



General Purpose Budget FAQs

Q. What makes up general purpose budget?

The general purpose budget is the primary operating fund that is comprised of local and state revenues – the district’s two primary sources of funding. Local revenue, including sales and property tax dollars, comprises 54 percent of the general purpose budget. State funds received make up approximately 46 percent of the total budget. The primary source of state funds is through the Basic Education Program (BEP). Federal funds are budgeted and accounted for separately due to different guidelines.

Q. How is the annual school budget proposal developed?

The district operates on fiscal year of July 1 through June 30. The development of the KCS budget is a yearlong process that takes into consideration input from various stakeholders as staff works to align the budget with the district’s needs and the Superintendent’s established priorities. It involves allocating resources in an equitable and transparent manner, providing schools with the staff they need to serve our students and continuous monitoring to ensure we are getting a return on the investment that our community makes in the education process.

Q. How is the annual general purpose budget approved?

Each year in April, the Superintendent presents the general purpose budget to the Board of Education, which must vote on the recommended budget. Once the budget is approved, it becomes part of the Mayor’s overall budget that is presented to County Commission for a vote in May. The budget for the school district is one item in the budget document.

Q. How is the money used?

The vast majority of the budget goes exactly where it should – into the classroom and to services that directly support student achievement. Education is a people business which is why over 80 percent of the general purpose budget pays for salaries, wages and benefits of teachers, support professional and administrators who work with and on behalf of students every day.

Q. What does the district do with any unspent funds at the end of the fiscal year?

Any unspent funds roll into the general purpose fund balance.

Q. Are some teachers and staff paid out of other funds?

Some staff positions are paid out of federal funds including Title I, Title IIa and Special Education IDEA, as well as several grant sources.

Q. How is staffing at the schools determined?

Staffing at schools is determined by several factors including student enrollment and the particular needs of those students. In January, the Enrollment and Transfer office releases a forecast of projected student enrollment for each school for the next school year. The Budget Office works directly with the Superintendent and Curriculum and Instruction staff to review staffing methodologies each year. First, staff are allocated based on enrollment projections. Next, allocations are differentiated based on the needs of the students that each school serves. For example, schools that have more students who are at risk receive additional staff to lower class sizes and provide additional support. At risk is defined by the State of Tennessee as student who is directly certified to receive free and reduced lunch. It is important to note that special education staffing is allocated differently and is based on the needs outlined in each student's Individualized Education Program (IEP). There are many district employees who directly serve students but are not part of the staffing allocation process. These include but are not limited to transportation, food service, and facilities and maintenance staff.

Q. How many schools are in the district?

Knox County Schools includes 51 elementary schools, 16 middle schools, 16 high schools and 5 non-traditional Schools.

Q. What is the current student enrollment for Knox County Schools?

The current student enrollment in Knox County Schools is 60,586 (including pre-K).

Q. How many teachers are employed with general purpose funds?

Knox County Schools has 3,856 teachers who are funded through the general purpose budget. This includes classroom, special education, and English language learners (ELL) teachers.