY 22 Actual	FY 23 Adopted	FY 24 Adopted
Litigation Tax	\$ 85,614	\$ 62,000	\$ 70,000
Charges/Current Services	3,029	2,500	2,500
Fees from Officials	307,564	125,000	125,000
Total	\$ 396,207	\$ 189,500	\$ 197,500





CHANCERY COURT

The Knox County Chancery Court is a civil court of record. It has jurisdiction, which includes inherent equitable and statutorily mandated jurisdiction, to hear and decide numerous types of cases. The Knox County Chancery Court includes the Chancery Division and the Probate Division.

The Chancery Division handles matters over which the chancery courts of Tennessee have jurisdiction, including, but not limited to, the following types of cases:

- divorces (agreed and contested)
- adoptions and legitimation
- contract disputes
- conservatorships and guardianships
- name changes
- boundary disputes
- appointment and removal of trustees
- proceedings in aid of execution
- worker’s compensation
- suits on foreign judgments

MISSION STATEMENT:

To provide Court services to the citizens of Knox County and to deliver excess funds to the Knox County General Funds. The Court fees and commissions are assessed and collected pursuant to T.C.A. 8-21-409 and reported on monthly and annual accountings as required by law.



Strategic Pillar – Government Accountability
Deliver and Enhance High Quality Efficient Services and Transparency





Goals and Objectives



- A. To deliver accessible services to citizens of Knox County and to strengthen efficiency and responsiveness in providing court services and to maximize excess fees paid to Knox County’s General Fund to maintain current tax rate and to make county government better every day
- B. To operate the office in an efficient manner and to serve the public to the best of our ability

Performance Measures

	Strategic Pillar	FY22 Actual	FY23 Actual	FY24 Estimate	Goal Alignment
Number of Cases Filed		2,483	2,341	2,400	A, B

Key Priorities:

- Preparing Knox County for the future
- Protecting core services
- Supporting enhanced livability and quality of life
- Encouraging economic development across the county
- Ensuring effective and efficient operations

Significant Accomplishments

- ✓ Implementation of a document imaging system





EXPENDITURES	FY 22 Actual	FY 23 Adopted	FY 24 Requested	FY 24 Recommended	FY 24 Adopted
Personal Services	\$ 1,045	\$ -	\$ 4,000	\$ 4,000	\$ 4,000
Contractual Services	145,196	160,625	160,775	160,775	160,775
Supplies & Materials	17,185	16,070	16,070	16,070	16,070
Other Charges	3,633	681	681	681	681
Total	\$ 167,059	\$ 177,376	\$ 181,526	\$ 181,526	\$ 181,526

REVENUE	FY 22 Actual	FY 23 Adopted	FY 24 Adopted
Litigation Tax	\$ 115,163	\$ 96,000	\$ 102,000
Fines and Forfeitures	2,952	-	-
Charges for Current Services	-	2,500	2,500
State of Tennessee	23,064	25,000	23,000
Fees from Officials	214,707	125,000	125,000
Total	\$ 355,886	\$ 248,500	\$ 252,500





CRIMINAL/4TH COURT CLERK ADMINISTRATION

Clerk Mike Hammond was first elected to serve the people of Knox County in 2004 as a Knox County Commissioner representing the Fifth District. He served as a commissioner for ten years including serving as Chairman. After his tenure as County Commissioner, Clerk Hammond was elected Criminal Court Clerk in 2014. Since his first term, Clerk Hammond has spearheaded efforts like upgrading technology, implementing services that positively impact the community, and turning over \$6.5 million to Knox County due to efficient fiscal operations.

Before serving Knox County, Clerk Hammond spent 46 years as a private sector manager in the radio broadcasting industry. During his broadcasting career, Clerk Hammond was named Broadcaster of the year by the Associated Press, program director of the year by the Country Music Association, Radio and Records, and Country Aircheck trade magazines. In 1996, he received the prestigious national Edward R. Murrow Award for his on-air reporting of tornadoes striking east Tennessee. He was inducted into the Country Radio Hall of Fame in 2010 by Taylor Swift.

Clerk Hammond currently serves as a board member for Alzheimer's Tennessee, the Knoxville Family Justice Center, and the Tennessee State Court Clerk Associations. He is also the public address announcer for the Lady Vols Basketball Team.

Clerk Hammond is married to Dawn Hammond. He is also a proud father, grandfather, and stepfather.



EXPENDITURES	FY 22 Actual	FY 23 Adopted	FY 24 Requested	FY 24 Recommended	FY 24 Adopted
Contractual Services	\$ 42,595	\$ 37,600	\$ 37,600	\$ 37,600	\$ 37,600
Supplies & Materials	52,474	53,800	53,800	53,800	53,800
Total	\$ 95,069	\$ 91,400	\$ 91,400	\$ 91,400	\$ 91,400





4th CIRCUIT COURT CLERK

The clerk assists Judge Gregory McMillan and works closely with law enforcement on issuing and serving Orders of Protection. The office also handles cases related to divorce, child support, and adoption. 4th Circuit is a civil court that works closely with Family Justice Center, YMCA, UT legal Aid, Domestic Violence Agencies as well as Legal Aid of East Tennessee.

MISSION STATEMENT:

To serve the domestic relations court by processing paperwork, filing all documents, receiving, and distributing child support and court costs, and assisting judges in the courtroom and victims filing orders of protection.



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Goals and Objectives










- A. To aid victims in issuance of orders of protection
- B. To assist the judge in the courtroom
- C. To file, maintain, record, and preserve the records of the court





Performance Measures

	Strategic Pillar	FY22 Actual	FY23 Actual	FY24 Estimate	Goal Alignment
# of New Cases Filed		2,605	2,541	2,600	B, C
# of Cases Dispositioned		830	824	850	B, C
Total # of Re-Opened Cases		3,528	3,468	3,000	B, C
# of New Orders of Protection Filed		1,622	1,596	1,650	A, C
# of Re-opened Orders of Protection Filed		451	460	400	A, C
# of Divorce Filings with Children		297	287	300	B, C
# of Divorce Filings without Children		554	571	575	B, C

Key Priorities:

- Collect court fees and disburse to various agencies
- To maintain the highest level of professionalism and ethics
- Ensuring effective and efficient operations

Significant Accomplishments

- ✓ Scanned over 150,000 documents to digital records
- ✓ Upgraded the technology in the office





EXPENDITURES	FY 22 Actual	FY 23 Adopted	FY 24 Requested	FY 24 Recommended	FY 24 Adopted
Contractual Services	\$ 30,859	\$ 47,788	\$ 46,288	\$ 46,288	\$ 46,288
Supplies & Materials	10,775	11,000	11,000	11,000	11,000
Other Charges	1,263	1,263	1,263	1,263	1,263
Total	\$ 42,897	\$ 60,051	\$ 58,551	\$ 58,551	\$ 58,551

REVENUE	FY 22 Actual	FY 23 Adopted	FY 24 Adopted
Litigation Tax	\$ 54,561	\$ 57,000	\$ 56,000
Fines	124	-	-
State of TN-Officer Costs	31,803	25,000	28,500
Data Processing Fees	-	250	-
Total	\$ 86,488	\$ 82,250	\$ 84,500





CRIMINAL COURT CLERK

The clerk works with three criminal court judges Steve Sword, Scott Green, and Kyle Hixson. The office Prepares the record before, during and after court. In addition, the office collects fines and fees from those found guilty. Clerks prepare the record in the event of an appeal to a higher court, processes jurors for possible trial, and oversees items in the criminal evidence room.

MISSION STATEMENT:

To serve the Criminal Courts in Knox County by assisting judges in court, assisting the Grand Jury, processing paperwork, filing all documents, issuing subpoenas, supplying jurors, and collecting and distributing all monies received.



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Deliver and Enhance High Quality Efficient Services and Transparency

Goals and Objectives









- A. Assist Judges in the courtroom and prepare minutes
- B. Carry out orders of the court, process of motions, orders, and other filings





Performance Measures

	Strategic Pillar	FY22 Actual	FY23 Actual	FY24 Estimate	Goal Alignment
# of Division I Scheduled Cases		3,989	3,942	4,500	A, B
# of Division I Disposed Cases		798	785	900	A, B
# of Division II Scheduled Cases		4,622	4,850	6,000	A, B
# of Division II Disposed Cases		969	981	1,000	A, B
# of Division III Scheduled Cases		5,297	5,214	6,500	A, B
# of Division III Disposed Cases		871	860	1,000	A, B

Key Priorities:

- Carry out orders of the court, process motions, and other filings
- Prepare transcripts of judgements and process all of the paperwork
- Ensuring effective and efficient operations

Significant Accomplishments

- ✓ Upgrade the technology in all the courtrooms
- ✓ Maintained jury panels for 3 divisions of the court





EXPENDITURES	FY 22 Actual	FY 23 Adopted	FY 24 Requested	FY 24 Recommended	FY 24 Adopted
Contractual Services	\$ 80,407	\$ 72,325	\$ 74,625	\$ 74,625	\$ 74,625
Supplies & Materials	10,745	11,500	11,500	11,500	11,500
Other Charges	20,141	20,141	20,141	20,141	20,141
Total	\$ 111,293	\$ 103,966	\$ 106,266	\$ 106,266	\$ 106,266

REVENUE	FY 22 Actual	FY 23 Adopted	FY 24 Adopted
Litigation Tax	\$ 72,677	\$ 78,000	\$ 65,000
Attorney General Bad Check	3,231	5,000	3,000
DUI Fines & Fees	3,734	3,000	3,000
Breathalyzer Tests	124	-	-
Booking & Processing Fees	3,283	-	-
Drug Fines - Criminal City & County	16,155	19,000	17,500
Drug Court Treatment	78	-	-
Fines	18,361	15,000	15,000
Charges for Current Services	2,029	2,500	2,100
County Jail Fees	6,865	8,000	9,000
Probation Fees	29,409	27,000	26,000
Excess Fees	250,000	500,000	500,000
State of Tennessee	149,509	151,500	100,000
Total	\$ 555,455	\$ 809,000	\$ 740,600

JURY RELATED EXPENSES

EXPENDITURES	FY 22 Actual	FY 23 Adopted	FY 24 Requested	FY 24 Recommended	FY 24 Adopted
Personal Services	\$ 55,221	\$ 102,500	\$ 102,500	\$ 102,500	\$ 102,500
Contractual Services	10,965	31,200	31,200	31,200	31,200
Supplies & Materials	57,935	87,000	87,000	87,000	87,000
Total	\$ 124,121	\$ 220,700	\$ 220,700	\$ 220,700	\$ 220,700





CRIMINAL SESSIONS COURT CLERK

The clerk assists five judges and five Magistrates. The office prepares information before, during, and after court and collects fines and fees. In addition, clerks work with the Attorney General on expungements and clerks assist citizens seeking to reinstate drivers' licenses. The judges are Chuck Cerny, Geoffrey Emery, Patricia Long, Andrew Jackson VI, and Tony Stansberry.

MISSION STATEMENT:

To serve the courts, the attorneys, agencies and the public that has business to conduct. We must competently follow Orders of the Court; distribute Orders, and other filings. Assist the Judges in court, calculate and collect all costs incurred in cases. Having employees that maintain the utmost standards of personal integrity; truthfulness, honesty and fairness in carrying out their public duties.



Strategic Pillar – Government Accountability
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Goals and Objectives











- A. Assist Judges in the courtroom and prepare minutes
- B. Carry out orders of the court, process of motions, orders, and other filings





Performance Measures

	Strategic Pillar	FY22 Actual	FY23 Actual	FY24 Estimate	Goal Alignment
# of Warrants Opened		23,567	20,060	21,000	A, B
# of Warrants Dispositioned		24,544	17,298	19,000	A, B
# of Traffic Citations Opened		11,423	10,098	10,500	A, B
# of Traffic Citations Dispositioned		11,339	10,243	11,000	A, B
# of Misdemeanor Opened		5,596	4,820	5,000	A, B
# of Misdemeanor Dispositioned		6,633	4,721	5,500	A, B
# of Criminal Summons Opened		34	22	25	A, B
# of Criminal Summons Dispositioned		45	39	42	A, B

Key Priorities:

- Maintain official court records and assist Judges in court
- Providing services to the public, court system, and legal community
- Ensuring effective and efficient operations





Significant Accomplishments

- ✓ Upgrade the technology in all the courtrooms

EXPENDITURES	FY 22 Actual	FY 23 Adopted	FY 24 Requested	FY 24 Recommended	FY 24 Adopted
Contractual Services	\$ 65,942	\$ 93,901	\$ 96,901	\$ 96,901	\$ 96,901
Supplies & Materials	3,778	6,536	6,536	6,536	6,536
Other Charges	19,224	19,224	19,224	19,224	19,224
Total	\$ 88,944	\$ 119,661	\$ 122,661	\$ 122,661	\$ 122,661

REVENUE	FY 22 Actual	FY 23 Adopted	FY 24 Adopted
Litigation Tax	\$ 629,036	\$ 560,000	\$ 620,000
Attorney General Bad Check	17,555	20,000	20,000
County Traffic Ordinance	937	1,200	1,000
Criminal Arrest	84,526	90,000	90,000
Booking & Processing	20,493	20,000	20,000
Drug Fines County General Sessions	4,743	3,000	3,500
DUI & Firearms Charge - Sessions	1,384	1,250	1,250
DUI Fines & Fees	25,215	20,000	24,500
Fines	213,723	175,000	215,000
Drug Court Treatment	2,120	4,000	3,000
Game & Fish Fines - Sessions	489	250	250
Officer Costs	253,157	270,000	260,000
Pre-Trial Fees	595	-	-
Probation Fees	78,983	90,000	90,000
Veterans' Treatment	1,383	1,500	1,500
Public Defender Fees	81,072	-	-
Breathalyzer	232	-	-
Courtroom Security	15,348	12,500	15,000
Total	\$ 1,430,991	\$ 1,268,700	\$ 1,365,000





CRIMINAL COURT TECHNOLOGY UPGRADES

EXPENDITURES	FY 22 Actual	FY 23 Adopted	FY 24 Requested	FY 24 Recommended	FY 24 Adopted
Supplies & Materials	\$ 26,308	\$ -	\$ -	\$ -	\$ -
Total	\$ 26,308	\$ -	\$ -	\$ -	\$ -

VICTIMS ADVOCATE PROGRAM

Knox County contracts with YWCA Knoxville and the Tennessee Valley for Victims Advocate Program. It is one of the oldest organizations in East Tennessee and has improved the lives of women and their families for generations.

EXPENDITURES	FY 22 Actual	FY 23 Adopted	FY 24 Requested	FY 24 Recommended	FY 24 Adopted
Contractual Services	\$ 63,790	\$ 67,500	\$ 67,500	\$ 67,500	\$ 67,500
Total	\$ 63,790	\$ 67,500	\$ 67,500	\$ 67,500	\$ 67,500





1st, 2nd, & 3rd CIRCUIT COURT JUDGES

The Circuit Court of Knox County consists of three divisions with general jurisdiction. The Circuit Court Judges hear civil cases by either bench trial or jury trial. The Circuit Judges also preside of matters that have been appealed from Juvenile, Municipal and General Sessions Court. The Court operates to ensure the prompt and fair adjudication of all cases pending before this Court.

MISSION STATEMENT:

To ensure the prompt and fair adjudication of all cases pending before this court and to improve public confidence in the Courts through accessibility, communication, and education.



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Goals and Objectives





- A. To administer the duties of the Court in an efficient and effective manner for the litigants, the lawyers, and the jurors





Performance Measures

	Strategic Pillar	FY22 Actual	FY23 Actual	FY24 Estimate	Goal Alignment
Number of Cases Filed		1,285	1,394	1,400	A
Number of Cases Concluded		1,468	1,520	1,500	A

Key Priorities:

- Provide fair adjudication of all cases
- Ensuring effective and efficient operations

Significant Accomplishments

- ✓ Upgraded the technology in all 3 courtrooms

EXPENDITURES	FY 22 Actual	FY 23 Adopted	FY 24 Requested	FY 24 Recommended	FY 24 Adopted
Contractual Services	\$ 9,142	\$ 12,545	\$ 12,545	\$ 12,545	\$ 12,545
Supplies & Materials	2,299	9,450	9,450	9,450	9,450
Other Charges	681	681	681	681	681
Total	\$ 12,122	\$ 22,676	\$ 22,676	\$ 22,676	\$ 22,676





4th CIRCUIT COURT JUDGE

The cases that Fourth Circuit Court (Judge McMillan) has are as follows:

- Agreed Divorces are set on Mondays, Tuesdays, and Wednesdays.
- Contested pre-divorce and post-divorce trials are set on Mondays and Tuesdays.
- Juvenile Appeal trials are set on Wednesdays.
- Order of Protections are set on Thursdays.
- Pre-divorce and post-divorce motions are set on Fridays.

Also, we have a Child Support Magistrate, Brenda Lindsay McDaniel that hears all child support matters Monday-Friday each week.

MISSION STATEMENT:

To adjudicate domestic relations cases in the Sixth Judicial District of the State of Tennessee by hearing and ruling on cases involving divorce, orders of protection, child support enforcement, and Juvenile Court appeals and bypasses.



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Goals and Objectives





- A. Adjudications of civil matters, chiefly in family law, criminal contempt matters in family law and Orders of Protection (civil), and Appeals from Juvenile Court





Performance Measures

	Strategic Pillar	FY22 Actual	FY23 Actual	FY24 Estimate	Goal Alignment
Number of Cases Filed		3,069	3,125	3,200	A
Number of Cases Concluded		2,945	2,987	3,000	A

Key Priorities:

- To complete all our cases well and in a timely manner
- Ensuring effective and efficient operations

EXPENDITURES	FY 22 Actual	FY 23 Adopted	FY 24 Requested	FY 24 Recommended	FY 24 Adopted
Contractual Services	\$ 6,677	\$ 9,325	\$ 9,325	\$ 9,325	\$ 9,325
Supplies & Materials	2,590	3,500	3,500	3,500	3,500
Other Charges	681	681	681	681	681
Total	\$ 9,948	\$ 13,506	\$ 13,506	\$ 13,506	\$ 13,506





CRIMINAL COURT JUDGES

The Criminal Court judges for the Sixth Judicial District are responsible for all cases indicted by the Knox County Grand Jury. They preside over all jury trials, final actions on all felony matters, post-conviction litigation, and bond and probation matters. They also serve as the appellate level court for General Sessions Court.

MISSION STATEMENT:

To adjudicate criminal cases brought in the sixth Judicial District of the State of Tennessee by hearing and disposing of new cases and of post-conviction petitions brought seeking a new trial, and by researching all questions of law pertaining to the cases filed.



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Goals and Objectives



- A. To hear criminal cases and post-conviction petitions on prisoners wanting new trials

Performance Measures

	Strategic Pillar	FY22 Actual	FY23 Actual	FY24 Estimate	Goal Alignment
Number of Cases Filed		6,789	6,895	7,200	A
Number of Cases Concluded		6,425	6,524	6,700	A





Key Priorities:

- To complete all our cases well and in a timely manner
- Ensuring effective and efficient operations

Significant Accomplishments

- ✓ Upgraded the court website
- ✓ Modified courtrooms to be more accessible to the public

EXPENDITURES	FY 22 Actual	FY 23 Adopted	FY 24 Requested	FY 24 Recommended	FY 24 Adopted
Contractual Services	\$ 8,690	\$ 14,450	\$ 13,400	\$ 13,400	\$ 13,400
Supplies & Materials	7,097	5,500	6,550	6,550	6,550
Other Charges	64,827	55,681	55,681	55,681	55,681
Total	\$ 80,614	\$ 75,631	\$ 75,631	\$ 75,631	\$ 75,631





COURT ADMINISTRATION OFFICE

The Court Administration Office supports the Knox County Judiciary. The office ensures that anyone assigned to misdemeanor probation complies with the conditions of probation. Probation Officers supervise a caseload of approximately 1,500 people. Supervision includes regular office check-ins for clients, monitoring client activities and court dates, providing progress reports to the courts, overseeing the required conditions the court has imposed. The department also conducts drug screens and drug and alcohol assessments for probation clients.

MISSION STATEMENT:

To maintain our statutory obligations and support the efficient operation of the courts. We will provide objective supervision of defendants referred by the Knox County Criminal and General Sessions Courts by having regular communications with defendants, referring them to beneficial services, verifying completion of Court ordered conditions, and reporting to the Court.



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- A. To increase the number of clients referred by the courts, to aid in the reduction of jail overcrowding
- B. Improve our technology by obtaining a computerized case management program





Performance Measures

	Strategic Pillar	FY22 Actual	FY23 Actual	FY24 Estimate	Goal Alignment
Probation Fees Paid by Probation Clients		104,975	120,450	120,000	A
Court Costs Paid by Probation Clients		156,296	184,000	180,000	A
Restitution Paid by Probation Clients		48,536	38,700	38,000	A
Drug screen fees collected		3,970	4,500	4,500	A
Drug & Alcohol Assessments Administered		98	100	100	A
Drug & Alcohol Assessments Revenue		4,900	5,000	5,000	A
Community Service Participants		14	16	20	A
Community Service Days Completed (1 Day = 8 hours)		55.125	48	60	A

Key Priorities:

- Supervise and meet with clients
- Attend court hearings when needed
- Conducted Drug and Alcohol Assessments as referred by Criminal and General Sessions Court

Significant Accomplishments

- ✓ Administered the Litter Pick-Up and Alternative Sentencing Programs
- ✓ Conducted Drug & Alcohol Assessments as referred by the Courts





EXPENDITURES	FY 22 Actual	FY 23 Adopted	FY 24 Requested	FY 24 Recommended	FY 24 Adopted
Personal Services	\$ 173,651	\$ 796,661	\$ 846,973	\$ 846,973	\$ 846,973
Employee Benefits	46,943	269,509	278,121	278,121	278,121
Contractual Services	3,199	23,393	27,793	27,793	27,793
Supplies & Materials	1,121	13,100	13,100	13,100	13,100
Other Charges	-	1,923	1,923	1,923	1,923
Total	\$ 224,914	\$ 1,104,586	\$ 1,167,910	\$ 1,167,910	\$ 1,167,910

AUTHORIZED POSITIONS	FY 2022	FY 2023	FY 2024
Full Time	1	12	12
Part Time	0	0	0
Total	1	12	12





GENERAL SESSIONS COURT JUDGES

There are five General Sessions Courts in Knox County. First Sessions Court hears misdemeanor cases. Second Sessions Court hears DUI cases. Third Sessions Court hears felony cases. Fourth Sessions Court hears traffic and bonded-arraignment cases. Fifth Sessions Court hears civil cases. The five General Sessions Judges serve in each court on a rotational basis. Collectively, these Courts hear over 60,000 cases each year.

General Sessions Court is a court of limited and special jurisdiction. Currently, the Judges of the five Divisions of Sessions Court have jurisdiction over all civil cases (exclusive of divorce and worker's compensation) and all criminal offenses.

A. Civil Court

1. Up to \$25,000.00 in all civil cases, both law and equity.
2. Unlimited as to actions to recover personal property.
3. Unlimited as to an alternative money judgment for an action to recover personal property.
4. Unlimited as to cases of forcible entry and detainer.
5. Issue restraining orders and enforce the penalty provisions for violations of such restraining orders.

B. Criminal Court

1. Preliminary hearings and trials for misdemeanor offenses.
2. Preliminary hearings for felonies.
3. Knox County Ordinances.
4. Traffic violations
5. Bonded Arraignment Court

The General Sessions Court Mediation Program provides the public with an opportunity to resolve some categories of civil and criminal disputes through the process of court-based mediation.





MISSION STATEMENT:

To timely resolve criminal and civil cases brought in the General Sessions Court by conducting trials in civil cases, preliminary hearings in misdemeanor and felony cases, adjudicating misdemeanor cases upon waiver of trial by jury, presiding over the Recovery and Veterans Courts, providing Judicial Magistrate services to issue criminal warrants and citations, managing civil case mediations, State-funded Alcohol/Drug Addiction Treatment Programs, Supervised Probation Offender Treatment Program, liaison services for the Coordinated Housing Assessment and Match Plan, and providing insight and guidance to various access to justice, elder abuse, opioid epidemic treatment and pre-trial release programs currently under judicial review.



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Goals and Objectives



- A. To provide mediation services available for civil and criminal cases
- B. Provided judicial oversight to elder abuse, pre-trial release working groups, and alcohol/drug treatment
- C. To fairly and efficiently enforce the laws of Knox County and the State of Tennessee





Performance Measures

	Strategic Pillar	FY22 Actual	FY23 Actual	FY24 Estimate	Goal Alignment
# of Criminal and Civil cases adjudicated		71,025	70,658	70,000	A, B, C

Key Priorities:

- To impartially adjudicate all matters
- Ensuring effective and efficient operations

Significant Accomplishments

- ✓ Upgrade the technology in all the courtrooms
- ✓ Constructed and operated 3 concurrent video courtrooms

EXPENDITURES	FY 22 Actual	FY 23 Adopted	FY 24 Requested	FY 24 Recommended	FY 24 Adopted
Personal Services	\$ 1,680,442	\$ 1,746,244	\$ 1,785,218	\$ 1,785,218	\$ 1,785,218
Employee Benefits	356,851	358,457	327,815	327,815	327,815
Contractual Services	93,193	87,925	100,725	107,725	107,725
Supplies & Materials	26,892	22,300	30,400	30,400	30,400
Other Charges	681	681	681	681	681
Total	\$ 2,158,059	\$ 2,215,607	\$ 2,251,839	\$ 2,251,839	\$ 2,251,839

AUTHORIZED POSITIONS	FY 2022	FY 2023	FY 2024
Full Time	12	12	12
Part Time	0	0	0
Total	12	12	12





JURY COMMISSION

The purpose of Jury Commission is to select a group of citizens at random to serve on protentional trials as needed by the courts. The jurors are paid only for the number of days served. The purpose of the Jury is to render a fair and impartial verdict, according to law and the evidence.

Jury duty is an important civic and community duty that is vital to the American justice system, without jurors, the justice system cannot work fairly. Through service on a jury, citizens have a direct hand in ensuring that our system of justice is preserved. Your contribution to the judicial system is invaluable and ensures that the justice system remains in the hands of the people. We appreciate your service and are confident that you will find your jury service to be a rewarding experience.

MISSION STATEMENT:
Effectively manage the overall jury process for Knox County residents and provide efficient courteous and professional service to the public and courts.



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Goals and Objectives





- A. To provide the highest level of customer service to jurors and the public
- B. To process the jury summons in a timely manner





Performance Measures

	Strategic Pillar	FY22 Actual	FY23 Actual	FY24 Estimate	Goal Alignment
% of Chancery Court Juror Response Rate		20	20	20	A, B
% of Circuit Court Juror Response Rate		18	18	20	A, B

Key Priorities:

- Process jury matters in a timely manner
- Process juror postponements and excusals via telephone, fax, and e-mail
- Prepare, print, and mail jury summonses and letters

Significant Accomplishments

- ✓ Improved jurors check in process by providing an online option
- ✓ Utilized text messaging software to communicate instructions more effectively to jurors

EXPENDITURES	FY 22 Actual	FY 23 Adopted	FY 24 Requested	FY 24 Recommended	FY 24 Adopted
Personal Services	\$ 52,407	\$ 68,107	\$ 71,928	\$ 71,928	\$ 71,928
Employee Benefits	21,001	21,330	21,879	21,879	21,879
Contractual Services	5,857	5,475	5,475	5,475	5,475
Supplies & Materials	2,460	2,000	2,500	2,500	2,500
Other Charges	681	681	681	681	681
Total	\$ 82,406	\$ 97,593	\$ 102,463	\$ 102,463	\$ 102,463





AUTHORIZED POSITIONS	FY 2022	FY 2023	FY 2024
Full Time	1	1	1
Part Time	0	0	0
Total	1	1	1





JUVENILE COURT - JUDGES

The Juvenile Court of Knox County provides judicial services to all categories of juvenile cases.

MISSION STATEMENT:

1. *Provide for the care, protection, and wholesome moral, mental, and physical development of children coming within its provisions.*
2. *Consistent with the protection of the public interest, to remove from children committing delinquent acts the taint of criminality and the consequences of criminal behavior and to substitute, therefore, a program of treatment, training, and rehabilitation.*
3. *Achieve the foregoing purposes in a family environment whenever possible, separating the child from his or her parents only when necessary for the child's welfare or in the interest of public safety.*
4. *Provide a simple judicial procedure through which these functions are executed and enforced and in which the parties are assured a fair hearing and their constitutional and other legal rights are recognized and enforced. (from TCA 37-1-101)*



Strategic Pillar – Government Accountability
Deliver and Enhance High Quality Efficient Services and Transparency

Goals and Objectives









- A. To deliver accessible, efficient, and effective service to the community's delinquent, unruly, and dependent/and neglected youth and their families





Performance Measures

	Strategic Pillar	FY22 Actual	FY23 Actual	FY24 Estimate	Goal Alignment
Delinquent referrals		1,321	1,476	1,500	A
Unruly referrals		180	134	150	A
Dependent and Neglect referrals		3,541	3,158	3,200	A
Traffic/Tobacco referrals		768	775	850	A
Juvenile served		6,780	7,296	7,300	A
Juvenile Court Hearings		11,510	13,623	13,000	A

Key Priorities:

- Process cases and provide services in a timely manner
- Collaborate with community agencies on referrals
- To focus on court programs aimed at a population of children with status offenses





Significant Accomplishments

- ✓ Knox County Juvenile Court received a multi-year (4 ½ years) grant in the amount of \$923,000. The grant will be used to develop and implement an evidenced based specialized “Safe Babies Court.”
- ✓ Juvenile Court is in its tenth year of the Juvenile Recovery Court. Sixty-nine youths have participated in the program.
- ✓ There were 7,296 petitions, citations, state warrants, and motions filed.
- ✓ There were 13,623 Juvenile Court Hearings, 775 Traffic/Tobacco/FOP hearings and 14,580 Child Support Hearing.
- ✓ Collected \$8,419.03 in restitution paid to victims of Juvenile Offenders.

EXPENDITURES	FY 22 Actual	FY 23 Adopted	FY 24 Requested	FY 24 Recommended	FY 24 Adopted
Personal Services	\$ 2,383,924	\$ 2,539,525	\$ 2,680,213	\$ 2,680,213	\$ 2,680,213
Employee Benefits	637,373	656,462	723,526	723,526	723,526
Contractual Services	440,425	385,218	389,218	389,218	389,218
Supplies & Materials	14,944	30,500	45,500	45,500	45,500
Other Charges	107,492	107,490	110,488	110,488	110,488
Total	\$ 3,584,158	\$ 3,719,195	\$ 3,948,945	\$ 3,948,945	\$ 3,948,945

REVENUE	FY 22 Actual	FY 23 Adopted	FY 24 Adopted
Drug Screening	\$ 1,890	\$ 1,500	\$ 1,500
Total	\$ 1,890	\$ 1,500	\$ 1,500





AUTHORIZED POSITIONS	FY 2022	FY 2023	FY 2024
Full Time	39	37	37
Part Time	1	1	1
Total	40	38	38





IV-D MAGISTRATE PROGRAM

IV-D Magistrate program provides judicial services in support of the State of Tennessee’s child support enforcement and collection efforts. The state reimburses 66% of the cost for the operation of this program. The office consistently meets all requirements of the state program.

MISSION STATEMENT:

The Juvenile Court had adapted as its mission statement the classic opening paragraphs of the Juvenile Court Law:

- 1. Provide for the care, protection, and wholesome moral, mental, and physical development of children coming within its provisions.*
- 2. Consistent with the protection of the public interest, to remove from children committing delinquent acts the taint of criminality and the consequences of criminal behavior and to substitute, therefore, a program of treatment, training, and rehabilitation.*
- 3. Achieve the foregoing purposes in a family environment whenever possible, separating the child from his or her parents only when necessary for the child’s welfare or in the interest of public safety.*
- 4. Provide a simple judicial procedure through which these functions are executed and enforced and in which the parties are assured a fair hearing and their constitutional and other legal rights are recognized and enforced. (TCA 37-1-101).*



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Goals and Objectives




- A. To provide efficient and effective judicial services to the state’s child support enforcement and collections efforts





Performance Measures

	Strategic Pillar	FY22 Actual	FY23 Actual	FY24 Estimate	Goal Alignment
Number of Child Support Cases		16,150	14,580	15,000	A

Key Priorities:

- Conducting hearings on child support cases

Significant Accomplishments

- ✓ The Child Support division collected over \$2 million in child support payments.

EXPENDITURES	FY 22 Actual	FY 23 Adopted	FY 24 Requested	FY 24 Recommended	FY 24 Adopted
Personal Services	\$ 342,649	\$ 353,990	\$ 376,780	\$ 376,780	\$ 376,780
Employee Benefits	87,893	89,215	93,311	93,311	93,311
Contractual Services	9,026	15,005	15,005	15,005	15,005
Supplies & Materials	583	1,600	1,600	1,600	1,600
Other Charges	1,923	1,923	1,923	1,923	1,923
Total	\$ 442,074	\$ 461,733	\$ 488,619	\$ 488,619	\$ 488,619

REVENUE	FY 22 Actual	FY 23 Adopted	FY 24 Adopted
Courthouse Rent	\$ 10,991	\$ 10,990	\$ 10,990
IVD Child Supp't Referee Program	309,674	250,000	280,000
Total	\$ 320,665	\$ 260,990	\$ 290,990





AUTHORIZED POSITIONS	FY 2022	FY 2023	FY 2024
Full Time	3	3	3
Part Time	0	0	0
Total	3	3	3





JUVENILE COURT CLERK

Juvenile Court Clerk is responsible for processing and maintaining all legal documents for Juvenile Court. The Clerk provides clerical support for court proceedings and administers and maintains trust fund awards for minors. Support the Knox County Juvenile Court through maintaining official court records and documents, providing clerical support with court proceedings, judiciary, and legal communities, as well as the public and performing necessary accounting and day-to-day office functions.

MISSION STATEMENT:

Juvenile Court Clerk is to assist and provide professional, courteous service to the public, legal & judicial communities. In conjunction with advancement of technology services and incorporating access to Justice for Pro Se Litigants while running the office in a cost-effective manner.



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Goals and Objectives




- A. Provide professional and efficient service to the Judges, Magistrates, local and state officials, and the public
- B. To continue to improve the process of managing court documents





Performance Measures

	Strategic Pillar	FY22 Actual	FY23 Actual	FY24 Estimate	Goal Alignment
Number of Cases Filed		7,804	7,936	8,000	A

Key Priorities:

- Process and maintain official court records
- Improve courtroom technology
- To record and preserve all proceeding of Juvenile Court and provide excellent customer service to all parties.

Significant Accomplishments

- ✓ Implementation of a new financial system & document imaging system Upgrade the technology in all the courtrooms
- ✓ Trained and cross trained employees to perform Court and office functions more efficiently in a Court System that has seen a substantial increase in case filings and workload

EXPENDITURES	FY 22 Actual	FY 23 Adopted	FY 24 Requested	FY 24 Recommended	FY 24 Adopted
Personal Services	\$ 588,560	\$ 597,096	\$ 630,883	\$ 630,883	\$ 630,883
Employee Benefits	207,079	211,347	202,717	202,717	202,717
Contractual Services	27,985	62,625	63,200	63,200	63,200
Supplies & Materials	873	7,500	7,500	7,500	7,500
Other Charges	681	681	681	681	681
Total	\$ 825,178	\$ 879,249	\$ 904,981	\$ 904,981	\$ 904,981





REVENUE	FY 22 Actual	FY 23 Adopted	FY 24 Adopted
Litigation Tax	\$ 57,520	\$ 93,000	\$ 58,500
Contempt Petition	3,800	3,000	3,000
Custody Petition	62,300	65,000	55,000
Fines	35,479	32,000	35,000
Guardianship Petition	6,800	10,000	8,000
Indigent Child Support Petition	70,266	125,000	100,000
Administrative Fee	2,339	2,400	2,400
State of Tennessee	8,080	8,000	8,000
Tobacco Tax Revenue	7,103	6,000	6,500
Visitation Petitions	18,200	18,000	18,000
Summons/Subpoena	3,804	3,000	3,000
Traffic School	6,570	6,000	6,000
Trust Account	375	600	400
Sheriff Data Processing	-	350	-
Misc. Revenue	1,330	1,000	1,500
Total	\$ 283,966	\$ 373,350	\$ 305,300

AUTHORIZED POSITIONS	FY 2022	FY 2023	FY 2024
Full Time	16	14	14
Part Time	0	0	0
Total	16	14	14





JUVENILE SERVICE CENTER

The purpose of the Juvenile Service Center is to house youthful offenders, ages 12-17 who have either been charged with a crime or who have been convicted of a crime and are waiting on placement in a correctional facility. Status offenders are also housed, but only for 24 hours under state law. All youth are given shelter, food, and education opportunities. The Center serves sixteen surrounding counties as well as Knox County. The Center also contracts with the State of Tennessee to provide temporary placement for children adjudicated delinquent.

MISSION STATEMENT:

To provide a safe and secure facility for children who are being detained prior to court hearings.



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Goals and Objectives





- A. To provide children with their educational needs
- B. To maintain high standards in the daily operation of the facility





Performance Measures

	Strategic Pillar	FY22 Actual	FY23 Actual	FY24 Estimate	Goal Alignment
Number of Children admitted		893	842	850	A, B
Number of Children released		859	801	800	A, B

Key Priorities:

- Admit, house and care for juvenile offenders
- Provide educational and interesting training for officers
- Provide educational needs to the children in the Center

Significant Accomplishments

- ✓ The Boys & Girls Club continues to work closely with the detainees in the Center and after release
- ✓ Receive a Title I grant to be used for classroom equipment
- ✓ Continued the Arts & Crafts program





EXPENDITURES	FY 22 Actual	FY 23 Adopted	FY 24 Requested	FY 24 Recommended	FY 24 Adopted
Personal Services	\$ 2,188,221	\$ 2,769,318	\$ 3,082,158	\$ 3,082,158	\$ 3,082,158
Employee Benefits	656,258	928,509	937,541	937,541	937,541
Contractual Services	114,441	134,050	130,575	130,575	130,575
Supplies & Materials	182,092	165,000	165,000	165,000	165,000
Other Charges	61,494	61,494	61,494	61,494	61,494
Total	\$ 3,202,506	\$ 4,058,371	\$ 4,376,768	\$ 4,376,768	\$ 4,376,768

REVENUE	FY 22 Actual	FY 23 Adopted	FY 24 Adopted
Out of County Payments	\$ 154,745	\$ 85,000	\$ 125,000
State Custody ETRD Center	147,386	200,000	175,000
Misc. Revenue	83,043	50,000	50,000
Total	\$ 385,174	\$ 335,000	\$ 350,000

AUTHORIZED POSITIONS	FY22	FY23	FY24
Full Time	65	65	64
Part Time	2	1	0
Total	67	66	64





BEHAVIORAL HEALTH URGENT CARE CENTER

The Behavioral Health Urgent Care Center provides a variety of residential behavioral health treatment services. Knox County contracts with Helen Ross McNabb to provide these services.

EXPENDITURES	FY 22 Actual	FY 23 Adopted	FY 24 Requested	FY 24 Recommended	FY 24 Adopted
Contractual Services	\$ 840,000	\$ 840,000	\$ 840,000	\$ 840,000	\$ 840,000
Total	\$ 840,000	\$ 840,000	\$ 840,000	\$ 840,000	\$ 840,000





PROBATION OFFICE

The Knox County Probation Department supports the Knox County Judiciary to ensure that anyone assigned to misdemeanor probation complies with the conditions of probation. Probation officers supervise a caseload of approximately 2000 people. Supervision includes regular office check-ins for clients, monitoring client activities and court dates, providing progress reports to the Courts, overseeing the required conditions the Court has imposed, and preparing Violations of Probation, as needed. In addition to supervising defendants, the department also conducts drug screens and drug & alcohol assessments, for probation clients, as well as at the request of the Courts. The Probation Department partners with many outside agencies to coordinate and facilitate programs and services to those in need. Additionally, the department serves as the administrator for the Court ordered Community Services and Litter Pick-Up programs.

MISSION STATEMENT:

To provide objective supervision of defendants for the Knox County Criminal and General Sessions Courts by having regular communication with defendants, referring them to beneficial services, verifying completion of Court ordered conditions, and reporting to the Court.



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EXPENDITURES	FY 22 Actual	FY 23 Adopted	FY 24 Requested	FY 24 Recommended	FY 24 Adopted
Personal Services	\$ 583,909	\$ -	\$ -	\$ -	\$ -
Employee Benefits	216,412	-	-	-	-
Contractual Services	15,280	-	-	-	-
Supplies & Materials	5,621	-	-	-	-
Other Charges	1,923	-	-	-	-
Total	\$ 823,145	\$ -	\$ -	\$ -	\$ -

REVENUE	FY 22 Actual	FY 23 Adopted	FY 24 Adopted
Drug and ALC Assessment	\$ 5,000	\$ -	\$ -
Drug Screening	4,120	-	-
Total	\$ 9,120	\$ -	\$ -

AUTHORIZED POSITIONS	FY22	FY23	FY24
Full Time	11	0	0
Part Time	0	0	0
Total	11	0	0

***Probation is now included in with Court Administrator and Magistrate.**





COSTS IN CASES CHARGED TO COUNTY

EXPENDITURES	FY 22 Actual	FY 23 Adopted	FY 24 Requested	FY 24 Recommended	FY 24 Adopted
Other Charges	\$ 802,088	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000
Total	\$ 802,088	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000





PUBLIC DEFENDER

The office of the District Public Defender provides zealous representation to those charged with crimes who cannot afford to hire an attorney. It is the goal of this office to provide quality representation to every client appointed for representation.

We have a unique mission for a public defender's office operating within a statewide public defender system. Our mission is driven by our understanding that most of the criminal behavior in our community is symptomatic of other personal, psychological, and social dynamics. As a community law office, we are able to advocate for a fair and just process within the criminal justice system, while also increasing our clients' self-sufficiency and integration into the community, to positively impact the quality of life in Knox County.

The CLO benefits our clients and our community by:

- Reducing frequency of arrest
- Reducing length of incarceration
- Reducing Knox County's fiscal burden from arrests and incarceration
- Fostering individual self-reliance and responsibility
- Strengthening families
- Serving chronic re-offenders who are the most costly to the community and have exhausted other resources

MISSION STATEMENT:

The mission of the Knox County Public Defender's Community Law Office is to provide holistic, client-centered legal representation to our clients, advocate for a fair and just process within the criminal justice system, increase self-sufficiency and integration of clients into the community, and positively impact the quality of life in Knox County.





Strategic Pillar – Government Accountability
Deliver and Enhance High Quality Efficient Services and Transparency

Goals and Objectives



- A. Represent indigent citizens charged with criminal offense who cannot afford to hire an attorney as provided by statute

Performance Measures

	Strategic Pillar	FY22 Actual	FY23 Actual	FY24 Estimate	Goal Alignment
Assigned Cases - Criminal Court		2,699	2,770	2,853	A
Assigned Cases - Sessions Court		15,469	13,820	14,235	A
Assigned Cases - Juvenile Court		609	542	558	A
Appellate Cases Initiated		29	30	31	A
Concluded Cases - Criminal Court		2,533	2,246	2,313	A
Concluded Cases - Sessions Court		16,039	14,504	14,939	A
Concluded Cases - Juvenile Court		607	648	667	A
Appellate Cases Concluded		25	26	27	A





Key Priorities:

- Justice – CLO Staff actively pursue justice for all clients
- Dignity and Worth of Person – CLO Staff practice client-centered representation
- Service – CLO Staff provide holistic representation
- Effective-Empathic Communication – CLO Staff facilitate close, open communication with Clients, in an empathic manner
- Integrity – CLO Staff behave and maintain a strong adherence to professional ethics and conduct
- Competent Representation – Client representation by CLO Staff demonstrates adherence to high standards of proactive and ongoing commitment to professional development
- Client Loyalty – CLO Staff subordinate all other professional relationships and pledge unwavering loyalty to their client

Significant Accomplishments

- ✓ Participated in quarterly debt relief clinics
- ✓ Connected with Knox County Safe Baby Court to assist with expungements
- ✓ Served as a liaison to Knox County Recovery Court and Veterans Treatment Court

EXPENDITURES	FY 22 Actual	FY 23 Adopted	FY 24 Requested	FY 24 Recommended	FY 24 Adopted
Personal Services	\$ 1,607,992	\$ 1,642,497	\$ 2,099,964	\$ 2,099,964	\$ 2,099,964
Employee Benefits	426,234	430,433	524,480	524,480	524,480
Contractual Services	198,339	196,020	196,020	196,020	196,020
Supplies & Materials	118,149	106,300	106,300	106,300	106,300
Other Charges	199,072	264,667	82,181	82,181	82,181
Total	\$ 2,549,786	\$ 2,639,917	\$ 3,008,945	\$ 3,008,945	\$ 3,008,945





REVENUE	FY 22 Actual	FY 23 Adopted	FY 24 Adopted
Public Defender Rent	\$ 146,743	\$ 145,658	\$ 145,658
Total	\$ 146,743	\$ 145,658	\$ 145,658

AUTHORIZED POSITIONS	FY22	FY23	FY24
Full Time	31	29	30
Part Time	2	2	2
Total	33	31	32





COURT OFFICERS

Court Officers function is to provide a safe and secure courtroom and the areas around it. The Officers search persons entering the courtroom and respond to panic button alarms when needed.

MISSION STATEMENT:

Maintain a safe and orderly environment during all courtroom proceedings in Knox County by pre-entry screening and searching at courtroom entrance, being present during proceedings, responding to panic alarms in court areas, and serving as liaison between judges, and clerks' offices.



Strategic Pillar – Government Accountability
Deliver and Enhance High Quality Efficient Services and Transparency

Goals and Objectives



A. To provide safe and secure courtrooms and area

Key Priorities:

- To screen and search persons entering courtrooms
- Provide safety and security for court areas





Significant Accomplishments

- ✓ Provided safe and secure courtrooms
- ✓ Liaison between judges and the clerk’s office

EXPENDITURES	FY 22 Actual	FY 23 Adopted	FY 24 Requested	FY 24 Recommended	FY 24 Adopted
Contractual Services	\$ 8,853	\$ 12,550	\$ 12,550	\$ 12,550	\$ 12,550
Supplies & Materials	13,632	13,150	13,150	13,150	13,150
Other Charges	3,668	3,668	3,668	3,668	3,668
Total	\$ 26,153	\$ 29,368	\$ 29,368	\$ 29,368	\$ 29,368



Public Safety





EMERGENCY MANAGEMENT

MISSION STATEMENT:

To protect the lives and property of the citizens of Knoxville-Knox County by insuring mitigation of preparation for, response to, and recovery from the effects of natural and manmade disasters, as well as national security concerns.



