

# Budget Report to Citizenry



## Knox County, Tennessee

For the Period Ended  
January 31, 2019

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**KNOX COUNTY, TENNESSEE**  
**Budget Report to Citizenry**  
*For the period ended January 31, 2019*

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## OFFICE OF COUNTY MAYOR GLENN JACOBS

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

February 21, 2019

To the Board of Knox County Commissioners and the Citizens of Knox County,  
Tennessee

The Knox County Budget Report to the Citizenry has traditionally been issued on an annual basis as a supplementary report to the Knox County Comprehensive Annual Financial Report (CAFR). The purpose of the report is to demonstrate budgetary compliance at the legal level of control exercised by the County Commission.

This report is an interim report – issued for the seven months ended January 31, 2019. The purpose is to give a sense of “how are we doing?” during the year.

One word of caution, this is a “snapshot” in time, and does not include all the accruals required at year-end. Revenues and Expenditures are not necessarily level throughout the year. For instance, Property taxes are due in February – which is by far the largest collection month. Some expenditures, like Workers’ Comp insurance premiums are normally paid fully at the start of the fiscal year. Other expenditures are on different schedules.

We hope this information is helpful, and are ready to respond to your questions, comments and suggestions for improvement.

This report was generated through the dedicated efforts of the individuals in the Department of Finance. They have our sincere appreciation for their continued efforts and professionalism. The Department of Finance certainly has the County’s best interest at heart. We would also extend our appreciation for the Knox County Commission’s continued commitment to financial responsibility.

Sincerely,

Chris Caldwell  
Senior Director of Finance

**KNOX COUNTY, TENNESSEE**

**Summary Schedule - Operating Funds  
for the Budget Report to the Citizenry  
For the period ended January 31, 2019 and 2018**

|   | 2018-2019             |                        |                       | 2017-2018             |                        |                       | Year to Date<br>Increase<br>(Decrease) |
|---|-----------------------|------------------------|-----------------------|-----------------------|------------------------|-----------------------|--|
|   | Annual<br>Budget      | Year to Date<br>Actual | % of Annual<br>Budget | Annual<br>Budget      | Year to Date<br>Actual | % of Annual<br>Budget |  |
| <b>Revenues and Operating Transfers In:</b>           |                       |                        |                       |                       |                        |                       |  |
| General Fund  | \$ 184,581,342        | \$ 92,672,164          | 50.21%                | \$ 179,612,798        | \$ 90,611,989          | 50.45%                | \$ 2,060,175                           |
| Governmental Library Fund                             | 112,292               | 31,274                 | 27.85%                | 107,892               | 30,938                 | 28.67%                | 336                                    |
| Public Library Fund                                   | 13,798,900            | 6,610,156              | 47.90%                | 13,403,900            | 6,030,173              | 44.99%                | 579,983                                |
| Solid Waste Fund                                      | 4,230,000             | 1,798,608              | 42.52%                | 4,054,563             | 1,683,438              | 41.52%                | 115,170                                |
| Hotel/Motel Fund                                      | 8,000,000             | 3,981,168              | 49.76%                | 8,000,000             | 3,680,352              | 46.00%                | 300,816                                |
| Engineering and Public Works Fund                     | 16,558,946            | 7,470,043              | 45.11%                | 15,382,946            | 7,437,535              | 48.35%                | 32,508                                 |
| Debt Service Fund                                     | 70,270,986            | 35,861,687             | 51.03%                | 70,570,882            | 34,719,456             | 49.20%                | 1,142,231                              |
| General Purpose School Fund                           | 484,530,000           | 269,247,362            | 55.57%                | 471,685,000           | 257,911,068            | 54.68%                | 11,336,294                             |
| <b>Total Revenues and Operating Transfers In</b>      | <b>\$ 782,082,466</b> | <b>\$ 417,672,462</b>  | <b>53.41%</b>         | <b>\$ 762,817,981</b> | <b>\$ 402,104,949</b>  | <b>52.71%</b>         | <b>\$ 15,567,513</b>                   |
| <b>Expenditures and Operating Transfers Out:</b>      |                       |                        |                       |                       |                        |                       |  |
| General Fund  | \$ 186,749,095        | \$ 113,809,461         | 60.94%                | \$ 184,680,941        | \$ 106,004,305         | 57.40%                | \$ 7,805,156                           |
| Governmental Library Fund                             | 112,292               | 60,727                 | 54.08%                | 107,892               | 59,484                 | 55.13%                | 1,243                                  |
| Public Library Fund                                   | 13,958,900            | 8,245,989              | 59.07%                | 13,754,539            | 7,951,322              | 57.81%                | 294,667                                |
| Solid Waste Fund                                      | 4,398,518             | 2,642,401              | 60.07%                | 4,201,772             | 2,522,788              | 60.04%                | 119,613                                |
| Hotel/Motel Fund                                      | 8,000,000             | 3,992,239              | 49.90%                | 8,650,000             | 4,105,139              | 47.46%                | (112,900)                              |
| Engineering and Public Works Fund                     | 16,708,652            | 8,487,480              | 50.80%                | 16,340,577            | 7,628,667              | 46.69%                | 858,813                                |
| Debt Service Fund                                     | 76,503,000            | 14,737,281             | 19.26%                | 75,500,000            | 8,645,404              | 11.45%                | 6,091,877                              |
| General Purpose School Fund                           | 484,530,000           | 257,123,983            | 53.07%                | 472,485,268           | 225,418,164            | 47.71%                | 31,705,819                             |
| <b>Total Expenditures and Operating Transfers Out</b> | <b>\$ 790,960,457</b> | <b>\$ 409,099,561</b>  | <b>51.72%</b>         | <b>\$ 775,720,989</b> | <b>\$ 362,335,273</b>  | <b>46.71%</b>         | <b>\$ 46,764,288</b>                   |

## MANAGEMENT'S DISCUSSION AND ANALYSIS

As management of the Knox County Government, we offer readers of the Budget Report to Citizenry this narrative overview and analysis of our revenues and expenses of the Knox County Government for seven months ended January 31, 2019. This report gives a "snapshot" in time and does not include all the accruals required at year-end.

### Financial Highlights

#### Property Tax

Property tax collections of \$170,496,712 equal 62.63% of the budgeted total. Property tax bills are mailed on October 1<sup>st</sup>. Collections are consistent with where we expected to be at this time of the year.

#### Sales Tax

Sales tax collections of \$88,508,893 equal 54.2% of the budgeted total.

#### General Fund

The General Fund is the chief operating fund of the Knox County Government. The General Fund revenue collections for the first seven months of the fiscal year 2019 were \$91,416,334 this was an increase of \$3,385,430 over the first seven months of the fiscal year 2018. This variance is mainly due to a timing difference in collections. Our revenue and expenses are not necessarily level throughout the year. For instance, Property taxes are due in February which is by far the most significant collection month. The expenses for the same period were \$111,552,310, an increase of \$7,174,040 over the fiscal year 2018. Some expenditure, like Workers' Comp, Liability, and Building Operations are fully expensed in July. Payments to Component Units and PBA Building Operations were expensed earlier this fiscal year. We have collected 52.89% of our adopted budget and spent 59.33%. These results are consistent with our expectations for this time within the fiscal year.

#### Special Revenue Funds

**Governmental Library Fund** – This fund accounts for the operation of the law library which is available to the public but used primarily by attorneys practicing in the courts. They receive revenue from the courts, fees, City of Knoxville, and the General Fund. Revenue collections for the first seven months of the fiscal year 2019 are \$31,274 an increase of \$336 over the fiscal year 2018. The expenses for the same period are \$60,727 an increase of \$1,243 from the fiscal year 2018.

**Public Library Fund** – This fund accounts for the operation of the County-wide public library system. Their primary revenue source is a transfer from General Fund and Wheel Tax. The General Fund operating transfer in the amount of \$1,850,000 is paid in two payments. The Wheel Tax is collected monthly.

Revenue collections for the first seven months of the fiscal year 2019 are \$5,985,156 versus expenses for the same period of \$8,245,989.



**Solid Waste Fund** – All solid waste and recycling activities are accounted for within this fund. They receive revenue from the State of Tennessee on a Tire Recycling Grant, local money from the sale of recycled materials, usage fees from contracts; recycle rebate and a transfer from the General Fund. Revenue collections for the first seven months of the fiscal year 2019 are \$1,798,608 versus expenses of \$2,642,401. The expenses represent 60.07% of the annual budget.

**Hotel-Motel Tax Fund** – This fund accounts for the collection and use of the amusement tax to promote tourism and related economic activity in the County. Revenue collections for the first seven months of the fiscal year 2019 are \$3,981,168 versus expenses of \$3,992,239. Through this fund, Knox County supports the Knoxville Convention Center, Women’s Basketball Hall of Fame and Tourism and Sports Development Corporation.

**Engineering and Public Works Fund** – This fund accounts for the County’s share of the state gasoline and motor fuel taxes restricted for maintaining non-state roads within the County. Revenue collections for the first seven months of the fiscal year 2019 are \$6,420,043 an increase of \$282,508 over the first seven months of the fiscal year 2018. The expenses for the same period were \$8,487,480 for the fiscal year 2019 an increase of \$877,379 from the fiscal year 2018. These amounts are consistent with our expectations for this time of the year.

**Debt Service Fund** – The Debt Service Fund is used to account for the accumulation of resources for and related payments of, principal and interest on the general long-term debt for the County and the Knox County Board of Education, a discretely presented component unit. Revenue collections for the first seven months of the fiscal year 2019 are \$35,861,687 versus expenses for the same period of \$14,737,281. The expenses are only 19.26% of our annual budget, and in accordance with our debt schedule. Property tax and payments from component units are the revenue sources for the Debt Service Fund. Our most significant month of collections will be in February, but our principal and interest payments are paid according to our debt schedule.

**Capital Projects Funds** – Capital project funds account for the acquisition of fixed assets or construction of major facilities not financed by proprietary or trust funds. These are multiyear funds and projects are approved in the Capital Improvement Plan submitted to Knox County Commission.

**General Purpose School Fund** – This fund is used to account for general operations of the Board. Significant funding is provided through local tax levies and state education funds. Revenue collections for the first seven months of the fiscal year 2019 are \$269,247,362 versus expenses of \$256,115,483. The Basic Education Funding from the State is paid monthly, and we have only received one month. These results are consistent with our expectations for this time of the year.

## GENERAL FUND

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

**KNOX COUNTY, TENNESSEE**

**General Fund**  
**Schedule of Revenues, Expenditures and**  
**Changes in Fund Balances - Budget and Actual**  
 For the period ended January 31, 2019

|   | Adopted<br>Budget  | Budget<br>Revisions | Revised<br>Budget  | Actual            | Variance<br>Favorable<br>(Unfavorable) | YTD<br>%      |
|---|--------------------|---------------------|--------------------|-------------------|--|---------------|
| <b>Revenues</b>                                   |                    |                     |                    |                   |  |               |
| <i>Local Taxes:</i>                               |                    |                     |                    |                   |  |               |
| County Property Taxes                             | \$ 124,332,000     | \$ -                | \$ 124,332,000     | \$ 72,028,234     | \$ (52,303,766)                        | 57.93%        |
| County Local Option Taxes                         | 17,746,000         | 22,018              | 17,768,018         | 5,391,618         | (12,376,400)                           | 30.34%        |
| Wheel Taxes                                       | 550,000            | -                   | 550,000            | 279,174           | (270,826)                              | 50.76%        |
| <b>Total Local Taxes</b>                          | <b>142,628,000</b> | <b>22,018</b>       | <b>142,650,018</b> | <b>77,699,026</b> | <b>(64,950,992)</b>                    | <b>54.47%</b> |
| <i>Licenses and Permits:</i>                      |                    |                     |                    |                   |  |               |
| Licenses  | 3,240,000          | -                   | 3,240,000          | 191,153           | (3,048,847)                            | 5.90%         |
| Permits   | 1,707,260          | -                   | 1,707,260          | 993,154           | (714,106)                              | 58.17%        |
| <b>Total Licenses and Permits</b>                 | <b>4,947,260</b>   | <b>-</b>            | <b>4,947,260</b>   | <b>1,184,307</b>  | <b>(3,762,953)</b>                     | <b>23.94%</b> |
| <i>Fines, Forfeitures and Penalties:</i>          |                    |                     |                    |                   |  |               |
| County Clerk                                      | 10,000             | -                   | 10,000             | -                 | (10,000)                               | 0.00%         |
| Circuit Court                                     | 150                | -                   | 150                | 33                | (117)                                  | 22.00%        |
| Criminal Court                                    | 665,250            | -                   | 665,250            | 298,145           | (367,105)                              | 44.82%        |
| Juvenile Court                                    | 1,115,350          | -                   | 1,115,350          | 493,552           | (621,798)                              | 44.25%        |
| Other Fines, Forfeitures & Penalties              | 158,500            | 33,772              | 192,272            | 233,180           | 40,908                                 | 121.28%       |
| <b>Total Fines, Forfeitures and Penalties</b>     | <b>1,949,250</b>   | <b>33,772</b>       | <b>1,983,022</b>   | <b>1,024,910</b>  | <b>(958,112)</b>                       | <b>51.68%</b> |
| <i>Charges for Current Services:</i>              | 7,540,141          | 6,750               | 7,546,891          | 4,427,568         | (3,119,323)                            | 58.67%        |
| <i>Other Local Revenues:</i>                      | 4,730,829          | 4,711               | 4,735,540          | 3,382,550         | (1,352,990)                            | 71.43%        |
| <i>State of Tennessee:</i>                        |                    |                     |                    |                   |  |               |
| Prisoner Board                                    | 2,067,856          | -                   | 2,067,856          | 198,627           | (1,869,229)                            | 9.61%         |
| Other State Revenues                              | 7,559,554          | 37,170              | 7,596,724          | 2,964,877         | (4,631,847)                            | 39.03%        |
| <b>Total State of Tennessee</b>                   | <b>9,627,410</b>   | <b>37,170</b>       | <b>9,664,580</b>   | <b>3,163,504</b>  | <b>(6,501,076)</b>                     | <b>32.73%</b> |
| <b>Total Federal Government</b>                   | <b>1,009,288</b>   | <b>-</b>            | <b>1,009,288</b>   | <b>446,622</b>    | <b>(562,666)</b>                       | <b>44.25%</b> |
| <i>Other Governments and Citizen Groups:</i>      |                    |                     |                    |                   |  |               |
| Other Governments                                 | 147,500            | -                   | 147,500            | 44,462            | (103,038)                              | 30.14%        |
| Citizen Groups                                    | -                  | 300                 | 300                | 43,385            | 43,085                                 | 14461.67%     |
| CAC Debt Payment                                  | 166,664            | -                   | 166,664            | -                 | (166,664)                              | 0.00%         |
| <b>Total Other Governments and Citizen Groups</b> | <b>314,164</b>     | <b>300</b>          | <b>314,464</b>     | <b>87,847</b>     | <b>(226,617)</b>                       | <b>27.94%</b> |
| <b>Total Revenues</b>                             | <b>172,746,342</b> | <b>104,721</b>      | <b>172,851,063</b> | <b>91,416,334</b> | <b>(81,434,729)</b>                    | <b>52.89%</b> |
| <b>Expenditures</b>                               |                    |                     |                    |                   |  |               |
| <i>Current:</i>                                   |                    |                     |                    |                   |  |               |
| <i>General Government:</i>                        |                    |                     |                    |                   |  |               |
| <i>Finance and Administration:</i>                |                    |                     |                    |                   |  |               |
| <b>County Commission</b>                          |                    |                     |                    |                   |  |               |
| Personal Services                                 | 329,814            | -                   | 329,814            | 182,461           | 147,353                                | 55.32%        |
| Employee Benefits                                 | 175,817            | -                   | 175,817            | 85,860            | 89,957                                 | 48.83%        |
| Contracted Services                               | 47,225             | -                   | 47,225             | 35,045            | 12,180                                 | 74.21%        |
| Supplies and Materials                            | 6,500              | -                   | 6,500              | 3,060             | 3,440                                  | 47.08%        |
| Other Charges                                     | 23,363             | -                   | 23,363             | 23,363            | -                                      | 100.00%       |



KNOX COUNTY, TENNESSEE

General Fund  
 Schedule of Revenues, Expenditures and  
 Changes in Fund Balances - Budget and Actual  
 For the period ended January 31, 2019

|  | Adopted<br>Budget | Budget<br>Revisions | Revised<br>Budget | Actual    | Variance<br>Favorable<br>(Unfavorable) | YTD<br>% |
|--|-------------------|---------------------|-------------------|-----------|--|----------|
| <b>Commission Discretionary</b>        |                   |                     |                   |           |  |          |
| Other Charges                          | 55,000            | -                   | 55,000            | 16,525    | 38,475                                 | 30.05%   |
| <b>Internal Audit</b>                  |                   |                     |                   |           |  |          |
| Personal Services                      | 401,033           | -                   | 401,033           | 179,029   | 222,004                                | 44.64%   |
| Employee Benefits                      | 112,730           | -                   | 112,730           | 41,665    | 71,065                                 | 36.96%   |
| Contracted Services                    | 26,050            | -                   | 26,050            | 16,968    | 9,082                                  | 65.14%   |
| Supplies and Materials                 | 10,500            | -                   | 10,500            | 4,667     | 5,833                                  | 44.45%   |
| Other Charges                          | 681               | -                   | 681               | 681       | -                                      | 100.00%  |
| <b>Audit Committee</b>                 |                   |                     |                   |           |  |          |
| Personal Services                      | 5,875             | -                   | 5,875             | -         | 5,875                                  | 0.00%    |
| Employee Benefits                      | 449               | -                   | 449               | -         | 449                                    | 0.00%    |
| <b>Ethics Committee</b>                |                   |                     |                   |           |  |          |
| Contracted Services                    | 250               | -                   | 250               | 69        | 181                                    | 27.60%   |
| Supplies and Materials                 | 50                | -                   | 50                | 8         | 42                                     | 16.00%   |
| <b>Codes Commission</b>                |                   |                     |                   |           |  |          |
| Contracted Services                    | 5,000             | -                   | 5,000             | 1         | 4,999                                  | 0.02%    |
| <b>County Clerk</b>                    |                   |                     |                   |           |  |          |
| Contracted Services                    | 501,965           | 17,000              | 518,965           | 279,333   | 239,632                                | 53.83%   |
| Supplies and Materials                 | 124,259           | -                   | 124,259           | 53,870    | 70,389                                 | 43.35%   |
| Other Charges                          | 960               | -                   | 960               | 960       | -                                      | 100.00%  |
| <b>Election Commission</b>             |                   |                     |                   |           |  |          |
| Personal Services                      | 1,226,407         | -                   | 1,226,407         | 1,079,399 | 147,008                                | 88.01%   |
| Employee Benefits                      | 210,964           | -                   | 210,964           | 152,169   | 58,795                                 | 72.13%   |
| Contracted Services                    | 435,300           | 7,575               | 442,875           | 363,617   | 79,258                                 | 82.10%   |
| Supplies and Materials                 | 33,250            | 181                 | 33,431            | 25,070    | 8,361                                  | 74.99%   |
| Other Charges                          | 2,722             | -                   | 2,722             | 3,701     | (979)                                  | 135.97%  |
| <b>Law Department</b>                  |                   |                     |                   |           |  |          |
| Personal Services                      | 1,623,785         | -                   | 1,623,785         | 905,323   | 718,462                                | 55.75%   |
| Employee Benefits                      | 400,212           | -                   | 400,212           | 222,196   | 178,016                                | 55.52%   |
| Contracted Services                    | 110,555           | -                   | 110,555           | 42,186    | 68,369                                 | 38.16%   |
| Supplies and Materials                 | 33,000            | 15,250              | 48,250            | 15,807    | 32,443                                 | 32.76%   |
| Other Charges                          | 681               | -                   | 681               | 681       | -                                      | 100.00%  |
| <b>Delinquent Tax Attorney</b>         |                   |                     |                   |           |  |          |
| Capital Outlay                         | -                 | 10,000              | 10,000            | -         | 10,000                                 | 0.00%    |
| <b>County Mayor</b>                    |                   |                     |                   |           |  |          |
| Personal Services                      | 670,816           | -                   | 670,816           | 422,246   | 248,570                                | 62.95%   |
| Employee Benefits                      | 155,668           | -                   | 155,668           | 96,306    | 59,362                                 | 61.87%   |
| Contracted Services                    | 47,950            | -                   | 47,950            | 37,714    | 10,236                                 | 78.65%   |
| Supplies and Materials                 | 8,000             | 192                 | 8,192             | 6,990     | 1,202                                  | 85.33%   |
| Other Charges                          | 3,817             | 145                 | 3,962             | 1,217     | 2,745                                  | 30.72%   |
| <b>County Lobbying</b>                 |                   |                     |                   |           |  |          |
| Personal Services                      | -                 | -                   | -                 | -         | -                                      | N/A      |
| Contracted Services                    | -                 | -                   | -                 | 4,085     | (4,085)                                | N/A      |
| <b>ADA, FMLA &amp; Title VI Office</b> |                   |                     |                   |           |  |          |
| Personal Services                      | 65,461            | -                   | 65,461            | 37,046    | 28,415                                 | 56.59%   |
| Employee Benefits                      | 19,993            | -                   | 19,993            | 11,332    | 8,661                                  | 56.68%   |
| Contracted Services                    | 13,700            | -                   | 13,700            | 7,194     | 6,506                                  | 52.51%   |
| Supplies and Materials                 | 1,500             | -                   | 1,500             | -         | 1,500                                  | 0.00%    |
| Other Charges                          | 681               | -                   | 681               | 681       | -                                      | 100.00%  |
| <b>Family Justice Center</b>           |                   |                     |                   |           |  |          |
| Supplies and Materials                 | -                 | 22,018              | 22,018            | 26,130    | (4,112)                                | 118.68%  |
| <b>Human Resources Department</b>      |                   |                     |                   |           |  |          |
| Personal Services                      | 584,477           | -                   | 584,477           | 373,773   | 210,704                                | 63.95%   |
| Employee Benefits                      | 177,851           | -                   | 177,851           | 106,630   | 71,221                                 | 59.95%   |
| Contracted Services                    | 49,270            | -                   | 49,270            | 55,611    | (6,341)                                | 112.87%  |
| Supplies and Materials                 | 4,000             | -                   | 4,000             | 3,300     | 700                                    | 82.50%   |
| Other Charges                          | 3,427             | -                   | 3,427             | 3,427     | -                                      | 100.00%  |
| <b>Mailroom-Operating</b>              |                   |                     |                   |           |  |          |
| Contracted Services                    | -                 | -                   | -                 | 374       | (374)                                  | N/A      |

KNOX COUNTY, TENNESSEE

General Fund  
 Schedule of Revenues, Expenditures and  
 Changes in Fund Balances - Budget and Actual  
 For the period ended January 31, 2019

|  | Adopted<br>Budget | Budget<br>Revisions | Revised<br>Budget | Actual  | Variance<br>Favorable<br>(Unfavorable) | YTD<br>% |
|--|-------------------|---------------------|-------------------|---------|--|----------|
| <b>Neighborhoods &amp; Community Development</b> |                   |                     |                   |         |  |          |
| Personal Services                                | 224,995           | -                   | 224,995           | 85,449  | 139,546                                | 37.98%   |
| Employee Benefits                                | 68,847            | -                   | 68,847            | 21,260  | 47,587                                 | 30.88%   |
| Contracted Services                              | 12,000            | 125                 | 12,125            | 5,871   | 6,254                                  | 48.42%   |
| Supplies and Materials                           | 2,150             | -                   | 2,150             | 692     | 1,458                                  | 32.19%   |
| Other Charges                                    | 10,425            | -                   | 10,425            | 10,425  | -                                      | 100.00%  |
| <b>Finance Department</b>                        |                   |                     |                   |         |  |          |
| Personal Services                                | 1,680,323         | -                   | 1,680,323         | 970,167 | 710,156                                | 57.74%   |
| Employee Benefits                                | 480,040           | -                   | 480,040           | 280,811 | 199,229                                | 58.50%   |
| Contracted Services                              | 95,350            | -                   | 95,350            | 56,638  | 38,712                                 | 59.40%   |
| Supplies and Materials                           | 38,250            | -                   | 38,250            | 20,859  | 17,391                                 | 54.53%   |
| Other Charges                                    | 1,181             | -                   | 1,181             | 691     | 490                                    | 58.51%   |
| Capital Outlay                                   | -                 | -                   | -                 | 5,009   | (5,009)                                | N/A      |
| <b>Purchasing Department</b>                     |                   |                     |                   |         |  |          |
| Personal Services                                | 662,267           | -                   | 662,267           | 303,638 | 358,629                                | 45.85%   |
| Employee Benefits                                | 206,478           | -                   | 206,478           | 102,995 | 103,483                                | 49.88%   |
| Contracted Services                              | 46,550            | -                   | 46,550            | 20,429  | 26,121                                 | 43.89%   |
| Supplies and Materials                           | 11,650            | -                   | 11,650            | 3,886   | 7,764                                  | 33.36%   |
| Other Charges                                    | 5,352             | -                   | 5,352             | 5,352   | -                                      | 100.00%  |
| <b>Real Property Maintenance Division</b>        |                   |                     |                   |         |  |          |
| Personal Services                                | 363,679           | -                   | 363,679           | 201,383 | 162,296                                | 55.37%   |
| Employee Benefits                                | 112,199           | -                   | 112,199           | 62,337  | 49,862                                 | 55.56%   |
| Contracted Services                              | 58,000            | 3,610               | 61,610            | 21,515  | 40,095                                 | 34.92%   |
| Supplies and Materials                           | 5,500             | -                   | 5,500             | 786     | 4,714                                  | 14.29%   |
| Other Charges                                    | 261               | -                   | 261               | 261     | -                                      | 100.00%  |
| <b>Property Management</b>                       |                   |                     |                   |         |  |          |
| Personal Services                                | 144,558           | -                   | 144,558           | 80,840  | 63,718                                 | 55.92%   |
| Employee Benefits                                | 48,522            | -                   | 48,522            | 26,899  | 21,623                                 | 55.44%   |
| Contracted Services                              | 11,050            | -                   | 11,050            | 1,219   | 9,831                                  | 11.03%   |
| Supplies and Materials                           | 6,750             | -                   | 6,750             | 567     | 6,183                                  | 8.40%    |
| Other Charges                                    | 681               | -                   | 681               | 681     | -                                      | 100.00%  |
| <b>Inoperable Car Lot</b>                        |                   |                     |                   |         |  |          |
| Contracted Services                              | 3,000             | -                   | 3,000             | 3,825   | (825)                                  | 127.50%  |
| Supplies and Materials                           | 750               | -                   | 750               | -       | 750                                    | 0.00%    |
| <b>County Buildings Maintenance</b>              |                   |                     |                   |         |  |          |
| Personal Services                                | 445,409           | -                   | 445,409           | 250,018 | 195,391                                | 56.13%   |
| Employee Benefits                                | 137,432           | -                   | 137,432           | 73,454  | 63,978                                 | 53.45%   |
| Contracted Services                              | 14,900            | -                   | 14,900            | 9,899   | 5,001                                  | 66.44%   |
| Supplies and Materials                           | 39,150            | -                   | 39,150            | 18,661  | 20,489                                 | 47.67%   |
| Other Charges                                    | 58,956            | -                   | 58,956            | 58,956  | -                                      | 100.00%  |
| <b>E-Government Purchasing</b>                   |                   |                     |                   |         |  |          |
| Personal Services                                | 116,456           | -                   | 116,456           | 64,624  | 51,832                                 | 55.49%   |
| Employee Benefits                                | 38,705            | -                   | 38,705            | 21,454  | 17,251                                 | 55.43%   |
| <b>Planning</b>                                  |                   |                     |                   |         |  |          |
| Contracted Services                              | 764,260           | -                   | 764,260           | 573,195 | 191,065                                | 75.00%   |
| <b>Geographic Information Systems</b>            |                   |                     |                   |         |  |          |
| Other Charges                                    | 410,089           | -                   | 410,089           | 406,643 | 3,446                                  | 99.16%   |
| <b>Codes Administration</b>                      |                   |                     |                   |         |  |          |
| Personal Services                                | 1,077,248         | -                   | 1,077,248         | 585,686 | 491,562                                | 54.37%   |
| Employee Benefits                                | 348,209           | -                   | 348,209           | 184,326 | 163,883                                | 52.94%   |
| Contracted Services                              | 65,963            | -                   | 65,963            | 44,366  | 21,597                                 | 67.26%   |
| Supplies and Materials                           | 51,500            | -                   | 51,500            | 24,692  | 26,808                                 | 47.95%   |
| Other Charges                                    | 97,802            | -                   | 97,802            | 97,802  | -                                      | 100.00%  |

