A photograph of the Knox County Courthouse in Knoxville, Tennessee. The building is a red brick structure with a prominent white clock tower topped by a copper dome. The clock tower has two visible clock faces. The building features a green metal roof and classical columns. In the background, a church with multiple spires is visible under a clear blue sky with a few clouds. Lush green trees are in the foreground, partially obscuring the building.

# Knox County

## *2026 Annual Budget*

General Fund

---





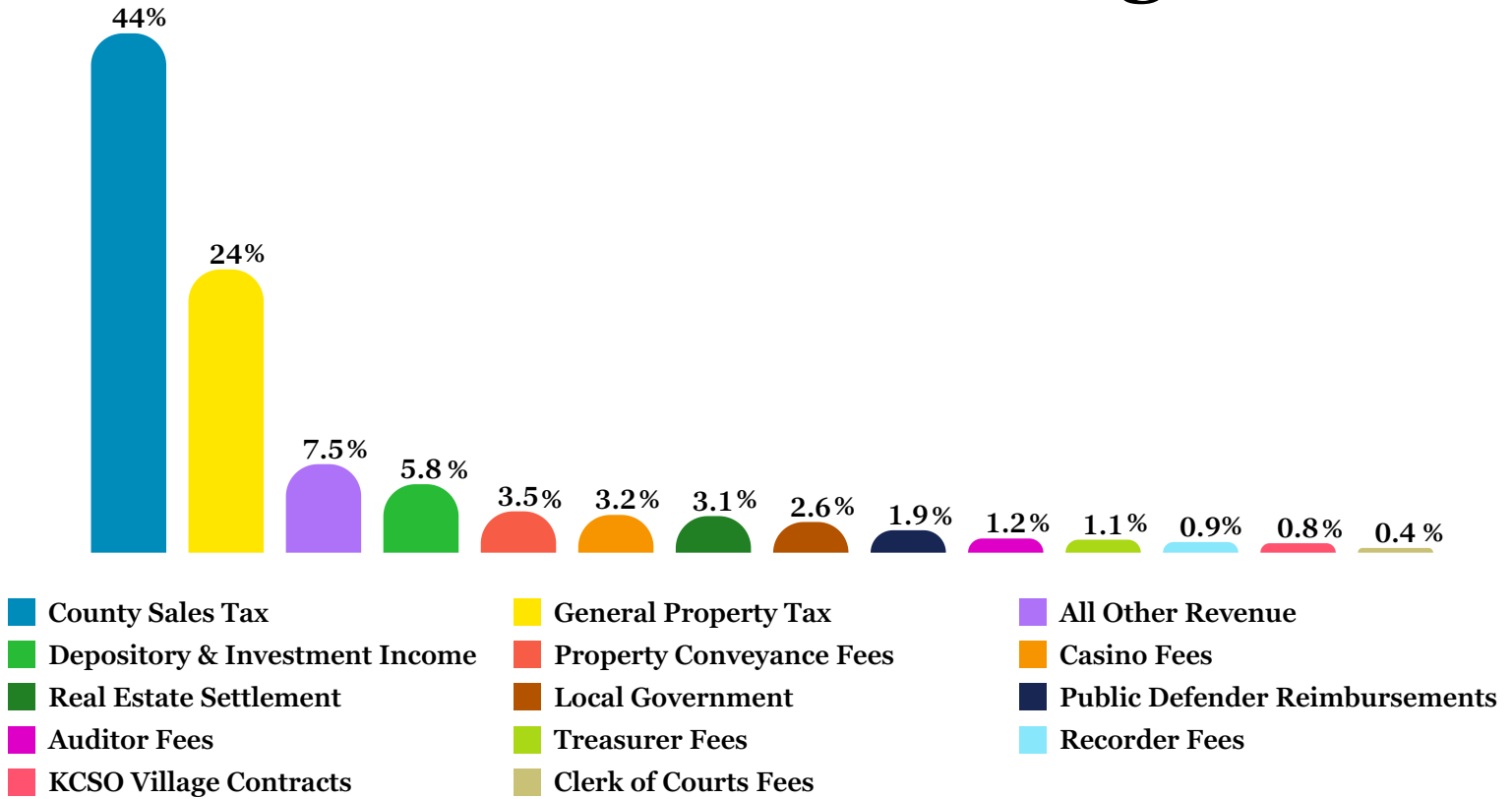


# Annual Report

## Table of Contents

<b>Page 2</b>	2026 Revenue Budget
<b>Page 3</b>	Expense Appropriations
<b>Page 4</b>	General Fund Budget Analysis
<b>Page 5</b>	Changes from 2025 - 2026
<b>Page 6</b>	Potential Risks/Increases