Strategic Pillar – Public Safety
Provide a Safe and Livable Community

Goals and Objectives



- A. To produce an emergency preparedness brochure for every home in Knox County in a coordinated effort with KUB
- B. To Coordinate with TEMA in developing a state-wide mental health annex to the emergency plan

Key Priorities:

- Support emergency operations by providing on scene coordination, mobile Command post operations and EOC operations





Significant Accomplishments

- ✓ Achieved designation as a Storm Ready Community from the National Weather Service

EXPENDITURES	FY 22 Actual	FY 23 Adopted	FY 24 Requested	FY 24 Recommended	FY 24 Adopted
Contractual Services	\$ 258,259	\$ 290,380	\$ 387,580	\$ 387,580	\$ 387,580
Other Charges	3,342	3,342	3,342	3,342	3,342
Total	\$ 261,601	\$ 293,722	\$ 390,922	\$ 390,922	\$ 390,922





SHERIFF'S ADMINISTRATION

Sheriff Tom Spangler is a graduate of Carter High School and Tusculum College. Sheriff Spangler served our country in the United States Air Force before the start of his law enforcement career with the Knox County Sheriff's Office as a Corrections Officer. Sheriff Spangler also served as a Patrolman, Patrol Supervisor, as a Metro Narcotics Detective and was instrumental in getting the Regional Training Academy as well as Knox County Sheriff's Office Aviation Unit started.

He was elected in August 2018 and took office September 1, 2018. Sheriff Spangler graduated the 2004 FBI National Academy and is on the board for the Police Officer Standards & Training (P.O.S.T.). Tom Spangler is an active member of Clear Springs Baptist Church in Corryton. He is married to his wife, Linda, and has two daughters, Mellony and Mallory, having four granddaughters and one grandson.



The Sheriff's administration office provides direction and operational guidance to all employees of the Knox County Sheriff's office. The Office of Finance and Procurement emphasizes a service-oriented team approach to provide sound fiscal policies and financial reporting that meet fiduciary and regulatory responsibilities, address the operational needs of KCSO, to serve the needs of our employees and to exemplify fiscal responsibility to the citizens of Knox County. The KCSO Finance and Procurement Team is responsible for maintaining the fiscal integrity of the Sheriff's Office. The Office of Finance monitors all KCSO financial operations to ensure that all monies are spent only in accordance with the budget adopted by the Knox County Commission. This office is responsible for a range of duties including preparing the annual and capital budget, providing grant administration and coordination for all KCSO offices, accounts payable, collection of revenue, and providing all offices assistance and guidance on financial matters.





MISSION STATEMENT:

To provide the personnel and resources necessary to enable all units within the Sheriff's Department to perform at peak operational efficiency within the limits of the financial plan.



Strategic Pillar – Public Safety
Provide a Safe and Livable Community

Goals and Objectives



- A. To provide the County with excellent law enforcement services with professionally trained and well-equipped law enforcement deputies
- B. To monitor all revenue and expenditures for the Sheriff's department
- C. To upgrade all equipment utilized by employees to perform their job duties

Key Priorities:

- To support all divisions of the Sheriff's Department
- Protecting core services
- Ensuring effective and efficient operations





Significant Accomplishments

- ✓ Provided support to all departments within the Sheriff's Office

EXPENDITURES	FY 22 Actual	FY 23 Adopted	FY 24 Requested	FY 24 Recommended	FY 24 Adopted
Personal Services	\$ (11)	\$ -	\$ -	\$ -	\$ -
Contractual Services	126,985	172,950	172,950	172,950	172,950
Supplies & Materials	276,775	279,050	279,050	279,050	279,050
Other Charges	1,482,500	1,482,500	1,482,500	1,482,500	1,482,500
Total	\$ 1,886,249	\$ 1,934,500	\$ 1,934,500	\$ 1,934,500	\$ 1,934,500

REVENUE	FY 22 Actual	FY 23 Adopted	FY 24 Adopted
Sheriff- Records	\$ 16,001	\$ 16,000	\$ 14,000
Sheriff Data Processing	38,299	40,000	40,000
Sheriff- Warrants	535,613	475,000	500,000
Sheriff- Identification	12,825	14,000	13,000
Sheriff- Work Release	4,232	3,500	3,500
Sheriff- Miscellaneous	952,648	845,000	1,075,000
Sheriff- State Driver Licenses	575	600	600
Hand Gun Permit Fee	17,340	16,500	16,500
E-Citation Fee	2,409	2,000	2,000
Jail Concessions	1,166,039	1,050,000	1,150,000
Medical Co Pay Prisoners	40,792	38,000	40,000
Prisoner Board- Federal	1,614,848	1,500,000	1,600,000
Prisoner Board- State	1,863,273	1,400,000	3,250,000
Prisoner Board- ICE	11,039	-	15,000
Total	\$ 6,275,933	\$ 5,400,600	\$ 7,719,600





RECORDS & COMMUNICATIONS

The Support Services Unit provides the public with records and reports relating to the Knox County Sheriff’s Office. The unit handles local, state, and federal information relating to criminal and vehicle records, missing persons, and stolen property. In addition, Support Services provides support to all officers and employees of the department as well as area local law enforcement through accurate record keeping. Teleserve makes various non-emergency crime reports and assists the public 24 hours a day, seven days a week. Records oversees all public records requests, matters of expungements, orders of protection, and validation of NCIC entries. LEIDs, also in operation at all times, is responsible for making entries into the NCIC database, processing criminal warrants, and relaying crucial information to officers via radio.

MISSION STATEMENT:

It is the mission of the Support Services Division to provide operational support to all officers and employees of the Knox County Sheriff’s Office through accurate record keeping as well as providing service to the general public.



Strategic Pillar – Public Safety
Provide a Safe and Livable Community





Goals and Objectives



- A. To provide support for and assist in gathering information for officers and detectives to solve crimes
- B. To update all standard operating procedures and continue regular training and quality personnel to provide proper staffing and offer the best possible emergency communications operations to the citizens of Knox County and Public Safety personnel

Key Priorities:

- To provide better service and easier access to public records through technology
- Ensuring effective and efficient operations

Significant Accomplishments

- ✓ Entered information into NCIC in a timely manner
- ✓ Completed Incident reports and fielded all public inquiries for the department

EXPENDITURES	FY 22 Actual	FY 23 Adopted	FY 24 Requested	FY 24 Recommended	FY 24 Adopted
Contractual Services	\$ 86,823	\$ 110,450	\$ 110,450	\$ 110,450	\$ 110,450
Supplies & Materials	22,414	33,950	33,950	33,950	33,950
Other Charges	1,166,603	1,191,595	1,191,595	1,191,595	1,191,595
Total	\$ 1,275,840	\$ 1,335,995	\$ 1,335,995	\$ 1,335,995	\$ 1,335,995





SHERIFF’S TRAINING DIVISION

The Knox County Sheriff’s Office Regional Training Academy has the honor of producing some of the best law enforcement officers in the state through the Basic Police School. Recruits train for 12 weeks, followed by on-the-job training. Anyone working full-time in a law enforcement agency is eligible for the school. Upon completion of the necessary course work, the graduate is eligible for POST (Peace Officer Standard Training) certification.

The Training Unit maintains its own professional training staff and hosts several specialized training schools every year such as the FBI, Homeland Security, and NRA.

Each certified officer is mandated by the State of Tennessee to receive 40 hours of in-service training every year to maintain POST certification. The Training Unit conducts in-service training for Sheriff’s Office certified officers, court security officers, and school police officers. It also conducts specialized training for KCSO’s SWAT Team, Citizen’s Academy, SCAN (Senior Citizen Awareness Network) volunteers, Tracking Team, and the Honor Guard. Training also maintains a state-of-the art indoor firing range for year-round firearms training and qualification, and an outdoor range for combat courses.

MISSION STATEMENT:

The Sheriff’s Office is committed to giving the best possible training to Officers in every stage of their career. The Sheriff’s Regional Training Academy trains new recruits to serve the community and the citizens of their jurisdiction with sensitivity and respect. Officers will be given the fundamentals, knowledge, skills and abilities to become an effective law enforcement officer. Police tactics policies and procedures, and/or techniques are constantly changing; the training division strives to meet the evolving needs of communities and the citizens in which they serve with integrity, dedication, and a commitment to excellence.



Strategic Pillar – Public Safety
Provide a Safe and Livable Community





Goals and Objectives



- A. To strive to maintain a high level of performance to both officers within their jurisdiction as well as officers from outside agencies
- B. As tactics, training methods, and law enforcement equipment evolves, the agency utilizes any and all necessary information afforded in an attempt of maintaining cutting edge training; Provide the latest cutting-edge training, information, and tools for every officer
- C. To provide the highest level of training to the officers of the Knox County Sheriff's Office
- D. Give every officer the opportunity to be the best version of themselves, through dedication and a commitment to excellence

Performance Measures

	Strategic Pillar	FY22 Actual	FY23 Actual	FY24 Estimate	Goal Alignment
# of Officers Trained		1,245	1,220	1,300	A, B, C, D
# of Instructional Hours		1,300	1,350	1,500	A, B, C, D





Key Priorities:

- Learning and honing tactics and techniques essential to law enforcement to protect and serve the community
- Developing a positive sense of pride in our officers brings about professionalism and integrity, thus creating better community service and honor within each recruit

Significant Accomplishments

- ✓ Provided every certified officer at Knox County Sheriff’s Office with the P.O.ST. 40-hour annual in-service training
- ✓ Provided training to surrounding counties, state and federal agencies that helps maintain a good working relationship between departments

EXPENDITURES	FY 22 Actual	FY 23 Adopted	FY 24 Requested	FY 24 Recommended	FY 24 Adopted
Contractual Services	\$ 24,390	\$ 34,300	\$ 34,300	\$ 34,300	\$ 34,300
Supplies & Materials	112,477	227,250	227,250	227,250	227,250
Other Charges	13,000	13,000	13,000	13,000	13,000
Total	\$ 149,867	\$ 274,550	\$ 274,550	\$ 274,550	\$ 274,550





PLANNING & DEVELOPMENT

The Communications Unit handles all agency related press releases, as well as all KCSO Social Media Sites. The Unit also works with local, state, and national media to provide timely and accurate information as pertaining to The Knox County Sheriff’s Office.

We strive to create awareness in the community about the different units within KCSO and provide coverage of a wide variety of Community Outreach programs offered by the Knox County Sheriff’s Office. Additionally, the Communications Unit also over sees the community outreach and benevolence programs for the Knox County Sheriff’s Office.

Under the direction of Sheriff Spangler organize Officer Appreciation & Awards ceremonies, as well as The Citizens Academy. Kimberly Glenn is the Communications Director and can be reached at Kimberly.Glenn@knoxsheriff.org

MISSION STATEMENT:

The Communications Division will facilitate communications regarding law enforcement matters between the general public and all viable media outlets.



Strategic Pillar – Public Safety
Provide a Safe and Livable Community

Goals and Objectives



- A. To keep the public and media aware of the work of the Knox County Sheriff’s Office through the website, media releases, media conferences, special events for the public, training videos, and the Citizen Academy





Key Priorities:

- Provide media requests as requested
- Update the social media accounts
- Issue press releases when needed

Significant Accomplishments

- ✓ Created beneficial crime prevention awareness videos
- ✓ Provide on scene reporting of incidents when needed

EXPENDITURES	FY 22 Actual	FY 23 Adopted	FY 24 Requested	FY 24 Recommended	FY 24 Adopted
Contractual Services	\$ 1,689	\$ 4,090	\$ 4,090	\$ 4,090	\$ 4,090
Supplies & Materials	1,270	3,700	3,700	3,700	3,700
Total	\$ 2,959	\$ 7,790	\$ 7,790	\$ 7,790	\$ 7,790





FAMILY CRIMES UNIT

The Family Crimes Unit is located at the Family Justice Center, 400 Harriet Tubman St., Knoxville, Tennessee 37915. The Family Justice Center is the hub of more than 60 collaborating agencies working together to provide assistance and education pertaining to domestic violence, child abuse, and elder abuse. These agencies include, but are not limited to: The District Attorney General's Office, Knoxville Police Department, Adult Protective Services, Department of Children Services, Knox County Schools, Legal Aid, YWCA, and Helen Ross McNabb, etc. The Knoxville Family Justice Center is one of the first centers established in the nation and has become a model for other agencies in the development of their own Family Justice Center.

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MISSION STATEMENT:

The Family Crisis Unit is dedicated to the investigation of domestic violence, child abuse, and sexual assault and elder abuse as well as prosecuting the offenders. Provide victims with immediate safety planning, crisis counseling, shelter placement, and referrals to other agencies that may be of assistances. The Family Crisis unit has a state-of-the-art Cyber Systems Forensic Laboratory for processing digital evidence. The Unit seeks justice for all victims of domestic violence, child abuse and elder abuse.





Strategic Pillar – Public Safety
Provide a Safe and Livable Community

Goals and Objectives



- A. Provide immediate safety, crisis counseling, information and referrals, and support to victims of Domestic Violence in Knox County prosecute all criminal cases arising fairly, and vigorously in Knox County
- B. Continue to educate and train officers of the Knox County Sheriff’s Office so they may stay current on both criminal and civil laws, as well with technology advancements provide legal support to law enforcement a agencies investigating crimes relating to Knox County
- C. To develop and encourage collaborations between Adult Protective Services, District Attorney’s Office and Knox County Sheriff’s Office to exchange safety, legal services and awareness for victims of elder abuse





Performance Measures

	Strategic Pillar	FY22 Actual	FY23 Actual	FY24 Estimate	Goal Alignment
# of Successful Investigated Child Abuse Cases		957	886	900	A, B, C
# of Investigated Domestic Violence Cases		2,415	2,113	2,200	A, B, C
# of Investigated Elder Abuse Cases		512	564	500	A, B, C
# of Criminal Warrants Issued		156	169	165	A, B, C

Key Priorities:

- To obtain funding to hire and train additional detectives to ensure the effective investigation/prosecution of the ever-increasing number of cases involving crimes against children, victims of domestic violence, and crimes against elder and vulnerable adults
- Obtain funding for multi-language services to assist in criminal investigations and victim advocacy

Significant Accomplishments

- ✓ Assists victims in obtaining order of protections and tailors a personal safety plan that provides resources and services to facilitate their specific needs Supervised and assisted law enforcement in investigations
- ✓ Contacted all victims of domestic violence within 72 hours of reported incidents





EXPENDITURES	FY 22 Actual	FY 23 Adopted	FY 24 Requested	FY 24 Recommended	FY 24 Adopted
Contractual Services	\$ 20,004	\$ 26,100	\$ 26,100	\$ 26,100	\$ 26,100
Supplies & Materials	34,397	40,400	40,400	40,400	40,400
Total	\$ 54,401	\$ 66,500	\$ 66,500	\$ 66,500	\$ 66,500





PATROL DIVISION

The Patrol Unit is responsible for keeping you and your family, your homes, businesses, and neighborhoods safe. Patrol Officers answer alarm calls, resolve disputes, respond to a variety of calls for service and take most crime or violation reports. Knox County is divided into 14 Patrol zones. Officers assigned to each of these zones, patrol for any signs of problems, disturbances, and unusual behavior. The men and women of the Patrol Unit are considered the backbone of the Sheriff's Office.

MISSION STATEMENT:

To focus on safeguarding the lives, property, and constitutional rights of the citizens of Knox County.





Strategic Pillar – Public Safety
Provide a Safe and Livable Community

Goals and Objectives



- A. To have efficient response time to calls for service
- B. To recognize traffic violations and investigate all motor vehicle accidents
- C. To identify and remove intoxicated drivers from our roadways

Performance Measures

	Strategic Pillar	FY22 Actual	FY22 Actual	FY23 Estimate	Goal Alignment
# of Calls Received		149,641	143,468	145,000	A

Key Priorities:

- To respond to 911 calls for service
- Hire additional officers to increase productivity





Significant Accomplishments

- ✓ Responded to neighbor patrol calls in a timely manner
- ✓ Build sound relations with the public through community policing
- ✓ Served warrants when needed

EXPENDITURES	FY 22 Actual	FY 23 Adopted	FY 24 Requested	FY 24 Recommended	FY 24 Adopted
Personal Services	\$ 47,761,845	\$ 51,568,452	\$ 59,206,676	\$ 59,206,676	\$ 59,206,676
Employee Benefits	21,045,071	24,892,704	26,954,719	26,954,719	26,954,719
Contractual Services	1,345,900	1,402,000	1,402,000	1,402,000	1,402,000
Supplies & Materials	1,274,517	1,306,500	1,306,500	1,306,500	1,306,500
Other Charges	71,232	72,382	72,382	72,382	72,382
Capital Outlay	113,175	-	-	-	-
Total	\$ 71,611,740	\$ 79,242,038	\$ 88,942,277	\$ 88,942,277	\$ 88,942,277

REVENUE	FY 22 Actual	FY 23 Adopted	FY 24 Adopted
Electronic Monitoring	\$ 213,667	\$ 160,000	\$ 200,000
Total	\$ 213,667	\$ 160,000	\$ 200,000

AUTHORIZED POSITIONS	FY 2022	FY 2023	FY 2024
Full Time	1,051	1,062	1,022
Part Time	3	3	3
TOTAL	1,054	1,065	1,025





WARRANTS

The Civil Warrants Unit serves all civil papers issued by the courts such as subpoenas, lawsuits, landlord/tenant actions, forced evictions, orders of protection, writs of possession, wage garnishments and levies. Below are the per defendant/per paper charges: \$42.00 Bank Levy, Civil Warrant, Summons and Complaint, Action to Recover Property, Detainer, Subpoena/Duces Tecum, Show Cause Order, Action to Recover Property with Expedited Writ, Levy, Writ of Possession Property Attachment, FIFA \$22.00 Garnishment, Scire Facias The address to send civil process to is: The Knox County Sheriff's Office Attention: Civil Warrants 400 Main Street Knoxville, TN 37902 If you have any questions regarding civil process service, please call 865-215-2440 or 865-215-2441.

The primary objective of the Criminal Warrants Unit is to locate and apprehend subjects who have outstanding arrest warrants and return them to the jurisdiction of the court. In Knox County, priority is given to violent offenders and offenders that are having a significant negative impact on our community. Criminal Warrants Unit personnel work hand in hand with the Clerk of Court and the State Attorney General's Office, utilizing various computer databases to enter, maintain and execute every warrant received and to investigate the whereabouts of these individuals with the goal of eventually bringing about their arrest. Officers assigned to the Criminal Warrants Unit are tasked with the responsibility of participating in fugitive raids with local, state and federal law enforcement agencies. Several officers are assigned to the United States Marshal's Smoky Mountain Regional Fugitive Task Force and travel throughout the East Tennessee District tracking violent offenders with the goal of taking them into custody. Often subjects will flee Knox County to avoid capture. Once an individual is located in another city, county, or state, the Criminal Warrants Unit begins the process of returning the individual to Knox County jurisdiction. This involves extensive communication with authorities and much legal documentation which eventually leads to officers traveling to the other jurisdiction to coordinate the fugitive's apprehension and extradition and/or transport back to Knox County. Citizens wishing to provide information about persons with outstanding criminal warrants can report anonymously via the tip line or contact LEIDS at 865-215-2442.





MISSION STATEMENT:

Strive to provide timely and professional service of arrest warrants, civil process, orders of protection, writs, levies, child support and subpoenas for all courts to the citizens of Knox County and any other jurisdiction which the defendant is a resident of Knox County.



Strategic Pillar – Public Safety
Provide a Safe and Livable Community

Goals and Objectives



- A. To serve arrest warrants and civil warrants in a timely manner
- B. To reduce the total number of outstanding warrants by 20%
- C. To provide training to the officers in preparing the warrant logs to become more efficient

Performance Measures

	Strategic Pillar	FY22 Actual	FY23 Actual	FY24 Estimate	Goal Alignment
# of Civil Warrants Served		34,521	38,284	35,000	A, B
# of Subpoenas		36,521	36,617	37,000	A, B





Key Priorities:

- To have an effective working relationship with the Courts and our citizens
- Transports fugitives from in and out of state
- Manage extradition of fugitives from other states and countries

Significant Accomplishments

- ✓ Attended the National Association of Extradition Officials Conference

EXPENDITURES	FY 22 Actual	FY 23 Adopted	FY 24 Requested	FY 24 Recommended	FY 24 Adopted
Contractual Services	\$ 99,928	\$ 149,700	\$ 149,700	\$ 149,700	\$ 149,700
Supplies & Materials	118,998	111,500	111,500	111,500	111,500
Total	\$ 218,926	\$ 261,200	\$ 261,200	\$ 261,200	\$ 261,200





DETECTIVES

The Property Crimes Unit investigates residential burglaries, business burglaries, vehicle burglaries, thefts, vandalisms and other property crimes. The detectives assigned to the unit work diligently to develop persons of interest, identify suspects, interview witnesses, to obtain evidence of the crime and to recover and return stolen property to the victims. The detectives work with surrounding law enforcement agencies to track patterns of criminal activity and to provide case information to the District Attorney's Office to assist them in the prosecution of criminal cases.

The Pawn Shop Unit, while investigating assigned cases, monitor pawnshop databases to identify pawn patterns of persons of interest and to locate and return stolen property to the victim. Pawn shops and second-hand stores are required by law to report pawns and purchases to a law enforcement. The Pawn Shop Unit insures the businesses are compliant with current state laws regarding the reporting of pawned and purchased items.

Auto Theft Detectives investigate all motorized vehicle, camper, motorcycle, trailer, all-terrain vehicle thefts and scrap metal thefts. The Auto Theft Unit works with state and local agencies to identify persons of interest, patterns of motor vehicle thefts, and review scrap metal databases to recover and return stolen property to the victim.

Fire investigation, sometimes referred to as origin and cause investigation, is the analysis of fire-related incidents. After firefighters extinguish a fire, an investigation is launched to determine the origin and cause of the fire or explosion. Investigations of such incidents require a systematic approach and knowledge of basic fire science. Fire investigators conduct their investigations using a systematic approach. Fire/Arson Investigators compile evidence and information to determine criminal intent. They will interview witnesses and or suspect(s) to obtain reasonable suspicion and or probable cause to charge a suspect(s) with the crime.

The Fraud and Forgery Unit investigates cases involving identity theft, credit card fraud, forgery of financial instruments and counterfeit money. Fraud and Forgery Detectives work closely with financial institutions to obtain information of offenders. The Fraud and Forgery Detectives work with the Secret Service and other local agencies to investigate counterfeit money cases. This unit also works with Adult Protective Services investigating financial exploitation of the elderly and vulnerable adults.

The Knox County Major Crimes Unit is responsible for investigating all non-domestic crimes against persons, missing person cases, and all homicides. The dedicated detectives of this specialized unit are committed to solving these cases through teamwork, innovation, and nationally recognized interview techniques and investigative methods.





MISSION STATEMENT:

To protect the citizens of Knox County be diligently and thoroughly investigating violent crimes, bring justice to those that have been victimized, and speak for those who can no longer speak for themselves. Identify and arrest offenders, complete all necessary documentation, assist with the prosecution and to give support and closure to victims and their families.



Strategic Pillar – Public Safety
Provide a Safe and Livable Community

Goals and Objectives



- A. To ensure that all property crimes committed in Knox County are thoroughly investigated prosecute all criminal cases arising fairly, and vigorously in Knox County
- B. To recover stolen property in an expeditious manner and to ensure its timely return to its rightful owner(s)
- C. To keep all detectives trained and up-to-date with new developments in investigative techniques
- D. To prosecute and follow cases through the criminal justice system
- E. To ensure that all person on person violent crimes committed in Knox County are thoroughly and professionally investigated





Performance Measures

	Strategic Pillar	FY22 Actual	FY23 Actual	FY24 Estimate	Goal Alignment
# of Crimes Investigated		2,103	2,051	2,100	A, B, C, D, E
# of Cases Solved		2,687	1,934	2,000	A, B, C, D, E
% of Cases Solved		94	94	95	A, B, C, D, E

Key Priorities:

- To identify and prosecute all perpetrators of these crimes in order to provide a sense of service and justice to the victims

Significant Accomplishments

- ✓ Solved over 90% of cases in FY23
- ✓ Maintained a working relationship with the public and the court system

EXPENDITURES	FY 22 Actual	FY 23 Adopted	FY 24 Requested	FY 24 Recommended	FY 24 Adopted
Contractual Services	\$ 141,586	\$ 137,500	\$ 137,500	\$ 137,500	\$ 137,500
Supplies & Materials	113,677	98,750	98,750	98,750	98,750
Total	\$ 255,263	\$ 236,250	\$ 236,250	\$ 236,250	\$ 236,250





FORENSIC SERVICE DIVISION

The Knox County Sheriff’s Office Forensic Services Unit is comprised of officers who respond to a multitude of crime scenes. Their duties include documenting crime scenes and evidence, identifying and preserving items and situations of evidentiary value, testifying in court proceedings, while using scientific methods to accomplish these goals.

Our officers work cooperatively with detectives, patrol, and other units within the Sheriff’s Office to create a complete story of a crime for ultimate presentation to a jury, while never losing sight of their duty to advocate for victims of crime. They work closely with other law enforcement agencies in the area, as well as the Regional Forensic Center.

The Forensic Unit has a latent fingerprint examiner, a lab for various processing techniques, and is responsible for fingerprinting both citizens and county employees for routine background checks. Our officers are graduates of the prestigious National Forensic Academy, recognized worldwide as the leader in innovative forensic training.

MISSION STATEMENT:

To document crimes scenes and evidence to help detectives solve crimes in Knox County.



Strategic Pillar – Public Safety
Provide a Safe and Livable Community





Goals and Objectives



- A. Continuing education focused on modern techniques and forensic technology
- B. Continue to facilitate the technicians attend the National Forensic Academy in timely manner to ensure that we are on the cutting edge of forensic science and technology
- C. Response to calls in a timely manner
- D. To match suspects to crimes to bring justice

Performance Measures

	Strategic Pillar	FY22 Actual	FY23 Actual	FY24 Estimate	Goal Alignment
# of Calls Technicians Received		1,985	1,913	2,000	C
# of Suspects matched by DNA evidence		15	20	20	A, B, D
# of Suspects matched by Latenet Fingerprints		139	110	125	A, B, D





Key Priorities:

- Documentation of evidence and photos
- Assist other agencies as needed
- Investigate crimes against people and property crimes

Significant Accomplishments

- ✓ 3 Forensic Services Unit Officer graduated from the National Forensic Academy
- ✓ Implemented a structured Forensic Technician Program to ensure consistent training
- ✓ Provided 2 internships to college students from the surrounding area

EXPENDITURES	FY 22 Actual	FY 23 Adopted	FY 24 Requested	FY 24 Recommended	FY 24 Adopted
Contractual Services	\$ 34,138	\$ 36,600	\$ 36,600	\$ 36,600	\$ 36,600
Supplies & Materials	26,267	47,850	47,850	47,850	47,850
Total	\$ 60,405	\$ 84,450	\$ 84,450	\$ 84,450	\$ 84,450





JUVENILE DIVISION

The Juvenile Crimes Unit is tasked with the enforcement of juvenile laws and the investigation of juvenile crimes. The unit also partners with other agencies in areas such as truancy, petitioned arrests, court ordered child removals and the enforcement of the Serious Habitual Offender Community Action Program (ShoCap). The Juvenile Crimes Unit strives to achieve excellence by encouraging interagency cooperation and unity to assist in the encouragement of rehabilitation, responsibility, accountability and education of juveniles.

MISSION STATEMENT:

The mission of the Juvenile Crime Task Force is to aggressively enforce juvenile laws and investigate juvenile crimes. We provide assistance to other agencies in area such as Truancy, petitioned arrests court ordered removals and the enforcement of the Serious Habitual Offender Community Action Program (ShoCap). The Juvenile Crime Task Force strives to achieve excellence by encouraging interagency cooperation and unity to assist in the encouragement of rehabilitation, responsibility accountability and education of juveniles.



Strategic Pillar – Public Safety
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Goals and Objectives



- A. Aid the Knox County Juvenile Recovery Court program by identifying at-risk youth and making referrals as necessary
- B. Expand the Juvenile identifier database to assist Knox County Sheriff's Office and other agencies in identification of suspects
- C. Provide assistance to the Knox County Juvenile Court and the Department of Children Services by assisting with service of court orders, warrants, referrals, and the removal of children from the home





Performance Measures

	Strategic Pillar	FY22 Actual	FY23 Actual	FY24 Estimate	Goal Alignment
# of Total Cases		2,054	3,392	3,000	A, B, C
# of Arrests by Juvenile Arrests		357	381	400	A, B, C
# of Cases cleared by Arrest/Petition		587	787	700	A, B, C
# of Cases cleared by Lack of Victim Prosecution		205	506	400	A, B, C
# of Cases cleared by Runaway Returning Home		243	214	250	A, B, C
# of Cases cleared by Exceptional Clearance		17	14	20	A, B, C
# of Cases Referred to Other Agency		61	194	100	A, B, C
# of Cases Referred to Medication/ Counseling		210	418	250	A, B, C
# of Cases Handled by Schools		4	28	15	A, B, C
# of Cases Unfounded		28	126	50	A, B, C
# of Cases Ongoing		1	102	50	A, B, C
# of Cases No Arrest		18	131	50	A, B, C
# of Cases Closed by Warrants Voided		19	696	500	A, B, C
# of Cases Cleared by DA refusal to Prosecute		42	138	75	A, B, C
# of Cases Cleared by Juvenile Court refusing to prosecute		16	38	20	A, B, C
# of Total Juvenile Delinquency Petitions Filed		415	465	425	A, B, C





Key Priorities:

- Investigate Juvenile Crimes
- To continue to educate officers regarding procedures for dealing with Juveniles and Juvenile Court

Significant Accomplishments

- ✓ Provided preventative crisis counseling to juveniles and to their families
- ✓ Aided the Knox County Juvenile Recovery Court program

EXPENDITURES	FY 22 Actual	FY 23 Adopted	FY 24 Requested	FY 24 Recommended	FY 24 Adopted
Contractual Services	\$ 8,317	\$ 11,550	\$ 11,550	\$ 11,550	\$ 11,550
Supplies & Materials	11,726	12,500	12,500	12,500	12,500
Total	\$ 20,043	\$ 24,050	\$ 24,050	\$ 24,050	\$ 24,050





SPECIAL TEAMS

Special Teams is made up of various programs within the Sheriff's Department.

The Knox County Sheriff's Office Hazardous Devices Unit responds to calls not only in Knox County but also 15 other counties, to assist in the safe handling of any type of explosive materials. This could be anything from purposefully built improvised explosive devices to old commercial explosives needing to be disposed of, to leaking hazardous materials from facilities, trucks, or train cars.

The team also has several fully equipped EOD response trucks, robots, bomb disposal buckets, x-ray units, EOD bomb suits, EOD FBI Redstone certified technicians, EMTs and support members. The team as a whole, is under the Chief Deputy of Homeland Security and the explosives component under the Commander of the Bomb Squad as required by the FBI.

The Knox County Sheriff's Office Marine Operations Team was restructured from KCSO Marine Patrol and KCSO SURT (Sheriff's Underwater Recovery Team) in 2018. Originally, the two teams were founded in 1992 by then Sheriff Tim Hutchison. The Marine Patrol assists TWRA in ensuring the safety of the boaters and waterways in Knox County. Officers that make up the Marine Operations Team come from every aspect of the Sheriff's Office from Corrections, Transportation, Aviation and Detectives. All members are trained shore technicians, and most are also certified divers. Members that are POST certified officers with KCSO act as Marine Enforcement Officers as well. The team also has an Emergency Medical Technician that is able to respond to any medical needs of the team. The Marine Operations Team is routinely called upon for evidence and body recoveries in the waters of Knox County and surrounding counties and adjoining states.

The Special Weapons and Tactics Team is the original special team of the Sheriff's Office. It was formed in 1980 in preparation for the 1982 World's Fair. The team is comprised of a group of individuals who come together as a team to perform high risk operations that fall outside the abilities of regular officers. Their mission is to resolve high-risk situations such as barricaded persons, hostage situations and high-risk search/arrest warrants with no injury to the officers or the suspects. SWAT answers calls, not only in Knox County, but in other counties throughout East Tennessee. They are recognized as one of the best in the state of Tennessee.





MISSION STATEMENT:

To provide crime prevention programs, training, and services to the citizens of Knox County to enhance their level of health, safety, and security.



Strategic Pillar – Public Safety
Provide a Safe and Livable Community

Goals and Objectives



A. To provide support when needed through one of our various special team areas

Key Priorities:

- Protecting core services
- Ensuring effective and efficient operations

Significant Accomplishments

✓ Provided support to law enforcement when needed

EXPENDITURES	FY 22 Actual	FY 23 Adopted	FY 24 Requested	FY 24 Recommended	FY 24 Adopted
Contractual Services	\$ 20,148	\$ 28,460	\$ 28,460	\$ 28,460	\$ 28,460
Supplies & Materials	20,678	22,200	22,200	22,200	22,200
Total	\$ 40,826	\$ 50,660	\$ 50,660	\$ 50,660	\$ 50,660





NARCOTICS

MISSION STATEMENT:

To keep drugs off the streets and out of citizen’s hands in Knox County.



Strategic Pillar – Public Safety
Provide a Safe and Livable Community

Goals and Objectives



- A. To successfully investigate and prosecute drug dealers under both federal and state level drug trafficking laws
- B. To provide surveillance on narcotic purchases to ensure arrests are made
- C. To process evidence and keep inventory of all data

Key Priorities:

- Investigations initiate at the time of a suspected narcotics related death and continue until all leads have been exhausted





Significant Accomplishments

- ✓ Reduce the number of overdose deaths in Knox County
- ✓ Provided support to law enforcement agencies

EXPENDITURES	FY 22 Actual	FY 23 Adopted	FY 24 Requested	FY 24 Recommended	FY 24 Adopted
Contractual Services	\$ 214,200	\$ 273,200	\$ 273,200	\$ 273,200	\$ 273,200
Supplies & Materials	239,631	261,000	261,000	261,000	261,000
Other Charges	16,500	16,500	16,500	16,500	16,500
Total	\$ 470,331	\$ 550,700	\$ 550,700	\$ 550,700	\$ 550,700





OFFICE OF PROFESSIONAL STANDARDS

The Knox County Sheriff’s Office of Professional Standards is a dedicated to assisting the public with any concerns they may have regarding KCSO and our employees. Complex and difficult cases and situations are often stressful and complicated. We do not falter and see to it that each case is seen through with the utmost respect and care. Ops deals with some of the most difficult cases and situations. We aim to ensure our officers, employees, and citizens of Knox County are seeking fair and just resolutions to any issues and concerns. Our detectives are experienced, professional, and sincere with every individual, investigation, and circumstance.

MISSION STATEMENT:

It is the mission of the Office of Professional Standards to investigate allegations and complaints on Knox County Sheriff’s Office personnel in a thorough, timely and unbiased investigation, striving to ensure that the rights of employees and citizens of the community are safeguarded, and the integrity of the Sheriff’s Office is maintained.



Strategic Pillar – Public Safety
Provide a Safe and Livable Community

Goals and Objectives



- A. To focus on identifying areas of deputy’s misconduct, monitoring police relations with the public and identifying the need for new or revised policies or training.
- B. To investigate each complaint with honesty through the high standards of ethics





Performance Measures

	Strategic Pillar	FY22 Actual	FY23 Actual	FY24 Estimate	Goal Alignment
# of Reports/Investigations		95	98	80	B

Key Priorities:

- Investigations and allegations and complaints
- Preform backgrounds investigations

Significant Accomplishments

- ✓ Supervised and assisted law enforcement in investigations

EXPENDITURES	FY 22 Actual	FY 23 Adopted	FY 24 Requested	FY 24 Recommended	FY 24 Adopted
Contractual Services	\$ 11,045	\$ 13,400	\$ 13,400	\$ 13,400	\$ 13,400
Supplies & Materials	9,839	12,250	12,250	12,250	12,250
Total	\$ 20,884	\$ 25,650	\$ 25,650	\$ 25,650	\$ 25,650





SPECIAL SERVICES

Special Services is dedicated to reaching out in to the community, getting involved and giving back. The key word in Special Services is service, this division offers a wide variety of benefits to the residents of Knox County. These services range from education and crime prevention to volunteer programs. Special Services seeks to go the extra special mile and show love and care for the community.

To Keep Kids off Drugs, the Drug Abuse Resistance Education seeks to educate youth on the dangers and consequences of drugs. D.A.R.E. aims to prevent drug abuse, gang membership, and violent behavior.

Neighborhood Watch is a program that promotes proactive law enforcement by establishing interactive crime prevention program between law enforcement and the neighborhood as a whole.

The Senior Citizens Awareness Network (SCAN) volunteers are the Sheriff's emissaries to the elderly and shut-in population of Knox County. They are trained to provide home visitations, security surveys, crime prevention counseling, and community agency referrals. SCAN cruisers and personnel are familiar and welcome additions to local neighborhoods.

The Volunteers in Policing (V.I.P.) Program takes individual interest and aptitudes into consideration in placing volunteers within divisions of the Sheriff's Office. Volunteers are assigned to work in the following divisions: Court Services Family Crisis Forensics Support Services Additionally, V.I.P.s are often scheduled to assist with special events.

Certified officers provide crime prevention and emergency preparedness training for businesses in Knox County. The seminars help businesses create safer environments for employees. Topics covered include Armed Robbery Survival, Business Awareness for Homeland Security, Taking Crime Prevention to Work, Shoplifting and Fraud, and Counterfeit Monies.

Certified officers provide information to area worship centers to help them access the churches' needs with regard to Vulnerabilities, Physical Security, Policies and Procedures, Crisis Response, Media Response, and Executive Protection. The seminar helps Knox County worship centers develop comprehensive crime prevention plans.





MISSION STATEMENT:

Provide relevant training, programs, and services designed to empower citizens to enhance their level of safety, health, and security.



Strategic Pillar – Public Safety
Provide a Safe and Livable Community

Goals and Objectives



- A. To develop and employ specific comprehensive programs to recruit, train, and utilize volunteers within multiple divisions of the department
- B. To provide education and awareness to citizens

Key Priorities:

- Reintroduce the “Think Twice” Program for at risk-teens and their parents/guardians
- Provide drug and violence prevention programs
- Supporting enhanced livability and quality of life





Significant Accomplishments

- ✓ Created and implemented virtual Child Safety classes
- ✓ Created and implemented the virtual Drug Prevention programs

EXPENDITURES	FY 22 Actual	FY 23 Adopted	FY 24 Requested	FY 24 Recommended	FY 24 Adopted
Contractual Services	\$ 51,594	\$ 57,250	\$ 57,250	\$ 57,250	\$ 57,250
Supplies & Materials	37,615	51,250	51,250	51,250	51,250
Total	\$ 89,209	\$ 108,500	\$ 108,500	\$ 108,500	\$ 108,500





AUXILIARY SERVICES

Reserve Officers are volunteers that are an integral part of the Knox County Sheriff’s Office. Reserve Officers are sworn Officers that perform various duties to include: Mental Health transports; suspect securement; crime scene securement; undercover retail theft operations; assisting patrol, forensics, corrections, and special teams within the Knox County Sheriff’s Office. The Reserves Officers garner much respect seeing that they voluntarily go out to serve the community in a law enforcement capacity. Our officers are dedicated to continual training to gain and hone skills needed for their efforts. This takes much dedication and sacrifice.

The Reserve Academy is held annually and consists of 12 weeks of training during evening hours. After graduation from the Academy, Reserve Officers are required to volunteer a minimum of 16 hours per month in their assigned duties and responsible for attending their monthly In-Service training. For more information or to apply, contact Captain Eric Edlin at Eric.Edlin@knoxsheriff.org.

MISSION STATEMENT:

To make a positive difference in our community through volunteering.



Strategic Pillar – Public Safety
Provide a Safe and Livable Community

Goals and Objectives



- A. To provide support for the Knox County Sheriff’s department by using compensated and volunteer individuals as auxiliary staff for all aspects of departmental duties
- B. To provide bike patrol on the greenways





Key Priorities:

- To increase the number of reserve officers
- Increase the number of volunteer hours

Significant Accomplishments

- ✓ Assisted the Sheriff’s office with transportation, bike patrol, and securement of suspects

EXPENDITURES	FY 22 Actual	FY 23 Adopted	FY 24 Requested	FY 24 Recommended	FY 24 Adopted
Personal Services	\$ 158,191	\$ 293,359	\$ 317,068	\$ 319,268	\$ 319,268
Employee Benefits	41,385	57,489	57,648	58,148	58,148
Contractual Services	14,046	14,750	14,750	14,750	14,750
Supplies & Materials	43,530	35,750	35,750	35,750	35,750
Total	\$ 257,152	\$ 401,348	\$ 425,216	\$ 427,916	\$ 427,916

AUTHORIZED POSITIONS	FY 2022	FY 2023	FY 2024
Full Time	3	3	3
Part Time	3	3	3
TOTAL	6	6	6





CORRECTIONAL FACILITIES

The Knox County Sheriff’s Office is designated with housing individuals incarcerated in Knox County. Utilizing three facilities, the Corrections Division is designated to maintaining the safety and security of these facilities, those housed within, and thus Knox County citizens. Due to the specified needs required for correctional environments, KCSO has developed a training division to focus on those needs. This training allows recruits to be taught essentials tactics, responses, communication techniques, and more utilizing classroom, practical exercises, and on the job training with Certified Training Officers.

MISSION STATEMENT:

To maintain the safety and security of the attending officers, the public, and inmates in Knox County by providing a constitutionally safe, secure, clean, well-maintained living facility for prisoners.



Strategic Pillar – Public Safety
Provide a Safe and Livable Community

Goals and Objectives



- A. To provide secure facility and trained personnel capable of providing safe and humane custody, control and security of all incarcerated persons
- B. To provide legal support to law enforcement agencies investigating crimes relating to Knox County





Key Priorities:

- Maintain a safe and secure jail
- Protect the health and welfare of all incarcerated persons
- Ensuring effective and efficient operations

Significant Accomplishments

- ✓ Provided programs for inmates that enhances life skills

EXPENDITURES	FY 22 Actual	FY 23 Adopted	FY 24 Requested	FY 24 Recommended	FY 24 Adopted
Contractual Services	\$ 1,443,262	\$ 1,489,850	\$ 1,489,850	\$ 1,489,850	\$ 1,489,850
Supplies & Materials	5,514,002	5,822,000	6,222,000	6,222,000	6,222,000
Other Charges	2,540,963	2,552,400	2,552,400	2,552,400	2,552,400
Capital Outlay	145,593	-	-	-	-
Total	\$ 9,643,820	\$ 9,864,250	\$ 10,264,250	\$ 10,264,250	\$ 10,264,250





JAIL COMMISSARY

The Jail Commissary is a place where inmates can purchase items while incarcerated. The funds are added to their account by family or friends.

MISSION STATEMENT:

To fulfill departmental policies and State, Federal or accreditation requirements by providing commissary services to jail inmates.



Strategic Pillar – Public Safety
Provide a Safe and Livable Community

Goals and Objectives



- A. To provide a place where inmates can purchase snacks or hygiene products

Significant Accomplishments

- ✓ Provided a wide range of products for inmates

Key Priorities:

- To account for inmate’s balances on accounts
- Provide products for inmates to purchase
- Ensuring effective and efficient operations





EXPENDITURES	FY 22 Actual	FY 23 Adopted	FY 24 Requested	FY 24 Recommended	FY 24 Adopted
Personal Services	\$ 128,743	\$ 222,527	\$ 270,947	\$ 270,947	\$ 270,947
Employee Benefits	46,801	104,797	91,470	91,470	91,470
Contractual Services	8,625	8,000	8,000	8,000	8,000
Supplies & Materials	526,437	644,000	644,000	644,000	644,000
Other Charges	89,294	100,000	100,000	100,000	100,000
Total	\$ 799,900	\$ 1,079,324	\$ 1,114,417	\$ 1,114,417	\$ 1,114,417

AUTHORIZED POSITIONS	FY 2022	FY 2023	FY 2024
Full Time	8	8	8
Part Time	0	0	0
Total	8	8	8





MEDICAL EXAMINER (Regional Forensic Center)

The Knox County Regional Forensic Center (RFC) is the Medical Examiner for Knox and Anderson Counties. We also serve 21 other counties in Tennessee. We have a 35 person staff that operates 24/7, 365 days a year. As stated in our mission statement, “RFC strives to provide accurate, timely, compassionate and professional services for the citizens it serves.”

The RFC is located to an 18,000 sq. ft, state-of-the-art facility, which was made possible thanks to the support of Governor Bill Haslam and a \$4.25 million grant from the state in 2015. When the building was renovated, the RFC staff provided input on the design and equipment going into the facility to ensure the RFC remained its reputation as one of the leaders in the forensic field. We are consistently adapting to any advances in forensics, so that we can continue to serve counties accurately and timely.

The Knox County Regional Forensic Center serves citizens by investigating deaths that are unnatural and/or unexpected and determining the cause and manner of death; recognizing and collecting evidence needed for adjudication; defining public health and product safety risks; and providing compassionate services to families. These investigations begin with the careful review of the scene of death and are supplemented, when appropriate, by physical examination, autopsy, toxicologic testing, and other studies. The Center is responsible for the investigation and certification of cause and manner of death of all sudden, unexpected, violent, suspicious and/or unnatural deaths or deaths without medical attendance that occur in its jurisdictional counties. The Knox County RFC also provides autopsy and consultative services for similar deaths occurring in 23 Middle and East Tennessee counties—Knox and Anderson are jurisdictional; the 21 others are not—at the written request of local authorities.

Below is a link to the 2022 Annual Report for the Regional Forensic Center of Knox County.

https://knoxcounty.org/rfc/pdfs/KCRFC_Annual_Report_2022.pdf?version=07122023





MISSION STATEMENT:

The mission of the Medical Examiner’s Office is to provide accurate, timely, compassionate and professional death investigative services for the citizens of Knox County and the counties it serves; identify and develop an understanding of sudden, unexpected and unnatural deaths and educate the public about those deaths; assist law enforcement agencies in their investigations; offer consults to medical professionals and attorneys; render unbiased opinions and testimony in court and extend research support for local and national medical, legal, academic and law enforcement organizations.