KNOX COUNTY, TENNESSEE

General Fund  
 Schedule of Revenues, Expenditures and  
 Changes in Fund Balances - Budget and Actual  
 For the period ended January 31, 2019

|   | Adopted<br>Budget | Budget<br>Revisions | Revised<br>Budget | Actual     | Variance<br>Favorable<br>(Unfavorable) | YTD<br>% |
|---|-------------------|---------------------|-------------------|------------|--|----------|
| <b>Information Technology</b>                 |                   |                     |                   |            |  |          |
| Personal Services                             | 3,500,530         | -                   | 3,500,530         | 1,889,232  | 1,611,298                              | 53.97%   |
| Employee Benefits                             | 980,148           | -                   | 980,148           | 515,720    | 464,428                                | 52.62%   |
| Contracted Services                           | 1,667,450         | 711,866             | 2,379,316         | 1,607,091  | 772,225                                | 67.54%   |
| Supplies and Materials                        | 35,300            | -                   | 35,300            | 11,608     | 23,692                                 | 32.88%   |
| Other Charges                                 | 6,546             | -                   | 6,546             | 6,209      | 337                                    | 94.85%   |
| Capital Outlay                                | -                 | -                   | -                 | 1,313      | (1,313)                                | N/A      |
| <b>Records Management</b>                     |                   |                     |                   |            |  |          |
| Personal Services                             | 278,151           | -                   | 278,151           | 155,641    | 122,510                                | 55.96%   |
| Employee Benefits                             | 123,958           | -                   | 123,958           | 69,037     | 54,921                                 | 55.69%   |
| Contracted Services                           | 14,500            | -                   | 14,500            | 4,774      | 9,726                                  | 32.92%   |
| Supplies and Materials                        | 5,600             | -                   | 5,600             | 1,580      | 4,020                                  | 28.21%   |
| Other Charges                                 | 3,427             | -                   | 3,427             | 3,427      | -                                      | 100.00%  |
| <b>Sheriff's Merit System</b>                 |                   |                     |                   |            |  |          |
| Personal Services                             | 197,816           | -                   | 197,816           | 110,719    | 87,097                                 | 55.97%   |
| Employee Benefits                             | 48,625            | -                   | 48,625            | 33,562     | 15,063                                 | 69.02%   |
| Contracted Services                           | 17,700            | 138                 | 17,838            | 7,151      | 10,687                                 | 40.09%   |
| Supplies and Materials                        | 7,000             | -                   | 7,000             | 4,651      | 2,349                                  | 66.44%   |
| <b>Property Assessor</b>                      |                   |                     |                   |            |  |          |
| Personal Services                             | 2,209,706         | -                   | 2,209,706         | 1,203,885  | 1,005,821                              | 54.48%   |
| Employee Benefits                             | 760,383           | -                   | 760,383           | 403,007    | 357,376                                | 53.00%   |
| Contracted Services                           | 720,400           | 328                 | 720,728           | 464,518    | 256,210                                | 64.45%   |
| Supplies and Materials                        | 51,500            | -                   | 51,500            | 22,275     | 29,225                                 | 43.25%   |
| Other Charges                                 | 4,840             | -                   | 4,840             | 4,840      | -                                      | 100.00%  |
| <b>Equalization Board</b>                     |                   |                     |                   |            |  |          |
| Personal Services                             | 26,155            | -                   | 26,155            | 6,955      | 19,200                                 | 26.59%   |
| Employee Benefits                             | 2,003             | -                   | 2,003             | 532        | 1,471                                  | 26.56%   |
| Contracted Services                           | 2,500             | -                   | 2,500             | 209        | 2,291                                  | 8.36%    |
| <b>Register of Deeds</b>                      |                   |                     |                   |            |  |          |
| Contracted Services                           | 59,300            | 4                   | 59,304            | 30,205     | 29,099                                 | 50.93%   |
| Supplies and Materials                        | 10,250            | -                   | 10,250            | 3,572      | 6,678                                  | 34.85%   |
| Other Charges                                 | 3,735             | -                   | 3,735             | 3,843      | (108)                                  | 102.89%  |
| <b>Register of Deeds-Data Processing Fees</b> |                   |                     |                   |            |  |          |
| Contracted Services                           | 64,633            | -                   | 64,633            | 47,036     | 17,597                                 | 72.77%   |
| Supplies and Materials                        | 105,367           | -                   | 105,367           | 4,522      | 100,845                                | 4.29%    |
| <b>County Trustee's Office</b>                |                   |                     |                   |            |  |          |
| Contracted Services                           | 761,600           | 29                  | 761,629           | 270,282    | 491,347                                | 35.49%   |
| Supplies and Materials                        | 80,600            | -                   | 80,600            | 122,181    | (41,581)                               | 151.59%  |
| Other Charges                                 | 26,990            | -                   | 26,990            | 63,504     | (36,514)                               | 235.29%  |
| <b>Payments to Component Units</b>            | 4,583,874         | 465,000             | 5,048,874         | 5,048,874  | -                                      | 100.00%  |
| <b>Total Finance and Administration</b>       | 32,038,482        | 1,253,461           | 33,291,943        | 21,757,986 | 11,533,957                             | 65.36%   |
| <i>Administration of Justice:</i>             |                   |                     |                   |            |  |          |
| <b>Attorney General</b>                       |                   |                     |                   |            |  |          |
| Personal Services                             | 2,432,512         | -                   | 2,432,512         | 1,263,755  | 1,168,757                              | 51.95%   |
| Employee Benefits                             | 898,671           | -                   | 898,671           | 474,578    | 424,093                                | 52.81%   |
| Contracted Services                           | 124,300           | -                   | 124,300           | 89,778     | 34,522                                 | 72.23%   |
| Supplies and Materials                        | 63,000            | -                   | 63,000            | 23,278     | 39,722                                 | 36.95%   |
| Other Charges                                 | 681               | -                   | 681               | 260        | 421                                    | 38.18%   |
| <b>Circuit Court Clerk</b>                    |                   |                     |                   |            |  |          |
| Contracted Services                           | 70,200            | -                   | 70,200            | 25,695     | 44,505                                 | 36.60%   |
| Supplies and Materials                        | 8,500             | 20,000              | 28,500            | 5,755      | 22,745                                 | 20.19%   |
| Other Charges                                 | 1,263             | -                   | 1,263             | 1,263      | -                                      | 100.00%  |
| Capital Outlay                                | -                 | 8,150               | 8,150             | 34,779     | (26,629)                               | 426.74%  |

KNOX COUNTY, TENNESSEE

General Fund  
 Schedule of Revenues, Expenditures and  
 Changes in Fund Balances - Budget and Actual  
 For the period ended January 31, 2019

|  | Adopted<br>Budget | Budget<br>Revisions | Revised<br>Budget | Actual  | Variance<br>Favorable<br>(Unfavorable) | YTD<br>% |
|--|-------------------|---------------------|-------------------|---------|--|----------|
| <b>General Sessions Court Clerk - Civil</b>      |                   |                     |                   |         |  |          |
| Contracted Services                              | 36,750            | -                   | 36,750            | 15,810  | 20,940                                 | 43.02%   |
| Supplies and Materials                           | 6,750             | 35,000              | 41,750            | 12,871  | 28,879                                 | 30.83%   |
| Other Charges                                    | 681               | -                   | 681               | 681     | -                                      | 100.00%  |
| <b>IV-D Child Support - Clerk</b>                |                   |                     |                   |         |  |          |
| Personal Services                                | 599,899           | -                   | 599,899           | 324,057 | 275,842                                | 54.02%   |
| Employee Benefits                                | 245,113           | -                   | 245,113           | 124,345 | 120,768                                | 50.73%   |
| Contracted Services                              | 35,000            | 2,436               | 37,436            | 15,889  | 21,547                                 | 42.44%   |
| Supplies and Materials                           | 10,250            | 15,000              | 25,250            | 4,340   | 20,910                                 | 17.19%   |
| Other Charges                                    | 3,314             | -                   | 3,314             | 3,314   | -                                      | 100.00%  |
| <b>Probate Court</b>                             |                   |                     |                   |         |  |          |
| Contracted Services                              | 37,940            | -                   | 37,940            | 20,274  | 17,666                                 | 53.44%   |
| Supplies and Materials                           | 6,000             | -                   | 6,000             | 1,268   | 4,732                                  | 21.13%   |
| Other Charges                                    | 864               | -                   | 864               | 864     | -                                      | 100.00%  |
| <b>Chancery Court</b>                            |                   |                     |                   |         |  |          |
| Contracted Services                              | 62,400            | -                   | 62,400            | 29,850  | 32,550                                 | 47.84%   |
| Supplies and Materials                           | 15,220            | -                   | 15,220            | 8,752   | 6,468                                  | 57.50%   |
| Other Charges                                    | 681               | -                   | 681               | 681     | -                                      | 100.00%  |
| <b>CR/4th Circuit Court Clerk Administration</b> |                   |                     |                   |         |  |          |
| Contracted Services                              | 80,540            | -                   | 80,540            | 63,226  | 17,314                                 | 78.50%   |
| Supplies and Materials                           | 74,234            | 4,106               | 78,340            | 10,963  | 67,377                                 | 13.99%   |
| <b>4th Circuit Court Clerk</b>                   |                   |                     |                   |         |  |          |
| Contracted Services                              | 45,100            | -                   | 45,100            | 20,495  | 24,605                                 | 45.44%   |
| Supplies and Materials                           | 10,000            | -                   | 10,000            | 3,572   | 6,428                                  | 35.72%   |
| Other Charges                                    | 1,263             | -                   | 1,263             | 1,263   | -                                      | 100.00%  |
| <b>Criminal Court Clerk</b>                      |                   |                     |                   |         |  |          |
| Contracted Services                              | 71,300            | 40                  | 71,340            | 41,543  | 29,797                                 | 58.23%   |
| Supplies and Materials                           | 9,800             | -                   | 9,800             | 3,176   | 6,624                                  | 32.41%   |
| Other Charges                                    | 20,141            | -                   | 20,141            | 23,051  | (2,910)                                | 114.45%  |
| <b>General Sessions Court Clerk - Criminal</b>   |                   |                     |                   |         |  |          |
| Contracted Services                              | 81,300            | -                   | 81,300            | 49,463  | 31,837                                 | 60.84%   |
| Supplies and Materials                           | 10,000            | -                   | 10,000            | 1,181   | 8,819                                  | 11.81%   |
| Other Charges                                    | 19,224            | -                   | 19,224            | 19,224  | -                                      | 100.00%  |
| <b>Court Technology Upgrade</b>                  |                   |                     |                   |         |  |          |
| Supplies and Materials                           | -                 | -                   | -                 | 51,134  | (51,134)                               | N/A      |
| <b>Victims Advocate Program</b>                  |                   |                     |                   |         |  |          |
| Contracted Services                              | 69,976            | -                   | 69,976            | 33,672  | 36,304                                 | 48.12%   |
| <b>Circuit Court Judges</b>                      |                   |                     |                   |         |  |          |
| Contracted Services                              | 7,525             | -                   | 7,525             | 3,425   | 4,100                                  | 45.51%   |
| Supplies and Materials                           | 5,550             | -                   | 5,550             | 417     | 5,133                                  | 7.51%    |
| Other Charges                                    | 681               | -                   | 681               | 681     | -                                      | 100.00%  |
| <b>4th Circuit Court Judges</b>                  |                   |                     |                   |         |  |          |
| Contracted Services                              | 7,240             | -                   | 7,240             | 3,195   | 4,045                                  | 44.13%   |
| Supplies and Materials                           | 3,500             | -                   | 3,500             | 773     | 2,727                                  | 22.09%   |
| Other Charges                                    | 681               | -                   | 681               | 681     | -                                      | 100.00%  |
| <b>Criminal Court Judges</b>                     |                   |                     |                   |         |  |          |
| Contracted Services                              | 5,740             | -                   | 5,740             | 3,414   | 2,326                                  | 59.48%   |
| Supplies and Materials                           | 3,650             | -                   | 3,650             | 1,787   | 1,863                                  | 48.96%   |
| Other Charges                                    | 115,681           | -                   | 115,681           | 65,815  | 49,866                                 | 56.89%   |
| <b>Domestic Magistrate</b>                       |                   |                     |                   |         |  |          |
| Personal Services                                | 128,281           | -                   | 128,281           | 75,795  | 52,486                                 | 59.09%   |
| Employee Benefits                                | 36,747            | -                   | 36,747            | 21,260  | 15,487                                 | 57.86%   |
| Contracted Services                              | 2,300             | -                   | 2,300             | 95      | 2,205                                  | 4.13%    |

KNOX COUNTY, TENNESSEE

General Fund  
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 Changes in Fund Balances - Budget and Actual  
 For the period ended January 31, 2019

|                                      | Adopted<br>Budget | Budget<br>Revisions | Revised<br>Budget | Actual    | Variance<br>Favorable<br>(Unfavorable) | YTD<br>% |
|--------------------------------------|-------------------|---------------------|-------------------|-----------|--|----------|
| <b>General Sessions Court Judges</b> |                   |                     |                   |           |  |          |
| Personal Services                    | 1,584,529         | -                   | 1,584,529         | 873,602   | 710,927                                | 55.13%   |
| Employee Benefits                    | 360,253           | -                   | 360,253           | 193,399   | 166,854                                | 53.68%   |
| Contracted Services                  | 31,450            | -                   | 31,450            | 18,618    | 12,832                                 | 59.20%   |
| Supplies and Materials               | 17,900            | -                   | 17,900            | 12,225    | 5,675                                  | 68.30%   |
| Other Charges                        | 681               | -                   | 681               | 695       | (14)                                   | 102.06%  |
| Capital Outlay                       | -                 | 77,000              | 77,000            | -         | 77,000                                 | 0.00%    |
| <b>Jury Commission</b>               |                   |                     |                   |           |  |          |
| Personal Services                    | 175,633           | -                   | 175,633           | 82,307    | 93,326                                 | 46.86%   |
| Employee Benefits                    | 20,557            | -                   | 20,557            | 11,465    | 9,092                                  | 55.77%   |
| Contracted Services                  | 11,800            | 100                 | 11,900            | 2,559     | 9,341                                  | 21.50%   |
| Supplies and Materials               | 3,250             | -                   | 3,250             | 195       | 3,055                                  | 6.00%    |
| Other Charges                        | 681               | -                   | 681               | 900       | (219)                                  | 132.16%  |
| <b>Juvenile Court</b>                |                   |                     |                   |           |  |          |
| Personal Services                    | 2,316,378         | -                   | 2,316,378         | 1,248,201 | 1,068,177                              | 53.89%   |
| Employee Benefits                    | 752,513           | -                   | 752,513           | 383,119   | 369,394                                | 50.91%   |
| Contracted Services                  | 367,413           | 10,079              | 377,492           | 219,139   | 158,353                                | 58.05%   |
| Supplies and Materials               | 15,350            | -                   | 15,350            | 8,511     | 6,839                                  | 55.45%   |
| Other Charges                        | 105,074           | -                   | 105,074           | 103,258   | 1,816                                  | 98.27%   |
| Capital Outlay                       | -                 | 169,311             | 169,311           | -         | 169,311                                | 0.00%    |
| <b>IV-D Referee Program</b>          |                   |                     |                   |           |  |          |
| Personal Services                    | 323,070           | -                   | 323,070           | 180,439   | 142,631                                | 55.85%   |
| Employee Benefits                    | 83,186            | -                   | 83,186            | 46,678    | 36,508                                 | 56.11%   |
| Contracted Services                  | 12,300            | -                   | 12,300            | 4,405     | 7,895                                  | 35.81%   |
| Supplies and Materials               | 1,200             | -                   | 1,200             | 335       | 865                                    | 27.92%   |
| Other Charges                        | 1,923             | -                   | 1,923             | 1,923     | -                                      | 100.00%  |
| <b>Juvenile Court Clerk</b>          |                   |                     |                   |           |  |          |
| Personal Services                    | 455,314           | -                   | 455,314           | 266,916   | 188,398                                | 58.62%   |
| Employee Benefits                    | 171,758           | -                   | 171,758           | 92,717    | 79,041                                 | 53.98%   |
| Contracted Services                  | 58,750            | -                   | 58,750            | 11,582    | 47,168                                 | 19.71%   |
| Supplies and Materials               | 7,500             | -                   | 7,500             | (983)     | 8,483                                  | -13.11%  |
| Other Charges                        | 681               | -                   | 681               | 681       | -                                      | 100.00%  |
| <b>Juvenile Service Center</b>       |                   |                     |                   |           |  |          |
| Personal Services                    | 2,209,513         | 60,000              | 2,269,513         | 1,203,180 | 1,066,333                              | 53.01%   |
| Employee Benefits                    | 903,114           | -                   | 903,114           | 455,458   | 447,656                                | 50.43%   |
| Contracted Services                  | 166,630           | -                   | 166,630           | 67,122    | 99,508                                 | 40.28%   |
| Supplies and Materials               | 161,203           | -                   | 161,203           | 86,935    | 74,268                                 | 53.93%   |
| Other Charges                        | 61,494            | -                   | 61,494            | 61,494    | -                                      | 100.00%  |
| <b>Behavior Health Urgent</b>        |                   |                     |                   |           |  |          |
| Supplies and Materials               | 615,000           | -                   | 615,000           | 308,700   | 306,300                                | 50.20%   |
| <b>Probation/Pre-trial Release</b>   |                   |                     |                   |           |  |          |
| Personal Services                    | 521,868           | -                   | 521,868           | 291,749   | 230,119                                | 55.90%   |
| Employee Benefits                    | 184,017           | -                   | 184,017           | 102,306   | 81,711                                 | 55.60%   |
| Contracted Services                  | 17,150            | -                   | 17,150            | 8,095     | 9,055                                  | 47.20%   |
| Supplies and Materials               | 8,700             | -                   | 8,700             | 3,014     | 5,686                                  | 34.64%   |
| Other Charges                        | 1,923             | -                   | 1,923             | 1,923     | -                                      | 100.00%  |
| <b>Cost in Cases Charged</b>         |                   |                     |                   |           |  |          |
| Other Charges                        | 500,000           | -                   | 500,000           | 242,864   | 257,136                                | 48.57%   |
| <b>Public Defender</b>               |                   |                     |                   |           |  |          |
| Personal Services                    | 1,414,020         | -                   | 1,414,020         | 799,234   | 614,786                                | 56.52%   |
| Employee Benefits                    | 413,261           | -                   | 413,261           | 230,020   | 183,241                                | 55.66%   |
| Contracted Services                  | 182,700           | -                   | 182,700           | 96,538    | 86,162                                 | 52.84%   |
| Supplies and Materials               | 96,630            | 23,000              | 119,630           | 71,994    | 47,636                                 | 60.18%   |
| Other Charges                        | 15,059            | -                   | 15,059            | 2,133     | 12,926                                 | 14.16%   |

KNOX COUNTY, TENNESSEE

General Fund  
 Schedule of Revenues, Expenditures and  
 Changes in Fund Balances - Budget and Actual  
 For the period ended January 31, 2019

|  | Adopted<br>Budget | Budget<br>Revisions | Revised<br>Budget | Actual     | Variance<br>Favorable<br>(Unfavorable) | YTD<br>% |
|--|-------------------|---------------------|-------------------|------------|--|----------|
| <b>Court Officers</b>                  |                   |                     |                   |            |  |          |
| Contracted Services                    | 16,068            | -                   | 16,068            | 5,293      | 10,775                                 | 32.94%   |
| Supplies and Materials                 | 12,250            | -                   | 12,250            | 9,790      | 2,460                                  | 79.92%   |
| Other Charges                          | 3,668             | -                   | 3,668             | 3,668      | -                                      | 100.00%  |
| <i>Total Administration of Justice</i> | 19,853,855        | 424,222             | 20,278,077        | 10,795,834 | 9,482,243                              | 53.24%   |
| <i>Public Safety:</i>                  |                   |                     |                   |            |  |          |
| <b>Emergency Management</b>            |                   |                     |                   |            |  |          |
| Contracted Services                    | 125,000           | -                   | 125,000           | -          | 125,000                                | 0.00%    |
| Other Charges                          | 3,342             | -                   | 3,342             | 3,342      | -                                      | 100.00%  |
| <b>Community Mediation Center</b>      |                   |                     |                   |            |  |          |
| Contracted Services                    | 170,000           | -                   | 170,000           | 87,963     | 82,037                                 | 51.74%   |
| <b>Fire Prevention Bureau</b>          |                   |                     |                   |            |  |          |
| Personal Services                      | 417,110           | -                   | 417,110           | 233,626    | 183,484                                | 56.01%   |
| Employee Benefits                      | 132,049           | -                   | 132,049           | 73,156     | 58,893                                 | 55.40%   |
| Contracted Services                    | 98,610            | -                   | 98,610            | 42,936     | 55,674                                 | 43.54%   |
| Supplies and Materials                 | 59,950            | -                   | 59,950            | 18,249     | 41,701                                 | 30.44%   |
| Other Charges                          | 911               | -                   | 911               | 911        | -                                      | 100.00%  |
| <b>Sheriff's Administration</b>        |                   |                     |                   |            |  |          |
| Contracted Services                    | 185,935           | -                   | 185,935           | 85,361     | 100,574                                | 45.91%   |
| Supplies and Materials                 | 275,150           | 27,890              | 303,040           | 31,684     | 271,356                                | 10.46%   |
| Other Charges                          | 1,482,500         | -                   | 1,482,500         | 1,482,500  | -                                      | 100.00%  |
| <b>Records and Communication</b>       |                   |                     |                   |            |  |          |
| Contracted Services                    | 87,385            | 8,853               | 96,238            | 44,993     | 51,245                                 | 46.75%   |
| Supplies and Materials                 | 33,000            | -                   | 33,000            | 11,592     | 21,408                                 | 35.13%   |
| <b>Training</b>                        |                   |                     |                   |            |  |          |
| Contracted Services                    | 46,625            | -                   | 46,625            | 16,935     | 29,690                                 | 36.32%   |
| Supplies and Materials                 | 214,250           | 7,264               | 221,514           | 106,769    | 114,745                                | 48.20%   |
| Other Charges                          | 13,000            | -                   | 13,000            | 13,000     | -                                      | 100.00%  |
| <b>Planning and Development</b>        |                   |                     |                   |            |  |          |
| Contracted Services                    | 5,440             | -                   | 5,440             | 927        | 4,513                                  | 17.04%   |
| Supplies and Materials                 | 2,750             | -                   | 2,750             | 963        | 1,787                                  | 35.02%   |
| <b>Stop Violence Against Women</b>     |                   |                     |                   |            |  |          |
| Contracted Services                    | 29,784            | -                   | 29,784            | 10,684     | 19,100                                 | 35.87%   |
| Supplies and Materials                 | 23,650            | -                   | 23,650            | 17,029     | 6,621                                  | 72.00%   |
| <b>Patrol &amp; Cops Universal</b>     |                   |                     |                   |            |  |          |
| Personal Services                      | 45,880,962        | -                   | 45,880,962        | 24,820,264 | 21,060,698                             | 54.10%   |
| Employee Benefits                      | 20,064,705        | -                   | 20,064,705        | 10,991,420 | 9,073,285                              | 54.78%   |
| Contracted Services                    | 863,374           | 10,763              | 874,137           | 596,822    | 277,315                                | 68.28%   |
| Supplies and Materials                 | 1,260,000         | 25,851              | 1,285,851         | 653,279    | 632,572                                | 50.81%   |
| Other Charges                          | 35,982            | -                   | 35,982            | 28,636     | 7,346                                  | 79.58%   |
| <b>Warrants</b>                        |                   |                     |                   |            |  |          |
| Contracted Services                    | 163,115           | -                   | 163,115           | 66,662     | 96,453                                 | 40.87%   |
| Supplies and Materials                 | 84,950            | -                   | 84,950            | 56,347     | 28,603                                 | 66.33%   |
| <b>Detectives</b>                      |                   |                     |                   |            |  |          |
| Contracted Services                    | 162,027           | -                   | 162,027           | 54,865     | 107,162                                | 33.86%   |
| Supplies and Materials                 | 88,500            | -                   | 88,500            | 44,551     | 43,949                                 | 50.34%   |
| <b>Forensic Services</b>               |                   |                     |                   |            |  |          |
| Contracted Services                    | 41,617            | -                   | 41,617            | 18,697     | 22,920                                 | 44.93%   |
| Supplies and Materials                 | 33,600            | -                   | 33,600            | 15,719     | 17,881                                 | 46.78%   |
| <b>Juvenile Division</b>               |                   |                     |                   |            |  |          |
| Contracted Services                    | 18,384            | -                   | 18,384            | 6,241      | 12,143                                 | 33.95%   |
| Supplies and Materials                 | 11,500            | -                   | 11,500            | 6,157      | 5,343                                  | 53.54%   |
| <b>Special Teams</b>                   |                   |                     |                   |            |  |          |
| Contracted Services                    | 17,000            | -                   | 17,000            | 10,177     | 6,823                                  | 59.86%   |
| Supplies and Materials                 | 16,400            | -                   | 16,400            | 9,815      | 6,585                                  | 59.85%   |