# 2026 Revenue Budget



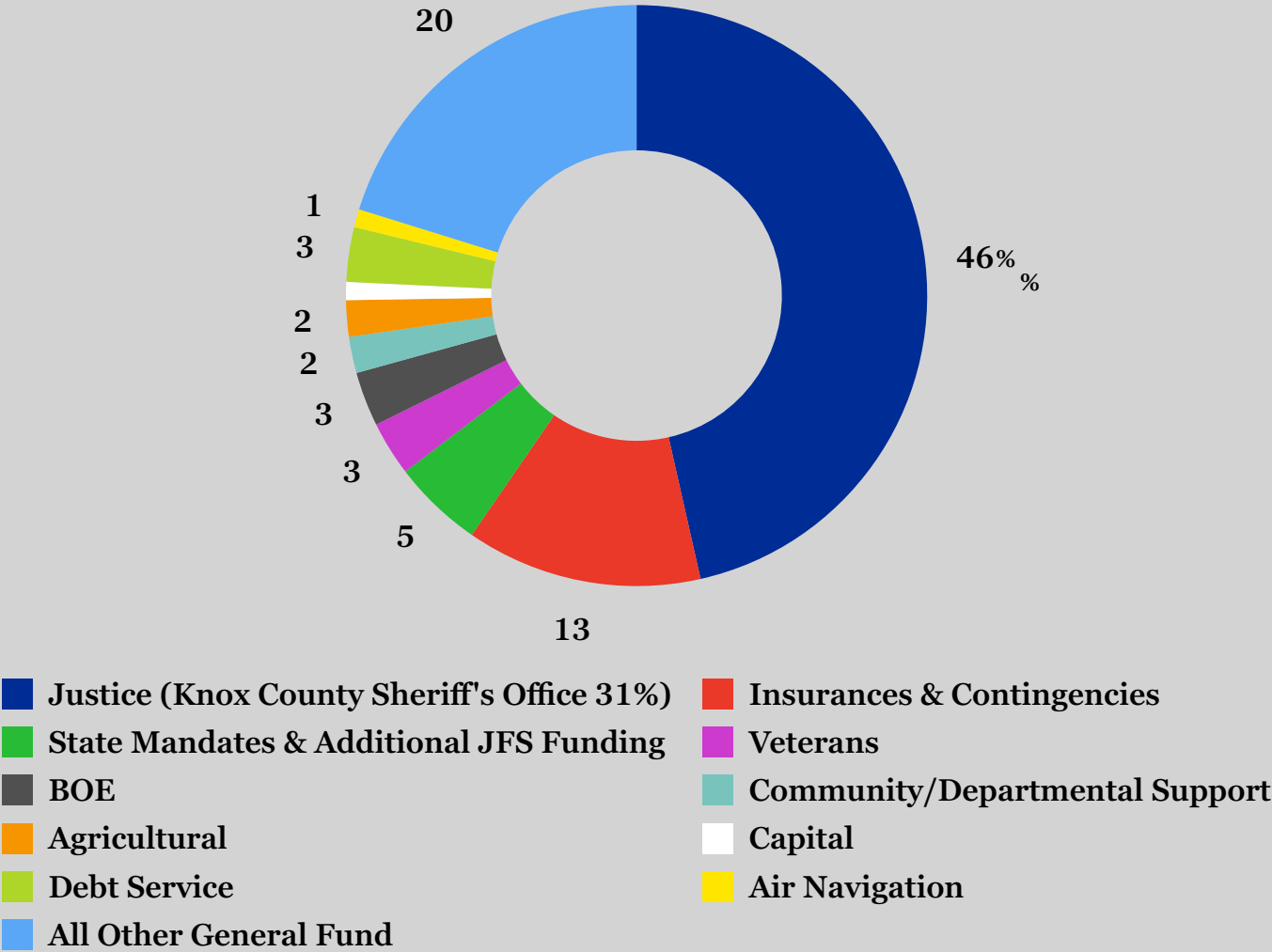
## 2026 Estimated Revenue Sources

Revenue Type	2026 Budget	%
County Sales Tax	12,600,000	44.00%
General Property Tax	6,883,300	24.00%
All Other Revenue	2,142,000	7.50%
Depository & Investment Income	1,650,000	5.80%
Property Conveyance Fees	1,000,000	3.50%
Casino Fees	920,000	3.20%
Real Estate Settlement	875,400	3.10%
Local Government	747,533	2.60%
Public Defender Reimbursements	550,000	1.90%
Auditor Fees	350,000	1.20%
Treasurer Fees	310,000	1.10%
Recorder Fees	260,000	0.90%
KCSO Village Contracts	233,000	0.80%
Clerk of Courts Fees	125,000	0.40%
<b>TOTAL</b>	<b>\$28,646,233</b>	<b>100%</b>