Strategic Pillar – Public Safety
Provide a Safe and Livable Community

Goals and Objectives



- A. To prepare and issue autopsy reports, reports of investigation and cremation
- B. To provided newsletters, updates on ME legislation/information, and guidance on practice standards to regional Medical Examiners and Medico-legal Death Investigators within the 26 counties served





Performance Measures

	Strategic Pillar	FY22 Actual	FY23 Actual	FY24 Estimate	Goal Alignment
Number of deaths investigated		8,579	7,935	8,200	A
Scenes attended		1,673	1,567	1,620	A
Autopsies performed		1,618	1,545	1,580	A
Exams performed		1,203	1,219	1,230	A
Death certificates signed		1,918	1,896	1,925	A
Cremation permits		5,160	4,843	4,900	A
Hospital Calls		3,162	2,631	2,600	A
Anthropology requests		102	111	115	A
County cremations		64	50	55	A
Full body donations		26	25	27	A
Toxicology performed		2,295	2,280	2,300	A

Key Priorities:

- Maintained national NAME Accreditation with a perfect review
- Perform autopsies and death examinations
- Assist law enforcement in their investigation and prosecution of cases
- Educates partners, community, and families on medical death investigation





Significant Accomplishments

- ✓ Presented on Medico-Legal death investigation at educational conferences for regional medical examiners, Medico-Legal death investigators, law enforcement, emergency response personnel, and others involved in death investigation
- ✓ Assists in the instruction of students in Pathology and Forensic Science
- ✓ Served with the 17 county Knox/East Tennessee Healthcare Coalition that includes hospitals, emergency management agencies, public health agencies, and healthcare organizations to address emergency medical management and healthcare planning within the region by holding tabletop and full-scale emergency preparedness exercises and training opportunities as well as working to seek grant opportunities for funding of regional and organizational needs.
- ✓ Hosted conferences in conjunction with the National Forensics Academy that focus on providing training to law enforcement on death scene investigation, autopsy techniques and fingerprinting decedents
- ✓ Hosted new Knoxville Police Department recruits giving them a tour of the facility and providing lectures on Medico-Legal Death Investigation and forensic pathology topics

EXPENDITURES	FY 22 Actual	FY 23 Adopted	FY 24 Requested	FY 24 Recommended	FY 24 Adopted
Personal Services	\$ 2,946,739	\$ 3,283,319	\$ 3,513,076	\$ 3,513,076	\$ 3,513,076
Employee Benefits	629,317	718,100	746,821	746,821	746,821
Contractual Services	891,989	779,424	827,349	827,349	827,349
Supplies & Materials	212,803	203,500	203,500	203,500	203,500
Other Charges	179,513	192,783	193,783	193,783	193,783
Capital Outlay	12,820	-	-	-	-
Total	\$ 4,873,181	\$ 5,177,126	\$ 5,484,529	\$ 5,484,529	\$ 5,484,529

REVENUE	FY 22 Actual	FY 23 Adopted	FY 24 Adopted
Charges for Current Services	\$ 3,202,221	\$ 3,205,878	\$ 3,075,878
Other Local Revenue	18,978	10,000	7,500
Total	\$ 3,221,199	\$ 3,215,878	\$ 3,083,378





AUTHORIZED POSITIONS	FY 2022	FY 2023	FY 2024
Full Time	33	37	37
Part Time	1	1	1
Total	34	38	38





ANIMAL CONTROL

The Knox County Sheriff’s Office Animal Control Unit provides quality enforcement pertaining to public safety, animal control, animal welfare and community education. Our Officer’s goals are to educate the public on the importance of proper animal care and responsible pet ownership, so the need for stray and lost animals taken to the shelter can be reduced or eliminated.

Our KCSO Animal Control Unit is comprised of Officers that have been trained through the National Animal Control and Humane Officer Academy. It provides our great group of men and women with the knowledge they need to protect and investigate citizen’s calls for service related to domestic pet and livestock animals that are within the Knox County limits. Our Officers enforce the Knox County Animal Ordinances and State laws, to protect the health and welfare of the citizens of Knox County. They also spend time educating the public regarding humane treatment of animals, whether through one on one contact or public events. Leash law enforcement, rabies control and viscous or dangerous dog complaints, dog bites and observations, horse, cattle, pigs and chicken welfare checks and domestic or livestock running at large are just examples of some of our calls for service. Knox County Animal Control can be reached at [865-215-2444](tel:865-215-2444) for emergency and non-emergency calls. If any person is in danger regarding an animal at any time call 911.

MISSION STATEMENT:

To provide services which safeguard Knox County citizens by humanely caring for animals through the enforcement of county and state regulations.



Strategic Pillar – Public Safety
Provide a Safe and Livable Community





Goals and Objectives



- A. To education on responsible animal ownership and animal safety
- B. To investigate complaints received citizens

Key Priorities:

- To educate and return or leave an animal with its owner with a better plan of care
- Animal bite investigations and rabies prevention
- Animal cruelty investigations

Significant Accomplishments

- ✓ Investigated all complaints within 24 hours

EXPENDITURES	FY 22 Actual	FY 23 Adopted	FY 24 Requested	FY 24 Recommended	FY 24 Adopted
Contractual Services	\$ 26,841	\$ 41,150	\$ 41,150	\$ 41,150	\$ 41,150
Supplies & Materials	46,979	41,450	41,450	41,450	41,450
Total	\$ 73,820	\$ 82,600	\$ 82,600	\$ 82,600	\$ 82,600





JUVENILE COURT OFFICERS

The Knox County Court Services Unit is composed of Bailiffs and Certified Officers whose duties are to provide assistance to the public, maintain security of the courtrooms and the building in which they are housed, as well as monitor inmate activities during legal proceedings. Utilizing three separate buildings, each with multiple courtrooms, the officers are responsible with screening individuals entering the facilities along with PBA personnel. Using tools such as x-ray machines, metal detector wands, and keeping vigilance for proper identification, these officers aid in ensuring no contraband or illegal items are brought into the buildings.

During court proceedings, officers and bailiffs will be well visible in the courtrooms, assisting the public as well as judges and legal counsels. Officers are also responsible with ensuring inmates are monitored properly and that order remains during proceedings. Officers are also responsible for taking into custody any individuals who may have outstanding warrants, are issued warrants during judicial proceedings, or who disregard the law while entering or after entering the facilities.

Officers are also trained and dedicated to providing assistance with any medical emergencies or other assistance that may be needed.

MISSION STATEMENT:

Empowering team members, developing leaders, and inspiring change through technology, training, culture, and ethics to make Knox County an exceptional employer.



Strategic Pillar – Public Safety
Provide a Safe and Livable Community





Goals and Objectives



A. To provide a safe and secure courtroom

Key Priorities:

- Our Officers are dedicated to respecting and upholding the criminal processes that help keep our community safe
- Ensuring effective and efficient operations

Significant Accomplishments

- ✓ Provide a safe and secure courtroom

EXPENDITURES	FY 22 Actual	FY 23 Adopted	FY 24 Requested	FY 24 Recommended	FY 24 Adopted
Contractual Services	\$ 3,324	\$ 4,625	\$ 4,625	\$ 4,625	\$ 4,625
Supplies & Materials	23,190	25,750	25,750	25,750	25,750
Total	\$ 26,514	\$ 30,375	\$ 30,375	\$ 30,375	\$ 30,375

REVENUE	FY 22 Actual	FY 23 Adopted	FY 24 Adopted
State of Tennessee	\$ 222,189	\$ 235,917	\$ 220,000
Total	\$ 222,189	\$ 235,917	\$ 220,000





OTHER PROGRAMS

EXPENDITURES	FY 22 Actual	FY 23 Adopted	FY 24 Requested	FY 24 Recommended	FY 24 Adopted
Sexual Offender Registry	\$ 11,586	\$ -	\$ -	\$ -	\$ -
D.A.R.E. Donations	17,317	-	-	-	-
Interest Earned-Inmates	211	-	-	-	-
Community Mediation	108,822	170,000	170,000	170,000	170,000
THEFT	6,985	-	-	-	-
Helen Ross McNabb-Interchange	134,905	-	-	-	-
VICE	41,247	-	-	-	-
Organized Retail Crime	19,128	-	-	-	-
Officer Assistance	21,278	-	-	-	-
Sheriff's K-9 Donations	4,100	-	-	-	-
Total	\$ 365,579	\$ 170,000	\$ 170,000	\$ 170,000	\$ 170,000

REVENUE	FY 22 Actual	FY 23 Adopted	FY 24 Adopted
Sexual Offender Registry	\$ 25,950	\$ -	\$ -
D.A.R.E. Donations	21,815	-	-
Interest Earned-Inmates	6,904	-	-
Honor Guard Golf Tournament	100	-	-
Officer Assistance	23,555	-	-
Helen Ross McNabb-Interchange	183,392	-	-
Theft	23,533	-	-
Organized Retail Crime	11,201	-	-
Sheriff's K-9 Donations	3,000	-	-
Total	\$ 299,450	\$ -	\$ -



Public Health & Welfare



204.
500.
300.
90.00

701.06
120.00
550.00
3,000.00+
1,000.00+
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11,063.
10,943.14
10,393.14
13,393.14
14,393.14
14,043.
14,800.
16,000.

14,869.6
15,209.68
14,909.68
14,608.62
14,308.62
14,008.62

14,485.

COM
AL DATA
CP71

5,397.5
5,401.78
5,405.39
5,408.77
5,411.93
5,414.87
5,417.59
5,420.08
5,422.35
5,424.40
5,426.22

2010 HAS BEEN ENFORCED ON...
WHICH CAN BE FOUND AT...
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CP71



INDIGENT ASSISTANCE

Knox County contracts with Community Action Committee (CAC) to provide services to help families who need assistance.



Strategic Pillar – Community Health
Promote Community Health Education and Wellness

Goals and Objectives



A. To provide crisis intervention assistance to families in need

EXPENDITURES	FY 22 Actual	FY 23 Adopted	FY 24 Requested	FY 24 Recommended	FY 24 Adopted
Contractual Services	\$ 220,800	\$ 220,800	\$ 220,800	\$ 220,800	\$ 220,800
Total	\$ 220,800	\$ 220,800	\$ 220,800	\$ 220,800	\$ 220,800





JOHN TARLETON HOME

The services provided by the John Tarleton have been contracted out and will now be provided by the Helen Ross McNabb Center in Knoxville. Knox County will retain the facilities and still provide maintenance. John Tarleton provides residential services to children and youth.

EXPENDITURES	FY 22 Actual	FY 23 Adopted	FY 24 Requested	FY 24 Recommended	FY 24 Adopted
Contractual Services	\$ 983,833	\$ 1,013,348	\$ 1,043,748	\$ 1,043,748	\$ 1,043,748
Total	\$ 983,833	\$ 1,013,348	\$ 1,043,748	\$ 1,043,748	\$ 1,043,748





SUPPORT SERVICES

The function of Support Services is to maintain the building operations, network support and systems management and manage clinical support services. Support Services also helps with the Knox County Medical Program by processing bills and assist providers with information related to the indigent care patients.

MISSION STATEMENT:

To provide professional building management for Knox County citizens by providing well supplied, clean, and efficiently operated facilities.



Strategic Pillar – Community Health
Promote Community Health Education and Wellness

Goals and Objectives



- A. To develop a system that allows for a more accurate inventory and distribution of supplies

Performance Measures

	Strategic Pillar	FY22 Actual	FY23 Actual	FY24 Estimate	Goal Alignment
Supply Orders Filled		635	550	600	A

Key Priorities:

- Ensuring effective and efficient operations





Significant Accomplishments

- ✓ Increased productivity through data development with electronic health records
- ✓ Created an ordering/receiving manual to standardize internal processing

EXPENDITURES	FY 22 Actual	FY 23 Adopted	FY 24 Requested	FY 24 Recommended	FY 24 Adopted
Personal Services	\$ 291,681	\$ 323,328	\$ 320,696	\$ 320,696	\$ 320,696
Employee Benefits	115,503	124,213	133,222	133,222	133,222
Contractual Services	790,874	720,200	993,800	993,800	993,800
Supplies & Materials	175,671	206,500	206,500	206,500	206,500
Other Charges	54,765	124,100	124,100	124,100	124,100
Total	\$ 1,428,494	\$ 1,498,341	\$ 1,778,318	\$ 1,778,318	\$ 1,778,318

AUTHORIZED POSITIONS	FY 2022	FY 2023	FY 2024
Full Time	9	8	8
Part Time	0	0	0
Total	9	8	8





PREVENTIVE HEALTH SERVICES

KCHD provides the following preventative health services (all services may not be provided at all locations):

- Immunizations
- Well Child Exams (EPSDT)
- STD/HIV Screenings
- TB Testing
- Family Planning
- Lice and Scabies Checks
- Newborn Screening Tests

KCHD provides immunizations recommended by the Center for Disease Control & Prevention (CDC) and other professional organizations for infants, children and adults.

Family Planning provides contraceptive counseling, birth control, pregnancy testing and pap smears. Exams for women include: medical history, urine, blood and vaginal infection tests; weight and blood pressure check; pelvic and breast exams; and pap smears.

Please call ahead to assure services are available for that day and time. Not all services are available at all locations.

MISSION STATEMENT:

To provide protection against preventable diseases for Knox County citizens by screenings, immunizations, and education.



Strategic Pillar – Community Health
Promote Community Health Education and Wellness





Goals and Objectives



- A. Provide strategic outreach efforts to reduce burden of communicable disease outbreaks
- B. Provide preventive health services and international travel services

Performance Measures

	Strategic Pillar	FY22 Actual	FY23 Actual	FY24 Estimate	Goal Alignment
Number of Patient Visits		11,888	10,274	6,000	B
Number of Travel Patient Visits		412	867	1,000	B
Number of Back to School Patient Visits		1,078	1,098	1,200	B

Key Priorities:

- Provide support for COVID-19 vaccines
- Provide health screenings for all ages
- Coordinate health services within the community





Significant Accomplishments

- ✓ Provided 8 community flu vaccination clinics
- ✓ Established a community vaccine team that provided vaccine opportunities throughout the county

EXPENDITURES	FY 22 Actual	FY 23 Adopted	FY 24 Requested	FY 24 Recommended	FY 24 Adopted
Personal Services	\$ 886,568	\$ 1,147,397	\$ 1,353,699	\$ 1,353,699	\$ 1,353,699
Employee Benefits	275,316	308,612	404,784	407,784	407,784
Contractual Services	121,948	161,000	164,575	164,575	164,575
Supplies & Materials	20,689	18,000	18,500	18,500	18,500
Total	\$ 1,304,521	\$ 1,635,009	\$ 1,944,558	\$ 1,944,558	\$ 1,944,558

REVENUE	FY 22 Actual	FY 23 Adopted	FY 24 Adopted
Preventative Health Fees	\$ 1,224,918	\$ 1,000,000	\$ 1,500,000
Total	\$ 1,224,918	\$ 1,000,000	\$ 1,500,000

AUTHORIZED POSITIONS	FY 2022	FY 2023	FY 2024
Full Time	19	18	21
Part Time	3	3	1
Total	22	21	22





DENTAL SERVICES

Oral health care is provided to eligible, low-income, uninsured, Knox County Residents who are unable to afford needed dental care.

Treatments and Procedures

- Dental exams
- X-rays
- Dental cleaning
- Oral cancer screening
- Extractions
- Fillings (children only)

To be eligible for clinic services, present:

- Proof of identity: photo ID
- Proof of household income: W-2, tax return, food stamp letter
- Proof of residency in Knox County

MISSION STATEMENT:

To provide basic dental services (preventive and restorative) in Knox County for low income school children including those on TNCARE (through age 20) and to provide emergency dental services for Knox County adults who qualify based on income.



Strategic Pillar – Community Health
Promote Community Health Education and Wellness





Goals and Objectives



- A. Assured that patients receiving emergency procedure received written and verbal post-op instructions and basic dental homecare instructions
- B. To provide dental services to Knox County residents

Performance Measures

	Strategic Pillar	FY22 Actual	FY23 Actual	FY24 Estimate	Goal Alignment
Number of Dental Encounters		6,095	6,000	6,300	A, B

Key Priorities:

- Provide dental services for children and adults

Significant Accomplishments

- ✓ Evaluated all dental processes for safety and efficiency and updated manuals accordingly
- ✓ Upgraded dental equipment





EXPENDITURES	FY 22 Actual	FY 23 Adopted	FY 24 Requested	FY 24 Recommended	FY 24 Adopted
Personal Services	\$ 935,895	\$ 1,040,996	\$ 1,092,695	\$ 1,092,695	\$ 1,092,695
Employee Benefits	288,623	323,037	317,520	317,520	317,520
Contractual Services	49,778	41,450	41,675	41,675	41,675
Supplies & Materials	68,339	76,750	76,750	76,750	76,750
Total	\$ 1,342,635	\$ 1,482,233	\$ 1,528,640	\$ 1,528,640	\$ 1,528,640

REVENUE	FY 22 Actual	FY 23 Adopted	FY 24 Adopted
Dental Charges	\$ 161,191	\$ 150,000	\$ 200,000
Total	\$ 161,191	\$ 150,000	\$ 200,000

AUTHORIZED POSITIONS	FY 2022	FY 2023	FY 2024
Full Time	14	17	18
Part Time	0	0	0
Total	14	17	18





EMERGENCY MEDICAL SERVICES

Emergency Medical Services contracts for providing emergency medical services in Knox County and audit that all ambulance services meet the Knox County EMS Ordinance.

MISSION STATEMENT:

To ensure prompt and effective response to emergency medical services incidents for Knox County citizens by ensuring contract providers' compliance with EMS contracts and ordinances.



Strategic Pillar – Community Health
Promote Community Health Education and Wellness

Performance Measures

	Strategic Pillar	FY22 Actual	FY23 Actual	FY24 Estimate	Goal Alignment
# of EMS calls reviewed for contract compliance		635	550	600	A, B

Goals and Objectives



- A. Ensure, through auditing, that all ambulance services in Knox County meet Knox County EMS Ordinance
- B. To decrease the emergency ambulance response time to patients





Key Priorities:

- Ensure ambulance services follow the ordinance
- Extend the contract for providing services

Significant Accomplishments

- ✓ Completed audits on EMS calls

EXPENDITURES	FY 22 Actual	FY 23 Adopted	FY 24 Requested	FY 24 Recommended	FY 24 Adopted
Personal Services	\$ 53,690	\$ 56,845	\$ 44,903	\$ 44,903	\$ 44,903
Employee Benefits	13,209	13,988	13,284	13,284	13,284
Contractual Services	6,277	17,925	18,850	18,850	18,850
Supplies & Materials	461	150	150	150	150
Other Charges	766,803	791,628	791,628	791,628	791,628
Total	\$ 840,440	\$ 880,536	\$ 868,815	\$ 868,815	\$ 868,815

REVENUE	FY 22 Actual	FY 23 Adopted	FY 24 Adopted
Fines, Forfeitures, & Penalties	\$ 1,082,250	\$ 80,000	\$ 650,000
Total	\$ 1,082,250	\$ 80,000	\$ 650,000





FOOD AND RESTAURANT INSPECTION

The Knox County Health Department's Food Protection Division works to protect public health and prevent foodborne illness by regulating the production and sale of food in local facilities while educating the citizens of Knox County about good public health practices. Our program is designed to work in partnership with the people who make the day-to-day decisions that actually impact food safety: the operators and employees of food service establishments.

The Knox County Health Department issues permits to operate food service establishments once they meet all the requirements of the State of Tennessee's adoption of the 2009 U.S. Food and Drug Administration (FDA) Food Code.

Continuing education on food safety is offered in several ways:

1. Each year, food service establishments receive **unannounced routine inspections** by Knox County Health Department environmental specialists. Routine health inspections address risk factors related to safe food handling practices. Environmental specialists discuss any recorded violations with operators and initiate corrective education regarding safe food practices.
2. The Knox County Health Department Environmental Health staff provides **educational classes** in restaurants, schools and hospitals. As a result of our success and participation with our online training course (http://www.knoxcounty.org/health/food_safety_training.php), we no longer instruct an in-person food safety class at the health department. If you would like to schedule an Environmentalist to teach a food safety course at your location, please contact us at 865-215-5200 to make your request.

There are 11 health inspectors who monitor approximately 2,134 food service establishments; 489 schools, daycares, and hotels; and 559 swimming pools and tattoo parlors.





MISSION STATEMENT:

To reduce public health and safety issues for the citizens of Knox County by education and the enforcement of State and County laws governing food establishments, overnight lodging, pools, schools, child care facilities, and tattoo studios.



Strategic Pillar – Community Health
Promote Community Health Education and Wellness

Goals and Objectives



- A. Reduce food borne illnesses by enforcement of laws and regulations
- B. Issues permits and collect applicable fees





Performance Measures

	Strategic Pillar	FY22 Actual	FY23 Actual	FY24 Estimate	Goal Alignment
# of Bar Inspections		176	174	180	A, B
# of Tattoo Parlor Inspections		126	120	130	A, B
# of Summer Camp Inspections		9	9	10	A, B
# of Commercial Food Inspections		2,544	2,675	2,900	A, B
# of Juvenile Detention Center Inspections		2	2	2	A, B
# of Daycare Center Food Inspections		190	195	200	A, B
# of Daycare Center Inspections		203	210	215	A, B
# of Hotel Inspections		149	152	160	A, B
# of School Food Inspections		147	147	150	A, B
# of School Facility Inspections		87	87	90	A, B
# of Swimming Pool Inspections		1,990	1,990	2,000	A, B
# of TDA Inspections		542	563	575	A, B

Key Priorities:

- To ensure establishments follow TDA laws and regulations
- To complete inspections annually and in a timely manner





Significant Accomplishments

- ✓ Conducted inspections of numerous facilities in Knox County
- ✓ Provided training to establishments to inform them of any changes in requirements

EXPENDITURES	FY 22 Actual	FY 23 Adopted	FY 24 Requested	FY 24 Recommended	FY 24 Adopted
Personal Services	\$ 670,372	\$ 690,471	\$ 778,971	\$ 778,971	\$ 778,971
Employee Benefits	215,309	253,300	256,611	256,611	256,611
Contractual Services	42,619	40,125	39,775	39,775	39,775
Supplies & Materials	16,625	13,000	13,000	13,000	13,000
Other Charges	-	-	24,755	24,755	24,755
Total	\$ 944,925	\$ 996,896	\$ 1,113,112	\$ 1,113,112	\$ 1,113,112

REVENUE	FY 22 Actual	FY 23 Adopted	FY 24 Adopted
Environmental Health	\$ 1,022,818	\$ 750,000	\$ 950,000
Total	\$ 1,022,818	\$ 750,000	\$ 950,000

AUTHORIZED POSITIONS	FY 2022	FY 2023	FY 2024
Full Time	13	13	13
Part Time	0	0	0
Total	13	13	13





HEALTH ADMINISTRATION

The Health Administration provides quality support services to all departments of the Knox County Health Department. This allows them to have all the resources and services needed to run efficiently and effectively.

MISSION STATEMENT:

To meet the administrative and fiscal standards for Knox County and the State of Tennessee by following the Knox County Health Department Strategic Plan.



Strategic Pillar – Community Health
Promote Community Health Education and Wellness

Goals and Objectives



- A. Identify top health issues in Knox County and how the Knox County Health Department can bring the key stakeholders together
- B. To provide quality support to all departments at the Health Department

Key Priorities:

- To provide general administrative support
- Ensuring effective and efficient operations





Significant Accomplishments

- ✓ Recruited and hired Knox County’s Public Health Officer
- ✓ Increased internal and outward communications

EXPENDITURES	FY 22 Actual	FY 23 Adopted	FY 24 Requested	FY 24 Recommended	FY 24 Adopted
Personal Services	\$ 954,239	\$ 970,130	\$ 968,369	\$ 968,369	\$ 968,369
Employee Benefits	287,675	305,034	249,413	249,413	249,413
Contractual Services	27,319	38,700	38,000	38,000	38,000
Supplies & Materials	6,294	5,100	5,100	5,100	5,100
Total	\$ 1,275,527	\$ 1,318,964	\$ 1,260,882	\$ 1,260,882	\$ 1,260,882

REVENUE	FY 22 Actual	FY 23 Adopted	FY 24 Adopted
Lease/Rentals	\$ 33,609	\$ -	\$ -
State of Tennessee	156,900	156,000	156,000
Total	\$ 190,509	\$ 156,000	\$ 156,000

AUTHORIZED POSITIONS	FY 2022	FY 2023	FY 2024
Full Time	15	16	13
Part Time	0	0	0
Total	15	16	13





COMMUNITY HEALTH

The Knox County Health Department's Community Health Assessment offers a detailed look at the state of health in Knox County and is released every five years. KCHD conducted its first Community Health Assessment in 2010 and the third Community Health Assessment was released in 2020.

The 2019/2020 Community Health Assessment is the culmination of more than one and a half years of data collection and evaluation by KCHD's epidemiology and health planning staff, a formal process based on a national model to improve community health. The 2019/2020 assessment can be found in the link at the bottom of the page, as well as the 2014/2015 Assessment.

“The significance of the Community Health Assessment cannot be overstated,” said KCHD Senior Director and Public Health Officer Dr. Martha Buchanan. “Releasing this report is a crucial step in raising awareness of key health issues our community is facing while informing our path to building a healthier community.”

In the most recent report, health outcomes in ten different topic areas are covered, bringing together county-level data from dozens of sources. Topic areas include active and healthy living, chronic disease, mental health, among others. The report includes official data reported to KCHD and the Tennessee Department of Health from hospitals and other organizations, self-reported survey data and information about how the community perceives health issues. It is important to note that the data in this report was compiled before the COVID-19 pandemic began in early 2020. As such, this report represents the pre-COVID-19 baseline for our community.

The Community Health Assessment is a key part of KCHD's strategic plan to improve health in Knox County and will be used to inform and monitor the organization's efforts. The assessment is also used by a variety of groups, including medical providers, nonprofit organizations, and hospitals, to inform their work as well. In addition, this report will serve as the basis for the Community Health Council's health improvement plan, which lists priority health issues for Knox County, as well as how best to address them as a community.

Below is the link to our 2019/2020 Community Health Assessment:

https://knoxcounty.org/health/pdfs/CHA_12_20.pdf

MISSION STATEMENT:

To utilize data-driven prevention strategies to foster a community culture where healthier choices are the norm for Knox County.





Strategic Pillar – Community Health
Promote Community Health Education and Wellness

Goals and Objectives



- A. Identify top health issues in Knox County and how the Knox County Health Department can bring the key stakeholders together
- B. Increase positive health outcomes through comprehensive tobacco use prevention programming
- C. To collaborate with community partners and members to implement identified upstream and downstream strategies to reduce inequities in birth outcomes
- D. To offer classes or sessions about various health education topics





Performance Measures

	Strategic Pillar	FY22 Actual	FY23 Actual	FY24 Estimate	Goal Alignment
# of Diabetes Management classes offered in Spanish		9	9	6	D
# of Improved Parks		2	2	3	D
# of RPE Trainings		50	50	50	D
# of Enrollees in Baby & Me Tobacco Free		30	55	49	B
# of Students who have access to fruits & vegetables		-	217	230	B
Creation of a Strategic Plan for Birth Inequities		8	8	8	C

Key Priorities:

- To collaborate and identify health issues in Knox County and evaluate way to prevent them

Significant Accomplishments

- ✓ Implemented diabetes management classes in Spanish in partnership with Centro Hispano
- ✓ CHANT program provided services to 800 Knox County families
- ✓ Completed 8 healthy built environment projects in partnership with community schools





EXPENDITURES	FY 22 Actual	FY 23 Adopted	FY 24 Requested	FY 24 Recommended	FY 24 Adopted
Personal Services	\$ 730,116	\$ 783,745	\$ 1,098,468	\$ 1,098,468	\$ 1,098,468
Employee Benefits	185,879	204,521	306,838	306,838	306,838
Contractual Services	6,326	24,475	27,600	27,600	27,600
Supplies & Materials	6,703	8,925	8,925	8,925	8,925
Total	\$ 929,024	\$ 1,021,666	\$ 1,441,831	\$ 1,441,831	\$ 1,441,831

AUTHORIZED POSITIONS	FY 2022	FY 2023	FY 2024
Full Time	14	14	18
Part Time	0	0	0
Total	14	14	18





KNOX COUNTY MEDICAL PROGRAM

Knox County Health Department partners with Cherokee Health Systems to provide adult primary care medical services. Patients receive medical care at Cherokee Health’s Center City offices at 2018 Western Avenue in Knoxville. Cherokee’s services include medical care, social services, mental health services and prescriptions.

Those with questions about eligibility for the Indigent Care program should call Cherokee Health Systems at 875-934-6730. Those with questions about billing, claims or referrals for the Indigent Care Program should call 865-215-5300 and state the nature of your call.

MISSION STATEMENT:

To provide health care to residents who need assistance.



Strategic Pillar – Community Health
Promote Community Health Education and Wellness

Goals and Objectives



- A. To provide quality health care to the residents of Knox County who have no other resources for care such as outpatient, hospital inpatient and emergency services

Performance Measures

	Strategic Pillar	FY22 Actual	FY23 Actual	FY24 Estimate	Goal Alignment
# of Citizens on Knox County Medical Program		729	720	725	A





Key Priorities:

- To provide funding for medical care for Knox County citizens who need assistance

Significant Accomplishments

- ✓ Improve patient care by providing more targeted education for the patient population

EXPENDITURES	FY 22 Actual	FY 23 Adopted	FY 24 Requested	FY 24 Recommended	FY 24 Adopted
Contractual Services	\$ 2,775,980	\$ 3,045,000	\$ 2,995,000	\$ 2,995,000	\$ 2,995,000
Total	\$ 2,775,980	\$ 3,045,000	\$ 2,995,000	\$ 2,995,000	\$ 2,995,000





PHARMACY

The pharmacy orders and dispenses the appropriate medications to all the clinics at the Health Department. The Health department will have a safe, well-managed medication and vaccine supply and comply with all regulations.

MISSION STATEMENT:

To promote the health of Knox County citizens by providing medication to all providers at the Knox County Health Department.



Strategic Pillar – Community Health
Promote Community Health Education and Wellness

Goals and Objectives



- A. To improve inventory and ordering processes
- B. To ensure the supply of vaccines and medications are unexpired and to dispose of the expired items in a timely manner

Performance Measures

	Strategic Pillar	FY22 Actual	FY23 Actual	FY24 Estimate	Goal Alignment
Medications dispensed to Health Department Clinics		201,447	200,243	195,000	A, B





Key Priorities:

- Maintain an accurate inventory to support vaccination clinics
- Clinic orders are filled in a timely manner

Significant Accomplishments

- ✓ Provide vaccine management support for vaccine clinics
- ✓ Quarterly review of drug supplies

EXPENDITURES	FY 22 Actual	FY 23 Adopted	FY 24 Requested	FY 24 Recommended	FY 24 Adopted
Personal Services	\$ 39,285	\$ 40,654	\$ 43,193	\$ 43,193	\$ 43,193
Employee Benefits	17,649	17,988	11,008	11,008	11,008
Contractual Services	2,884	3,225	3,225	3,225	3,225
Supplies & Materials	613,227	1,276,500	1,276,500	1,276,500	1,276,500
Total	\$ 673,045	\$ 1,338,367	\$ 1,333,926	\$ 1,333,926	\$ 1,333,926





PRIMARY CARE SERVICES

The Knox County Health Department has partnered with Cherokee Health Systems to provide pediatric primary care medical services. All patients seeking pediatric care services should go to Cherokee Health Services Pediatrics, located on the first floor of the main health department location, 140 Dameron Ave. Services include well child-care, immunizations, and care for acute and chronic illnesses.

Cherokee Health Services Pediatrics serves children on TennCare, CoverKids and those without insurance. The clinic is open Monday – Friday from 9 a.m. to 4:30 p.m.

MISSION STATEMENT:
To provide integrated, quality health care services to indigent patients and to assist in the transition of Medicaid-eligible patients to TennCare or other private sector resources.



Strategic Pillar – Community Health
Promote Community Health Education and Wellness

EXPENDITURES	FY 22 Actual	FY 23 Adopted	FY 24 Requested	FY 24 Recommended	FY 24 Adopted
Contractual Services	\$ 306,989	\$ 306,989	\$ 306,989	\$ 306,989	\$ 306,989
Total	\$ 306,989	\$ 306,989	\$ 306,989	\$ 306,989	\$ 306,989





SCHOOL HEALTH PROGRAM

The School Health Program provides funding for nurses in Knox County Schools. This helps provide medical care for students while in school if needed.

MISSION STATEMENT:

To enhance the schools nursing program by providing funding for nurses in the Knox County school system and by providing dental services for underserved children eligible for services.



Strategic Pillar – Community Health
Promote Community Health Education and Wellness

Goals and Objectives



A. To provide nurses in Knox County Schools

Key Priorities:

- Provide medical care if the need arises during school hours

Significant Accomplishments

- ✓ Provided a nurse in all schools within Knox County Schools





EXPENDITURES	FY 22	FY 23	FY 24	FY 24	FY 24
	Actual	Adopted	Requested	Recommended	Adopted
Personal Services	\$ 45,930	\$ 47,475	\$ 49,183	\$ 49,183	\$ 49,183
Employee Benefits	12,432	12,746	12,979	12,979	12,979
Contractual Services	479,020	521,850	543,000	543,000	543,000
Total	\$ 537,382	\$ 582,071	\$ 605,162	\$ 605,162	\$ 605,162

AUTHORIZED POSITIONS	FY 2022	FY 2023	FY 2024
Full Time	1	1	1
Part Time	0	0	0
Total	1	1	1





GROUNDWATER SERVICES

The Groundwater Protection Division of the Knox County Health Department protects the groundwater supply and environment from pollutants by enforcing the laws governing onsite wastewater systems and mobile home parks.

This division regulates the installation of subsurface sewage disposal systems (SSDS). All residential and commercial facilities not connected to public sanitary sewer must have a SSDS to receive and treat all wastewater generated within the facility.

Our environmental specialists assist property owners in evaluating, designing and inspecting all SSDS installed in Knox County. Tennessee Department of Environment and Conservation (TDEC) regulations and statutes govern the Knox County Health Department Groundwater Division.

MISSION STATEMENT:

Promote and protect the health of Knox County by being dedicated to the management and protection practices that lead to the improvement in the quality of our land and water resources.



Strategic Pillar – Community Health
Promote Community Health Education and Wellness

Goals and Objectives



- A. To assure the public’s health through education, regulation and enforcement related to groundwater mobile home parks and public health nuisances
- B. To improve the quality of Knox County’s groundwater





Performance Measures

	Strategic Pillar	FY22 Actual	FY23 Actual	FY24 Estimate	Goal Alignment
Services Provided		3,269	3,005	3,050	A, B

Key Priorities:

- To enforce the groundwater laws and regulations
- Improve the quality of the groundwater

Significant Accomplishments

- ✓ Work with developers to ensure new construction doesn't harm the groundwater
- ✓ Conducted 392 final inspections for septic system installations
- ✓ Tested water samples as needed

EXPENDITURES	FY 22 Actual	FY 23 Adopted	FY 24 Requested	FY 24 Recommended	FY 24 Adopted
Personal Services	\$ 282,183	\$ 300,656	\$ 323,687	\$ 323,687	\$ 323,687
Employee Benefits	91,602	99,517	94,565	94,565	94,565
Contractual Services	26,928	32,625	32,625	32,625	32,625
Supplies & Materials	7,514	7,250	7,250	7,250	7,250
Other Charges	-	-	17,538	17,538	17,538
Capital Outlay	29,015	-	-	-	-
Total	\$ 437,242	\$ 440,048	\$ 475,665	\$ 475,665	\$ 475,665





REVENUE	FY 22 Actual	FY 23 Adopted	FY 24 Adopted
Current Services	\$ 134,621	\$ 125,000	\$ 130,000
Total	\$ 134,621	\$ 125,000	\$ 130,000

AUTHORIZED POSITIONS	FY 2022	FY 2023	FY 2024
Full Time	6	6	6
Part Time	0	0	0
Total	6	6	6





VECTOR CONTROL SERVICES

Mosquitoes can be more than a nuisance; they can carry diseases, including chikungunya, West Nile virus, La Crosse encephalitis, dengue and Zika. At this time, mosquitoes in Tennessee are not transmitting Zika, which has been associated with birth defects. The best way to prevent diseases spread by mosquitoes is to protect yourself and your family from mosquito bites. When traveling outside the U.S., it's also important to be aware of the diseases impacting the region(s) you're visiting, including those spread by mosquitoes, and take steps to prevent bites.

To address public health concerns caused by mosquitoes, the Knox County Health Department conducts a mosquito control program during the summer months. As the weather begins to warm each spring, public health professionals begin trapping mosquitoes around the county and testing batches weekly for West Nile Virus (WNV), a mosquito-borne disease which can infect humans, horses, and birds.

If WNV is found in an area, the health department sprays the area with an approved mist to reduce the mosquito population, per the Centers for Disease Control and Prevention (CDC) guidelines. From March until the first frost, larvicides also are used in areas with standing water to prevent mosquito proliferation. Birds such as blue jays, crows and robins also are monitored for signs of WNV.

Environmental investigations are conducted in response to complaints filed with the health department. Mosquito control technicians will investigate to determine if mosquito breeding is occurring. If larvae are found, a plan is developed and implemented to correct the issue. The mosquito-breeding site could be removed or an environmentally safe product could be applied to the water, which controls mosquito breeding.

MISSION STATEMENT:

Protect the public health by providing educational information and mosquito surveillance to suppress mosquito transmitted diseases.



Strategic Pillar – Community Health
Promote Community Health Education and Wellness





Goals and Objectives



- A. To providing Knox County citizens with information regarding controlling mosquitoes and how to protect themselves from mosquito bites
- B. Provide education on preventing mosquito control and reduction in virus related to mosquitos
- C. To start testing and monitoring for new viruses that mosquito may carry

Performance Measures

	Strategic Pillar	FY22 Actual	FY23 Actual	FY24 Estimate	Goal Alignment
Traps set for WNV Testing		15	20	20	A, B, C
Mosquio Pools Tested for WNV		10	15	15	A, B, C
Complaints Investigated		22	25	25	A, B, C

Key Priorities:

- To test and monitor for new viruses
- Educate citizens on mosquito control





Significant Accomplishments

- ✓ Sprayed areas as needed
- ✓ Tested and monitored mosquitos as needed

EXPENDITURES	FY 22 Actual	FY 23 Adopted	FY 24 Requested	FY 24 Recommended	FY 24 Adopted
Contractual Services	\$ 415	\$ 6,950	\$ 6,950	\$ 6,950	\$ 6,950
Supplies & Materials	1,222	2,400	2,400	2,400	2,400
Total	\$ 1,637	\$ 9,350	\$ 9,350	\$ 9,350	\$ 9,350





DISEASE SURVEILLANCE AND INVESTIGATION

Some diseases pose a public health threat because they can spread from person to person and cause significant health problems, even death, if untreated. The Communicable Disease Program focuses on identifying and treating sexually transmitted infections (STIs), tuberculosis (TB) and HIV/AIDS. The program now also offers free Hepatitis C testing. Tennessee public health laws give the Tennessee Department of Health responsibility for implementing regulations for the control of communicable disease in Tennessee. The Knox County Health Department is responsible for carrying out these requirements.

MISSION STATEMENT:

Provide intervention in the incidence of specific communicable diseases for Knox County citizens by investigation diagnosis, monitoring, treatment, and education.



Strategic Pillar – Community Health
Promote Community Health Education and Wellness

Goals and Objectives




- A. To make STD, TB, and HIV testing, counseling, and treatment accessible to all high-risk citizens of Knox County
- B. To increase Substance Misuse Response Division visibility, education, and outreach





Performance Measures

	Strategic Pillar	FY22 Actual	FY23 Actual	FY24 Estimate	Goal Alignment
# of Investigated Notifiable Diseases		86,058	44,253	45,000	A, B, C

Key Priorities:

- To finalize a strategic plan to address the substance misuse epidemic
- STD/TB Patient evaluations, treatment and education

Significant Accomplishments

- ✓ Led the epidemiological response functions for the COVID-19 pandemic
- ✓ Provided community wide subject matter expertise on the pandemic response operations for hundreds of health care organizations as well as other community group and businesses

EXPENDITURES	FY 22 Actual	FY 23 Adopted	FY 24 Requested	FY 24 Recommended	FY 24 Adopted
Personal Services	\$ 748,577	\$ 888,165	\$ 1,044,292	\$ 1,044,292	\$ 1,044,292
Employee Benefits	246,948	281,994	311,656	311,656	311,656
Contractual Services	66,101	129,725	132,375	132,375	132,375
Supplies & Materials	5,184	9,500	9,500	9,500	9,500
Other Charges	94,340	52,000	52,000	52,000	52,000
Total	\$ 1,161,150	\$ 1,361,384	\$ 1,549,823	\$ 1,549,823	\$ 1,549,823





AUTHORIZED POSITIONS	FY 2022	FY 2023	FY 2024
Full Time	14	17	17
Part Time	0	0	0
Total	14	17	17





VITAL RECORDS

Birth and death records can be obtained at the Knox County Health Department’s main office at 140 Dameron Ave. You may also obtain records from the State of Tennessee, see contact information below.

Birth certificates can be issued to any person born in Tennessee since 1917. Birth certificates are available for persons born in Tennessee. Birth certificates may be purchased only by the person named on the certificate or by a parent, legal guardian, spouse or child of the named person. The cost is \$15 per copy (NOTE: There is a \$30 fee for any returned check). Payment may be by cash, money order, personal check (made out to Knox County Health Department) or major credit card.

Death certificates are available for any death that occurred in Tennessee since 1967. Death certificates may be purchased by a parent, legal guardian, child, spouse or legal representative of the person named, or by a funeral home. If you are not an eligible family member, you must bring documentation of your need for the certificate. Please bring a valid state ID or driver’s license with you for proof of identification. The cost is \$15 per certificate (NOTE: There is a \$30 fee for any returned check). Payment may be by cash, money order, personal check (made out to Knox County Health Department) or major credit card. Please allow at least two weeks for recent deaths.

MISSION STATEMENT:
To issue birth and death certificates for citizens by following state policies and procedures.



Strategic Pillar – Community Health
Promote Community Health Education and Wellness





Goals and Objectives



- A. To provide birth and death certificates to the public according to state guidelines
- B. To manage health information according to the industry standard
- C. To Provide exceptional customer service to Knox County citizens during high-traffic periods through cross training and developing a more efficient customer flow

Performance Measures

	Strategic Pillar	FY22 Actual	FY23 Actual	FY24 Estimate	Goal Alignment
# of Birth Certificates Issued		18,855	17,306	18,000	A, B, C
# of Death Certificates Issued		42,219	39,987	41,000	A, B, C

Key Priorities:

- Issue birth and death certificate in a timely manner
- Issue cremation permits upon request
- Develop a process to eliminate paper filings





Significant Accomplishments

- ✓ Provided birth and death certificates with minimal wait times
- ✓ Mailed requests were processed within 2 business days

EXPENDITURES	FY 22 Actual	FY 23 Adopted	FY 24 Requested	FY 24 Recommended	FY 24 Adopted
Personal Services	\$ 168,223	\$ 174,180	\$ 185,279	\$ 185,279	\$ 185,279
Employee Benefits	59,725	62,660	56,500	56,500	56,500
Contractual Services	449,223	426,000	426,000	426,000	426,000
Supplies & Materials	247	1,500	1,500	1,500	1,500
Total	\$ 677,418	\$ 664,340	\$ 669,279	\$ 669,279	\$ 669,279

REVENUE	FY 22 Actual	FY 23 Adopted	FY 24 Adopted
Current Services	\$ 820,864	\$ 760,000	\$ 776,000
Total	\$ 820,864	\$ 760,000	\$ 776,000

AUTHORIZED POSITIONS	FY 2022	FY 2023	FY 2024
Full Time	4	4	4
Part Time	0	0	0
Total	4	4	4





WOMEN’S HEALTH SERVICES

Welcome to the Women's Health Clinic of the Knox County Health Department. Our clinic provides confidential services to residents of Knox County regardless of age, sex, income, race, disability or marital status.

The Women's Health Clinic provides the following services:

- Birth Control / Family Planning
- Pregnancy Testing
- GYN Wellness Care (Annual Exams)
- Breast and Cervical Cancer screening, education and referrals (for those who meet program guidelines)

MISSION STATEMENT:

To improve the health status of Knox County citizens by offering access to family planning and women’s health issues.



Strategic Pillar – Community Health
Promote Community Health Education and Wellness

Goals and Objectives



- To improve access to prevention services and family planning by increasing outreach to at-risk women
- To provide monthly education and women’s health services to the Knox County Detention Facility bi-weekly
- To provide information allowing patients to make informed decisions about their health care





Performance Measures

	Strategic Pillar	FY22 Actual	FY23 Actual	FY24 Estimate	Goal Alignment
# of Patients Seen		7,917	8,351	8,800	A, B, C
# of HPV vaccines		261	280	300	A, C
# of Pregnancy Tests		1,208	1,240	1,280	A, B, C

Key Priorities:

- To provide family planning services and access to health care in a timely manner
- To provide education and clinic services to all in need

Significant Accomplishments

- ✓ Maintained family planning and preventive women's health services
- ✓ Prevented unwanted pregnancies by maintaining family planning services
- ✓ Improved the use of long-term birth control for women wanting to prevent pregnancy by working with drug companies to reduce the cost of devices needed

EXPENDITURES	FY 22 Actual	FY 23 Adopted	FY 24 Requested	FY 24 Recommended	FY 24 Adopted
Personal Services	\$ 325,799	\$ 360,987	\$ 319,755	\$ 319,755	\$ 319,755
Employee Benefits	92,850	94,831	93,133	93,133	93,133
Contractual Services	26,045	39,250	40,525	40,525	40,525
Supplies & Materials	7,938	6,500	6,500	6,500	6,500
Total	\$ 452,632	\$ 501,568	\$ 459,913	\$ 459,913	\$ 459,913





REVENUE	FY 22 Actual	FY 23 Adopted	FY 24 Adopted
Current Services	\$ 12,964	\$ -	\$ 10,000
Total	\$ 12,964	\$ -	\$ 10,000

AUTHORIZED POSITIONS	FY 2022	FY 2023	FY 2024
Full Time	5	5	4
Part Time	0	1	1
Total	5	6	5





COMMUNITY ASSESSMENT & HEALTHY PROMOTIONS

The Community Assessment purpose is to gather information, assess, and plan on how to best serve the citizens of Knox County. The assessment collects and analyzes the health and population data gathered and generates reports on the information obtained.

MISSION STATEMENT:

To promote an organizational culture of innovation, growth and development through workforce development, quality improvement/performance management, public health accreditation and strengthening of community partnerships.



Strategic Pillar – Community Health
Promote Community Health Education and Wellness

Goals and Objectives



- A. To achieve public health reaccreditation
- B. To lead organization through the next iteration of strategic planning





Performance Measures

	Strategic Pillar	FY22 Actual	FY23 Actual	FY24 Estimate	Goal Alignment
# of Management Focused Training		4	5	6	A, B
# of Trainings		7	9	11	A, B
# of Training Participants		557	710	865	A, B

Key Priorities:

- Assist Community Health Council in the development and implementation of a Community Health Improvement Plan
- Achieve public health reaccreditation

Significant Accomplishments

- ✓ Completed the Community Health Assessment process

EXPENDITURES	FY 22 Actual	FY 23 Adopted	FY 24 Requested	FY 24 Recommended	FY 24 Adopted
Personal Services	\$ 195,269	\$ 301,405	\$ 121,292	\$ 121,292	\$ 121,292
Employee Benefits	42,595	93,483	33,498	33,498	33,498
Contractual Services	12,743	59,125	58,200	58,200	58,200
Supplies & Materials	448	-	-	-	-
Total	\$ 251,055	\$ 454,013	\$ 212,990	\$ 212,990	\$ 212,990





AUTHORIZED POSITIONS	FY 2022	FY 2023	FY 2024
Full Time	6	5	2
Part Time	0	0	0
Total	6	5	2





WEST CLINIC

The West Clinic is one of three locations of the Health department. This location provides immunizations and vaccines for children and adults.

MISSION STATEMENT:

Provide protection against preventable diseases for Knox County citizens by screenings, testing, treatment, immunizations, and education.