KNOX COUNTY, TENNESSEE

General Fund  
 Schedule of Revenues, Expenditures and  
 Changes in Fund Balances - Budget and Actual  
 For the period ended January 31, 2019

|                                    | Adopted<br>Budget | Budget<br>Revisions | Revised<br>Budget | Actual    | Variance<br>Favorable<br>(Unfavorable) | YTD<br>% |
|------------------------------------|-------------------|---------------------|-------------------|-----------|--|----------|
| <b>Narcotics Division</b>          |                   |                     |                   |           |  |          |
| Contracted Services                | 316,360           | -                   | 316,360           | 152,309   | 164,051                                | 48.14%   |
| Supplies and Materials             | 251,500           | -                   | 251,500           | 142,089   | 109,411                                | 56.50%   |
| Other Charges                      | 16,500            | -                   | 16,500            | 16,500    | -                                      | 100.00%  |
| <b>VICE</b>                        |                   |                     |                   |           |  |          |
| Contracted Services                | -                 | -                   | -                 | 1,149     | (1,149)                                | N/A      |
| Supplies and Materials             | -                 | -                   | -                 | 1,185     | (1,185)                                | N/A      |
| <b>Internal Affairs</b>            |                   |                     |                   |           |  |          |
| Contracted Services                | 10,940            | -                   | 10,940            | 12,508    | (1,568)                                | 114.33%  |
| Supplies and Materials             | 5,500             | -                   | 5,500             | 3,624     | 1,876                                  | 65.89%   |
| <b>Theft</b>                       |                   |                     |                   |           |  |          |
| Contracted Services                | -                 | 13,051              | 13,051            | -         | 13,051                                 | 0.00%    |
| Supplies and Materials             | -                 | -                   | -                 | 3,858     | (3,858)                                | N/A      |
| <b>Organized Retail Crime</b>      |                   |                     |                   |           |  |          |
| Contracted Services                | -                 | 12,571              | 12,571            | 21,171    | (8,600)                                | 168.41%  |
| Supplies and Materials             | -                 | -                   | -                 | 2,756     | (2,756)                                | N/A      |
| <b>Special Services</b>            |                   |                     |                   |           |  |          |
| Contracted Services                | 48,763            | -                   | 48,763            | 26,345    | 22,418                                 | 54.03%   |
| Supplies and Materials             | 50,000            | 2,021               | 52,021            | 23,703    | 28,318                                 | 45.56%   |
| <b>Life Skills Program</b>         |                   |                     |                   |           |  |          |
| Supplies and Materials             | -                 | -                   | -                 | 2,640     | (2,640)                                | N/A      |
| <b>Teen Academy - Sheriff</b>      |                   |                     |                   |           |  |          |
| Contracted Services                | -                 | -                   | -                 | 572       | (572)                                  | N/A      |
| Supplies and Materials             | -                 | 300                 | 300               | 391       | (91)                                   | 130.33%  |
| <b>Sexual Offender Registry</b>    |                   |                     |                   |           |  |          |
| Contracted Services                | -                 | 3,900               | 3,900             | 4,333     | (433)                                  | 111.10%  |
| Supplies and Materials             | -                 | 2,850               | 2,850             | -         | 2,850                                  | 0.00%    |
| <b>Interest Earned - Inmates</b>   |                   |                     |                   |           |  |          |
| Supplies and Materials             | -                 | 4,711               | 4,711             | 2,805     | 1,906                                  | 59.54%   |
| <b>Donations/Sheriff-Target</b>    |                   |                     |                   |           |  |          |
| Supplies and Materials             | -                 | -                   | -                 | 1,980     | (1,980)                                | N/A      |
| <b>Honor Guard Golf Tournament</b> |                   |                     |                   |           |  |          |
| Contracted Services                | -                 | -                   | -                 | 300       | (300)                                  | N/A      |
| Supplies and Materials             | -                 | -                   | -                 | 2,990     | (2,990)                                | N/A      |
| <b>Auxiliary Services</b>          |                   |                     |                   |           |  |          |
| Personal Services                  | 303,494           | -                   | 303,494           | 89,755    | 213,739                                | 29.57%   |
| Employee Benefits                  | 41,796            | -                   | 41,796            | 17,954    | 23,842                                 | 42.96%   |
| Contracted Services                | 9,800             | -                   | 9,800             | 6,101     | 3,699                                  | 62.26%   |
| Supplies and Materials             | 15,000            | -                   | 15,000            | 8,850     | 6,150                                  | 59.00%   |
| <b>Correctional Facilities</b>     |                   |                     |                   |           |  |          |
| Personal Services                  | -                 | -                   | -                 | 46,955    | (46,955)                               | N/A      |
| Employee Benefits                  | -                 | -                   | -                 | 39,730    | (39,730)                               | N/A      |
| Contracted Services                | 1,441,038         | -                   | 1,441,038         | 736,851   | 704,187                                | 51.13%   |
| Supplies and Materials             | 4,398,561         | 54,652              | 4,453,213         | 2,983,022 | 1,470,191                              | 66.99%   |
| Other Charges                      | 2,531,900         | -                   | 2,531,900         | 2,529,514 | 2,386                                  | 99.91%   |
| <b>Helen McNabb Interchange</b>    |                   |                     |                   |           |  |          |
| Contracted Services                | -                 | 37,170              | 37,170            | 37,170    | -                                      | 100.00%  |
| <b>Jail Commissary</b>             |                   |                     |                   |           |  |          |
| Personal Services                  | 232,306           | -                   | 232,306           | 129,116   | 103,190                                | 55.58%   |
| Employee Benefits                  | 98,514            | -                   | 98,514            | 50,885    | 47,629                                 | 51.65%   |
| Contracted Services                | 15,000            | -                   | 15,000            | 5,878     | 9,122                                  | 39.19%   |
| Supplies and Materials             | 653,000           | 2,433               | 655,433           | 290,311   | 365,122                                | 44.29%   |
| Other Charges                      | 140,000           | -                   | 140,000           | 62,539    | 77,461                                 | 44.67%   |



KNOX COUNTY, TENNESSEE

General Fund  
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 Changes in Fund Balances - Budget and Actual  
 For the period ended January 31, 2019

|   | Adopted<br>Budget | Budget<br>Revisions | Revised<br>Budget | Actual            | Variance<br>Favorable<br>(Unfavorable) | YTD<br>%      |
|---|-------------------|---------------------|-------------------|-------------------|--|---------------|
| <b>Medical Examiner Operating</b>       |                   |                     |                   |                   |  |               |
| Personal Services                       | 2,372,463         | -                   | 2,372,463         | 1,272,882         | 1,099,581                              | 53.65%        |
| Employee Benefits                       | 551,725           | -                   | 551,725           | 271,079           | 280,646                                | 49.13%        |
| Contracted Services                     | 554,800           | 10,723              | 565,523           | 283,059           | 282,464                                | 50.05%        |
| Supplies and Materials                  | 107,200           | -                   | 107,200           | 52,664            | 54,536                                 | 49.13%        |
| Other Charges                           | 129,522           | -                   | 129,522           | 131,019           | (1,497)                                | 101.16%       |
| Capital Outlay                          | -                 | 380,000             | 380,000           | -                 | 380,000                                | 0.00%         |
| <b>Sherrif's K-9 Donations</b>          |                   |                     |                   |                   |  |               |
| Supplies and Materials                  | -                 | -                   | -                 | 13,011            | (13,011)                               | N/A           |
| <b>Animal Control</b>                   |                   |                     |                   |                   |  |               |
| Contracted Services                     | 32,520            | -                   | 32,520            | 14,501            | 18,019                                 | 44.59%        |
| Supplies and Materials                  | 36,000            | -                   | 36,000            | 19,297            | 16,703                                 | 53.60%        |
| <b>Juvenile Court Officers</b>          |                   |                     |                   |                   |  |               |
| Contracted Services                     | 6,280             | -                   | 6,280             | 1,381             | 4,899                                  | 21.99%        |
| Supplies and Materials                  | 21,300            | -                   | 21,300            | 8,627             | 12,673                                 | 40.50%        |
| <b>Payments to Component Units</b>      | 1,191,595         | -                   | 1,191,595         | 595,798           | 595,797                                | 50.00%        |
| <b>Total Public Safety</b>              | <b>87,731,934</b> | <b>605,003</b>      | <b>88,336,937</b> | <b>49,783,429</b> | <b>38,553,508</b>                      | <b>56.36%</b> |
| <b>Public Health and Welfare:</b>       |                   |                     |                   |                   |  |               |
| <b>Indigent Assistance</b>              |                   |                     |                   |                   |  |               |
| Contracted Services                     | 220,800           | -                   | 220,800           | 110,400           | 110,400                                | 50.00%        |
| <b>John Tarleton Home</b>               |                   |                     |                   |                   |  |               |
| Contracted Services                     | 900,347           | -                   | 900,347           | 675,260           | 225,087                                | 75.00%        |
| <b>Support Services</b>                 |                   |                     |                   |                   |  |               |
| Personal Services                       | 1,247,688         | -                   | 1,247,688         | 687,815           | 559,873                                | 55.13%        |
| Employee Benefits                       | 469,852           | -                   | 469,852           | 243,162           | 226,690                                | 51.75%        |
| Contracted Services                     | 653,515           | 8,063               | 661,578           | 273,573           | 388,005                                | 41.35%        |
| Supplies and Materials                  | 212,500           | -                   | 212,500           | 125,925           | 86,575                                 | 59.26%        |
| Other Charges                           | 144,100           | -                   | 144,100           | 67,831            | 76,269                                 | 47.07%        |
| Capital Outlay                          | -                 | 100,000             | 100,000           | 53,137            | 46,863                                 | 53.14%        |
| <b>Preventive Health Service</b>        |                   |                     |                   |                   |  |               |
| Personal Services                       | 1,685,804         | 34,001              | 1,719,805         | 965,926           | 753,879                                | 56.16%        |
| Employee Benefits                       | 556,989           | -                   | 556,989           | 309,245           | 247,744                                | 55.52%        |
| Contracted Services                     | 127,600           | -                   | 127,600           | 93,339            | 34,261                                 | 73.15%        |
| Supplies and Materials                  | 37,000            | -                   | 37,000            | 11,495            | 25,505                                 | 31.07%        |
| <b>Dental Services</b>                  |                   |                     |                   |                   |  |               |
| Personal Services                       | 905,769           | 2,532               | 908,301           | 507,367           | 400,934                                | 55.86%        |
| Employee Benefits                       | 274,411           | -                   | 274,411           | 154,746           | 119,665                                | 56.39%        |
| Contracted Services                     | 23,550            | -                   | 23,550            | 17,928            | 5,622                                  | 76.13%        |
| Supplies and Materials                  | 60,750            | -                   | 60,750            | 42,222            | 18,528                                 | 69.50%        |
| <b>Emergency Medical Services</b>       |                   |                     |                   |                   |  |               |
| Personal Services                       | 51,844            | -                   | 51,844            | 28,801            | 23,043                                 | 55.55%        |
| Employee Benefits                       | 13,795            | -                   | 13,795            | 7,677             | 6,118                                  | 55.65%        |
| Contracted Services                     | 12,000            | -                   | 12,000            | 7,606             | 4,394                                  | 63.38%        |
| Other Charges                           | 570,000           | 300,000             | 870,000           | 541,000           | 329,000                                | 62.18%        |
| <b>Food &amp; Restaurant Inspection</b> |                   |                     |                   |                   |  |               |
| Personal Services                       | 674,344           | -                   | 674,344           | 369,223           | 305,121                                | 54.75%        |
| Employee Benefits                       | 213,094           | -                   | 213,094           | 121,263           | 91,831                                 | 56.91%        |
| Contracted Services                     | 18,550            | -                   | 18,550            | 18,357            | 193                                    | 98.96%        |
| Supplies and Materials                  | 14,000            | -                   | 14,000            | 8,281             | 5,719                                  | 59.15%        |
| <b>Health Administration</b>            |                   |                     |                   |                   |  |               |
| Personal Services                       | 765,214           | -                   | 765,214           | 422,612           | 342,602                                | 55.23%        |
| Employee Benefits                       | 216,054           | -                   | 216,054           | 104,944           | 111,110                                | 48.57%        |
| Contracted Services                     | 49,125            | -                   | 49,125            | 16,472            | 32,653                                 | 33.53%        |
| Supplies and Materials                  | 6,400             | 226                 | 6,626             | 4,632             | 1,994                                  | 69.91%        |

KNOX COUNTY, TENNESSEE

General Fund  
 Schedule of Revenues, Expenditures and  
 Changes in Fund Balances - Budget and Actual  
 For the period ended January 31, 2019

|   | Adopted<br>Budget | Budget<br>Revisions | Revised<br>Budget | Actual    | Variance<br>Favorable<br>(Unfavorable) | YTD<br>% |
|---|-------------------|---------------------|-------------------|-----------|--|----------|
| <b>Community Development &amp; Planning</b>   |                   |                     |                   |           |  |          |
| Personal Services                             | 678,750           | (3,440)             | 675,310           | 346,341   | 328,969                                | 51.29%   |
| Employee Benefits                             | 220,743           | -                   | 220,743           | 99,729    | 121,014                                | 45.18%   |
| Contracted Services                           | 14,150            | -                   | 14,150            | 3,978     | 10,172                                 | 28.11%   |
| Supplies and Materials                        | 7,600             | -                   | 7,600             | 2,528     | 5,072                                  | 33.26%   |
| <b>Indigent Medical Care</b>                  |                   |                     |                   |           |  |          |
| Contracted Services                           | 4,316,500         | 116,500             | 4,433,000         | 1,758,011 | 2,674,989                              | 39.66%   |
| <b>Pharmacy</b>                               |                   |                     |                   |           |  |          |
| Personal Services                             | 36,886            | -                   | 36,886            | 20,792    | 16,094                                 | 56.37%   |
| Employee Benefits                             | 17,702            | -                   | 17,702            | 9,885     | 7,817                                  | 55.84%   |
| Contracted Services                           | 1,750             | -                   | 1,750             | 1,345     | 405                                    | 76.86%   |
| Supplies and Materials                        | 1,150,500         | -                   | 1,150,500         | 908,132   | 242,368                                | 78.93%   |
| <b>Primary Care</b>                           |                   |                     |                   |           |  |          |
| Contracted Services                           | 306,989           | -                   | 306,989           | 179,090   | 127,899                                | 58.34%   |
| <b>Rabies &amp; Animal Control</b>            |                   |                     |                   |           |  |          |
| Personal Services                             | 9,110             | -                   | 9,110             | -         | 9,110                                  | 0.00%    |
| Employee Benefits                             | 697               | -                   | 697               | -         | 697                                    | 0.00%    |
| Contracted Services                           | -                 | -                   | -                 | 21        | (21)                                   | N/A      |
| <b>School Health Program</b>                  |                   |                     |                   |           |  |          |
| Personal Services                             | 43,181            | -                   | 43,181            | 22,778    | 20,403                                 | 52.75%   |
| Employee Benefits                             | 21,205            | -                   | 21,205            | 11,622    | 9,583                                  | 54.81%   |
| Contracted Services                           | 456,500           | -                   | 456,500           | 239,508   | 216,992                                | 52.47%   |
| <b>Social Services</b>                        |                   |                     |                   |           |  |          |
| Personal Services                             | 165,606           | (78,744)            | 86,862            | 50,357    | 36,505                                 | 57.97%   |
| Employee Benefits                             | 47,278            | -                   | 47,278            | 11,136    | 36,142                                 | 23.55%   |
| Contracted Services                           | 5,000             | -                   | 5,000             | 2,054     | 2,946                                  | 41.08%   |
| Supplies and Materials                        | 500               | -                   | 500               | -         | 500                                    | 0.00%    |
| <b>Ground Water Services</b>                  |                   |                     |                   |           |  |          |
| Personal Services                             | 309,089           | -                   | 309,089           | 172,790   | 136,299                                | 55.90%   |
| Employee Benefits                             | 147,690           | -                   | 147,690           | 79,619    | 68,071                                 | 53.91%   |
| Contracted Services                           | 30,050            | -                   | 30,050            | 13,345    | 16,705                                 | 44.41%   |
| Supplies and Materials                        | 6,900             | -                   | 6,900             | 7,098     | (198)                                  | 102.87%  |
| <b>Vector Control Services</b>                |                   |                     |                   |           |  |          |
| Contracted Services                           | 3,000             | -                   | 3,000             | 4,183     | (1,183)                                | 139.43%  |
| Supplies and Materials                        | 3,500             | -                   | 3,500             | 1,926     | 1,574                                  | 55.03%   |
| <b>Disease Surveillance and Investigation</b> |                   |                     |                   |           |  |          |
| Personal Services                             | 549,782           | -                   | 549,782           | 262,530   | 287,252                                | 47.75%   |
| Employee Benefits                             | 169,330           | -                   | 169,330           | 79,720    | 89,610                                 | 47.08%   |
| Contracted Services                           | 58,500            | 75,600              | 134,100           | 53,038    | 81,062                                 | 39.55%   |
| Supplies and Materials                        | 9,000             | -                   | 9,000             | 3,400     | 5,600                                  | 37.78%   |
| Other Charges                                 | 19,000            | -                   | 19,000            | 13,588    | 5,412                                  | 71.52%   |
| <b>Vital Records</b>                          |                   |                     |                   |           |  |          |
| Personal Services                             | 154,940           | -                   | 154,940           | 87,205    | 67,735                                 | 56.28%   |
| Employee Benefits                             | 57,425            | -                   | 57,425            | 32,120    | 25,305                                 | 55.93%   |
| Contracted Services                           | 118,000           | -                   | 118,000           | 67,299    | 50,701                                 | 57.03%   |
| Supplies and Materials                        | 150               | -                   | 150               | 105       | 45                                     | 70.00%   |
| <b>Women's Health Services</b>                |                   |                     |                   |           |  |          |
| Personal Services                             | 182,690           | 45,651              | 228,341           | 127,729   | 100,612                                | 55.94%   |
| Employee Benefits                             | 60,449            | -                   | 60,449            | 42,657    | 17,792                                 | 70.57%   |
| Contracted Services                           | 7,000             | -                   | 7,000             | 7,043     | (43)                                   | 100.61%  |
| Supplies and Materials                        | 2,000             | -                   | 2,000             | 2,546     | (546)                                  | 127.30%  |
| <b>Community Health Services</b>              |                   |                     |                   |           |  |          |
| Personal Services                             | 321,059           | -                   | 321,059           | 146,014   | 175,045                                | 45.48%   |
| Employee Benefits                             | 98,176            | -                   | 98,176            | 46,701    | 51,475                                 | 47.57%   |
| Contracted Services                           | 7,500             | -                   | 7,500             | 4,795     | 2,705                                  | 63.93%   |
| Supplies and Materials                        | 2,500             | -                   | 2,500             | 171       | 2,329                                  | 6.84%    |
| <b>Car Seat Program</b>                       |                   |                     |                   |           |  |          |
| Contracted Services                           | -                 | -                   | -                 | 26        | (26)                                   | N/A      |
| Supplies and Materials                        | 1,000             | -                   | 1,000             | -         | 1,000                                  | 0.00%    |

KNOX COUNTY, TENNESSEE

General Fund  
 Schedule of Revenues, Expenditures and  
 Changes in Fund Balances - Budget and Actual  
 For the period ended January 31, 2019

|   | Adopted<br>Budget | Budget<br>Revisions | Revised<br>Budget | Actual            | Variance<br>Favorable<br>(Unfavorable) | YTD<br>%      |
|---|-------------------|---------------------|-------------------|-------------------|--|---------------|
| <b>Animal Welfare</b>                         |                   |                     |                   |                   |  |               |
| Other Charges                                 | 843,190           | -                   | 843,190           | 843,190           | -                                      | 100.00%       |
| <b>Community Action Committee</b>             |                   |                     |                   |                   |  |               |
| Contracted Services                           | 1,681,419         | -                   | 1,681,419         | 840,710           | 840,709                                | 50.00%        |
| Other Charges                                 | 200,000           | -                   | 200,000           | 100,000           | 100,000                                | 50.00%        |
| <b>Dirty Lot Ordinance</b>                    |                   |                     |                   |                   |  |               |
| Personal Services                             | 211,608           | -                   | 211,608           | 129,155           | 82,453                                 | 61.04%        |
| Employee Benefits                             | 100,284           | -                   | 100,284           | 53,688            | 46,596                                 | 53.54%        |
| Contracted Services                           | 4,750             | -                   | 4,750             | 4,656             | 94                                     | 98.02%        |
| Supplies and Materials                        | 4,250             | -                   | 4,250             | 7,968             | (3,718)                                | 187.48%       |
| Other Charges                                 | 1,263             | -                   | 1,263             | 1,263             | -                                      | 100.00%       |
| <b>Payments to Component Units</b>            | 166,628           | -                   | 166,628           | 83,314            | 83,314                                 | 50.00%        |
| <b>Total Public Health and Welfare</b>        | <b>23,157,864</b> | <b>600,389</b>      | <b>23,758,253</b> | <b>12,977,138</b> | <b>10,781,115</b>                      | <b>54.62%</b> |
| <i>Social and Cultural Services:</i>          |                   |                     |                   |                   |  |               |
| <b>Maintenance and Park Patrol</b>            |                   |                     |                   |                   |  |               |
| Personal Services                             | 1,552,248         | 45                  | 1,552,293         | 868,353           | 683,940                                | 55.94%        |
| Employee Benefits                             | 593,795           | -                   | 593,795           | 326,826           | 266,969                                | 55.04%        |
| Contracted Services                           | 380,700           | -                   | 380,700           | 231,340           | 149,360                                | 60.77%        |
| Supplies and Materials                        | 370,500           | -                   | 370,500           | 189,589           | 180,911                                | 51.17%        |
| Other Charges                                 | 345,067           | -                   | 345,067           | 347,053           | (1,986)                                | 100.58%       |
| <b>Recreation Administration</b>              |                   |                     |                   |                   |  |               |
| Personal Services                             | 622,568           | 29,954              | 652,522           | 416,929           | 235,593                                | 63.90%        |
| Employee Benefits                             | 164,623           | -                   | 164,623           | 104,077           | 60,546                                 | 63.22%        |
| Contracted Services                           | 263,575           | -                   | 263,575           | 134,996           | 128,579                                | 51.22%        |
| Supplies and Materials                        | 33,000            | -                   | 33,000            | 17,913            | 15,087                                 | 54.28%        |
| Other Charges                                 | 41,161            | -                   | 41,161            | 41,002            | 159                                    | 99.61%        |
| <b>Tree/Bench Program</b>                     |                   |                     |                   |                   |  |               |
| Supplies and Materials                        | -                 | 17,165              | 17,165            | 4,755             | 12,410                                 | 27.70%        |
| <b>Park Improvements Amusement Tax</b>        |                   |                     |                   |                   |  |               |
| Contracted Services                           | -                 | -                   | -                 | 18,029            | (18,029)                               | N/A           |
| Supplies and Materials                        | -                 | -                   | -                 | 40,235            | (40,235)                               | N/A           |
| Capital Outlay                                | -                 | 150,898             | 150,898           | 1,765             | 149,133                                | 1.17%         |
| <b>Community Outreach</b>                     |                   |                     |                   |                   |  |               |
| Personal Services                             | 84,264            | -                   | 84,264            | 46,993            | 37,271                                 | 55.77%        |
| Employee Benefits                             | 14,895            | -                   | 14,895            | 8,237             | 6,658                                  | 55.30%        |
| <b>Constituent Services</b>                   |                   |                     |                   |                   |  |               |
| Personal Services                             | 113,125           | -                   | 113,125           | 72,509            | 40,616                                 | 64.10%        |
| Employee Benefits                             | 37,059            | -                   | 37,059            | 21,354            | 15,705                                 | 57.62%        |
| <b>Senior Center &amp; Volunteer Services</b> |                   |                     |                   |                   |  |               |
| Personal Services                             | 111,831           | -                   | 111,831           | 62,080            | 49,751                                 | 55.51%        |
| Employee Benefits                             | 38,551            | -                   | 38,551            | 14,423            | 24,128                                 | 37.41%        |
| Contracted Services                           | 7,200             | -                   | 7,200             | 2,348             | 4,852                                  | 32.61%        |
| Supplies and Materials                        | 3,050             | -                   | 3,050             | 893               | 2,157                                  | 29.28%        |
| Other Charges                                 | 681               | -                   | 681               | 1,083             | (402)                                  | 159.03%       |
| <b>Frank Strang Senior Center</b>             |                   |                     |                   |                   |  |               |
| Personal Services                             | 66,834            | -                   | 66,834            | 33,650            | 33,184                                 | 50.35%        |
| Employee Benefits                             | 16,499            | -                   | 16,499            | 13,567            | 2,932                                  | 82.23%        |
| Contracted Services                           | 9,650             | -                   | 9,650             | 3,525             | 6,125                                  | 36.53%        |
| Supplies and Materials                        | 3,200             | -                   | 3,200             | 1,661             | 1,539                                  | 51.91%        |
| Other Charges                                 | 681               | -                   | 681               | 1,083             | (402)                                  | 159.03%       |
| <b>Senior Center-South Knox</b>               |                   |                     |                   |                   |  |               |
| Personal Services                             | 67,717            | -                   | 67,717            | 37,765            | 29,952                                 | 55.77%        |
| Employee Benefits                             | 16,643            | -                   | 16,643            | 9,287             | 7,356                                  | 55.80%        |
| Contracted Services                           | 5,800             | -                   | 5,800             | 3,528             | 2,272                                  | 60.83%        |
| Supplies and Materials                        | 2,200             | -                   | 2,200             | 735               | 1,465                                  | 33.41%        |
| Other Charges                                 | 681               | -                   | 681               | 1,083             | (402)                                  | 159.03%       |