# 2026 Expense Appropriations



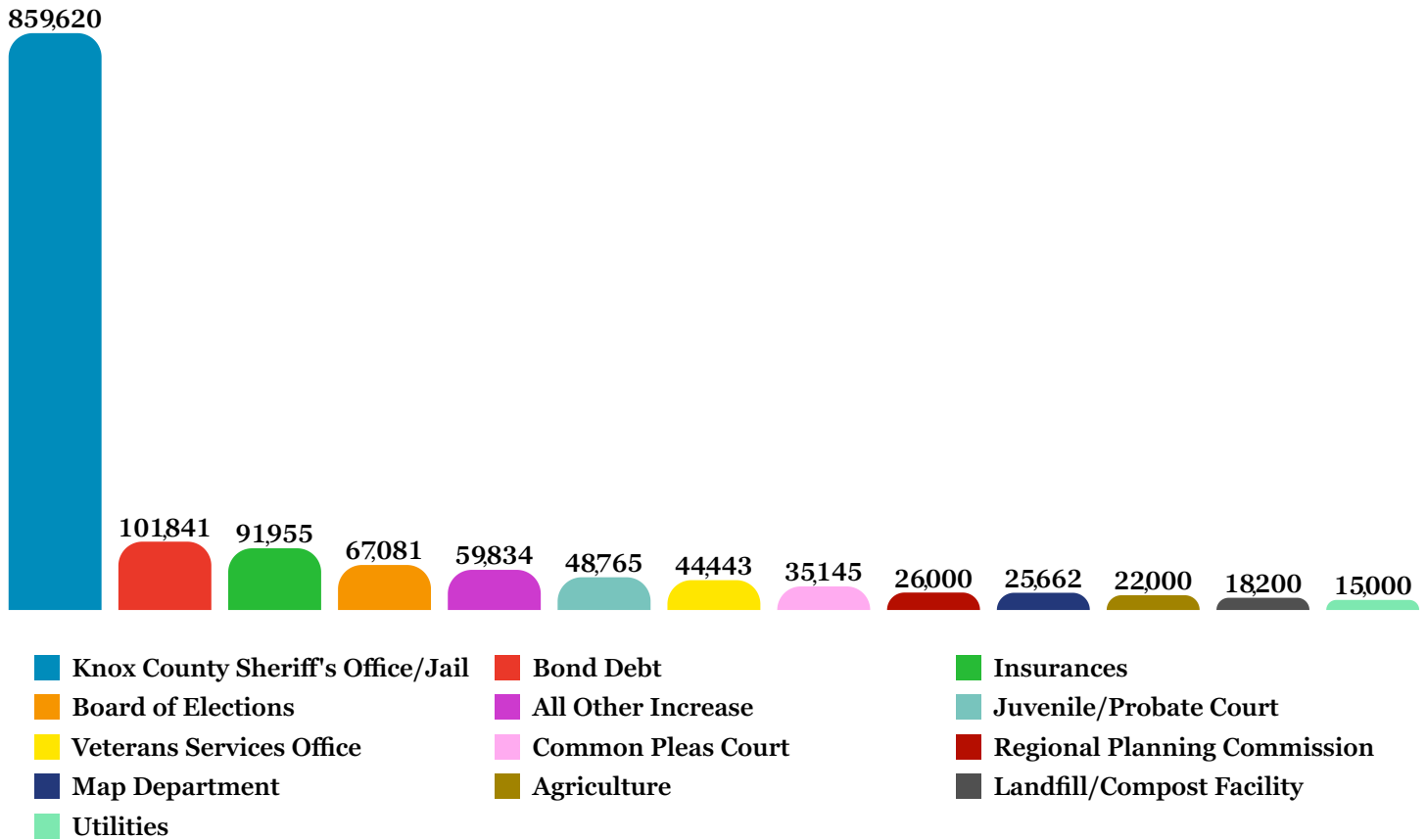
Expense Category	2026 Budget	%
Justice (Knox County Sheriff's Office 31%)	13,258,636	46.00%
Insurances & Contingencies	3,727,120	13.00%
State Mandates & Additional JFS Funding	1,328,100	5.00%
Veterans	1,000,000	3.00%
BOE	923,738	3.00%
Community/Departmental Support	673,250	2.00%
Agricultural	526,100	2.00%
Capital	384,000	1.00%
Debt Service	722,436	3.00%
Air Navigation	265,355	1.00%
All Other General Fund	5,835,544	20.00%
General Fund Total	\$28,644,279	100%