Strategic Pillar – Community Health
Promote Community Health Education and Wellness

Goals and Objectives



- A. To increase patient encounters
- B. To resume routine clinic schedule

Performance Measures

	Strategic Pillar	FY22 Actual	FY23 Actual	FY24 Estimate	Goal Alignment
# of Patients Seen		3,065	3,741	4,500	A, B
# of Back to School Vaccines		1,077	655	900	A, B
# of Family Planning		56	231	250	A, B





Key Priorities:

- Provide immunizations and vaccines

Significant Accomplishments

- ✓ Provided STD screenings and family planning services
- ✓ Maintained clinic for children and adults to safely receive routine vaccines

EXPENDITURES	FY 22 Actual	FY 23 Adopted	FY 24 Requested	FY 24 Recommended	FY 24 Adopted
Personal Services	\$ 408,150	\$ 430,047	\$ 447,484	\$ 447,484	\$ 447,484
Employee Benefits	151,537	155,296	163,425	163,425	163,425
Contractual Services	10,378	14,650	14,300	14,300	14,300
Supplies & Materials	770	3,000	3,000	3,000	3,000
Total	\$ 570,835	\$ 602,993	\$ 628,209	\$ 628,209	\$ 628,209

REVENUE	FY 22 Actual	FY 23 Adopted	FY 24 Adopted
Current Services	\$ 16,947	\$ -	\$ 10,000
Total	\$ 16,947	\$ -	\$ 10,000

AUTHORIZED POSITIONS	FY 2022	FY 2023	FY 2024
Full Time	9	9	9
Part Time	1	1	0
Total	10	10	9





TEAGUE CLINIC

The West Clinic is one of three locations of the Health department. This location provides immunizations and vaccines for children and adults.

MISSION STATEMENT:

Provide protection against preventable diseases for Knox County citizens by screenings, testing, treatment, immunizations, and education.



Strategic Pillar – Community Health
Promote Community Health Education and Wellness

Goals and Objectives



- A. Transition clinic to return safely normal functions

Key Priorities:

- Provide preventive health services

Significant Accomplishments

- ✓ Provided Preventive Health Services, especially safe access to vaccines





EXPENDITURES	FY 22 Actual	FY 23 Adopted	FY 24 Requested	FY 24 Recommended	FY 24 Adopted
Personal Services	\$ 198,708	\$ 294,904	\$ -	\$ -	\$ -
Employee Benefits	52,005	92,504	-	-	-
Contractual Services	6,133	5,650	-	-	-
Supplies & Materials	399	500	-	-	-
Total	\$ 257,245	\$ 393,558	\$ -	\$ -	\$ -

AUTHORIZED POSITIONS	FY 2022	FY 2023	FY 2024
Full Time	6	6	0
Part Time	0	0	0
Total	6	6	0





COMMUNITY HEALTH SERVICES GRANT MATCH

EXPENDITURES	FY 22 Actual	FY 23 Adopted	FY 24 Requested	FY 24 Recommended	FY 24 Adopted
Other Charges	\$ 423,122	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000
Total	\$ 423,122	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000

YOUNG WILLIAMS ANIMAL CENTER

Knox County contracts with Young Williams Animal Center to provide services to end pet homelessness and to promote animal welfare.

EXPENDITURES	FY 22 Actual	FY 23 Adopted	FY 24 Requested	FY 24 Recommended	FY 24 Adopted
Other Charges	\$ 1,025,000	\$ 1,075,000	\$ 1,075,000	\$ 1,075,000	\$ 1,075,000
Total	\$ 1,025,000	\$ 1,075,000	\$ 1,075,000	\$ 1,075,000	\$ 1,075,000





COMMUNITY ACTION COMMITTEE (CAC)

Community Action changes people’s lives, embodies the spirit of hope, improves communities, and makes America a better place to live. We care about the entire community, and we are dedicated to helping people help themselves and each other. CAC is a public agency serving the citizens of Knoxville and Knox County’s low to moderate income families, the unemployed and underemployed, persons with disabilities, and other individuals with special need for services.

Our motto is: “Helping People. Changing Lives.” To do that, CAC utilizes caring staff and volunteers to deliver efficient services to help people achieve self-sufficiency and independent living through intervention, education and empowerment. We serve people of all ages from infants through Early Head Start to the elderly through the Office on Aging. We meet needs for food, shelter, transportation, education, advocacy, training, case management and provide opportunities to give back through volunteerism.

We proudly join with local, state, federal and private sector partners, and individuals to improve living conditions which benefits the entire community. CAC is governed by a diverse group of people who represent the people served by CAC programs, local government, and the community at large.

MISSION STATEMENT:
Helping people and changing lives by promoting self-sufficiency and independent living for low-income families, seniors, and other vulnerable people through the caring and efficient delivery of needed services and the development of effective partnerships at all levels.



Strategic Pillar – Community Health
Promote Community Health Education and Wellness





Goals and Objectives



- A. To provide comprehensive services for low-income families
- B. To provide independent living programs and services for seniors
- C. To help low-income people become more self-sufficient

Performance Measures

	Strategic Pillar	FY22 Actual	FY23 Actual	FY24 Estimate	Goal Alignment
# of Affordable Housing Units Improved through construction, weatherization, or rehab		156	201	200	A, B, C
# of Unemployed Participants obtained a job		177	413	300	A, B, C
# of Individuals provided transportation to medical appointments		4,918	5,338	5,000	A, B, C
# of Tax returns processed		2,656	2,691	2,700	A, B, C
# of Volunteered Individuals		19,542	19,420	19,000	A, B, C
# of Children served by a Head Start Center		918	757	800	A, B, C





Key Priorities:

- Help seniors and other vulnerable populations maintain independent living
- To partner with other agencies to promote family and community outcomes
- To aid individuals obtain a job and/or improve their skills for their employment

Significant Accomplishments

- ✓ Helped over 7,000 low-income families heat and cool their homes through energy assistance programs
- ✓ Served meals to over 19,000 seniors through our Mobile Meals Program

EXPENDITURES	FY 22 Actual	FY 23 Adopted	FY 24 Requested	FY 24 Recommended	FY 24 Adopted
Contractual Services	\$ 1,781,500	\$ 1,827,600	\$ 1,827,600	\$ 1,827,600	\$ 1,827,600
Other Charges	200,000	227,500	227,500	227,500	227,500
Total	\$ 1,981,500	\$ 2,055,100	\$ 2,055,100	\$ 2,055,100	\$ 2,055,100



Social / Cultural / Recreational





PARKS

Knox County has 52 parks, over 3,200 acres, for the community to use.



Strategic Pillar – Community Recreation
Encourage Diverse and Meaningful Civic Engagement

Goals and Objectives



- A. Determine grade levels for all parks and develop and implement plan to improve the lowest graded parks
- B. Provide areas for families to make memories and have fun

Performance Measures

	Strategic Pillar	FY22 Actual	FY23 Actual	FY24 Estimate	Goal Alignment
Total Park Acres		3,541	3,541	3,600	A, B
# of parks		52	52	52	A, B
# of Park Shelter Reservations		1,929	1,942	2,000	A, B
# of Park Visitors		104,356	104,862	105,000	A, B
# of Splash Pads		3	3	3	A, B
# of Dog Parks		4	4	4	A, B





Key Priorities:

- To maintain our parks for constituents to enjoy with their families
- Support Community Events in the parks
- Supporting enhanced livability and quality of life

Significant Accomplishments

- ✓ Maintained over 50 parks
- ✓ Rebuilt the boat dock at Melton Hill Park

EXPENDITURES	FY 22 Actual	FY 23 Adopted	FY 24 Requested	FY 24 Recommended	FY 24 Adopted
Contractual Services	\$ -	\$ 229,000	\$ 204,000	\$ 204,000	\$ 204,000
Supplies & Materials	-	292,500	275,500	275,500	275,500
Other Charges	-	2,000	2,000	2,000	2,000
Total	\$ -	\$ 523,500	\$ 481,500	\$ 481,500	\$ 481,500





BLUE TRAILS/GREENWAYS/TRAILS



Strategic Pillar – Community Recreation
Encourage Diverse and Meaningful Civic Engagement

Goals and Objectives



- A. To clear miles of the creek along Beaver Creek
- B. To repair greenway damage in 5 parks

Performance Measures

	Strategic Pillar	FY22 Actual	FY23 Actual	FY24 Estimate	Goal Alignment
# of Tons Removed from Beaver Creek		500	600	600	A, B
# of Miles Cleared of Beaver Creek		5	10	10	A, B

Key Priorities:

- To reduce flooding hazards along the areas of the creek
- Maintain the greenways





Significant Accomplishments

- ✓ Greenway trails were kept clear of downed trees and debris to allow recreational use
- ✓ Removed trees and debris from Beaver Creek

EXPENDITURES	FY 22 Actual	FY 23 Adopted	FY 24 Requested	FY 24 Recommended	FY 24 Adopted
Personal Services	\$ -	\$ -	\$ 154,961	\$ 154,961	\$ 154,961
Employee Benefits	-	-	63,917	63,917	63,917
Contractual Services	-	140,670	-	-	-
Supplies & Materials	-	61,607	31,000	31,000	31,000
Other Charges	-	51,000	-	-	-
Total	\$ -	\$ 253,277	\$ 249,878	\$ 249,878	\$ 249,878

AUTHORIZED POSITIONS	FY 2022	FY 2023	FY 2024
Full Time	0	3	3
Part Time	0	0	0
Total	0	3	3





PARK MAINTENANCE

Park maintenance provides development and maintenance of the county’s parks, greenways, recreation grounds, and athletic fields. Knox County has over 2,700 acres of parkland that is composed of 54 parks, 53 soccer fields, 40 baseball fields, 35 miles of natural trail, 27 miles of paved trail, 24 softball fields, 13 football fields, three splash pads, three golf courses, three-disc golf courses, one beach, two skateparks and four dog parks. These areas offer our residents the opportunity to picnic, fly RC planes, boat, fish, play tennis, enjoy pickleball and volleyball, mountain bike, walk, run, swim and skateboard. We want everyone connected to a great park.

Our department also utilizes as many organizations as possible to provide the highest quality park use for the public. For example, the Appalachian Mountain Bike Club partners with our department, the city’s parks and recreation department and the nonprofit Legacy Parks Foundation to help maintain Knoxville’s Urban Wilderness, which represents about 40 miles of natural trail in South Knoxville. The county also partners with the Tennessee Department of Environment and Conservation at House Mountain State Natural Area by providing maintenance services to the natural trails.

MISSION STATEMENT:

To maintain Knox County Parks and greenways in a safe, functional, and attractive condition; making Knox County a great place to live laugh and play.



Strategic Pillar – Community Recreation
Encourage Diverse and Meaningful Civic Engagement





Goals and Objectives



- A. Provide maintenance of county properties
- B. Develop a short/long term facility maintenance plan for all department facilities
- C. To improve access and usability of all parks and facilities by improving the signage, beautification, and enhancements

Performance Measures

	Strategic Pillar	FY22 Actual	FY23 Actual	FY24 Estimate	Goal Alignment
# of greenway acres maintained		52,317	52,317	52,317	A, B, C
# of playgrounds maintained		22	22	22	A, B, C
# of tennis courts maintained		14	14	14	A, B, C

Key Priorities:

- To maintain our parks for constituents to enjoy with their families
- Keep our facilities updated and maintained
- Supporting enhanced livability and quality of life





Significant Accomplishments

- ✓ Upgraded security cameras at Sports Park and John Tarleton
- ✓ Installed a new parking lot at House Mountain

EXPENDITURES	FY 22 Actual	FY 23 Adopted	FY 24 Requested	FY 24 Recommended	FY 24 Adopted
Personal Services	\$ 1,732,032	\$ 1,545,715	\$ 1,500,008	\$ 1,500,008	\$ 1,500,008
Employee Benefits	546,557	482,753	471,448	471,448	471,448
Contractual Services	343,422	111,500	111,500	111,500	111,500
Supplies & Materials	531,717	278,000	278,000	278,000	278,000
Other Charges	409,625	257,023	257,023	257,023	257,023
Total	\$ 3,563,353	\$ 2,674,991	\$ 2,617,979	\$ 2,617,979	\$ 2,617,979

REVENUE	FY 22 Actual	FY 23 Adopted	FY 24 Adopted
Other Local Revenue	\$ 53,643	\$ 35,000	\$ 45,000
Total	\$ 53,643	\$ 35,000	\$ 45,000

AUTHORIZED POSITIONS	FY 2022	FY 2023	FY 2024
Full Time	41	32	31
Part Time	2	2	0
Total	43	34	31





RECREATION ADMINISTRATION

Knox County Parks and Rec offers adult recreational softball leagues, partners with local youth and adult sports associations offering sports leagues for all skills and abilities and maintains numerous athletic facilities across Knox County.

Knox County partners with numerous youth sports associations, also commonly referred to as "commissions", who build their leagues in community parks. Rules for Knox County youth leagues are discussed and determined by commissioners each year. Commissions set registration fees, form teams, recruit volunteer coaches, develop practice schedules, purchase any provided uniforms and equipment, and are the primary contact for parent and player communications.

Adult softball leagues are offered each spring (April-June) and fall (August-October) at Knox County Sports Park. Seniors, Co-ed and Men's leagues are offered weeknights. Teams may choose their leagues based on day of the week and skill level (0HR, 2HR, etc.).

Knox County partners with numerous adult sports associations, who operate their leagues in Knox County Parks. Adult sports associations set registration fees, form teams, develop practice and game schedules, purchase any provided uniforms and equipment, and are the primary contact for player communications.

Knox County Parks and Recreation operates four specialized athletic facilities for use by citizens and visitors for sporting events including practices, games, and weekend tournaments. Requests are accepted for use of these parks in late-Fall (October) and dates awarded (December) each year with use scheduled to begin in January/February. For information about renting one of these facilities, contact Jennifer Gentry, Sports Operations Manager 865.215.6600 or Jennifer.gentry@knoxcounty.org.

- [John Tarleton](#)
- [Tommy Schumpert](#)
- [US Cellular](#)
- [Sports Park](#)

MISSION STATEMENT:

To create places to live, laugh and play in Knox County, TN.





Strategic Pillar – Community Recreation
Encourage Diverse and Meaningful Civic Engagement

Goals and Objectives



- A. To support and ensure professional growth of our employees
- B. To provide transparency of budgets
- C. To be an innovative leader in delivering quality parks and programs

Key Priorities:

- To manage finance, accounting, and administrative functions for Parks & Recreation
- To manage the reservation system for community use of parks, buildings, and shelters

Significant Accomplishments

- ✓ Restructured the budget to allow transparency and more detail





EXPENDITURES	FY 22 Actual	FY 23 Adopted	FY 24 Requested	FY 24 Recommended	FY 24 Adopted
Personal Services	\$ 749,017	\$ 472,899	\$ 562,491	\$ 562,491	\$ 562,491
Employee Benefits	147,960	170,915	79,200	79,200	79,200
Contractual Services	288,476	113,550	129,475	129,475	129,475
Supplies & Materials	47,899	16,750	16,750	16,750	16,750
Other Charges	41,696	163,450	163,450	163,450	163,450
Total	\$ 1,275,048	\$ 937,564	\$ 951,366	\$ 951,366	\$ 951,366

REVENUE	FY 22 Actual	FY 23 Adopted	FY 24 Adopted
Recreation Fees	\$ 59,500	\$ -	\$ -
Lease/Rentals	46,025	-	-
Rentals- Boat Dock, Yacht Club	49,726	61,000	65,000
Ballfields Rental	65,458	22,775	35,000
Ballfield Leases	-	20,000	15,000
Sportspark Rental Fees	-	30,000	-
Park Concessions	10,300	-	-
Riversports Fees	6,631	8,000	7,000
Total	\$ 237,640	\$ 141,775	\$ 122,000

AUTHORIZED POSITIONS	FY 2022	FY 2023	FY 2024
Full Time	8	5	3
Part Time	3	3	5
Total	11	8	8





RECREATION BUILDINGS



Strategic Pillar – Community Recreation
Encourage Diverse and Meaningful Civic Engagement

Goals and Objectives



- A. To maintain buildings to ensure availability of use by the community and staff

Key Priorities:

- To perform preventive maintenance to extend the useful life of facilities

Significant Accomplishments

- ✓ Installed new air conditioning system and underpinning in Building A
- ✓ Repaired HVAC system in the Administration building and at New Harvest Park





EXPENDITURES	FY 22 Actual	FY 23 Adopted	FY 24 Requested	FY 24 Recommended	FY 24 Adopted
Contractual Services	\$ -	\$ 10,000	\$ 7,500	\$ 7,500	\$ 7,500
Supplies & Materials	-	75,000	60,000	60,000	60,000
Other Charges	-	28,000	28,000	28,000	28,000
Total	\$ -	\$ 113,000	\$ 95,500	\$ 95,500	\$ 95,500

TREE/BENCH PROGRAM

EXPENDITURES	FY 22 Actual	FY 23 Adopted	FY 24 Requested	FY 24 Recommended	FY 24 Adopted
Supplies & Materials	\$ 5,464	\$ -	\$ -	\$ -	\$ -
Total	\$ 5,464	\$ -	\$ -	\$ -	\$ -

REVENUE	FY 22 Actual	FY 23 Adopted	FY 24 Adopted
Government & Groups	\$ 4,800	\$ -	\$ -
Total	\$ 4,800	\$ -	\$ -





SPORTS & RECREATION



Strategic Pillar – Community Recreation
Encourage Diverse and Meaningful Civic Engagement

Goals and Objectives



- A. To centralize and standardize sports registration and rules of play for all Knox County Youth Sports programs

- B. To partner with the Boys & Girls Club to provide aquatic activities for the Youth of Knox County

Performance Measures

	Strategic Pillar	FY22 Actual	FY23 Actual	FY24 Estimate	Goal Alignment
# of Youth Sports League Offered		5	5	5	A, B
# of Adult Sports League Offered		1	1	1	A, B
# of Community Recreation Events		3	3	6	A, B





Key Priorities:

- To provide every child that wants to play recreational sports the opportunity to do so

Significant Accomplishments

- ✓ Launched a new Youth Sports Advisory Board
- ✓ Offered youth sports leagues in baseball, softball, basketball, and football

EXPENDITURES	FY 22 Actual	FY 23 Adopted	FY 24 Requested	FY 24 Recommended	FY 24 Adopted
Personal Services	\$ -	\$ 648,310	\$ 858,445	\$ 858,445	\$ 858,445
Employee Benefits	-	145,296	226,795	226,795	226,795
Contractual Services	-	50,000	49,000	49,000	49,000
Supplies & Materials	-	25,500	23,250	23,250	23,250
Other Charges	-	8,211	8,211	8,211	8,211
Total	\$ -	\$ 877,317	\$ 1,165,701	\$ 1,165,701	\$ 1,165,701

AUTHORIZED POSITIONS	FY 2022	FY 2023	FY 2024
Full Time	0	12	14
Part Time	0	0	0
Total	0	12	14





PARK IMPROVEMENTS

EXPENDITURES	FY 22 Actual	FY 23 Adopted	FY 24 Requested	FY 24 Recommended	FY 24 Adopted
Contractual Services	\$ 348	\$ -	\$ -	\$ -	\$ -
Supplies & Materials	26,748	-	-	-	-
Capital Outlay	85,061	-	-	-	-
Total	\$ 112,157	\$ -	\$ -	\$ -	\$ -

PARKS & RECREATION – SPECIAL EVENTS

EXPENDITURES	FY 22 Actual	FY 23 Adopted	FY 24 Requested	FY 24 Recommended	FY 24 Adopted
Supplies & Materials	\$ 144	\$ -	\$ -	\$ -	\$ -
Total	\$ 144	\$ -	\$ -	\$ -	\$ -





SPORTS & RECREATION – BALL FIELDS



Strategic Pillar – Community Recreation
Encourage Diverse and Meaningful Civic Engagement

Goals and Objectives



- A. To perform renovations, maintenance, and repair of ball fields to improve quality

Key Priorities:

- To keep the ball fields and amenities in good condition

Significant Accomplishments

- ✓ Developed Naming Rights Policy for Sponsorships
- ✓ Repaired air conditioning systems in concession stands

EXPENDITURES	FY 22 Actual	FY 23 Adopted	FY 24 Requested	FY 24 Recommended	FY 24 Adopted
Contractual Services	\$ -	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000
Supplies & Materials	-	202,500	189,000	189,000	189,000
Total	\$ -	\$ 242,500	\$ 229,000	\$ 229,000	\$ 229,000





SPORTS & RECREATION – SPORTSPARK



Strategic Pillar – Community Recreation
Encourage Diverse and Meaningful Civic Engagement

Goals and Objectives



A. To gain sponsorships to build turf fields

Key Priorities:

- To keep the ball fields and amenities in good condition

Significant Accomplishments

- ✓ Named USA Softball of TN Complex of the Year
- ✓ Hosted numerous youth baseball and softball tournaments





EXPENDITURES	FY 22 Actual	FY 23 Adopted	FY 24 Requested	FY 24 Recommended	FY 24 Adopted
Contractual Services	\$ -	\$ 26,800	\$ 23,800	\$ 23,800	\$ 23,800
Supplies & Materials	-	88,200	79,700	79,700	79,700
Total	\$ -	\$ 115,000	\$ 103,500	\$ 103,500	\$ 103,500





SPORTS & RECREATION – SHUMPERT PARK



Strategic Pillar – Community Recreation
Encourage Diverse and Meaningful Civic Engagement

Goals and Objectives



- A. To host the high school Home Run Derby in the Spring of 2023
- B. To gain sponsorships to build turf fields

Key Priorities:

- To maintain fields and facilities to ensure a safe and positive experience for the community

Significant Accomplishments

- ✓ Installed cameras in the park
- ✓ Hosted the Battle for Rocky Top Youth Football tournament





EXPENDITURES	FY 22 Actual	FY 23 Adopted	FY 24 Requested	FY 24 Recommended	FY 24 Adopted
Contractual Services	\$ -	\$ 31,800	\$ 26,800	\$ 26,800	\$ 26,800
Supplies & Materials	-	67,600	64,100	64,100	64,100
Total	\$ -	\$ 99,400	\$ 90,900	\$ 90,900	\$ 90,900





SPORTS & RECREATION – JOHN TARLETON PARK



Strategic Pillar – Community Recreation
Encourage Diverse and Meaningful Civic Engagement

Goals and Objectives



- A. To host 2 new tournaments, including a Lacrosse Tournament
- B. To gain sponsorships to build turf fields

Key Priorities:

- To maintain fields and facilities to ensure a safe and positive experience for the community

Significant Accomplishments

- ✓ Replaced the air conditioning system
- ✓ Hosted the Battle for Rocky Top Youth Football tournament





EXPENDITURES	FY 22 Actual	FY 23 Adopted	FY 24 Requested	FY 24 Recommended	FY 24 Adopted
Contractual Services	\$ -	\$ 20,300	\$ 20,300	\$ 20,300	\$ 20,300
Supplies & Materials	-	72,300	62,000	62,000	62,000
Total	\$ -	\$ 92,600	\$ 82,300	\$ 82,300	\$ 82,300

BALL CAMP – SOFTBALL LEAGUE

EXPENDITURES	FY 22 Actual	FY 23 Adopted	FY 24 Requested	FY 24 Recommended	FY 24 Adopted
Contractual Services	\$ 324	\$ -	\$ -	\$ -	\$ -
Supplies & Materials	8,277	-	-	-	-
Total	\$ 8,601	\$ -	\$ -	\$ -	\$ -

REVENUE	FY 22 Actual	FY 23 Adopted	FY 24 Adopted
Charges for Services	\$ 3,760	\$ -	\$ -
Total	\$ 3,760	\$ -	\$ -





YOUTH SPORTS



Strategic Pillar – Community Recreation
Encourage Diverse and Meaningful Civic Engagement

Goals and Objectives



- A. To implement a centralized registration program over the next fiscal year for all league sports

- B. To host a regional kick ball tournament

Performance Measures

	Strategic Pillar	FY22 Actual	FY23 Actual	FY24 Estimate	Goal Alignment
# of participants for youth football		2,741	2,765	2,700	A
# of participants for youth baseball/softball		2,854	2,898	3,000	A
# of participants for youth basketball		2,410	2,454	2,500	A

Key Priorities:

- To maintain fields and facilities to ensure a safe and positive experience for the community





Significant Accomplishments

- ✓ Established a new coaching, parent, and league administrator training program with the National Alliance for Youth Sports

EXPENDITURES	FY 22 Actual	FY 23 Adopted	FY 24 Requested	FY 24 Recommended	FY 24 Adopted
Contractual Services	\$ -	\$ 377,500	\$ 180,000	\$ 180,000	\$ 180,000
Supplies & Materials	-	619,375	275,000	275,000	275,000
Total	\$ -	\$ 996,875	\$ 455,000	\$ 455,000	\$ 455,000

REVENUE	FY 22 Actual	FY 23 Adopted	FY 24 Adopted
Charges for Services	\$ -	\$ 984,925	\$ 135,000
Total	\$ -	\$ 984,925	\$ 135,000





ADULTS SPORTS



Strategic Pillar – Community Recreation
Encourage Diverse and Meaningful Civic Engagement

Goals and Objectives



- A. To implement Pickleball and Kickball league programs
- B. To increase local partnership with Boys & Girls Club to host our Adult Basketball League

Performance Measures

	Strategic Pillar	FY22 Actual	FY23 Actual	FY24 Estimate	Goal Alignment
# of participants for Softball		910	878	900	B
# of Team Participants for Kickball		30	32	35	A





Key Priorities:

- To maintain fields and facilities to ensure a safe and positive experience for the community

Significant Accomplishments

- ✓ Held successful Home Run Derby for men and women

EXPENDITURES	FY 22 Actual	FY 23 Adopted	FY 24 Requested	FY 24 Recommended	FY 24 Adopted
Contractual Services	\$ -	\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000
Supplies & Materials	-	61,400	61,400	61,400	61,400
Total	\$ -	\$ 69,400	\$ 69,400	\$ 69,400	\$ 69,400

REVENUE	FY 22 Actual	FY 23 Adopted	FY 24 Adopted
Charges for Services	\$ -	\$ 39,000	\$ 32,400
Total	\$ -	\$ 39,000	\$ 32,400





SENIOR CENTER & VOLUNTEER SERVICES

The Senior Centers of Knox County are designed to promote recreational, social, and educational opportunities for active adults 50 and over.

The centers welcome those that wish to take part in a variety of recreational programs. Activities range from fitness and healthcare programs to computer instruction. There are monthly special events, bingo, dances, and card games. The center offers a clean and comfortable setting, with sitting area, snack sales, and public computer access.

Classes and programs are open to the public. Most programs are free of charge or charge only a modest registration fee. A monthly newsletter is available to those on the mailing list. Please call your local senior center to be included in the mailing list.

MISSION STATEMENT:

To provide community seniors with diverse quality of life programming for their physical, social, and intellectual well-being in person and virtually.



Strategic Pillar – Community Recreation
Encourage Diverse and Meaningful Civic Engagement





Goals and Objectives



- A. To provide a variety of programs for adults 50 and over
- B. To assist and connect seniors in need of community organizations

Key Priorities:

- To oversee all 6 senior centers in Knox County
- Supporting enhanced livability and quality of life

Significant Accomplishments

- ✓ Reopened and safely increased in person attendance
- ✓ Connected with seniors using different ways of communication

EXPENDITURES	FY 22 Actual	FY 23 Adopted	FY 24 Requested	FY 24 Recommended	FY 24 Adopted
Personal Services	\$ 208,493	\$ 215,916	\$ 240,741	\$ 240,741	\$ 240,741
Employee Benefits	55,832	56,361	62,927	62,927	62,927
Contractual Services	6,318	11,700	13,425	13,425	13,425
Supplies & Materials	1,537	2,550	2,550	2,550	2,550
Other Charges	681	681	681	681	681
Total	\$ 272,861	\$ 287,208	\$ 320,324	\$ 320,324	\$ 320,324





AUTHORIZED POSITIONS	FY 2022	FY 2023	FY 2024
Full Time	3	3	3
Part Time	1	1	2
Total	4	4	5





WEST KNOX SENIOR CENTER

The West Knox County Senior Center offers a wide variety of clubs, classes, health, and educational opportunities for adults 50 and over. Computers, foreign language, arts, music, cards, fitness, and many other classes are offered. Below is the link to find out more information about the West Knox Senior Center and the monthly activities.

<https://knoxcounty.org/seniors/west.php>

MISSION STATEMENT:

To provide community seniors with diverse quality of life programming for their physical, social and intellectual well-being in person and virtually.



Strategic Pillar – Community Recreation
Encourage Diverse and Meaningful Civic Engagement



Goals and Objectives



- A. To provide a wide arrange of activities for seniors to encourage a diverse quality of life





	Strategic Pillar	FY22 Actual	FY23 Actual	FY24 Estimate	Goal Alignment
# of attendees for Fitness Classes		6,584	14,590	18,000	A
# of attendees for Intellectual and Social Classes		9,629	18,765	23,000	A

Key Priorities:

- To update our programs offered to provide the best options to our seniors

Significant Accomplishments

- ✓ Increased fraud and scam awareness through information and education programs
- ✓ Reached out to seniors via email, phone, text, and mail
- ✓ Provided monthly newsletters detailing the activities for the month

EXPENDITURES	FY 22 Actual	FY 23 Adopted	FY 24 Requested	FY 24 Recommended	FY 24 Adopted
Personal Services	\$ 74,931	\$ 78,792	\$ 83,319	\$ 83,319	\$ 83,319
Employee Benefits	21,558	22,955	24,672	24,672	24,672
Contractual Services	11,270	12,525	12,525	12,525	12,525
Supplies & Materials	6,926	6,650	6,650	6,650	6,650
Other Charges	1,224	1,581	1,581	1,581	1,581
Total	\$ 115,909	\$ 122,503	\$ 128,747	\$ 128,747	\$ 128,747





REVENUE	FY 22 Actual	FY 23 Adopted	FY 24 Adopted
Senior Center Fees	\$ 5,706	\$ -	\$ -
Donations	70,783	-	-
Total	\$ 76,489	\$ -	\$ -

AUTHORIZED POSITIONS	FY 2022	FY 2023	FY 2024
Full Time	2	2	2
Part Time	1	1	1
Total	3	3	3





SOUTH KNOX SENIOR CENTER

The South Knoxville Senior Center opened in Fall 2007 at 6729 Martel Lane, just off John Sevier Highway. Our facility offers recreational and program activity for residents aged 50+, Monday – Friday, from 7:30 a.m. to 4:00 p.m.

We are the only Knox County senior center to offer an indoor swimming pool available for recreational swimming and also scheduled for water aerobics and arthritis water exercise programs. The pool temperature is kept constant to maximize the therapeutic benefits of water activities.

Music and dancing are highlighted with weekly Bluegrass Jam, Ballroom Dancing, Clogging and Joy Makers music group opportunities. Join us for arts and crafts sessions in needlecrafts, sewing, and painting. If you prefer to join a group of card players, we have groups who enjoy pinochle, canasta, rook, bridge, and Bunco. You are also welcome to enjoy our classroom where you can browse our library or challenge yourself with puzzles and games. Our computer room is open for individual use as well as instructional classes.

Other programs and special events are scheduled every month. Check our calendar of activities to find out what fits your schedule and interests! Come take a tour and see what you’ve been missing! Please feel free to call us a 573-5843.

Below is a link to learn more about the activities at the South Knox Senior Center.

https://www.knoxcounty.org/seniors/south_knox.php

MISSION STATEMENT:

To provide community seniors with diverse quality of life programming for their physical, social and intellectual well-being in person and virtually.



Strategic Pillar – Community Recreation
Encourage Diverse and Meaningful Civic Engagement





Goals and Objectives



- A. To provide water aerobics, arthritis water exercises and recreational swimming for seniors
- B. To provide a wide range of classes for our seniors to appeal to the most seniors

Performance Measures

	Strategic Pillar	FY22 Actual	FY23 Actual	FY24 Estimate	Goal Alignment
# of attendees for Fitness Classes		3,603	7,884	9,000	A
# of attendees for Intellectual and Social Classes		5,290	10,252	14,000	B

Key Priorities:

- To provide a range of classes for our seniors to enjoy

Significant Accomplishments

- ✓ Provided monthly newsletters detailing the activities for the month





EXPENDITURES	FY 22 Actual	FY 23 Adopted	FY 24 Requested	FY 24 Recommended	FY 24 Adopted
Personal Services	\$ 100,116	\$ 107,323	\$ 113,185	\$ 113,185	\$ 113,185
Employee Benefits	18,769	19,575	35,217	35,217	35,217
Contractual Services	13,702	11,625	11,050	11,050	11,050
Supplies & Materials	1,849	3,600	3,600	3,600	3,600
Other Charges	1,224	681	1,281	1,281	1,281
Total	\$ 135,660	\$ 142,804	\$ 164,333	\$ 164,333	\$ 164,333

REVENUE	FY 22 Actual	FY 23 Adopted	FY 24 Adopted
Senior Center Fees	\$ 2,932	\$ -	\$ -
Total	\$ 2,932	\$ -	\$ -

AUTHORIZED POSITIONS	FY 2022	FY 2023	FY 2024
Full Time	3	3	3
Part Time	0	1	1
Total	3	4	4





HALLS SENIOR CENTER

Halls Senior Center features a computer lab, billiard room with two regulation pool tables, arts & crafts room, and a card/conference room. The Center is nearly 10,000 square feet, has a large multi-purpose room with kitchen, and can accommodate 299 people. There are three covered porches.

With over a thousand seniors participating in activities at the Center each month, our schedule is varied, and we are always open to suggestions for new activities and learning opportunities. We presently offer computer access, weekly bingo, card playing, line dancing, billiards, monthly potluck luncheon, exercise classes, quilting, art class, along with a variety of other events and presentations to participate in and enjoy.

Below is a link to learn more about the activities at the Halls Senior Center.

<https://www.knoxcounty.org/seniors/halls.php>

MISSION STATEMENT:

To provide community seniors with diverse quality of life programming for their physical, social, and intellectual well-being in person and virtually.



Strategic Pillar – Community Recreation
Encourage Diverse and Meaningful Civic Engagement



Goals and Objectives



A. To provide a wide arrange of classes for seniors to choose from





	Strategic Pillar	FY22 Actual	FY23 Actual	FY24 Estimate	Goal Alignment
# of attendees for Fitness Classes		1,386	3,854	6,500	A
# of attendees for Intellectual and Social Classes		5,577	15,061	19,000	A

Key Priorities:

- Update our programs to seniors needs and requests

Significant Accomplishments

- ✓ Provided monthly newsletters detailing the activities for the month

EXPENDITURES	FY 22 Actual	FY 23 Adopted	FY 24 Requested	FY 24 Recommended	FY 24 Adopted
Personal Services	\$ 65,834	\$ 68,176	\$ 68,266	\$ 68,266	\$ 68,266
Employee Benefits	37,576	38,182	10,530	10,530	10,530
Contractual Services	3,241	7,650	7,650	7,650	7,650
Supplies & Materials	895	7,959	7,959	7,959	7,959
Other Charges	1,224	1,281	1,281	1,281	1,281
Total	\$ 108,770	\$ 123,248	\$ 95,686	\$ 95,686	\$ 95,686





AUTHORIZED POSITIONS	FY 2022	FY 2023	FY 2024
Full Time	2	2	2
Part Time	0	0	0
Total	2	2	2





CORRYTON SENIOR CENTER

The Corryton Senior Center, located in the heart of Corryton at 9331 Davis Drive, has been expanded. The 4,800 square-foot expansion includes an indoor walking track, exercise room with commercial grade treadmills, elliptical machines, and a multi-purpose gym. The senior center also includes a billiard room with two regulation-sized pool tables, computer center, arts and crafts room and a meeting room.

Below is a link to learn more about the activities at the Corryton Senior Center.

<https://www.knoxcounty.org/seniors/corryton.php>

MISSION STATEMENT:

To provide community seniors with diverse quality of life programming for their physical, social and intellectual well-being in person and virtually.



Strategic Pillar – Community Recreation
Encourage Diverse and Meaningful Civic Engagement

Goals and Objectives



- A. To provide a wide range of classes to appeal to our seniors





	Strategic Pillar	FY22 Actual	FY23 Actual	FY24 Estimate	Goal Alignment
# of attendees for Fitness Classes		1,623	3,936	4,500	A
# of attendees for Intellectual and Social Classes		3,604	6,350	7,500	A

Key Priorities:

- To continue to reach out to our seniors to see how they are doing and if they need anything
- Provide classes and update the programs based on need and requests

Significant Accomplishments

- ✓ Provided monthly newsletters detailing the activities for the month

EXPENDITURES	FY 22 Actual	FY 23 Adopted	FY 24 Requested	FY 24 Recommended	FY 24 Adopted
Personal Services	\$ 60,929	\$ 65,933	\$ 68,437	\$ 68,437	\$ 68,437
Employee Benefits	25,003	27,185	36,410	36,410	36,410
Contractual Services	7,434	7,750	8,100	8,100	8,100
Supplies & Materials	461	2,700	2,700	2,700	2,700
Other Charges	1,765	1,681	1,781	1,781	1,781
Total	\$ 95,592	\$ 105,249	\$ 117,428	\$ 117,428	\$ 117,428

REVENUE	FY 22 Actual	FY 23 Adopted	FY 24 Adopted
Donations	\$ 83	\$ -	\$ -
Total	\$ 83	\$ -	\$ -





AUTHORIZED POSITIONS	FY 2022	FY 2023	FY 2024
Full Time	2	2	2
Part Time	0	0	0
Total	2	2	2





CARTER SENIOR CENTER

The Center is joined to the Carter Library with a beautiful multi-purpose garden that was designed to facilitate programming. Both are adjacent to Carter Park on Asheville Highway in eastern Knox County. The facility has approximately 6,200 square feet, which includes:

- 1,000-square-foot exercise room that is fully equipped and operational
- computer lab
- rooms for meetings
- cards and dance
- kitchen recreation space

Below is a link to learn more about the activities at the Carter Senior Center.

<https://www.knoxcounty.org/seniors/carter.php>

MISSION STATEMENT:

To provide community seniors with diverse quality of life programming for their physical, social and intellectual well-being in person and virtually.



Strategic Pillar – Community Recreation
Encourage Diverse and Meaningful Civic Engagement



Goals and Objectives



- A. To provide numerous programs and activities for seniors in the community





	Strategic Pillar	FY22 Actual	FY23 Actual	FY24 Estimate	Goal Alignment
# of attendees for Fitness Classes		4,767	10,098	14,000	A
# of attendees for Intellectual and Social Classes		2,713	6,461	8,000	A

Key Priorities:

- Update our programs to the seniors needs and requests
- Continue to reach out to seniors via email, phone, or mail

Significant Accomplishments

- ✓ Provided monthly newsletters detailing the activities for the month

EXPENDITURES	FY 22 Actual	FY 23 Adopted	FY 24 Requested	FY 24 Recommended	FY 24 Adopted
Personal Services	\$ 66,858	\$ 66,415	\$ 70,163	\$ 70,163	\$ 70,163
Employee Benefits	24,783	23,538	24,201	24,201	24,201
Contractual Services	8,340	8,725	8,150	8,150	8,150
Supplies & Materials	3,070	7,225	7,225	7,225	7,225
Other Charges	681	681	681	681	681
Total	\$ 103,732	\$ 106,584	\$ 110,420	\$ 110,420	\$ 110,420





AUTHORIZED POSITIONS	FY 2022	FY 2023	FY 2024
Full Time	2	2	2
Part Time	0	0	0
Total	2	2	2





KARNS SENIOR CENTER

Karns Senior Center features a workout room equipped with ellipticals, recumbent bikes, treadmills, weight machine, and free weights. There’s also a variety of exercise classes offered to assist participants in reaching their health and fitness goals contributing to maintaining optimal health. The center also features a computer lab, billiards room, outdoor grill and kitchen area, sizeable multi-purpose room for group exercises, lunch and learns, and other activities. We're also beginning card groups and other fun social activities for engaging seniors. Adjacent to the grounds of the Sportspark there’s also a paved outdoor walking track. Reference our monthly calendar and newsletter for upcoming activities and events. We look forward to seeing you enjoy the new Karns Senior Center.

Below is a link to learn more about the activities at the Karns Senior Center.

<https://www.knoxcounty.org/seniors/karns.php>

MISSION STATEMENT:

To provide community seniors with diverse quality of life programming for their physical, social and intellectual well-being in person and virtually.



Strategic Pillar – Community Recreation
Encourage Diverse and Meaningful Civic Engagement

Goals and Objectives





- A. To provide a wide range of programs and activities for seniors





Performance Measures

	Strategic Pillar	FY22 Actual	FY23 Actual	FY24 Estimate	Goal Alignment
# of attendees for Fitness Classes		3,924	10,786	14,000	A
# of attendees for Intellectual and Social Classes		6,684	10,326	14,500	A

Key Priorities:

- To update programs and activities as needed and requested
- Reach out to our seniors via email, phone, or mail

Significant Accomplishments

- ✓ Provided monthly newsletters detailing the activities for the month

EXPENDITURES	FY 22 Actual	FY 23 Adopted	FY 24 Requested	FY 24 Recommended	FY 24 Adopted
Personal Services	\$ 61,747	\$ 64,437	\$ 68,004	\$ 68,004	\$ 68,004
Employee Benefits	9,060	9,450	9,420	9,420	9,420
Contractual Services	9,938	12,050	12,050	12,050	12,050
Supplies & Materials	4,260	5,400	5,400	5,400	5,400
Other Charges	1,457	1,231	1,231	1,231	1,231
Total	\$ 86,462	\$ 92,568	\$ 96,105	\$ 96,105	\$ 96,105





REVENUE	FY 22 Actual	FY 23 Adopted	FY 24 Adopted
Senior Center Fees	\$ 3,213	\$ -	\$ -
Donations	1,076	-	-
Total	\$ 4,289	\$ -	\$ -

AUTHORIZED POSITIONS	FY 2022	FY 2023	FY 2024
Full Time	2	2	2
Part Time	0	0	0
Total	2	2	2





UT – KNOX COUNTY EXTENSION

UT Extension provides Real. Life. Solutions. throughout Tennessee. With an office in each of the state’s ninety-five counties, UT Extension helps Tennesseans to improve their quality of life and solve problems through the application of research and evidenced-based knowledge about agriculture and natural resources, family and consumer sciences, 4-H youth development, and community development.

UT Extension provides a gateway to the University of Tennessee as the outreach unit of the Institute of Agriculture. It is a statewide educational organization, funded by federal, state and local governments, that brings research-based information about agriculture, family and consumer sciences, and resource development to the people of Tennessee where they live and work.

MISSION STATEMENT:

UT/TSU Extension serves the citizens of Knox County with educational programs in the areas of Agriculture, Family and Consumer Sciences, Community Resource Development, and 4-H Youth Development. We provide research-based solutions and information to the citizens of Tennessee.



Strategic Pillar – Government Accountability
Deliver and Enhance High Quality Efficient Services and Transparency





Goals and Objectives



- A. Continue education with the Green Industry and Agriculture Community
- B. To strengthen families through financial management, parenting skills, nutrition improvements and food preservation
- C. Increase visibility through social media and websites

Performance Measures

	Strategic Pillar	FY22 Actual	FY23 Actual	FY24 Estimate	Goal Alignment
# of Direct Contacts		80,282	80,125	80,000	A, B
# of Camps		50	50	50	A, B
Percentage of Mastery of Life Skills		65	65	65	A, B
Percentage of Completing Evaluations		75	80	80	A, B
Youth Mastering Life Skills		277,526	278,100	278,000	A, B
Character Evaluation, Class Numbers		35,756	32,150	30,000	A, B
Public Speaking Participants		3,416	3,951	4,000	A, B





Key Priorities:

- Continue Life Skills education for our youth
- Continue Horticulture and Agriculture education for homeowners, farmers, and citizens
- Supporting enhanced livability and quality of life

Significant Accomplishments

- ✓ Over 15,000 direct contacts with Knox County residents resolving horticulture and agriculture issues through educational programming and one on one contact
- ✓ The Expanded Food and Nutrition Extension Program reached over 1,100 low-income families which helped them have a better understanding of stretching their food dollars to meet the nutritional needs of their families
- ✓ Over 120 landscapers were educated on new regulations and procedures for Landscape Management
- ✓ Over 450 beef producers were educated on forage management

EXPENDITURES	FY 22 Actual	FY 23 Adopted	FY 24 Requested	FY 24 Recommended	FY 24 Adopted
Personal Services	\$ 353,637	\$ 401,019	\$ 401,019	\$ 401,019	\$ 401,019
Employee Benefits	118,920	155,447	155,447	155,447	155,447
Contractual Services	15,257	28,000	28,000	28,000	28,000
Supplies & Materials	-	8,500	8,500	8,500	8,500
Total	\$ 487,814	\$ 592,966	\$ 592,966	\$ 592,966	\$ 592,966





OTHER CHARGES

EXPENDITURES	FY 22 Actual	FY 23 Adopted	FY 24 Requested	FY 24 Recommended	FY 24 Adopted
Trustee Commission Insurance Related Expenses	\$ 3,249,493	\$ 3,100,000	\$ 3,100,000	\$ 3,100,000	\$ 3,100,000
Lease & Subscriptions	55,114	55,433	67,433	67,433	67,433
Auditing Services	3,211,466	-	-	-	-
	328,919	325,000	325,000	325,000	325,000
Total	\$ 6,844,992	\$ 3,480,433	\$ 3,492,433	\$ 3,492,433	\$ 3,492,433





VETERAN SERVICES

Veteran Services helps informing veterans and their families about veterans’ benefits, and directly assisting and advising veterans and their families in securing the federal and state benefits to which they are entitled.

MISSION STATEMENT:

Assist Veteran’s and eligible family members with explaining and filing/obtaining VA benefits that have been earned through the Veteran’s Service in the US military.



Strategic Pillar – Government Accountability
Deliver and Enhance High Quality Efficient Services and Transparency

Goals and Objectives





- A. To promote knowledge and awareness of benefits available to veterans
- B. To assist Veterans beneficiaries with navigating the claims and appeals process
- C. To Keep area Veterans’ and VSO’S informed of changes within Federal VA





Performance Measures

	Strategic Pillar	FY22 Actual	FY23 Actual	FY24 Estimate	Goal Alignment
# of Office Visits		1,847	1,869	1,800	A, B, C
# of Phone Calls		6,518	6,710	6,500	A, B, C

Key Priorities:

- Continue to serve the Veteran population in Knox County and East Tennessee

Significant Accomplishments

- ✓ Conducted monthly outreach to County Senior Centers, Ben Atchley Nursing Home and the VA
- ✓ Attended numerous meetings to reach our Veterans





EXPENDITURES	FY 22 Actual	FY 23 Adopted	FY 24 Requested	FY 24 Recommended	FY 24 Adopted
Personal Services	\$ 100,185	\$ 103,591	\$ 114,336	\$ 114,336	\$ 114,336
Employee Benefits	26,978	27,574	29,187	29,187	29,187
Contractual Services	6,408	8,973	9,035	9,035	9,035
Supplies & Materials	693	1,000	1,000	1,000	1,000
Other	932	981	981	981	981
Total	\$ 135,196	\$ 142,119	\$ 154,539	\$ 154,539	\$ 154,539

AUTHORIZED POSITIONS	FY 2022	FY 2023	FY 2024
Full Time	2	2	2
Part Time	0	0	0
Total	2	2	2





PAYMENTS TO CITIES

EXPENDITURES	FY 22 Actual	FY 23 Adopted	FY 24 Requested	FY 24 Recommended	FY 24 Adopted
Contractual Services	\$ 283,488	\$ 155,000	\$ 155,000	\$ 155,000	\$ 155,000
Total	\$ 283,488	\$ 155,000	\$ 155,000	\$ 155,000	\$ 155,000

*This account represents the portion of Alcoholic Beverage Tax that must be remitted to the City of Knoxville.