KNOX COUNTY, TENNESSEE

General Fund  
 Schedule of Revenues, Expenditures and  
 Changes in Fund Balances - Budget and Actual  
 For the period ended January 31, 2019

|  | Adopted<br>Budget | Budget<br>Revisions | Revised<br>Budget | Actual           | Variance<br>Favorable<br>(Unfavorable) | YTD<br>%      |
|--|-------------------|---------------------|-------------------|------------------|--|---------------|
| <b>Halls Senior Center</b>                       |                   |                     |                   |                  |  |               |
| Personal Services                                | 61,887            | -                   | 61,887            | 34,400           | 27,487                                 | 55.59%        |
| Employee Benefits                                | 36,190            | -                   | 36,190            | 20,174           | 16,016                                 | 55.74%        |
| Contracted Services                              | 6,950             | -                   | 6,950             | 3,880            | 3,070                                  | 55.83%        |
| Supplies and Materials                           | 2,500             | -                   | 2,500             | 1,175            | 1,325                                  | 47.00%        |
| Other Charges                                    | 681               | -                   | 681               | 1,083            | (402)                                  | 159.03%       |
| <b>Corryton Senior Center</b>                    |                   |                     |                   |                  |  |               |
| Personal Services                                | 61,189            | -                   | 61,189            | 32,088           | 29,101                                 | 52.44%        |
| Employee Benefits                                | 23,632            | -                   | 23,632            | 9,032            | 14,600                                 | 38.22%        |
| Contracted Services                              | 4,550             | -                   | 4,550             | 2,654            | 1,896                                  | 58.33%        |
| Supplies and Materials                           | 1,850             | -                   | 1,850             | 929              | 921                                    | 50.22%        |
| Other Charges                                    | 1,081             | -                   | 1,081             | 1,083            | (2)                                    | 100.19%       |
| <b>Senior Center-Carter</b>                      |                   |                     |                   |                  |  |               |
| Personal Services                                | 61,189            | -                   | 61,189            | 29,539           | 31,650                                 | 48.28%        |
| Employee Benefits                                | 35,633            | -                   | 35,633            | 21,568           | 14,065                                 | 60.53%        |
| Contracted Services                              | 6,100             | -                   | 6,100             | 3,457            | 2,643                                  | 56.67%        |
| Supplies and Materials                           | 3,600             | -                   | 3,600             | 603              | 2,997                                  | 16.75%        |
| Other Charges                                    | 1,081             | -                   | 1,081             | 1,083            | (2)                                    | 100.19%       |
| <b>Karns Center-Carter</b>                       |                   |                     |                   |                  |  |               |
| Personal Services                                | 61,189            | -                   | 61,189            | 33,208           | 27,981                                 | 54.27%        |
| Employee Benefits                                | 17,528            | -                   | 17,528            | 4,853            | 12,675                                 | 27.69%        |
| Contracted Services                              | 7,450             | -                   | 7,450             | 4,739            | 2,711                                  | 63.61%        |
| Supplies and Materials                           | 2,850             | -                   | 2,850             | 1,120            | 1,730                                  | 39.30%        |
| Other Charges                                    | 661               | -                   | 661               | 663              | (2)                                    | 100.30%       |
| <b>Total Social and Cultural Services</b>        | <b>5,365,589</b>  | <b>198,062</b>      | <b>5,563,651</b>  | <b>3,285,997</b> | <b>2,277,654</b>                       | <b>59.06%</b> |
| <b>Agricultural and Natural Resources:</b>       |                   |                     |                   |                  |  |               |
| <b>Agricultural Extension Services</b>           |                   |                     |                   |                  |  |               |
| Personal Services                                | 322,168           | -                   | 322,168           | -                | 322,168                                | 0.00%         |
| Employee Benefits                                | 120,879           | -                   | 120,879           | -                | 120,879                                | 0.00%         |
| Contracted Services                              | 24,700            | -                   | 24,700            | 9,545            | 15,155                                 | 38.64%        |
| Supplies and Materials                           | 7,500             | -                   | 7,500             | 980              | 6,520                                  | 13.07%        |
| <b>New Harvest Farmer's Market</b>               |                   |                     |                   |                  |  |               |
| Contracted Services                              | -                 | -                   | -                 | 1,340            | (1,340)                                | N/A           |
| <b>Soil Conservation District</b>                |                   |                     |                   |                  |  |               |
| Personal Services                                | 85,846            | -                   | 85,846            | 47,872           | 37,974                                 | 55.76%        |
| Employee Benefits                                | 11,633            | -                   | 11,633            | 12,997           | (1,364)                                | 111.73%       |
| Contracted Services                              | 9,600             | -                   | 9,600             | 2,667            | 6,933                                  | 27.78%        |
| Supplies and Materials                           | 3,450             | -                   | 3,450             | 1,261            | 2,189                                  | 36.55%        |
| Other Charges                                    | 681               | -                   | 681               | 681              | -                                      | 100.00%       |
| <b>Total Agricultural and Natural Resources:</b> | <b>586,457</b>    | <b>-</b>            | <b>586,457</b>    | <b>77,343</b>    | <b>509,114</b>                         | <b>13.19%</b> |
| <b>Other General Government:</b>                 |                   |                     |                   |                  |  |               |
| <b>Economic and Community Development Grants</b> |                   |                     |                   |                  |  |               |
| Miscellaneous Entities                           | 1,081,345         | 230,000             | 1,311,345         | 877,984          | 433,361                                | 66.95%        |
| <b>Veteran's Services</b>                        |                   |                     |                   |                  |  |               |
| Personal Services                                | 84,511            | -                   | 84,511            | 51,340           | 33,171                                 | 60.75%        |
| Employee Benefits                                | 25,968            | -                   | 25,968            | 14,173           | 11,795                                 | 54.58%        |
| Contracted Services                              | 7,950             | -                   | 7,950             | 3,548            | 4,402                                  | 44.63%        |
| Supplies and Materials                           | 1,400             | -                   | 1,400             | 707              | 693                                    | 50.50%        |
| Other Charges                                    | 681               | -                   | 681               | 681              | -                                      | 100.00%       |
| <b>Property and Liability Insurance</b>          |                   |                     |                   |                  |  |               |
| Other Charges                                    | 39,433            | -                   | 39,433            | 37,951           | 1,482                                  | 96.24%        |
| <b>Payments to Cities</b>                        |                   |                     |                   |                  |  |               |
| Contracted Services                              | 155,000           | -                   | 155,000           | 43,628           | 111,372                                | 28.15%        |
| <b>Official's Expense</b>                        |                   |                     |                   |                  |  |               |
| Contracted Services                              | 5,000             | -                   | 5,000             | -                | 5,000                                  | 0.00%         |

KNOX COUNTY, TENNESSEE

General Fund  
 Schedule of Revenues, Expenditures and  
 Changes in Fund Balances - Budget and Actual  
 For the period ended January 31, 2019

|  | Adopted<br>Budget     | Budget<br>Revisions   | Revised<br>Budget     | Actual                 | Variance<br>Favorable<br>(Unfavorable) | YTD<br>%       |
|--|-----------------------|-----------------------|-----------------------|------------------------|--|----------------|
| <b>Equipment</b>   |                       |                       |                       |                        |  |                |
| Capital Outlay   | -                     | -                     | -                     | 5,565                  | (5,565)                                | N/A            |
| <b>Audit Services</b>  |                       |                       |                       |                        |  |                |
| Contracted Services  | 325,000               | -                     | 325,000               | 214,729                | 110,271                                | 66.07%         |
| <b>Transition Period</b>                                     |                       |                       |                       |                        |  |                |
| Personal Services  | -                     | -                     | -                     | 82,460                 | (82,460)                               | N/A            |
| Employee Benefits  | -                     | -                     | -                     | 20,839                 | (20,839)                               | N/A            |
| Contracted Services  | -                     | -                     | -                     | 13,484                 | (13,484)                               | N/A            |
| Supplies and Materials                                       | -                     | -                     | -                     | 183,266                | (183,266)                              | N/A            |
| Other Charges  | -                     | -                     | -                     | 1,000                  | (1,000)                                | N/A            |
| <b>Miscellaneous</b>   |                       |                       |                       |                        |  |                |
| Personal Services  | (356,295)             | -                     | (356,295)             | 21,264                 | (377,559)                              | -5.97%         |
| Employee Benefits  | (236,703)             | -                     | (236,703)             | 6,044                  | (242,747)                              | -2.55%         |
| Contracted Services  | 155,000               | 250                   | 155,250               | 192,368                | (37,118)                               | 123.91%        |
| Supplies and Materials                                       | -                     | -                     | -                     | 67,563                 | (67,563)                               | N/A            |
| Other Charges  | 131,310               | 2,605,000             | 2,736,310             | 911,647                | 1,824,663                              | 33.32%         |
| Capital Outlay   | -                     | -                     | -                     | 30,351                 | (30,351)                               | N/A            |
| <b>PBA Management &amp; Operations</b>                       |                       |                       |                       |                        |  |                |
| Other Charges  | 6,950,000             | -                     | 6,950,000             | 6,950,000              | -                                      | 100.00%        |
| <b>Trustee's Commission</b>                                  |                       |                       |                       |                        |  |                |
| Other Charges  | 3,000,000             | -                     | 3,000,000             | 1,430,475              | 1,569,525                              | 47.68%         |
| <b>Employee Benefits</b>                                     |                       |                       |                       |                        |  |                |
| Employee Benefits  | 1,100,000             | -                     | 1,100,000             | 1,196,843              | (96,843)                               | 108.80%        |
| <b>Employee Benefits - MERP County Match</b>                 |                       |                       |                       |                        |  |                |
| Employee Benefits  | 135,000               | -                     | 135,000               | 55,768                 | 79,232                                 | 41.31%         |
| <b>Payments to Component Units</b>                           |                       |                       |                       |                        |  |                |
|  | 750,000               | -                     | 750,000               | 460,905                | 289,095                                | 61.45%         |
| <i>Total Other General Government</i>                        | <u>13,354,600</u>     | <u>2,835,250</u>      | <u>16,189,850</u>     | <u>12,874,583</u>      | <u>3,315,267</u>                       | <u>79.52%</u>  |
| Total Expenditures   | <u>182,088,781</u>    | <u>5,916,387</u>      | <u>188,005,168</u>    | <u>111,552,310</u>     | <u>76,452,858</u>                      | <u>59.33%</u>  |
| Excess (Deficiency) of Revenues<br>Over (Under) Expenditures | <u>(9,342,439)</u>    | <u>(5,811,666)</u>    | <u>(15,154,105)</u>   | <u>(20,135,976)</u>    | <u>(4,981,871)</u>                     | <u>132.87%</u> |
| <b>Other Financing Sources (Uses)</b>                        |                       |                       |                       |                        |  |                |
| Operating Transfers In - Other Funds                         | 11,835,000            | -                     | 11,835,000            | 1,255,830              | (10,579,170)                           | 10.61%         |
| Operating Transfers Out - Other Funds                        | (4,660,314)           | -                     | (4,660,314)           | (2,257,151)            | 2,403,163                              | 48.43%         |
| Total Other Financing Sources (Uses)                         | <u>7,174,686</u>      | <u>-</u>              | <u>7,174,686</u>      | <u>(1,001,321)</u>     | <u>(8,176,007)</u>                     | <u>-13.96%</u> |
| Net Change in Fund Balances                                  | <u>\$ (2,167,753)</u> | <u>\$ (5,811,666)</u> | <u>\$ (7,979,419)</u> | <u>\$ (21,137,297)</u> | <u>\$ (13,157,878)</u>                 | <u>264.90%</u> |

## SPECIAL REVENUE FUNDS

Special revenue funds are used to account for revenues that are legally restricted to expenditures for particular purposes.

**Governmental Library Fund:** This fund accounts for the operation of the law library which is available to the public, but used primarily by attorneys practicing in the courts. User fees are charged by the Governmental Library.

**Public Library Fund:** This fund accounts for the operation of the County-wide public library system.

**Solid Waste Fund:** All solid waste and recycling activities are accounted for within this fund.

**Air Quality Fund:** This fund accounts for air pollution control activity.

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

**Engineering and Public Works Fund:** This fund accounts for the County's share of the state gasoline and motor fuel taxes restricted for maintaining non-state roads within the County.

**KNOX COUNTY, TENNESSEE**

**Governmental Library Special Revenue Fund  
Schedule of Revenues, Expenditures and  
Changes in Fund Balances - Budget and Actual  
For the period ended January 31, 2019**

|  | Adopted<br>Budget | Budget<br>Revisions | Revised<br>Budget | Actual             | Variance<br>Favorable<br>(Unfavorable) | YTD<br>%      |
|--|-------------------|---------------------|-------------------|--------------------|--|---------------|
| <b>Revenues</b>  |                   |                     |                   |                    |  |               |
| <i>Local Taxes:</i>  |                   |                     |                   |                    |  |               |
| County Local Option Taxes                                    | \$ 62,200         | \$ -                | \$ 62,200         | \$ 28,162          | \$ (34,038)                            | 45.28%        |
| <i>Charges for Current Services:</i>                         |                   |                     |                   |                    |  |               |
| Fees   | 4,750             | -                   | 4,750             | 2,960              | (1,790)                                | 62.32%        |
| <i>Other Local Revenue and Citizens Groups:</i>              |                   |                     |                   |                    |  |               |
| Recurring Items  | 342               | -                   | 342               | 152                | (190)                                  | 44.44%        |
| <i>Other Governments:</i>                                    |                   |                     |                   |                    |  |               |
| City of Knoxville  | 30,000            | -                   | 30,000            | -                  | (30,000)                               | 0.00%         |
| <b>Total Revenues</b>  | <b>97,292</b>     | <b>-</b>            | <b>97,292</b>     | <b>31,274</b>      | <b>(66,018)</b>                        | <b>32.14%</b> |
| <b>Expenditures</b>  |                   |                     |                   |                    |  |               |
| <i>Current:</i>  |                   |                     |                   |                    |  |               |
| <i>General Government:</i>                                   |                   |                     |                   |                    |  |               |
| <i>Social and Cultural Services:</i>                         |                   |                     |                   |                    |  |               |
| <b>Governmental Law Library</b>                              |                   |                     |                   |                    |  |               |
| Personal Services  | 26,947            | -                   | 26,947            | 15,028             | 11,919                                 | 55.77%        |
| Employee Benefits  | 3,681             | -                   | 3,681             | 2,055              | 1,626                                  | 55.83%        |
| Contracted Services  | 7,250             | -                   | 7,250             | 3,848              | 3,402                                  | 53.08%        |
| Supplies & Materials   | 72,514            | -                   | 72,514            | 38,751             | 33,763                                 | 53.44%        |
| Other Charges  | 1,900             | -                   | 1,900             | 1,045              | 855                                    | 55.00%        |
| <b>Total Social and Cultural Services</b>                    | <b>112,292</b>    | <b>-</b>            | <b>112,292</b>    | <b>60,727</b>      | <b>51,565</b>                          | <b>54.08%</b> |
| Excess (Deficiency) of Revenues<br>Over (Under) Expenditures | (15,000)          | -                   | (15,000)          | (29,453)           | (14,453)                               | 196.35%       |
| <b>Other Financing Sources</b>                               |                   |                     |                   |                    |  |               |
| Operating Transfers In - Other Funds                         | 15,000            | -                   | 15,000            | -                  | (15,000)                               | 0.00%         |
| <b>Net Change in Fund Balances</b>                           | <b>\$ -</b>       | <b>\$ -</b>         | <b>\$ -</b>       | <b>\$ (29,453)</b> | <b>\$ (29,453)</b>                     | <b>N/A</b>    |



**KNOX COUNTY, TENNESSEE**

**Public Library Special Revenue Fund  
Schedule of Revenues, Expenditures and  
Changes in Fund Balances - Budget and Actual  
For the period ended January 31, 2019**

|  | Adopted<br>Budget   | Budget<br>Revisions | Revised<br>Budget   | Actual                | Variance<br>Favorable<br>(Unfavorable) | YTD<br>%       |
|--|---------------------|---------------------|---------------------|-----------------------|--|----------------|
| <b>Revenues</b>  |                     |                     |                     |                       |  |                |
| <i>Local Taxes:</i>  |                     |                     |                     |                       |  |                |
| Wheel Tax  | \$ 11,400,000       | \$ -                | \$ 11,400,000       | \$ 5,775,112          | \$ (5,624,888)                         | 50.66%         |
| <i>Charges for Current Services:</i>                         |                     |                     |                     |                       |  |                |
| Fees   | 330,000             | -                   | 330,000             | 145,934               | (184,066)                              | 44.22%         |
| <i>Other Local Revenues:</i>                                 |                     |                     |                     |                       |  |                |
| Other Local Revenue  | 167,000             | -                   | 167,000             | 3,119                 | (163,881)                              | 1.87%          |
| <i>Other Governments and Citizens Groups:</i>                |                     |                     |                     |                       |  |                |
| Federal Grant  | 6,400               | -                   | 6,400               | 6,400                 | -                                      | 100.00%        |
| State of Tennessee   | 45,500              | -                   | 45,500              | 45,500                | -                                      | 100.00%        |
| Rothrock Estate  | -                   | -                   | -                   | 9,091                 | 9,091                                  | N/A            |
| <i>Total Other Governments and Citizen Groups</i>            | 51,900              | -                   | 51,900              | 60,991                | 9,091                                  | 117.52%        |
| <b>Total Revenues</b>  | <b>11,948,900</b>   | <b>-</b>            | <b>11,948,900</b>   | <b>5,985,156</b>      | <b>(5,963,744)</b>                     | <b>50.09%</b>  |
| <b>Expenditures</b>  |                     |                     |                     |                       |  |                |
| <i>Current:</i>  |                     |                     |                     |                       |  |                |
| <i>General Government:</i>                                   |                     |                     |                     |                       |  |                |
| <i>Social and Cultural Services:</i>                         |                     |                     |                     |                       |  |                |
| <b>Public Library</b>  |                     |                     |                     |                       |  |                |
| Personal Services  | 7,142,929           | -                   | 7,142,929           | 4,038,443             | 3,104,486                              | 56.54%         |
| Employee Benefits  | 2,324,208           | -                   | 2,324,208           | 1,284,859             | 1,039,349                              | 55.28%         |
| Contracted Services  | 698,941             | -                   | 698,941             | 446,755               | 252,186                                | 63.92%         |
| Supplies & Materials   | 1,849,200           | -                   | 1,849,200           | 1,117,891             | 731,309                                | 60.45%         |
| Other Charges  | 211,614             | -                   | 211,614             | 89,890                | 121,724                                | 42.48%         |
| Capital Outlay   | -                   | 163,300             | 163,300             | 17,442                | 145,858                                | 10.68%         |
| <b>Public Library Maintenance</b>                            |                     |                     |                     |                       |  |                |
| Personal Services  | 225,664             | -                   | 225,664             | 115,632               | 110,032                                | 51.24%         |
| Employee Benefits  | 83,042              | -                   | 83,042              | 36,858                | 46,184                                 | 44.38%         |
| Contracted Services  | 641,050             | 3,224               | 644,274             | 320,917               | 323,357                                | 49.81%         |
| Supplies & Materials   | 55,352              | -                   | 55,352              | 18,152                | 37,200                                 | 32.79%         |
| Other Charges  | 675,000             | -                   | 675,000             | 675,000               | -                                      | 100.00%        |
| <b>State General Library</b>                                 |                     |                     |                     |                       |  |                |
| Supplies & Materials   | 51,900              | -                   | 51,900              | 51,900                | -                                      | 100.00%        |
| <b>Rothrock Estate</b>                                       |                     |                     |                     |                       |  |                |
| Supplies & Materials   | -                   | 76,529              | 76,529              | 32,250                | 44,279                                 | 42.14%         |
| <i>Total Social and Cultural Services</i>                    | 13,958,900          | 243,053             | 14,201,953          | 8,245,989             | 5,955,964                              | 58.06%         |
| Excess (Deficiency) of Revenues<br>Over (Under) Expenditures | (2,010,000)         | (243,053)           | (2,253,053)         | (2,260,833)           | (7,780)                                | 100.35%        |
| <b>Other Financing Sources (Uses)</b>                        |                     |                     |                     |                       |  |                |
| Operating Transfers In - Other Funds                         | 1,850,000           | -                   | 1,850,000           | 625,000               | (1,225,000)                            | 33.78%         |
| <b>Net Change in Fund Balances</b>                           | <b>\$ (160,000)</b> | <b>\$ (243,053)</b> | <b>\$ (403,053)</b> | <b>\$ (1,635,833)</b> | <b>\$ (1,232,780)</b>                  | <b>405.86%</b> |

**KNOX COUNTY, TENNESSEE**

**Solid Waste Special Revenue Fund  
Schedule of Revenues, Expenditures and  
Changes in Fund Balances - Budget and Actual  
For the period ended January 31, 2019**

|  | Adopted<br>Budget   | Budget<br>Revisions | Revised<br>Budget   | Actual              | Variance<br>Favorable<br>(Unfavorable) | YTD<br>%       |
|--|---------------------|---------------------|---------------------|---------------------|--|----------------|
| <b>Revenues</b>  |                     |                     |                     |                     |  |                |
| <i>Local Taxes:</i>  |                     |                     |                     |                     |  |                |
| County Property Taxes  | \$ 2,600,000        | \$ -                | \$ 2,600,000        | \$ 1,300,000        | \$ (1,300,000)                         | 50.00%         |
| Other Local Revenues   | 475,000             | -                   | 475,000             | 355,656             | (119,344)                              | 74.87%         |
| State of Tennessee   | 480,000             | -                   | 480,000             | 142,952             | (337,048)                              | 29.78%         |
| <b>Total Revenues</b>  | <b>3,555,000</b>    | <b>-</b>            | <b>3,555,000</b>    | <b>1,798,608</b>    | <b>(1,756,392)</b>                     | <b>50.59%</b>  |
| <b>Expenditures</b>  |                     |                     |                     |                     |  |                |
| <i>Current:</i>  |                     |                     |                     |                     |  |                |
| <i>General Government:</i>                                   |                     |                     |                     |                     |  |                |
| <i>Public Health and Welfare</i>                             |                     |                     |                     |                     |  |                |
| <b>Solid Waste Administration</b>                            |                     |                     |                     |                     |  |                |
| Personal Services  | 198,294             | (3,399)             | 194,895             | 85,226              | 109,669                                | 43.73%         |
| Employee Benefits  | 55,682              | -                   | 55,682              | 23,649              | 32,033                                 | 42.47%         |
| Contracted Services  | 59,270              | -                   | 59,270              | 5,469               | 53,801                                 | 9.23%          |
| Supplies & Materials   | 4,030               | -                   | 4,030               | 3,719               | 311                                    | 92.28%         |
| Other Charges  | 225,409             | -                   | 225,409             | 187,909             | 37,500                                 | 83.36%         |
| <b>Convenience Centers</b>                                   |                     |                     |                     |                     |  |                |
| Personal Services  | 690,364             | 3,399               | 693,763             | 424,517             | 269,246                                | 61.19%         |
| Employee Benefits  | 309,220             | -                   | 309,220             | 172,997             | 136,223                                | 55.95%         |
| Contracted Services  | 2,037,296           | -                   | 2,037,296           | 1,216,070           | 821,226                                | 59.69%         |
| Supplies & Materials   | 46,575              | -                   | 46,575              | 37,277              | 9,298                                  | 80.04%         |
| Other Charges  | 69,000              | -                   | 69,000              | 69,000              | -                                      | 100.00%        |
| <b>Tire Storage Facility</b>                                 |                     |                     |                     |                     |  |                |
| Personal Services  | 37,776              | -                   | 37,776              | 21,067              | 16,709                                 | 55.77%         |
| Employee Benefits  | 12,452              | -                   | 12,452              | 7,370               | 5,082                                  | 59.19%         |
| Contracted Services  | 409,002             | -                   | 409,002             | 348,489             | 60,513                                 | 85.20%         |
| Supplies & Materials   | 500                 | -                   | 500                 | 511                 | (11)                                   | 102.20%        |
| <b>Litter Grant - County</b>                                 |                     |                     |                     |                     |  |                |
| Personal Services  | 110,107             | -                   | 110,107             | 6,248               | 103,859                                | 5.67%          |
| Employee Benefits  | 68,791              | -                   | 68,791              | 2,434               | 66,357                                 | 3.54%          |
| Contracted Services  | 2,250               | -                   | 2,250               | 4,242               | (1,992)                                | 188.53%        |
| Supplies & Materials   | 12,500              | -                   | 12,500              | 3,820               | 8,680                                  | 30.56%         |
| <b>Household Hazardous Waste</b>                             |                     |                     |                     |                     |  |                |
| Contracted Services  | 50,000              | -                   | 50,000              | 22,387              | 27,613                                 | 44.77%         |
| <b>Total Public Health and Welfare</b>                       | <b>4,398,518</b>    | <b>-</b>            | <b>4,398,518</b>    | <b>2,642,401</b>    | <b>1,756,117</b>                       | <b>60.07%</b>  |
| Excess (Deficiency) of Revenues<br>Over (Under) Expenditures | (843,518)           | -                   | (843,518)           | (843,793)           | (275)                                  | 100.03%        |
| <b>Other Financing Sources (Uses)</b>                        |                     |                     |                     |                     |  |                |
| Transfers from Other Funds                                   | 675,000             | -                   | 675,000             | -                   | (675,000)                              | 0.00%          |
| <b>Total Other Financing Sources (Uses)</b>                  | <b>675,000</b>      | <b>-</b>            | <b>675,000</b>      | <b>-</b>            | <b>(675,000)</b>                       | <b>0.00%</b>   |
| <b>Net Change in Fund Balances</b>                           | <b>\$ (168,518)</b> | <b>\$ -</b>         | <b>\$ (168,518)</b> | <b>\$ (843,793)</b> | <b>\$ (675,275)</b>                    | <b>500.71%</b> |