# 2026 General Fund Budget Analysis

*Breakdown of Major Changes in 2026 Budget vs 2025 Budget*

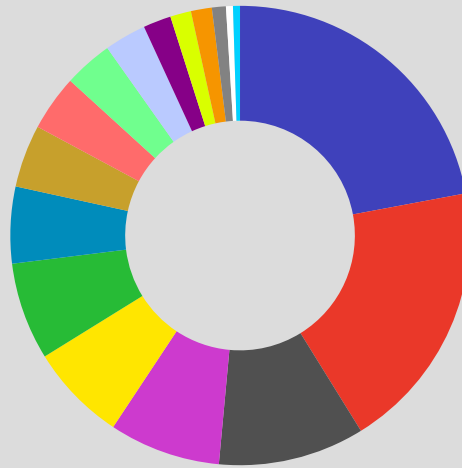


Expense Category	Total Increase	Comments
Knox County Sheriff's Office/Jail	859,620	Spending Increase, New Staff, and Contract Increases
Bond Debt	101,841	Completed New Projects
Insurances	91,955	Premium Increases
Board of Elections	67,081	Staffing and Equipment
All Other Increase	59,834	Remaining Increases in Budget
Juvenile/Probate Court	48,765	Juvenile Detention Cost and Staffing
Veterans Services Office	44,443	Increase in Property Valuations
Common Pleas Court	35,145	eJustice System
Regional Planning Commission	26,000	Not in 2025 Budget
Map Department	25,662	Equipment and Summer Intern
Agriculture	22,000	OSU Extension and SWCD
Landfill/Compost Facility	18,200	Compost Site Operation Agreement/Grinding of Yard Waste
Utilities	15,000	Rate Increase Offset by Efficiencies
<b>General Fund Total</b>	<b>\$1,415,508</b>	



# 2026 General Fund Budget Analysis

*Breakdown of "All Other" in 2026 Expense Sources Chart*



Building & Grounds (4.5)	Board of Commissioners (3.9)	Information Technology (2.1)
Auditor (1.6)	Technology (1.4)	Human Resources/Safety (1.4)
Treasurer (1.1)	Recorder (0.9)	Coroner (0.8)
Landfill (0.7)	Map Department (0.6)	Civil Defense - Emergency Management Agency (0.4)
Bureau of Inspection (0.3)	Animal Control (0.3)	Records Center (0.2)
Regional Planning Commission (Grant) (0.1)	Humane Officer (0.1)	

Department	2026 Budget	%
<b>Building &amp; Grounds (101.1300)</b>	<b>1,282,705</b>	<b>4.50%</b>
<b>Board of Commissioners (101.1100)</b>	<b>1,108,136</b>	<b>3.90%</b>
<b>Information Technology (101.1125)</b>	<b>599,626</b>	<b>2.10%</b>
<b>Auditor (101.1140)</b>	<b>467,335</b>	<b>1.60%</b>
<b>Technology (101.1180)</b>	<b>395,000</b>	<b>1.40%</b>
<b>Human Resources/Safety (101.1120)</b>	<b>387,190</b>	<b>1.40%</b>
<b>Treasurer (101.1150)</b>	<b>319,737</b>	<b>1.10%</b>
<b>Recorder (101.1340)</b>	<b>251,573</b>	<b>0.90%</b>
<b>Coroner (101.1260)</b>	<b>231,868</b>	<b>0.80%</b>
<b>Landfill (101.1500)</b>	<b>193,200</b>	<b>0.70%</b>
<b>Map Department (101.1450)</b>	<b>177,203</b>	<b>0.60%</b>
<b>Civil Defense - Emergency Management Agency (101.1370)</b>	<b>116,000</b>	<b>0.40%</b>
<b>Bureau of Inspection (101.1170)</b>	<b>100,000</b>	<b>0.30%</b>
<b>Animal Control (101.1360)</b>	<b>99,650</b>	<b>0.30%</b>
<b>Records Center (101.1110)</b>	<b>54,430</b>	<b>0.20%</b>
<b>Regional Planning Commission (Grant) (101.1130)</b>	<b>26,000</b>	<b>0.10%</b>
<b>Humane Officer (101.1350)</b>	<b>24,391</b>	<b>0.10%</b>
<b>Vital Statistics (101.1480)</b>	<b>1,500</b>	<b>0.00%</b>
<b>TOTAL</b>	<b>\$5,835,544</b>	<b>20.4</b>