OPERATING TRANSFERS

EXPENDITURES	FY 22 Actual	FY 23 Adopted	FY 24 Requested	FY 24 Recommended	FY 24 Adopted
Transfer to Schools	\$ 1,932,000	\$ -	\$ -	\$ -	\$ -
Transfer to Employee Benefits	1,566,000	600,000	600,000	600,000	600,000
Transfer to Public Library Fund	200,000	-	-	-	-
Transfer to Engineering & Public Works	1,125,000	2,250,000	1,500,000	1,500,000	1,500,000
Transfer to Governmental Library	62,000	35,000	35,000	35,000	35,000
Transfer to Vehicle Service Center	-	100,000	100,000	100,000	100,000
Transfer to Mailroom	120,000	75,000	75,000	75,000	75,000
Transfer to Tech Support	600,000	624,221	624,221	624,221	624,221
Transfer to Golf Course	115,000	150,000	125,000	125,000	125,000
Transfer to Building Operations	1,500,000	-	-	-	-
Transfer to Capital Leasing Fund	1,600,000	-	-	-	-
Transfer to Public Improvement Fund	4,400,000	-	-	-	-
Grant Matches/Other	247,188	250,000	200,000	200,000	200,000
Total	\$ 13,467,188	\$ 4,084,221	\$ 3,259,221	\$ 3,259,221	\$ 3,259,221

MISCELLANEOUS

EXPENDITURES	FY 22 Actual	FY 23 Adopted	FY 24 Requested	FY 24 Recommended	FY 24 Adopted
Personal Services	\$ 1,741,341	\$ (3,060,000)	\$ (2,246,500)	\$ (2,246,500)	\$ (2,246,500)
Employee Benefits	930,455	(935,000)	(1,164,600)	(1,164,600)	(1,164,600)
Contractual Services	524,156	155,000	187,600	187,600	187,600
Supplies and Materials	133,498	-	-	-	-
Other Charges	3,211,719	58,547	578,547	578,547	578,547
Debt Service	37,444	-	-	-	-
Capital Outlay	128,253	-	-	-	-
PBA Building Maint & Operations	7,250,000	7,400,000	9,400,000	9,400,000	9,400,000
MERP County Match	136,214	135,000	135,000	135,000	135,000
Employee Benefits	1,359,270	1,330,000	1,380,000	1,380,000	1,380,000
Total	\$ 15,452,350	\$ 5,083,547	\$ 8,270,047	\$ 8,270,047	\$ 8,270,047





AGENCY	Program	Adopted FY 2024
GENERAL FUND:		
Big Brothers & Big Sisters of East Tennessee	One to One Mentoring	\$ 9,500
Blount Partnership	Economic Development	30,000
Boys & Girls Club of the Tennessee Valley	Project Learn	15,000
CASA *	Advocates	10,000
Catholic Charities*	Children's Emergency Shelter	44,500
Childhelp Tennessee	Children's Advocacy Center	45,000
Community Mediation Center	Mediation Project	22,250
Disabled American Veterans	Hospital Service Officer/Transport	10,000
East Tennessee Community Design Center	DesignWorks	15,000
East Tennessee Economic Development Agency	Economic Development	100,000
Emerald Youth Foundation	JustLead Learning Lab	15,000
Epilepsy Foundation of East TN	Epilepsy Education & Awareness	10,000
Friends of Literacy	Improving Early Childhood Literacy	20,000
Helen Ross McNabb	Shelter Services/Victim Services	100,000
Interfaith Health Clinic	Healthcare for the Working Uninsured	56,000
Keep Knoxville Beautiful	Community Beautification	15,000
Knoxville Chamber	Economic Development	1,270,500
Knoxville Leadership Foundation	Amachi Knoxville	15,000
Mental Health Association of East Tennessee	Early Intervention/Recovery Call Center	30,000
Muse Knoxville	Muse Ambassador Program	15,000
Raising a Voice	Human Trafficking	10,000
West Knox Farragut Chamber	Economic Development	50,000
Total -- General Fund		\$ 1,907,750

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





AGENCY	Adopted FY 2024
HOTEL / MOTEL TAX FUND:	
Arts & Cultural Alliance of Greater Knoxville	\$ 425,000
Beck Cultural Exchange Center	75,000
Legacy Parks	125,000
Asian Culture Center	35,000
Visit Knoxville	4,200,000
Women's Basketball Hall of Fame	175,000
Zoo Knoxville Capital	345,000
Zoo Knoxville Operating	150,000
	<hr/>
Total -- Hotel/Motel Tax Fund	5,530,000
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TOTAL CONTRACTUAL AGENCIES	\$ 7,437,750
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Special Revenue Funds





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KNOX COUNTY TENNESSEE

Special Revenue Funds Summary 425

<i>REVENUE TYPE</i>	Gov't Law Library	Public Library	Solid Waste	Air Quality	Hotel/Motel Tax	Engineering & Public Works	General Purpose School	School Cafeteria	Total
County Property Tax	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	105,457,240	\$ -	\$ 105,457,240
Sales Tax	-	-	2,600,000	-	-	9,807,947	225,736,930	-	238,144,877
Wheel Tax	-	12,500,000	-	-	-	900,000	900,000	-	14,300,000
Litigation Tax	40,750	-	-	-	-	-	750,000	-	790,750
Beer Tax	-	-	-	-	-	2,275,000	-	-	2,275,000
Hotel/Motel Tax	-	-	-	-	10,500,000	-	-	-	10,500,000
Licenses and Permits	-	-	-	-	-	2,600,000	36,000	-	2,636,000
Fines, Forfeitures, Penalty	-	-	-	-	-	150,000	-	-	150,000
Charges/Current Services	-	150,000	-	160,000	-	112,500	275,000	6,575,000	7,272,500
Other Local Revenue	-	139,000	722,500	-	-	-	9,800,000	550,000	11,211,500
State Government	-	420,500	500,000	-	-	7,816,900	316,080,830	225,000	325,043,230
Federal Government	-	10,000	-	-	-	-	600,000	23,750,000	24,360,000
Other Gov't/Citizen Groups	30,000	-	-	-	-	-	-	-	30,000
Operating Transfers	35,000	1,820,000	675,000	-	-	1,500,000	1,050,000	-	5,080,000
Approp. Designated Fund Bal.	-	-	-	-	-	-	-	-	-
Approp. from Fund Balance	12,851	263,800	305,292	-	-	-	-	-	581,943
Total	\$ 118,601	\$ 15,303,300	\$ 4,802,792	\$ 160,000	\$ 10,500,000	\$ 25,162,347	\$ 660,686,000	\$ 31,100,000	\$ 747,833,040

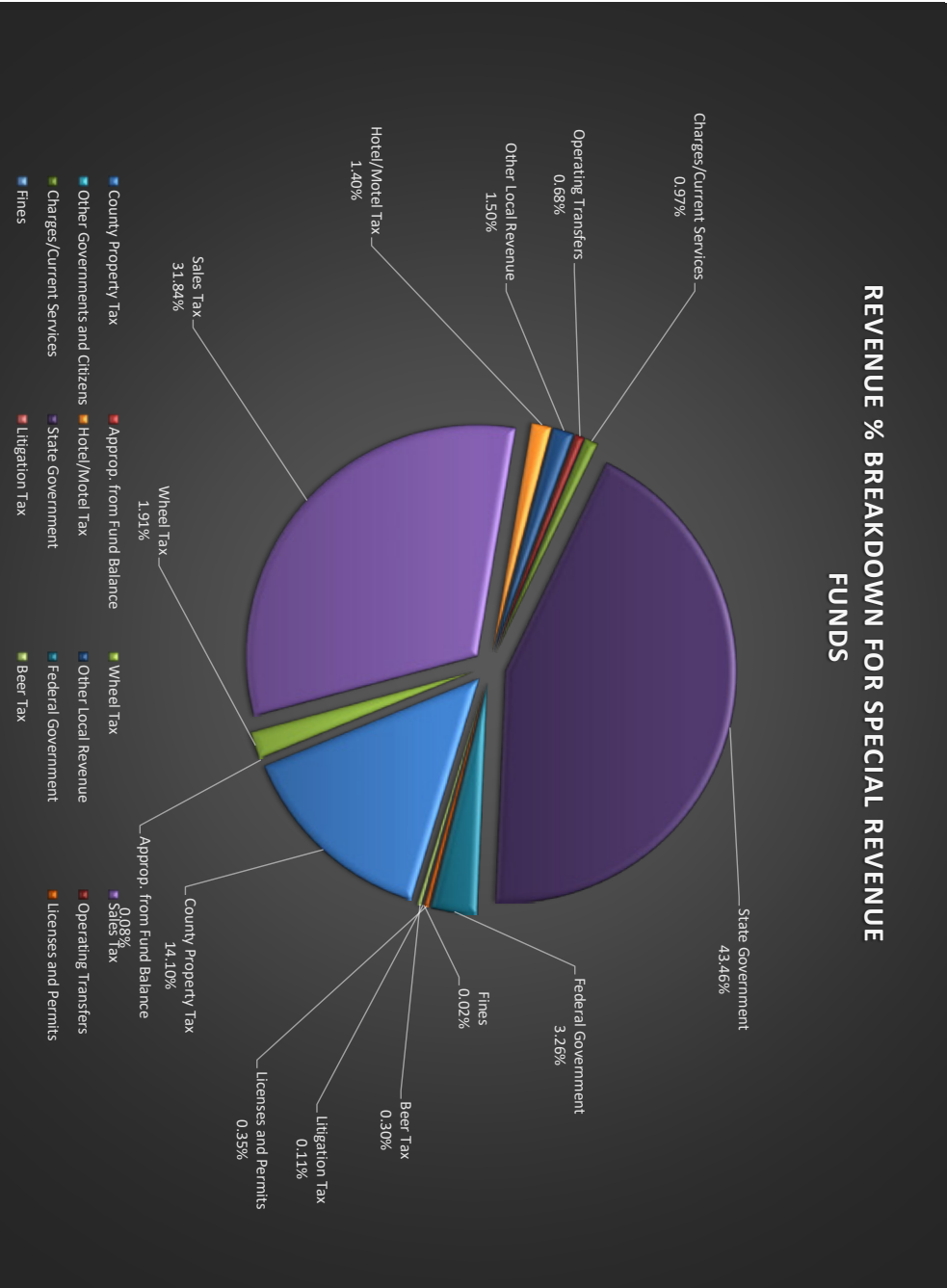


Finance Department

Address: 400 West Main Street, Suite 630 | Knoxville, TN 37902 | Phone: 865-215-2350 | www.knoxcounty.org/finance



REVENUE % BREAKDOWN FOR SPECIAL REVENUE FUNDS

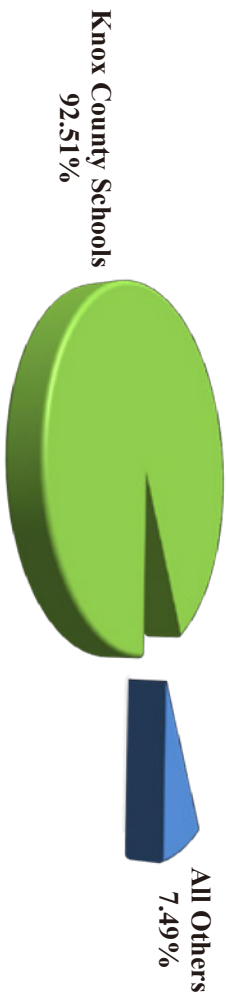


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Address: 400 West Main Street, Suite 630 | Knoxville, TN 37902 | Phone: 865-215-2350 | www.knoxcounty.org/finance



SPECIAL REVENUE FUNDS EXPENDITURE PERCENTAGE BREAKDOWN



All Others:	7.49%		
Hotel/Motel Tax	1.40%	Air Quality	0.02%
Solid Waste	0.64%	Engineering and Public Works	3.36%
Governmental Law Library	0.02%		
Public Library	2.05%		





GOVERNMENTAL LAW LIBRARY FUND

REVENUE	FY 22 Actual	FY 23 Adopted	FY 24 Adopted
County Local Option Taxes	\$ 40,437	\$ 43,650	\$ 40,750
Charges/Current Services	-	2,000	-
Other Government/Citizens Groups	30,000	30,000	30,000
Operating Transfers	62,000	35,000	35,000
Other Financing Source: Lease	8,025	-	-
<u>Appropriation from Fund Balance</u>	<u>-</u>	<u>8,876</u>	<u>12,851</u>
 Total	 \$ 140,462	 \$ 119,526	 \$ 118,601

County Local Option Taxes: The litigation tax imposed by the courts is the main source of revenue for this fund. The FY 2024 budget was prepared based on comparisons of actual revenue from FY 2022 and estimated revenues for FY 2023. These revenues have a stable history.

Fees: User fees charges to attorneys and firms based on the number of employees in the firm. Rates range from \$25 for sole practitioners or law firms made up exclusively of people who have practiced three years or less to \$330 for firms employing in excess of 11 attorneys. The FY 2024 budget was prepared based on comparisons of actual revenue from FY 2022 and estimated revenues for FY 2023.

Other Local Revenues: Includes copy machine usage and search charges. The FY 2024 budget was prepared based on comparisons of actual revenue from FY 2022 and estimated revenues for FY 2023.

Operating Transfers: For FY 2024, an operating transfer from the County General Fund is expected to be necessary to provide funding for expenditures exceeding fund revenues.





GOVERNMENTAL LAW LIBRARY

The Knox County Governmental Library (located near Criminal, Circuit, and Chancery Courts) provides a center for an immediate source of legal information available to judges, elected officials, government employees, law enforcement officials, attorneys, and the general public.

MISSION STATEMENT:

To provide legal reference materials by print, software, and internet for research before, during, and after trials to local government offices, attorneys, and the public.



Strategic Pillar – Government Accountability
Deliver and Enhance High Quality Efficient Services and Transparency

Goals and Objectives



- A. To provide research assistance using Westlaw databases for patrons
- B. To continue in restructuring Library amenities to provide more efficient work are for patrons
- C. Continue to provide timely and effective services





Performance Measures

	Strategic Pillar	FY22 Actual	FY23 Actual	FY24 Estimate	Goal Alignment
% of Print Subscriptions		20	20	20	B
% of Internet Subscriptions		80	80	80	B
% of Time for General Internet & Other research requests, phone, e-mail or in person		75	75	75	A, B, C
% of Patrons assisted with books & other resources at the Library		25	25	25	A, B, C
# of Patron visits in 1 year		5,300	4,900	4,000	A, B, C
# of Private Practitioners		3,400	3,200	3,000	A, B, C
# of Government Employees		325	300	300	A, B, C
# of County Employees		1,450	1,352	1,400	A, B, C
# of General Public		125	132	140	A, B, C

Key Priorities:

- Aid patrons in their research if needed
- Ensuring effective and efficient operations

Significant Accomplishments

- ✓ Adapted Library amenities to transition to a predominately online research dynamic





EXPENDITURES	FY 22 Actual	FY 23 Adopted	FY 24 Requested	FY 24 Recommended	FY 24 Adopted
Personal Services	\$ 28,684	\$ 29,722	\$ 19,746	\$ 19,746	\$ 19,746
Employee Benefits	8,099	9,354	18,755	18,755	18,755
Contractual Services	5,256	5,875	5,650	5,650	5,650
Supplies & Materials	88,435	72,800	72,800	72,800	72,800
Other Charges	1,771	1,775	1,650	1,650	1,650
Debt Service	8,114	-	-	-	-
Total	\$ 140,359	\$ 119,526	\$ 118,601	\$ 118,601	\$ 118,601

AUTHORIZED POSITIONS	FY 2022	FY 2023	FY 2024
Full Time	1	1	1
Part Time	0	0	0
Total	1	1	1





PUBLIC LIBRARY FUND

REVENUE	FY 22 Actual	FY 23 Adopted	FY 24 Adopted
Wheel Tax	\$ 12,453,366	\$ 12,325,000	\$ 12,500,000
Charges/Current Svcs	148,083	100,000	150,000
Other Local Revenue	153,378	141,000	139,000
State of Tennessee	696,499	317,300	420,500
Federal Government	10,001	10,000	10,000
Other Governments/Citizens Groups	7,112	-	-
Operating Transfers	1,300,000	1,600,000	1,820,000
Other Financing Source: Lease	47,576	-	-
Appropriations from Fund Balance	-	267,848	263,800
Total	\$ 14,816,015	\$ 14,761,148	\$ 15,303,300

Wheel Tax: The County receives \$36 from each motor vehicle registration, the majority of which is allocated to the Public Library Fund. This revenue represents the majority of the funding for the County’s public library system.

Charges/Current Services: Includes fines from overdue books, out-of-county library cards, payment of lost materials, and copier income. The maximum overdue book fine is \$5.00.

Other Local Revenue: Consists of interest earned from the Local Government Investment Pool (LGIP), Burlington gift funds, and funds from the staff concession machines. The budget is based on actual results for prior years and the estimated and actual results for FY 2022.

State of Tennessee: This revenue consists of the State library services grant expected to be received.

Operating Transfers: The transfer from the County General Fund is intended to fund the remaining portion of the library operating expenditures not covered by other sources of funds.

Appropriations from Fund Balance: For FY 2024, an appropriation from fund balance of \$263,800 is expected to be needed to offset expenditures.





PUBLIC LIBRARY

Since 1886, the people of Knox County have been fortunate to have an impressive collection of library resources. As the oldest continuously operating public library in the state of Tennessee, we have a proud heritage. Today, the Knox County Public Library is pleased to offer more than one million books, periodicals, compact discs, films, audiobooks and downloadables through 19 locations across Knox County including one of the premier historical and genealogical collections in the Southeast.

Below is a link to the Library's annual report for 2020:

<https://www.knoxcountylibrary.org/sites/default/files/2022-03/kcpl-annual-report-2020-addendum.pdf>

<https://www.knoxcountylibrary.org/sites/default/files/2022-03/kcpl-annual-report-2020.pdf>

MISSION STATEMENT:

Knox County Public Library's mission is to serve all residents as an educational, informational, recreational, and cultural center through a wide variety of resources, services, and programs.





Strategic Pillar – Government Accountability
Deliver and Enhance High Quality Efficient Services and Transparency

Goals and Objectives



- A. To acquire, access, organize information, materials, and programs for all learning levels
- B. To provide access to programs, collections, & services that translate into enhanced quality of life
- C. To provide library materials representing a broad range of subjects and formats





Performance Measures

	Strategic Pillar	FY22 Actual	FY23 Actual	FY24 Estimate	Goal Alignment
# of Total Registered Users		143,780	145,000	150,000	B
# of Materials Available		1,305,767	1,310,000	1,320,000	B
# of Physical Item Circulation		2,089,197	2,100,000	2,200,000	B
# of Electronic Materials Circulation		883,605	885,000	890,000	A, B
# of Children's Programs		591	600	610	A, B
# of Attendance at Children's Programs		26,973	27,500	27,700	B
Total # of Library Visits		876,207	900,000	910,000	A, B
# of Reference Questions		238,473	240,000	245,000	B
# of Individual Public Access Computer Sessions		70,899	72,000	75,000	B
# of Wireless Sessions		1,566,833	1,570,000	1,580,000	B
# of Library Web Page Visits		6,060,955	6,070,000	6,080,000	B

Key Priorities:

- To provide efficient, reliable, and convenient access to electronic information tools and resources
- To provide appropriate programs for children and adults
- To provide a knowledgeable and helpful staff





Significant Accomplishments

- ✓ Launched the Read City Explorer Pass Program with eleven museums or institution
- ✓ Presented outdoor adult programs, children’s story times, and other children’s programs

EXPENDITURES	FY 22 Actual	FY 23 Adopted	FY 24 Requested	FY 24 Recommended	FY 24 Adopted
Personal Services	\$ 7,368,998	\$ 7,811,302	\$ 8,169,715	\$ 8,169,715	\$ 8,169,715
Employee Benefits	2,129,820	2,283,249	2,360,157	2,360,157	2,360,157
Contractual Services	722,626	749,635	742,135	742,135	742,135
Supplies & Materials	1,793,137	1,713,800	1,723,800	1,723,800	1,723,800
Other Charges	96,850	96,849	96,849	96,849	96,849
Debt Service	48,277	-	-	-	-
Capital Outlay	290,584	-	-	-	-
Total	\$ 12,450,292	\$ 12,654,835	\$ 13,092,656	\$ 13,092,656	\$ 13,092,656

AUTHORIZED POSITIONS	FY 2022	FY 2023	FY 2024
Full Time	141	142	142
Part Time	66	66	64
Total	207	208	206





OTHER LIBRARY PROGRAMS

Led by Knox County Mayor Glenn Jacobs, READ CITY USA is a collaborative initiative of Knox County Government, Knox County Public Library, Knox County Schools, The Great Schools Partnership, and other community organizations to help all children, regardless of their socio-economic background, learn to read early and well, thereby reaching their full potential in school and in life.

Join Mayor Jacobs, Read City USA, and Knox County Public Library as we explore the natural world of Tails & Tales and read One Million Hours in 2021! #MillionHourExpedition is 1,000,000 hours and we can't do it without you. Come Along for #TailsandTales! Read City USA's 2021 Million Hour Expedition has begun! This is a big program and we want to provide everything you need to be successful.

<https://readcityusa.com/>

MISSION STATEMENT:

Engage and empower our community of parents, educators, caregivers and institutions to ensure that all children develop a love of reading and learning.



Strategic Pillar – Government Accountability
Deliver and Enhance High Quality Efficient Services and Transparency

Goals and Objectives



- A. To help make Knox County the leader in family literacy
- B. To provide over a million of free books to our citizens





Key Priorities:

- To encourage parents and students to read at least 20 minutes a day

EXPENDITURES	FY 22 Actual	FY 23 Adopted	FY 24 Requested	FY 24 Recommended	FY 24 Adopted
Rothrock Estates	\$ 32,360	\$ -	\$ -	\$ -	\$ -
State General Library	706,500	327,300	430,500	430,500	430,500
Read City USA	23,020	44,000	34,000	34,000	34,000
Public Library Maintenance	1,504,568	1,610,013	1,614,144	1,621,144	1,621,144
Total	\$ 2,266,448	\$ 1,981,313	\$ 2,078,644	\$ 2,085,644	\$ 2,085,644

TRUSTEE COMMISSION

EXPENDITURES	FY 22 Actual	FY 23 Adopted	FY 24 Requested	FY 24 Recommended	FY 24 Adopted
Other Charges	\$ 133,007	\$ 125,000	\$ 125,000	\$ 125,000	\$ 125,000
Total	\$ 133,007	\$ 125,000	\$ 125,000	\$ 125,000	\$ 125,000





SOLID WASTE FUND

REVENUE	FY 22 Actual	FY 23 Adopted	FY 24 Adopted
Local Option Taxes	\$ 2,600,000	\$ 2,600,000	\$ 2,600,000
Other Local Revenues	1,182,768	700,000	722,500
State of Tennessee	509,853	500,000	500,000
Operating Transfers	275,000	675,000	675,000
Other Financing Source: Lease	318,586	-	-
Appropriation from Fund Balance	-	312,958	305,292
Total	\$ 4,886,207	\$ 4,787,958	\$ 4,802,792

Local Option Taxes: Sales made in the unincorporated areas of Knox County are charged a 2.25% local option sales tax. Of the local option sales tax, 27.778% is allocated to Knox County general government, with the remaining 72.222% allocated to the schools. For FY 2024 and FY23, the amount of the local option sales tax allocated to the Solid Waste Fund was \$2.6 million.

Fines, Forfeitures, Penalty: These revenues consist of DUI fines which are used to offset litter pick-up.

Charges for Current Services: Fees collected from the sale of used tires.

Other Local Revenue: Includes the estimated amount Knox County will receive from the sale of scrap metal, aluminum cans, and certain scrap grades of paper. These materials are collected at recycling drop-off locations, at the County Convenience Centers.

State of Tennessee: Consists of an annual grant from the State Department of Transportation to be used for the pickup of roadside litter, funding of the Adopt-a-Road program and education programs conducted by the Greater Knoxville Beautification Board. The funds are generated by the state gasoline tax. The estimates are based on 2022 actual amounts, 2023 estimates and information provided by the State of Tennessee.

Operating Transfers: The transfer from the County General Fund is intended to fund the remaining portion of the Solid Waste operating expenditures not covered by other sources of funds.

Appropriation from Fund Balance: For FY 2024, \$305,292 of fund balance has been appropriated.





SOLID WASTE ADMINISTRATION

Knox County Solid Waste operates in four (4) primary functional areas listed here. For more information feel free to contact us at any time using the department email box at the side of the page.

1. Operating seven (7) drop off waste facilities throughout Knox County called Convenience Centers where residents bring their household trash, bulky items, and other recyclables for proper disposal.
2. Operating a roadside litter and dumping pickup program to remove litter from the sides of Knox County roads using a combination of paid and volunteer labor.
3. Managing a waste tire disposal program using State of Tennessee designated tire funds collected from the point of sale of new tires.
4. Performing outreach and education in advance of the Solid Waste Department's three (3) primary functional areas as well as educating residents on services available from the private sector and other information related to problem or Household Hazardous Waste (HHW), waste reduction, reuse, or recycling initiatives.

MISSION STATEMENT:

The Solid Waste Department is mostly mandated by the State of Tennessee statutes or Tennessee Department of Environment and Conservation promulgated rules. Knox County Solid Waste is responsible for providing municipal solid waste disposal and recycling in the most cost effective and efficient manner possible for the citizens of Knox County. The department focuses on four (4) functional areas. 1) Manage household waste and recycling drop off facilities (Convenience Centers) where residents safely dispose of their waste and recycling. 2) Manage a grant-funded litter control program for the removal of roadside litter and dumping. 3) Manage a pre-disposal fee/tax funded waste tire disposal program for residents and commercial waste tire generators (retailers). 4) Perform education and outreach for citizens and leaders in Knox County focused on the aforementioned three functional areas.





Strategic Pillar – Government Accountability
Deliver and Enhance High Quality Efficient Services and Transparency

Goals and Objectives



- A. To manage household waste and recycling drop off facilities (Convenience Centers) where residents can safely dispose of their waste and recycling
- B. To manage a grant-funded litter control program for the removal of road side litter and dumping
- C. To manage a pre-disposal fee/tax funded waste tire disposal program for residents and commercial waste tire generators (retailers)

Performance Measures

	Strategic Pillar	FY22 Actual	FY23 Actual	FY24 Estimate	Goal Alignment
# of Customer Questions/Complaints Addressed		5,021	5,003	5,000	A
# of Solid Waste Management Act reports filed		1	1	1	A
% of Reimbursements Paid within 30 days of Invoices		100	100	100	A

Key Priorities:

- Supervision of all departments within Solid Waste
- Provide exceptional customer service
- Ensuring effective and efficient operations





EXPENDITURES	FY 22 Actual	FY 23 Adopted	FY 24 Requested	FY 24 Recommended	FY 24 Adopted
Personal Services	\$ 89,185	\$ 102,717	\$ -	\$ -	\$ -
Employee Benefits	29,396	31,292	-	-	-
Contractual Services	74,635	34,260	-	-	-
Supplies & Materials	2,210	3,750	-	-	-
Other Charges	187,909	187,909	-	-	-
Debt Service	318,586	-	-	-	-
Total	\$ 383,335	\$ 359,928	\$ -	\$ -	\$ -

AUTHORIZED POSITIONS	FY 2022	FY 2023	FY 2024
Full Time	2	1	0
Part Time	1	1	0
Total	3	2	0





CONVENIENCE CENTERS

There are no fees to use Knox County Convenience Centers. Centers are only for Knox County residents to bring their own residential waste and recycling. Businesses’ wastes (including non-profits), people hauling waste from rental properties, and contractors coming with waste from paid jobs will be directed to waste disposal facilities that charge disposal fees. There are rules about how much waste can be delivered per day and rules about where items must be placed by center users. Some materials that are not accepted at the drop-off centers, not accepted at certain locations or accepted with limits. Each center offers comprehensive recycling options. Knox County residents may drop off as much recycling as they wish. There is a link to the Convenience Center Policies document below. We limit non-recyclable household waste to one standard 5x8 pickup per household per day. Heaping loads and very large trailers WILL be turned away. If you have a large amount of waste that exceeds the daily limit you will have to dispose of your waste the same as a [commercial waste generator](#).

MISSION STATEMENT:

Knox County Solid Waste is responsible for providing municipal solid waste disposal and recycling in the most cost effective and efficient manner possible for the citizens of Knox County. The Convenience Center is one of several departmental functional areas. Namely, we manage household waste and recycling drop off facilities (called Convenience Centers) where residents safely and legally dispose of the household waste and recycling that they generate.



Strategic Pillar – Government Accountability
Deliver and Enhance High Quality Efficient Services and Transparency





Goals and Objectives



- A. To operate Convenience Centers in a safe and highly efficient manner with exceptional customer service
- B. To foster and maintain a culture of safety as well as a professional workforce
- C. To continue to improve County waste infrastructure for a more resilient system

Performance Measures

	Strategic Pillar	FY22 Actual	FY23 Actual	FY24 Estimate	Goal Alignment
Amount of Tonnage taken to Class I Landfill		37,824	38,426	40,000	A
Amount of Tonnage diverted to Class III/IV Facility		15,123	15,065	15,000	A
Total Tons Recycled at Convenience Centers		7,765	7,950	8,000	A
Total All Waste/Recycling		60,547	62,541	64,000	A
# of Centers in Full Compliance with State Regulations		7	7	7	A, B, C
# of Hours per Convenience Center open per week		58	58	48	A, B
% of Waste Diverted through Department		38	38	38	A, B
Estimated Users per week (7 Facilities)		40,000	40,000	40,000	A, B





Key Priorities:

- Ensure customer services is priority number one
- Provide clean, safe facilities and equipment for users

Significant Accomplishments

- ✓ Provided clean and safe facilities for users and employees
- ✓ Collected a numerous amount of waste and disposed of it properly

EXPENDITURES	FY 22	FY 23	FY 24	FY 24	FY 24
	Actual	Adopted	Requested	Recommended	Adopted
Personal Services	\$ 820,717	\$ 890,858	\$ 997,950	\$ 997,950	\$ 997,950
Employee Benefits	287,697	283,485	314,471	314,471	314,471
Contractual Services	2,393,560	2,468,754	2,475,204	2,475,204	2,475,204
Supplies & Materials	62,969	87,200	90,300	90,300	90,300
Other Charges	69,000	69,000	266,451	266,451	266,451
Debt Service	5,863	-	-	-	-
Total	\$ 3,639,806	\$ 3,799,297	\$ 4,144,376	\$ 4,144,376	\$ 4,144,376

AUTHORIZED POSITIONS	FY 2022	FY 2023	FY 2024
Full Time	23	25	25
Part Time	0	0	1
Total	23	25	26





WASTE TIRE TRANSFER PROGRAM

The Tennessee General Assembly passed the Solid Waste Management Act of 1991, which created the Waste Tire Program. Whole tires are banned from disposal in all landfills. The Act requires each county to provide a waste tire collection site for its citizens and tire dealers. The Act also requires the Tennessee Department of Environment and Conservation (TDEC) to provide assistance grants to counties and develop a program to find beneficial reuses for their waste tires. Counties are prohibited from disposing of tire shreds in a landfill if beneficial end uses are available.

Tire dumps can attract rodents and mosquitoes, act as vectors for disease, and are a serious fire hazard. When tires catch fire, contaminants in the burning material can run off into creeks and pollute groundwater. These fires also can cause significant air pollution. Unused tires should be recycled or treated with larvicides if outdoor storage is necessary. If using tires for swings or other home recreational purposes, drill holes in the bottom of the tire to allow for drainage.

MISSION STATEMENT:

The Knox County Solid Waste Department, using tire pre-disposal fees collected by tire retailers, paid to the State as a waste tire pre-disposal tax then paid to Knox County will operate a tire disposal service for tire retailers and individual citizens to dispose of waste tires conveniently and legally.



Strategic Pillar – Government Accountability
Deliver and Enhance High Quality Efficient Services and Transparency

Goals and Objectives



- A. To work with County departments and property owners to reduce legacy tire dumpsites
- B. To recycle tires collected at Convenience Centers and illegal dump sites





Performance Measures

	Strategic Pillar	FY22 Actual	FY23 Actual	FY24 Estimate	Goal Alignment
Total Tons of Tires Processed for Beneficial End Use		1,991	2,810	3,000	A, B
# of Tires processed from Waste Tire Generators		108,082	80,135	80,000	A, B
# of Tires Collected from Residents at Convenience Centers		29,850	35,611	40,000	A, B
# of Tires Removed from Illegal Dumps		8,267	8,420	8,500	A, B
# of Waste Tire Generators (Tire Retailers)		190	190	190	A, B

Key Priorities:

- Transport waste tires from Convenience Centers to beneficial end use
- Pay waste tire beneficial end use contractor for disposal/recycling costs
- Ensuring effective and efficient operations

Significant Accomplishments

- ✓ Processed over 212,000 tires for beneficial end use





EXPENDITURES	FY 22	FY 23	FY 24	FY 24	FY 24
	Actual	Adopted	Requested	Recommended	Adopted
Personal Services	\$ 45,990	\$ 47,622	\$ 50,300	\$ 50,300	\$ 50,300
Employee Benefits	12,430	12,758	13,139	13,139	13,139
Contractual Services	304,174	342,845	342,845	342,845	342,845
Supplies & Materials	886	1,250	1,250	1,250	1,250
Total	\$ 363,480	\$ 404,475	\$ 407,534	\$ 407,534	\$ 407,534

AUTHORIZED POSITIONS	FY 2022	FY 2023	FY 2024
Full Time	1	1	1
Part Time	0	0	0
Total	1	1	1





LITTER PROGRAM

Knox County Solid Waste manages a county-wide litter removal program. A combination of Knox County employees, community volunteers, and non-violent offenders respond to litter complaints and clean up roadside litter and roadside dumps on a daily basis. Without litter reports from citizens roads may not be visited for litter removal. In addition to picking up roadside litter the County also partners with civic groups willing to adopt roads on a sustained basis. The litter program receives grant funding from the State of Tennessee Department of Transportation (TDOT). A portion of the yearly grant funding must be spent on litter education.

If you know of littered Knox County roads, roadside dumps, or wish to report dumping activity please report them to our office. Please report roadside litter and dumps using the tools below. The online form goes directly to the litter crew leaders and to solid waste staff members.

- [To report littered Knox County roads or roadside dumps.](#)
- You may also call the Solid Waste Office at 215-5865 (ext. 0) and leave a detailed message. Please speak slowly and leave a call back number in case we need to contact you or if we cannot locate the litter or dumps reported.
- If you witness dumping while it happens or if you see someone littering, call the Knox County Sherriff's office because it is a crime. You will need a complete description of the incident that may include a description of the individual, the vehicle make, model and color, tag number, location and time of day.

ADOPT-A-ROAD PROGRAM:

The Knox County Adopt-A-Road program is now managed by Keep Knoxville Beautiful. Groups requesting supplies, reporting cleanup activity, or groups interested in adopting an eligible road should follow the link below or call 865-521-6957.

Keep Knoxville Beautiful (The link below will take you to Keep Knoxville Beautiful)

<http://www.keepknoxvillebeautiful.org/adoptaroad>





MISSION STATEMENT:

Knox County Solid Waste is responsible for providing municipal solid waste disposal and recycling in the most cost effective and efficient manner possible for the citizens of Knox County. One of our functional areas is operating a litter control program in partnership with the State of Tennessee Department of Transportation. The department is obligated to clean up roadside litter along side hundreds of miles of Knox County roads each year using as many laborers as possible as well as supporting community led cleanup efforts.



Strategic Pillar – Government Accountability
Deliver and Enhance High Quality Efficient Services and Transparency

Goals and Objectives



- A. To promptly remove roadside litter and dumping from Knox County and TDOT Grant Eligible Roads
- B. To seek out littered areas to clean before they are reported via complaints





Performance Measures

	Strategic Pillar	FY22 Actual	FY23 Actual	FY24 Estimate	Goal Alignment
# of Cleanup Personnel		800	1,000	1,400	A, B
# of Miles Cleaned		632	785	1,000	A, B
# of Tons of Litter Collected		63	75	85	A, B
# of Tons of Material Recycled		29	25	20	A, B
# of Illegal Dumps		255	249	250	A, B
# of Adopt-A-Roads Supported		116	120	125	A, B

Key Priorities:

- Remove roadside litter and dumping from Knox County roads
- To educate our citizens about littering and the proper way to dispose of garbage

Significant Accomplishments

- ✓ Over 700 miles of roadside litter picked up
- ✓ Supported Adopt – A – Road cleanups





EXPENDITURES	FY 22 Actual	FY 23 Adopted	FY 24 Requested	FY 24 Recommended	FY 24 Adopted
Personal Services	\$ 20,247	\$ 42,271	\$ 43,375	\$ 43,375	\$ 43,375
Employee Benefits	5,523	18,082	19,627	19,627	19,627
Contractual Services	29,814	21,155	45,130	45,130	45,130
Supplies & Materials	13,581	14,750	14,750	14,750	14,750
Total	\$ 69,165	\$ 96,258	\$ 122,882	\$ 122,882	\$ 122,882

AUTHORIZED POSITIONS	FY 2022	FY 2023	FY 2024
Full Time	2	2	2
Part Time	0	0	1
Total	2	2	3





HOUSEHOLD HAZARDOUS WASTE

There are some materials that are not accepted at the drop-off centers, not accepted at certain locations or accepted with limits. Most problem wastes are accepted at the Household Hazardous Waste Facility.

Household hazardous waste (HHW) is any material discarded from the home that may pose a health threat to humans or the environment if handled or disposed of improperly. HHW is any household material labeled: toxic, poison, corrosive, reactive, flammable, combustible, or irritant. Please bring these items to the Household Hazardous Waste facility so they can be properly and safely disposed of; do not place them in your trash.

The Household Hazardous Waste Facility (HHW) is managed and operated by the City of Knoxville. The City of Knoxville waste facility keeps different hours and holiday schedules than County drop off centers. For more information on hours of operation please contact HHW directly at 865-215-6710. It is located at 1033 Elm St.

MISSION STATEMENT:

The Knox County Solid Waste Department in partnership with the City of Knoxville provides Knox County taxpayers with a safe, cost-effective way to dispose of most types of household hazardous waste.



Strategic Pillar – Government Accountability
Deliver and Enhance High Quality Efficient Services and Transparency





Goals and Objectives



- A. To promote use of Household Hazardous Waste facility for disposal of potentially hazardous wastes
- B. To partner with the City of Knoxville & State of TN to provide a permanent Household Hazardous Waste drop-off facility for Knox County residents

Performance Measures

	Strategic Pillar	FY22 Actual	FY23 Actual	FY24 Estimate	Goal Alignment
# of Tons of Oil Base Paint Collected		14.5	16	20	A
# of Tons of Electronics Collected		8.9	9	10	A
# of Tons of Poisonous Material Collected		2.1	2	2	A
# of Vehicles Collected		2,600	3,500	5,000	A

Key Priorities:

- To remove poisonous materials from the community

Significant Accomplishments

- ✓ Collected over 50 tons of Household Hazardous Material





EXPENDITURES	FY 22	FY 23	FY 24	FY 24	FY 24
	Actual	Adopted	Requested	Recommended	Adopted
Contractual Services	\$ 81,713	\$ 95,000	\$ 95,000	\$ 95,000	\$ 95,000
Total	\$ 81,713	\$ 95,000	\$ 95,000	\$ 95,000	\$ 95,000

TRUSTEE COMMISSION

EXPENDITURES	FY 22	FY 23	FY 24	FY 24	FY 24
	Actual	Adopted	Requested	Recommended	Adopted
Other Charges	\$ 31,099	\$ 33,000	\$ 33,000	\$ 33,000	\$ 33,000
Total	\$ 31,099	\$ 33,000	\$ 33,000	\$ 33,000	\$ 33,000





AIR QUALITY FUND

REVENUE	FY 22 Actual	FY 23 Adopted	FY 24 Adopted
Charges for Current Services	\$ 381,478	\$ 160,000	\$ 160,000
Total	\$ 381,478	\$ 160,000	\$ 160,000

CHARGES/CURRENT SERVICES: Contains fees for operators of facilities that are sources of air contamination. Includes permits required for all persons planning to operate a facility that will be a major contaminant source. Also included are, permit fees for persons planning to operate a facility that will be a minor air contaminant source. The FY 2024 Budget was prepared based on comparison of actual revenue from previous fiscal years and the program revenues expected for the new year.





AIR QUALITY MANAGEMENT

Air Quality monitors the ambient air to determine the air quality levels in Knox County. The department conducts compliance evaluations and compliant investigations when needed. Air Quality also issues burn permits and gives permits for regulated stationary sources. Persons planning to operate an air contaminant source that is a Title V source require a Title V operating permit from Air Quality. In Knox County, a Title V source is any facility that:

- has the potential to emit 10 tons per year (tpy) or more of any hazardous air pollutant (HAP);
- has the potential to emit less than 25 tpy or more of any combination of HAPs;
- has the potential to emit less than 100 tpy or more of any regulated air pollutant; or
- is subject to acid rain requirements under Title IV of the Clean Air Act.

Knox County Air Quality Management Regulations (KCAQMR) Section 25.70 contains the general requirements for Title V operating permits.

MISSION STATEMENT:

To achieve and maintain the National Ambient Air Quality Standards in Knox County for all criteria air pollutants designed to protect health and welfare, as set by local, state, and federal law.



Strategic Pillar – Government Accountability
Deliver and Enhance High Quality Efficient Services and Transparency

Goals and Objectives



- A. To continue to develop practices and procedures to streamline air quality activities
- B. To maintain attainment of all National Ambient Air Quality Standards





Performance Measures

	Strategic Pillar	FY22 Actual	FY23 Actual	FY24 Estimate	Goal Alignment
% of Annual Inspections Completed		100	98	99	A, B
% of Issued AQM Construction Permits within Regulatory Specified Timeframe		94	95	98	A, B
% Meet US EPA Data Completeness Criteria for Ambient Air Monitors		100	100	100	A, B

Key Priorities:

- Operate air monitoring networks and report results to EPA and TDEC
- Provide residents with a daily air quality forecast

Significant Accomplishments

- ✓ Researched and implemented continuous quality improvement

AUTHORIZED POSITIONS	FY 2022	FY 2023	FY 2024
Full Time	14	13	14
Part Time	0	0	0
Total	14	13	14





EXPENDITURES	FY 22 Actual	FY 23 Adopted	FY 24 Requested	FY 24 Recommended	FY 24 Adopted
Personal Services	\$ 221,770	\$ -	\$ -	\$ -	\$ -
Employee Benefits	58,274	-	-	-	-
Contractual Services	2,463	145,334	145,334	145,334	145,334
Other Charges	14,666	14,666	14,666	14,666	14,666
Total	\$ 297,173	\$ 160,000	\$ 160,000	\$ 160,000	\$ 160,000





HOTEL/MOTEL TAX FUND



Strategic Pillar – Government Accountability
Deliver and Enhance High Quality Efficient Services and Transparency

REVENUE	FY 22 Actual	FY 23 Adopted	FY 24 Adopted
County Local Option Taxes	\$ 12,176,694	\$ 9,000,000	\$ 10,500,000
Total	\$ 12,176,694	\$ 9,000,000	\$ 10,500,000

County Local Option Taxes: This is the Hotel/Motel tax; a 5% privilege tax imposed by operators of hotels on their guests. Based on current occupancy rates and expectations based on economic conditions, these revenues are projected to decrease in FY 2021 due to COVID-19. The largest of the Hotel/Motel tax expenditures is the contract with the Greater Knoxville Sports and Tourism Authority. This contract is dependent on revenue collections. The County plans to spend as revenues allow for the continued promotion of Downtown Development and Tourism.

EXPENDITURES	FY 22 Actual	FY 23 Adopted	FY 24 Requested	FY 24 Recommended	FY 24 Adopted
Contractual Services	\$ 3,120,000	\$ 3,600,000	\$ 4,200,000	\$ 4,200,000	\$ 4,200,000
Commission	121,767	90,000	105,000	105,000	105,000
Transfers	1,100,000	1,600,000	1,820,000	1,820,000	1,820,000
Other	5,908,820	3,710,000	4,375,000	4,375,000	4,375,000
Total	\$ 10,250,587	\$ 9,000,000	\$ 10,500,000	\$ 10,500,000	\$ 10,500,000





ENGINEERING & PUBLIC WORKS FUND

REVENUE	FY 22 Actual	FY 23 Adopted	FY 24 Adopted
County Local Option Taxes	\$ 9,416,575	\$ 8,607,946	\$ 9,807,947
Statutory Taxes	2,314,819	2,325,000	2,275,000
Wheel Tax	-	-	900,000
Licenses and Permits	2,684,847	2,600,000	2,600,000
Fines, Forfeitures, and Penalties	164,687	150,000	150,000
Charges/Current Services	99,749	112,500	112,500
Other Local Revenues	326,000	-	-
State of Tennessee	8,689,323	7,011,000	7,816,900
Operating Transfers	1,125,000	2,250,000	1,500,000
Appropriation from Fund Balance	-	465,870	-
Total	\$ 24,821,000	\$ 23,522,316	\$ 25,162,347

Local Option Taxes: Sales made in the unincorporated areas of Knox County are charged a 2.25% local option sales tax. Of the local option sales tax, 27.778% is allocated to Knox County general government, with the remaining 72.222% allocated to the schools. The majority (58%) of the projected general government revenue is allocated to the General Fund and the Solid Waste Fund. The remaining 42% of the projected general government revenue is allocated to the Engineering and Public Works Fund. Local option sales taxes are projected to increase compared to the FY 2023 adopted budget. This is based on the actual sales revenues reported in FY 2022.

Statutory Local Taxes: This category contains wholesale beer tax collected from the unincorporated areas within Knox County. Although revenue collections have been declining in prior years, Public Chapter 1101, (a state law addressing growth by annexation within counties), addressed collection of wholesale beer tax in counties when the city annexes the area producing the tax. The law states that the county is due the same base tax for fifteen years and that the city receives only the growth. Accordingly, this revenue is projected to decrease compared to prior years for FY 2024.