KNOX COUNTY, TENNESSEE

*Air Quality Special Revenue Fund  
Schedule of Revenues, Expenditures and  
Changes in Fund Balances - Budget and Actual  
For the period ended January 31, 2019*

|   | Adopted<br>Budget | Budget<br>Revisions | Revised<br>Budget   | Actual              | Variance<br>Favorable<br>(Unfavorable) | YTD<br>%       |
|---|-------------------|---------------------|---------------------|---------------------|--|----------------|
| <b>Revenues</b>   |                   |                     |                     |                     |  |                |
| <i>Charges for Current Services:</i>                        |                   |                     |                     |                     |  |                |
| Fees  | \$ 160,000        | \$ -                | \$ 160,000          | \$ 194,830          | \$ 34,830                              | 121.77%        |
| <i>Federal Government:</i>                                  |                   |                     |                     |                     |  |                |
| EPA Grant   | -                 | 130,277             | 130,277             | 126,862             | (3,415)                                | 97.38%         |
| <b>Total Revenues</b>                                       | <b>160,000</b>    | <b>130,277</b>      | <b>290,277</b>      | <b>321,692</b>      | <b>31,415</b>                          | <b>110.82%</b> |
| <b>Expenditures</b>   |                   |                     |                     |                     |  |                |
| <i>Current:</i>   |                   |                     |                     |                     |  |                |
| <i>General Government:</i>                                  |                   |                     |                     |                     |  |                |
| <i>Finance and Administration</i>                           |                   |                     |                     |                     |  |                |
| <b>Clean Air Section 103 PM 2.5 03/09</b>                   |                   |                     |                     |                     |  |                |
| Personal Services   | -                 | 59,438              | 59,438              | 32,874              | 26,564                                 | 55.31%         |
| Employee Benefits   | -                 | 11,913              | 11,913              | 12,933              | (1,020)                                | 108.56%        |
| Contracted Services   | -                 | 18,173              | 18,173              | 12,051              | 6,122                                  | 66.31%         |
| Supplies & Materials  | -                 | 18,542              | 18,542              | 3,349               | 15,193                                 | 18.06%         |
| <b>Air Pollution FY 10</b>                                  |                   |                     |                     |                     |  |                |
| Personal Services   | -                 | 300,000             | 300,000             | 215,930             | 84,070                                 | 71.98%         |
| Employee Benefits   | -                 | 90,000              | 90,000              | 78,606              | 11,394                                 | 87.34%         |
| Contracted Services   | -                 | 80,000              | 80,000              | 27,513              | 52,487                                 | 34.39%         |
| Supplies & Materials  | -                 | 42,824              | 42,824              | 23,735              | 19,089                                 | 55.42%         |
| <b>Permit Fee</b>   |                   |                     |                     |                     |  |                |
| Personal Services   | -                 | -                   | -                   | 118,762             | (118,762)                              | N/A            |
| Employee Benefits   | -                 | -                   | -                   | 41,121              | (41,121)                               | N/A            |
| Contracted Services   | 145,334           | -                   | 145,334             | 1,860               | 143,474                                | 1.28%          |
| Supplies & Materials  | -                 | -                   | -                   | 282                 | (282)                                  | N/A            |
| Other Charges   | 14,666            | -                   | 14,666              | 14,666              | -                                      | 100.00%        |
| <b>Air Pollution Title V</b>                                |                   |                     |                     |                     |  |                |
| Personal Services   | -                 | -                   | -                   | 26,438              | (26,438)                               | N/A            |
| Employee Benefits   | -                 | -                   | -                   | 9,360               | (9,360)                                | N/A            |
| <b>Total Finance and Administration</b>                     | <b>160,000</b>    | <b>620,890</b>      | <b>780,890</b>      | <b>619,480</b>      | <b>161,410</b>                         | <b>79.33%</b>  |
| Excess (Deficiency) of Revenue<br>Over (Under) Expenditures | -                 | (490,613)           | (490,613)           | (297,788)           | 192,825                                | 60.70%         |
| <b>Net Change in Fund Balances</b>                          | <b>\$ -</b>       | <b>\$ (490,613)</b> | <b>\$ (490,613)</b> | <b>\$ (297,788)</b> | <b>\$ 192,825</b>                      | <b>60.70%</b>  |

*Note: The Air Quality Special Revenue Fund is included with other activities funded by grant and contract revenues within the State and Federal Grants Fund, included in the Knox County primary government activities, as reported in the Comprehensive Annual Financial Report. Budgets for those other activities are adopted throughout the fiscal year when the related grants are received and adopted by County Commission. As an original budget is, therefore, not adopted by Commission during the budget process, budgets for such activities are not included in this report.*

**KNOX COUNTY, TENNESSEE**

**Hotel/Motel Tax Special Revenue Fund  
Schedule of Revenues, Expenditures and  
Changes in Fund Balances - Budget and Actual  
For the period ended January 31, 2019**

|  | Adopted<br>Budget | Budget<br>Revisions | Revised<br>Budget   | Actual             | Variance<br>Favorable<br>(Unfavorable) | YTD<br>%      |
|--|-------------------|---------------------|---------------------|--------------------|--|---------------|
| <b>Revenues</b>  |                   |                     |                     |                    |  |               |
| <i>Local Taxes:</i>  |                   |                     |                     |                    |  |               |
| County Local Option Taxes                                    | \$ 8,000,000      | \$ -                | \$ 8,000,000        | \$ 3,981,168       | \$ (4,018,832)                         | 49.76%        |
| <b>Total Revenues</b>  | <b>8,000,000</b>  | <b>-</b>            | <b>8,000,000</b>    | <b>3,981,168</b>   | <b>(4,018,832)</b>                     | <b>49.76%</b> |
| <b>Expenditures</b>  |                   |                     |                     |                    |  |               |
| <i>Current:</i>  |                   |                     |                     |                    |  |               |
| <i>General Government:</i>                                   |                   |                     |                     |                    |  |               |
| <i>Other General Government:</i>                             |                   |                     |                     |                    |  |               |
| Payments to the City of Knoxville                            | 2,300,000         | -                   | 2,300,000           | 326,011            | 1,973,989                              | 14.17%        |
| Women's Basketball of Fame                                   | 150,000           | -                   | 150,000             | 87,500             | 62,500                                 | 58.33%        |
| Trustee Commission   | 80,000            | -                   | 80,000              | -                  | 80,000                                 | 0.00%         |
| Tourism and Sports Development Corp.                         | 3,200,000         | 75,000              | 3,275,000           | 2,063,667          | 1,211,333                              | 63.01%        |
| Contributions to agencies                                    | 1,670,000         | 55,000              | 1,725,000           | 1,515,061          | 209,939                                | 87.83%        |
| <i>Total Other General Government:</i>                       | <b>7,400,000</b>  | <b>130,000</b>      | <b>7,530,000</b>    | <b>3,992,239</b>   | <b>3,537,761</b>                       | <b>53.02%</b> |
| Excess (Deficiency) of Revenues<br>Over (Under) Expenditures | 600,000           | (130,000)           | 470,000             | (11,071)           | (481,071)                              | -2.36%        |
| <b>Other Financing Sources(Uses)</b>                         |                   |                     |                     |                    |  |               |
| Operating Transfers Out - Other Funds                        | (600,000)         | -                   | (600,000)           | -                  | 600,000                                | 0.00%         |
| <b>Net Change in Fund Balances</b>                           | <b>\$ -</b>       | <b>\$ (130,000)</b> | <b>\$ (130,000)</b> | <b>\$ (11,071)</b> | <b>\$ 118,929</b>                      | <b>8.52%</b>  |

**KNOX COUNTY, TENNESSEE**

**Engineering and Public Works Special Revenue Fund  
Schedule of Revenues, Expenditures and  
Changes in Fund Balances - Budget and Actual  
For the period ended January 31, 2019**

|  | Adopted<br>Budget | Budget<br>Revisions | Revised<br>Budget | Actual           | Variance<br>Favorable<br>(Unfavorable) | YTD<br>%      |
|--|-------------------|---------------------|-------------------|------------------|--|---------------|
| <b>Revenues</b>                        |                   |                     |                   |                  |  |               |
| <i>Local Taxes:</i>                    |                   |                     |                   |                  |  |               |
| County Local Option Taxes              | \$ 5,682,946      | \$ -                | \$ 5,682,946      | \$ 2,608,742     | \$ (3,074,204)                         | 45.90%        |
| Statutory Local Taxes                  | 2,050,000         | -                   | 2,050,000         | 881,701          | (1,168,299)                            | 43.01%        |
| <i>Total Local Taxes</i>               | <i>7,732,946</i>  | <i>-</i>            | <i>7,732,946</i>  | <i>3,490,443</i> | <i>(4,242,503)</i>                     | <i>45.14%</i> |
| <i>Other Local Revenues</i>            | <i>15,000</i>     | <i>-</i>            | <i>15,000</i>     | <i>1,900</i>     | <i>(13,100)</i>                        | <i>12.67%</i> |
| <i>State of Tennessee:</i>             |                   |                     |                   |                  |  |               |
| Gasoline Tax                           | 6,400,000         | -                   | 6,400,000         | 2,797,754        | (3,602,246)                            | 43.71%        |
| Petroleum Special Tax                  | 311,000           | -                   | 311,000           | 129,946          | (181,054)                              | 41.78%        |
| <i>Total State of Tennessee</i>        | <i>6,711,000</i>  | <i>-</i>            | <i>6,711,000</i>  | <i>2,927,700</i> | <i>(3,783,300)</i>                     | <i>43.63%</i> |
| <b>Total Revenues</b>                  | <b>14,458,946</b> | <b>-</b>            | <b>14,458,946</b> | <b>6,420,043</b> | <b>(8,038,903)</b>                     | <b>44.40%</b> |
| <b>Expenditures</b>                    |                   |                     |                   |                  |  |               |
| <i>Current:</i>                        |                   |                     |                   |                  |  |               |
| <i>Engineering and Public Works:</i>   |                   |                     |                   |                  |  |               |
| <b>Administration</b>                  |                   |                     |                   |                  |  |               |
| Personal Services                      | 418,869           | 36,936              | 455,805           | 195,793          | 260,012                                | 42.96%        |
| Employee Benefits                      | 118,472           | -                   | 118,472           | 54,016           | 64,456                                 | 45.59%        |
| Contracted Services                    | 23,750            | -                   | 23,750            | 12,304           | 11,446                                 | 51.81%        |
| Supplies & Materials                   | 4,500             | -                   | 4,500             | 5,883            | (1,383)                                | 130.73%       |
| Other Charges                          | 508,100           | -                   | 508,100           | 508,164          | (64)                                   | 100.01%       |
| <b>Construction Services</b>           |                   |                     |                   |                  |  |               |
| Personal Services                      | 702,195           | 5,043               | 707,238           | 392,673          | 314,565                                | 55.52%        |
| Employee Benefits                      | 248,562           | -                   | 248,562           | 136,460          | 112,102                                | 54.90%        |
| Contracted Services                    | 21,461            | -                   | 21,461            | 15,673           | 5,788                                  | 73.03%        |
| Supplies & Materials                   | 16,500            | -                   | 16,500            | 17,314           | (814)                                  | 104.93%       |
| <b>Stormwater Management-ADM</b>       |                   |                     |                   |                  |  |               |
| Personal Services                      | 853,377           | -                   | 853,377           | 464,469          | 388,908                                | 54.43%        |
| Employee Benefits                      | 256,779           | -                   | 256,779           | 136,450          | 120,329                                | 53.14%        |
| Contracted Services                    | 118,890           | -                   | 118,890           | 15,915           | 102,975                                | 13.39%        |
| Supplies & Materials                   | 17,500            | -                   | 17,500            | 10,400           | 7,100                                  | 59.43%        |
| Other Charges                          | 5,400             | -                   | 5,400             | 5,348            | 52                                     | 99.04%        |
| <b>Stormwater Management-Violation</b> |                   |                     |                   |                  |  |               |
| Contracted Services                    | -                 | -                   | -                 | 3,838            | (3,838)                                | N/A           |
| Supplies & Materials                   | -                 | 10,426              | 10,426            | 418              | 10,008                                 | 4.01%         |
| <b>Highway and Bridge Maintenance</b>  |                   |                     |                   |                  |  |               |
| Personal Services                      | 3,330,061         | -                   | 3,330,061         | 1,903,689        | 1,426,372                              | 57.17%        |
| Employee Benefits                      | 1,403,702         | -                   | 1,403,702         | 765,452          | 638,250                                | 54.53%        |
| Contracted Services                    | 1,075,650         | 26,003              | 1,101,653         | 569,146          | 532,507                                | 51.66%        |
| Supplies & Materials                   | 5,151,900         | 361,900             | 5,513,800         | 2,103,060        | 3,410,740                              | 38.14%        |
| Other Charges                          | 538,250           | -                   | 538,250           | 538,432          | (182)                                  | 100.03%       |
| Capital Outlay                         | -                 | 220,000             | 220,000           | -                | 220,000                                | 0.00%         |

**KNOX COUNTY, TENNESSEE**

**Engineering and Public Works Special Revenue Fund  
Schedule of Revenues, Expenditures and  
Changes in Fund Balances - Budget and Actual  
For the period ended January 31, 2019**

|  | Adopted<br>Budget   | Budget<br>Revisions   | Revised<br>Budget     | Actual                | Variance<br>Favorable<br>(Unfavorable) | YTD<br>%      |
|--|---------------------|-----------------------|-----------------------|-----------------------|--|---------------|
| <b>Traffic Control</b>                                       |                     |                       |                       |                       |  |               |
| Personal Services  | 345,750             | -                     | 345,750               | 194,955               | 150,795                                | 56.39%        |
| Employee Benefits  | 150,660             | -                     | 150,660               | 79,602                | 71,058                                 | 52.84%        |
| Contracted Services  | 179,114             | 12,500                | 191,614               | 106,056               | 85,558                                 | 55.35%        |
| Supplies & Materials   | 95,125              | -                     | 95,125                | 97,043                | (1,918)                                | 102.02%       |
| Other Charges  | 70,000              | -                     | 70,000                | 70,000                | -                                      | 100.00%       |
| <b>Engineering</b>   |                     |                       |                       |                       |  |               |
| Personal Services  | 154,975             | (41,979)              | 112,996               | 48,191                | 64,805                                 | 42.65%        |
| Employee Benefits  | 43,073              | -                     | 43,073                | 13,056                | 30,017                                 | 30.31%        |
| Contracted Services  | 33,500              | (12,500)              | 21,000                | 8,954                 | 12,046                                 | 42.64%        |
| Supplies & Materials   | 2,850               | -                     | 2,850                 | 1,158                 | 1,692                                  | 40.63%        |
| Other Charges  | 9,687               | -                     | 9,687                 | 9,687                 | -                                      | 100.00%       |
| <b>Other Charges</b>   |                     |                       |                       |                       |  |               |
| Other Charges-Trustee's Commission                           | 135,000             | -                     | 135,000               | -                     | 135,000                                | 0.00%         |
| <b>Subdivision Foreclosures</b>                              |                     |                       |                       |                       |  |               |
| Contracted Services  | -                   | -                     | -                     | 3,881                 | (3,881)                                | N/A           |
| Supplies & Materials   | -                   | 825,563               | 825,563               | -                     | 825,563                                | 0.00%         |
| <b>Total Engineering and Public Works</b>                    | <b>16,033,652</b>   | <b>1,443,892</b>      | <b>17,477,544</b>     | <b>8,487,480</b>      | <b>8,990,064</b>                       | <b>48.56%</b> |
| Excess (Deficiency) of Revenues<br>Over (Under) Expenditures | (1,574,706)         | (1,443,892)           | (3,018,598)           | (2,067,437)           | 951,161                                | 68.49%        |
| <b>Other Financing Sources(Uses)</b>                         |                     |                       |                       |                       |  |               |
| Operating Transfers In - Other Funds                         | 2,100,000           | -                     | 2,100,000             | 1,050,000             | (1,050,000)                            | 50.00%        |
| Operating Transfers Out - Other Funds                        | (675,000)           | -                     | (675,000)             | -                     | 675,000                                | 0.00%         |
| <b>Net Change in Fund Balances</b>                           | <b>\$ (149,706)</b> | <b>\$ (1,443,892)</b> | <b>\$ (1,593,598)</b> | <b>\$ (1,017,437)</b> | <b>\$ 576,161</b>                      | <b>63.85%</b> |

## DEBT SERVICE FUND

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



KNOX COUNTY, TENNESSEE

*Debt Service Fund*  
*Schedule of Revenues, Expenditures and*  
*Changes in Fund Balances - Budget and Actual*  
*For the period ended January 31, 2019*

|   | Adopted<br>Budget     | Budget<br>Revisions | Revised<br>Budget     | Actual               | Variance<br>Favorable<br>(Unfavorable) | YTD<br>%        |
|---|-----------------------|---------------------|-----------------------|----------------------|--|-----------------|
| <b>Revenues</b>   |                       |                     |                       |                      |  |                 |
| <i>Local Taxes:</i>                                       |                       |                     |                       |                      |  |                 |
| County Property Taxes                                     | \$ 54,521,000         | \$ -                | \$ 54,521,000         | \$ 34,554,458        | \$ (19,966,542)                        | 63.38%          |
| Interest Earned   | 2,257,726             | -                   | 2,257,726             | 1,272,229            | (985,497)                              | 56.35%          |
| Other Local Revenues                                      | -                     | -                   | -                     | 35,000               | 35,000                                 | N/A             |
| Payments from Component Units                             | 13,297,034            | -                   | 13,297,034            | -                    | (13,297,034)                           | 0.00%           |
| <b>Total Revenues</b>                                     | <b>70,075,760</b>     | <b>-</b>            | <b>70,075,760</b>     | <b>35,861,687</b>    | <b>(34,214,073)</b>                    | <b>51.18%</b>   |
| <b>Expenditures</b>                                       |                       |                     |                       |                      |  |                 |
| <i>Current:</i>   |                       |                     |                       |                      |  |                 |
| <i>Debt Service:</i>                                      |                       |                     |                       |                      |  |                 |
| Trustee's Commission                                      | 1,100,000             | -                   | 1,100,000             | 691,334              | 408,666                                | 62.85%          |
| Principal   | 45,279,142            | -                   | 45,279,142            | 1,499,149            | 43,779,993                             | 3.31%           |
| Interest  | 28,123,858            | -                   | 28,123,858            | 11,895,455           | 16,228,403                             | 42.30%          |
| Debt Service  | 2,000,000             | -                   | 2,000,000             | 651,343              | 1,348,657                              | 32.57%          |
| <i>Total Debt Service</i>                                 | <b>76,503,000</b>     | <b>-</b>            | <b>76,503,000</b>     | <b>14,737,281</b>    | <b>61,765,719</b>                      | <b>19.26%</b>   |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | (6,427,240)           | -                   | (6,427,240)           | 21,124,406           | 27,551,646                             | -328.67%        |
| <b>Other Financing Sources (Uses)</b>                     |                       |                     |                       |                      |  |                 |
| Operating Transfers In - Other Funds                      | 195,226               | -                   | 195,226               | -                    | (195,226)                              | 0.00%           |
| Operating Transfers Out - Other Funds                     | (1,247,000)           | -                   | (1,247,000)           | -                    | 1,247,000                              | 0.00%           |
| <i>Total Other Financial Sources (Uses)</i>               | <b>(1,051,774)</b>    | <b>-</b>            | <b>(1,051,774)</b>    | <b>-</b>             | <b>1,051,774</b>                       | <b>0.00%</b>    |
| <b>Net Change in Fund Balances</b>                        | <b>\$ (7,479,014)</b> | <b>\$ -</b>         | <b>\$ (7,479,014)</b> | <b>\$ 21,124,406</b> | <b>\$ 28,603,420</b>                   | <b>-282.45%</b> |

DISCRETELY PRESENTED COMPONENT UNIT  
KNOX COUNTY BOARD OF EDUCATION

Knox County Board of Education presented here are:

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

**KNOX COUNTY, TENNESSEE**

*Discretely Presented Component Unit -  
Knox County Board of Education  
General Fund - General Purpose Schools  
Schedule of Revenues, Expenditures and  
Changes in Fund Balances - Budget and Actual  
For the period ended January 31, 2019*

|   | Adopted<br>Budget  | Budget<br>Revisions | Revised<br>Budget  | Actual             | Variance<br>Favorable<br>(Unfavorable) | YTD<br>%       |
|---|--------------------|---------------------|--------------------|--------------------|--|----------------|
| <b>Revenues</b>                                   |                    |                     |                    |                    |  |                |
| <i>Local Taxes:</i>                               |                    |                     |                    |                    |  |                |
| County Property Taxes                             | \$ 102,715,000     | \$ -                | \$ 102,715,000     | \$ 64,285,761      | (38,429,239)                           | 62.59%         |
| County Local Option Taxes                         | 149,810,000        | -                   | 149,810,000        | 64,076,354         | (85,733,646)                           | 42.77%         |
| Other Local Taxes                                 | 1,080,000          | -                   | 1,080,000          | 439,817            | (640,183)                              | 40.72%         |
| Wheel Taxes                                       | 1,650,000          | -                   | 1,650,000          | 838,901            | (811,099)                              | 50.84%         |
| <i>Total Local Taxes</i>                          | <i>255,255,000</i> | <i>-</i>            | <i>255,255,000</i> | <i>129,640,833</i> | <i>(125,614,167)</i>                   | <i>50.79%</i>  |
| <i>Licenses and Permits</i>                       | <i>35,000</i>      | <i>-</i>            | <i>35,000</i>      | <i>19,646</i>      | <i>(15,354)</i>                        | <i>56.13%</i>  |
| <i>Charges for Current Services:</i>              |                    |                     |                    |                    |  |                |
| Education Charges                                 | 275,000            | 6,412               | 281,412            | 57,076             | (224,336)                              | 20.28%         |
| Other Charges For Services                        | 402,000            | 2,120               | 404,120            | 113,130            | (290,990)                              | 27.99%         |
| <i>Total Charges/Current Services</i>             | <i>677,000</i>     | <i>8,532</i>        | <i>685,532</i>     | <i>170,206</i>     | <i>(515,326)</i>                       | <i>24.83%</i>  |
| <i>Other Local Revenues:</i>                      |                    |                     |                    |                    |  |                |
| Recurring Items                                   | 440,000            | 6,207               | 446,207            | 278,622            | (167,585)                              | 62.44%         |
| Nonrecurring Items                                | 1,340,000          | 180,596             | 1,520,596          | 1,866,306          | 345,710                                | 122.74%        |
| <i>Total Other Local Revenues</i>                 | <i>1,780,000</i>   | <i>186,803</i>      | <i>1,966,803</i>   | <i>2,144,928</i>   | <i>178,125</i>                         | <i>109.06%</i> |
| <i>State of Tennessee:</i>                        |                    |                     |                    |                    |  |                |
| Regular Education Funds                           | 220,275,000        | 538,000             | 220,813,000        | 133,969,082        | (86,843,918)                           | 60.67%         |
| Other State Revenues                              | 2,300,000          | -                   | 2,300,000          | 842,749            | (1,457,251)                            | 36.64%         |
| <i>Total State of Tennessee</i>                   | <i>222,575,000</i> | <i>538,000</i>      | <i>223,113,000</i> | <i>134,811,831</i> | <i>(88,301,169)</i>                    | <i>60.42%</i>  |
| <i>Total Federal Government:</i>                  | <i>566,000</i>     | <i>-</i>            | <i>566,000</i>     | <i>361,343</i>     | <i>(204,657)</i>                       | <i>63.84%</i>  |
| <i>Other Government and Citizen Group:</i>        |                    |                     |                    |                    |  |                |
| Donations   | -                  | 15,510              | 15,510             | 16,575             | 1,065                                  | N/A            |
| Payments from Primary Government                  | 2,082,000          | -                   | 2,082,000          | 2,082,000          | -                                      | 100.00%        |
| <i>Total Other Government and Citizen Groups:</i> | <i>2,082,000</i>   | <i>15,510</i>       | <i>2,097,510</i>   | <i>2,098,575</i>   | <i>1,065</i>                           | <i>100.05%</i> |
| <b>Total Revenues</b>                             | <b>482,970,000</b> | <b>733,335</b>      | <b>483,718,845</b> | <b>269,247,362</b> | <b>(214,471,483)</b>                   | <b>55.66%</b>  |
| <b>Expenditures</b>                               |                    |                     |                    |                    |  |                |
| <i>Current:</i>                                   |                    |                     |                    |                    |  |                |
| <i>Education:</i>                                 |                    |                     |                    |                    |  |                |
| <i>Instruction:</i>                               |                    |                     |                    |                    |  |                |
| <b>Regular Instruction</b>                        |                    |                     |                    |                    |  |                |
| Personal Services                                 | 162,712,377        | (21,540)            | 162,690,837        | 83,925,791         | 78,765,046                             | 51.59%         |
| Employee Benefits                                 | 46,038,127         | 343                 | 46,038,470         | 27,263,073         | 18,775,397                             | 59.22%         |
| Contracted Services                               | 918,289            | -                   | 918,289            | 703,413            | 214,876                                | 76.60%         |
| Supplies and Materials                            | 3,125,980          | 4,337,577           | 7,463,557          | 6,723,912          | 739,645                                | 90.09%         |
| Other Charges                                     | 45,000             | (5,000)             | 40,000             | -                  | 40,000                                 | 0.00%          |