# Potential Risks/Increases

**Economy, Sales Tax - 44% of Revenue**

**Property Tax - 24% of Revenue**

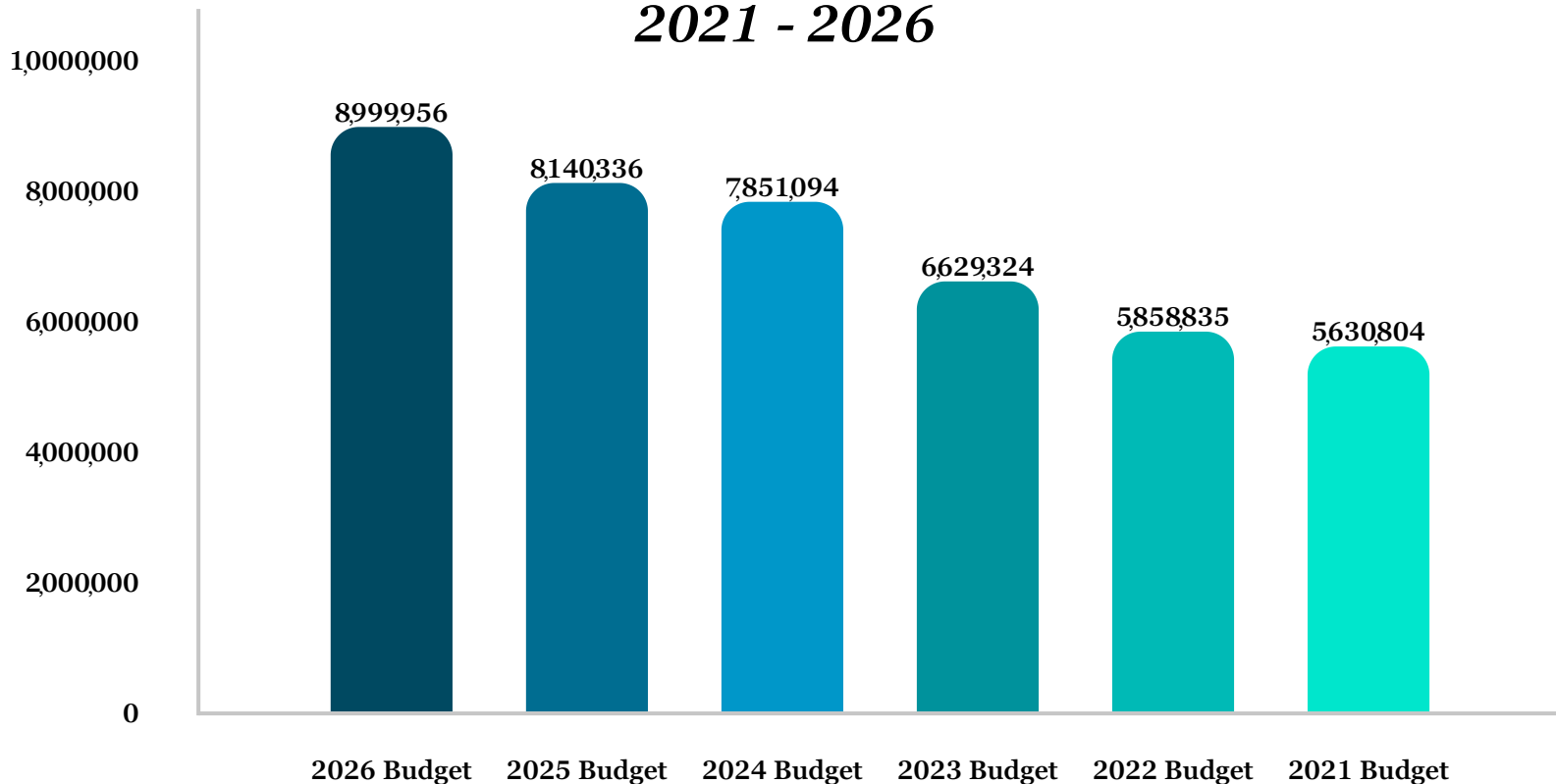
**Inflation in Project Costs, Equipment, and Supplies**

**Children Services Placement Costs**

**Court Grants**

**KCSO Expense Trends**

## Knox County Sheriff's Office Budget *2021 - 2026*







KNOX COUNTY SERVICE CENTER

17