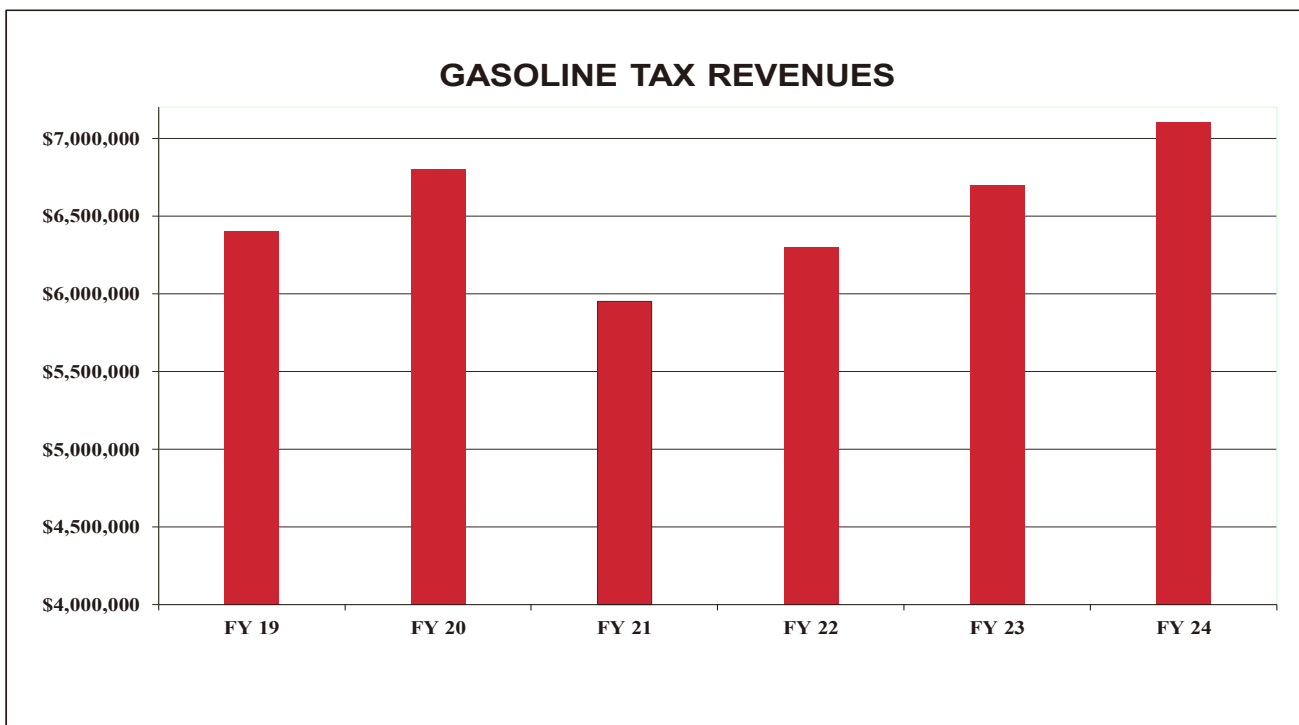
Other Local Revenue: Includes miscellaneous revenue collected during the fiscal year. The amount budgeted is based on revenue estimated and collected for the fiscal year.

Appropriation from Fund Balance: For FY 2024, there is \$0 appropriation of fund balance use.





State of Tennessee: Consists of public works grants and the local share of State taxes on gasoline and petroleum. Public works grants are budgeted based on projects approved by the Tennessee Department of Transportation (TDOT), and funding is provided based on reimbursable costs. Public works grants include two major areas - the State Bridge Program and the State Aid Program. The State Bridge Program contains funding for the construction or rehabilitation of bridges in Knox County. The State Aid Program contains funding provided by the TDOT for maintenance activity on any approved road, within Knox County, as defined in the State Aid System. The State Aid System includes those non-state highways carrying high traffic volumes that are the responsibility of Knox County to maintain. Budgeted amounts for gasoline and petroleum taxes are based on estimates provided by the State Highway Officials Association.





STRATEGIC PLANNING

Welcome to the Department of Engineering and Public Works (EPW). The men and women of EPW work diligently to provide the public with a broad range of essential services, including codes administration, fire prevention, highway maintenance, planning & development, soil conservation, solid waste & recycling, stormwater management and transportation. These divisions have a daily impact on the lives of Knox County residents. It is our goal to offer efficient, cost-effective services to every citizen of our community.

MISSION STATEMENT:

The Strategic Planning team uses administrative and technical resources to create modern processes that enhance public service and communication to strengthen the work of Engineering & Public Works.



Strategic Pillar – Public Infrastructure
Support Infrastructure Owned by the County or for Public Use

Goals and Objectives









- A. To ensure all departments operate efficiently and within fiscal year budget guidelines
- B. To answer inquiries from the citizens of Knox County
- C. To promote health, safety, and welfare to the community





Performance Measures

	Strategic Pillar	FY22 Actual	FY23 Actual	FY24 Estimate	Goal Alignment
# of Calls Received		37,850	38,965	40,000	B
# of Work Orders Entered		4,188	4,120	42,000	B
Stormwater GIS Assets Maintained		125,536	142,536	172,502	A, C
Transportation GIS Assets Maintained		1,713	1,720	1,720	A, C
# of Contracts Centrally Managed		82	85	85	A
# of Citizens Reached on Social Media		35,545	50,000	100,000	A, B, C

Key Priorities:

- Provide administrative support and guidance to all departments in Engineering & Public Works the county

Significant Accomplishments

- ✓ Expanded the social media campaigns and tripled the number of citizens reached
- ✓ Completed the debris management plan for Knox County





EXPENDITURES	FY 22 Actual	FY 23 Adopted	FY 24 Requested	FY 24 Recommended	FY 24 Adopted
Personal Services	\$ 868,367	\$ 786,428	\$ 886,069	\$ 886,069	\$ 886,069
Employee Benefits	224,880	255,611	283,954	283,954	283,954
Contractual Services	385,829	456,122	178,257	178,257	178,257
Supplies & Materials	14,278	38,775	39,425	39,425	39,425
Other Charges	874,890	1,182,300	1,185,800	1,185,800	1,185,800
Total	\$ 2,368,244	\$ 2,719,236	\$ 2,573,505	\$ 2,573,505	\$ 2,573,505

AUTHORIZED POSITIONS	FY 2022	FY 2023	FY 2024
Full Time	14	16	14
Part Time	1	1	1
Total	15	17	15





LAND DEVELOPMENT

Land Development is responsible for approving and monitoring progress of project plans, inspecting work performed for adherence to contract specifications, requesting funding appropriations as needed, and reviewing and approving vendors payments in a timely fashion consistent with work performed.

MISSION STATEMENT:

To form a team that assists developers and contractors with developments in Knox County in order to provide a quality and sustainable product to our constituents.



Strategic Pillar – Public Infrastructure
Support Infrastructure Owned by the County or for Public Use

Goals and Objectives











- A. To manage approved road construction projects
- B. To ensure projects are constructed per the required standards
- C. To conduct inspections in a timely manner





Performance Measures

	Strategic Pillar	FY22 Actual	FY23 Actual	FY24 Estimate	Goal Alignment
# of Environmental Inspections		1,126	1,154	1,200	A, B, C
# of Road Infrastructure Inspections		137	113	100	A, B, C
# of Drainage Infrastructure Inspections		194	185	150	A, B, C
# of Residential Grading Permits Issued		25	44	40	A, B, C
# of Commercial Grading Permits Issued		34	42	40	A, B, C
Total amount of Residential Bond Received (In Millions)		4.7	4.3	4.5	A, B, C
Total amount of Commercial Bond Received (In Millions)		2.2	2.5	3	A, B, C
Total amount of Bonds Serviced (In Millions)		28.2	26.2	26	A, B, C

Key Priorities:

- To continue to provide quality and sustainable developments for the constituents of Knox County
- Renew current bonds for construction sites

Significant Accomplishments

- ✓ Managed over 200 active permit land development sites





EXPENDITURES	FY 22	FY 23	FY 24	FY 24	FY 24
	Actual	Adopted	Requested	Recommended	Adopted
Personal Services	\$ 586,092	\$ 647,177	\$ 858,749	\$ 858,749	\$ 858,749
Employee Benefits	204,532	224,166	296,949	296,949	296,949
Contractual Services	47,854	127,575	122,000	122,000	122,000
Supplies & Materials	31,265	36,600	36,600	36,600	36,600
Other Charges	-	-	8,805	8,805	8,805
Total	\$ 869,743	\$ 1,035,518	\$ 1,323,103	\$ 1,323,103	\$ 1,323,103

AUTHORIZED POSITIONS	FY 2022	FY 2023	FY 2024
Full Time	8	10	13
Part Time	1	0	0
Total	9	10	13





STORMWATER COMPLIANCE

Stormwater Management works to improve and/or maintain the health of Knox County water resources by mitigating the effects of urban development. This is accomplished by establishment of engineering standards for construction, a plans review and permitting process, and field inspection. Additionally, the department is required to meet the standards set forth by the FEMA National Flood Insurance Program and the EPA NPDES MS4 Phase II permit for Knox County.

MISSION STATEMENT:

To enhance the quality of life for Knox County citizens through education, service and management of water resources.



Strategic Pillar – Public Infrastructure
Support Infrastructure Owned by the County or for Public Use

Goals and Objectives



- A. To initiate projects identified in watershed master plans
- B. To maintain compliance in the National Flood Insurance Program
- C. To maintain compliance with EPA NPDES Phase II storm-water regulations





Performance Measures

	Strategic Pillar	FY22 Actual	FY23 Actual	FY24 Estimate	Goal Alignment
# of Students Educated		1,451	800	500	B, C
# of Citizens Educated/Awareness Raised		5,500	4,523	4,000	B, C
# of Adopt-a-Stream Cleanups		11	9	10	B, C
# of Pounds of Trash Removed		3,045	2,648	2,500	B, C
# of Illicit Discharge Complaints Investigated within 7 days of receipt		98	100	100	B, C
# of Permanent Stormwater Control Measure Complaints Inspected		9	12	15	B, C
# of Permanent Stormwater Control Measures Inspected		64	257	300	B, C

Significant Accomplishments

- ✓ Provided education/raise awareness on stormwater compliance
- ✓ Completed over 90 inspections
- ✓ Published a newsletter for citizens

Key Priorities:

- To respond and reduce public health and safety hazards associated with stormwater
- To mitigate and avoid future hazards associated with stormwater





EXPENDITURES	FY 22 Actual	FY 23 Adopted	FY 24 Requested	FY 24 Recommended	FY 24 Adopted
Personal Services	\$ 226,852	\$ 255,226	\$ 270,347	\$ 270,347	\$ 270,347
Employee Benefits	66,428	80,240	86,346	86,346	86,346
Contractual Services	112,202	156,305	148,080	148,080	148,080
Supplies & Materials	9,973	15,600	15,600	15,600	15,600
Other Charges	5,000	5,000	5,000	5,000	5,000
Total	\$ 420,455	\$ 512,371	\$ 525,373	\$ 525,373	\$ 525,373

AUTHORIZED POSITIONS	FY 2022	FY 2023	FY 2024
Full Time	6	4	4
Part Time	1	1	1
Total	7	5	5





PUBLIC WORKS CONSTRUCTION AND MAINTENANCE

The Highway and Bridge Division maintains, builds, and rehabilitates all Knox County roads and bridges. This includes nearly 2000 miles of paved roads and 134 bridges. The division coordinates projects for roads and bridges under [Tennessee Department of Transportation](#) jurisdiction. The Division also coordinates all utility construction and repair within the County's rights-of-way.

Division responsibilities include pavement management and repair, Right-of-Way mowing, drainage repair and maintenance, snow removal, and roadway safety. The Division also supports the [Stormwater Management System](#) , Codes Enforcement, and litter control. The Division's maintenance program is divided into seven geographical districts. Each district supervisor is the focal point for all county roadway maintenance and construction activities in that district. The division also has the capability to perform minor construction and major drainage projects.

MISSION STATEMENT:

Provide for and maintain safe and efficient roadways, bridges, rights of way and storm drainage systems while continuing to keep customer service a priority for an effective transportation network.



Strategic Pillar – Public Infrastructure
Support Infrastructure Owned by the County or for Public Use





Goals and Objectives



A. To provide for and maintain safe and efficient roadways, and bridges

B. To correct all sight distance complaints in 48 hours of notification

C. To provide exceptional customer service to constituents

Performance Measures

	Strategic Pillar	FY22 Actual	FY23 Actual	FY24 Estimate	Goal Alignment
# of Works Orders		4,472	4,521	4,600	A, B, C
# of Miles Paved		50	40	35	A, C
# of Drainage Work Orders		772	620	575	B, C
# of Asphalt Patching Work Orders		979	942	1,000	A, B, C
# of Mowing/Tree Cutting Work Orders		1,152	1,063	800	B, C
# of Sign Work Orders		785	760	800	A, B, C

Key Priorities:

- Respond to work orders as quickly as possible
- Pave and repair roadways efficient and effectively





Significant Accomplishments

- ✓ Follow up with citizens within 24 hours regarding status of County action
- ✓ Completed work orders within 2 weeks of receiving them

EXPENDITURES	FY 22	FY 23	FY 24	FY 24	FY 24
	Actual	Adopted	Requested	Recommended	Adopted
Personal Services	\$ 3,605,915	\$ 3,907,751	\$ 4,478,298	\$ 4,478,298	\$ 4,478,298
Employee Benefits	1,313,744	1,435,647	1,589,974	1,589,974	1,589,974
Contractual Services	1,294,841	1,484,270	1,477,000	1,477,000	1,477,000
Supplies & Materials	6,583,872	7,456,350	8,195,689	8,195,689	8,195,689
Other Charges	858,467	538,250	563,826	563,826	563,826
Capital Outlay	95,883	-	-	-	-
Total	\$ 13,752,722	\$ 14,822,268	\$ 16,304,787	\$ 16,304,787	\$ 16,304,787

AUTHORIZED POSITIONS	FY 2022	FY 2023	FY 2024
Full Time	82	84	87
Part Time	1	1	1
Total	83	85	88





TRAFFIC ENGINEERING

Knox County maintains over 2,000 miles of roadway, over 80 traffic signals, miles of pavement markings, and lots of road signs. The traffic control devices (signs, signals and pavement markings) help to keep traffic moving on the road, and traffic engineering supports that goal. Here are some specific activities our department does:

- Update traffic signal timing- Some traffic signals operate in communication with nearby signals to progress vehicles along a roadway. Coordinated corridors include Maynardville Pike, Clinton Highway, Cedar Bluff Road, Dutchtown Road near Pellissippi Parkway, Hardin Valley Road near Pellissippi Parkway, Middlebrook Pike through Ball Camp, and Ebenezer Road. Other traffic signals are relatively isolated and operate independently. We update traffic signal timing, especially in the busiest corridors, every few years so that the timing matches the traffic volumes on the roadway. Isolated signals are updated less frequently, but timing at these is also based on the competing volumes of traffic entering the intersection.
- Maintain sign and pavement marking conditions- It can be frightening to drive on a rainy night when one hardly can see the pavement markings on the road. Signs that have weathered or that have been vandalized or otherwise are damaged or missing are of little value to drivers. Knox County monitors sign and pavement marking conditions and performs maintenance as needed to provide navigational guidance to drivers.
- Monitor safety performance- If there is a particular hazard along a roadway, the crash history will often make that known and give guidance to alternative treatments to address safety deficiencies. One example is the installation of roundabouts at some intersections. Most of these had shown relatively frequent crashes. Typical options depending upon the sites may include implementing all-way STOP control, installing a traffic signal, beefing up warning signs, and the like. Roundabouts have been a huge success in eliminating angle-type crashes with minimal delay to motorists. We periodically review crash data around the County to identify locations in need of attention. We also investigate specific safety concerns brought to our attention, and one of the first steps in these cases is to assemble the crash data to look for trends or patterns.

We administer a traffic calming program to address speeding concerns in residential neighborhoods. This program has been in place since 2000 and is similar to that of numerous communities around the nation. Our “work horse” in existing neighborhoods is the speed hump,





a vertical deflection 14 feet in length parallel to the roadway centerline and three inches high at the middle. Speed humps can be placed in existing right-of-way at minimal cost to the County budget, and they are effective in helping drivers to change their behavior.

In conjunction with Knox County’s Codes Administration and Enforcement Office, we conduct reviews of driveway locations for new construction. Occasionally one will buy a home only to realize that they have very limited visibility when trying to pull into or out of their driveway. The addition of a driveway review step helps to address this condition early in the process.

These are the highlights of what we do. If you would like to know more about some of the specific areas within traffic engineering and traffic calming, please contact John Sexton at 865-215-5860 or john.sexton@knoxcounty.org.

MISSION STATEMENT:

To contribute to optimizing the safety of citizens traveling on Knox County roads by producing, installing and maintaining traffic control devices, road signs, and pavement markings.



Strategic Pillar – Public Infrastructure
Support Infrastructure Owned by the County or for Public Use

Goals and Objectives








A. To install and maintain traffic signs, signals, and markings





Performance Measures

	Strategic Pillar	FY22 Actual	FY23 Actual	FY24 Estimate	Goal Alignment
# of Sign Work Orders		490	456	500	A
# of Traffic Signal Work Orders		300	486	500	A
# of Traffic Plan Reviews		25	27	30	A
% of Stop Signs Replaced within 24 Hours		100	100	100	A
% of Damage Prevention Due to Expedited Response		100	100	100	A

Key Priorities:

- To install and repair traffic signs efficiently
- To maintain the school flasher beacons
- To meet all required federal specifications standards

Significant Accomplishments

- ✓ Upgraded the school flasher system to ensure real-time beacon response for all Knox County Schools
- ✓ Performed speed and crash analysis studies for locations across the County





EXPENDITURES	FY 22	FY 23	FY 24	FY 24	FY 24
	Actual	Adopted	Requested	Recommended	Adopted
Personal Services	\$ 406,346	\$ 429,655	\$ 411,533	\$ 411,533	\$ 411,533
Employee Benefits	143,813	149,161	153,558	153,558	153,558
Contractual Services	291,338	386,870	377,720	377,720	377,720
Supplies & Materials	127,435	129,600	129,600	129,600	129,600
Other Charges	70,000	70,000	70,000	70,000	70,000
Total	\$ 1,038,932	\$ 1,165,286	\$ 1,142,411	\$ 1,142,411	\$ 1,142,411

AUTHORIZED POSITIONS	FY 2022	FY 2023	FY 2024
Full Time	7	8	7
Part Time	0	0	1
Total	7	8	8

TRUSTEE’S COMMISSION

EXPENDITURES	FY 22	FY 23	FY 24	FY 24	FY 24
	Actual	Adopted	Requested	Recommended	Adopted
Other Charges	\$ 224,626	\$ 200,000	\$ 225,000	\$ 225,000	\$ 225,000
Total	\$ 224,626	\$ 200,000	\$ 225,000	\$ 225,000	\$ 225,000





STORMWATER MANAGEMENT – VIOLATION

EXPENDITURES	FY 22 Actual	FY 23 Adopted	FY 24 Requested	FY 24 Recommended	FY 24 Adopted
Contractual Services	\$ 283	\$ -	\$ -	\$ -	\$ -
Supplies & Materials	2,521	-	-	-	-
Total	\$ 2,804	\$ -	\$ -	\$ -	\$ -

SUBDIVISION FORECLOSURES

EXPENDITURES	FY 22 Actual	FY 23 Adopted	FY 24 Requested	FY 24 Recommended	FY 24 Adopted
Contractual Services	\$ 9,074	\$ -	\$ -	\$ -	\$ -
Supplies & Materials	361,843	-	-	-	-
Total	\$ 370,917	\$ -	\$ -	\$ -	\$ -





FIRE PREVENTION

The Knox County Fire Bureau was established in 1984 to enforce applicable codes adopted by Knox County to reduce the incidence and severity of fires. The Fire Bureau's efforts to meet this goal are channeled through the following concentrations: Codes Enforcement, Public Education and Fire Investigation.

In 1985, the Knox County Fire Prevention Bureau in conjunction with the Knox County Sheriff's Office began investigating fires to determine their origin and cause. The Fire Marshal and an investigator assigned to the Fire Bureau from the Sheriff's Office were responsible for investigating all fires.

Origin and cause investigations are performed at all fires so that an incendiary cause is not overlooked thereby allowing a criminal to escape justice. When the cause of a fire is determined to be of incendiary causes then a criminal investigation is conducted. The Fire Investigation Unit also works closely with public education and fire inspection personnel who work to make Knox County a fire-safe community.

The Knox County Fire Investigation Unit currently conducts all fire investigations outside the city limits of Knoxville. This unit is made up of two investigators from the Fire Prevention Bureau, a Detective assigned from the Knox County Sheriff's Office, a Special Agent with the Federal Bureau of Alcohol, Tobacco and Firearms and two volunteer Origin and Cause investigators from area fire departments. The Fire Investigation Unit investigates all working structure fires in Knox County. In addition, vehicle and ground cover fires are investigated when the engine company officer believes the fire was intentionally set. All follow-up investigations are the responsibility of the Sheriff's Detective and the Fire Bureau Investigators.

During fiscal year 1995 the Knox County Fire Investigation Task Force began assisting with on-scene investigations. The Task Force is currently made up of almost twenty firefighters, law enforcement officers, and technical experts who have been trained in various fire investigation techniques. The membership of the Task Force currently includes individuals from the Knox County Fire Prevention Bureau, Rural/Metro Fire Department, Karns Fire Department, Knoxville Volunteer Rescue Squad, Federal Bureau of Alcohol, Tobacco and Firearms and the Forensic Anthropology Center from the University of Tennessee's Department of Anthropology. The dedication, work ethic and skill displayed by the members of the Task Force have earned the respect of public and private investigators from across the state.

The Knox County Fire Bureau and Rural Metro Fire Department partner together in the public education effort. It is a more cost-effective way to deliver this valuable lifesaving information and allows the two public education officers to utilize resources from each agency. As children are a primary focus area of life safety education, the office uses a custom-built mobile classroom called the Life Safety House to teach young school children. It is designed similar to a typical residential household, only in a child friendly size. The Pub-Ed office also performs numerous





training classes for businesses, civic groups, churches and others to assist in their safety planning needs. The Bureau takes pride in being the region’s leader in developing proactive and diverse public education campaigns. In addition to serving the citizens of Knox County, we are routinely called upon to share our knowledge with neighboring counties, who may not have the resources to offer this lifesaving training to their communities.

We have increased the number of programs delivered to businesses and industry in Knox County by teaching such programs as portable fire extinguisher use and evacuation drills. General workplace fire prevention and safety messages have included topics such as abstaining from candle use at the office, safe operation and supervision of small space heaters in the workplace, the dangers of overloaded outlets, extension cords, prohibiting circuit breakers from being taped open, maintenance of smoke alarm systems, fire extinguishers, and posted escape plans, the dangers of creating large fuel load sources by piling vast amounts of boxes, files, etcetera, the importance of having visibly marked exits, evacuation paths free of any obstacles, and the value of conducting evacuation drills to include a good system of communication and coordination to account for all occupants at the meeting place.

MISSION STATEMENT:

To protect the lives and property of Knox County Citizens and guests from the ravages of fire through fire safety inspections in new construction and existing structures, developing and implementing proactive and diverse public education programs for the public, and maintaining an aggressive investigation program.



Strategic Pillar – Public Safety
Provide a Safe and Livable Community





Goals and Objectives



A. To provide high quality, technically accurate inspection, and plans review

B. To investigate fires to determine cause

Performance Measures

	Strategic Pillar	FY22 Actual	FY23 Actual	FY24 Estimate	Goal Alignment
# of Building Inspections		4,738	4,821	5,000	A, B
# of Plans Reviewed		1,403	1,532	1,600	A, B
# of Fire Investigations		136	140	150	A, B
# of Education Programs		492	521	550	A, B
% of Commercial Plans Reviewed within 2 weeks		100	100	100	A, B
% of Existing Buildings Investigated Annually		100	100	100	A, B
% of Fires Investigated		100	100	100	A, B
% of Cases Cleared		85	88	90	A, B
% of Arson Fires Cleared by Arrest or Exceptional Means		73	85	90	A, B

Key Priorities:

- To provide high quality, courteous, technically accurate inspection and plans review services to our customers, through continuous education and training in the fire and life safety codes
- To continue the current aggressive investigation program, with intensive technical and experiential development of the new apprentice investigators





Significant Accomplishments

- ✓ Plans review is now mobile since the implementation of cloud-based servers and surface laptops for each inspector
- ✓ Developed and produced numerous educational videos that were distributed across social media platforms

EXPENDITURES	FY 22	FY 23	FY 24	FY 24	FY 24
	Actual	Adopted	Requested	Recommended	Adopted
Personal Services	\$ 462,198	\$ 489,178	\$ 511,187	\$ 511,187	\$ 511,187
Employee Benefits	121,191	129,657	127,433	127,433	127,433
Contractual Services	83,828	110,231	107,756	107,756	107,756
Supplies & Materials	30,697	43,038	43,038	43,038	43,038
Other Charges	911	911	911	911	911
Total	\$ 698,825	\$ 773,015	\$ 790,325	\$ 790,325	\$ 790,325

AUTHORIZED POSITIONS	FY 2022	FY 2023	FY 2024
Full Time	0	8	8
Part Time	0	0	0
Total	0	8	8





BUILDING CODES

Building Codes department is responsible for building, plumbing, gas, mechanical and zoning codes inspections for Knox County. Codes inspections new construction, existing structures, and alterations. The department also examines/reviews building plans and checks for the overall compliance with building and zoning codes.

MISSION STATEMENT:

Knox County Code Administration’s mission is to protect the safety, health, welfare and property of the citizens of Knox County. This is accomplished through administration, public education, and enforcement of building regulatory codes. Whereas plan review, issuing permits, periodic inspections, and active enforcement of zoning regulations on new and existing construction are fundamental elements of our overall mission.



Strategic Pillar – Government Accountability
Deliver and Enhance High Quality Efficient Services and Transparency

Goals and Objectives






- A. To provide prompt and qualified answers in response to inquiries/requests
- B. To perform prompt and thorough inspections
- C. To review applications and issue building permits within 72 hours





Performance Measures

	Strategic Pillar	FY22 Actual	FY23 Actual	FY24 Estimate	Goal Alignment
# of Permits Issued		3,827	3,510	3,500	B
# of Plans Reviewed		9,931	9,980	10,000	B
# of Inspections Performed		14,899	15,420	15,000	B

Key Priorities:

- Provide exceptional customer service
- Provide additional training for inspectors
- Process applications in a timely manner
- Review residential and commercial plans

Significant Accomplishments

- ✓ Implemented scanning all documents included with the permit applications
- ✓ Developed a thorough plans review process





EXPENDITURES	FY 22	FY 23	FY 24	FY 24	FY 24
	Actual	Adopted	Requested	Recommended	Adopted
Personal Services	\$ 836,089	\$ 897,285	\$ 939,440	\$ 939,440	\$ 939,440
Employee Benefits	270,943	280,295	269,734	269,734	269,734
Contractual Services	44,631	84,050	84,500	84,500	84,500
Supplies & Materials	47,480	58,675	58,675	58,675	58,675
Other Charges	97,802	97,802	113,432	113,432	113,432
Total	\$ 1,296,945	\$ 1,418,107	\$ 1,465,781	\$ 1,465,781	\$ 1,465,781

AUTHORIZED POSITIONS	FY 2022	FY 2023	FY 2024
Full Time	16	16	16
Part Time	0	0	0
Total	16	16	16





CODE ENFORCEMENT

MISSION STATEMENT:

Our mission is to clean lots of excess debris, demolish abandoned/condemned structures, and mow overgrown lots to improve the quality of life of surrounding residents.



Strategic Pillar – Government Accountability
Deliver and Enhance High Quality Efficient Services and Transparency

Goals and Objectives






- A. To provide prompt and efficient resolution to property tax owners concerns
- B. To provide efficient and thorough cleanup of non-compliant properties





Performance Measures

	Strategic Pillar	FY22 Actual	FY23 Actual	FY24 Estimate	Goal Alignment
# of Code Enforcement Violations Received for Action		1,781	1,850	2,000	A, B
# of Onsite Inspections		4,269	4,356	4,500	A, B
# of Total Cleanups		276	284	300	A, B

Key Priorities:

- To ensure the enforcement of Knox County Zoning Regulations and Ordinances
- Ensure customer service is priority number one
- Ensuring effective and efficient operations

Significant Accomplishments

- ✓ Cleaned up over 300 properties and billed for over \$190,000

EXPENDITURES	FY 22 Actual	FY 23 Adopted	FY 24 Requested	FY 24 Recommended	FY 24 Adopted
Personal Services	\$ 403,343	\$ 439,865	\$ 389,545	\$ 389,545	\$ 389,545
Employee Benefits	110,599	139,144	99,805	99,805	99,805
Contractual Services	86,083	106,090	105,515	105,515	105,515
Supplies & Materials	48,255	50,550	50,550	50,550	50,550
Other Charges	1,263	1,263	8,069	8,069	8,069
Total	\$ 649,545	\$ 736,912	\$ 653,484	\$ 653,484	\$ 653,484





REVENUE	FY 22 Actual	FY 23 Adopted	FY 24 Adopted
Code Enforcement Fines \$	-	\$ 80,000	
Total	\$ -	\$ 80,000	\$ -

AUTHORIZED POSITIONS	FY 2022	FY 2023	FY 2024
Full Time	9	9	8
Part Time	0	0	0
Total	9	9	8





SOIL CONSERVATION

The Knox County Soil Conservation District (SCD) formulates and directs a local natural resource conservation program for Knox County, Tennessee. There is an SCD office in each Tennessee county and nearly 3,000 Soil Conservation Districts nationwide. These districts make up the membership in the National Association of Conservation Districts . A five-member Board of Supervisors directs the Knox County SCD conservation program. The Natural Resources Conservation Service (NRCS) provides technical assistance to the Knox County SCD. NRCS is a division of the US Department of Agriculture . NRCS also provides assistance in the form of staff and operational funding. These conservation partners share a single mission: To coordinate assistance from all available sources-public and private, local, state and federal-in an effort to develop locally driven solutions to natural resource concerns.

At the direction of the Natural Resources Conservation Service (NRCS) and in cooperation with the City of Knoxville , the Town of Farragut , the Tennessee Department of Agriculture and the University of Tennessee , the most current data for soils in Knox County and in surrounding counties is now available online at <http://websoilsurvey.nrcs.usda.gov/app/> Web Soil Survey (WSS) provides soil data and information produced by the National Cooperative Soil Survey. It is operated by NRCS and provides access to the largest natural resource information system in the world. The site is updated and maintained online as the single authoritative source of soil survey information.

The Knox County SCD is actively involved in natural resource conservation education. Activities range from presenting programs to students in grades kindergarten through college, hosting tours and special events, presenting programs to garden and civic clubs, and setting up and maintaining displays at various local events.

Technical assistance and some financial assistance by means of cost sharing are made available to farmers and other landowners that install Best Management Practices (BMPs). The BMPs are site specific practices for reducing or preventing the amount of erosion and, in turn, water pollution. The funding for this cost-share program is provided through various grants from the Tennessee Department of Agriculture .For more information please visit our website: <http://knoxcountyscd.com/>





MISSION STATEMENT:

The Knox County Soil Conservation District/Natural Resources Conservation Service provides leadership in a partnership effort to help people conserve, maintain & improved our natural resources & environment.



Strategic Pillar – Government Accountability
Deliver and Enhance High Quality Efficient Services and Transparency

Goals and Objectives



- A. To expand revenue base by applying for grants to assist with cost share

- B. To expand awareness by holding training sessions and workshops





Performance Measures

	Strategic Pillar	FY22 Actual	FY23 Actual	FY24 Estimate	Goal Alignment
# of Customers Assisted with Technical Information		96	120	130	A, B
# of Educational/Informational Programs Administered		17	20	25	A, B
# of Brochures Distributed on Educational Related Activities		480	500	525	A, B
# of Land Users Assisted Financially with Funds for Non-Point Pollution Control		48	55	65	A, B
# of Landowners supported by other means Point Pollution Control		144	150	155	A, B
# of Environmental Classes Assisted Teachers		95	105	115	A, B
# of Acres affected by Conservation Practices		2,416	2,500	2,500	A, B
# of Acres with New Written Conservation Plans		2,259	2,300	2,350	A, B
# of Students Educated		740	1,100	1,200	A, B

Key Priorities:

- To take available technical, financial, and educational resources, whatever their source, and focus or coordinate them so that they meet the needs of the local land user for conservation of soil, water, and related resources.
- To carry out an active information and education program by providing classroom and public/civic water quality education, providing assistance to landowners to implement conservation practices and participating in community events to promote cost-share programs locally





Significant Accomplishments

- ✓ The Knox County Soil Conservation District (KCSCD) in partnership with the Natural Resources Conservation Service (NRCS) provides technical, financial, and educational resources to Knox County landowners throughout Knox County. Through these resources the KCSCD and NRCS can provide educational and technical resources and install Agricultural Best Management Practices (BMPs) on Knox County lands. BMPs help improve production and environmental sustainability of local farms, provide clean, frost free water to livestock, extend the grazing season through rotational grazing by reducing the dependence on hay during the winter months, provide heavy use area protection, stream bank and shoreline protection, wildlife habitat improvement, and increase energy efficiency on farming operations.

EXPENDITURES	FY 22 Actual	FY 23 Adopted	FY 24 Requested	FY 24 Recommended	FY 24 Adopted
Personal Services	\$ 90,195	\$ 97,970	\$ 103,863	\$ 103,863	\$ 103,863
Employee Benefits	31,488	28,937	42,019	42,019	42,019
Contractual Services	5,928	9,740	9,740	9,740	9,740
Supplies & Materials	2,631	2,275	2,275	2,275	2,275
Other Charges	681	681	681	681	681
Total	\$ 130,923	\$ 139,603	\$ 158,578	\$ 158,578	\$ 158,578

AUTHORIZED POSITIONS	FY 2022	FY 2023	FY 2024
Full Time	2	2	2
Part Time	0	0	0
Total	2	2	2





CENTRAL CAFETERIA FUND

SOURCES OF FUNDING	FY 22 Actual	FY 23 Adopted	FY 23 Adopted
Charges for Current Services	\$ 1,314,856	\$ 5,625,000	\$ 6,575,000
Other Local Revenues	460,049	500,000	550,000
Investment Revenues	1,221	-	-
State Government	229,543	250,000	225,000
Federal Government	36,027,055	21,480,000	23,750,000
Total	\$ 38,032,724	\$ 27,855,000	\$ 31,100,000

Charges for Current Services: This includes the money collected from students and adults for lunches and breakfasts. Revenue is estimated based on current year results and projected sales.

Other Local Revenue: This includes the following accounts:

- Special Programs - contracts for food meal service for daycare.
- Interest Income - Interest generated from the Food Service Fund Balance.
- Other Income - Rebates from companies regarding purchases of food products.
- Ice Cream Commission - Revenue from vending machines placed in the middle and high schools.
- Senior Citizens Program - Annual contracts to provide meals for CAC Mobile Meals Program.

State Government Funding: Funding received from the State Department of Education for Central Office and Supervisor expenses.

Federal Government Revenue: Funding from the National School Lunch and Breakfast Programs. This is funding received from USDA from serving reimbursable lunches and breakfasts. The revenue is based on the estimated student program participation for the year.

EXPENDITURES	FY 22 Actual	FY 23 Adopted	FY 24 Requested	FY 24 Recommended	FY 24 Adopted
Personal Services	\$ 8,670,192	\$ 10,890,000	\$ 11,625,000	\$ 11,625,000	\$ 11,625,000
Employee Benefits	2,509,883	3,270,000	3,087,000	3,087,000	3,087,000
Contractual Services	1,578,576	1,360,000	1,731,000	1,731,000	1,731,000
Supplies & Materials	12,917,414	10,660,000	13,542,000	13,542,000	13,542,000
Other Charges	1,505,607	1,525,000	1,065,000	1,065,000	1,065,000
Capital Outlay	600,532	150,000	50,000	50,000	50,000
Total	\$ 27,782,204	\$ 27,855,000	\$ 31,100,000	\$ 31,100,000	\$ 31,100,000





MISSION STATEMENT:

The Cafeteria Fund is used to account for the cafeteria operations on each of the individual schools. The primary sources of funding are federal and state revenues for the school lunch program and sales to students and teachers.

<https://www.knoxschools.org/Domain/1039>





GENERAL PURPOSE SCHOOL FUND

Strategic Goals

1. Hold every employee accountable for contributing to student achievement.
2. Create educational opportunities that result in higher levels of achievement for all students.
3. Create a climate within each school that is conducive to teaching and learning.
4. Provide leadership within the community for a quality educational system.
5. Instill an attitude of lifelong learning for educators and students.

MISSION:

We the people of Knox County will inspire students to be life-long learners who are ethical contributing citizens.

REVENUE	FY 22 Actual	FY 23 Adopted	FY 24 Adopted
County Property Taxes	\$ 108,418,760	\$ 109,060,000	\$ 105,457,240
County Local Option Taxes	215,240,167	220,635,000	225,736,930
Litigation Tax	706,767	900,000	750,000
Wheel Tax	1,808,993	1,750,000	900,000
Licenses and Permits	37,427	36,000	36,000
Charges/Current Services	413,939	275,000	275,000
Other Local Revenue	7,546,956	6,171,100	9,800,000
State of Tennessee	249,606,217	250,483,000	316,080,830
Federal Government	678,572	600,000	600,000
Other Governments and Citizens Groups	5,318	-	-
Operating Transfers	1,932,000	1,500,000	1,050,000
Other Financing Sources:Lease	5,629,045	-	-
Appropriation from Fund Balance	-	89,900	-
Total	\$ 592,024,161	\$ 591,500,000	\$ 660,686,000

County Property Taxes: This category includes the property tax allocated to the General Purpose School Fund. The County’s tax rate was \$1.5540 during FY 2023 and the FY 2024 rate remains at \$1.5540. In FY 2024, one cent of tax revenue is estimated to generate \$1,903,500, which compares to the 2023 amount of \$1,342,000. The portion of the overall \$1.5540 tax rate allocated to the fund is \$0.5864 in FY23 and \$0.5464 in FY24.

County Local Option Taxes: Contains the portion of the 2.25 percent local option sales tax allocated to schools by Knox County, the City of Knoxville and the Town of Farragut. State law requires that at least 50% of the total local option sales tax be allocated to schools. Knox County and the City of Knoxville allocate 72.222% of their respective local option sales tax collections to the Knox County Schools. The Town of Farragut allocates 50% of its local option sales taxes to the Knox County Schools.





Local option taxes are projected to increase by approximately 2.3% compared to the 2023 budget. This increase is based on the increase in actual sales revenues reported in FY 2022. A corresponding increase in related tax collections is budgeted as a result.

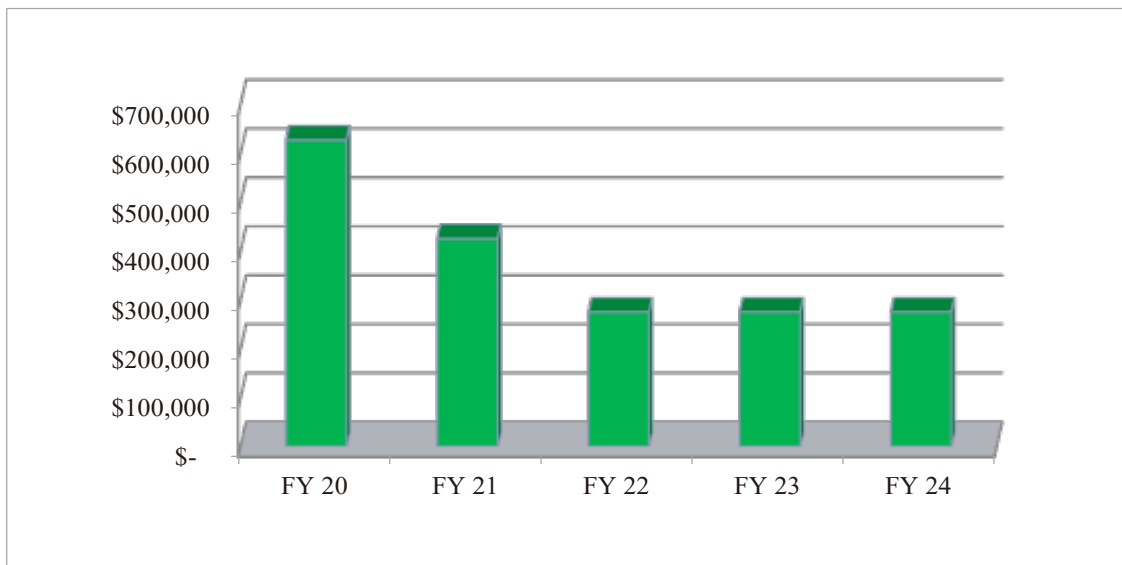
Wheel Tax: The County receives \$36 from each motor vehicle registration. The revenue is allocated between the County general fund, public library fund, engineering and public works fund, and the general purpose school fund. The revenue generated from the wheel tax is projected to remain flat for FY 2024.

Licenses and Permits: This revenue represents the Schools’ portion of the privilege tax on marriage licenses. The amount estimated for FY 2024 is based on FY 2022 actual and an estimate of FY 2023.

Charges/Current Services: Includes tuition and athletic insurance collected from students.

Tuition consists of payments by foreign students in the school system. Receipts from individual schools include the athletic insurance collected from students. The schools also expect to receive funding from contracts for individual services that will be provided. Charges for driver’s education are also included in this category. Total revenues are projected to remain flat in 2023 as in the FY 2024 budget.

CHARGES FOR CURRENT SERVICES



Other Local Revenue: Includes rent of school facilities by groups or individuals, insurance recoveries, and other miscellaneous revenue. The estimates for FY 2024 are based on actual amounts for 2022 and the estimated amounts for FY 2023 and are projected to increase.

State of Tennessee: Includes all funds received from the state. The major components of state funding are the State Basic Education Program (BEP), and funding for the Career Ladder and Extended Contracts programs. The estimates provided for FY 2024 are primarily attributable to the increase in the Basic Education funds expected to be received from the State. State revenue also includes the mixed drink tax, which is the school’s share of the State tax received by the City of Knoxville. This revenue is budgeted to increase for FY 2024.





KNOX COUNTY SCHOOLS

DEPARTMENT (Or Account Name)	ACTUAL FY 2022	ADOPTED FY 2023	ADOPTED FY 2024
GENERAL PURPOSE SCHOOL FUND:			
Alternative Schools	\$ 1,753,057	\$ 2,468,368	\$ 3,200,861
Athletics	2,401,408	2,446,442	2,535,935
Career & Technical	12,950,522	13,321,899	14,167,365
Early Childhood Education	-	821,000	1,152,000
ELL Instruction	7,843,237	10,073,956	10,752,287
Elementary School Reading	3,492,806	3,579,531	4,819,897
Excellence Through Literacy	139,040	215,000	216,125
Project GRAD	700,000	699,777	-
Regular Instruction	240,931,053	250,199,675	264,821,283
Special Education Programs	49,225,353	58,797,470	66,194,538
Magnet Schools Support	228,954	709,288	736,685
Summer School	188,990	287,163	285,480
Academic Supports	-	-	651,613
Alternative Schools	187,548	160,709	168,610
Art	327,275	401,978	435,417
Attendance	2,642,359	3,645,255	3,929,750
Basic Elementary	759,185	875,502	-
Basic Secondary	882,934	1,036,158	-
Board of Education	572,185	608,109	624,026
Career & Technical	1,011,699	1,090,377	930,023
Choral Music	123,584	346,454	422,286
College and Career Readiness	-	-	669,310
Disparities in Education Outcomes	1,519,196	1,723,873	1,732,803
District-Wide Administrative Support	40,505	152,257	146,450
District-Wide Contracted Services	1,507,573	1,930,476	2,575,476
Elementary School Reading	3,095	14,000	1,500
Emerald Charter Schools	3,923,677	4,228,000	6,728,000
Facilities	396,906	384,996	441,551
Fiscal Services	2,462,023	3,618,546	3,240,627
Guidance	10,624,611	12,469,424	13,330,981
Health Services	4,715,646	5,179,576	5,944,686
High School Health/Wellness	199,092	231,876	241,193
Human Resources - Operations	5,072,149	5,688,125	6,083,792
Human Resources - Benefits	-	-	694,288
Humanities	1,163	4,140	4,140
Interest Education Debt	(35,562)	-	-
Instructional Technology	1,033,992	1,104,683	830,510
Instrumental Music	57,627	-	-
Kelley Volunteer Academy	666,845	771,869	800,552
Language Arts	207,618	232,635	198,508
Libraries/Audio Visual	6,941,363	7,657,739	8,438,642
Literacy & Learning	-	-	230,291
Maintenance of Plant	14,011,792	15,326,413	19,831,679
Mathematics	468,480	484,109	549,927
Office of Accountability	915,667	1,129,952	1,215,578
Office of Chief Academic Officer	229,112	259,788	-
Office of Chief Operating Officer	1,189,421	739,074	-
Office of Innovation	9,945	-	-
Office of Assistant Superintendent - Academic	-	-	612,310
Office of Assistant Superintendent - Business	-	-	260,692
Office of Assistant Superintendent - Operator	-	-	765,910
Office of Assistant Superintendent - Strategy	-	-	264,991
Office of Assistant Superintendent - Student S	-	-	220,992
Office of the Principal	37,909,815	41,053,207	44,321,427
Office of the Principal - Alt	330,493	447,765	475,006
Office of the Principal - Special Ed	381,663	391,032	418,064
Office of the Principal - Kelley	400,489	429,866	454,271
Operation of Plant	30,538,747	31,638,902	35,748,257
Other Staff Support	73,953	76,813	80,925
Other Student Support	2,241,879	2,480,968	2,942,077





KNOX COUNTY SCHOOLS

DEPARTMENT (Or Account Name)	ACTUAL FY 2022	ADOPTED FY 2023	ADOPTED FY 2024
General Purpose School - Continued			
Other Uses	34,251,866	26,434,233	43,321,809
Principal Education Debt	296,219	-	-
Public Affairs	1,388,262	1,338,994	1,196,922
Publications	355,027	294,133	359,155
Region 1	-	-	438,992
Region 2	-	-	423,376
Region 3	1,812	-	387,946
Region 4	1,812	-	403,203
Region 5	-	-	382,523
Regular Instructional Support	6,894,061	6,564,785	6,685,618
School Culture	2,765,034	3,242,216	4,823,313
Science	529,050	613,166	632,524
Section 504 Expenses	49,109	224,347	254,644
Security	6,070,706	7,528,463	8,877,226
Social Studies	338,451	269,403	250,070
Special Education Program	8,044,847	9,178,638	5,970,902
Staff Development Support	784,590	868,480	-
Student Transportation	25,007,342	25,257,395	26,223,737
Superintendent's Office	822,362	847,453	524,861
System-Wide Screening	7,542	15,735	2,180,054
Response Instruction & Intervention	331,025	755,932	2,001,965
Technology	8,527,460	8,931,242	10,875,683
Talented & Gifted	1,271,907	1,310,983	1,395,394
Transfer Department	333,002	400,459	418,042
Warehouse	517,356	595,960	675,180
World Languages	260,142	297,312	317,174
Fundwide Trustee's Commission	4,944,357	4,896,456	5,126,100
Total General Purpose Schools	\$ 558,193,505	\$ 591,500,000	\$ 660,686,000

**Final distribution of the school's budget was determined by the Board of Education and then approved by the Knox County Commission.