**KNOX COUNTY, TENNESSEE**

*Discretely Presented Component Unit -  
Knox County Board of Education  
General Fund - General Purpose Schools  
Schedule of Revenues, Expenditures and  
Changes in Fund Balances - Budget and Actual  
For the period ended January 31, 2019*

|   | Adopted<br>Budget  | Budget<br>Revisions | Revised<br>Budget  | Actual             | Variance<br>Favorable<br>(Unfavorable) | YTD<br>%      |
|---|--------------------|---------------------|--------------------|--------------------|--|---------------|
| <b>Excellence Thru Literacy</b>         |                    |                     |                    |                    |  |               |
| Personal Services                       | -                  | 21,000              | 21,000             | 8,078              | 12,922                                 | 38.47%        |
| Employee Benefits                       | -                  | -                   | -                  | 588                | (588)                                  | N/A           |
| Supplies and Materials                  | 405,000            | -                   | 405,000            | 204,639            | 200,361                                | 50.53%        |
| <b>Reading</b>                          |                    |                     |                    |                    |  |               |
| Personal Services                       | 2,347,933          | 134,500             | 2,482,433          | 789,219            | 1,693,214                              | 31.79%        |
| Employee Benefits                       | 558,109            | 20,443              | 578,552            | 198,895            | 379,657                                | 34.38%        |
| Supplies and Materials                  | 75,000             | -                   | 75,000             | 17,574             | 57,426                                 | 23.43%        |
| Other Charges                           | 5,000              | -                   | 5,000              | -                  | 5,000                                  | 0.00%         |
| <b>Summer School</b>                    |                    |                     |                    |                    |  |               |
| Personal Services                       | 183,976            | -                   | 183,976            | 47,047             | 136,929                                | 25.57%        |
| Employee Benefits                       | 31,501             | -                   | 31,501             | 24,767             | 6,734                                  | 78.62%        |
| Contracted Services                     | 72,500             | -                   | 72,500             | -                  | 72,500                                 | 0.00%         |
| <b>Section 504 Instruction</b>          |                    |                     |                    |                    |  |               |
| Contracted Services                     | -                  | -                   | -                  | 930                | (930)                                  | N/A           |
| <b>ELL Instruction</b>                  |                    |                     |                    |                    |  |               |
| Personal Services                       | 4,698,400          | -                   | 4,698,400          | 2,475,319          | 2,223,081                              | 52.68%        |
| Employee Benefits                       | 1,323,355          | -                   | 1,323,355          | 745,825            | 577,530                                | 56.36%        |
| Contracted Services                     | 14,000             | -                   | 14,000             | 5,399              | 8,601                                  | 38.56%        |
| <b>District Stem</b>                    |                    |                     |                    |                    |  |               |
| Personal Services                       | 57,500             | (57,500)            | -                  | -                  | -                                      | N/A           |
| Employee Benefits                       | 15,365             | (15,365)            | -                  | -                  | -                                      | N/A           |
| Contracted Services                     | 24,024             | (24,024)            | -                  | -                  | -                                      | N/A           |
| Supplies and Materials                  | 3,500              | (3,500)             | -                  | -                  | -                                      | N/A           |
| Other Charges                           | 6,976              | (6,976)             | -                  | -                  | -                                      | N/A           |
| <b>Alternative Schools</b>              |                    |                     |                    |                    |  |               |
| Personal Services                       | 1,434,200          | -                   | 1,434,200          | 836,325            | 597,875                                | 58.31%        |
| Employee Benefits                       | 441,928            | -                   | 441,928            | 271,726            | 170,202                                | 61.49%        |
| Supplies and Materials                  | 55,239             | -                   | 55,239             | -                  | 55,239                                 | 0.00%         |
| <b>Kelly Volunteer Academy</b>          |                    |                     |                    |                    |  |               |
| Personal Services                       | 397,600            | -                   | 397,600            | -                  | 397,600                                | 0.00%         |
| Employee Benefits                       | 112,238            | -                   | 112,238            | -                  | 112,238                                | 0.00%         |
| Contracted Services                     | 234                | -                   | 234                | -                  | 234                                    | 0.00%         |
| Supplies and Materials                  | 11,766             | (7,000)             | 4,766              | -                  | 4,766                                  | 0.00%         |
| Other Charges                           | 5,000              | -                   | 5,000              | -                  | 5,000                                  | 0.00%         |
| <b>Special Education Program</b>        |                    |                     |                    |                    |  |               |
| Personal Services                       | 32,448,460         | (42,600)            | 32,405,860         | 15,965,849         | 16,440,011                             | 49.27%        |
| Employee Benefits                       | 9,484,496          | (21,659)            | 9,462,837          | 5,161,349          | 4,301,488                              | 54.54%        |
| Contracted Services                     | 281,900            | -                   | 281,900            | 67,986             | 213,914                                | 24.12%        |
| Supplies and Materials                  | 521,500            | 28,716              | 550,216            | 295,278            | 254,938                                | 53.67%        |
| <b>Career &amp; Technical Education</b> |                    |                     |                    |                    |  |               |
| Personal Services                       | 8,355,550          | (5,673)             | 8,349,877          | 4,182,441          | 4,167,436                              | 50.09%        |
| Employee Benefits                       | 2,310,379          | (385)               | 2,309,994          | 1,420,907          | 889,087                                | 61.51%        |
| Contracted Services                     | 156,592            | 252                 | 156,844            | 62,514             | 94,330                                 | 39.86%        |
| Supplies and Materials                  | 472,165            | (45,045)            | 427,120            | 256,382            | 170,738                                | 60.03%        |
| Other Charges                           | 9,500              | 6,000               | 15,500             | 5,165              | 10,335                                 | 33.32%        |
| <b>Athletics</b>                        |                    |                     |                    |                    |  |               |
| Personal Services                       | 1,150,000          | -                   | 1,150,000          | 834,957            | 315,043                                | 72.60%        |
| Employee Benefits                       | 196,905            | -                   | 196,905            | 237,031            | (40,126)                               | 120.38%       |
| Contracted Services                     | 4,000              | 7,000               | 11,000             | 7,000              | 4,000                                  | 63.64%        |
| Supplies and Materials                  | 110,555            | (3,000)             | 107,555            | 30,448             | 77,107                                 | 28.31%        |
| Other Charges                           | 3,200              | -                   | 3,200              | 326                | 2,874                                  | 10.19%        |
| <b>Total Instruction</b>                | <b>280,625,319</b> | <b>4,296,564</b>    | <b>284,921,883</b> | <b>152,770,153</b> | <b>132,151,730</b>                     | <b>53.62%</b> |

**KNOX COUNTY, TENNESSEE**

**Discretely Presented Component Unit -  
Knox County Board of Education  
General Fund - General Purpose Schools  
Schedule of Revenues, Expenditures and  
Changes in Fund Balances - Budget and Actual  
For the period ended January 31, 2019**

|                              | Adopted<br>Budget | Budget<br>Revisions | Revised<br>Budget | Actual    | Variance<br>Favorable<br>(Unfavorable) | YTD<br>% |
|------------------------------|-------------------|---------------------|-------------------|-----------|--|----------|
| <i>Support Services:</i>     |                   |                     |                   |           |  |          |
| <b>Attendance</b>            |                   |                     |                   |           |  |          |
| Personal Services            | 1,674,270         | 26,000              | 1,700,270         | 923,408   | 776,862                                | 54.31%   |
| Employee Benefits            | 476,894           | (26,000)            | 450,894           | 286,591   | 164,303                                | 63.56%   |
| Contracted Services          | 1,600             | -                   | 1,600             | 250       | 1,350                                  | 15.63%   |
| Supplies and Materials       | 3,000             | -                   | 3,000             | 3,280     | (280)                                  | 109.33%  |
| Other Charges                | 2,200             | -                   | 2,200             | 1,473     | 727                                    | 66.95%   |
| <b>Health Services</b>       |                   |                     |                   |           |  |          |
| Personal Services            | 2,972,500         | 1,275               | 2,973,775         | 1,400,297 | 1,573,478                              | 47.09%   |
| Employee Benefits            | 840,653           | (1,275)             | 839,378           | 447,964   | 391,414                                | 53.37%   |
| Contracted Services          | 43,950            | (5,540)             | 38,410            | 14,444    | 23,966                                 | 37.60%   |
| Supplies and Materials       | 149,210           | 21,050              | 170,260           | 100,004   | 70,256                                 | 58.74%   |
| Other Charges                | 16,388            | -                   | 16,388            | 220       | 16,168                                 | 1.34%    |
| <b>Other Student Support</b> |                   |                     |                   |           |  |          |
| Personal Services            | 1,926,300         | 20,250              | 1,946,550         | 966,823   | 979,727                                | 49.67%   |
| Employee Benefits            | 552,076           | (20,250)            | 531,826           | 300,815   | 231,011                                | 56.56%   |
| Contracted Services          | 492,000           | -                   | 492,000           | 263,818   | 228,182                                | 53.62%   |
| Supplies and Materials       | 1,300             | -                   | 1,300             | -         | 1,300                                  | 0.00%    |
| <b>Transfer Department</b>   |                   |                     |                   |           |  |          |
| Personal Services            | 221,000           | 1,275               | 222,275           | 136,163   | 86,112                                 | 61.26%   |
| Employee Benefits            | 51,088            | (1,275)             | 49,813            | 30,454    | 19,359                                 | 61.14%   |
| Contracted Services          | 500               | -                   | 500               | -         | 500                                    | 0.00%    |
| Supplies and Materials       | 1,500             | -                   | 1,500             | 2,267     | (767)                                  | 151.13%  |
| Other Charges                | 4,600             | -                   | 4,600             | -         | 4,600                                  | 0.00%    |
| <b>Guidance</b>              |                   |                     |                   |           |  |          |
| Personal Services            | 6,708,920         | -                   | 6,708,920         | 3,287,762 | 3,421,158                              | 49.01%   |
| Employee Benefits            | 1,840,930         | -                   | 1,840,930         | 1,016,590 | 824,340                                | 55.22%   |
| Supplies and Materials       | 28,960            | -                   | 28,960            | 22,842    | 6,118                                  | 78.87%   |
| Other Charges                | 4,511             | -                   | 4,511             | 4,175     | 336                                    | 92.55%   |
| <b>Math</b>                  |                   |                     |                   |           |  |          |
| Personal Services            | 205,250           | 62,725              | 267,975           | 157,999   | 109,976                                | 58.96%   |
| Employee Benefits            | 48,147            | 15,871              | 64,018            | 44,096    | 19,922                                 | 68.88%   |
| Contracted Services          | 200               | -                   | 200               | 263       | (63)                                   | 131.50%  |
| Supplies and Materials       | 81,829            | (1,125)             | 80,704            | 68,813    | 11,891                                 | 85.27%   |
| Other Charges                | 5,500             | -                   | 5,500             | 3,492     | 2,008                                  | 63.49%   |
| <b>Choral Music</b>          |                   |                     |                   |           |  |          |
| Personal Services            | 108,500           | 6,265               | 114,765           | 45,329    | 69,436                                 | 39.50%   |
| Employee Benefits            | 26,170            | -                   | 26,170            | 11,200    | 14,970                                 | 42.80%   |
| Contracted Services          | 7,122             | 300                 | 7,422             | 4,985     | 2,437                                  | 67.17%   |
| Supplies and Materials       | 33,245            | 244                 | 33,489            | 32,408    | 1,081                                  | 96.77%   |
| Other Charges                | 5,207             | (544)               | 4,663             | 3,555     | 1,108                                  | 76.24%   |
| <b>Physical Education</b>    |                   |                     |                   |           |  |          |
| Personal Services            | 145,500           | -                   | 145,500           | 89,465    | 56,035                                 | 61.49%   |
| Employee Benefits            | 34,577            | -                   | 34,577            | 20,190    | 14,387                                 | 58.39%   |
| Contracted Services          | 850               | -                   | 850               | 1,703     | (853)                                  | 200.35%  |
| Supplies and Materials       | 45,625            | 1,000               | 46,625            | 18,367    | 28,258                                 | 39.39%   |
| Other Charges                | 7,000             | -                   | 7,000             | 1,519     | 5,481                                  | 21.70%   |
| <b>Science</b>               |                   |                     |                   |           |  |          |
| Personal Services            | 113,750           | 72,000              | 185,750           | 82,227    | 103,523                                | 44.27%   |
| Employee Benefits            | 26,960            | 17,214              | 44,174            | 27,080    | 17,094                                 | 61.30%   |
| Contracted Services          | 5,300             | 353                 | 5,653             | 520       | 5,133                                  | 9.20%    |
| Supplies and Materials       | 154,019           | (11,978)            | 142,041           | 94,075    | 47,966                                 | 66.23%   |
| Other Charges                | 10,200            | 5,776               | 15,976            | 3,978     | 11,998                                 | 24.90%   |

KNOX COUNTY, TENNESSEE

Discretely Presented Component Unit -  
 Knox County Board of Education  
 General Fund - General Purpose Schools  
 Schedule of Revenues, Expenditures and  
 Changes in Fund Balances - Budget and Actual  
 For the period ended January 31, 2019

|  | Adopted<br>Budget | Budget<br>Revisions | Revised<br>Budget | Actual    | Variance<br>Favorable<br>(Unfavorable) | YTD<br>% |
|--|-------------------|---------------------|-------------------|-----------|--|----------|
| <b>Social Studies</b>                    |                   |                     |                   |           |  |          |
| Personal Services                        | 114,750           | 9,400               | 124,150           | 67,013    | 57,137                                 | 53.98%   |
| Employee Benefits                        | 27,132            | -                   | 27,132            | 18,526    | 8,606                                  | 68.28%   |
| Contracted Services                      | 600               | -                   | 600               | 548       | 52                                     | 91.33%   |
| Supplies and Materials                   | 31,800            | 21                  | 31,821            | 6,720     | 25,101                                 | 21.12%   |
| Other Charges                            | 8,800             | -                   | 8,800             | 5,185     | 3,615                                  | 58.92%   |
| <b>Instrumental Music</b>                |                   |                     |                   |           |  |          |
| Personal Services                        | -                 | 4,700               | 4,700             | 2,000     | 2,700                                  | 42.55%   |
| Employee Benefits                        | -                 | -                   | -                 | 363       | (363)                                  | N/A      |
| Contracted Services                      | 21,050            | (5,054)             | 15,996            | 8,967     | 7,029                                  | 56.06%   |
| Supplies and Materials                   | 37,525            | 4,401               | 41,926            | 40,125    | 1,801                                  | 95.70%   |
| Other Charges                            | 2,425             | (47)                | 2,378             | -         | 2,378                                  | 0.00%    |
| <b>Elementary School Reading Support</b> |                   |                     |                   |           |  |          |
| Personal Services                        | 104,500           | -                   | 104,500           | 62,573    | 41,927                                 | 59.88%   |
| Employee Benefits                        | 17,893            | -                   | 17,893            | 13,589    | 4,304                                  | 75.95%   |
| Other Charges                            | 14,000            | -                   | 14,000            | 9,660     | 4,340                                  | 69.00%   |
| <b>Regular Instruction</b>               |                   |                     |                   |           |  |          |
| Personal Services                        | 4,675,002         | (64,569)            | 4,610,433         | 2,338,536 | 2,271,897                              | 50.72%   |
| Employee Benefits                        | 1,172,511         | (26,796)            | 1,145,715         | 737,903   | 407,812                                | 64.41%   |
| Contracted Services                      | 21,270            | 4,010               | 25,280            | 3,624     | 21,656                                 | 14.34%   |
| Other Charges                            | 45,700            | -                   | 45,700            | (8,377)   | 54,077                                 | -18.33%  |
| <b>System-Wide Screening</b>             |                   |                     |                   |           |  |          |
| Supplies and Materials                   | 15,837            | -                   | 15,837            | 4,688     | 11,149                                 | 29.60%   |
| Other Charges                            | 729               | -                   | 729               | 567       | 162                                    | 77.78%   |
| <b>Section 504 Expense</b>               |                   |                     |                   |           |  |          |
| Contracted Services                      | 83,363            | -                   | 83,363            | 11,598    | 71,765                                 | 13.91%   |
| Supplies and Materials                   | 5,324             | -                   | 5,324             | 504       | 4,820                                  | 9.47%    |
| <b>Alternative Schools</b>               |                   |                     |                   |           |  |          |
| Personal Services                        | 106,600           | -                   | 106,600           | 65,453    | 41,147                                 | 61.40%   |
| Employee Benefits                        | 29,292            | -                   | 29,292            | 16,151    | 13,141                                 | 55.14%   |
| Contracted Services                      | 160               | -                   | 160               | -         | 160                                    | 0.00%    |
| Other Charges                            | 9,000             | -                   | 9,000             | -         | 9,000                                  | 0.00%    |
| <b>Libraries/Audio/Visual</b>            |                   |                     |                   |           |  |          |
| Personal Services                        | 4,687,050         | 3,500               | 4,690,550         | 2,400,421 | 2,290,129                              | 51.18%   |
| Employee Benefits                        | 1,289,859         | -                   | 1,289,859         | 756,274   | 533,585                                | 58.63%   |
| Contracted Services                      | 36,960            | -                   | 36,960            | -         | 36,960                                 | 0.00%    |
| Supplies and Materials                   | 507,722           | 13,590              | 521,312           | 235,831   | 285,481                                | 45.24%   |
| Other Charges                            | 3,000             | (700)               | 2,300             | 495       | 1,805                                  | 21.52%   |
| Capital Outlay                           | -                 | 910                 | 910               | -         | 910                                    | 0.00%    |
| <b>Staff Development</b>                 |                   |                     |                   |           |  |          |
| Personal Services                        | 231,500           | 88,775              | 320,275           | 157,984   | 162,291                                | 49.33%   |
| Employee Benefits                        | 51,499            | 15,740              | 67,239            | 38,659    | 28,580                                 | 57.49%   |
| Contracted Services                      | 56,338            | -                   | 56,338            | 49,788    | 6,550                                  | 88.37%   |
| Supplies and Materials                   | 13,400            | 249                 | 13,649            | 5,430     | 8,219                                  | 39.78%   |
| Other Charges                            | 302,457           | 75,000              | 377,457           | 248,125   | 129,332                                | 65.74%   |
| <b>Art</b>                               |                   |                     |                   |           |  |          |
| Personal Services                        | 92,000            | 8,300               | 100,300           | 52,669    | 47,631                                 | 52.51%   |
| Employee Benefits                        | 23,344            | -                   | 23,344            | 16,539    | 6,805                                  | 70.85%   |
| Contracted Services                      | 8,990             | -                   | 8,990             | 5,607     | 3,383                                  | 62.37%   |
| Supplies and Materials                   | 216,041           | -                   | 216,041           | 195,652   | 20,389                                 | 90.56%   |
| Other Charges                            | 4,700             | -                   | 4,700             | 639       | 4,061                                  | 13.60%   |

KNOX COUNTY, TENNESSEE

Discretely Presented Component Unit -  
 Knox County Board of Education  
 General Fund - General Purpose Schools  
 Schedule of Revenues, Expenditures and  
 Changes in Fund Balances - Budget and Actual  
 For the period ended January 31, 2019

|   | Adopted<br>Budget | Budget<br>Revisions | Revised<br>Budget | Actual    | Variance<br>Favorable<br>(Unfavorable) | YTD<br>% |
|---|-------------------|---------------------|-------------------|-----------|--|----------|
| <b>Basic Elementary</b>                 |                   |                     |                   |           |  |          |
| Personal Services                       | 496,000           | -                   | 496,000           | 293,722   | 202,278                                | 59.22%   |
| Employee Benefits                       | 115,137           | -                   | 115,137           | 77,388    | 37,749                                 | 67.21%   |
| Contracted Services                     | 1,600             | (500)               | 1,100             | 359       | 741                                    | 32.64%   |
| Supplies and Materials                  | 112,030           | 2,667               | 114,697           | 16,908    | 97,789                                 | 14.74%   |
| Other Charges                           | 30,200            | (2,343)             | 27,857            | 14,891    | 12,966                                 | 53.46%   |
| <b>Special Education Program</b>        |                   |                     |                   |           |  |          |
| Personal Services                       | 5,927,400         | 55,100              | 5,982,500         | 3,096,422 | 2,886,078                              | 51.76%   |
| Employee Benefits                       | 1,532,201         | 4,159               | 1,536,360         | 840,554   | 695,806                                | 54.71%   |
| Contracted Services                     | 282,997           | -                   | 282,997           | 114,741   | 168,256                                | 40.54%   |
| Supplies and Materials                  | 35,358            | -                   | 35,358            | 13,108    | 22,250                                 | 37.07%   |
| Other Charges                           | 53,000            | 5,000               | 58,000            | 28,200    | 29,800                                 | 48.62%   |
| <b>Basic Secondary</b>                  |                   |                     |                   |           |  |          |
| Personal Services                       | 383,500           | -                   | 383,500           | 240,594   | 142,906                                | 62.74%   |
| Employee Benefits                       | 86,053            | -                   | 86,053            | 65,295    | 20,758                                 | 75.88%   |
| Contracted Services                     | 41,000            | -                   | 41,000            | 14,756    | 26,244                                 | 35.99%   |
| Supplies and Materials                  | 107,900           | 7,000               | 114,900           | 56,324    | 58,576                                 | 49.02%   |
| Other Charges                           | 50,211            | -                   | 50,211            | 3,527     | 46,684                                 | 7.02%    |
| <b>World Language</b>                   |                   |                     |                   |           |  |          |
| Personal Services                       | 161,000           | 3,500               | 164,500           | 82,834    | 81,666                                 | 50.36%   |
| Employee Benefits                       | 36,228            | -                   | 36,228            | 22,910    | 13,318                                 | 63.24%   |
| Contracted Services                     | -                 | 200                 | 200               | 29        | 171                                    | 14.50%   |
| Supplies and Materials                  | 12,337            | (200)               | 12,137            | 556       | 11,581                                 | 4.58%    |
| Other Charges                           | 6,800             | -                   | 6,800             | 3,058     | 3,742                                  | 44.97%   |
| <b>Language Arts</b>                    |                   |                     |                   |           |  |          |
| Personal Services                       | 103,750           | 22,787              | 126,537           | 80,738    | 45,799                                 | 63.81%   |
| Employee Benefits                       | 25,248            | 213                 | 25,461            | 21,436    | 4,025                                  | 84.19%   |
| Contracted Services                     | 650               | -                   | 650               | -         | 650                                    | 0.00%    |
| Supplies and Materials                  | 37,500            | 435                 | 37,935            | 36,659    | 1,276                                  | 96.64%   |
| Other Charges                           | 28,000            | (3,435)             | 24,565            | 13,979    | 10,586                                 | 56.91%   |
| <b>Gifted and Talented Support</b>      |                   |                     |                   |           |  |          |
| Personal Services                       | 363,000           | 223,700             | 586,700           | 388,536   | 198,164                                | 66.22%   |
| Employee Benefits                       | 95,274            | 49,500              | 144,774           | 109,847   | 34,927                                 | 75.87%   |
| Contracted Services                     | 500               | -                   | 500               | -         | 500                                    | 0.00%    |
| Supplies and Materials                  | 21,000            | -                   | 21,000            | 1,254     | 19,746                                 | 5.97%    |
| Other Charges                           | 8,000             | 35,000              | 43,000            | 32,463    | 10,537                                 | 75.50%   |
| <b>Career &amp; Technical Education</b> |                   |                     |                   |           |  |          |
| Personal Services                       | 701,500           | 11,387              | 712,887           | 446,009   | 266,878                                | 62.56%   |
| Employee Benefits                       | 158,602           | (5,329)             | 153,273           | 129,120   | 24,153                                 | 84.24%   |
| Contracted Services                     | 46,825            | -                   | 46,825            | 885       | 45,940                                 | 1.89%    |
| Supplies and Materials                  | 13,000            | -                   | 13,000            | 1,810     | 11,190                                 | 13.92%   |
| Capital Outlay                          | -                 | 50,000              | 50,000            | -         | 50,000                                 | 0.00%    |
| <b>Magnet Schools Support</b>           |                   |                     |                   |           |  |          |
| Personal Services                       | 163,300           | 149,100             | 312,400           | 1,694     | 310,706                                | 0.54%    |
| Employee Benefits                       | 53,087            | 42,900              | 95,987            | 839       | 95,148                                 | 0.87%    |
| Contracted Services                     | 8,010             | (4,010)             | 4,000             | 4,050     | (50)                                   | 101.25%  |
| Supplies and Materials                  | 162,600           | 77,300              | 239,900           | 210,161   | 29,739                                 | 87.60%   |
| Other Charges                           | 3,425             | -                   | 3,425             | (249)     | 3,674                                  | -7.27%   |
| <b>Instructional Technology</b>         |                   |                     |                   |           |  |          |
| Personal Services                       | 634,800           | 96,525              | 731,325           | 382,674   | 348,651                                | 52.33%   |
| Employee Benefits                       | 144,426           | (1,275)             | 143,151           | 100,828   | 42,323                                 | 70.43%   |
| Contracted Services                     | 6,600             | -                   | 6,600             | 1,494     | 5,106                                  | 22.64%   |
| Supplies and Materials                  | 20,300            | 5,000               | 25,300            | 4,029     | 21,271                                 | 15.92%   |
| Other Charges                           | 8,000             | -                   | 8,000             | 3,395     | 4,605                                  | 42.44%   |

KNOX COUNTY, TENNESSEE

Discretely Presented Component Unit -  
Knox County Board of Education  
General Fund - General Purpose Schools  
Schedule of Revenues, Expenditures and  
Changes in Fund Balances - Budget and Actual  
For the period ended January 31, 2019

|   | Adopted<br>Budget | Budget<br>Revisions | Revised<br>Budget | Actual     | Variance<br>Favorable<br>(Unfavorable) | YTD<br>% |
|---|-------------------|---------------------|-------------------|------------|--|----------|
| <b>Technology</b>                           |                   |                     |                   |            |  |          |
| Personal Services                           | 3,727,006         | 6,375               | 3,733,381         | 1,955,378  | 1,778,003                              | 52.38%   |
| Employee Benefits                           | 821,209           | (6,375)             | 814,834           | 547,305    | 267,529                                | 67.17%   |
| Contracted Services                         | 2,953,469         | 317,706             | 3,271,175         | 1,499,740  | 1,771,435                              | 45.85%   |
| Supplies and Materials                      | 268,076           | (53,722)            | 214,354           | 56,795     | 157,559                                | 26.50%   |
| Other Charges                               | 20,354            | -                   | 20,354            | 5,315      | 15,039                                 | 26.11%   |
| Capital Outlay                              | 160,000           | 900,543             | 1,060,543         | 903,723    | 156,820                                | 85.21%   |
| <b>Humanities</b>                           |                   |                     |                   |            |  |          |
| Personal Services                           | -                 | 1,500               | 1,500             | 300        | 1,200                                  | 20.00%   |
| Employee Benefits                           | -                 | -                   | -                 | 70         | (70)                                   | N/A      |
| Contracted Services                         | 250               | -                   | 250               | 21         | 229                                    | 8.40%    |
| Supplies and Materials                      | 2,500             | -                   | 2,500             | 1,516      | 984                                    | 60.64%   |
| Other Charges                               | 1,390             | -                   | 1,390             | 184        | 1,206                                  | 13.24%   |
| <b>Instructional Staff Support</b>          |                   |                     |                   |            |  |          |
| Personal Services                           | 45,500            | -                   | 45,500            | 23,451     | 22,049                                 | 51.54%   |
| Employee Benefits                           | 11,522            | -                   | 11,522            | 8,495      | 3,027                                  | 73.73%   |
| Supplies and Materials                      | 21,500            | -                   | 21,500            | 2,783      | 18,717                                 | 12.94%   |
| <b>Board of Education</b>                   |                   |                     |                   |            |  |          |
| Personal Services                           | 268,100           | 36,400              | 304,500           | 198,555    | 105,945                                | 65.21%   |
| Employee Benefits                           | 75,206            | (36,400)            | 38,806            | 26,061     | 12,745                                 | 67.16%   |
| Contracted Services                         | 220,192           | -                   | 220,192           | 20,507     | 199,685                                | 9.31%    |
| Supplies and Materials                      | 2,225             | -                   | 2,225             | 1,541      | 684                                    | 69.26%   |
| Other Charges                               | 34,000            | -                   | 34,000            | 1,339,344  | (1,305,344)                            | 3939.25% |
| <b>Districtwide Contracted Services</b>     |                   |                     |                   |            |  |          |
| Contracted Services                         | 2,282,300         | -                   | 2,282,300         | 1,542,699  | 739,601                                | 67.59%   |
| <b>Office of the Superintendent</b>         |                   |                     |                   |            |  |          |
| Personal Services                           | 581,300           | 10,875              | 592,175           | 264,738    | 327,437                                | 44.71%   |
| Employee Benefits                           | 134,196           | (10,875)            | 123,321           | 44,340     | 78,981                                 | 35.95%   |
| Contracted Services                         | 12,950            | -                   | 12,950            | 13,458     | (508)                                  | 103.92%  |
| Supplies and Materials                      | 5,400             | -                   | 5,400             | 2,135      | 3,265                                  | 39.54%   |
| Other Charges                               | 2,500             | -                   | 2,500             | 430        | 2,070                                  | 17.20%   |
| <b>District Wide Admin Support</b>          |                   |                     |                   |            |  |          |
| Contracted Services                         | 24,000            | 103                 | 24,103            | 6,527      | 17,576                                 | 27.08%   |
| Supplies and Materials                      | 10,607            | -                   | 10,607            | -          | 10,607                                 | 0.00%    |
| Capital Outlay                              | 20,000            | -                   | 20,000            | -          | 20,000                                 | 0.00%    |
| <b>Office of the Principal</b>              |                   |                     |                   |            |  |          |
| Personal Services                           | 24,815,310        | -                   | 24,815,310        | 14,183,675 | 10,631,635                             | 57.16%   |
| Employee Benefits                           | 6,601,256         | -                   | 6,601,256         | 4,182,650  | 2,418,606                              | 63.36%   |
| Supplies and Materials                      | -                 | 3,134               | 3,134             | 2,261      | 873                                    | 72.14%   |
| <b>Office of the Principal - ALT</b>        |                   |                     |                   |            |  |          |
| Personal Services                           | 243,800           | -                   | 243,800           | 147,313    | 96,487                                 | 60.42%   |
| Employee Benefits                           | 61,929            | -                   | 61,929            | 40,424     | 21,505                                 | 65.27%   |
| Contracted Services                         | 160               | -                   | 160               | -          | 160                                    | 0.00%    |
| <b>Office of the Principal - Special Ed</b> |                   |                     |                   |            |  |          |
| Personal Services                           | 267,900           | -                   | 267,900           | 143,276    | 124,624                                | 53.48%   |
| Employee Benefits                           | 70,628            | -                   | 70,628            | 39,830     | 30,798                                 | 56.39%   |
| <b>Office of the Principal - Kelley</b>     |                   |                     |                   |            |  |          |
| Personal Services                           | 231,300           | 2,210               | 233,510           | 115,398    | 118,112                                | 49.42%   |
| Employee Benefits                           | 63,105            | (2,210)             | 60,895            | 30,160     | 30,735                                 | 49.53%   |
| <b>Fiscal Services</b>                      |                   |                     |                   |            |  |          |
| Personal Services                           | 1,504,640         | 12,155              | 1,516,795         | 881,832    | 634,963                                | 58.14%   |
| Employee Benefits                           | 337,349           | (12,155)            | 325,194           | 209,326    | 115,868                                | 64.37%   |
| Contracted Services                         | 160,616           | (700)               | 159,916           | 80,186     | 79,730                                 | 50.14%   |
| Supplies and Materials                      | 5,125             | 700                 | 5,825             | 10,469     | (4,644)                                | 179.73%  |
| Other Charges                               | 6,400             | -                   | 6,400             | 10,993     | (4,593)                                | 171.77%  |