Debt Service Funds



Position 3	Position 4	Position 5	Position 6
156,25	195,31	244,14	305,18
273,38	369,06	498,23	672,61
420,50	609,73	884,10	1281,95
202,50	182,25	164,03	147,62
630,75	914,59	854,49	1068,12
546,88	683,59	976,56	1220,70
781,25	878,91	1098,63	1373,29
703,13	976,56	1220,70	1525,88
859,38	1074,22	1342,77	1678,47
937,50	1171,88	1464,84	1831,05
1015,63	1269,53	1586,91	1983,64

	Position 1	Position 2	Position 3	Position 4	Position 5	Position 6	Position 7	Position 8	Position 9	Position 10
January	100,00	125,00	156,25	195,31	244,14	305,18	381,47	476,84	596,05	745,06
February	150,00	202,50	273,38	369,06	498,23	672,61	908,02	1225,82	1532,28	1915,35
March	200,00	290,00	420,50	609,73	884,10	1281,95	1858,82	2695,29	3369,12	4211,40
April	250,00	225,00	202,50	182,25	164,03	147,62	132,86	119,57	149,47	186,83
May	300,00	435,00	630,75	914,59	1326,15	1922,92	2788,23	4042,94	5053,67	6317,09
June	350,00	437,50	546,88	683,59	854,49	1068,12	1335,14	1668,93	2086,16	2607,70
July	400,00	500,00	625,00	781,25	976,56	1220,70	1525,88	1907,35	2384,19	2980,23
August	450,00	562,50	703,13	878,91	1098,63	1373,29	1716,61	2145,77	2682,21	3352,76
September	500,00	625,00	781,25	976,56	1220,70	1525,88	1907,35	2384,19	2980,23	3725,29
October	550,00	687,50	859,38	1074,22	1342,77	1678,47	2098,08	2622,60	3278,26	4097,82
November	600,00	750,00	937,50	1171,88	1464,84	1831,05	2288,82	2861,02	3576,28	4470,35
December	650,00	812,50	1015,63	1269,53	1586,91	1983,64	2479,55	3099,44	3874,30	4842,88



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GENERAL DEBT FUND

County Property Taxes: This category includes the property tax allocated to the General Debt Fund. The County’s total tax rate was \$1.5540 during FY 2023 and remains at \$1.5540 for FY 2024. Each one cent of the property tax rate is estimated to generate \$1,903,500 of property tax revenue, which compares to the 2023 amount of \$1,342,000. The portion of the overall \$1.5540 tax rate allocated to this fund is \$0.3152 for FY 2023 and \$0.3552 FY 2024.

Note: The adopted property tax rate for FY 2024 is unchanged; however, the adopted rate applicable to the General Purpose School Fund reflects a decrease of \$.04, with a corresponding increase of \$.04 to the Debt Service Fund. In addition, the estimated revenue amount applicable to the \$.04 change in the property tax rate, \$7,614,000, has been reflected in a corresponding reduction to the proposed payment from the General Purpose School Fund to the Debt Service Fund.

Payments from Component Unit (General Purpose School Fund): As the Knox County Schools are not allowed by law to issue debt, the County issues debt on behalf of the Schools for their capital purposes. The Schools repay the County annual amounts based on the related debt service for the year pertaining to debt issued for School purposes.

There are no laws or statutes that establish maximum debt levels for Knox County.

Revenue	FY 22 Actual	FY 23 Adopted	FY 24 Adopted
County Property Taxes	\$ 58,274,099	\$ 58,456,000	\$ 68,362,320
Other Local Revenue	1,712,489	1,666,314	1,651,964
Operating Transfers	196,384	-	-
Payment from General Purpose Schools	14,931,933	15,686,683	9,071,724
Appropriations from Fund Balance	-	1,691,003	913,992
Total	\$ 75,114,905	\$ 77,500,000	\$ 80,000,000





Details of Debt Service Expenditures by Function:

Expenditures	General Governmental	Education	Total
Contracted Services	\$ 1,676,611	\$ 23,389	\$ 1,700,000
Trustee Commission	1,300,000	-	1,300,000
Principal on Bonds	26,021,124	21,405,271	47,426,395
Interest on Bonds	15,154,844	14,418,761	29,573,605
Total	\$ 44,152,579	\$ 35,847,421	\$ 80,000,000





KNOX COUNTY TENNESSEE

Schedule of Debt Service Requirements General Bonded Debt: Knox County General Government 504

Knox County Primary Government and Board of Education Schedule of Debt Service Requirements General Bonded Debt June 30, 2023

Fiscal Year	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest		
2024	\$ 4,223,000	\$ 1,335,375	\$ 4,760,000	\$ 1,386,000	\$ 1,030,000	\$ 2,201,625	\$ -	\$ 3,450,000	\$ 2,395,000	\$ 814,500	\$ 1,824,281	\$ 1,417,361	\$ 1,525,000	\$ 777,563	\$ 3,790,000	\$ 2,739,925	\$ 3,365,000	\$ 1,631,110	\$ 1,660,000	\$ 1,094,400				
2025	4,500,000	1,145,250	5,020,000	1,100,000	1,100,000	2,154,475	-	3,450,000	2,515,000	694,250	1,824,281	1,417,361	1,575,000	701,313	3,985,000	2,520,425	3,480,000	1,462,860	1,660,000	1,011,400				
2026	4,775,000	942,250	5,200,000	916,800	1,150,000	2,104,875	-	3,450,000	2,640,000	569,000	1,824,281	1,417,361	1,625,000	622,565	4,180,000	2,531,175	3,595,000	1,288,860	1,660,000	928,800				
2027	5,075,000	727,875	5,580,000	704,800	1,175,000	2,053,125	-	3,450,000	2,775,000	447,800	2,003,856	1,417,361	1,675,000	590,065	4,390,000	2,142,175	3,913,000	1,109,110	1,660,000	845,400				
2028	5,375,000	499,500	5,870,000	483,000	1,225,000	2,000,250	-	3,450,000	2,910,000	298,250	1,711,977	1,393,589	1,730,000	544,000	4,615,000	1,922,675	3,993,000	1,030,810	1,660,000	762,500				
2029	5,725,000	257,625	6,170,000	246,800	1,275,000	1,847,125	-	3,450,000	3,055,000	152,750	-	-	1,800,000	495,874	4,975,000	1,928,075	3,930,000	940,823	1,660,000	679,500				
2030	-	-	-	-	820,000	1,587,750	-	8,500,000	-	-	-	-	1,875,000	446,374	5,025,000	1,498,525	4,190,000	847,384	1,660,000	576,500				
2031	-	-	-	-	837,500	1,526,750	-	8,375,000	-	-	-	-	1,900,000	331,424	5,225,000	1,488,025	4,565,000	817,384	1,660,000	423,000				
2032	-	-	-	-	870,000	1,471,250	-	8,700,000	-	-	-	-	2,000,000	271,624	5,410,000	1,388,025	4,565,000	557,785	1,660,000	323,000				
2033	-	-	-	-	907,500	1,412,500	-	9,075,000	-	-	-	-	2,110,000	209,374	5,610,000	924,675	4,695,000	428,425	1,655,000	397,200				
2034	-	-	-	-	940,000	1,350,000	-	9,405,000	-	-	-	-	2,225,000	142,187	5,775,000	756,175	4,715,000	292,578	1,655,000	331,000				
2035	-	-	-	-	975,000	1,287,500	-	9,750,000	-	-	-	-	2,325,000	72,656	5,990,000	588,125	4,955,000	151,127	1,655,000	264,800				
2036	-	-	-	-	-	-	-	-	-	-	-	-	-	-	6,320,000	206,400	-	-	1,655,000	198,600				
2037	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,655,000	132,400				
2038	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	66,200				
2039	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-				
2040	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-				
2041	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-				
2042	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-				
2043	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-				
Totals	\$ 29,675,000	\$ 4,908,375	\$ 32,700,000	\$ 4,775,600	\$ 48,925,000	\$ 18,271,125	\$ 69,000,000	\$ 26,915,000	\$ 16,290,000	\$ 2,966,250	\$ 7,648,676	\$ 5,809,033	\$ 24,530,000	\$ 5,595,339	\$ 71,306,000	\$ 20,151,575	\$ 49,570,000	\$ 10,421,137	\$ 24,870,000	\$ 8,301,600				

continued



Finance Department
Address: 400 West Main Street, Suite 630 | Knoxville, TN 37902 | Phone: 865-215-2350 | www.knoxcounty.org/finance



KNOX COUNTY TENNESSEE

Schedule of Debt Service Requirements General Bonded Debt: Knox County General Government 505

Knox County Primary Government and Board of Education Schedule of Debt Service Requirements General Bonded Debt (Continued)

June 30, 2023

Fiscal Year	\$45,610,000 Polling June 30	\$45,610,000 Series 2019	\$37,230,000 General Obligation Bonds Series 2019B	\$17,420,000 Refunding Bonds Series 2020A	\$38,690,000 Refunding Bonds Series 2020B	\$55,155,000 General Obligation Bonds Series 2020C	\$33,200,000 Refunding Bonds Series 2020D	\$22,905,000 Refunding Bonds Series 2020E	\$87,040,000 General Obligation Bonds Series 2022	\$69,965,000 General Obligation Bonds Series 2023 Proposed	Totals									
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest								
2024	\$ 3,440,000	\$ 1,157,656	\$ 1,390,000	\$ 462,850	\$ 1,730,000	\$ 1,076,506	\$ 1,390,000	\$ 647,500	\$ 1,660,122	\$ 1,390,000	\$ 371,155	\$ 1,750,000	\$ 3,091,050	\$ 2,466,262	\$ 2,427,383	\$ 46,520,543	\$ 28,417,815			
2025	1,415,000	983,656	1,460,000	375,100	1,740,000	990,006	1,447,450	6,500,000	130,400	1,390,000	343,355	1,750,000	3,003,550	2,553,377	2,340,308	45,607,618	26,620,053			
2026	1,485,000	914,906	1,535,000	280,975	2,375,000	903,006	1,580,700	6,540,000	65,400	1,390,000	315,755	1,500,000	2,916,050	2,643,486	2,250,159	47,357,767	24,844,629			
2027	1,560,000	840,656	1,615,000	216,812	2,100,000	784,256	1,010,000	1,521,200	-	1,395,000	287,955	1,450,000	2,841,050	2,736,817	2,156,828	48,645,673	23,074,810			
2028	1,640,000	762,656	1,695,000	147,150	2,230,000	679,256	1,470,700	-	1,420,000	260,655	260,655	1,750,000	2,768,550	2,833,444	2,060,201	51,465,421	19,822,286			
2029	1,725,000	680,656	1,780,000	66,900	2,330,000	590,156	1,546,700	-	1,450,000	231,655	202,655	1,750,000	2,681,050	2,933,482	1,960,163	52,265,482	17,523,895			
2030	1,810,000	594,406	1,865,000	27,050	3,440,000	520,156	1,321,200	-	1,610,000	178,505	5,695,000	2,393,500	2,593,500	3,037,052	1,856,569	50,997,052	15,235,436			
2031	1,885,000	522,606	1,940,000	6,000	3,480,000	419,806	1,055,700	-	1,610,000	178,505	5,695,000	2,393,500	2,593,500	3,144,279	1,749,366	51,889,279	13,168,760			
2032	1,955,000	446,606	2,015,000	-	3,580,000	317,597	955,650	-	1,610,000	172,445	5,790,000	2,026,050	2,026,050	3,245,292	1,678,535	52,843,292	11,168,588			
2033	2,020,000	368,656	2,080,000	-	3,720,000	219,497	825,650	-	1,610,000	152,445	5,790,000	1,762,050	1,762,050	3,390,522	1,563,484	53,633,774	9,997,824			
2034	2,070,000	332,444	2,120,000	-	3,850,000	138,957	752,400	-	1,610,000	96,395	5,790,000	1,562,850	1,562,850	3,489,214	1,404,431	55,023,214	7,262,242			
2035	2,130,000	273,131	2,175,000	-	4,000,000	105,800	649,050	-	1,605,000	33,205	5,790,000	1,381,150	1,381,150	3,612,405	1,281,240	56,305,414	5,292,627			
2036	2,195,000	209,131	2,230,000	-	4,200,000	105,800	544,350	-	1,605,000	33,205	5,790,000	1,215,450	1,215,450	3,739,946	1,153,699	57,045,360	4,162,435			
2037	2,260,000	143,281	2,315,000	-	4,400,000	105,800	438,450	-	1,605,000	33,205	5,790,000	1,041,750	1,041,750	3,871,989	884,950	57,837,349	3,251,831			
2038	2,325,000	72,657	2,380,000	-	4,600,000	105,800	331,050	-	1,605,000	33,205	5,790,000	868,050	868,050	4,008,695	884,950	58,726,044	2,428,690			
2039	-	-	2,355,000	-	4,800,000	105,800	222,150	-	1,605,000	33,205	5,790,000	694,350	694,350	4,130,227	743,418	59,466,261	1,800,937			
2040	-	-	2,420,000	-	5,000,000	105,800	111,900	-	1,605,000	33,205	5,790,000	520,650	520,650	4,296,756	596,889	60,063,017	1,304,882			
2041	-	-	2,485,000	-	5,200,000	105,800	-	-	1,605,000	33,205	5,790,000	347,100	347,100	4,448,458	445,187	60,508,475	401,679			
2042	-	-	-	-	5,400,000	105,800	-	-	1,605,000	33,205	5,790,000	173,550	173,550	4,603,516	288,129	61,112,001	252,242			
2043	-	-	-	-	5,600,000	105,800	-	-	1,605,000	33,205	5,790,000	-	-	4,768,119	123,526	61,630,120	123,526			
Totals	\$ 29,905,000	\$ 8,328,692	\$ 33,440,000	\$ 10,995,212	\$ 133,030,000	\$ 1,583,437	\$ 33,690,000	\$ 6,755,599	\$ 48,615,000	\$ 16,430,150	\$ 19,315,000	\$ 50,812	\$ 19,685,000	\$ 2,665,115	\$ 84,975,000	\$ 33,838,050	\$ 69,965,000	\$ 27,907,990	\$ 722,353,676	\$ 216,079,171



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**KNOX COUNTY
TENNESSEE**

**Knox County General Government and Knox County Board of Education
Schedule of Debt Service Requirements General Bonded Debt** 506

**Knox County Primary Government
Schedule of Debt Service Requirements
General Bonded Debt
June 30, 2023**

Fiscal Year	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest		
2024	\$ 2,097,367	\$ 740,339	\$ 3,128,000	\$ 859,543	\$ 681,818	\$ 1,429,627	\$ -	\$ 2,522,500	\$ 1,556,750	\$ 529,425	\$ 620,000	\$ 316,481	\$ 1,330,000	\$ 961,575	\$ 2,445,000	\$ 1,204,045	\$ 1,210,135	\$ 797,814				
2025	2,225,050	634,933	3,298,857	734,423	714,286	1,398,945	-	2,522,500	1,634,750	451,387	640,000	285,481	1,400,000	895,075	2,520,000	1,081,795	1,210,135	737,308				
2026	2,353,433	522,666	3,482,857	602,469	746,753	1,366,802	-	2,522,500	1,716,000	369,850	665,000	253,481	1,465,000	825,075	2,590,000	955,795	1,210,135	676,801				
2027	2,489,317	403,538	3,666,857	463,154	762,987	1,333,198	-	2,522,500	1,803,750	284,050	685,000	240,181	1,540,000	751,825	2,870,000	826,295	1,210,135	616,294				
2028	2,487,500	276,925	3,857,429	316,480	795,455	1,298,864	-	2,285,787	1,891,500	193,862	710,000	221,344	1,620,000	674,825	2,984,000	768,895	1,210,135	555,787				
2029	2,638,332	142,829	4,054,570	162,183	827,922	1,263,068	-	2,005,205	1,985,750	99,287	735,000	201,818	1,685,000	610,025	2,870,000	702,633	1,210,135	495,281				
2030	-	-	-	-	5,032,468	1,225,812	-	1,709,999	-	-	760,000	181,606	1,765,000	525,775	3,125,000	634,469	1,210,135	434,774				
2031	-	-	-	-	5,227,273	999,351	-	1,401,084	-	-	790,000	158,806	1,855,000	437,525	3,250,000	509,470	1,210,135	386,368				
2032	-	-	-	-	5,438,312	764,123	-	1,075,718	-	-	815,000	135,106	1,910,000	381,875	3,335,000	418,470	1,210,135	337,963				
2033	-	-	-	-	5,649,351	519,399	-	734,815	-	-	850,000	110,656	1,970,000	324,575	3,445,000	321,755	1,206,490	289,588				
2034	-	-	-	-	5,892,887	265,179	-	376,547	-	-	875,000	85,156	2,025,000	265,475	3,520,000	220,128	1,206,490	241,298				
2035	-	-	-	-	-	-	-	-	-	-	900,000	57,812	2,090,000	204,725	3,755,000	114,527	1,206,490	195,038				
2036	-	-	-	-	-	-	-	-	-	-	950,000	29,688	2,150,000	142,025	-	-	1,206,490	144,779				
2037	-	-	-	-	-	-	-	-	-	-	-	-	2,220,000	72,150	-	-	1,206,490	96,519				
2038	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,206,490	48,260				
2039	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-				
2040	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-				
2041	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-				
2042	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-				
2043	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-				
Totals	\$ 14,290,999	\$ 2,721,230	\$ 21,488,570	\$ 3,138,252	\$ 31,769,482	\$ 11,864,368	\$ 50,450,000	\$ 19,679,155	\$ 10,588,500	\$ 1,928,061	\$ 9,995,000	\$ 2,277,616	\$ 25,025,000	\$ 7,072,525	\$ 36,670,000	\$ 7,758,277	\$ 18,130,155	\$ 6,051,842				

continued



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KNOX COUNTY TENNESSEE

Knox County General Government and Knox County Board of Education Schedule of Debt Service Requirements General Bonded Debt

Knox County Primary Government Schedule of Debt Service Requirements General Bonded Debt (Continued) June 30, 2023

Fiscal Year	G.O. and Refunding Bonds Series 2019	General Obligation Bonds Series 2019B	Refunding Bonds Series 2020B	General Obligation Bonds Series 2020C	Refunding Bonds Series 2020D	Refunding Bonds Series 2020E	General Obligation Bonds Series 2022	General Obligation Bonds Series 2023-Projected	Totals									
Ending June 30,	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest								
2024	\$ 1,840,000	\$ 732,575	\$ 800,000	\$ 672,606	\$ 886,898	\$ 551,879	\$ 577,693	\$ 627,451	\$ 6,475,000	\$ 166,012	\$ 623,560	\$ 166,502	\$ 577,335	\$ 1,019,756	\$ 1,051,964	\$ 1,035,580	\$ 25,901,520	\$ 14,333,510
2025	920,000	600,575	800,000	632,606	892,025	507,534	485,044	598,566	6,500,000	130,400	610,074	154,030	577,335	990,839	1,089,108	998,239	25,565,661	13,394,886
2026	960,000	594,575	885,000	590,606	1,217,563	462,933	452,562	574,514	6,500,000	65,400	623,580	141,689	494,839	962,022	1,127,597	999,787	26,513,079	12,446,225
2027	1,015,000	546,525	975,000	499,856	1,076,582	402,055	366,962	552,696	-	-	657,018	129,178	478,384	937,279	1,167,567	919,777	28,422,381	11,447,901
2028	1,065,000	495,575	1,025,000	451,006	1,432,227	348,226	302,497	534,348	-	-	650,476	103,921	577,335	878,622	1,208,582	878,622	27,655,886	10,379,559
2029	1,120,000	442,325	1,075,000	451,006	1,194,493	302,497	911,956	489,295	-	-	650,476	103,921	577,335	884,494	1,251,253	856,091	28,641,334	9,192,058
2030	1,175,000	386,325	1,075,000	399,856	1,714,841	266,662	1,202,619	443,697	-	-	650,476	103,921	577,335	890,912	1,287,217	855,628	27,128,239	7,947,430
2031	1,225,000	339,325	1,115,000	356,856	1,874,841	215,217	1,211,702	383,566	-	-	650,476	103,921	577,335	900,912	1,387,217	855,628	28,079,733	6,775,841
2032	1,270,000	290,325	1,160,000	312,566	1,837,879	162,773	1,224,419	347,215	-	-	650,476	103,921	577,335	900,912	1,471,166	855,628	29,039,733	5,661,578
2033	1,305,000	255,400	1,190,000	284,706	1,994,430	107,656	1,237,135	310,483	-	-	650,476	103,921	577,335	900,912	1,437,541	855,628	29,482,717	4,557,030
2034	1,345,000	216,250	1,220,000	254,957	1,453,385	81,491	1,251,668	273,369	-	-	650,476	103,921	577,335	900,912	1,488,296	855,628	30,441,046	3,437,736
2035	1,385,000	177,581	1,250,000	222,931	1,453,385	81,491	1,251,668	235,819	-	-	650,476	103,921	577,335	900,912	1,540,842	855,628	31,392,745	2,294,983
2036	1,425,000	136,031	1,285,000	190,119	1,453,385	81,491	1,251,668	197,778	-	-	650,476	103,921	577,335	900,912	1,595,243	855,628	32,347,449	1,135,493
2037	1,470,000	93,281	1,320,000	154,782	1,453,385	81,491	1,251,668	159,302	-	-	650,476	103,921	577,335	900,912	1,650,685	855,628	33,302,929	998,210
2038	1,515,000	47,344	1,355,000	118,483	1,453,385	81,491	1,251,668	120,280	-	-	650,476	103,921	577,335	900,912	1,706,128	855,628	34,258,469	708,102
2039	-	-	1,395,000	81,219	1,453,385	81,491	1,251,668	80,714	-	-	650,476	103,921	577,335	900,912	1,761,566	855,628	35,214,000	508,133
2040	-	-	1,430,000	41,112	1,453,385	81,491	1,251,668	40,657	-	-	650,476	103,921	577,335	900,912	1,817,004	855,628	36,169,531	304,401
2041	-	-	-	-	1,453,385	81,491	1,251,668	-	-	-	650,476	103,921	577,335	900,912	1,872,442	855,628	37,125,062	180,154
2042	-	-	-	-	1,453,385	81,491	1,251,668	-	-	-	650,476	103,921	577,335	900,912	1,927,880	855,628	38,080,593	53,542
2043	-	-	-	-	1,453,385	81,491	1,251,668	-	-	-	650,476	103,921	577,335	900,912	1,983,318	855,628	39,036,124	53,542
Totals	\$ 19,040,000	\$ 5,393,812	\$ 19,250,000	\$ 5,810,413	\$ 17,271,447	\$ 3,463,142	\$ 17,663,238	\$ 5,969,550	\$ 19,315,000	\$ 361,812	\$ 8,830,769	\$ 1,195,581	\$ 28,003,744	\$ 11,163,375	\$ 29,843,000	\$ 11,903,866	\$ 377,854,904	\$ 107,752,897



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KNOX COUNTY TENNESSEE

Knox County General Government and Knox County Board of Education Schedule of Debt Service Requirements General Bonded Debt 508

Discretely Presented Component Unit -
Knox County Board of Education
Schedule of Debt Service Requirements
General Bonded Debt
June 30, 2023

Fiscal Year Ending June 30	\$32,000,000 General Obligation Series 2003	\$24,000,000 General Obligation Series 2004	\$27,000,000 General Obligation Series 2005	\$18,550,000 General Obligation Series 2007	\$14,000,000 General Obligation Series 2008	\$29,235,000 Qualified School Construction Bonds Series 2010	\$19,385,000 General Obligation Bonds Series 2016	\$58,535,000 General Obligation Bonds Series 2017	\$15,350,000 Refunding Bonds Series 2017B									
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest								
2024	\$ 2,127,633	\$ 595,036	\$ 1,632,000	\$ 448,457	\$ 368,132	\$ 771,998	\$ -	\$ 927,500	\$ 838,250	\$ 238,075	\$ 1,824,281	\$ 1,417,361	\$ 905,000	\$ 461,082	\$ 2,460,000	\$ 1,778,350	\$ 920,000	\$ 427,065
2025	2,274,950	510,317	1,721,143	383,177	385,574	756,430	-	927,500	820,250	243,165	1,824,281	1,417,361	925,000	415,822	2,585,000	1,675,350	960,000	381,065
2026	2,421,567	430,984	1,817,143	314,311	405,247	728,073	-	927,500	924,000	190,156	1,824,281	1,417,361	990,000	349,882	2,715,000	1,572,100	1,005,000	333,065
2027	2,585,683	324,337	1,913,143	241,666	415,013	710,927	-	927,500	971,250	152,950	2,003,856	1,417,361	1,060,000	322,556	2,850,000	1,340,350	1,045,000	282,815
2028	2,887,500	222,575	2,012,571	165,120	429,545	701,386	-	840,463	1,018,500	104,388	1,719,977	139,589	1,065,000	294,056	2,995,000	1,247,850	1,050,000	261,915
2029	3,086,068	114,796	2,115,430	84,617	447,078	689,057	-	737,295	1,069,250	53,463	-	-	1,065,000	264,056	3,110,000	1,128,050	1,060,000	238,290
2030	-	-	-	-	2,217,232	661,938	-	628,751	-	-	-	-	1,115,000	264,768	3,270,000	972,550	1,065,000	213,115
2031	-	-	-	-	2,822,222	539,649	-	515,166	-	-	-	-	1,160,000	231,318	3,430,000	809,050	1,115,000	170,515
2032	-	-	-	-	2,935,688	412,627	-	395,532	-	-	-	-	1,185,000	196,518	3,535,000	706,150	1,125,000	139,295
2033	-	-	-	-	3,050,649	280,476	-	270,185	-	-	-	-	1,225,000	160,968	3,640,000	600,100	1,160,000	106,670
2034	-	-	-	-	3,182,143	143,196	-	138,453	-	-	-	-	1,325,000	84,375	3,750,000	480,200	1,195,000	72,450
2035	-	-	-	-	-	-	-	-	-	-	-	-	1,375,000	42,968	3,860,000	378,400	1,200,000	56,600
2036	-	-	-	-	-	-	-	-	-	-	-	-	-	-	4,100,000	262,500	-	-
2037	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	133,250	-	-
2038	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2039	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2040	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2041	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2042	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2043	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Totals	\$ 15,384,001	\$ 2,187,745	\$ 11,211,430	\$ 1,637,348	\$ 17,155,518	\$ 6,406,757	\$ 18,550,000	\$ 7,235,845	\$ 5,701,500	\$ 1,038,189	\$ 7,648,676	\$ 5,809,033	\$ 14,555,000	\$ 3,317,723	\$ 46,280,000	\$ 13,079,950	\$ 12,990,000	\$ 2,662,860

continued



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KNOX COUNTY TENNESSEE

Knox County General Government and Knox County Board of Education Schedule of Debt Service Requirements General Bonded Debt

Discretely Presented Component Unit -
Knox County Board of Education
Schedule of Debt Service Requirements
General Bonded Debt (Continued)
June 30, 2023

Fiscal Year	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Totals	Interest
2024	\$ 449,865	\$ 296,586	\$ 1,600,000	\$ 425,081	\$ 500,000	\$ 495,788	\$ 1,695,000	\$ 462,850	\$ 843,102	\$ 524,627	\$ 1,012,307	\$ 1,099,499	\$ 766,440	\$ 204,653	\$ 1,172,665	\$ 2,071,294	\$ 1,414,298	\$ 1,392,003	\$ 20,619,023	\$ 14,084,305
2025	449,865	274,092	495,000	345,081	620,000	466,288	1,815,000	395,100	847,975	482,472	849,956	1,048,884	766,440	189,252	1,172,665	2,071,294	1,464,232	1,342,069	20,041,957	13,225,167
2026	449,865	251,599	520,000	320,331	630,000	432,288	1,930,000	280,975	1,157,747	440,073	757,638	1,066,584	766,440	174,106	1,005,141	1,954,028	1,515,229	1,290,572	20,842,688	12,539,904
2027	449,865	229,106	545,000	295,581	630,000	402,288	2,055,000	168,812	1,025,418	385,201	653,638	1,086,584	766,440	148,717	917,869	1,861,719	1,569,959	1,268,551	22,522,292	10,539,499
2028	449,865	206,613	570,000	270,831	630,000	372,288	2,180,000	97,646	892,199	320,294	557,900	1,106,584	766,440	123,234	844,685	1,776,463	1,634,914	1,247,022	24,364,584	8,347,837
2029	449,865	184,119	605,000	238,331	755,000	332,237	2,305,000	66,900	1,135,807	287,559	460,844	1,135,807	766,440	97,646	1,135,807	1,588,444	1,588,444	1,135,807	26,953,028	6,347,527
2030	449,865	161,626	635,000	208,681	790,000	294,787	2,430,000	27,050	1,650,159	251,894	329,381	1,168,444	766,440	77,503	1,168,444	1,461,383	1,461,383	1,168,444	28,410,573	4,302,072
2031	449,865	143,632	665,000	182,681	825,000	263,187	2,555,000	6,600	1,747,121	204,589	212,398	1,200,844	766,440	58,427	1,172,665	1,348,444	1,348,444	1,172,665	30,852,628	2,850,006
2032	449,865	125,637	695,000	156,281	855,000	230,187	2,680,000	6,600	1,842,112	154,734	216,581	1,235,844	766,440	43,233	1,172,665	1,235,844	1,235,844	1,172,665	33,284,683	1,850,006
2033	448,510	107,642	705,000	137,444	875,000	209,881	2,805,000	6,600	1,947,102	102,321	219,865	1,260,844	766,440	28,131	1,172,665	1,260,844	1,260,844	1,172,665	35,736,738	1,250,006
2034	448,510	89,702	725,000	116,294	900,000	188,006	2,930,000	6,600	2,052,093	77,466	219,865	1,285,844	766,440	13,031	1,172,665	1,285,844	1,285,844	1,172,665	38,188,793	500,006
2035	448,510	71,762	745,000	95,450	925,000	164,100	3,055,000	6,600	2,167,084	51,561	219,865	1,310,844	766,440	8,921	1,172,665	1,310,844	1,310,844	1,172,665	40,640,848	0
2036	448,510	53,821	770,000	73,000	945,000	140,100	3,180,000	6,600	2,282,075	26,000	219,865	1,335,844	766,440	4,811	1,172,665	1,335,844	1,335,844	1,172,665	43,092,903	0
2037	448,510	35,881	790,000	50,000	975,000	114,112	3,305,000	6,600	2,407,066	10,939	219,865	1,360,844	766,440	7,703	1,172,665	1,360,844	1,360,844	1,172,665	45,544,958	0
2038	448,510	17,940	810,000	25,313	1,005,000	88,122	3,430,000	6,600	2,532,057	5,870	219,865	1,385,844	766,440	11,614	1,172,665	1,385,844	1,385,844	1,172,665	48,000,013	0
2039	-	-	-	-	1,035,000	67,131	3,555,000	6,600	2,657,048	9,801	219,865	1,410,844	766,440	15,505	1,172,665	1,410,844	1,410,844	1,172,665	50,455,068	0
2040	-	-	-	-	1,065,000	46,140	3,680,000	6,600	2,782,039	13,792	219,865	1,435,844	766,440	19,396	1,172,665	1,435,844	1,435,844	1,172,665	52,905,123	0
2041	-	-	-	-	-	25,313	3,805,000	6,600	2,907,030	17,783	219,865	1,460,844	766,440	23,287	1,172,665	1,460,844	1,460,844	1,172,665	55,355,178	0
2042	-	-	-	-	-	-	3,930,000	6,600	3,032,021	21,774	219,865	1,485,844	766,440	27,178	1,172,665	1,485,844	1,485,844	1,172,665	57,805,233	0
2043	-	-	-	-	-	-	4,055,000	6,600	3,157,012	25,769	219,865	1,510,844	766,440	31,073	1,172,665	1,510,844	1,510,844	1,172,665	60,255,288	0
Totals	\$ 6,289,980	\$ 1,951,172	\$ 9,265,000	\$ 2,509,799	\$ 13,600,000	\$ 3,787,511	\$ 11,355,000	\$ 1,120,587	\$ 15,575,451	\$ 2,767,500	\$ 29,939,455	\$ 9,361,101	\$ 10,887,791	\$ 1,264,881	\$ 55,768,591	\$ 20,603,381	\$ 40,122,000	\$ 16,004,014	\$ 349,988,772	\$ 108,326,274



Finance Department
Address: 400 West Main Street, Suite 630 | Knoxville, TN 37902 | Phone: 865-215-2350 | www.knoxcounty.org/finance



**Combined Ratio of Net General Bonded Debt
to Assessed Property Values and Net Bonded Debt Per Capita**

Fiscal Year	Estimated Population (A)	Assessed Property Values*	General Bonded Debt*	Amount Available in Debt Service Fund*	Net Bonded Debt*	Ratio of Net Bonded Debt to Assessed Values	Net Bonded Debt Per Capita
2010	433,097	\$ 10,183,413	\$ 613,971	\$ 24,979	\$ 588,992	5.78%	\$ 1,360
2011	436,877	\$ 10,337,149	\$ 691,186	\$ 22,151	\$ 669,035	6.47%	\$ 1,531
2012	441,311	\$ 10,537,120	\$ 669,016	\$ 22,274	\$ 646,742	6.14%	\$ 1,466
2013	444,622	\$ 10,829,650	\$ 631,616	\$ 24,602	\$ 607,014	5.61%	\$ 1,365
2014	448,644	\$ 10,995,958	\$ 632,397	\$ 25,669	\$ 606,728	5.52%	\$ 1,352
2015	451,324	\$ 11,143,269	\$ 630,512	\$ 23,711	\$ 606,801	5.45%	\$ 1,344
2016	456,132	\$ 11,319,885	\$ 623,116	\$ 24,271	\$ 598,845	5.29%	\$ 1,313
2017	461,860	\$ 12,603,724	\$ 662,479	\$ 14,917	\$ 647,562	5.14%	\$ 1,402
2018	465,289	\$ 12,836,735	\$ 619,565	\$ 16,691	\$ 602,874	4.70%	\$ 1,296
2019	466,258	\$ 13,022,143	\$ 639,470	\$ 15,309	\$ 624,161	4.79%	\$ 1,339
2020	470,313	\$ 13,297,296	\$ 646,222	\$ 14,896	\$ 631,326	4.75%	\$ 1,342
2021	478,971	\$ 13,684,682	\$ 658,137	\$ 15,362	\$ 642,775	4.70%	\$ 1,342
2022	486,677	\$ 19,196,530	\$ 701,872	\$ 23,083	\$ 678,789	3.54%	\$ 1,395

NOTES: (A) Population figures from the U.S. Census Bureau

(B) State law requires a reappraisal of real and personal property every four years. In fiscal years 2009, 2013, and 2017, the County performed reappraisals of real and personal property, completed in 2010, 2014, and 2018, respectively.

* Amounts expressed in thousands



Finance Department

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**Combined Ratio of Annual Debt Service Expenditures for General Bonded Debt to General Governmental Expenditures
Last Ten Fiscal Years**

Fiscal Year	Principal	Interest	Total Bonded Debt Service	Total General Governmental Expenditures	Ratio of Debt Service to General Governmental Expenditures
2013	\$ 37,766,083	\$ 24,982,926	\$ 62,749,009	\$ 869,619	7.22%
2014	\$ 38,294,281	\$ 23,459,163	\$ 61,753,444	\$ 913,143	6.76%
2015	\$ 43,569,281	\$ 23,459,163	\$ 67,028,444	\$ 872,542	7.68%
2016	\$ 43,724,281	\$ 20,195,776	\$ 63,920,057	\$ 895,127	7.14%
2017	\$ 42,774,281	\$ 20,785,688	\$ 63,559,969	\$ 998,800	6.36%
2018	\$ 42,219,281	\$ 23,623,158	\$ 65,842,439	\$ 938,511	7.02%
2019	\$ 44,894,281	\$ 23,969,812	\$ 68,864,093	\$ 978,684	7.04%
2020	\$ 43,969,281	\$ 24,751,486	\$ 68,720,767	\$ 957,391	7.18%
2021	\$ 44,664,281	\$ 21,291,443	\$ 65,955,724	\$ 1,048,549	6.29%
2022	\$ 43,304,280	\$ 20,143,464	\$ 63,447,744	\$ 1,248,571	5.08%





**Combined Schedule of Direct
and Overlapping General Bonded Debt**
June 30, 2022
(amounts expressed in thousands)

Direct General Bonded Debt

Knox County-Debt Repaid with Property Taxes	<u>\$ 754,476</u>
Total Direct General Bonded Debt	<u>754,476</u>

Overlapping General Bonded Debt

City of Knoxville	125,259
Town of Farragut	<u>-</u>
Total Overlapping General Bonded Debt	<u>125,259</u>
Total General Bonded Debt	<u><u>\$ 879,735</u></u>



Capital Improvement Plan





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CAPITAL IMPROVEMENT PLAN
FY 2024-FY2028**

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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:

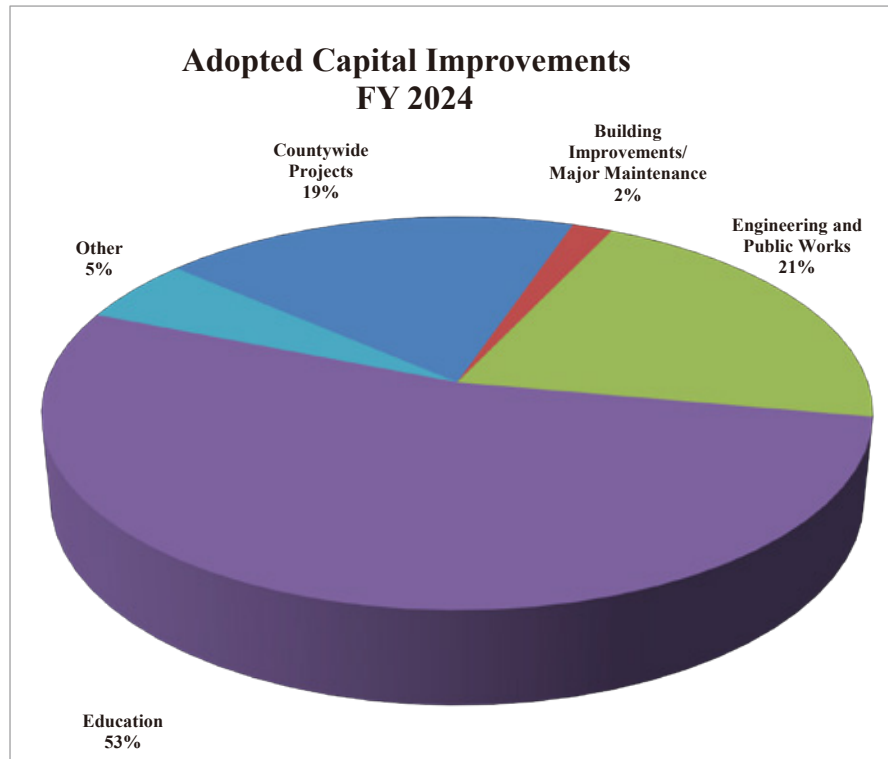
- A. Construction projects and capital purchases that generally cost in the aggregate more than \$100,000 and/or have a useful life of greater than seven years will be included in the Capital Improvement Plan. Furniture, fixtures and equipment purchased for major additions or renovations will be included 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.





Adopted

	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Total
Countywide Projects	\$ 18,200,000	\$ 12,200,000	\$ 8,300,000	\$ 300,000	\$ 300,000	\$ 39,300,000
Public Libraries	2,589	100,000	100,000	100,000	100,000	402,589
Parks and Recreation	800,000	200,000	200,000	200,000	200,000	1,600,000
Building Improvements/Major Maintenance	1,751,000	1,200,000	1,200,000	1,200,000	1,200,000	6,551,000
Engineering and Public Works						
Highways	19,068,000	18,300,000	18,550,000	18,300,000	19,050,000	93,268,000
Solid Waste	400,000	350,000	300,000	300,000	300,000	1,650,000
Stormwater Management	500,000	500,000	250,000	250,000	250,000	1,750,000
Facility Improvements	-	50,000	50,000	50,000	50,000	200,000
Total Engineering and Public Works	19,968,000	19,200,000	19,150,000	18,900,000	19,650,000	96,868,000
Knox County Schools	51,350,000	82,150,000	44,800,000	39,350,000	35,250,000	252,900,000
Total Projects	92,071,589	115,050,000	73,750,000	60,050,000	56,700,000	397,621,589
Major Equipment	4,328,411	4,000,000	4,000,000	4,000,000	4,000,000	20,328,411
Total Adopted Capital Improvements	\$ 96,400,000	\$ 119,050,000	\$ 77,750,000	\$ 64,050,000	\$ 60,700,000	\$ 417,950,000





Uses of Funds

	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Total
Adopted	\$ 96,400,000	\$ 119,050,000	\$ 77,750,000	\$ 64,050,000	\$ 60,700,000	\$ 417,950,000
Total Adopted Uses of Funds	\$ 96,400,000	\$ 119,050,000	\$ 77,750,000	\$ 64,050,000	\$ 60,700,000	\$ 417,950,000

Sources of Funds

	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Total
General Obligation Bonds-Issued for:						
County Projects	\$ 45,050,000	\$ 36,900,000	\$ 32,950,000	\$ 24,700,000	\$ 25,450,000	\$ 165,050,000
Schools Projects	51,350,000	62,150,000	34,800,000	34,350,000	35,250,000	217,900,000
Total Issued for New Projects	96,400,000	99,050,000	67,750,000	59,050,000	60,700,000	382,950,000
Funding to be Provided from Sources Other Than Debt Proceeds	-	20,000,000	10,000,000	5,000,000	-	35,000,000
Total Sources of Funds	\$ 96,400,000	\$ 119,050,000	\$ 77,750,000	\$ 64,050,000	\$ 60,700,000	\$ 417,950,000

Expected Effect on Bonded Debt

Planned Principal Payments on Bonds	\$ 46,520,543	\$ 49,005,713	\$ 54,367,343	\$ 58,235,202	\$ 63,373,650	\$ 271,502,451
Planned Bond Issuance	(96,400,000)	(99,050,000)	(67,750,000)	(59,050,000)	(60,700,000)	(382,950,000)
Net Reduction in (Addition to) Bond Principal Balance	\$ (49,879,457)	\$ (50,044,287)	\$ (13,382,657)	\$ (814,798)	\$ 2,673,650	\$ (111,447,549)





**CAPITAL IMPROVEMENT PLAN
FY 2024 THROUGH FY 2028
COUNTYWIDE PROJECTS**

Description	Adopted					Total
	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	
General Project Management	\$ 200,000	\$ 200,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 1,300,000
Energy Management Project	8,000,000	12,000,000	8,000,000	-	-	28,000,000
Regional Forensic Center Facility	10,000,000	-	-	-	-	10,000,000
Total Countywide Projects	\$ 18,200,000	\$ 12,200,000	\$ 8,300,000	\$ 300,000	\$ 300,000	\$ 39,300,000





**CAPITAL IMPROVEMENT PLAN
FY 2024 THROUGH FY 2028
PUBLIC LIBRARIES**

Adopted						
Description	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Total
Various Library Projects	\$ 2,589	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 402,589
Total Public Libraries	\$ 2,589	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 402,589

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





**CAPITAL IMPROVEMENT PLAN
FY 2024 THROUGH FY 2028
PARKS AND RECREATION**

Description	Adopted					Total
	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	
New Harvest Park Splash Pad Renovation	\$ 450,000	\$ -	\$ -	\$ -	\$ -	\$ 450,000
Hardin Valley Community Building	350,000	-	-	-	-	350,000
Various Park Upgrades	-	200,000	200,000	200,000	200,000	800,000
Total Parks and Recreation	\$ 800,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 1,600,000





**CAPITAL IMPROVEMENT PLAN
FY 2024 THROUGH FY 2028
BUILDING IMPROVEMENTS/MAJOR MAINTENANCE**

Adopted						
Description	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Total
City / County Building (CCB) (County Portion)	\$ 1,426,000	\$ 700,000	\$ 700,000	\$ 700,000	\$ 700,000	\$ 4,226,000
Knox Central	25,000	-	-	-	-	25,000
Senior Centers	40,000	-	-	-	-	40,000
Old Courthouse	75,000	-	-	-	-	75,000
Juvenile Justice Center	75,000	-	-	-	-	75,000
Fairview Technology Center	25,000	-	-	-	-	25,000
Family Investment Center	50,000	-	-	-	-	50,000
Public Defender	35,000	-	-	-	-	35,000
Various Building Improvements	-	500,000	500,000	500,000	500,000	2,000,000
Total Building Improvements/ Major Maintenance	\$ 1,751,000	\$ 1,200,000	\$ 1,200,000	\$ 1,200,000	\$ 1,200,000	\$ 6,551,000

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

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





**CAPITAL IMPROVEMENT PLAN
FY 2024 THROUGH FY 2028
ENGINEERING AND PUBLIC WORKS**

Adopted						
Description	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Total
Highways:						
Schaad Road	\$ 8,500,000	\$ 7,000,000	\$ 2,000,000	\$ -	\$ -	\$ 17,500,000
Canton Hollow Road Improvements	1,000,000	-	-	-	-	1,000,000
Coward Mill Widening	350,000	-	-	-	-	350,000
Advance Knox Infrastructure Improvements	300,000	5,000,000	11,500,000	12,500,000	15,000,000	44,300,000
Couch Mill Roundabout	400,000	-	-	-	-	400,000
Marietta Church Roundabout	1,000,000	-	-	-	-	1,000,000
Middlebrook Pike Sidewalk Improvements	150,000	-	-	-	-	150,000
Pedestrian Improvements	500,000	100,000	100,000	100,000	100,000	900,000
Bluegrass Elementary School Sidewalk Improvements	600,000	-	-	-	-	600,000
Gibbs Pedestrian Bridge	1,000,000	-	-	-	-	1,000,000
School Zone/Crossing Safety Enhancements	250,000	250,000	250,000	250,000	250,000	1,250,000
Everett/Watt LIC	2,000,000	2,000,000	-	-	-	4,000,000
Harrell Carpenter Road	918,000	-	-	-	-	918,000
Bridge Repair	-	200,000	200,000	200,000	200,000	800,000
General Culvert Repairs	-	1,500,000	2,000,000	2,500,000	1,500,000	7,500,000
TDOT Partnerships	1,500,000	1,500,000	1,750,000	1,750,000	1,500,000	8,000,000
Interagency-Private Partnerships	250,000	500,000	500,000	750,000	250,000	2,250,000
Traffic Signal Modernization	350,000	250,000	250,000	250,000	250,000	1,350,000
Total Highways	19,068,000	18,300,000	18,550,000	18,300,000	19,050,000	93,268,000
Solid Waste:						
Waste Compaction and Transport Equipment	400,000	350,000	300,000	300,000	300,000	1,650,000
Total Solid Waste	400,000	350,000	300,000	300,000	300,000	1,650,000
Stormwater	500,000	500,000	250,000	250,000	250,000	1,750,000
Facility Improvements						
Miscellaneous Facility Improvements	-	50,000	50,000	50,000	50,000	200,000
Total Facility Improvements	-	50,000	50,000	50,000	50,000	200,000
Total Engineering and Public Works	\$ 19,968,000	\$ 19,200,000	\$ 19,150,000	\$ 18,900,000	\$ 19,650,000	\$ 96,868,000





**CAPITAL IMPROVEMENT PLAN
FY 2024 THROUGH FY 2028
KNOX COUNTY SCHOOLS**

Adopted						
Description	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Total
Physical Plant Upgrades (See note)	\$ 3,000,000	\$ 2,000,000	\$ 2,000,000	\$ 2,000,000	\$ 2,000,000	\$ 11,000,000
Roof Upgrades	3,000,000	2,500,000	2,500,000	2,500,000	2,500,000	13,000,000
HVAC Upgrades	8,000,000	6,000,000	6,000,000	6,000,000	6,000,000	32,000,000
Foundation Stabilization	1,000,000	300,000	300,000	300,000	300,000	2,200,000
Enrollment Growth (Modular Classroom Purchase/Relocation)	1,000,000	750,000	750,000	750,000	750,000	4,000,000
Security Upgrades	3,000,000	2,000,000	2,000,000	2,000,000	2,000,000	11,000,000
School Accessibility	300,000	-	-	-	-	300,000
Environmental Testing and Remediation	200,000	-	-	-	-	200,000
Technology Upgrades	300,000	300,000	300,000	300,000	300,000	1,500,000
Systemwide Drives, Parking and Paving	3,150,000	1,000,000	1,000,000	1,000,000	1,000,000	7,150,000
Facilities Condition Assessment	1,000,000	-	-	-	-	1,000,000
Title IX Solutions/Athletic Facilities Upgrades	2,000,000	1,000,000	1,000,000	-	-	4,000,000
Fire Alarm System Upgrades/Carbon Monoxide Detectors	1,000,000	1,000,000	1,000,000	1,000,000	-	4,000,000
Bearden Middle School Space Upgrade	-	4,000,000	1,500,000	-	-	5,500,000
KAEC General Renovation	-	-	-	2,500,000	-	2,500,000
Western Heights Solution	3,400,000	34,300,000	13,000,000	5,000,000	-	55,700,000
Sterchi 250 Student Addition	17,000,000	-	-	-	-	17,000,000
South Knox Solution	-	-	-	4,100,000	20,000,000	24,100,000
Farragut Solution	4,000,000	27,000,000	12,700,000	5,000,000	-	48,700,000
Halls Middle Gym Replacement and Drive Improvements	-	-	750,000	6,900,000	-	7,650,000
Gresham Middle Gymnasium	-	-	-	-	400,000	400,000
Total School Projects	\$ 51,350,000	\$ 82,150,000	\$ 44,800,000	\$ 39,350,000	\$ 35,250,000	\$ 252,900,000
Total School Projects	\$ 51,350,000	\$ 82,150,000	\$ 44,800,000	\$ 39,350,000	\$ 35,250,000	\$ 252,900,000
Less: Funding to be provided from sources other than debt proceeds	-	(20,000,000)	(10,000,000)	(5,000,000)	-	(35,000,000)
Total Planned Debt Issuance	\$ 51,350,000	\$ 62,150,000	\$ 34,800,000	\$ 34,350,000	\$ 35,250,000	\$ 217,900,000

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





Adopted

Description	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Total
Engineering and Public Works	\$ 345,826	\$ -	\$ -	\$ -	\$ -	345,826
Information Technology Equipment	445,170	-	-	-	-	445,170
Sheriff's Office	3,243,415	-	-	-	-	3,243,415
Parks and Recreation	155,000	-	-	-	-	155,000
Three Ridges Golf Course	93,000	-	-	-	-	93,000
Public Library	46,000	-	-	-	-	46,000
Other Equipment-Variou	-	4,000,000	4,000,000	4,000,000	4,000,000	16,000,000
Total Major Equipment	\$ 4,328,411	\$ 4,000,000	\$ 4,000,000	\$ 4,000,000	\$ 4,000,000	\$ 20,328,411

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.

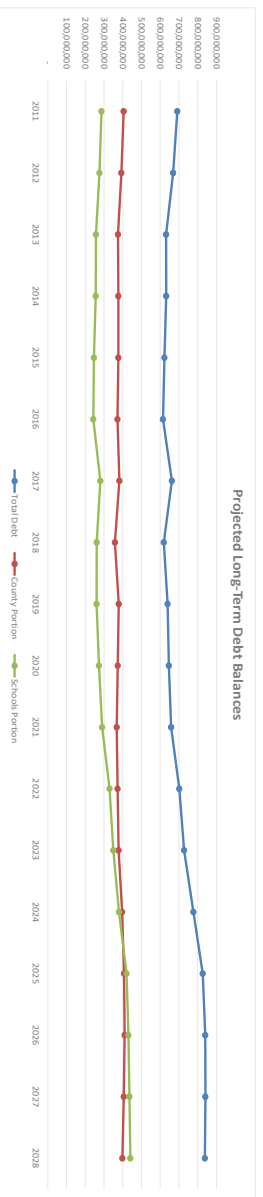




KNOX COUNTY TENNESSEE

Knox County General Obligation Debt 525

Year Ending June 30,	Knox County General Obligation Debt				Knox County Schools Portion-General Obligation Debt				Total Knox County Debt			
	Total Planned Bond Proceeds	Expected Bond Principal Payments	Increase (Decrease) in Outstanding Debt	Outstanding Debt, End of Year	Total Planned Bond Proceeds	Expected Bond Principal Payments	Increase (Decrease) in Outstanding Debt	Outstanding Debt, End of Year	Total Planned Bond Proceeds	Expected Bond Principal Payments	Increase (Decrease) in Outstanding Debt	Outstanding Debt, End of Year
2011 (Audited)				\$ 404,761,105				\$ 286,425,363				\$ 691,186,468
2012 (Audited)	\$ 17,090,000	\$ 28,916,145	\$ (11,826,145)	\$ 392,934,960	\$ 18,815,000	\$ 29,159,557	\$ (10,344,557)	\$ 276,080,806	\$ 35,905,000	\$ 58,075,702	\$ (22,170,702)	\$ 669,015,766
2013 (Audited)	-	18,470,460	(18,470,460)	374,464,500	-	18,928,821	(18,928,821)	257,151,985	-	37,399,281	(37,399,281)	631,616,485
2014 (Audited)	20,962,906	18,540,042	2,422,864	376,887,364	18,112,094	19,754,239	(1,642,145)	255,509,840	39,075,000	38,294,281	780,719	632,397,204
2015 (Audited)	74,476,292	74,547,695	(71,403)	376,815,961	28,423,708	37,936,586	(9,512,878)	245,996,962	102,900,000	112,484,281	(9,584,281)	622,812,923
2016 (Audited)	16,515,000	21,339,396	(4,844,396)	371,971,565	19,385,000	22,364,885	(2,979,885)	243,017,077	35,900,000	43,724,281	(7,824,281)	614,988,642
2017 (Audited)	31,680,000	21,782,280	9,897,720	381,869,285	58,585,000	20,992,001	37,592,999	280,610,076	90,265,000	42,774,281	47,490,719	662,479,361
2018 (Audited)	42,420,000	66,046,162	(23,626,162)	358,243,123	15,560,000	34,648,119	(19,288,119)	261,321,957	57,780,000	78,775,000	(20,995,000)	619,565,080
2019 (Audited)	49,847,185	29,269,850	20,577,335	378,820,458	28,927,815	29,599,431	(671,616)	260,650,341	78,775,000	58,869,281	19,905,719	639,470,799
2020 (Audited)	40,957,143	46,622,024	(5,664,881)	373,155,577	51,782,857	39,367,257	12,415,600	273,065,941	92,740,000	85,989,281	6,750,719	646,221,518
2021 (Audited)	63,514,686	68,726,942	(5,212,256)	367,943,321	47,745,314	30,617,339	17,127,975	290,193,916	111,260,000	99,344,281	11,915,719	658,137,237
2022 (Audited)	28,715,000	24,166,302	4,548,698	372,492,019	58,325,000	19,137,978	39,187,022	329,380,938	87,040,000	43,204,280	43,735,720	701,872,957
2023 (Projected)	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	45,050,000	25,901,520	19,148,480	397,003,384	51,350,000	20,619,023	30,730,977	380,229,749	96,400,000	46,520,543	49,879,457	777,233,133
2025	36,900,000	27,153,671	9,746,329	406,749,713	62,150,000	21,852,042	40,297,958	420,227,707	99,050,000	49,005,713	50,044,287	827,277,420
2026	32,950,000	29,439,879	3,490,121	410,239,834	34,800,000	24,907,464	9,892,536	430,420,243	67,750,000	54,567,343	13,382,657	840,660,077
2027	24,700,000	29,605,542	(4,905,542)	405,334,292	34,350,000	28,629,660	5,720,340	436,140,583	59,050,000	58,235,202	814,798	841,474,875
2028	25,450,000	32,795,368	(7,345,368)	397,988,924	35,250,000	30,578,282	4,671,718	440,812,301	60,700,000	63,373,650	(2,673,650)	838,801,225
Total	\$ 581,071,212	\$ 587,848,393	\$ (6,777,181)	\$ 397,988,924	\$ 603,483,788	\$ 449,096,850	\$ 154,386,938	\$ 440,812,301	\$ 1,184,555,000	\$ 1,036,940,243	\$ 147,614,757	\$ 838,801,225



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Year Ending June 30,	Knox County General Obligation Bonded Debt			Knox County Schools General Obligation Bonded Debt			Total General Obligation Bonded Debt		
	Annual Projected Debt Service Requirements Applicable to Bonded Debt:	Interest	Total	Annual Projected Debt Service Requirements Applicable to Bonded Debt:	Interest	Total	Annual Projected Debt Service Requirements Applicable to Bonded Debt:	Interest	Total
Actual:									
2022	24,166,302	9,803,839	33,970,141	19,137,979	10,339,626	29,477,605	43,304,281	20,143,465	63,447,746
Budgeted:									
2023	24,480,115	14,307,987	38,788,102	20,004,166	13,823,375	33,827,541	44,484,281	28,131,362	72,615,643
Projected:									
2024	25,901,520	14,333,510	40,235,030	20,619,023	14,084,305	34,703,328	46,520,543	28,417,815	74,938,358
2025	27,153,671	14,957,862	42,111,533	21,852,042	15,006,715	36,858,757	49,005,713	29,964,577	78,970,290
2026	29,459,879	15,233,851	44,693,730	24,907,464	16,271,792	41,179,256	54,367,343	31,505,643	85,872,986
2027	29,605,542	15,374,978	44,980,520	28,629,660	16,615,532	45,245,192	58,235,202	31,990,510	90,225,712
2028	32,795,368	15,109,169	47,904,537	30,578,282	15,627,351	46,205,633	63,373,650	30,736,520	94,110,170
Total	\$ 193,562,397	\$ 99,121,196	\$ 292,683,593	\$ 165,728,616	\$ 101,768,696	\$ 267,497,312	\$ 359,291,013	\$ 200,889,892	\$ 560,180,905

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.





Project Description	FY24	FY25	FY26	FY27	FY28	Total	Comments
General Project Management	-	-	-	-	-	-	-
Energy Management Project	-	-	-	-	-	-	-
Regional Forensic Center Facility	-	-	-	-	-	-	-
Various Library Projects	(2,500)	(2,500)	(2,500)	(2,500)	(2,500)	(12,500)	Reduction in the repairs line item for Library's budget
New Harvest Park Splash Pad Renovations	-	-	-	-	-	-	-
Hardin Valley Community Building	-	-	-	-	-	-	-
Various Park Upgrades	-	-	-	-	-	-	-
City/ County Building (CCB) (County Portion)	-	-	-	-	-	-	Contract with Public Building Authority to perform work
Knox Central	-	-	-	-	-	-	Contract with Public Building Authority to perform work
Senior Centers	-	-	-	-	-	-	Contract with Public Building Authority to perform work
Old Courthouse	-	-	-	-	-	-	Contract with Public Building Authority to perform work
Juvenile Justice Center	-	-	-	-	-	-	Contract with Public Building Authority to perform work
Fairview Technology Center	-	-	-	-	-	-	Contract with Public Building Authority to perform work
Family Investment Center	-	-	-	-	-	-	Contract with Public Building Authority to perform work
Public Defender	-	-	-	-	-	-	Contract with Public Building Authority to perform work
Various Building Improvements	-	-	-	-	-	-	Contract with Public Building Authority to perform work
Schaad Road	-	-	-	-	-	-	Project will not be completed in timeframe
Canton Hollow Road Improvements	-	-	-	-	-	-	-
Coward Mill Widening	-	-	-	-	-	-	-
Advance Knox Infrastructure Improvements	-	-	-	-	-	-	-
Couch Mill Roundabout	-	-	-	-	-	-	-
Marreta Church Roundabout	-	-	-	-	-	-	-
Middlebrook Pike Sidewalk Improvements	-	-	-	-	-	-	-
Pedestrian Improvements	-	-	-	-	-	-	-
Bluegrass Elementary School Sidewalk Improvements	-	-	-	-	-	-	-
Gibbs Pedestrian Bridge	-	-	-	-	-	-	-
School Zone Crossing Safety Enhancements	-	-	-	-	-	-	-
Evert/Watt LIC	-	-	-	-	-	-	-
Hartell Carpenter Road	-	-	-	-	-	-	-
Bridge Repair	-	-	-	-	-	-	-
General Culvert Repairs	-	-	-	-	-	-	-
TDOT Partnerships	-	-	-	-	-	-	No increase in operating costs, this is the matching portion of State money we received
Interagency/Private Partnerships	-	-	-	-	-	-	Reduces repairs on waste containers
Traffic Signal Modernization	-	-	-	-	-	-	-
Waste Compaction and Transport Equipment	(20,000)	(20,000)	(20,000)	(20,000)	(20,000)	(100,000)	Reduces repairs on waste containers
Miscellaneous Facility Improvements	-	-	-	-	-	-	-
Physical Plant Upgrades (See note)	-	-	-	-	-	-	-
Roof Upgrades	-	-	-	-	-	-	-
HVAC Upgrades	-	-	-	-	-	-	-
Foundation Stabilization	-	-	-	-	-	-	-
Enrollment Growth (Modular Classroom Purchase/Relocate)	-	-	-	-	-	-	-
Security Upgrades	-	-	-	-	-	-	-
School Accessibility	-	-	-	-	-	-	-
Environmental Testing and Remediation	-	-	-	-	-	-	-
Technology Upgrades	-	-	-	-	-	-	-
Systemwide Drives, Parking and Paving	-	-	-	-	-	-	-





Facilities Condition Assessment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Title IX Solutions/Athletic Facilities Upgrades	-	5,000,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fire Alarm System Upgrades/Carbon Monoxide Detectors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Bearden Middle School Space Upgrade	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
KAEC General Renovation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Western Heights Solution	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sterehi 250 Student Addition	-	-	-	-	5,000,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
South Knox Solution	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Farragut Solution	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Halls Middle Gym Replacement and Drive Improvements	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gresham Middle Gymnasium	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Engineering & Public Works - Capital Outlay	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Information Technology - Capital Outlay	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sheriffs Office - Capital Outlay	(12,000)	(12,000)	(12,000)	(12,000)	(12,000)	(12,000)	(12,000)	(12,000)	(12,000)	(12,000)	(12,000)	(12,000)	(12,000)	(12,000)	(12,000)	(12,000)	(12,000)	(12,000)	(12,000)
Parks and Recreation - Capital Outlay	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)
Three Ridges Golf Course - Capital Outlay	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Library - Capital Outlay	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Operating Impact	(35,500)	4,964,500	4,964,500	4,964,500	(35,500)	(35,500)	(35,500)	(35,500)	(35,500)	(35,500)	(35,500)	(35,500)	(35,500)	(35,500)	(35,500)	(35,500)	(35,500)	(35,500)	(35,500)

Note: The projects included in this Capital Improvement Plan have been evaluated as to the potential for significant impact on the Operating Budget. The projects shown with zero are considered routine capital expenditures, primarily upgrades and replacement of existing facilities. Therefore, these projects are not expected to result in significant future costs.



Finance Department

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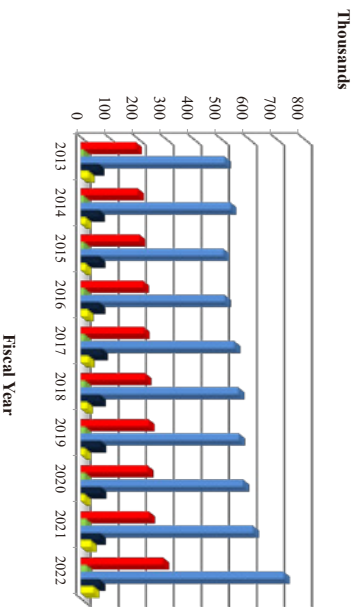
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KNOX COUNTY, TENNESSEE
AND THE KNOX COUNTY BOARD OF EDUCATION
A DISCREETELY PRESENTED COMPONENT UNIT
Fund Information of General Governmental Expenditures By Function
Last Ten Fiscal Years
(In Thousands of Dollars)



Expenditures	Fiscal Year 2013	Fiscal Year 2014	Fiscal Year 2015	Fiscal Year 2016	Fiscal Year 2017	Fiscal Year 2018	Fiscal Year 2019	Fiscal Year 2020	Fiscal Year 2021	Fiscal Year 2022
General Government (A), (B)	\$201,343	\$208,174	\$213,867	\$226,985	\$229,610	\$234,907	\$247,106	\$242,939	\$248,157	\$299,597
Highways	10,873	11,782	12,204	13,454	14,826	16,474	16,744	16,762	20,313	22,062
Education (D) (E)	521,558	543,388	517,229	521,999	556,705	570,945	573,468	588,370	624,357	736,296
Debt Service (C)	65,254	66,517	67,680	67,555	77,392	70,157	72,635	73,245	70,597	67,508
Capital Projects (D)	29,402	18,403	18,245	26,502	29,114	23,645	15,555	14,989	37,384	47,831
Total	\$828,430	\$848,264	\$829,225	\$856,495	\$907,647	\$916,128	\$925,508	\$936,305	\$1,000,808	\$1,173,294

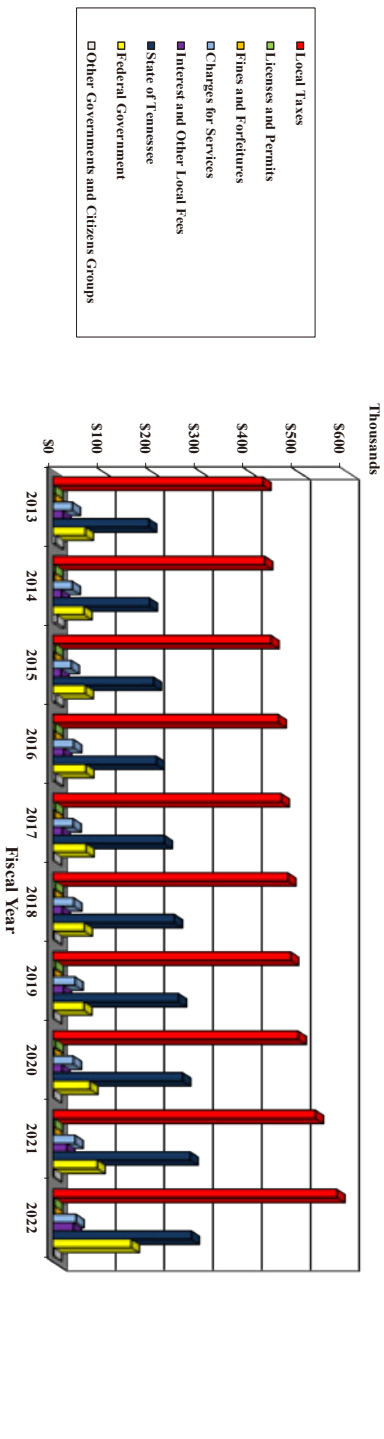
NOTES:
 (A) Includes General and all Special Revenue Funds with the exception of Highways.
 (B) General government expenditures include finance and administration, administration of justice, public safety, public health and welfare, social and cultural services, agricultural and natural resources, and other general government.
 (C) Debt Service includes principal and interest expenditures for General Bonded Debt and Capital Outlay Notes.
 (D) Effects of transactions between the primary government and the Board have been eliminated.
 (E) Includes expenditure for Great School Partnership.





KNOX COUNTY TENNESSEE

KNOX COUNTY, TENNESSEE
AND THE KNOX COUNTY BOARD OF EDUCATION
A DISCRETELY PRESENTED COMPONENT UNIT
Fund Information of General Governmental Revenues by Source
Last Ten Fiscal Years
(In Thousands of Dollars)



Revenues (A)	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year
Local Taxes (B), (C)	\$ 431,370	\$ 434,762	\$ 447,818	\$ 462,730	\$ 468,950	\$ 482,435	\$ 488,208	\$ 503,432	\$ 538,678	\$ 583,148		
Licenses and Permits	3,734	3,861	4,248	4,453	4,930	5,235	5,077	5,371	3,305	3,056		
Fines and Forfeitures	3,635	2,949	3,210	3,531	3,456	3,292	2,668	2,621	2,540	2,991		
Charges for Services	40,169	39,961	38,019	42,600	41,788	42,954	45,827	42,313	45,724	47,646		
Interest and Other Local Fees (C)	20,736	17,462	16,529	22,186	19,055	19,211	21,685	18,609	28,712	42,325		
State of Tennessee	196,818	198,334	207,027	212,427	229,026	249,436	257,766	266,402	281,692	284,271		
Federal Government	66,803	64,010	66,813	67,859	68,306	64,732	63,912	76,298	90,941	161,062		
Other Governments and Citizens Groups (D)	6,142	7,603	6,338	5,338	1,005	2,149	1,304	1,270	1,686	1,808		
Total	\$ 769,407	\$ 768,942	\$ 790,022	\$ 821,124	\$ 836,516	\$ 869,464	\$ 886,447	\$ 916,316	\$ 993,278	\$ 1,126,307		

NOTES: (A) Includes the General, Special Revenue, Debt Service and Capital Projects Funds for the County and The Board.
 (B) Local taxes includes Real and Personal Property Taxes, Hotel/Motel Taxes and Local Option Sales Taxes.
 (C) Includes interest income and excess fees remitted by Constitutional Officers.
 (D) Effects of transactions between the primary government and the Board have been eliminated.



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Property Tax Levies and Collections
(amounts expressed in thousands)

Fiscal Year Ended June 30	Total Tax Levy for Fiscal Year	Collected within the Fiscal Year of the Levy		Collections in Subsequent Years	Total Collections to Date	
		Amount	Percentage of Levy		Amount	Percentage of Levy
2010	237,376	225,027	94.8%	12,051	237,078	99.9%
2011	239,974	229,048	95.4%	10,538	239,586	99.8%
2012	243,698	234,476	96.2%	8,734	243,210	99.8%
2013	248,479	239,800	96.5%	8,118	247,918	99.8%
2014	251,078	243,512	97.0%	6,868	250,380	99.7%
2015	254,985	246,882	96.8%	7,218	254,100	99.7%
2016	258,470	252,031	97.5%	5,141	257,172	99.5%
2017	262,535	255,343	97.3%	4,829	260,172	99.1%
2018	267,262	260,045	97.3%	5,663	265,708	99.4%
2019	272,013	264,933	97.4%	4,777	269,710	99.2%
2020	275,471	268,195	97.4%	5,076	273,271	99.2%
2021	282,225	274,735	97.3%	6,477	281,212	99.6%
2022	287,618	281,588	97.9%	4,302	285,890	99.4%

Source: Knox County, Tennessee Trustee Department





Assessed Value and Estimated Actual Value of Taxable Property
(Unaudited)

Lien Date January 1 (See Note)	Real Property		Personal Property	Public Utilities	Total Taxable Assessed Value	Total		Estimated Actual Taxable Value	Assessed Value as a Percentage of Actual Value
	Residential Property	Commercial Property				Direct Tax Rate	Taxable Value		
2008	5,264,672,457	2,612,533,183	51,6452,576	254,306,631	8,647,964,847	2.69	29,774,328,302	29.05%	
2009	6,358,254,423	2,886,901,200	555,839,420	278,517,456	10,079,512,499	2.36	34,788,014,265	28.97%	
2010	6,293,105,294	3,097,030,834	530,130,578	263,158,114	10,183,424,820	2.36	35,162,923,571	28.96%	
2011	6,337,187,113	3,190,912,532	536,664,800	272,395,481	10,337,159,926	2.36	35,612,831,249	29.03%	
2012	6,399,459,648	3,281,312,762	586,781,514	269,579,260	10,537,133,184	2.36	36,755,355,985	28.67%	
2013	6,451,276,742	3,492,130,886	614,695,320	271,557,298	10,829,660,246	2.32	37,588,716,071	28.81%	
2014	6,523,063,290	3,559,988,339	635,273,978	277,646,472	10,995,972,079	2.32	38,201,723,954	28.78%	
2015	6,602,720,159	3,637,774,445	621,042,244	281,892,638	11,143,429,486	2.32	38,620,666,685	28.85%	
2016	6,699,539,739	3,690,851,321	650,346,468	277,926,658	11,318,664,186	2.32	39,233,928,954	28.85%	
2017	7,370,460,234	4,282,773,197	689,959,277	268,585,449	12,611,778,157	2.12	43,513,738,614	28.98%	
2018	7,524,945,834	4,315,865,608	723,203,308	272,720,518	12,836,735,268	2.12	44,361,036,120	28.94%	
2019	7,698,619,320	4,411,768,237	672,797,525	238,958,027	13,022,143,109	2.12	45,023,159,819	28.92%	
2020	7,847,852,391	4,510,514,179	695,596,126	243,333,142	13,297,295,838	2.12	45,967,322,280	28.93%	
2021	8,051,380,190	4,619,238,270	782,817,320	231,246,630	13,664,682,410	2.12	46,369,699,400	29.51%	
2022	11,436,774,844	6,635,195,435	827,355,570	297,204,910	19,196,530,759	1.5540	67,704,559,975	28.35%	

Source: Knox County, Tennessee Trustee Department.

Notes: Assessment rates are set by Tennessee State Law as follows:

- Real Property: Residential and Farm at 25% of value
- Commercial and Industrial at 40% of value
- Personal property at 30% of value
- Public Utilities at 55% of value (Railroads 40%)





Uncollected Delinquent Property Taxes

<u>Fiscal Year</u>	<u>Amount</u>
2014	333,352
2015	325,411
2016	378,933
2017	463,821
2018	483,736
2019	578,419
2020	713,214
2021	1,012,348
2022	<u>1,706,645</u>
TOTAL	<u>\$ 5,995,879</u>

Source: Knox County, Tennessee Trustee Department.





Principal Employers--Knoxville Area

Employer	2022-2023	
	Employees	Rank
U.S. Department of Energy, Oak Ridge Operations	17,079	1
Covenant Health	11,913	2
Knox County Schools	10,047	3
The University of Tennessee	9,299	4
Wal-Mart Stores	6,863	5
University Health System	5,387	6
K-VA-T Food Stores	4,302	7
State of Tennessee - Regional Office	3,122	8
Tennova Healthcare	2,927	9
Knox County Government	2,941	10
Total	73,880	

Based on employers in the greater Knoxville area, which includes Anderson, Blount, Grainger, Hamblen, Jefferson, Knox, Loudon, Monroe, Roane, Sevier, and Union Counties.

Source: Greater Knoxville Chamber of Commerce.





Demographic Statistics

Based on population estimates since the 2000 U.S.Census, Knox County's population has grown faster than Tennessee's and the nation's as a whole. The County faces both the opportunities provided by growth (expanded tax base, larger numbers of potential employees, etc.) and the challenges of expanding services (additional schools, roads, etc.)

Population Estimates for Knox County, Tennessee, and the United States

Year	Knox County	Average Annual Population Percent Change	Tennessee Counties	Average Annual Population Percent Change	United States	Average Annual Population Percent Change
Census 2000 (Base)	382,032		5,689,283		281,421,906	
Census 2010 (Base)	432,229		6,346,113		308,747,508	
Census 2020 (Base)	478,971		6,910,840		331,449,281	
Estimates, July 1:						
2010	433,110	-0.60%	6,326,403	0.48%	308,450,484	0.47%
2011	436,929	0.88%	6,403,353	1.22%	311,591,917	1.02%
2012	441,311	1.00%	6,456,243	0.83%	313,914,040	0.75%
2013	442,820	0.34%	6,495,978	0.62%	316,128,839	0.71%
2014	448,644	1.32%	6,549,352	0.82%	318,857,056	0.86%
2015	451,324	0.60%	6,600,299	0.78%	321,418,820	0.80%
2016	456,132	1.07%	6,651,194	0.77%	323,127,513	0.53%
2017	461,860	1.26%	6,715,984	0.97%	325,719,178	0.80%
2018	465,601	0.81%	6,770,010	0.80%	327,167,434	0.44%
2019	470,313	1.01%	6,829,174	0.87%	328,239,523	0.33%
2020	475,609	1.13%	6,886,834	0.84%	329,484,123	0.38%
2021	486,677	2.33%	6,975,218	1.28%	332,382,832	0.88%
2022	497,745	2.27%	7,048,976	1.06%	333,287,557	0.27%
Increase over Base Year		3.92%		2.00%		0.55%

Source: U.S. Census Bureau, Population Division.

Cost of Living - Selected Comparisons - 2023

	Composite Index (100%)	Grocery Items (13%)	Housing (28%)	Utilities (10%)	Transportation (10%)	Health Care (4%)	Misc. Goods & Services (35%)
United States	100.0	100.0	100.0	100.0	100.0	100.0	100.0
Knoxville	86.8	98.5	78.0	89.8	86.3	86.5	87.9
Chattanooga, TN	88.0	96.5	83.1	89.2	87.3	89.7	87.7
Nashville, TN	99.6	99.3	105.0	108.3	90.1	91.9	96.4
Memphis, TN	91.2	99.9	84.2	91.1	89.2	85.3	94.3
Atlanta, GA	98.0	101.1	95.7	83.4	101.6	106.9	100.3
Charlotte, NC	96.4	99.4	89.4	89.0	93.6	106.8	102.0
New York, NY	227.8	112.7	505.0	104.9	115.4	130.1	126.0
Washington, DC	145.3	107.7	230.2	110.1	108.2	116.5	115.0

Source: Knoxville Chamber

continued





Demographic Statistics (Continued)

As seen in the previous table, Knox County enjoys a favorable cost of living compared to the United States as a whole, the other large urban areas in Tennessee, and selected other urban areas in the region and in the nation.

The following table demonstrates that per capita personal income for Knox County also compares favorably with the State of Tennessee and the Southeast region.

Per Capita Personal Income Comparisons: 2020-2022

	2020	2021	2022
Per Capita Personal Income:			
Knox County	\$55,991	\$62,028	\$63,494
Tennessee	54,946	57,819	58,292
United States	54,098	57,819	65,470
Knox County as a Percent of:			
Tennessee	101.90%	107.28%	108.92%
United States	103.50%	107.28%	96.98%

Source: Regional Economic Information System, Bureau of Economic Analysis.

continued





Demographic Statistics (Continued)

*Age and Sex Distribution - 2021 (estimate)
Knox County, Tennessee*

	<u>Number</u>	<u>Percent</u>
Total Population	477,062	100
Male	231,972	48.6%
Female	245,090	51.4%
< 5 years	27,037	5.7%
5 to 14 years	55,474	11.6%
15 to 19 years	31,440	6.6%
20 to 24 years	41,821	8.8%
25 to 34 years	65,702	13.8%
35 to 44 years	59,985	12.6%
45 to 54 years	58,992	12.4%
55 to 64 years	59,516	12.5%
65 to 74 years	45,596	9.6%
75 to 84 years	22,831	4.8%
85 years and over	8,668	1.8%
Median age (years)	37.7	
15 years and over	394,551	82.7%
20 years and over	363,111	76.1%
55 years and over	136,611	28.6%
65 years and over	77,095	16.2%





Non Agricultural Employment, Knoxville MSA

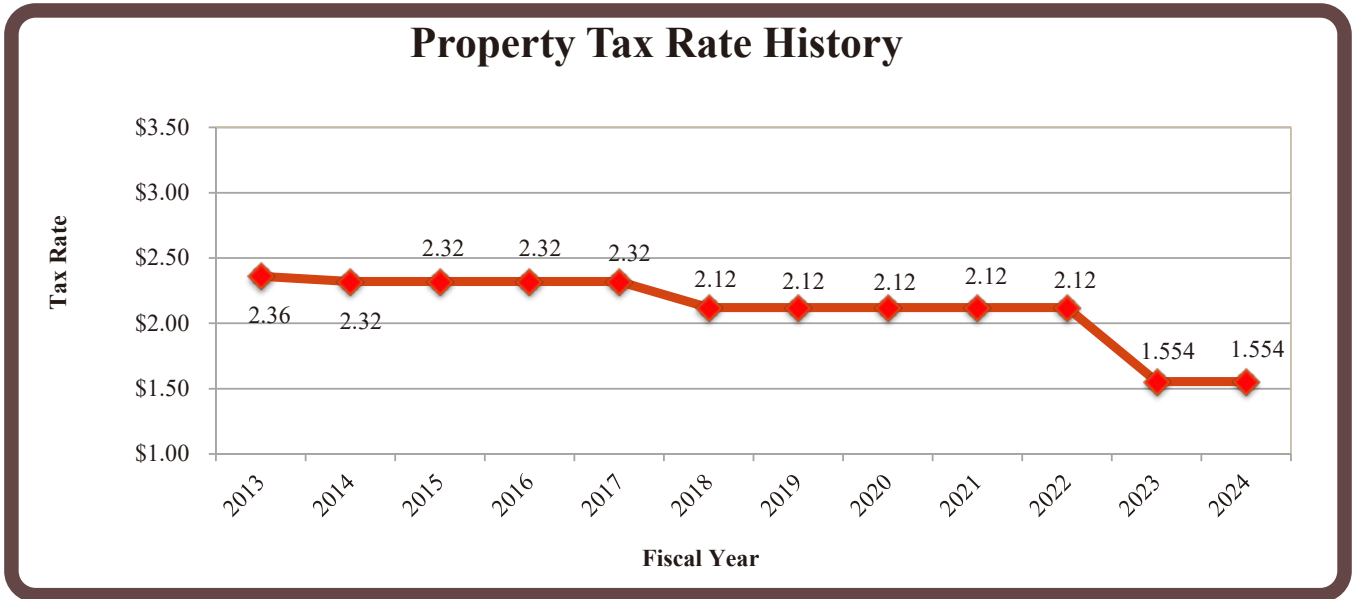
Industry	June 2022	Preliminary June 2023	Net Change June 2022 to June 2023	% of Employment June 2023
Goods Producing:				
Manufacturing	45,000	48,700	3,700	13.01%
Mining, Logging & Construction	22,300	21,900	(400)	5.85%
Total Goods Producing	67,300	70,600	3,300	18.87%
Service Providing, Non-government:				
Transportation, Warehousing & Utilities	16,500	17,100	600	4.57%
Information	6,000	6,700	700	1.79%
Financial Activities	21,500	20,800	(700)	5.56%
Professional & Business Services	70,200	75,200	5,000	20.10%
Educational & Health Services	56,300	59,500	3,200	15.90%
Leisure & Hospitality	47,100	48,000	900	12.83%
Other Services	16,900	16,900	-	4.52%
Total Non-governmental Service Providing	234,500	244,200	9,700	65.26%
Government				
Federal Government	5,400	5,600	200	1.50%
State and Local Government	51,600	53,800	2,200	14.38%
Total Government	57,000	59,400	2,400	15.87%
TOTAL	358,800	374,200	15,400	100.00%

Source: Tennessee Department of Labor and Workforce Development, The Labor Market Report

The Tennessee Department of Labor and Workforce Development includes the following five Tennessee counties in the data reported for the Knoxville MSA: Anderson, Blount, Knox, Loudon and Union counties.

During calendar year 2013, the Office of Management and Budget revised its delineation of the Knoxville MSA to include, in addition to the aforementioned five counties, the counties of Campbell, Grainger, Morgan and Roane.





- The County's most recent property tax increase was in FY2000.
- Rate changes in subsequent years have resulted from reappraisal, as required every 4 years by state law.
- Reappraisals were completed in 2014, 2018, and 2023
- The Property Assessor currently has a 1 year extension of the requirement to complete a reappraisal of property at least every four years.

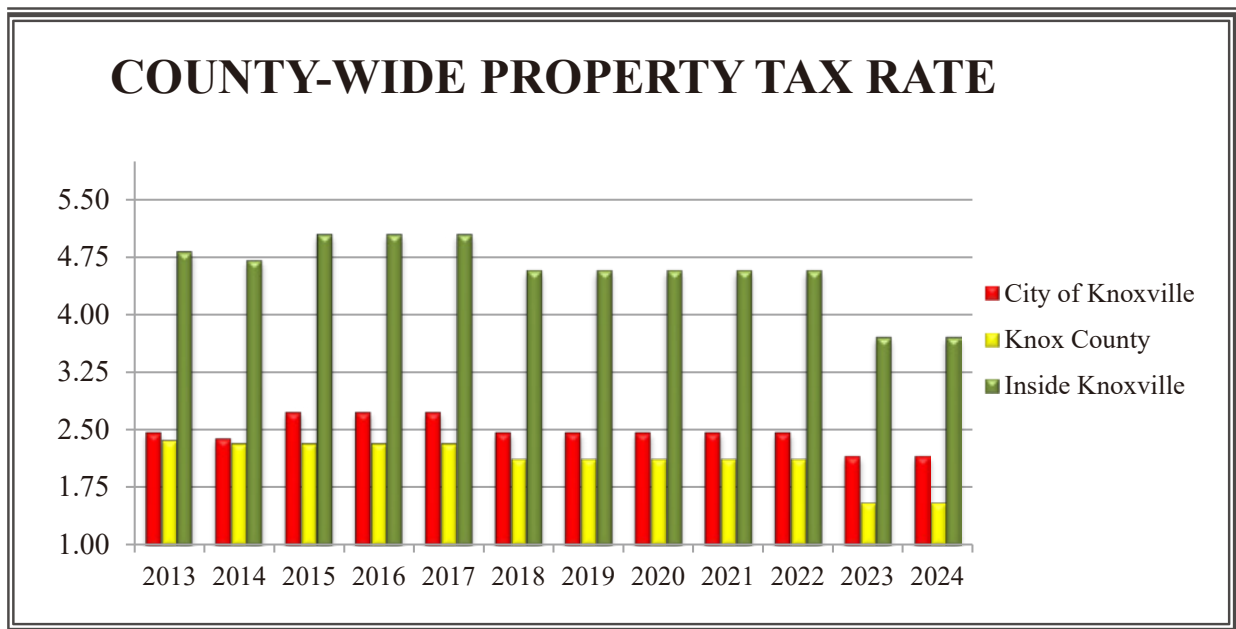


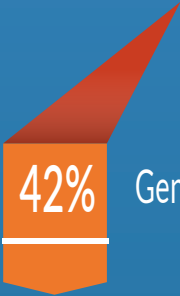


Fiscal Year	City of Knoxville	Knox County	Overlapping Tax Rate Inside Knoxville
2013	2.46	2.36	4.82
2014	2.39	2.32	4.71
2015	2.73	2.32	5.05
2016	2.73	2.32	5.05
2017	2.73	2.32	5.05
2018	2.46	2.12	4.58
2019	2.46	2.12	4.58
2020	2.46	2.12	4.58
2021	2.46	2.12	4.58
2022	2.46	2.12	4.58
2023	2.1556	1.5540	3.71
2024	2.1556	1.5540	3.71

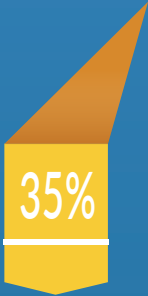
Tax rate per \$100 of assessed values.

In fiscal years 2014, 2018, 2023 a county-wide reappraisal was completed, as required by State law. The law further requires that the overall effect of the reappraisal be revenue-neutral to the County as a whole. As the overall appraised property values increased due to the reappraisal, the County's property tax rate correspondingly decreased.





General Fund



General Purpose
School Fund



Debt Services
Fund



By The Numbers

Aa1/AA+

Strong budget performance and flexibility have helped secure the County's Aa1/AA+ bond rating.

\$1,342,000
for FY23

\$1,903,500
for FY24



Estimated revenue per each one cent of property tax equals

Total County Property Tax levy for 2022

\$281,005,185

Total County Assessed Valuation

\$18,082,701,735



DEFINITION OF BUDGET TERMS USED IN BUDGET

Accrual Basis -- Method of accounting/budgeting that recognizes the financial effect of transactions, events, and interfund activities when they occur, regardless of the timing of related cash flows.

ADA (Americans with Disabilities Act) – A Federal law prohibiting discrimination against individuals with disabilities.

ADA Construction Fund – A group of accounts established to record expenditures specifically related to construction renovations to existing Knox County buildings as required by the ADA.

Adopted Budget – Spending plan formally adopted by the Knox County Commission and Knox County Board of Education.

Air Quality Fund – A group of accounts established to record the expenditure and receipt of money provided by the Environmental Protection Agency for air pollution programs.

Annual Comprehensive Financial Report (ACFR) – Document prepared at the end of each fiscal year that contains the County's financial status and the results of the independent audit, as required by law.

Appraised Value – Estimated worth of property as established by the Property Assessor's office after review of property and comparison to the market.

Appropriation – An appropriation creates the legal authority to spend or otherwise commit a government's resources.

Audit – A review of the accounting system financial information to determine how government funds were spent and whether expenditures were in compliance with the legislative body's appropriations.

Assessed Value – The result of applying the assessment rate to the appraised value.

Balanced Budget – Budgeted revenues and other sources, including the use of fund balance, if necessary, equal budgeted expenditures.

Budget Calendar – Is a schedule of dates that the County Mayor, Elected Officials and other staff use to prepare, recommend and adopt a budget.

Capital Improvement Plan (CIP) – The formally adopted plan that defines the capital projects for the next five years. Updated annually.

Capital Outlay – Merchandise expenditures for items with a useful life greater than one year and that cost meets the threshold to be classified as a capital purchase.

Capital Project Funds – A group of accounts established to report expenditures for specific capital projects.

Central Cafeteria Fund – A group of accounts to plan and record expenditures for the cafeteria operations in the individual schools.

Charter of Knox County, Tennessee – Rules of Government of Knox County established in 1990.

Contracted Services – Account classification to record the purchase of services the county does not provide. Examples are postage, banking services, advertising, etc.

Debt Service Fund – A group of accounts to record the accumulation of resources for and the payment of principal and interest on general long-term debt for Knox County and the Knox County Board of Education

Delinquent Taxes – Taxes owed but not paid by February 28th following the year due.





DEFINITION OF BUDGET TERMS USED IN BUDGET

Depreciation – (1) Expiration in the service life of capital assets attributable to deterioration, inadequacy, or obsolescence. (2) That portion of the cost of a capital asset, which is charged as non-cash expense during a particular period.

Engineering and Public Works – A group of accounts to report the use of funds specifically designated for expenditure on county roads.

Employee Benefits – Additional compensation to employees, paid by the county, sometimes deferred and sometimes in a form other than money. Examples include the employer's portion of social security, life insurance, automobile allowance, etc.

Enterprise Fund – Proprietary fund type used to report an activity for which a fee is charged to external users for goods or services.

Excess Fees – Revenues from fee offices that are remitted to the county general fund after the amount needed to operate the fee office has been deducted.

Expenditures – Money spent for supplies, services, personnel, benefits, etc.

Fee Offices – Independently operated departments established by the State to collect money legally owed to the State or County. The offices in Knox County are: Register of Deeds, County Trustee, County Clerk, General Sessions Clerk, Circuit Court Clerk, Criminal Court Clerk, Chancery Court, Probate Court and 4th Circuit Court Clerk.

Fiduciary Fund – Funds used to report assets held in a trustee or agency capacity for others and which therefore cannot be

used to support the government's own programs.

Fire District Fund – Is a group of accounts to record the unique tax for fire protection for businesses in an area known as the Forks of the River Industrial Park.

Fiscal Year – The period upon which financial reporting for the county is based. July 1 through June 30.

Fund Balance – Assets in excess of liabilities, available for expenditure.

GASB – Governmental Accounting Standards Board – Ultimate authoritative accounting and financial reporting standard-setting body for state and local governments.

General Purpose School Fund – A group of accounts to record expenditures associated with the operations of the Schools.

General Fund – A group of accounts to record expenditures for resources traditionally associated with government, not required legally or by sound financial management to be accounted for in another fund.

Geographic Information Systems (GIS) – Organization established to create and maintain a digitized mapping system.

GFOA – Government Finance Officers Association – National organization that offers specialized training, publications and assistance to government agencies.

Governmental Funds – Funds generally used to account for tax-supported activities. There are five different types of governmental funds: the general fund, special revenue funds, debt service funds, capital projects funds, and permanent funds.





DEFINITION OF BUDGET TERMS USED IN BUDGET

Governmental Law Library Fund – A group of accounts to record expenditures relating to the operation of the law library.

Hotel-Motel Tax Fund – A group of accounts to report the collection and use of the hotel/motel taxes intended to promote tourism and related economic activity in the county.

Inter Fund Transfers – Movement of expenditures for services rendered from one fund to another.

Local Option Sales Tax – The amount, established by local governments, added to the State sales tax, collected by the State, and then refunded to the local government (see situs).

Miscellaneous Entities – Classification to categorize money budgeted for use by agencies outside of County government.

Modified Accrual – Revenues are recognized when they are “measurable and available.” “Measurable” means the amount of the transaction can be determined and “available” means collectible within the current period or soon enough thereafter to pay liabilities of the current period.

Operating Budget – Expense plan that details the expected costs associated with providing County services.

Operating Transfer – Movement of money from one internal County fund to another. Typically, from a general fund where monies are received, to one that subsidized operations require a separate reporting.

Ordinance – According to the Knox County Charter, “the work ‘ordinance,’...shall mean any local legislation adopted by that body which is adopted according to the formalities as set forth in this Charter and in all applicable laws of the State of Tennessee and is of permanent nature in its effect, whether in a governmental or proprietary to, any action which would have required Private Acts of the Tennessee General

Assembly with constitutional ratification in the absence of this charter.”

Outside Agencies – Organizations not affiliated with Knox County government, that request funding from the county for their operations.

Personal Services – Salaries and board members’ compensation.

Proposed Budget – Planned expenses as recommended by the County Mayor, a.k.a. recommended budget.

Public Building Authority – Organization created to purchase, construct, refurbish, maintain and operate certain public building complexes to house governments of the county and the City of Knoxville.

Public Library Fund – A group of accounts to record expenditures associated with operation of the countywide public library system.

Reappraisal – A review of property to determine if the present appraised value is consistent with the current market.

Recommended Budget – Planned expenses as recommended by the County Mayor, a.k.a. proposed budget.

Resolution – Any measure adopted by the County Commission that requires a majority vote for passage. Resolution does not include ordinances or emergency ordinances.

Revenues – Money received to operate the county government. This includes taxes, fees, and money from other governments.

School Construction Fund – A group of accounts to plan and record expenditures for building construction and renovations of school facilities.

Solid Waste Fund – A group of accounts to plan and record expenditures of solid waste handling and recycling activities.





DEFINITION OF BUDGET TERMS USED IN BUDGET

Situs – Term used to describe taxes collected and then distributed back to the site where produced. Usage in this document generally refers to the local sales tax.

Space Costs – Inter fund rent costs associated with the space occupied by a department.

Special Revenue Funds – A group of accounts for revenue sources legally restricted to expenditures for specific purposes.

Supplies and Materials – Tangible items required for the normal operation of government entities.

Tax Rate – Value levied against each \$100 of the assessed value of property.

TennCare – Medical plan established by the State of Tennessee to replace the Medicaid program. Also includes coverage for indigent patients and uninsurable citizens.

Trustee's Commission – The percentage of total revenue collected that the Trustee retains as processing fees. Amount varies depending on type of revenue collected.