KNOX COUNTY, TENNESSEE

Discretely Presented Component Unit -  
 Knox County Board of Education  
 General Fund - General Purpose Schools  
 Schedule of Revenues, Expenditures and  
 Changes in Fund Balances - Budget and Actual  
 For the period ended January 31, 2019

|   | Adopted<br>Budget | Budget<br>Revisions | Revised<br>Budget | Actual     | Variance<br>Favorable<br>(Unfavorable) | YTD<br>% |
|---|-------------------|---------------------|-------------------|------------|--|----------|
| <b>Human Resources</b>                  |                   |                     |                   |            |  |          |
| Personal Services                       | 3,364,500         | 5,525               | 3,370,025         | 1,904,644  | 1,465,381                              | 56.52%   |
| Employee Benefits                       | 666,386           | (5,525)             | 660,861           | 459,683    | 201,178                                | 69.56%   |
| Contracted Services                     | 467,865           | (131,665)           | 336,200           | 229,355    | 106,845                                | 68.22%   |
| Supplies and Materials                  | 25,000            | 131,665             | 156,665           | 78,728     | 77,937                                 | 50.25%   |
| Other Charges                           | 30,000            | -                   | 30,000            | 9,953      | 20,047                                 | 33.18%   |
| <b>Operation of Plant</b>               |                   |                     |                   |            |  |          |
| Personal Services                       | 9,192,580         | -                   | 9,192,580         | 5,100,513  | 4,092,067                              | 55.49%   |
| Employee Benefits                       | 3,352,632         | -                   | 3,352,632         | 1,423,652  | 1,928,980                              | 42.46%   |
| Contracted Services                     | 1,906,250         | 60,689              | 1,966,939         | 1,123,883  | 843,056                                | 57.14%   |
| Supplies and Materials                  | 14,149,017        | 11,050              | 14,160,067        | 5,676,128  | 8,483,939                              | 40.09%   |
| Other Charges                           | 403,214           | -                   | 403,214           | 427,140    | (23,926)                               | 105.93%  |
| Capital Outlay                          | -                 | 138,187             | 138,187           | -          | 138,187                                | 0.00%    |
| <b>Security</b>                         |                   |                     |                   |            |  |          |
| Personal Services                       | 3,789,145         | -                   | 3,789,145         | 1,993,930  | 1,795,215                              | 52.62%   |
| Employee Benefits                       | 1,156,678         | -                   | 1,156,678         | 482,663    | 674,015                                | 41.73%   |
| Contracted Services                     | 136,250           | -                   | 136,250           | 51,887     | 84,363                                 | 38.08%   |
| Supplies and Materials                  | 176,540           | 823                 | 177,363           | 68,437     | 108,926                                | 38.59%   |
| Other Charges                           | 14,850            | -                   | 14,850            | 4,650      | 10,200                                 | 31.31%   |
| <b>General Maintenance of Plant</b>     |                   |                     |                   |            |  |          |
| Personal Services                       | 6,779,272         | 1,275               | 6,780,547         | 3,503,042  | 3,277,505                              | 51.66%   |
| Employee Benefits                       | 1,729,083         | (1,275)             | 1,727,808         | 912,702    | 815,106                                | 52.82%   |
| Contracted Services                     | 765,788           | -                   | 765,788           | 285,757    | 480,031                                | 37.32%   |
| Supplies and Materials                  | 2,729,208         | 118,362             | 2,847,570         | 1,047,567  | 1,800,003                              | 36.79%   |
| Other Charges                           | -                 | -                   | -                 | 1,696      | (1,696)                                | N/A      |
| Capital Outlay                          | 162,554           | -                   | 162,554           | 106,977    | 55,577                                 | 65.81%   |
| <b>Facilities</b>                       |                   |                     |                   |            |  |          |
| Personal Services                       | 263,700           | 3,825               | 267,525           | 152,890    | 114,635                                | 57.15%   |
| Employee Benefits                       | 55,442            | (3,825)             | 51,617            | 28,798     | 22,819                                 | 55.79%   |
| Contracted Services                     | 8,500             | -                   | 8,500             | 3,565      | 4,935                                  | 41.94%   |
| Supplies and Materials                  | 1,000             | -                   | 1,000             | 29         | 971                                    | 2.90%    |
| Other Charges                           | 3,000             | -                   | 3,000             | -          | 3,000                                  | 0.00%    |
| <b>Student Transportation</b>           |                   |                     |                   |            |  |          |
| Personal Services                       | 1,715,920         | 3,825               | 1,719,745         | 853,713    | 866,032                                | 49.64%   |
| Employee Benefits                       | 324,432           | (3,825)             | 320,607           | 189,595    | 131,012                                | 59.14%   |
| Contracted Services                     | 19,066,483        | 145,223             | 19,211,706        | 11,006,416 | 8,205,290                              | 57.29%   |
| Supplies and Materials                  | 152,500           | -                   | 152,500           | 82,708     | 69,792                                 | 54.23%   |
| Other Charges                           | 8,100             | -                   | 8,100             | 406        | 7,694                                  | 5.01%    |
| <b>Office of Chief Academic Officer</b> |                   |                     |                   |            |  |          |
| Personal Services                       | 159,500           | -                   | 159,500           | 121,357    | 38,143                                 | 76.09%   |
| Employee Benefits                       | 36,659            | -                   | 36,659            | 33,538     | 3,121                                  | 91.49%   |
| Contracted Services                     | 1,000             | 69                  | 1,069             | 69         | 1,000                                  | 6.45%    |
| Supplies and Materials                  | 10,000            | -                   | 10,000            | 487        | 9,513                                  | 4.87%    |
| Other Charges                           | 15,500            | (69)                | 15,431            | 778        | 14,653                                 | 5.04%    |
| <b>Publications</b>                     |                   |                     |                   |            |  |          |
| Personal Services                       | 160,500           | -                   | 160,500           | 92,967     | 67,533                                 | 57.92%   |
| Employee Benefits                       | 37,730            | -                   | 37,730            | 22,339     | 15,391                                 | 59.21%   |
| Contracted Services                     | 13,000            | -                   | 13,000            | 2,356      | 10,644                                 | 18.12%   |
| Supplies and Materials                  | 75,000            | 22,000              | 97,000            | 50,477     | 46,523                                 | 52.04%   |
| <b>Public Affairs</b>                   |                   |                     |                   |            |  |          |
| Personal Services                       | 762,000           | 1,275               | 763,275           | 396,052    | 367,223                                | 51.89%   |
| Employee Benefits                       | 157,075           | (1,275)             | 155,800           | 95,994     | 59,806                                 | 61.61%   |
| Contracted Services                     | 123,000           | (3,540)             | 119,460           | 97,245     | 22,215                                 | 81.40%   |
| Supplies and Materials                  | 24,100            | (460)               | 23,640            | 4,448      | 19,192                                 | 18.82%   |
| Other Charges                           | 5,000             | -                   | 5,000             | 4,787      | 213                                    | 95.74%   |

**KNOX COUNTY, TENNESSEE**

**Discretely Presented Component Unit -  
Knox County Board of Education  
General Fund - General Purpose Schools  
Schedule of Revenues, Expenditures and  
Changes in Fund Balances - Budget and Actual  
For the period ended January 31, 2019**

|  | Adopted<br>Budget  | Budget<br>Revisions | Revised<br>Budget  | Actual             | Variance<br>Favorable<br>(Unfavorable) | YTD<br>%      |
|--|--------------------|---------------------|--------------------|--------------------|--|---------------|
| <b>Office of Accountability</b>              |                    |                     |                    |                    |  |               |
| Personal Services                            | 490,200            | 17,075              | 507,275            | 306,837            | 200,438                                | 60.49%        |
| Employee Benefits                            | 116,506            | (3,825)             | 112,681            | 61,849             | 50,832                                 | 54.89%        |
| Contracted Services                          | 243,480            | -                   | 243,480            | 7,446              | 236,034                                | 3.06%         |
| Supplies and Materials                       | 6,000              | -                   | 6,000              | 213                | 5,787                                  | 3.55%         |
| Other Charges                                | 13,700             | -                   | 13,700             | 4,203              | 9,497                                  | 30.68%        |
| <b>Office of Innovation</b>                  |                    |                     |                    |                    |  |               |
| Personal Services                            | 237,110            | (237,110)           | -                  | 6,229              | (6,229)                                | N/A           |
| Employee Benefits                            | 53,329             | (53,329)            | -                  | 3,985              | (3,985)                                | N/A           |
| Contracted Services                          | 2,250              | (2,250)             | -                  | -                  | -                                      | N/A           |
| Supplies and Materials                       | 33,315             | (11,750)            | 21,565             | 737                | 20,828                                 | 3.42%         |
| Other Charges                                | 92,450             | (92,450)            | -                  | -                  | -                                      | N/A           |
| <b>Warehouse and School Mail</b>             |                    |                     |                    |                    |  |               |
| Personal Services                            | 284,000            | -                   | 284,000            | 164,293            | 119,707                                | 57.85%        |
| Employee Benefits                            | 81,620             | -                   | 81,620             | 44,080             | 37,540                                 | 54.01%        |
| Contracted Services                          | 101,590            | -                   | 101,590            | 35,150             | 66,440                                 | 34.60%        |
| Supplies and Materials                       | 17,250             | -                   | 17,250             | 7,078              | 10,172                                 | 41.03%        |
| <b>Office of the Chief Operating Officer</b> |                    |                     |                    |                    |  |               |
| Personal Services                            | 171,000            | 1,275               | 172,275            | 101,096            | 71,179                                 | 58.68%        |
| Employee Benefits                            | 34,962             | (1,275)             | 33,687             | 20,380             | 13,307                                 | 60.50%        |
| Contracted Services                          | 600                | -                   | 600                | -                  | 600                                    | 0.00%         |
| Supplies and Materials                       | 500                | -                   | 500                | -                  | 500                                    | 0.00%         |
| Other Charges                                | 1,185,000          | -                   | 1,185,000          | 1,014,289          | 170,711                                | 85.59%        |
| <b>Disparities in Education Outcomes</b>     |                    |                     |                    |                    |  |               |
| Personal Services                            | 1,015,000          | -                   | 1,015,000          | 524,066            | 490,934                                | 51.63%        |
| Employee Benefits                            | 327,081            | -                   | 327,081            | 181,183            | 145,898                                | 55.39%        |
| Contracted Services                          | 1,000              | -                   | 1,000              | -                  | 1,000                                  | 0.00%         |
| Supplies and Materials                       | 20,000             | -                   | 20,000             | -                  | 20,000                                 | 0.00%         |
| Other Charges                                | 170,000            | -                   | 170,000            | 15,381             | 154,619                                | 9.05%         |
| <b>Project Graduation</b>                    |                    |                     |                    |                    |  |               |
| Contracted Services                          | 500,000            | -                   | 500,000            | 375,000            | 125,000                                | 75.00%        |
| <b>Emerald Charter</b>                       |                    |                     |                    |                    |  |               |
| Contracted Services                          | -                  | 500                 | 500                | 500                | -                                      | 100.00%       |
| Other Charges                                | 3,921,000          | 2,500               | 3,923,500          | 2,306,079          | 1,617,421                              | 58.78%        |
| <b>Other Charges</b>                         |                    |                     |                    |                    |  |               |
| Personal Services                            | 2,866,103          | (160,800)           | 2,705,303          | 320,050            | 2,385,253                              | 11.83%        |
| Employee Benefits                            | 2,857,983          | -                   | 2,857,983          | 2,929,612          | (71,629)                               | 102.51%       |
| Contracted Services                          | 107,193            | -                   | 107,193            | 10,000             | 97,193                                 | 9.33%         |
| Other Charges                                | 5,826,161          | -                   | 5,826,161          | 2,577,958          | 3,248,203                              | 44.25%        |
| Payments to Primary Governments              | 13,357,035         | -                   | 13,357,035         | -                  | 13,357,035                             | 0.00%         |
| <b>Debt Service</b>                          |                    |                     |                    |                    |  |               |
| Debt Service                                 | 2,370,267          | -                   | 2,370,267          | 1,201,671          | 1,168,596                              | 50.70%        |
| <b>Total Support Services</b>                | <b>202,182,681</b> | <b>2,259,581</b>    | <b>204,442,262</b> | <b>103,345,330</b> | <b>101,096,932</b>                     | <b>50.55%</b> |
| <b>Total Expenditures</b>                    | <b>482,808,000</b> | <b>6,556,145</b>    | <b>489,364,145</b> | <b>256,115,483</b> | <b>233,248,662</b>                     | <b>52.34%</b> |

**KNOX COUNTY, TENNESSEE**

*Discretely Presented Component Unit -  
Knox County Board of Education  
General Fund - General Purpose Schools  
Schedule of Revenues, Expenditures and  
Changes in Fund Balances - Budget and Actual  
For the period ended January 31, 2019*

|  | Adopted<br>Budget | Budget<br>Revisions | Revised<br>Budget | Actual        | Variance<br>Favorable<br>(Unfavorable) | YTD<br>% |
|--|-------------------|---------------------|-------------------|---------------|--|----------|
| Excess (Deficiency) of Revenues<br>Over (Under) Expenditures | 162,000           | (5,822,810)         | (5,645,300)       | 13,131,879    | 18,777,179                             | -232.62% |
| <b>Other Financing Sources (Uses)</b>                        |                   |                     |                   |               |  |          |
| Transfers From Other Funds                                   | 1,560,000         | -                   | 1,560,000         | -             | (1,560,000)                            | 0.00%    |
| Transfers To Other Funds                                     | (1,722,000)       | (35,000)            | (1,757,000)       | (1,008,500)   | 748,500                                | 57.40%   |
| Total Other Financing Sources (Uses)                         | (162,000)         | (35,000)            | (197,000)         | (1,008,500)   | (811,500)                              | 511.93%  |
| Net Change in Fund Balances                                  | \$ -              | \$ (5,857,810)      | \$ (5,842,300)    | \$ 12,123,379 | \$ 17,965,679                          | -207.51% |

**KNOX COUNTY, TENNESSEE  
2018-2019 FISCAL YEAR**

**BUDGET SUMMARY**

January 31, 2019

**Where It Comes From:**

|                                 | <b>Adopted<br/>Budget<br/>2018-19</b> | <b>% of<br/>Budget</b> | <b>Actual<br/>Collections<br/>July - January</b> | <b>% of<br/>Budget<br/>Collected</b> |
|---------------------------------|---------------------------------------|------------------------|--|--------------------------------------|
| Local Taxes                     | 482,199,146                           | 60.9%                  | 256,469,202                                      | 32.4%                                |
| Licenses & Permits              | 4,982,260                             | 0.6%                   | 1,203,953  | 0.2%                                 |
| Fines, Forfeitures, & Penalties | 1,964,250                             | 0.2%                   | 1,036,045  | 0.1%                                 |
| Charges for Current Services    | 8,711,891                             | 1.1%                   | 4,932,263  | 0.6%                                 |
| Other Local Revenue             | 9,410,897                             | 1.2%                   | 7,193,634  | 0.9%                                 |
| Official Fees                   | 11,235,000                            | 1.4%                   | 1,255,830  | 0.2%                                 |
| State of Tennessee              | 239,438,910                           | 30.2%                  | 141,091,487                                      | 17.8%                                |
| Federal Government              | 1,581,688                             | 0.2%                   | 941,227  | 0.1%                                 |
| Govt & Citizens Groups          | 177,500                               | 0.0%                   | 113,513  | 0.0%                                 |
| Other                           | 32,665,915                            | 4.1%                   | 3,757,000  | 0.5%                                 |
|                                 | <u>\$ 792,367,457</u>                 | <u>100.0%</u>          | <u>\$ 417,994,154</u>                            | <u>52.8%</u>                         |

**Where It Goes by Function:**

|                                | <b>Adopted<br/>Budget<br/>2018-19</b> | <b>% of<br/>Budget</b> | <b>Actual<br/>Spending<br/>July - January</b> | <b>% of<br/>Budget<br/>Spent</b> |
|--------------------------------|---------------------------------------|------------------------|---|----------------------------------|
| Schools                        | 484,530,000                           | 61.1%                  | 257,124,078                                   | 32.5%                            |
| General Government             | 13,390,435                            | 1.7%                   | 9,505,811                                     | 1.2%                             |
| Finance                        | 16,815,390                            | 2.1%                   | 9,954,268                                     | 1.3%                             |
| Administration of Justice      | 20,049,081                            | 2.5%                   | 10,795,834                                    | 1.4%                             |
| Debt Service                   | 77,750,000                            | 9.8%                   | 14,737,281                                    | 1.9%                             |
| Public Safety                  | 87,561,934                            | 11.1%                  | 49,695,466                                    | 6.3%                             |
| Health & Welfare               | 23,598,905                            | 3.0%                   | 13,078,047                                    | 1.7%                             |
| Public Libraries               | 13,958,900                            | 1.8%                   | 8,245,989                                     | 1.0%                             |
| Public Works                   | 16,708,652                            | 2.1%                   | 8,487,480                                     | 1.1%                             |
| Tourism, Social & Cultural     | 13,227,538                            | 1.7%                   | 7,189,870                                     | 0.9%                             |
| Agricultural/Natrual Resources | 586,457                               | 0.1%                   | 77,343  | 0.0%                             |
| Other                          | 19,852,843                            | 2.5%                   | 18,198,214                                    | 2.3%                             |
| Solid Waste                    | 4,337,322                             | 0.5%                   | 2,629,455                                     | 0.3%                             |
|                                | <u>\$ 792,367,457</u>                 | <u>100.0%</u>          | <u>\$ 409,719,136</u>                         | <u>51.7%</u>                     |

**Where It Goes by Category:**

|                        | <b>Adopted<br/>Budget<br/>2018-19</b> | <b>% of<br/>Budget</b> | <b>Actual<br/>Spending<br/>July - January</b> | <b>% of<br/>Budget<br/>Spent</b> |
|------------------------|---------------------------------------|------------------------|---|----------------------------------|
| Personnal Services     | 412,176,280                           | 52.0%                  | 216,577,459                                   | 27.3%                            |
| Employees Benefits     | 127,914,217                           | 16.1%                  | 74,710,451                                    | 9.4%                             |
| Contractual Services   | 62,416,702                            | 7.9%                   | 36,311,838                                    | 4.6%                             |
| Supplies and Materials | 42,568,100                            | 5.4%                   | 26,211,950                                    | 3.3%                             |
| Other Charges          | 69,169,937                            | 8.7%                   | 39,494,971                                    | 5.0%                             |
| Debt Service           | 77,779,667                            | 9.8%                   | 15,252,405                                    | 1.9%                             |
| Capital Outlay         | 342,554                               | 0.0%                   | 1,160,062                                     | 0.1%                             |
|                        | <u>\$ 792,367,457</u>                 | <u>100.0%</u>          | <u>\$ 409,719,136</u>                         | <u>51.7%</u>                     |

## Knox County, Tennessee Property Tax Collection Summary - January 2019

| Fund #        | Source                       | Budget<br>17-18    | Actual<br>17-18    | Dollar<br>Difference F (U) | Percentage<br>+/- Budget | Budget<br>18-19    | Dollar<br>Inc. / (Dec.) | Percentage<br>Inc. / (Dec.) |
|---------------|------------------------------|--------------------|--------------------|----------------------------|--------------------------|--------------------|-------------------------|-----------------------------|
| 101           | General Fund:                |                    |                    |                            |                          |                    |                         |                             |
|               | Current Property Tax         | 109,804,000        | 109,609,515        | (194,485)                  | -0.18%                   | 110,983,000        | 1,373,485               | 1.25%                       |
|               | Delinquent Property          | 1,050,000          | 1,094,510          | 44,510                     | 4.24%                    | 1,050,000          | (44,510)                | -4.07%                      |
|               | Clerk & Master Delinquent    | 1,300,000          | 1,447,832          | 147,832                    | 11.37%                   | 1,200,000          | (247,832)               | -17.12%                     |
|               | Interest & Penalty           | 800,000            | 830,360            | 30,360                     | 3.80%                    | 800,000            | (30,360)                | -3.66%                      |
|               | <b>Sub-Total</b>             | <b>112,954,000</b> | <b>112,982,217</b> | <b>28,217</b>              | <b>0.02%</b>             | <b>114,033,000</b> | <b>1,050,783</b>        | <b>0.93%</b>                |
| 141           | General Purpose School Fund: |                    |                    |                            |                          |                    |                         |                             |
|               | Current Property Tax         | 99,616,000         | 98,525,119         | (1,090,881)                | -1.10%                   | 99,760,000         | 1,234,881               | 1.25%                       |
|               | Delinquent Property          | 950,000            | 992,955            | 42,955                     | 4.52%                    | 980,000            | (12,955)                | -1.30%                      |
|               | Clerk & Master Delinquent    | 1,750,000          | 1,327,178          | (422,822)                  | -24.16%                  | 1,750,000          | 422,822                 | 31.86%                      |
|               | Interest & Penalty           | 900,000            | 757,740            | (142,260)                  | -15.81%                  | 925,000            | 167,260                 | 22.07%                      |
|               | <b>Sub-Total</b>             | <b>103,216,000</b> | <b>101,602,992</b> | <b>(1,613,008)</b>         | <b>-1.56%</b>            | <b>103,415,000</b> | <b>1,812,008</b>        | <b>1.78%</b>                |
| 151           | Debt Service Fund            |                    |                    |                            |                          |                    |                         |                             |
|               | Current Property Tax         | 53,204,000         | 52,957,271         | (246,729)                  | -0.46%                   | 53,621,000         | 663,729                 | 1.25%                       |
|               | Delinquent Property          | 525,000            | 530,328            | 5,328                      | 1.01%                    | 525,000            | (5,328)                 | -1.00%                      |
|               | Clerk & Master Delinquent    | 500,000            | 723,918            | 223,918                    | n/a                      | 350,000            | (373,918)               | -51.65%                     |
|               | Interest & Penalty           | 350,000            | 410,928            | 60,928                     | n/a                      | 275,000            | (135,928)               | -33.08%                     |
|               | <b>Sub-Total</b>             | <b>54,579,000</b>  | <b>54,622,445</b>  | <b>43,445</b>              | <b>0.08%</b>             | <b>54,771,000</b>  | <b>148,555</b>          | <b>0.27%</b>                |
| <b>Totals</b> |                              | <b>270,749,000</b> | <b>269,207,654</b> | <b>(1,541,346)</b>         | <b>-0.57%</b>            | <b>272,219,000</b> | <b>3,011,346</b>        | <b>1.12%</b>                |

| Fund #        | Fund Name                   | Actual YTD<br>17-18 | Actual YTD<br>18-19 | Dollar<br>Difference F (U) | Percentage<br>Inc. / (Dec.) | Percentage<br>of Budget |
|---------------|-----------------------------|---------------------|---------------------|----------------------------|-----------------------------|-------------------------|
| 101           | General Fund                | 70,252,044          | 71,564,590          | 1,312,546                  | 1.87%                       | 62.76%                  |
| 141           | General Purpose School Fund | 63,165,060          | 64,345,539          | 1,180,479                  | 1.87%                       | 62.22%                  |
| 151           | General Debt Service Fund   | 33,953,039          | 34,586,583          | 633,544                    | 1.87%                       | 63.15%                  |
| <b>Totals</b> |                             | <b>167,370,143</b>  | <b>170,496,712</b>  | <b>3,126,569</b>           | <b>1.87%</b>                | <b>62.63%</b>           |

**Knox County, Tennessee**  
**Sales Tax Collection Summary - January 2019**

| <b>Fund #</b> | <b>Fund Name</b>  | <b>Budget<br/>17-18</b> | <b>Actual<br/>17-18</b> | <b>Dollar<br/>Difference F (U)</b> | <b>Percentage<br/>+/- Budget</b> | <b>Budget<br/>18-19</b> | <b>Dollar<br/>Inc. / (Dec.)</b> | <b>Percentage<br/>Inc. / (Dec.)</b> |
|---------------|-------------------|-------------------------|-------------------------|------------------------------------|----------------------------------|-------------------------|---------------------------------|-------------------------------------|
| 101           | General Fund      | 4,900,000               | 5,873,205               | 973,205                            | 19.9%                            | 5,400,000               | (473,205)                       | -8.1%                               |
| 116           | Solid Waste       | 2,500,000               | 2,500,000               | -                                  | -                                | 2,600,000               | 100,000                         | 4.0%                                |
| 131           | Highway           | 5,200,000               | 6,063,356               | 863,356                            | 16.6%                            | 5,650,000               | (413,356)                       | -6.8%                               |
| 141           | School Operations | 148,370,000             | 151,730,634             | 3,360,634                          | 2.3%                             | 149,761,000             | (1,969,634)                     | -1.3%                               |
| <b>Total</b>  |                   | <b>160,970,000</b>      | <b>166,167,195</b>      | <b>5,197,195</b>                   | <b>3.2%</b>                      | <b>163,411,000</b>      | <b>(2,756,195)</b>              | <b>-1.7%</b>                        |

| <b>Fund #</b> | <b>Fund Name</b>  | <b>Actual YTD<br/>17-18</b> | <b>Actual YTD<br/>18-19</b> | <b>Dollar<br/>Difference F (U)</b> | <b>Percentage<br/>Inc. / (Dec.)</b> | <b>Percentage<br/>of Budget</b> |
|---------------|-------------------|-----------------------------|-----------------------------|------------------------------------|-------------------------------------|---------------------------------|
| 101           | General Fund      | 4,143,029                   | 4,495,488                   | 352,459                            | 8.5%                                | 83.2%                           |
| 131           | Highway           | 3,149,149                   | 3,255,353                   | 106,204                            | 3.4%                                | 57.6%                           |
| 141           | School Operations | 76,987,649                  | 80,758,052                  | 3,770,403                          | 4.9%                                | 53.9%                           |
| <b>Total</b>  |                   | <b>84,279,827</b>           | <b>88,508,893</b>           | <b>4,229,066</b>                   | <b>5.0%</b>                         | <b>54.2%</b>                    |

**KNOX COUNTY, TENNESSEE**  
**Employee Travel Education Training Expenses**  
**January 31, 2019**

| Accounting<br>Unit                              | Amount    | Fund<br>Subtotal |
|---|-----------|------------------|
| 1010010 Attorney General                        | 32,753.00 |                  |
| 1010020 Bad Check Unit                          | -         |                  |
| 1010030 Bad Check Unit                          | -         |                  |
| 1010310 Circuit Court Clerk's Office            | 745.00    |                  |
| 1010320 Civil Sessions Clerk's Office           | -         |                  |
| 1010330 IV-D Child Support Clerk                | -         |                  |
| 1010610 Probate Court                           | 22.00     |                  |
| 1010620 Chancery Court                          | 909.00    |                  |
| 1010910 County Commission                       | 11,492.00 |                  |
| 1010920 Internal Audit                          | 1,910.00  |                  |
| 1010935 Retirement Office Operations            | -         |                  |
| 1011210 County Clerk's Office                   | -         |                  |
| 1011505 Criminal/4th Court Clerk Administration | 6,796.00  |                  |
| 1011510 4th Circuit Court Clerk's Office        | -         |                  |
| 1011520 Criminal Court Clerk's Office           | -         |                  |
| 1011530 Criminal Sessions Clerk's Office        | -         |                  |
| 1011531 Criminal Court Technology Upgrade       | -         |                  |
| 1011810 Election Office                         | 7,616.00  |                  |
| 1012120 4TH Circuit Court Judge Office          | -         |                  |
| 1012130 Criminal Court Judge's Office           | -         |                  |
| 1012133 Domestic Magistrate                     | -         |                  |
| 1012140 General Sessions Court Judges           | 7,263.00  |                  |
| 1012150 Jury Commission                         | -         |                  |
| 1012410 Juvenile Court Judges                   | 7,364.00  |                  |
| 1012420 IV-D Referee Program                    | 845.00    |                  |
| 1012710 Juvenile Court Clerk                    | -         |                  |
| 1013010 Regional Juvenile Center                | 4,283.00  |                  |
| 1013210 Law Director's Office                   | 14,148.00 |                  |
| 1013310 County Mayor                            | 5,392.00  |                  |
| 1013320 ADA Office                              | -         |                  |
| 1013330 Legislative Delegation                  | -         |                  |
| 1013370 UT/Knox County Extension                | -         |                  |
| 1013610 Human Resources                         | 1,345.00  |                  |
| 1003910 Mail Room                               | -         |                  |
| 1014210 Probation Officers                      | -         |                  |
| 1014810 Park Maintenance                        | 1,672.00  |                  |
| 1014830 Recreation Administration               | 1,301.00  |                  |
| 1014845 Sport Operations                        | -         |                  |
| 1015141 Constituent Services                    | -         |                  |
| 1015142 Senior Citizens/Volunteer Svcs          | 351.00    |                  |
| 1015145 Frank Strang Senior Center              | -         |                  |
| 1015146 Senior Center-South Knox                | -         |                  |
| 1015147 Senior Center-Halls                     | -         |                  |
| 1015148 Senior Center-Corryton                  | -         |                  |
| 1015149 Senior Center-Carter                    | -         |                  |
| 1015150 Karns Senior Center                     | 9.00      |                  |
| 1015160 Veteran's Services                      | -         |                  |
| 1015165 Neighborhood and Community Development  | 415.00    |                  |
| 1015400 Support Services                        | 1,791.00  |                  |
| 1015403 Preventive Health Service               | 10,521.00 |                  |
| 1015406 Dental Services                         | 2,293.00  |                  |
| 1015409 Emergency Medical Services              | 1,333.00  |                  |

**KNOX COUNTY, TENNESSEE**  
**Employee Travel Education Training Expenses**  
**January 31, 2019**

| Accounting<br>Unit                         | Amount    | Fund<br>Subtotal |
|--|-----------|------------------|
| 1015412 Food & Restaurant Inspect          | 2,783.00  |                  |
| 1015415 Health Administration              | 4,639.00  |                  |
| 1015421 Community Development and Planning | 3,967.00  |                  |
| 1015424 Indigent Care                      | -         |                  |
| 1015430 Pediatric Primary Care             | -         |                  |
| 1015433 Pharmacy                           | -         |                  |
| 1015439 Rabies & Animal Control            | -         |                  |
| 1005442 School Health Program              | -         |                  |
| 1015445 Social Services                    | -         |                  |
| 1015448 Ground Water Services              | 300.00    |                  |
| 1015454 Disease Surveillance & Inv.        | 4,087.00  |                  |
| 1015457 Vital Records                      | -         |                  |
| 1015460 Women's Health Services            | -         |                  |
| 1015463 Community Health Services          | 2,909.00  |                  |
| 1015710 Finance                            | 8,491.00  |                  |
| 1016010 Purchasing                         | 9,738.00  |                  |
| 1016015 Real Property Maint. Division      | 762.00    |                  |
| 1016020 Property Management                | -         |                  |
| 1016030 County Building Maint.             | 3,556.00  |                  |
| 1016910 Official's Expense                 | -         |                  |
| 1016935 Transition Period                  | 210.00    |                  |
| 1016950 Miscellaneous                      | -         |                  |
| 1017510 Fire Prevention Control            | 4,413.00  |                  |
| 1017520 Soil Conservation Dist             | -         |                  |
| 1017530 Codes Administration               | -         |                  |
| 1017720 Dirty Lot Ordinance                | -         |                  |
| 1017910 Data Processing                    | 6,013.00  |                  |
| 1017920 Records Management                 | -         |                  |
| 1018110 Sheriff's Merit System             | 1,003.00  |                  |
| 1018310 Property Assessor                  | 9,343.00  |                  |
| 1018315 Property Assessor Reappraisal      | -         |                  |
| 1018510 Public Defender's Office           | 33,138.00 |                  |
| 1018710 Register of Deeds' Office          | 4,425.00  |                  |
| 1018720 Register of Deeds-Data Processing  | 4,604.00  |                  |
| 1018900 Court Officer                      | -         |                  |
| 1018903 Sheriff's Administration           | 9,756.00  |                  |
| 1018906 Records & Communication            | 273.00    |                  |
| 1018912 Training                           | 6,650.00  |                  |
| 1018915 Planning & Development             | -         |                  |
| 1018918 Stop Violence Against Women        | 375.00    |                  |
| 1018921 Patrol Division                    | 11,046.00 |                  |
| 1018924 Warrants                           | 26,374.00 |                  |
| 1018927 Detectives                         | 1,209.00  |                  |
| 1018930 Forensic Services                  | 998.00    |                  |
| 1018933 Juvenile Division                  | 199.00    |                  |
| 1018936 Special Teams                      | 2,229.00  |                  |
| 1018942 Narcotics                          | 4,719.00  |                  |
| 1018943 VICE                               | -         |                  |
| 1018945 Internal Affairs                   | 6,612.00  |                  |
| 1018947 Organized Retail Crime             | 5,872.00  |                  |
| 1018948 Special Services                   | 4,569.00  |                  |
| 1018951 DARE Donations                     | -         |                  |
| 1018952 Teen Academy - Sheriff             | -         |                  |
| 1018953 Sex Offender Registry              | 2,134.00  |                  |
| 1018956 Honor Guard Golf Tournament        | -         |                  |



**KNOX COUNTY, TENNESSEE**  
**Employee Travel Education Training Expenses**  
**January 31, 2019**

| Accounting<br>Unit                               | Amount    | Fund<br>Subtotal |
|--|-----------|------------------|
| 1018957 Auxiliary Services                       | -         |                  |
| 1018960 Correctional Facility                    | 27,329.00 |                  |
| 1018965 Explorer Post                            | -         |                  |
| 1018973 Medical Examiner                         | 10,348.00 |                  |
| 1018993 Sheriff Animal Control                   | 3,916.00  |                  |
| 1019710 County Trustee's Office                  | 12,544.00 |                  |
| 1008972 Coronor                                  | -         |                  |
| <b>TOTAL GENERAL FUND</b>                        |           | <b>364,102</b>   |
| <b>1150010 PUBLIC LIBRARY</b>                    | -         | -                |
| 1160110 Solid Waste Administration               | -         |                  |
| 1160120 Convenience Centers                      | 569.00    |                  |
| 1160130 Yard Waste Facility                      | -         |                  |
| 1160320 Litter Grant                             | -         |                  |
| 1160330 Recycling Program                        | -         |                  |
| <b>TOTAL SOLID WASTE FUND</b>                    |           | <b>569</b>       |
| 1280015 Clean Air 103PM 2.5 3/09                 | -         |                  |
| 1280036 Air Pollution FY 10                      | 3,196.00  |                  |
| 1280050 Title V Program                          | -         |                  |
| <b>TOTAL AIR QUALITY FUND</b>                    |           | <b>3,196</b>     |
| 1310110 Highway Administration                   | 6,045.00  |                  |
| 1310120 Project Manager                          | 567.00    |                  |
| 1310130 Stormwater Management                    | 9,131.00  |                  |
| 1310135 Stormwater Ordinance Violation           | 3,014.00  |                  |
| 1310210 Highway/Bridge Maintenance               | 1,461.00  |                  |
| 1310220 Traffic Control                          | 415.00    |                  |
| 1310410 Engineering                              | 835.00    |                  |
| <b>TOTAL ENGINEERING &amp; PUBLIC WORKS FUND</b> |           | <b>21,468</b>    |
| 171100 Regular Instruction                       | 805.00    |                  |
| 171102 Basic Elementary Instruction              | -         |                  |
| 171107 Excellence thru Literacy                  | -         |                  |
| 171114 PE K-12 Health Wellness Instruction       | -         |                  |
| 171115 Elementary School Reading                 | -         |                  |
| 171118 Talented & Gifted Instruction             | -         |                  |
| 171121 General School                            | -         |                  |
| 171124 Urban Schools                             | -         |                  |
| 171125 Athletics                                 | -         |                  |
| 171134 Student Assistance Service                | -         |                  |
| 171139 Magnet Department                         | -         |                  |
| 171144 ELL Instruction                           | 5,399.00  |                  |
| 171147 District Stem                             | -         |                  |
| 171200 Special Education Instruction             | -         |                  |
| 171300 Career & Technical Instruction            | 1,859.00  |                  |
| 172120 Health Services                           | 11,349.00 |                  |
| 172130 Student Support Services                  | 1,113.00  |                  |
| 172132 Curriculum                                | -         |                  |
| 172133 Transfer Department                       | -         |                  |
| 172134 Guidance                                  | -         |                  |
| 172201 Math Support                              | -         |                  |

**KNOX COUNTY, TENNESSEE**  
**Employee Travel Education Training Expenses**  
**January 31, 2019**

| Accounting<br>Unit                     | Amount            | Fund<br>Subtotal |
|--|-------------------|------------------|
| 172202 Choral Music Support            | 122.00            |                  |
| 172203 PE K12 Health Wellness Support  | 1,451.00          |                  |
| 172205 Social Studies Support          | -                 |                  |
| 172206 Talented & Gifted Support       | -                 |                  |
| 172207 Instrumental Music Support      | -                 |                  |
| 172209 High School PE/Wellness         | -                 |                  |
| 172210 Regular Instruction Support     | 3,624.00          |                  |
| 172213 Section 504 Support             | -                 |                  |
| 172214 Instruction Program             | -                 |                  |
| 172216 Libraries/Audiovisual           | -                 |                  |
| 172217 Instructional Staff Development | -                 |                  |
| 172218 Art Support                     | -                 |                  |
| 172219 Basic Elementary Support        | 270.00            |                  |
| 172220 Special Education Support       | 49,558.00         |                  |
| 172221 Basic Middle Support            | -                 |                  |
| 172222 Basic Secondary Support         | 56.00             |                  |
| 172223 World Languages Support         | 29.00             |                  |
| 172224 Language Arts Support           | -                 |                  |
| 172250 Instructional Technology        | 1,464.00          |                  |
| 172253 TAP                             | -                 |                  |
| 172254 Family/Community Engagement     | -                 |                  |
| 172255 Grants                          | 15,338.00         |                  |
| 172261 Humanities                      | 21.00             |                  |
| 172310 Board of Education              | -                 |                  |
| 172320 Office of the Superintendent    | 2,781.00          |                  |
| 172410 Office of Principal             | -                 |                  |
| 172510 Fiscal Services                 | 1,785.00          |                  |
| 172520 Human Resources                 | -                 |                  |
| 172530 HR Employee Benefits            | -                 |                  |
| 172619 Security                        | 2,152.00          |                  |
| 172620 Maintenance of Plant            | -                 |                  |
| 172626 Facilities - FOPS               | 1,652.00          |                  |
| 172710 Transportation                  | 4,226.00          |                  |
| 172711 Regular Contracts               | -                 |                  |
| 172812 Technology                      | -                 |                  |
| 172813 Instructional Technology        | -                 |                  |
| 172823 Public Affairs                  | 1,788.00          |                  |
| 172824 Minority Recruiting             | -                 |                  |
| 172825 Office of Accountability        | -                 |                  |
| 172826 Office of Innovation            | -                 |                  |
| 172835 Warehouse and School Mailroom   | -                 |                  |
| <b>TOTAL SCHOOL FUND</b>               | <u>          </u> | <u>106,842</u>   |
| <br>                                   |                   |                  |
| <b>GRAND TOTAL</b>                     | <u>496,177</u>    | <u>496,177</u>   |

**ADOPTED BUDGETS FOR 2018-2019 AND REVISIONS**

| <b>GJ#</b>  | <b>PURPOSE</b>  | <b>AMOUNT</b>  | <b>FUND TOTAL</b>     |
|---|---|----------------|-----------------------|
| <b>101 --- ADOPTED BUDGET FOR GENERAL FUND 101</b>              |   |                |                       |
| 1-1881  | Approved by Board   | 186,749,095.00 |                       |
| 1-1879  | Reappropriating Encumbrances from FY18                    | 921,525.02     |                       |
| 1-1805  | Teen Academy  | 300.00         |                       |
| 1-1806  | Sexual Offender Registration                              | 150.00         |                       |
| 3-6   | Designations  | 4,874,481.00   |                       |
| 3-266   | Inmate Money  | 1,128.52       |                       |
| 3-268   | Sexual Offender Registration                              | 300.00         |                       |
| 3-477   | Retail Crime  | 2,226.00       |                       |
| 4-54  | Victim Assistance   | 4,237.30       |                       |
| 4-356   | Retail Crime  | 7,972.00       |                       |
| 4-450   | Retail Crime  | 1,373.00       |                       |
| 4-453   | Sexual Offender Registration                              | 1,800.00       |                       |
| 4-492   | Victim Assistance   | 4,648.12       |                       |
| 5-491   | Sexual Offender Registration                              | 1,800.00       |                       |
| 5-494   | Organized Retail Crime                                    | 1,000.00       |                       |
| 5-495   | Inmate Money  | 1,064.83       |                       |
| 5-496   | Interchange Money   | 12,101.96      |                       |
| 6-76  | Interchange Money   | 13,631.31      |                       |
| 6-77  | Inmate Money  | 653.84         |                       |
| 6-92  | Sexual Offender Registration                              | 1,800.00       |                       |
| 6-201   | Inmate Money  | 972.16         |                       |
| 6-335   | Victim Assistance   | 4,429.44       |                       |
| 6-553   | Theft Money   | 13,050.92      |                       |
| 6-554   | Sexual Offender Registration                              | 300.00         |                       |
| 6-730   | Victim Assistance   | 4,487.55       |                       |
| 6-958   | Interchange Money   | 11,436.70      |                       |
| 6-1210  | Sexual Offender Registration                              | 150.00         |                       |
| 6-1447  | Inmate Money  | 891.47         |                       |
| 6-1772  | Estimating & Appropriating Technology Fee - Circuit Court | 8,150.00       |                       |
| 7-290   | Victim Assistance   | 4,215.95       |                       |
| 7-595   | Estimating & Appropriating - Tree/Bench Program           | 15,657.82      |                       |
| 7-1719  | Sexual Offender Registration                              | 450.00         | <b>192,665,479.91</b> |
| <b>114 --- ADOPTED BUDGET FOR GOVERNMENTAL LIBRARY FUND 114</b> |   |                |                       |
| 1-1881  | Approved by Board   | 112,292.00     | <b>112,292.00</b>     |
| <b>115 --- ADOPTED BUDGET FOR PUBLIC LIBRARY FUND 115</b>       |   |                |                       |
| 1-1881  | Approved by Board   | 13,958,900.00  |                       |
| 1-1879  | Reappropriating Encumbrances from FY18                    | 3,224.00       |                       |
| 1-1873  | Estimate & Appropriate Rothrock Estates                   | 76,529.00      |                       |
| 2-1604  | Designations  | 163,300.00     | <b>14,201,953.00</b>  |
| <b>116 --- ADOPTED BUDGET FOR SOLID WASTE FUND 116</b>          |   |                |                       |
| 1-1881  | Approved by Board   | 4,398,518.00   | <b>4,398,518.00</b>   |
| <b>122 --- ADOPTED BUDGET FOR DRUG FUND 122</b>                 |   |                |                       |
| 1-1881  | Approved by Board   | 862,500.00     |                       |
| 1-1879  | Reappropriating Encumbrances from FY18                    | 109,551.20     | <b>972,051.20</b>     |
| <b>123 --- ADOPTED BUDGET FOR HOTEL MOTEL FUND 123</b>          |   |                |                       |
| 1-1881  | Approved by Board   | 8,000,000.00   |                       |
| 2-1595  | Designations  | 130,000.00     | <b>8,130,000.00</b>   |

**128 --- ADOPTED BUDGET FOR AIR QUALITY FUND 128**

|        |  |            |                   |
|--------|--|------------|-------------------|
| 1-1881 | Approved by Board                      | 160,000.00 |                   |
| 1-1879 | Reappropriating Encumbrances from FY18 | 850.00     |                   |
| 4-1805 | PM Grant Budget                        | 107,215.16 |                   |
| 4-1806 | A-Grant Budget                         | 512,823.90 | <b>780,889.06</b> |

**131 --- ADOPTED BUDGET FOR ENGINEER & PUBLIC WORKS FUND 131**

|        |   |               |                      |
|--------|---|---------------|----------------------|
| 1-1881 | Approved by Board                                   | 16,708,652.00 |                      |
| 1-1879 | Reappropriating Encumbrances from FY18              | 190,647.73    |                      |
| 3-34   | Designations  | 1,255,989.26  |                      |
| 4-991  | Manual Liquidation of Contract with CDM Smith, Inc. | (2,745.00)    |                      |
| 6-1792 | Adjustments to Fund Balance                         | (187,902.73)  | <b>17,964,641.26</b> |

**141 --- ADOPTED BUDGET FOR GENERAL PURPOSE SCHOOLS FUND 141**

|        |   |                |                       |
|--------|---|----------------|-----------------------|
| 1-1881 | Approved by Board                               | 484,530,000.00 |                       |
| 1-1879 | Reappropriating Encumbrances from FY18          | 1,566,416.08   |                       |
| 1-328  | Estimate & Appropriate CTE                      | 1,752.00       |                       |
| 1-383  | Designations                                    | 4,275,881.00   |                       |
| 1-385  | Estimate & Appropriate BEP                      | 538,000.00     |                       |
| 2-448  | Estimate & Appropriate Library & Media Services | 300.00         |                       |
| 2-1240 | Estimate & Appropriate Health & Wellness        | 1,000.00       |                       |
| 3-938  | Estimate & Appropriate Elementary Support       | 2,167.00       |                       |
| 5-194  | Estimate & Appropriate Educational Materials    | 4,455.00       |                       |
| 6-855  | Estimate & Appropriate Health Services          | 15,510.00      |                       |
| 6-1792 | Adjustments to Fund Balance                     | (1,216,147.76) |                       |
| 7-179  | Estimate & Appropriate GPSF Technology          | 185,661.00     | <b>489,904,994.32</b> |

**151 --- ADOPTED BUDGET FOR DEBT SERVICE FUND 151**

|        |                   |               |                      |
|--------|-------------------|---------------|----------------------|
| 1-1881 | Approved by Board | 77,750,000.00 | <b>77,750,000.00</b> |
|--------|-------------------|---------------|----------------------|

**261 --- ADOPTED BUDGET FOR VEHICLE SERVICE CENTER FUND 261**

|        |                   |              |                     |
|--------|-------------------|--------------|---------------------|
| 1-1881 | Approved by Board | 2,854,717.00 | <b>2,854,717.00</b> |
|--------|-------------------|--------------|---------------------|

**263 --- ADOPTED BUDGET FOR SELF INSURANCE HEALTH CARE FUND 263**

|        |                   |               |                      |
|--------|-------------------|---------------|----------------------|
| 1-1881 | Approved by Board | 30,899,979.43 | <b>30,899,979.43</b> |
|--------|-------------------|---------------|----------------------|

**266 --- ADOPTED BUDGET FOR SELF INSURANCE FUND 266**

|        |  |              |                     |
|--------|--|--------------|---------------------|
| 1-1881 | Approved by Board                              | 6,655,358.62 |                     |
| 2-677  | Budget Revision - Extraordinary Claims account | 67,381.00    | <b>6,722,739.62</b> |

**268 --- ADOPTED BUDGET FOR MAIL ROOM SERVICES FUND 268**

|        |                   |            |                   |
|--------|-------------------|------------|-------------------|
| 1-1881 | Approved by Board | 404,174.49 | <b>404,174.49</b> |
|--------|-------------------|------------|-------------------|

**270 --- ADOPTED BUDGET FOR EMPLOYEES BENEFIT FUND 270**

|        |  |               |                      |
|--------|--|---------------|----------------------|
| 1-1881 | Approved by Board                                      | 35,044,641.04 |                      |
| 7-523  | Budget Revision - Retirement Board FY19 Approved Board | 188,478.96    | <b>35,233,120.00</b> |

**274 --- ADOPTED BUDGET FOR BUILDING OPERATIONS FUND 274**

|        |  |               |                      |
|--------|--|---------------|----------------------|
| 1-1881 | Approved by Board                      | 10,730,359.33 |                      |
| 1-1879 | Reappropriating Encumbrances from FY18 | 48,705.00     | <b>10,779,064.33</b> |

**276 --- ADOPTED BUDGET FOR TECHNICAL SUPPORT FUND 276**

|        |                   |            |                   |
|--------|-------------------|------------|-------------------|
| 1-1881 | Approved by Board | 962,418.22 | <b>962,418.22</b> |
|--------|-------------------|------------|-------------------|

**351 --- ADOPTED BUDGET FOR SALES TAX FUND 351**

|        |                     |              |               |
|--------|---------------------|--------------|---------------|
| 4-1178 | September Sales Tax | 5,442,235.13 |               |
| 4-1179 | October Sales Tax   | 4,198,939.94 |               |
| 5-1047 | November Sales Tax  | 4,134,586.30 |               |
| 6-1100 | December Sales Tax  | 4,212,735.82 |               |
| 7-1249 | January Sales Tax   | 4,340,423.18 | 22,328,920.37 |

**401 --- ADOPTED BUDGET FOR THREE RIDGES GOLF FUND 401**

|        |  |              |              |
|--------|--|--------------|--------------|
| 1-1881 | Approved by Board                      | 1,095,000.00 |              |
| 1-1879 | Reappropriating Encumbrances from FY18 | 10,119.54    |              |
| 7-865  | Budget Amendment - Cart Rentals        | 24,600.00    | 1,129,719.54 |

**950 --- ADOPTED BUDGET FOR MPC FUND 950**


|        |  |              |              |
|--------|--|--------------|--------------|
| 1-1881 | Approved by Board                      | 6,155,028.00 |              |
| 1-1879 | Reappropriating Encumbrances from FY18 | 460,692.74   | 6,615,720.74 |


**952 --- ADOPTED BUDGET FOR E-911 FUND 952**

|        |  |               |               |
|--------|--|---------------|---------------|
| 1-1881 | Approved by Board                                      | 11,215,407.34 |               |
| 1-1879 | Reappropriating Encumbrances from FY18                 | 2,965,072.90  |               |
| 3-1220 | Budget Amendments passed by Finance Committee          | 153,226.10    |               |
| 5-858  | Estimate & Appropriate for CAD System                  | 20,000.00     |               |
| 7-1658 | Budget Amendment for TCRS Funding and Lighting Project | 1,447,967.00  | 15,801,673.34 |

**954 --- ADOPTED BUDGET FOR GIS FUND 954**

|        |  |              |              |
|--------|--|--------------|--------------|
| 1-1881 | Approved by Board                      | 1,467,335.74 |              |
| 1-1879 | Reappropriating Encumbrances from FY18 | 14,817.10    | 1,482,152.84 |

  
\_\_\_\_\_  
Knox County Mayor

  
\_\_\_\_\_  
Knox County Senior Director of Finance

